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March 2026

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Punjab	School Education Department, Government of Punjab, Lahore
Sindh	School Education and Literacy Department, Government of Sindh, Karachi
Khyber Pakhtunkhwa	Elementary & Secondary Education Department, Government of Khyber-Pakhtunkhwa, Peshawar
Balochistan	Secondary Education Department, Government of Balochistan, Quetta
Azad Jammu & Kashmir	Elementary & Secondary Education Department, Government of Azad Jammu & Kashmir, Muzaffarabad
Gilgit Baltistan	Education Department, Government of Gilgit-Baltistan, Gilgit
Islamabad Capital Territory	Ministry of Federal Education & Professional Training (MoFE&PT), Islamabad

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LIST OF ACRONYMS

AALTP	Adolescent and Adult Learning and Training Programme
AASP	Adopt-a-School Programme
ABS	Annual Budget Statement
ADB	Asian Development Bank
ADP	Annual Development Programme
AG	Accountant General
AGPR	Accountant General Pakistan Revenues
AJ&K	Azad Jammu and Kashmir
ASER	Annual Status of Education Report
BCC	Budget Call Circular
BE	Budget Estimate
BEF	Balochistan Education Foundation
CMS	Community Model Schools
CoA	Chart of Accounts
CPI	Consumer Price Index
DDO	Drawing and Disbursing Officer
DEPD	Department of Empowerment of Persons with Disabilities
DFID	Department for International Development
ESEF	Elementary and Secondary Education Foundation
ETR	Effective Transition Rate
EVS	Education Voucher Scheme
FABS	Financial Accounting and Budgeting System
FAS	Foundation Assisted Schools

LIST OF ACRONYMS

FCDO	Foreign, Commonwealth, and Development Office
FDE	Federal Directorate of Education
FRDLA	Fiscal Responsibility and Debt Limitation Act
FY	Fiscal Year
GB	Gilgit Baltistan
GDP	Gross Domestic Product
GEM	Global Education Monitoring
GER	Gross Enrolment Ratio
HEC	Higher Education Commission
IBCC	Inter Boards Coordination Commission
ICT	Islamabad Capital Territory
JICA	Japan International Cooperation Agency
JSDF	Japan Social Development Fund
KP	Khyber Pakhtunkhwa
M&E	Monitoring and Evaluation
MoFE&PT	Ministry of Federal Education and Professional Training
MoPD&SI	Ministry of Planning, Development, and Special Initiatives
NAT	National Achievement Test
NEF	National Education Foundation
NFC	National Finance Commission
NODP	National Open Data Portal
NSP	New School Programme
PC-1	Project Concept Proforma

LIST OF ACRONYMS

PEF	Punjab Education Foundation
PES	Pakistan Education Statistics
PFC	Provincial Finance Commission
PFM	Public Financial Management
PIE	Pakistan Institute of Education
PIU	Project Implementation Unit
PPPs	Public-Private Partnerships
PPRS	Promoting Private Schools in Rural Sindh
PSDP	Public Sector Development Programme
RE	Revised Estimate
SDG	Sustainable Development Goal
SEF	Sindh Education Foundation
SMHSP	SEF Middle and High School Programme
UIS	UNESCO Institute of Statistics
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's Fund

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MESSAGE FROM FEDERAL MINISTER

I am pleased to present the latest publication from the Pakistan Institute of Education (PIE) titled Public Financing in Education 2025-26. This report provides a comprehensive overview of education financing in Pakistan and offers valuable insights into the adequacy, efficiency, and equity of public spending across the country. It highlights not only the progress made but also the critical reforms required to ensure that education financing truly supports learning for all.

Education remains central to Pakistan's national development vision. As a constitutional obligation under Article 25-A and a key pillar of Sustainable Development Goal 4, the Government of Pakistan continues to prioritise education as both a right and an investment in the country's human capital. Yet, ensuring that financial resources match the scale of this commitment requires sustained political will and fiscal discipline.

In this regard, the report's recommendation to reaffirm adequacy in education financing is particularly timely. Pakistan must progressively move towards allocating 4–6% of GDP to education in line with international benchmarks. This step is essential to expand access, enhance quality, and close existing resource gaps across provinces and regions.

I extend my appreciation to the team at PIE and all partners who contributed to this important effort. This report will serve as a valuable tool for policymakers, researchers, and practitioners working to strengthen education financing in Pakistan.

Dr. Khalid Maqbool Siddiqui
Federal Education Minister
Ministry of Federal Education and Professional Training

MESSAGE FROM STATE MINISTER

The Public Financing in Education 2025-26 report provides valuable evidence on how financial resources are allocated and utilised across Pakistan's education systems, offering critical insights to guide future policy and investment decisions.

Education is one of the most powerful instruments for national progress. Ensuring that financial allocations are effectively converted into results on the ground is therefore central to improving access, equity, and quality. As highlighted in this report, while provinces and regions have made significant strides in expanding education budgets, challenges remain in translating these allocations—particularly development budgets—into timely and tangible outcomes.

The efficient utilisation of development budgets is essential for sustaining improvements in school infrastructure, teacher availability, and learning environments. Persistent under-utilisation, often due to procedural bottlenecks, delayed cash releases, and weak coordination among departments, restricts the sector's ability to achieve its objectives. Addressing these inefficiencies through predictable disbursements, quarterly monitoring, and clearer accountability mechanisms will ensure that every rupee allocated to development translates into visible improvements in classrooms and communities.

I would like to commend the Pakistan Institute of Education for producing this important analysis, which will serve as a vital tool for policymakers, planners, and development partners working to strengthen education financing across the country.

Ms. Wajiha Qamar
State Minister
Ministry of Federal Education & Professional Training

MESSAGE FROM PARLIAMENTARY SECRETARY

The Public Financing in Education 2025-26 report represents a significant step forward in understanding how education financing operates across the country and how it can be strengthened to promote inclusivity, transparency, and impact.

Education is not only a constitutional right but also a pathway to equity and empowerment. To make financing more responsive to the diverse needs of learners, it is essential that our budgets reflect the realities of gender, geography, and schooling levels. The report's recommendation on introducing gender-, locality-, and school-level budgeting provides an important direction for reform.

Embedding these classifications into budget systems will allow governments to clearly see how much is being spent on girls' education, how resources are distributed across urban and rural areas, and how allocations differ among pre-primary, primary, middle, high, and higher secondary schools. This level of visibility will help identify inequities, inform targeted interventions, and strengthen accountability for education outcomes.

