

PUBLIC FINANCING

IN EDUCATION SECTOR

FY 2022-23



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LIST OF ACRONYMS

ABS	Annual Budget Statement
AEPAM	Academy of Educational Planning & Management
AJK	Azad Jammu & Kashmir
E&SE	Elementary & Secondary Education
GB	Gilgit Baltistan
GDP	Gross Domestic Product
HEC	Higher Education Commission
ICT	Islamabad Capital Territory
IPEMC	Inter Provincial Education Ministers Conference
KP	Khyber Pakhtunkhwa
M/o FE&PT	Ministry of Federal Education & Professional Training
NAVTTTC	National Vocational & Technical Training Commission
NEAS	National Education Assessment System
NEMIS	National Education Management Information System
PIE	Pakistan Institute of Education
SDG	Sustainable Development Goals
UDHR	United Declaration of Human Rights
UIS	UNESCO Institute of Statistics

Message from the Federal Education Minister



I am delighted to share with you the latest publication from the Pakistan Institute of Education (PIE) titled "Public Financing in the Education Sector 2022-23." This report offers a comprehensive overview of the current state of education financing in Pakistan, presenting an in-depth analysis of various aspects of public funding. It sheds light on crucial elements such as the education sector's share in the overall budget, expenditure relative to GDP, allocation versus actual spending, recurring and development budgets, and the distribution of funds across different sub-sectors.

While the Government of Pakistan has made significant strides in improving education resources, particularly for girls and children in underdeveloped and rural areas, it is imperative to further prioritize and invest in addressing key issues such as out-of-school children, limited access to inclusive and quality education, a shortage of qualified teachers, and capacity building opportunities. By adhering to international standards and commitments in terms of minimum funding levels, we can amplify our efforts and offer free and flexible education to all citizens of Pakistan, making education an instrument of capital investment and empowerment.

To this end, I would like to highlight several strategic prospects that form part of our vision for an effective educational financial system:

1. Prioritizing education in the national agenda and allocating a substantial percentage of GDP for its development.
2. Enhancing funding allocation to ensure ample resources for infrastructure improvement, teacher training, curriculum development, and access to quality education.
3. Targeted investments in marginalized areas to address the importance of equal opportunities, directing funds towards regions that face significant educational challenges and ensuring that every out-of-school child has access to quality education.
4. Encouraging public-private partnerships that foster active collaborations with the private sector and international organizations. These partnerships can generate additional resources and expertise to bridge funding gaps and provide innovative solutions to the challenges we face.
5. Ensuring efficient resource utilization by implementing robust monitoring and evaluation mechanisms. This will promote accountability, maximize impact, facilitate transparent spending, and ensure that funds are allocated where they are most needed.

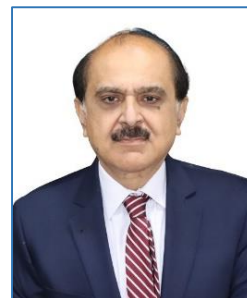
By implementing these measures throughout the education project lifecycle, we can revitalize and transform the system into an environment where every child receives a quality education, unlocking their full potential and enabling them to become valuable contributors to our nation's progress. I would like to extend my sincere appreciation to all individuals and organizations dedicated to the cause of education for their resolute support and collaboration in ensuring the success of our joint endeavors.

Dr. Khalid Maqbool Siddiqui

Federal Education Minister

Ministry of Federal Education and Professional Training

Message from the Federal Education Secretary



The Pakistan Institute of Education (PIE) has played a crucial role in conducting research and providing data analysis on the state of education in Pakistan. Over the years, it has offered valuable recommendations for policy formulation and programmatic improvements. Recognizing education as the foundation for societal progress, the role of PIE becomes paramount in driving research-led reforms and promoting evidence-based decision making.

Adequate financing in the education sector is essential to ensure every child has access to quality education. The Ministry of Federal Education and Professional Training recognizes the significance of robust investment in education and is committed to advocating for increased public financing in this important sector.

Financing plays a pivotal role in addressing various educational needs, such as improving infrastructure, providing modern resources and technologies, enhancing teacher training, and expanding access to education for marginalized communities. It enables us to create an inclusive and supportive learning environment that nurtures the potential of every student.

We acknowledge the challenging demands for public funds, and investing in education is an investment in our future. It contributes to the knowledge and skills of our citizens, ultimately fostering economic growth and social progress. By allocating adequate resources, we can foster innovation, creativity, and critical thinking, equipping our students with the tools they need to succeed in an increasingly complex and interconnected world. However, financing alone is not sufficient. We must also ensure transparency, accountability, and effective resource management to optimize its impact. This involves implementing sound financial policies, promoting data-driven reasoning, and regularly evaluating the effectiveness of our investments.

The Ministry of Federal Education and Professional Training remains dedicated to exploring new avenues of collaboration with the Public-Private sector to provide additional funding and support for education initiatives. This could involve partnerships with private schools, national and international NGOs, collaborations with businesses and foundations, as well as engagement with educators, parents, and policymakers. Together, we can advocate for increased resources that empower our youth, strengthen our communities, and build a prosperous future for all.

Mr. Mohyuddin Ahmad Wani

Federal Secretary

Ministry of Federal Education and Professional Training

Preface

It is with great pleasure that we present the sixth edition of the flagship report, "Public Financing in Education Sector for 2022-23," published by the Pakistan Institute of Education (Defunct. AEPAM). This annual report, a cornerstone of our commitment to transparency and accountability in the education sector, has been a key output since the 2014-15 under the decision of the Inter-Provincial Education Ministers Conference (IPEMC).



This edition is particularly significant as it marks our return after a three-year gap, with the last report covering 2020-21. The current report spans a comprehensive four-year period from 2019-20 to 2022-23.

The unexpected delay in publishing this report was primarily due to the structural and operational changes following the merger of the National Education Assessment System (NEAS) and the Academy of Educational Planning and Management (AEPAM) into PIE. Despite these challenges, we have worked diligently to ensure the accuracy and reliability of the data presented.

In this edition, we have employed a meticulous approach to data collection, seeking the most valid and authentic sources from federal, provincial, and regional departments. Historically, data was compiled after receiving inputs from the Education and Finance departments across various provinces and regions. This year, we have expanded our sources to include Budget Documents such as Annual Budget Statements (ABS), Grants & Appropriation Accounts, CGA Annual Financial Statements, Citizen Budget, and the White Paper. This comprehensive approach ensures that the information provided is both robust and reliable for all stakeholders.

The four (04) years of education data covered in this report will aid stakeholders in identifying critical areas, assessing progress, and formulating solid policy recommendations. Our aim is to provide a clear and detailed overview of public financing in the education sector, contributing to informed decision-making and strategic planning for the future.

We extend our gratitude to all those who contributed to this report and look forward to continued collaboration in enhancing the transparency and efficacy of education financing in Pakistan.

Dr. M. Shahid Soroya

Director General
Pakistan Institute of Education (PIE)

Acknowledgement

The annual study on ‘Public Financing in Education Sector (2022-23)’ is the sixth edition in the series of publications completed by Pakistan Institute of Education (PIE, erstwhile AEPAM) on the subject. This report reflects a collective effort aimed at shedding light on the financial landscape of Pakistan’s education sector, a task that has been both challenging and rewarding. PIE wishes to extend our deepest gratitude to all individuals and organizations who played a crucial role in providing the necessary information and support throughout this extensive and meticulous process.

This research project was meticulously led by the Policy Research Wing of the PIE, under the esteemed guidance of Dr. Shahid Soroya (Director General) and Dr. M. Zaigham Qadeer (Director, Research). The core team driving this initiative comprised Syeda Shaista Bano (Joint Director), Syeda Samana Ali Bukhari (Deputy Director), Mr. Sohail Ajmal (Deputy Director), Ms. Misbah Azhar (Research Officer), Mr. Zulfiqar Ali Joya (APS), and Ms. Humaira Aziz (Assistant). Their relentless dedication, expertise, and collaborative spirit were pivotal in shaping the outcomes of this report. Each team member contributed their unique insights and skills, ensuring a comprehensive and rigorous research process. The successful completion of this project underscores their commitment to advancing educational research and enhancing the quality of education in Pakistan. This collaborative effort exemplifies the importance of teamwork in addressing educational challenges and informing policy decisions effectively.

We owe a special debt of gratitude to Mr. Amjad Saleemi, Budget Consultant, whose expertise in financial matters provided the report with a solid analytical framework. His timely and relevant insights were instrumental in navigating the complexities of budgetary data, and his assistance in the final validation process was critical to ensuring the integrity and reliability of our findings. His commitment to the project, coupled with his willingness to share his vast knowledge, significantly enhanced the quality and timeliness of this report.

Finally, we recognize that this report would not have been possible without having access to essential data and documentation which was guided by Mr. Saleemi. His collaboration was vital in enabling us to compile a comprehensive and accurate picture of public financing in Pakistan’s education sector. We hope this report will serve as a valuable resource for policymakers, educators, and all stakeholders committed to the advancement of education in Pakistan.

Executive Summary

The in-hand version of “Public Financing in Education Sector-2022-23” is the sixth edition in series of publications by Pakistan Institute of Education (PIE) on the subject. Main focus of this data-profile is analyzing the public financing in education sector of Pakistan for the financial years 2019-20 to 2022-23. The forthcoming analyses in the report summarize several key aspects of public financing including the education share in the total budget, spending (%) in relation to GDP, the comparison between allocation and expenditure, distribution of funds between recurring and development budgets, and the function-wise distribution of funds at operational level. The report however, does not provide a breakdown of the budget into separate categories for salary and non-salary expenses. The data has been collected and verified by the research team of PIE under the supervision of Budget consultant from all the publicly available documents accessible from the relevant websites of federal, provincial and regional governments including Annual Budget Statements, CGA Reports, Pink Books, White Paper, Citizen Budget etc. Furthermore, the feedback from the Consultant (Budget) was also carefully considered and integrated into this report, enriching its content and quality.