Such an approach will also enable policymakers and development partners to prioritise investments that directly address gaps in access and quality, particularly for girls and children in marginalised or hard-to-reach areas.

This report will serve as a valuable tool for strengthening education financing and ensuring that public investment truly translates into inclusive learning opportunities across Pakistan.

Ms. Farah Naz Akbar
Parliamentary Secretary
Ministry of Federal Education & Professional Training

MESSAGE FROM FEDERAL SECRETARY

The Ministry of Federal Education and Professional Training remains committed to advancing evidence-based policymaking and promoting transparency in the governance of education financing. The Public Financing in the Education 2025-26 report, a flagship publication of PIE, represents an important milestone in strengthening the knowledge base for education financing and improving the efficiency and accountability of public spending across the sector.

The report's recommendation to enhance access to education financing data by providing the Ministry of Federal Education and Professional Training with direct terminal access to the Financial Accounting and Budgeting System (FABS) marks a key reform priority. This access will enable the Ministry to obtain real-time education financing data, ensuring timely analysis, reducing reporting delays, and improving coordination between finance and education institutions. Direct and verified access will also facilitate the automated integration of data into the National Open Data Portal (NODP), promoting transparency and public accountability.

I extend my appreciation to all those who contributed to the preparation of this report—the dedicated team at the Pakistan Institute of Education, technical experts, and partner institutions—for their continued efforts to strengthen the evidence base for education policy and financing in Pakistan.

Mr. Nadeem Mahbub
Federal Secretary
Ministry of Federal Education & Professional Training

MESSAGE FROM DIRECTOR GENERAL

It is with great pride that I present Public Financing in the Education Sector 2025-26, the latest edition in PIE's annual series analysing education financing across Pakistan. This report represents a significant step forward in strengthening the evidence base for education policy and planning in the country. Drawing primarily on official data from the Financial Accounting and Budgeting System (FABS), it provides a comprehensive overview of how public resources are allocated and utilised across the federation and provinces, offering insights into adequacy, efficiency, and equity in education spending.

Equally important is the need to link finance and education data to understand how investments translate into learning outcomes. Aligning financial data from FABS with education information from EMIS and other administrative systems will enable the calculation of per-student expenditures, more precise targeting of resources, and evidence-based evaluation of sector performance. This integration will also strengthen reporting for national and international commitments, including Sustainable Development Goal 4 (SDG 4).

I extend my deepest appreciation to all those who contributed to the preparation of this report and whose dedication and collaboration made this effort possible. Their collective commitment to advancing transparency, accountability, and evidence-based policymaking continues to strengthen the foundations of Pakistan's education system and its vision for equitable, high-quality learning for all.

Dr. Muhammad Shahid Soroya
Director General
Pakistan Institute of Education

EXECUTIVE SUMMARY

Education remains a crucial driver of human development and economic growth in Pakistan. Investments in learning strengthen human capital, enhance productivity, and expand opportunities for innovation and inclusive progress. Article 25-A of the Constitution guarantees free and compulsory education for all children aged five to sixteen, while Article 37(b) commits the state to removing illiteracy and providing free and compulsory secondary education within the minimum possible period. Together with Pakistan's commitment to Sustainable Development Goal 4 (SDG 4) on inclusive and equitable quality education, these constitutional obligations highlight the centrality of education in national policy. Yet, despite this strong policy foundation, the country continues to face critical challenges in education access and outcomes. With 25.37 million out-of-school children[1] and 77% of ten-year-olds unable to read and understand a simple text[2], the urgency of aligning financing priorities with teacher quality, learning materials, and stronger assessment systems has never been greater. Recent NAT and ASER findings further highlight persistent gaps in foundational literacy and numeracy. These challenges have been compounded by external shocks, including the 2022 floods, which destroyed thousands of schools and disrupted learning for millions of children. In May 2024, the Federal Government declared an Education Emergency to accelerate reforms and mobilise resources to address this crisis.

Since the 18th Constitutional Amendment, education has been a devolved function, placing planning, financing, and service delivery primarily under provincial responsibility. This reform intended to ensure that authority and decision-making were devolved further down to local governments, which was a positive step in principle. However, this has yet to be fully realised in execution. This decentralised framework allows provinces to tailor spending to local needs but has also made fiscal coordination and comparability more complex. Resource distribution between the federation and provinces continues under the Seventh National Finance Commission (NFC) Award, announced in 2009 and still in effect. At the provincial level, Balochistan does not have a notified Provincial Finance Commission (PFC) award, while other provinces have not introduced new PFC awards in recent years, resulting in ad hoc arrangements for intra-provincial transfers. This continued reliance on ad hoc arrangements limits predictability and transparency in resource allocation. Together with annual Public Financial Management (PFM) processes, these mechanisms shape the overall structure of education financing across the country.

This report analyses education financing from 2019–20 to 2023–24 using official data primarily from the Financial Accounting and Budgeting System (FABS), Annual Budget Statements (ABS), and Annual Development Programmes (ADPs). It assesses trends in adequacy, efficiency, and equity at the federal and provincial levels, combining quantitative

[1] Pakistan Bureau of Statistics. (2023). 7th Population & Housing Census 2023 – Key Findings
[2] World Bank and UNESCO Institute for Statistics (UIS). (2022). Learning Poverty Brief: A World Bank-UIS Indicator to Highlight the Learning Crisis. Available here.

analysis with qualitative insights from a peer advisory group of education and public-finance experts.

Government Investment in Education:

Education expenditure as a share of GDP has remained persistently below international benchmarks, averaging under 2%—less than half the recommended 4–6% under the UNESCO Education 2030 Framework for Action (proposed to ensure inclusive and equitable quality education and promote life-long learning). As a proportion of total government expenditure, Pakistan spent 5% on education in 2023-24, with Khyber Pakhtunkhwa (27%) demonstrating relatively higher prioritisation, followed by Azad Jammu and Kashmir (22%), Balochistan (17%), Punjab (16%), Gilgit Baltistan (16%), Sindh (16%), and Federal (1%).

In FY 2023–24, aggregated allocations across all governments amounted to approximately PKR 1.70 trillion, with actual expenditure reaching around PKR 1.54 trillion. Of this, 91% fell under the current budget, while the development budget constituted only 9%. It is important to note that within current budgets, non-salary expenditure constituted a relatively small share (Punjab 12%, Sindh 24%, Khyber Pakhtunkhwa 14%, Balochistan 20%, Azad Jammu and Kashmir 1%, Gilgit Baltistan 16%, the Federal Directorate of Education 22%, and the Federal Government 28%) leaving limited fiscal space for essential needs in schools such as classroom consumables, petty repairs, and the provision of basic facilities.

Although total spending increased significantly from 2019-20 to 2023-24—rising between 50% to 140% across provinces—the real value of these budgetary allocations either stagnated or declined after adjusting for inflation, barring Balochistan.

Trends in Education Expenditure (2019-20 to 2025-26):

Education expenditure and allocation trends for 2024–25 and 2025–26 show continued nominal increases in education spending across most provinces and at the federal level, indicating sustained fiscal prioritisation of the sector. However, the impact of these increases will depend on effective utilisation and their translation into improved education outcomes.

Table 1: Trends in education expenditure (PKR Million)

Province/ Region	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25*	2025-26*
Punjab	364,944	369,522	426,008	491,817	564,672	673,315	811,079
Sindh	169,252	193,701	222,885	260,284	328,718	507,577	654,174
Khyber Pakhtunkhwa	164,413	205,346	231,468	253,101	321,413	349,674	397,166
Balochistan	42,426	63,295	73,852	84,930	103,167	161,625	157,348
Azad Jammu & Kashmir	25,109	25,158	30,231	34,195	41,422	48,550	57,856
Gilgit Baltistan	10,592	9,101	12,521	14,183	17,387	18,853	44,325
Federal	115,690	124,581	125,167	146,938	159,302	191,650	168,507

Source(s): Expenditure taken from Financial Accounting and Budgeting System (FABS) for 2019-20 to 2023-24
***Allocations taken from Annual Budget Statements (ABS) for 2024-25 and 2025-26**

Budget Utilisation:

Budget utilisation patterns revealed additional inefficiencies. The utilisation rates for development budgets remained below 90% across all provinces, particularly in Sindh and Balochistan. This limits adequate availability of learning materials, expenditure on maintenance and utilities, resulting in a lack of operational flexibility for schools, which is needed to sustain quality.

Expenditure by Education Level:

At the functional level, pre-primary and primary education together with secondary education accounted for more than two-thirds of total national education financing, while tertiary education and administration represent smaller shares. However, a substantial portion of allocations also fell under "Other Education Services (including Administration)", particularly in Sindh, where nearly 70% of the development budget was attributed to this category without a clear indication of how the funds are utilised. This lack of disaggregation restricts analytical precision, obscures the true picture of spending across education levels, and limits evidence-based decision-making.

Financing by Development Partners:

Development partner financing continued to supplement government efforts, representing as much as 25% of provincial education development budgets in 2023–24 in Khyber Pakhtunkhwa. These contributions, although modest in scale, played a crucial role in supporting institutional reforms, infrastructure development, and inclusion initiatives, particularly in provinces with weaker fiscal capacities.

Recommendations:

Pakistan's education financing needs to move from an incremental, input-focused model to one that is transparent, equitable, and results-oriented. Two reforms are especially urgent.

First, introducing gender-, locality-, and school-level budgeting is critical for improving equity and resource targeting. Current budget systems do not provide sufficient detail to assess spending on girls' education, rural schools, or specific education stages. Embedding these classifications—through collaboration between the Ministry of Finance, provincial governments, and technical experts—would help identify funding gaps, prioritise underserved groups, and ensure balanced investment across all schooling levels. This would strengthen evidence-based policymaking and align Pakistan's financing practices with global standards.

Second, standardised budget tagging across provinces is needed to improve transparency and comparability. Existing FABS codes lack detail and do not distinguish between different types of education. A unified national tagging framework would strengthen accountability and enable consistent analysis.

Together, these reforms—supported by stronger data systems and institutional coordination—can transform education financing in Pakistan. Moving beyond incremental increases toward a transparent, equitable, and results-based system will ensure that public spending more effectively improves access, equity, and learning outcomes.

1 Introduction

1 INTRODUCTION

1.1 Background and rationale

Education serves as a fundamental driver of economic growth and sustained development. This relationship is well established in both endogenous growth theory and empirical literature.[3][4] Educational investments generate substantial returns by strengthening human capital, enhancing productivity and expanding a society's capacity for innovation. Evidence suggests that each additional year of schooling can raise long-term economic growth by up to 10%.

Public investment in education is at the core of Pakistan's constitutional and development agenda. Article 25-A of the Constitution affirms the right to free and compulsory education for all children aged five to sixteen. This legal obligation is complemented by Pakistan's commitment to Sustainable Development Goal 4 (SDG 4), which calls for inclusive and equitable quality education for all.

Despite these guarantees, Pakistan continues to face serious challenges in education access and outcomes. There are 25.37 million out-of-school children nationwide.[5] Learning poverty remains high, with 77% of children unable to read and understand a simple text by age ten when adjusted for those not in school, highlighting the urgent need for financing priorities that focus on teacher quality, learning materials, and robust assessment systems to improve outcomes.[6] Between 2022–23 and 2023–24, the number of educational institutions declined by 2.10%, partly due to the large number of schools damaged during the 2022 floods. Public financing remains a binding constraint, influencing both the scale and quality of education service delivery.

This report provides a comprehensive overview of how public education is financed across Pakistan. It covers federal and provincial budgets, with particular attention to the structures, fiscal flows and institutional arrangements that govern education financing.

The analysis is guided by Pakistan's commitments to international reporting standards, particularly those outlined by the UNESCO Institute for Statistics (UIS). As the designated national agency for SDG 4 reporting, the Pakistan Institute of Education (PIE) intends this report to form the basis of consistent and policy-relevant financial data. The findings aim to strengthen domestic policymaking while contributing to global monitoring efforts.

In doing so, the report seeks to improve the understanding of how education financing performs along the dimensions of adequacy, equity and efficiency. It responds to a growing

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[3] Ali, K., Khan, M.A., & Khan, A. (2015). *Factor Accumulation and Economic Growth in Pakistan*. Munich Personal RePEc Archive (MPRA) Paper No. 67012. Available here.

[4] Ali, H., Farooq, F., Sheikh, M.R. & Perveen, A. (2022). Education, Human Capital, and Endogenous Growth Nexus: Time Series Evidence from Pakistan. *Review of Education, Administration and Law (REAL)*, 5(2), pp.109-121. Available here.