The federal budget encompasses financial resources of the Ministry of Federal Education and Professional Training (M/o FE&PT), Higher Education Commission (HEC), National Vocational & Technical Training Commission (NAVTTTC) and other Federal ministries incurred on education services, whereas provincial budgets involve Punjab, Sindh, KP and Balochistan. Regional governments constitute budgets of Azad Jammu & Kashmir (AJK) and Gilgit Baltistan (GB).

In terms of GDP, public spending on education (Fig 1) has been documented as 1.5% in 2022-23 (Pakistan Economic Survey, 2023-24). At national level, total budget allocation for the year 2022-23 costs Rs.12,156.063 bn of which Rs. 1,373.720 bn has been apportioned for education (11%) which is less than that of 2019-20 (13%). However, it is important to note that education is now a provincial subject after decentralization, and on average, the provinces and regions are spending over 18% of their budgets on education each year during the period under review. In 2022-23, the Federal government has allocated Rs.152.065 bn of its total budget i.e. Rs.4,455.000 bn for the education sector which amounts to 3% only. On average, most of the provinces distributed approximately one-fifth of their budgets to education. As of Punjab, the allocation strikes at Rs.490.681 bn (13%) out of its total provincial budget of Rs.3,645.861 bn.

Likewise, Sindh allocated an amount of Rs.284.177 bn (14%) from its total provincial funds of Rs.2,018.593 bn. The specification of finances for education in Khyber Pakhtunkhwa (KP) is quantified at Rs.308.387 bn (25%) out of its total provincial budget i.e. Rs.1,237.300 bn whereas Balochistan disbursed Rs.88.863 bn which is 16% of its total financial plan i.e. Rs.541.039 bn. In the same way, at regional level, AJK funded education sector with Rs.35.315 bn (21%) out of its total budget of Rs.171.952 bn and GB allocated Rs. 14.232 bn (16%) out of its total budget outlay of Rs. 86.318 bn (Annex-I).

Total public expenditure on education at national level emerges to be Rs.1,297.547 bn in 2022-23 compared to Rs.936.037 bn during 2019-20 (Annex-II). As of computing shares of this expenditure at all the government levels, the Federal side incurred 12% (Rs.159,410 bn), Provincial 84% (Rs.1,089.302 bn) and Regional (AJK & GB) governments 4% (Rs.48.836 bn). The overall budget utilization remained constant at 94% in all the years under review except a slight improvement (96%) observed in 2021-22. However, Federal government underwent an over-spending of 105% which is mainly attributed to recurring expenses in Pre & Primary, Secondary and Tertiary Education as against the lowest utilization by KP i.e. 82% in same year.

From the numerical elaborations, a gradual increase of 38% in allocation for overall education budget (Rs.1,373.720 bn) is quite evident in 2022-23 proportionate to the one allocated in 2019-20 (Rs.997.272 bn). Federal government raised-up its allocation by 34% corresponding to 39% by Provincial and 28% by the regional governments during the same period. Allocation for development budget increased by 31% and recurring by 39% in nominal terms. However, recurring allocation overwhelms the development budget at national level as interpreted by 88:12 in 2022-23 (Annex-III).

Analytical review of function-wise distribution of education budget in 2022-23 shows each government's priorities in different sub-sectors of education. Federal government prioritized 'Tertiary Education' by allocating a major chunk (80%) of its budget under this head. Conversely, 'District Education Authorities (75%)' and 'Secondary Education (12%)' in Punjab, 'Secondary Education (31%)' in Sindh, 'Elementary & Secondary Education (74%)' in KP and 'Secondary Education (38%)' in Balochistan, hold maximum priority in terms of sharing-out maximum budget.

Considerable variation in allocation and expenditure demand in-time issuance of funds together with capacity building of the relevant education policy makers, planners, managers, institutions/organizations and departments for optimum and fair utilization of allocated financial

resources. Figuring out impediments to poor utilization of funds may also help develop a dynamic financial controlling system to well ascertain the performance of education sector.

Considering the current education landscape in Pakistan along with existing public financing scenario, a newly designed rigorous research is strongly recommended for the efficient measurement and critical evaluation of public financing in 'Pre-Primary to High School Education' across all government levels. The reason for emphasizing this particular education sub-sector is, this densely populated sub-sector which dominates education sector by receiving only 44% of education budget at provincial level and occupying a significant portion of educational institutions with huge enrolment therein¹. Even now, a massive number of 26.2 million children pertaining to school going age is out of school.

To drive qualitative advancement, it is imperative to allocate a substantial proportion of the budgetary resources specifically towards addressing the challenges related to access, quality and equity in education. This targeted allocation will play a pivotal role in bringing about considerable improvements in the education system.

¹ Pakistan Education Statistics 2021-22, Pakistan Institute of Education

INTRODUCTION

Significance

After the promulgation of the Article 25-A in the Constitution of Pakistan under the 18th constitutional amendment, education has become a fundamental and legal right of all citizens. It further emphasizes on provision of free and compulsory education to all children belonging to age 5-16 years as responsibility of the State now. Education has also been recognized as a basic human right by United Nations' Universal Declaration of Human Rights (UDHR, Article 26, 1948).

The Government of Pakistan is fully cognizant about the importance of education, therefore each successive government has invested in education for a number of reasons i.e. human capital development, economic growth, human rights, promotion of good citizenship and strengthening equal opportunities among masses. In addition, acquiring education is linked to reduce poverty as it imparts knowledge and skills to enhance the productivity of labour force. Therefore, provision and financing of education has continually been the core liability of the Federation of Pakistan. The commitment of government to deliver social services especially in education (SDG-4) has often been challenged and deterred by hefty debt paybacks, national defence and security issues and outflows in operationalizing an overburdened public sector in past.

Purpose

The availability of accurate financial data is essential for effective strategic planning and informed policy decision-making at various administrative tiers of the government. Recognizing this importance and under the decision of the Inter-Provincial Education Ministers Conference (IPEMC), Pakistan Institute of Education (AEPAM; defunct) since 2014-15 have undertaken the mission of annual reporting and analyzing financial data from the education sector gathered nationwide. Due to the challenge of accessing reliable data on education spending, PIE gathers information from multiple sources including the budget documents, CGA Reports, Economic Survey of Pakistan etc. To enhance the National data bank in the National Education Management Information Systems (NEMIS) and provide financial data to the UNESCO Institute of Statistics (UIS), the Policy Research wing of PIE has made the decision to continue collecting and consolidating financial information.

Methodology

Unlike previous years, where the research team of PIE used to collect this data from various stakeholders, including the Federal, Provincial, and Area governments, PIE has collected financial data in this report from various public documents including the Annual Budget Statements (ABS), Grants and Appropriation Accounts, CGA Reports, White Paper, Pink Books, Citizen Budget, Economic Survey of Pakistan, PRSP Budgetary Expenditures etc. To ensure accuracy, the team conducted a thorough review of Budget documents to cross-verify the

received data. A meeting was also organized with the Budget Consultant, Mr. Amjad Saleemi to address any potential data rectifications before finalizing the report.

Furthermore, by conducting rigorous data verification processes, the research team has made efforts to ensure the precision and reliability of the financial data used in the report.

Limitations

It is also important to acknowledge that there were certain limitations in terms of data availability and consistency, like missing or incomplete data, discrepancies between different sources or data was not standardized or easily comparable (like in KP, AJK & GB²), which may have impacted the depth and scope of the analyses. Similarly, certain aspects or dimensions of the data may have not been explored as thoroughly as desired due to these constraints. It is very encouraging that in the presence of some of these restrictions the research team has ensured data transparency and highlighted the potential areas for improvement or further investigation in future studies.

Contents

Concise and comparative information has been provided in this report regarding the current status of public financing in the education sector by the Federal, Provincial, and Regional governments. The data covers the 4-years period from 2019-20 to 2022-23. The report likely provides a sufficient overview of the public financing in the education sector, allowing readers to understand the funding patterns, tendencies, and changes as time progresses.

A range of indicators to present the information in a clear and relative manner has been developed. These indicators provide insights into the financial allocations and expenditures made by different levels of government to help gauge the progress, trends, and priorities in educational financing over the specified time frame, as under:

1. Spending on Education in terms of GDP (%)
2. Share of Education in Total Budget
3. Budget Utilization (Allocation & Expenditure)
4. Recurring vs Development Budget
5. Function-wise Budget Distribution

Finally, the report also contributes to make out rational inferences based on data description, figurative expressions and conclusions drawn for effective futuristic interventions in the field of Education.

² Functional Classification of data is missing in KP & AJK data; Recurring vs Development bifurcation is N/A in GB;

1. PUBLIC EDUCATION EXPENDITURE IN TERMS OF GDP (%)

Public education expenditure in terms of GDP over the five-year period from FY 2018-19 to 2022-23 based on the available data is as under:

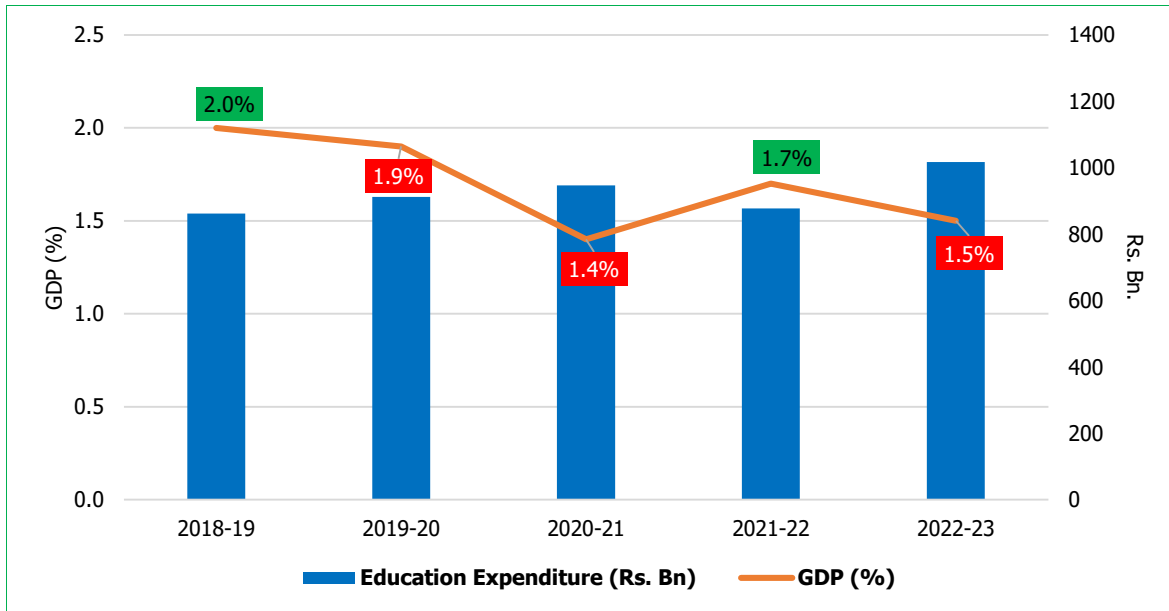


Figure 1: Public Education Expenditure in terms of GDP (%)

Source: Economic Survey of Pakistan 2023-24

This data shows fluctuations in public education expenditure as a percentage of GDP over the observed period, with a general trend of increasing expenditure in absolute terms but varying percentages relative to GDP.

2. EDUCATION SHARE (%) IN TOTAL BUDGET

This section represents an analysis of the education budget's share within the total budget for Pakistan over a span of four fiscal years, from 2019-20 to 2022-23 (Annex-I), both at provincial and regional levels. It aims to offer a clear picture of how provinces and regions prioritize education by allocating a significant portion of their annual budgets to this sector each year. The key elements covered in this section include total budget, education budget and education share (%). It also illustrates the allocation trends and highlight the commitment of each province and region to prioritizing education. The analysis aims to reveal how budgetary decisions reflect the importance placed on education, thereby setting the context for further discussions on educational outcomes and policy implications

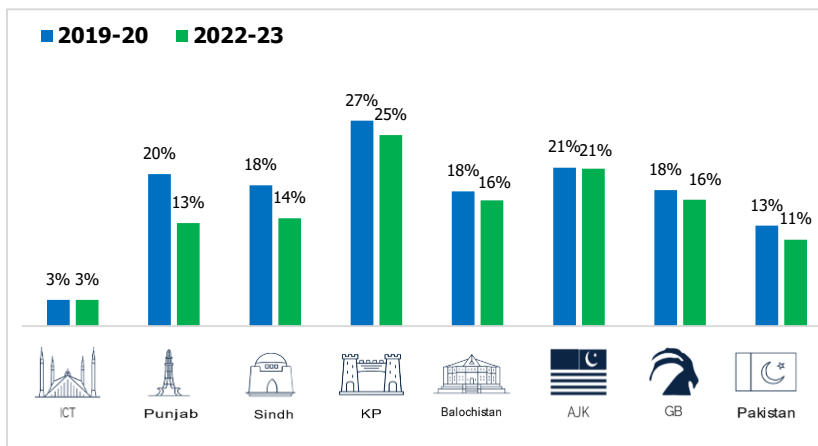
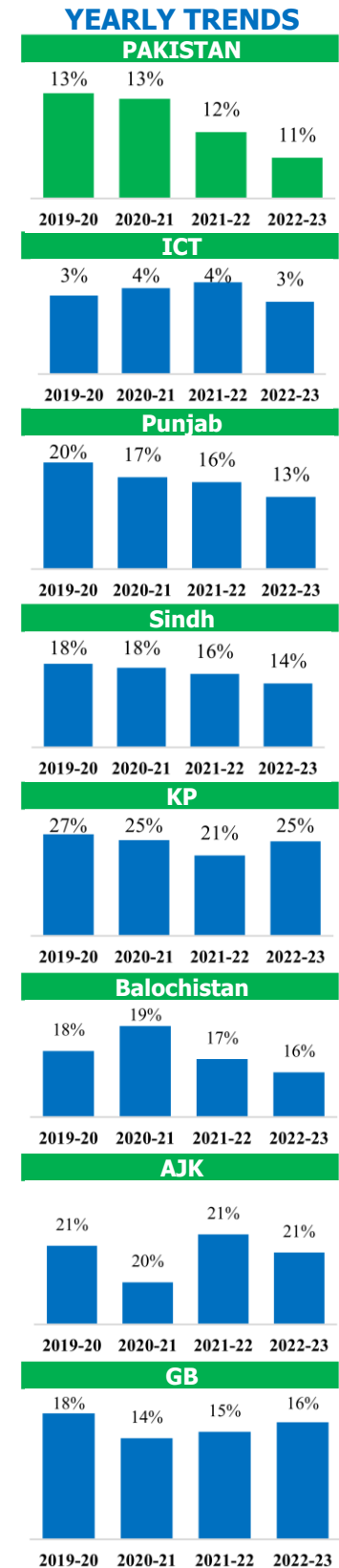


Figure 2: Education Share (%) in Total Budget

At the national level, the education share in the total budget declined by 2 percentage points, from 13% in 2019-20 to 11% in 2022-23, despite a 38% increase in the nominal education budget. Overall, the total education budget increased from Rs. 997 billion to Rs. 1,374 billion. Most provinces and regions showed a declining trend in education share, except for ICT and AJK, where it remained constant at 3% and 21%, respectively. This analysis highlights varying commitments to education funding, with regions like KP showing more volatility and others like Balochistan maintaining a stable share. Consistent and increased investment is needed for sustainable development and educational improvement.



3. BUDGET UTILIZATION (%)

This section of the report provides a detailed analysis of budget allocation and expenditure across different provinces and regions in Pakistan, covering fiscal years 2019-20 to 2022-23 (Annex-II). The primary focus is on evaluating how effectively the allocated budgets have been utilized, as reflected by the utilization percentages. The utilization percentage serves as a crucial indicator of how well the provinces and regions managed their allocated budgets, providing a snapshot of financial efficiency and effectiveness.

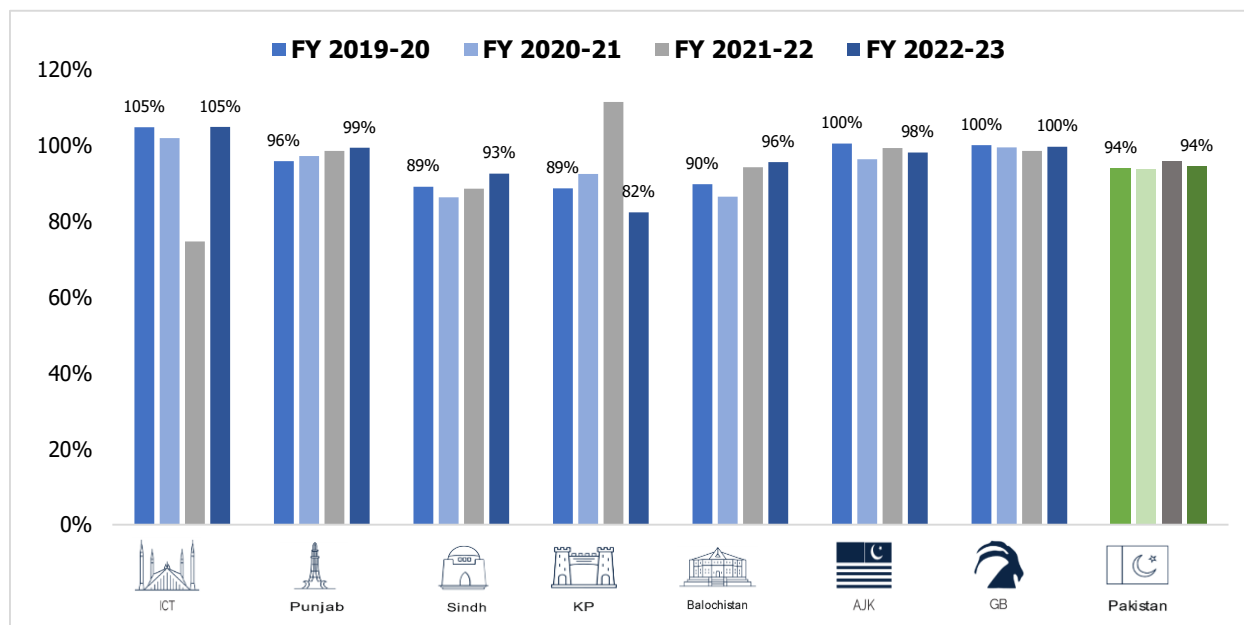


Figure 3: Budget Utilization (%) Trend

At the national level, the overall budget utilization has been consistent, maintaining a utilization rate of 94% across the fiscal years along with a steady budget increase in nominal terms, indicating stable financial management across the education sector. At provincial level, Punjab leads in budget utilization efficiency, while Sindh and KP exhibit more variability. KP's significant fluctuation suggests potential issues in budget planning or execution. At regional level, ICT, AJK, and GB maintain high utilization rates, reflecting strong budget management and effective use of allocated funds.