[5] Pakistan Bureau of Statistics. (2023). 7th Population & Housing Census 2023 – Key Findings

[6] World Bank and UNESCO Institute for Statistics (UIS). (2022). Learning Poverty Brief: A World Bank-UIS Indicator to Highlight the Learning Crisis. Available here.

need for reliable evidence on budget allocations, in-year releases and actual expenditure. These insights are critical for improving system performance, guiding resource decisions and supporting accountability across all tiers of government.

1.2 Scope and objectives

This report presents an integrated analysis of public education financing across both federal and provincial tiers of government, anchored in the constitutional allocation of responsibilities wherein provinces hold the principal mandate for education service delivery. The assessment foregrounds how the education sector is positioned within the broader public finance architecture — examining the extent to which it is prioritised, systematically budgeted, and sustainably financed through public resources.

The review encompasses fiscal transfers, budgetary allocations, and trends in the disbursement and utilisation of funds, juxtaposing planned allocations against actual expenditures. In doing so, it unpacks the institutional and policy frameworks that underpin resource mobilisation and allocation, while evaluating how these mechanisms influence key educational outcomes — notably access, equity, and quality.

The analysis in this report is structured around the following key objectives:

- To examine the structure and flow of public education financing in Pakistan, including constitutional and fiscal arrangements under the National and Provincial Finance Commissions, as well as the budgetary frameworks and processes that govern resource allocation across levels of government.
- To assess the adequacy, efficiency, and equity of education financing, through detailed analysis of budget trends, expenditure composition, utilisation rates, and spending patterns across education levels and functions.
- To evaluate the effectiveness of education financing in improving educational access and outcomes, linking public investments to system performance, learning outcomes, and broader policy commitments under Article 25-A and Sustainable Development Goal 4.

2 Methodology

2 METHODOLOGY

The methodology underpinning this report is designed to provide a systematic and transparent account of how education financing in Pakistan has been examined. It outlines the approach adopted to identify, organise, and interpret financial data across multiple tiers of government, ensuring that the analysis remains both comprehensive and comparable over time.

By combining quantitative data with qualitative perspectives, the methodology captures not only the flow of public resources but also the institutional dynamics that shape education financing. This structured approach provides the foundation for assessing trends in allocations and expenditures and for drawing meaningful insights to inform education policy and planning. Where applicable, the analysis is aligned with internationally recognised indicators of education financing and performance, particularly those prescribed by the UNESCO Institute for Statistics (UIS).

2.1 Data sources

The analysis draws upon multiple complementary data sources, each providing different perspectives on education financing patterns. These sources have been selected to ensure comprehensive coverage of budget allocations, expenditure patterns, and institutional arrangements across all levels of government.

Table 2: Data sources

Data Source	Description	Application in Analysis
Financial Accounting and Budgeting System (FABS)	Centralised information system for recording and reporting government financial transactions. It operationalises the Chart of Accounts (CoA), ensuring standardised classification of revenues and expenditures across federal and provincial governments.	Primary source of data used in the report, enabling detailed disaggregation of allocations and expenditures.
Annual Budget Statements (ABS 2019-20 to 2025-26)	Official budget documents are presented each year, detailing government allocations and expenditures. It classifies spending according to the functional heads as prescribed in the Chart of Accounts.	Used to extract the total (recurrent and development) Federal budget for the year 2023-24 to calculate the indicator: education budget as a percentage of total provincial/regional budgets.
Federal Directorate of Education (FDE)	The administrative body responsible for the management and oversight of public educational institutions in the Islamabad Capital Territory (ICT), including schools and colleges operating under the federal government.	Education expenditure data shared by the Federal Directorate of Education has been incorporated into the analysis to reflect financing for the FDE education system.

Data Source	Description	Application in Analysis
Annual Development Programmes (ADP 2019-20 to 2025-26) / Public Sector Development Programmes (PSDP 2019-20 to 2025-26)	Development budget documents at provincial (ADP) and federal (PSDP) levels that list projects and schemes funded under the development budget. These highlight capital investments, infrastructure projects, and donor-supported initiatives.	Used to extract figures on financing from development partners.
Pakistan Education Statistics Reports (2019-20 to 2023-24)	Annual publications produced by the Pakistan Institute of Education (PIE) that compile education sector statistics, including enrolment, facilities, and teachers, disaggregated by province, level, and gender.	Used to extract data on teachers, enrolment, and education-related indicators.
Pakistan Economic Survey (2024-25)	A flagship publication of the Ministry of Finance that reviews macroeconomic performance and sectoral developments.	Used to extract Consumer Price Index (CPI) figures for calculating inflation-adjusted (real) education allocations.
National Achievement Test (2023)	A nationwide, sample-based assessment conducted in Pakistan by PIE's National Assessment Wing (NAW) to evaluate student performance in core subjects like English, Maths, and Science for Grade 4 and Grade 8 students.	Used to extract learning outcomes for Grade 4 and Grade 8.
Inter Boards Coordination Commission (IBCC)	Pakistan's national coordinating body for secondary and higher secondary education.	Used to extract matriculation examination data.
Population and Housing Census 2023	Conducted by the Pakistan Bureau of Statistics (PBS), the 2023 Census is Pakistan's first digital census, providing comprehensive demographic, social, and housing data at national, provincial, and district levels.	Used to extract the number of children aged 5-16 living with disabilities.

2.2 Components of key data sources

This section describes the key data sources in greater detail, highlighting their structure and the type of information they provide.

2.2.1 Financial Accounting and Budgeting System (FABS)

The dataset received from FABS includes a series of fields that capture key information on budget allocations and expenditures. The table below provides a description of each column along with examples from different provinces and regions.