Sindh and KP need to address the underlying causes of lower or volatile utilization rates to ensure more consistent and effective use of their educational budgets. This analysis highlights the need for targeted interventions to improve budget utilization in specific provinces/regions and to maintain high utilization standards where they are already achieved.

Key Insights

- **National Consistency:** Overall, the education budget utilization at the national level remained stable at 94%, despite an increase in the total budget.
- **Federal Variability:** The federal level showed significant variability in utilization rates, suggesting the need for improved budget execution processes. In 2021-22, there was a huge decline in the higher education budget utilization.
- **Provincial Efficiency:** Punjab stands out for its high and stable utilization rates, while Sindh shows improvement, and KP exhibits volatility. Balochistan demonstrates steady improvement.
- **Regional Stability:** AJK, and GB show strong budget management, with GB and AJK maintaining high and consistent utilization rates.

These insights emphasize the need for targeted strategies to address inefficiencies, particularly at the federal and provincial levels where variability and underutilization are more prominent.

4. RECURRING VS. DEVELOPMENT EDUCATION BUDGET

This section presents a detailed breakdown of budget allocations and expenditures for education across Pakistan³ (Annex-III), focusing on the recurring (operational) and development (capital) allocations over the fiscal years 2019-20 to 2022-23. Recurring budget covers operational expenses such as salaries, utilities, and maintenance whereas development budget includes capital expenditures such as construction, infrastructure development, and new projects. The analysis covers national, provincial, and regional levels, providing insights into how different areas allocate and utilize their education budgets.

National: At national level, the recurring budget increased significantly by 38% from Rs. 863.66 bn in 2019-20 to Rs. 1,198.91 bn in 2022-23. Similarly, the development budget showed fluctuations, with 31% increase over the four years period under review. Recurring to development budget ratio remained 88:12 in 2019-20 and 2022-23 with some fluctuations during the interval period.

ICT: Recurring to development ratio depicted an inclining trend towards development sector over the period of four years. In nominal terms, recurring budget increased by 19% whereas the development budget by 75% during the 4 years period. It is mainly because of 157% increase in the budget allocation for 'Tertiary Education' in 2021-22.

Punjab: In Punjab, the recurring to development ratio remained constant at 91:9 during all the years under review, with a minor increase in development share in 2021-22 i.e. 89:11. This increase is attributable to increased development budget allocation under the heads 'Tertiary Education Services' and 'District Education Authorities'.

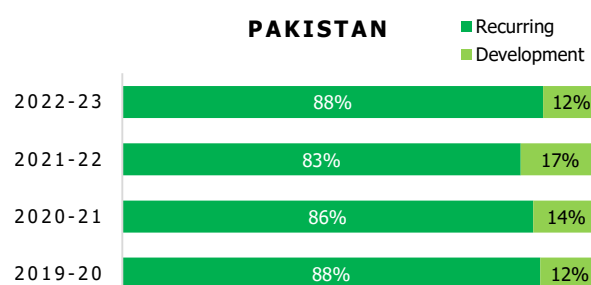


Figure 4: National Education Budget (Recurring & Development)

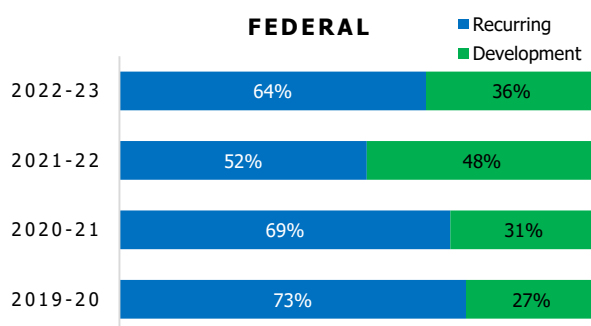


Figure 5: Federal Education Budget (Recurring & Development)

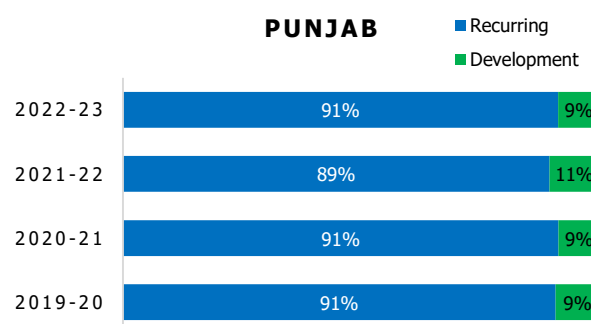


Figure 6: Punjab Education Budget (Recurring & Development)

³ For the purpose of comparison, GB Budget is excluded from this section, as Recurring & Development budget bifurcation of GB is not available.

Sindh:

Recurring to development ratio depicted a slightly fluctuating trend during the review period. In nominal terms, recurring budget increased by 45% whereas the development budget by 154% during this 4 years period. Rise on the development side is mainly observed under the head 'Administration'.

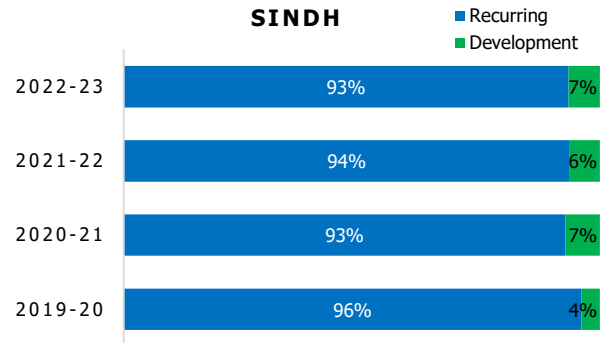


Figure 7: Sindh Education Budget (Recurring & Development)

KP

The shares of recurring and development budgets over the four years under review, depicted an inclining trend towards recurring side which increased from 82% in 2019-20 to 89% in 2022-23. In nominal terms, recurring budget increased by 64% whereas the development budget experienced a decline of 10% during this 4 years period. Rise on the development side is mainly observed under the head 'Administration'.



Figure 8: KP Education Budget (Recurring & Development)

Balochistan

The proportion of recurring and development budgets over the four years under review, depicted an inclining trend towards recurring side which increased from 87% in 2019-20 to 89% in 2022-23. In nominal terms, recurring budget increased by 36% whereas the development budget increased by 15% during this 4 years period. Rise on the development side is mainly observed under the head 'Administration'.

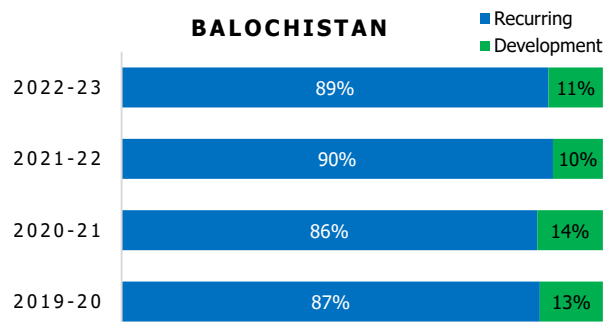


Figure 9: Balochistan Education Budget (Recurring & Development)

This section underscores the disparities in budget allocation and utilization across different provinces and regions, highlighting the varying priorities and efficiencies in managing recurring and development funds. It provides a comprehensive overview of how effectively allocated budgets have been utilized, pointing out areas that may require improved financial management and strategic planning to ensure optimal use of resources in the education sector.

5. FUNCTION-WISE BUDGET OVERVIEW

This section offers an in-depth analysis of Education budget allocations and expenditures incurred under various heads (Functions) from 2019-20 to 2022-23 at the provincial and regional (excluding AJK and GB) levels. The aim is to uncover how financial resources are distributed and utilized within the education sector, identify trends and patterns over the fiscal years, and highlight areas for potential improvement. The analysis is supported by visual aids such as graphs and tables for clarity. The head-wise budget distribution in all provinces (except KP⁴) follows the functional classification below, illustrating the purpose behind each budget allocation:

Functional Classification	Description
091	Pre & Primary Education Affairs and Services
092	Secondary Education Affairs and Services
093	Tertiary Education Affairs and Services
094	Education Services not definable by Level
095	Subsidiary Services to Education
096	Administration
097	Education Affairs, Services not elsewhere classified
09	Education Affairs & Services

Under the major Head '09-Education Affairs & Services', Education budget is appropriated in seven (07) sub-heads, as mentioned above. Details of these budget appropriations in each province and region is as below:

A. Federal

Federal budget covers the public education expenditures incurred by the main federal education ministry i.e. Ministry of Federal Education & Professional Training and other federal ministries/divisions. As per functional classification, below is the department-wise distribution of education budget:

Functional Classification & Description	Coverage	Ministry/Division
09 – Education Affairs & Services		
091 - Pre & Primary Education Affairs and Services	Pre & Primary Education	M/o FE&PT (FE&PT Division) M/o Defence
092 - Secondary Education Affairs and Services	Secondary Education	M/o FE&PT (FE&PT Division) M/o Defence
093 - Tertiary Education Affairs and Services	General Universities/Colleges/ Institutes and Professional/Technical Universities/Colleges	M/o FE&PT (FE&PT Division, HEC) M/o Defence
094 - Education Services not definable by Level	Special Education	M/o Human Rights
095 - Subsidiary Services to Education	Archives, Library & Museums, 'Student Loans Scheme'	M/o FE&PT (FE&PT Division, National Heritage & Culture Division) M/o Finance & Revenue Cabinet Division

⁴ In KP, Budget bifurcation as per functional classification is not available. However, Citizen Budget document has been used to compile sectoral shares and PRSP Budgetary Expenditures (Finance Division) are used for Expenditures data.

096 - Administration	Secretariat/Policy/Curriculum	M/o FE&PT (FE&PT Division, National Heritage & Culture Division) M/o Interior M/o Defence
097 - Education Affairs, Services not elsewhere classified	Vocational Training Centers Grants to Deeni Madaris	M/o FE&PT (FE&PT Division, National Heritage & Culture Division) Cabinet Division Establishment Division
01 – General Public Service		
011 - Executive & Legislative Organs, Financial and Fiscal Affairs, External Affairs	Scholarships to students	M/o FE&PT (FE&PT Division)
015 - General Services	Technical & Vocational Education and Others	M/o FE&PT (NAVTTTC, FE&PT Division)

In ICT, budget allocations and expenditures have increased by 34% each in 2022-23 compared to 2019-20. Analyzing the sector-wise allocations in ICT, 'Tertiary Education' being the most populous sector in the region, is the most prioritized sector with more than 80% budget allocation each year. This sector covers all the general universities/colleges/institutes and professional/technical universities/colleges. Additionally, 'Secondary Education' and 'General Services (NAVTTTC)' are the major shareholders in terms of budget allocation.

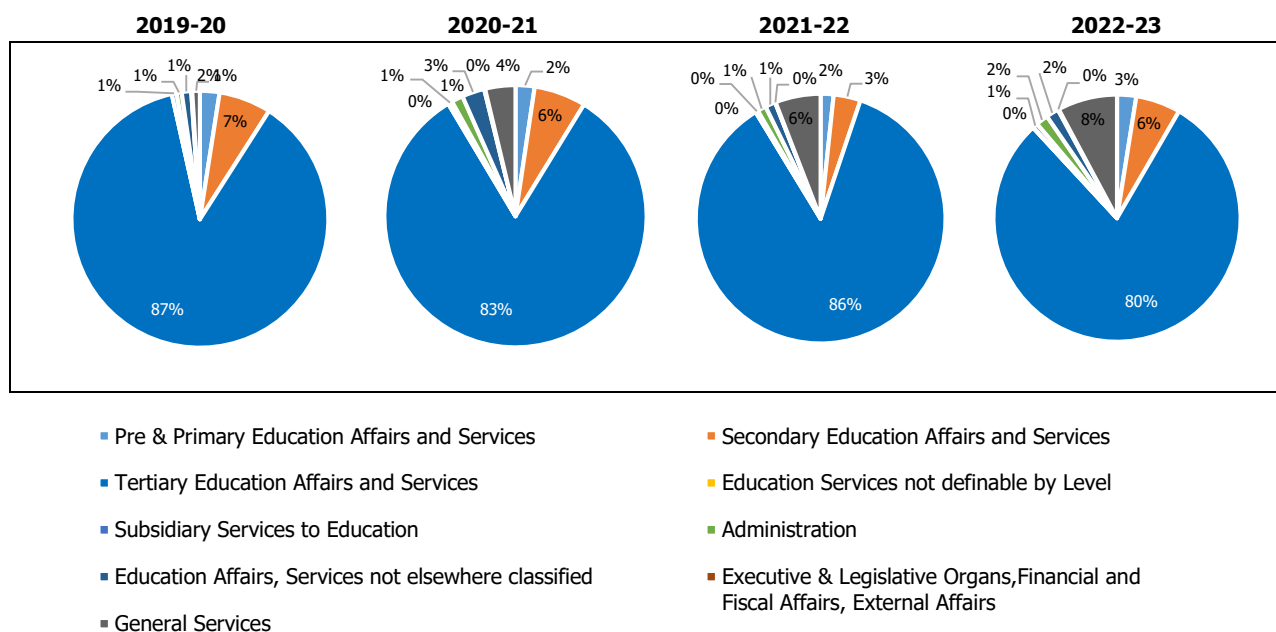


Figure 10: Function-wise Budget Allocations (%) in ICT

Details of allocations and expenditures in ICT under each head are as under:

Rs. in Billion

Sector Description	2019-20		2020-21		2021-22		2022-23	
	All.	Exp.	All.	Exp.	All.	Exp.	All.	Exp.
Pre & Primary Education Affairs and Services	2.796	3.111	3.000	3.200	3.026	3.575	3.813	4.205
Secondary Education Affairs and Services	7.482	8.430	8.165	5.647	6.303	10.166	8.912	10.406
Tertiary Education Affairs and Services	99.233	99.922	105.430	76.977	155.210	105.716	121.231	125.031
Education Services not definable by Level	0.000	0.000	0.000	0.000	0.000	0.000	0.105	0.000
Subsidiary Services to Education (Archives, Library & Museums, Student loans etc.)	0.679	0.480	0.666	0.514	0.581	0.705	0.985	0.560
Administration (incl. Special Education)	0.727	1.319	1.817	1.225	2.028	2.739	2.431	2.322
Education Affairs, Services not elsewhere classified (incl. Tech & Voc. Edu.)	1.361	2.416	3.539	0.900	2.380	2.227	2.502	4.762
Education Affairs & Services	112.278	115.679	122.618	88.463	169.528	125.128	139.978	147.285
Executive & Legislative Organs, Financial and Fiscal Affairs, External Affairs	0.138	0.138	0.142	0.000	0.117	0.117	0.182	0.182
General Services	1.084	3.043	4.765	4.994	10.597	9.269	11.905	11.942
TOTAL EDUCATION	113.500	118.859	127.524	129.976	180.242	134.514	152.065	159.410

Source: Annual Budget Statements (ABS), Finance Department, Government of Pakistan

Note: All allocations are revised allocations. (All. = Allocation; Exp. = Expenditure)

B. Punjab

Unlike, other provinces/regions, apart from the major heads of Education Budget, District Education Authorities is one major head of Education Budget in Punjab. Budget allocated to these authorities covers non-formal basic education, adult literacy, special education and inclusive education in the district. It can be observed from more than 70% education budget allocation in all the four years under review. Overall, the education budget allocation has increased by 28% to Rs. 491.354 bn from Rs. 383.497 bn in 2019-20. After District Education Authorities, 'Secondary Education' & 'Tertiary Education' hold a significant portion of education budget each year. Allocations in these two sub-sectors increased by 23% and 62% respectively in 2022-23 compared to 2019-20.

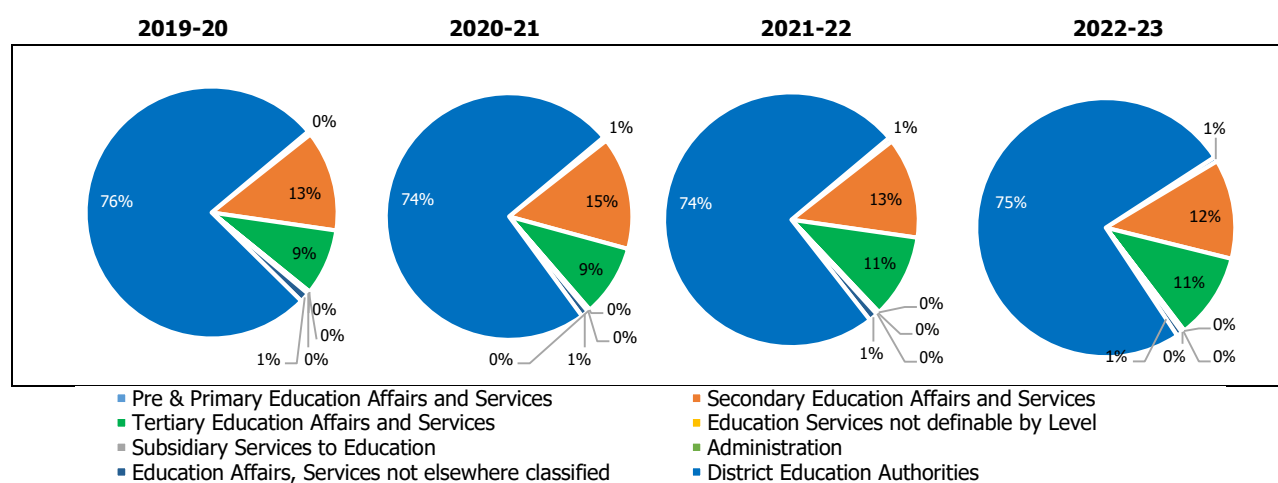


Figure 11: Function-wise Budget Allocations (%) in Punjab

Details of allocations and expenditures in Punjab under each head are as under:

Rs. in Billion

Sector	2019-20		2020-21		2021-22		2022-23	
	All.	Exp.	All.	Exp.	All.	Exp.	All.	Exp.
Pre & Primary Education Affairs and Services	1.788	1.690	2.142	2.025	2.444	2.354	2.971	2.888
Secondary Education Affairs and Services	49.593	46.366	57.338	55.420	55.306	52.583	61.082	60.117
Tertiary Education Affairs and Services	32.706	32.160	36.408	33.170	46.116	43.840	52.823	52.156
Education Services not definable by Level	0.291	0.266	0.365	0.327	0.366	0.323	0.434	0.393
Subsidiary Services to Education	0.485	0.443	0.498	0.501	0.630	0.619	0.673	0.627
Administration	0.485	0.443	0.498	0.501	0.630	0.619	0.673	0.627
Education Affairs, Services not elsewhere classified	4.816	3.169	3.707	3.504	4.841	3.703	3.542	2.160
Education Affairs & Services	90.164	84.535	100.956	95.447	110.335	104.040	122.198	118.970
District Education Authorities	293.333	283.077	286.508	281.004	321.632	321.564	369.156	369.156
TOTAL (EDUCATION)	383.497	367.612	387.464	376.452	431.967	425.605	491.354	488.126

Source: Annual Budget Statements (ABS), Finance Department, Government of Punjab. Note: All allocations are revised allocations.