Table 3: Description of FABS data

Field Name	Description	Examples
Fiscal Year	Refers to the accounting period of the government. It begins on July 1st, as per Article 260 of the Constitution, and ends on June 30th.	2019-20, 2020-21, 2021-22, 2022-23, and 2023-24
Ministry/Department	Refers to the administrative body under which an allocation or expenditure is recorded. At the federal level, a division or Department constitutes a subset of the Federal Government, while at the provincial level, a department functions as a subset of the respective Provincial Government, reflecting the specific responsibilities and mandates of that departmental organisation.	Punjab: E01 – School Education Sindh: S40 – School Education Department KP: N21 – Schools and Literacy Department Balochistan: B81 – Education AJ&K: K12 – Education GB: G07 – Education Department Federal: F54 – Ministry of Federal Education, Professional Training, National History, and Culture
Attached Department	Functions as a subset of a division—applicable to both the Federal and Provincial Governments—and represents the highest operational level at which responsibilities are assigned, and activities can be logically reported and aggregated.	Sindh: S405 – Primary Education KP: 2102 - Directorate of Schools Balochistan: B311 – Directorate of Education (Schools) AJ&K: K276 – Colleges GB: G31E – Special Education Federal: EDU1 – Education Department
Fund	Referring to the pool of money from which budgetary allocations are made (e.g., the Consolidated Fund). It is further subdivided into grants/demands (in the case of the Consolidated Fund) or detailed heads for the Public Account. The fund element enables financial reporting by distinguishing between the Consolidated Fund and the Public Account, and its use is mandatory for all accounting transactions. The fund element comprises four sub-elements: fund, source, sub-fund, and grant/public account number. The fund sub-element is represented by one alphabetic character and identifies whether the fund is part of the Consolidated Fund or the Public Account. The source sub-element, represented by one numeric character, denotes whether the receipt is of a capital or revenue nature.	Punjab: AK21E15 – Education Sindh: SC12150 – Education KP: AD21C16 – Education Balochistan: BC12109 – Education Affairs and Services AJ&K: KC21014 – Education GB: GC12011 – Education Department Federal: FC21H09 – Higher Education Commission
Sub-Fund Detail	Specifies whether the allocation belongs to the current (recurrent) budget or the development budget.	Voted Current Expenditure Voted Development Expenditure

Field Name	Description	Examples
Cost Centre	In the public financial management structure, the Drawing and Disbursing Officer (DDO) serves as the lowest organisational level at which budgetary control occurs, and organisational information is collected and reported. Each DDO, identified by four numeric characters, functions as a cost centre and is ordinarily responsible for managing expenditure for a single entity.	Punjab: AK4034 – Principal Govt Boys College Basal Sindh: GO5021 – Principal Cadet College, Ghotki KP: AD4037 – Government Degree College Havelian Balochistan: AW7065 – District Literacy Office Awaran GB: AT1016 – Principal Boys Inter College Astore Federal: ID0094 – Trade Training Centre Islamabad
Major Object	Describes an item of expenditure, receipt, asset, or liability within the accounting framework. Each accounting classification is further subdivided into a hierarchy down to the level of detailed object. The use of the object element is mandatory for all accounting transactions. It comprises two sub-elements: the accounting element and the account number.	A01 – Employees Related Expenses
Minor Object	Subdivision of the major object.	A011 – Pay
Detailed Object	Further breakdown of the minor object	A01101 – Basic Pay
Major Function	Describes the principal economic function to which a transaction belongs.	09 – Education Affairs and Services
Minor Function	Defines the lowest level of economic function to which a transaction is classified.	091 – Pre & Primary Education Affairs and Services
Detailed Function	Provides an additional layer of detail and analysis that is uniquely applied to each Major–Minor Function combination.	0911 – Pre & Primary Education Affairs and Services
Sub-Detailed Function	Provides a customised level of information tailored to government requirements, designed to meet the specific information needs of various stakeholders. This level enables deeper analysis and review of fiscal data.	091101 – Pre-Primary
Original Budget	The amount initially approved for allocation at the beginning of the fiscal year.	
Final Budget	The revised allocation for the fiscal year after incorporating supplementary grants, re-appropriations, or other adjustments.	
Budget Released	The portion of the final budget authorised by the Finance Department for utilisation during the fiscal year.	
Actual Expenditure	The funds spent against the budgeted allocation within the fiscal year.	

2.2.2 Annual Budget Statements (ABS)

The Annual Budget Statement reports allocations and expenditure across three distinct stages:

- **Budget Estimates (BE)** are the detailed estimations of receipts and expenditures for a financial year, submitted to the National or Provincial Assembly as demands for approval.
- **Revised Estimates (RE)** are the estimates of the probable receipts or expenditures for a financial year, prepared during that year with reference to transactions already recorded and the anticipated outcome for the remainder of the year in light of orders already issued.
- **Actual Expenditure (Accounts)** denotes the verified disbursements recorded by the end of the fiscal year, based on audited data.

2.3 Scope of analysis

The scope of this analysis spans a five-year period, from fiscal year 2019–20 to 2023–2, as well as allocations from 2024-25 and 2025-26. It covers education financing at the federal, provincial, and regional levels, thereby capturing the full breadth of public financing across Pakistan's education sector. Both current (recurrent) and development budget components are included to provide a comprehensive view of allocations and expenditures.

A desk review of official budget documents was carried out to understand the financing structures within Pakistan. This review not only formed the basis for the quantitative analysis but also provided the qualitative context and background presented in the second chapter of the report, where the organisation of financing flows is explained in detail. To further supplement these findings, a peer advisory group of education and public financial management experts was engaged. Their insights have been incorporated throughout the report as commentary to help interpret trends, identify structural constraints, and contextualise the numbers within broader policy and implementation realities.

The report also makes use of a nominal versus real comparison to assess expenditure trends. While all trend analyses, comparisons, and conclusions are based on nominal expenditure figures—as these reflect the actual fiscal commitments recorded by governments—real (inflation-adjusted) figures are presented alongside them to illustrate the erosion of purchasing power. These adjusted values are intended to provide readers with additional context and a clearer sense of adequacy in terms of what allocated resources could realistically deliver over time.

2.3.1 Methodological notes and limitations

Inflation adjustment

Inflation-adjusted expenditure figures in this report have been calculated using the following formula, with 2015–16 as the base year:

$$Real\ Expenditure = \frac{Nominal\ Expenditure \times 100}{CPI}$$

National CPI figures have been applied (see Annex F for details). This method standardises expenditures over time by expressing them in constant prices. However, it should be noted that CPI may not fully capture inflationary pressures on education budgets. Since education expenditure is concentrated on salaries, learning materials, and infrastructure—categories that often change at rates different from CPI—these adjustments are indicative rather than precise measures of real trends.

Federal government data

In this report, federal education expenditure is presented as a consolidated figure that includes spending on both the Islamabad Capital Territory (ICT), administered through the Federal Directorate of Education (FDE), and the wider federal education budget, the majority of which is allocated to the Higher Education Commission (HEC). For greater clarity, the report also separately presents key indicators for FDE alongside federal aggregates. This distinction is important for interpretation, as the ICT school system represents a relatively small component of federal education spending compared to higher education, and direct comparisons with provincial budgets should be made with this structural difference in mind.