C. Sindh

In Sindh, education budget allocations have increased by 49% from Rs. 190.686 bn in 2019-20 to Rs. 284.177 bn in 2022-23. Education budget distribution as per functional classification represents a similar trend in all the years under review, with 'Secondary Education' holding the major portion (more than 30%), 'Pre & Primary Education' holds more than 25%, 'Tertiary Education' more than 20% (except 2020-21) of education budget. Year-wise changes in budget allocations under each head are as under:

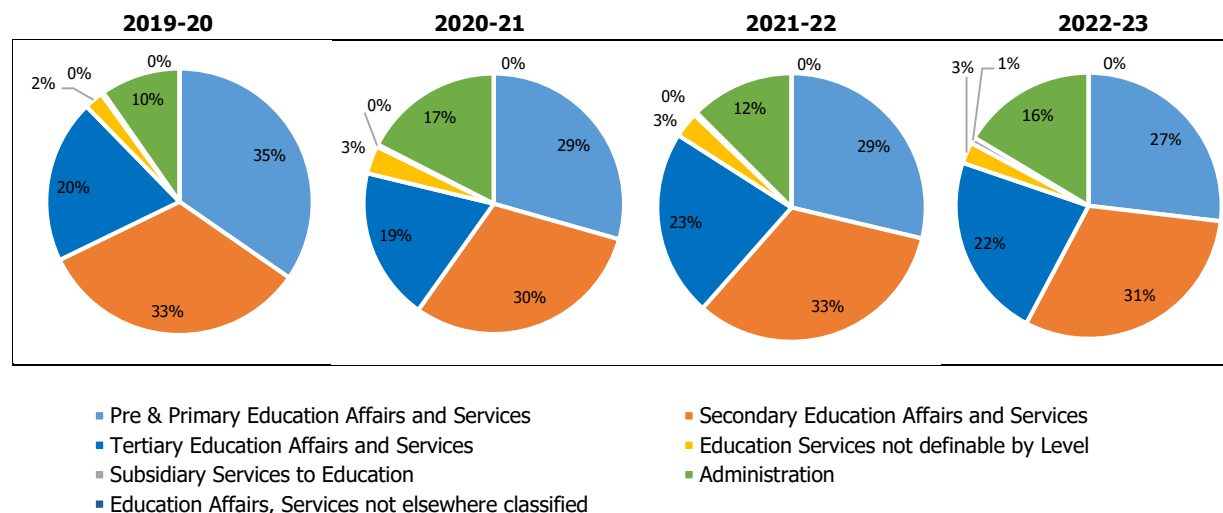


Figure 12: Function-wise Budget Allocations (%) in Sindh

Details of allocations and expenditures in Sindh under each head are as under:

Description	2019-20		2020-21		2021-22		2022-23	
	All.	Exp.	All.	Exp.	All.	Exp.	All.	Exp.
Pre & Primary Education Affairs and Services	66.052	62.207	66.284	62.863	71.954	69.157	76.338	75.282
Secondary Education Affairs and Services	63.243	59.313	68.623	65.357	82.230	76.532	87.796	86.067
Tertiary Education Affairs and Services	37.938	31.765	42.663	38.431	56.485	43.107	63.880	58.023
Education Services not definable by Level	4.393	4.181	7.823	7.044	7.711	2.063	7.333	6.991
Subsidiary Services to Education	0.594	0.495	0.636	0.593	0.942	0.895	2.160	2.084
Administration	18.467	11.926	39.392	20.181	31.326	30.322	46.669	34.569
Education Affairs, Services not elsewhere classified	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Education Affairs & Services	190.686	169.887	225.420	194.469	250.647	222.077	284.177	263.016

Source: Annual Budget Statements (ABS), Finance Department, Government of Sindh. Note: All allocations are revised allocations.

D. Khyber Pakhtunkhwa (KP)

In KP, Budget allocations and expenditures have increased by 51% and 40% respectively over the period of four years. However, unlike other provinces, KP's budget is not available as per their functional classification in budget. Analyzing budget shares in each sector over the years, it has been observed that 'Elementary & Secondary Education' is the most prioritized sector in KP with more than 70% budget allocation each year under review. Like District Education Authorities in Punjab, 'Local Governments' in KP hold a significant portion of budget allocation. Proportion of budget allocation under 'Tertiary Education' remained around 10-11% during review period. However, share of 'Social Welfare, Special Education & Women Empowerment' and 'Technical Education & Manpower' remained in between 1-2%.

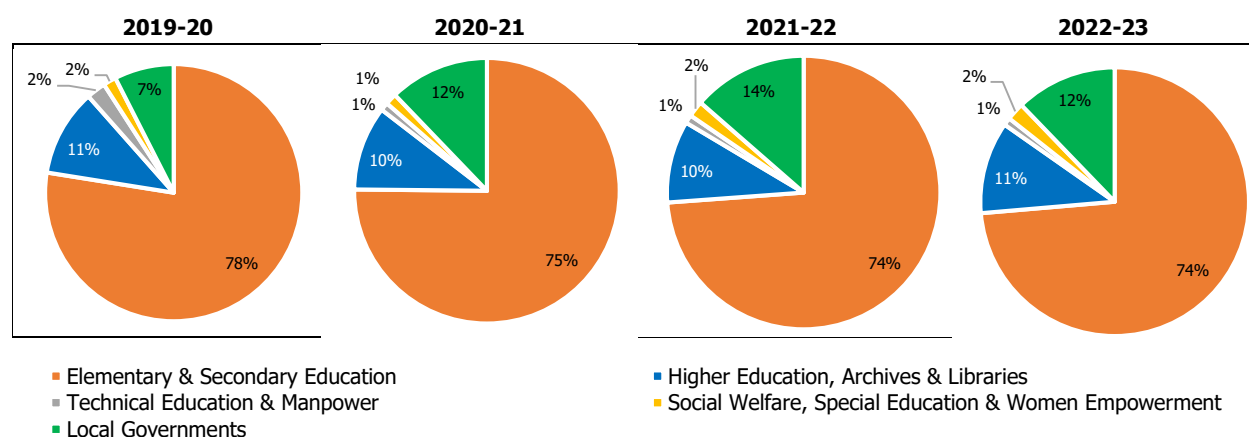


Figure 13: Function-wise Budget Allocations (%) in KP

Details of allocations and expenditures in KP under each head are as under:

Description	2019-20		2020-21		2021-22		2022-23	
	All.	Exp.	All.	Exp.	All.	Exp.	All.	Exp.
Elementary & Secondary Education	158.561	145.788	176.029	165.958	205.896	186.644	227.087	204.685
Higher Education, Archives & Libraries	22.396	29.037	24.098	38.120	27.056	38.803	34.191	37.945
Technical Education & Manpower	4.959	0.000	2.314	0.000	2.745	0.000	2.847	0.000
Social Welfare, Special Education & Women Empowerment	3.317	6.476	3.269	12.545	5.296	85.179	6.608	11.264
Local Governments	15.325	0.000	28.515	0.000	37.861	0.000	37.654	0.000
Total - Education Affairs & Services	204.558	181.301	234.225	216.623	278.854	310.626	308.387	253.894

* Original Allocations; [All. = Allocation; Exp. = Expenditures]

Source: (1) Citizen Budget, Finance Department, KP;

(2) PRSP Budgetary Expenditures, Finance Division, Islamabad

E. Balochistan

Education budget allocations have undergone 33% increase from Rs. 66.845 bn in 2019-20 to Rs. 84.893 bn in 2022-23. In contrast, expenditures have increased by 41% from Rs. 60.010 bn to Rs. 84.893 bn during the 4-years review period. Head-wise distribution of budget represents that 'Secondary Education' is the most prioritized sector in Balochistan after 'Pre & Primary Education'. Although the share of 'Pre & Primary Education' has decreased from 36% in 2019-20 to 29% in 2022-23. 'Tertiary Education' share has increased by four percentage points during the review period. 'Administration' budget share remained 1% during the first two years and 2% afterwards.