Note: *The key indicators for FDE have been calculated based on data shared by the Directorate.*

Education expenditure as a percentage of total government expenditure

All figures on education expenditure and total government expenditure used in this analysis are sourced from FABS. Total government expenditure has been calculated on a consistent basis across federal, provincial, and regional governments, netting off floating debt, particularly Treasury Bills, to ensure comparability.

Utilisation rates

The utilisation rate, also referred to as the budget execution rate, represents the percentage of allocated budgets that are spent. It is calculated as:

$$Utilisation\ Rate\ (\%) = \frac{Expenditure}{Allocation} \times 100$$

This indicator is used throughout the analysis to assess how efficiently budgeted resources are spent.

Expenditure per teacher

Per-teacher expenditure indicators in this report have been calculated using public sector teacher data drawn from the Pakistan Education Statistics (PES) reports. Teacher counts include all public sector teachers across the education system, covering pre-primary through degree college levels. These figures have been used as the denominator in per-teacher expenditure calculations, with current, salary expenditure forming the numerator.

Expenditure per student

Per-student expenditure indicators have been calculated using public sector enrolment figures disaggregated by education level, together with enrolment in education foundations, as reported in the PES reports. As education foundation enrolment is not consistently reported by education level, total foundation enrolment has been distributed across pre-primary, primary, and secondary levels using level-wise percentage shares derived from historical data. These shares are presented in the accompanying table and have been applied consistently across all years of analysis.

Table 4: Level-wise percentage distribution of enrolment in education foundations

Education Level	Punjab Education Foundation	Sindh Education Foundation	Balochistan Education Foundation
Pre-Primary	19%	16%	41%
Primary	51%	63%	59%
Middle	22%	17%	0%
High	8%	3%	0%
Higher Secondary	0%	1%	0%

Source(s): Authors' calculations based on data from 2019-20 to 2023-24.

Table 5: Level-wise distribution of enrolment in education foundations

Education Level	Punjab Education Foundation		Sindh Education Foundation		Balochistan Education Foundation	
	2019-20	2023-24	2019-20	2023-24	2019-20	2023-24
Pre-Primary	496,603	489,993	68,271	139,953	-	13,346
Primary	1,329,106	1,311,414	268,616	550,649	-	18,952
Middle	567,292	559,741	72,641	148,911	-	0
High	209,354	206,567	14,375	29,469	-	0
Higher Secondary	807	796	2,350	4,817	-	0

Source(s): Authors' calculations based on PES reports (2019-20 and 2023-24) and the percentages presented in Table 3.

For the indicator on nominal versus real percentage change in education expenditure per student from 2019–20 to 2023–24, total education expenditure has been used as the numerator. For 2023–24, per-student expenditure is additionally presented separately for current, development, and total components to provide a clearer view of spending composition. Lastly, expenditure per student at the secondary level includes enrolment figures from middle to higher secondary.

Percentage change in teachers, schools, enrolment, and total expenditure

To analyse percentage changes in the number of teachers, schools, and students over time, enrolment by stage, as reported in the PES reports, has been used. Teacher and school figures are limited to the public sector, while enrolment figures include both public sector institutions and education foundations.

Education foundations

The analysis of education foundations is limited to the Punjab Education Foundation (PEF), Sindh Education Foundation (SEF), Khyber Pakhtunkhwa Elementary and Secondary Education Foundation (KP ESEF), and the National Education Foundation (NEF). PEF, SEF, and NEF allocations/expenditure were identifiable and tagged within the FABS dataset, while data for KP ESEF was obtained directly from the department. Data for the Balochistan Education Foundation (BEF) could not be identified and tagged and, therefore, is excluded from the analysis.

Special education

Although special education departments exist in all provinces as well as in AJ&K and Gilgit Baltistan, the analysis in this report is restricted to the provinces. Data for AJ&K and GB could not be effectively identified and tagged within the FABS dataset, which prevented their inclusion in the expenditure analysis.

2.3.2 Alignment with global education financing indicators

This section maps the indicators used in this report to the relevant SDG indicators on education financing. It outlines the extent to which available data allow for alignment with international reporting standards and identifies indicators that could not be assessed due to data limitations. The purpose of this exercise is to ensure methodological coherence with global monitoring frameworks while highlighting key gaps in Pakistan's education financing data systems.

Table 6: Alignment with global education financing indicators

Indicator Number	Indicator Description	Coverage in Report	Limitations (if applicable)
Education 2030 Framework for Action Benchmark Indicator	Government expenditure on education as a percentage of GDP	Fully Covered *Section 4.1: Government Investment in Education*	
1.a.2	Public expenditure on education as a percentage of total government expenditure	Fully Covered *Section 4.1: Government Investment in Education*	
4.c.1	Proportion of education budget spent on teacher training and professional development	Not Covered	Current coding practices under FABS do not provide sufficient clarity to identify allocations specifically directed towards the training and professional development of teachers.
4.1.6	Proportion of total education spending on primary education	Partially Covered *Chapter 6: Expenditure by Education Level*	This indicator can be calculated only for public expenditure, as authentic data on private and external education financing is not publicly available. Additionally, the FABS system does not distinguish between Pre-Primary and Primary education.
4.5.3	Existence of formula-based funding mechanisms to allocate resources to disadvantaged populations	Partially Covered *Chapter 8: Equity in Education Financing*	Disaggregated data based on gender, religion, refugee status, and disability status is not available, preventing a comprehensive assessment.
4.5.4	Expenditure on education per student by level of education and source of funding (public/private/international)	Partially Covered *Section 5.3: Expenditure Per Student*	Authentic data on private and international funding is not publicly available, limiting the ability to capture the full financing picture beyond public sources.
4.5.5	Household expenditure on education as a proportion of total household expenditure or income	Not Covered	Data on household education expenditure is not collected regularly, and no information is available for the years covered in this report.
4.5.6	Education expenditure (public, private, international) as a percentage of GDP	Partially Covered *Section 4.1: Government Investment in Education*	Authentic data on private and international funding is not publicly available, limiting the ability to capture the full financing picture beyond public sources. As a result, full disaggregation of this indicator, covering household, private, and external sources, is not currently feasible.

2.4 Categorisation framework

This framework establishes the tagging methodology used to classify entries by key analytical dimensions — including salary and non-salary components, education levels, and special education. A detailed tagging exercise was undertaken to ensure comparability and accuracy in the analysis.