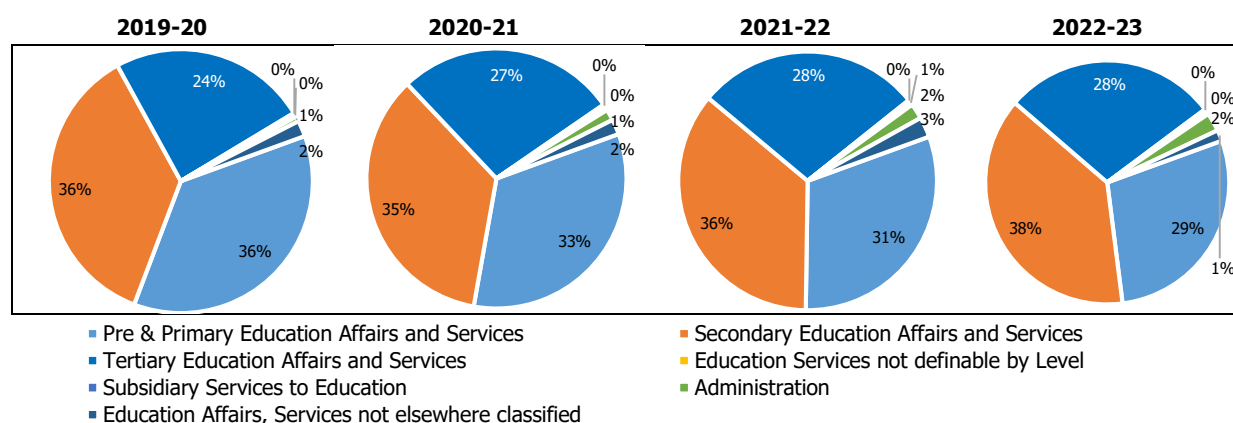


Figure 14: Function-wise Budget Allocations (%) in Balochistan

Details of allocations and expenditures in Balochistan under each head are as under:

Description	2019-20		2020-21		2021-22		2022-23	
	All.	Exp.	All.	Exp.	All.	Exp.	All.	Exp.
Pre & Primary Education Affairs and Services	24.277	21.125	24.425	21.352	24.135	23.087	25.366	25.222
Secondary Education Affairs and Services	24.234	21.899	25.734	21.667	28.106	26.736	34.063	33.668
Tertiary Education Affairs and Services	16.280	15.321	20.089	18.045	22.111	21.865	25.288	23.715
Education Services not definable by Level	0.115	0.095	0.253	0.145	0.147	0.141	0.223	0.149
Subsidiary Services to Education	0.227	0.177	0.319	0.210	0.397	0.260	0.438	0.265
Administration	0.413	0.354	1.015	0.585	1.523	0.495	2.187	0.593
Education Affairs, Services not elsewhere classified	1.299	1.038	1.376	1.290	1.986	1.268	1.298	1.280
Total - Education Affairs & Services	66.845	60.010	73.211	63.294	78.404	73.852	88.863	84.893

Source: Annual Budget Statements (ABS), Finance Department, Government of Sindh

Note: All allocations are revised allocations.

6. KEY FINDINGS

According to Pakistan Economic Survey 2023-24, education expenditure in terms of GDP (Fig 1) significantly crumbled from 2.0% in 2018-19 to 1.7% in 2021-22 and 1.5% afterwards in 2022-23. This figure is extremely low comparative to other South Asian countries, keeping Pakistan behind from fulfilling various national and international commitments to maintain a minimum level of funding in education sector.

At national level, share of total budget allocated for education sector has dropped to 11% in 2022-23 compared to 13% in 2019-20 (Annex-I). Analysis of Provincial and Regional governments' budget distribution for education depicts a declining trend except for AJK where it remained constant at 21%. In Sindh, it moved-down from 18% to 14% as against KP 27% to 25% and both in Balochistan and GB, it went down from 18% to 16%. The same has declined by one percent from 18.8% to 17.8% in Punjab and 17.3% to 16.7% in Balochistan. Like, in Federal government, it remained constant at 3% in 2019-20 and 2022-23 with slightly improved share (4%) during 2020-21 and 2021-22.

All the provinces have shown an improved propensity in terms of education budget utilization (Annex-II) in 2022-23 relative to 2019-20, though still have not been able to fully utilize the allocations. Sindh and KP reported the highest budget under-utilization (11%) during 2019-20 whereas in 2022-23, KP reported the highest i.e. 18%. Quite the reverse, Federal government over-utilized its budget (Rs.159.410 bn) by 5% in 2022-23 owing to the arrangement of supplementary grants under 'Pre & Primary Education, Secondary Education and Tertiary Education' during the year. Budget utilization in Khyber Pakhtunkhwa was calculated to be 82% of Rs.308.387 bn, Balochistan 96% of Rs.88.863 bn, Punjab 99% of Rs.490.681 bn and Sindh 93% of Rs.284.177 bn. However, after a very effective alignment of budget utilization (100%) in 2019-20 by both AJK and GB, the AJK government have been unable to retain the same level in 2022-23 as it reduced to 98%.

As per the requirement of time, education budget allocated by all the governments in aggregate (Annex-I), augmented by 38% from Rs.997.272 bn in 2019-20 to Rs.1,373.720 bn in 2022-23. Individually, Federal government raised its allocation by 34% from Rs.113.500 bn in 2019-20 to Rs.152.065 bn in 2022-23. Among provincial allocations, Punjab gave-out Rs.383.012

bn in 2019-20 increasing by 28% to Rs.490.681 bn in 2022-23, while Sindh allotted Rs.225.420 bn in 2019-20 for education sector, adding 49% in 2022-23 resulting in Rs.284.177 bn. Similarly, KP and Balochistan enhanced their budgetary resources by 51% and 33% respectively, during the same period. Concerning regional governments (AJK and GB combined), education budget heaved-up to Rs.49.547 bn in 2022-23 from Rs.38.671 bn in 2019-20 showing 28% growth.

Considering the recurring and development sides of education budget in 2022-23, a major chunk (88%) has been dispensed for recurring expenses (Annex-III). The ratio of recurring to development allocation at national level appears to be 88:12. In Punjab, it is 91:09, in Sindh 93:07, KP and Balochistan 89:11 each, whereas in AJK, it is 97:03. Similarly, Federal government shared-out 64% of its total education budget to recurring outlay and 36% for the development cost.

From the budget allocations made by the federal government as per functional classification during 2022-23, it is apparent that 'Secondary Education' holds the most priority in KP (74%), Balochistan (38%) and Sindh (31%). However, 'Tertiary Education' holds the highest share (80%) of education budget at federal level. This sub-sector received 28% of the budget in Balochistan followed by Sindh 22%, KP and Punjab 11% each. As far as non-formal/in-formal education is concerned, being another most important sub-sector, it has been overlooked in terms of budget allocation which if provided with sufficient finances may have played a vital role in improving the literacy situation in Pakistan.

7. WAY FORWARD

Supposedly, it is the constitutional obligation of Federal government to enhance its share to public financing in education in terms of GDP to at least 4% according to International commitments. Considering this, Federal government is ambitious to raise its education funds from current 1.5% to at least 6%. Similarly, all the Federal, Provincial and Regional governments need to inflate their budgets substantially for 'Technical & Vocational Education' so as to prepare the workforce with the essential technical & vocational knowledge and skills. Also, provinces should make arrangements to create additional financial resources besides NFC Award, instead of just relying on Federal funding. For coordination amongst all the stakeholders, an applicable mechanism should be established to ascertain challenges impeding achievements covenanted at national and international level especially the SDGs. Subsequently, for implementation of national policies, certain strategic schemes may be perceived for execution of provincial education plans.

To support financial management and employing informed decision making, the systematic evaluation of education financing is a newly introduced practice in Pakistan. Post-decentralization scenario demands provinces to play their due role, being the primary stakeholders, in arranging and managing educational financial resources. Provincial governments are supposed to provide free and compulsory education to all children in their respective areas as per Article 25-A. Timely release of funds is straightforwardly related to initiation of activities for realization of focused objectives. Therefore, rational approaches may be developed through productive scrutinizing to put through the planned actions within scheduled time-frame.

At national level, the recurring expenditure widely dominates the education budget than the development funding in 2022-23 as represented by the ratio of 88:12. Among provinces, on average approximately 20% of their total budgets are approved to serve for education, however, recurring expenditures consume most of it. More inclusion of development funds would produce effect-oriented academic services for attainment of educational goals at both national & international forums.

On-time distribution of funds together with capacity building of the relevant educational personnel and organizations are indispensable essentials to minimize the disproportion between allocation and expenditure for harmonious utilization of allocated finances. A vigilant regulatory

financial system may help recognize the hurdles in poor utilization at first, and secondly may upgrade the overall performance of education sector.

At national level, 'Pre-Primary and Secondary Education' is the most populous section of the education sector⁵ which is receiving only 40% of total Education budget⁶ despite having large number of public sector educational institutions and enrolment therein⁷. Even now, a massive number 20.2 million (77% of 26.2 million OOSC in Pakistan) of children pertaining to school going age⁸ is out of school. Therefore, considering the indispensability of this sub-sector in terms of population and budget, an extensive exploratory study for the efficient measurement and critical evaluation of public financing in this sub-sector is strongly emphasized. Simultaneously, substantial fiscal allocations may bring-about quality changes in dealing with the slowing-down challenges of education sector like high illiteracy, insufficient infrastructure, low enrolments, high dropouts and inequality in provision of schooling.

⁵ PES Report 2021-22 (Table 1.2 & 1.3)

⁶ Excluding AJK & GB, due to non-availability of sector-wise budget

⁷ Source: Pakistan Education Statistics (PES) 2021-22, Pakistan Institute of Education (PIE) – (Table 2.3, 2.5, 3.3 & 3.5)

⁸ Children pertaining to Pre-Primary, Primary, Middle and High Schools (5-14 years)

ANNEXES

Annex-I: Education Share (%) in Total Budget

Rs. in Billion

Province/ Region	TOTAL BUDGET				EDUCATION BUDGET				EDUCATION SHARE (%)			
	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23
Federal	3,300.000	3,286.000	4,259.000	4,455.000	113.500	127.524	180.242	152.065	3%	4%	4%	3%
Punjab	1,930.080	2,259.322	2,664.950	3,645.861	383.012	386.966	431.336	490.681	20%	17%	16%	13%
Sindh	1,038.294	1,287.140	1,550.543	2,018.593	190.686	225.420	250.647	284.177	18%	18%	16%	14%
KP	763.213	927.423	1,315.000	1,237.300	204.558	234.225	278.854	308.387	27%	25%	21%	25%
Balochistan	380.327	387.016	457.701	541.039	66.845	73.211	78.404	88.863	18%	19%	17%	16%
AJK	135.780	147.471	150.698	171.952	28.084	29.352	31.537	35.315	21%	20%	21%	21%
GB	59.604	64.222	83.960	86.318	10.587	9.151	12.713	14.232	18%	14%	15%	16%
PAKISTAN	7,607.297	8,358.594	10,481.851	12,156.063	997.272	1,085.849	1,263.733	1,373.720	13%	13%	12%	11%

Annex-II: Budget Utilization (%)

Rs. In Billion

Province/ Region	2019-20			2020-21			2021-22			2022-23		
	All.	Exp.	Utilization (%)	All.	Exp.	Utilization (%)	All.	Exp.	Utilization (%)	All.	Exp.	Utilization (%)
Federal	113.500	118.859	105%	127.524	129.976	102%	180.242	134.514	75%	152.065	159.410	105%
Punjab	383.012	367.169	96%	386.966	375.951	97%	431.336	424.986	99%	490.681	487.499	99%
Sindh	190.686	169.887	89%	225.420	194.469	86%	250.647	222.077	89%	284.177	263.016	93%
KP	204.558	181.301	89%	234.225	216.623	92%	278.854	310.626	111%	308.387	253.894	82%
Balochistan	66.845	60.010	90%	73.211	63.293	86%	78.404	73.852	94%	88.863	84.893	96%
AJK	28.084	28.218	100%	29.352	28.265	96%	31.537	31.315	99%	35.315	34.653	98%
GB	10.587	10.592	100%	9.151	9.101	99%	12.713	12.521	98%	14.232	14.183	100%
PAKISTAN	997.272	936.037	94%	1,085.849	1,017.678	94%	1,263.733	1,209.892	96%	1,373.720	1,297.547	94%

Source: Budget Documents, Finance Department

Note: Revised Allocations [All. = Revised Allocations (Except KP); Exp. = Expenditures]

Annex-III: National Education Budget (Recurring vs. Development)

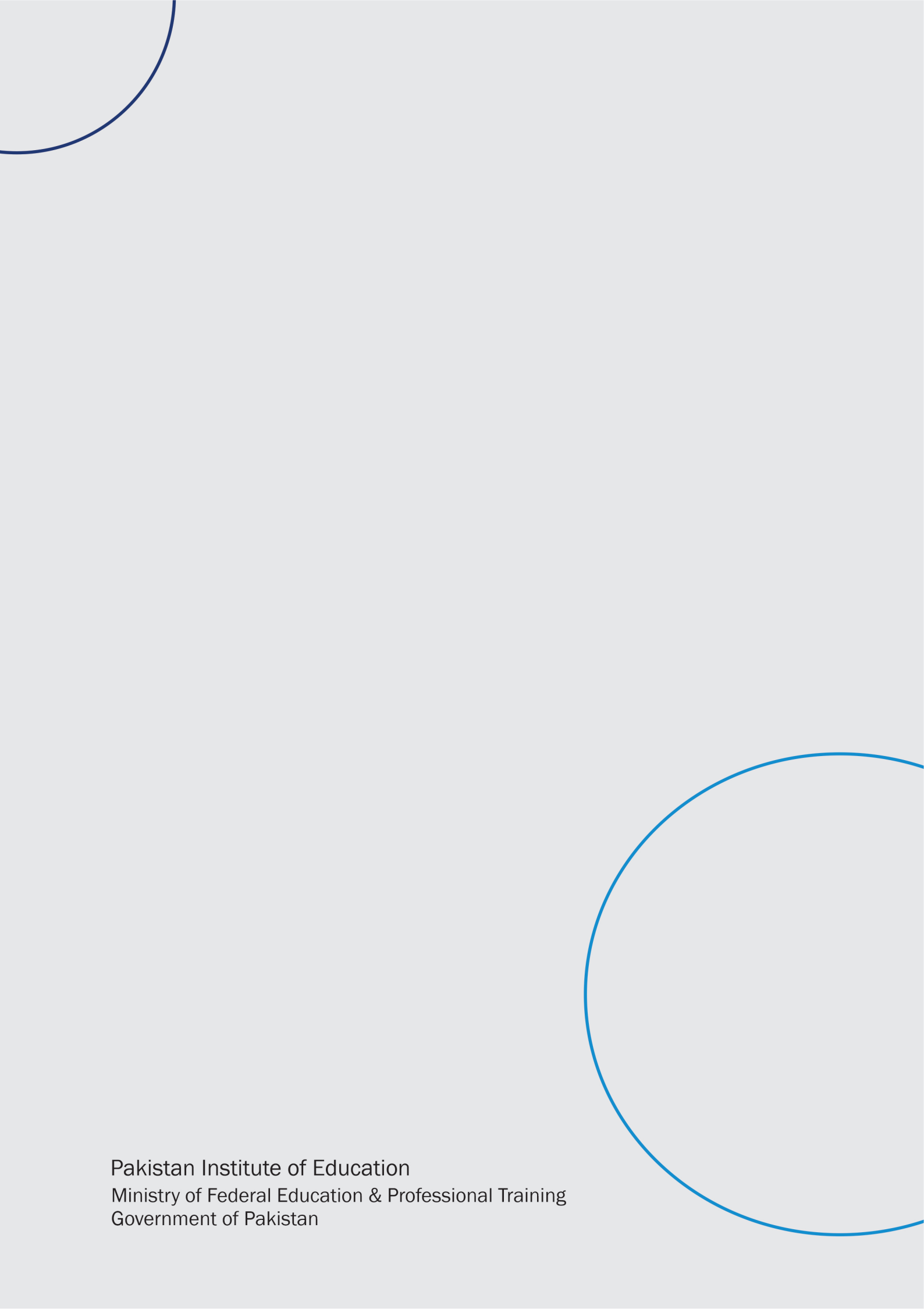
Rs. In Billion

Province/Region		2019-20			2020-21			2021-22			2022-23		
		Original All.	Revised All.	Exp.	Original All.	Revised All.	Exp.	Original All.	Revised All.	Exp.	Original All.	Revised All.	Exp.
Federal	Rec.	78.945	82.337	86.438	85.309	88.379	89.257	93.074	93.350	102.173	97.006	97.573	106.921
	Dev.	33.918	31.163	32.421	33.117	39.145	40.719	52.930	86.892	32.341	52.577	54.491	52.489
	Sub-Total	112.863	113.500	118.859	118.425	127.524	129.976	146.004	180.242	134.514	149.584	152.065	159.410
Punjab	Rec.	344.311	347.566	332.278	361.803	353.548	343.932	392.934	385.924	380.642	434.734	447.972	445.434
	Dev.	37.671	35.445	34.892	31.551	33.418	32.019	42.576	45.413	44.344	48.816	42.710	42.064
	Sub-Total	381.982	383.012	367.169	393.354	386.966	375.951	435.510	431.336	424.986	483.550	490.681	487.499
Sindh	Rec.	215.863	183.267	163.864	236.161	209.067	182.607	271.439	234.759	212.111	296.859	265.355	248.352
	Dev.	25.543	7.419	6.024	27.516	16.352	11.861	30.324	15.888	9.966	37.975	18.821	14.663
	Sub-Total	241.406	190.686	169.887	263.678	225.420	194.469	301.763	250.647	222.077	334.834	284.177	263.016
Khyber Pakhtunkhawa	Rec.	167.135	167.135	162.778	186.287	186.287	188.246	230.825	230.825	277.030	274.770	274.770	240.898
	Dev.	37.424	37.424	18.523	47.938	47.938	28.377	48.029	48.029	33.596	33.617	33.617	12.996
	Sub-Total	204.558	204.558	181.301	234.225	234.225	216.623	278.854	278.854	310.626	308.387	308.387	253.894
Balochistan	Rec.	62.431	58.083	52.613	70.358	63.200	54.260	71.904	70.263	65.902	83.211	78.827	75.765
	Dev.	12.846	8.762	7.397	9.767	10.011	9.033	18.715	8.141	7.950	20.314	10.037	9.128
	Sub-Total	75.277	66.845	60.010	80.125	73.211	63.293	90.619	78.404	73.852	103.525	88.863	84.893
AJK	Rec.	27.169	25.275	24.725	28.880	26.042	24.506	33.470	29.154	29.113	32.300	34.408	33.744
	Dev.	2.670	2.809	3.493	2.579	3.310	3.759	3.200	2.383	2.202	2.170	0.907	0.909
	Sub-Total	29.839	28.084	28.218	31.459	29.352	28.265	36.670	31.537	31.315	34.470	35.315	34.653
PAKISTAN (excl. GB)	Recurring	895.854	863.663	822.696	968.798	926.523	882.808	1,093.645	1,044.275	1,066.970	1,218.882	1,198.905	1,151.114
	Development	150.072	123.022	102.749	152.468	150.175	125.769	195.775	206.745	130.400	195.469	160.583	132.250
	TOTAL	1,045.925	986.685	925.445	1,121.266	1,076.698	1,008.577	1,289.420	1,251.020	1,197.371	1,414.351	1,359.488	1,283.364
Gilgit Baltistan*		8.994	10.587	10.592	9.348	9.151	9.101	11.005	12.713	12.521	12.158	14.232	14.183
PAKISTAN	TOTAL	1,054.919	997.272	936.037	1,130.614	1,085.849	1,017.678	1,300.425	1,263.733	1,209.892	1,426.509	1,373.720	1,297.547

Source: Budget Documents. Finance Departments.

Note: KP; Revised allocations are N/A. Original Allocations used as estimates for Revised Allocations.

*GB's Recurring vs development budget bifurcation is N/A.

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