2.4.1 Salary and non-salary tagging

Tagging of salary and non-salary budgets was carried out at the level of major object codes.

Table 7: Tagging of salary and non-salary budgets

Major Object	Tagged As	Province(s)/ Region(s)
A01 – Employees Related Expenses	Salary	All
A03 – Operating Expenses	Non-Salary	
A04 – Employees' Retirement Benefits		
A05 – Grants, Subsidies, Write-offs Loans		
A06 - Transfers		
A09 – Expenditure on Acquiring of Physical Assets		
A12 – Civil Works		
A13 – Repairs and Maintenance		

2.4.2 Education level tagging

Tagging of education levels was carried out at the level of minor function codes.

Table 8: Tagging of education levels

Minor Function	Tagged As	Province(s)/ Regions(s)
091 – Pre & Primary Education Affairs and Services	Pre-Primary and Primary Education	All
092 – Secondary Education Affairs and Services	Secondary Education	
093 – Tertiary Education Affairs and Services	Tertiary Education	
094 – Education Services Nondefinable by Level	Other Education Services (including administration)	
095 – Subsidiary Services to Education		
096 – Administration		
097 – Education Affairs, Services not Elsewhere Classified		

2.4.3 Special education tagging

The process to tag allocations to and expenditure on special education involved two main steps:

1. **Sub-Detailed Function Codes:** These were first reviewed and then categorised. A detailed mapping is presented in the table below.
2. **Ministries and Departments:** Where the mandate of a ministry or department aligned with special education, the entity was tagged accordingly. This categorisation is summarised in the accompanying table.

Table 9: Tagging of sub-detail function codes

Minor Function	Sub-Detail Function	Tagged As	Province(s)/ Region(s)
094 – Education Services Nondefinable by Level	094101 - School for Handicapped / Retarded Persons	Special Education	Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, Gilgit-Baltistan, and Federal

Table 10: Tagging of ministries/departments

Ministry/Department	Tagged As	Province(s)/ Region(s)
S63 - Special education	Special Education	Sindh
P86 - Special Education	Special Education	Punjab
B33 - Social Welfare, Special Education, Literacy & Non-Formal Education, and Human Rights	Special Education	Balochistan

Together, these tagging exercises provide the foundation for the disaggregated analyses presented in subsequent chapters, enabling examination of education financing patterns through the three key lenses of adequacy, efficiency, and equity that structure this report.

3 Education Financing Structures

3 EDUCATION FINANCING STRUCTURES

3.1 Constitutional and legal framework

Pakistan's Constitution establishes the framework for the country's public finance system, delineating the functional and fiscal jurisdictions of the federal and provincial governments. Foundational provisions — notably Articles 77 to 84 and Articles 118 to 127, which govern federal and provincial financial operations respectively, including the formulation of the Federal and Provincial Annual Budget Statements, and Article 160, which mandates the National Finance Commission (NFC) Award — establish the statutory framework for revenue mobilisation, expenditure authority, and intergovernmental fiscal transfers. Crucially, Article 25-A, which enshrines the right to free and compulsory education for all children aged five to sixteen, places an unequivocal fiscal obligation on the state to ensure the financing and provision of education services.

Complementing this framework is a set of legal instruments designed to uphold principles of fiscal prudence, transparency, and accountability within public financial management. Chief among these are the Fiscal Responsibility and Debt Limitation Act (FRDLA) 2005 and the Public Finance Management (PFM) Acts of the Federation and Province, both of which give legislative effect to the broader constitutional principles of sound financial governance

The FRDLA, enacted in 2005 and amended in 2016, institutionalises statutory thresholds for fiscal deficit and public debt, thereby imposing legal discipline on federal fiscal operations. It obliges the federal government to maintain fiscal deficits within pre-defined ceilings and to publish annual Medium-Term Budgetary Statements, Fiscal Policy Statements, and Debt Policy Statements. These instruments serve to align short-term fiscal management with long-term macroeconomic stability and to curb unsustainable borrowing trajectories. Additionally, the Act mandates regular publication of debt indicators, borrowing strategies, and government guarantees, thereby enhancing fiscal transparency and risk oversight.

At the subnational level, Article 167 of the Constitution governs provincial borrowing. Specifically, Article 167(4) empowers the National Economic Council to regulate the terms and limits of such borrowing, thereby extending the federal principles of fiscal responsibility to the provincial domain. In doing so, the framework ensures coherence in borrowing practices across all tiers of government.

The PFM Acts serve as the operational cornerstone for financial management within the federal and provincial governments. They codify the rules for budget preparation, expenditure control, cash flow management, and performance evaluation. Key provisions include mandatory mid-year and end-year reviews of fiscal performance, adoption of performance-based budgeting, and greater restrictions on supplementary grants — measures that collectively reinforce the strategic alignment of budget allocations with policy priorities and service delivery objectives.

3.2 Overview of education financing

The 18th Constitutional Amendment devolved primary responsibility for education financing and service delivery to provincial governments. Nonetheless, the federal government retains a pivotal role in steering higher education, coordinating national-level education policy, and fulfilling international reporting and financing commitments.

Education budgets across the country are underpinned by a composite of financing sources — including provincial own-source revenues, fiscal transfers from the federal government through the NFC Award, and, in selected instances, external funding from development partners. Within provincial governments, the budgeting and management of education expenditures are led by sector-specific administrative departments, such as School Education, Higher Education, and Technical and Vocational Education and Literacy Departments. The institutional arrangements vary across provinces, reflecting their respective governance models. Additionally, provincial Finance Departments and Local Government Departments often play a facilitating role, particularly in allocating and disbursing funds to district education authorities or local government councils, where such structures are operational.

The flow of education finances adheres to the standardised national budget cycle and is governed by Pakistan's Chart of Accounts, which provides a uniform framework for classification and reporting. Education expenditure is systematically disaggregated across several dimensions to enable granular analysis and effective resource tracking:

- **By level of government**: federal, provincial, and district/local tiers.
- **By level of education**: including pre-primary, primary, secondary, and tertiary education.
- **By nature of expenditure**: distinguishing between current (recurrent) and development allocations.
- **By object classification**: such as employee-related expenses, infrastructure development, operational grants, and procurement.
- **By funding source**: differentiating between government-financed and donor-supported allocations.

This layered financing structure, while complex, provides the institutional and fiscal scaffolding necessary to deliver education services at scale, with varying degrees of autonomy and performance across jurisdictions. However, the varying degrees of autonomy and performance across jurisdictions highlight the importance of examining equity in resource distribution and access to quality education services.

3.3 Devolution of education service delivery

The 18th Constitutional Amendment, enacted in 2010, represented a seminal reconfiguration of Pakistan's federal structure. It entailed the substantive devolution of legislative and administrative authority from joint federal-provincial oversight to the exclusive domain of the provinces. This shift encompassed several critical sectors — notably education, health, population welfare, and social protection — all of which now fall under the legislative and executive jurisdiction of provincial governments.

With the abolition of the Concurrent Legislative List, provincial governments assumed full responsibility for the financing, administration, and delivery of essential public services, including education.[7] This transformation conferred upon the provinces a significantly expanded role in managing social sector outcomes and in steering investments critical to human capital development. Consequently, it elevated the strategic importance of subnational planning, sectoral budgeting, and the integrity of public financial management systems at the provincial level.

The process of devolution also amplified the significance of federal-to-provincial fiscal transfers — particularly through the NFC Award — as a central instrument to enable provinces to fulfil their constitutionally mandated service delivery obligations. These transfers serve not only as a revenue equalisation mechanism but also as a fiscal lifeline for provinces with constrained own-source revenues.

Nevertheless, the transition has posed complex implementation challenges. Disparities in institutional capacity, public financial management maturity, and revenue generation potential across provinces have led to uneven performance in the execution of devolved functions. While some provinces have demonstrated adaptability and progress, others continue to face structural and administrative constraints, affecting the efficiency and equity of education service delivery under the devolved framework.

3.4 National Finance Commission (NFC) Award

The NFC Award serves as Pakistan's constitutionally mandated instrument for the vertical and horizontal distribution of financial resources across the federation. It is the primary mechanism through which the federal government allocates a share of nationally collected revenues to the provincial governments, enabling them to fulfil their constitutional responsibilities and development priorities, including the provision of education and other essential public services.

Constituted under Article 160(1), the NFC is required to be established every five years. The Commission comprises the Federal and Provincial Finance Ministers, along with members

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[7] The Concurrent Legislative List, as included in the Fourth Schedule of the Constitution of Pakistan prior to the 18th Amendment, outlined subjects on which both the federal and provincial governments could legislate. With the passage of the 18th Amendment in 2010, the Concurrent List was abolished, and legislative authority over its subjects, including education, was devolved to the provinces, unless explicitly retained by the federal government.

nominated by the President in consultation with the respective provincial governors. The recommendations of the NFC, once agreed upon, are enacted through presidential orders to give them legal effect.

At the heart of the NFC Award is the "divisible pool", which includes key federally collected taxes to be shared with the provinces. The divisible pool comprises:

1. Taxes on income (except Agricultural Income Tax);
2. Wealth tax (not currently levied);
3. Capital value tax;
4. Taxes on the sale and purchase of goods (imported, exported, produced, manufactured, or consumed);
5. Export duties on cotton;
6. Customs duties;
7. Federal excise duties (excluding excise duty on oil and natural gas at the well-head);
8. Any other tax or duty specified by the President.

Under the currently operative 7th NFC Award, a preliminary 1% of the divisible pool is earmarked for the Government of Khyber Pakhtunkhwa (KP) as compensation for the costs incurred in the war on terror. The remaining balance is then divided between the federation and the provinces. Since fiscal year 2011–12, provinces collectively receive 57.5% of the divisible pool, while the federal government retains the remaining 42.5%.

The horizontal distribution — that is, the apportionment of the provincial share among the four provinces — is based on a weighted formula incorporating the following indicators:

- Population (82%);
- Poverty or backwardness (10.3%);
- Revenue collection or generation (5%);
- Inverse population density (2.7%).

Beyond the divisible pool, the NFC framework also provides for additional fiscal transfers and revenue-sharing arrangements, including:

- Royalties on crude oil;
- Development surcharges on natural gas;
- Grants-in-aid to Sindh, amounting to 0.66% of the provincial share, as compensation for the abolition of octroi and zilla taxes.

Together, these mechanisms form the financial bedrock of Pakistan's intergovernmental fiscal system, underpinning provincial capacity to deliver services in devolved sectors such as education. The effective and timely disbursement of these transfers remains essential for ensuring equitable financing across the federation.

Table 11: NFC transfers

Indicator (Weightage)	Description	Provincial Share (%)			
		Punjab	Sindh	KP	Balochistan
Population (82%)	Provinces with larger populations receive more funds, as they have greater public service needs.	57.36	23.71	13.82	5.11
Poverty (10.3%)	Provinces with higher poverty levels receive additional funds to address economic disparities.	23.16	23.41	27.82	25.61
Revenue (5%)	Provinces that generate more revenue receive additional allocations as an incentive to enhance fiscal capacity.	44	50	5	1
Inverse Population Density (2.7%)	Provinces with fewer people spread over larger areas receive more funds to offset higher costs in delivering public services.	4.34	7.21	6.54	81.92
Total Share (%)		**51.74**	**24.55**	**14.62**	**9.09**

Source(s): Ministry of Finance[8] and the State Bank of Pakistan[9]

Note: Provincial figures are shares within each indicator; the overall provincial shares (last row) result from applying the indicator weights according to the following formula:

Total Share = (0.82 x Population Share) + (0.103 x Poverty Share) + (0.05 x Revenue Share) + (0.027 x Inverse Population Density Share)

3.5 Provincial Finance Commission (PFC) Awards

In accordance with Article 140-A of the Constitution, provincial governments are mandated to establish local government systems and to devolve political, administrative, and financial authority to elected local representatives. A key mechanism for operationalising this fiscal devolution is the Provincial Finance Commission (PFC), which is responsible for determining the criteria and modalities for resource transfers from the provincial government to local governments.

Each province is required to constitute its own PFC, which recommends the vertical distribution of fiscal resources between the provincial and local tiers, as well as the horizontal distribution among various local governments or districts within the province. These commissions are expected to formulate transparent and equitable distribution formulas, typically based on indicators such as population size, incidence of poverty, existing infrastructure gaps, and development needs.

Despite the existence of a robust constitutional and legal framework, the implementation of PFC mechanisms has been marked by significant variability across provinces. Some have institutionalised formal PFC Awards with clearly articulated formulas and notification timelines, while others continue to rely on interim arrangements or have failed to renew their

[8] Government of Pakistan, National Finance Commission Secretariat, "1st Biannual Monitoring on the Implementation of NFC Award (July–December 2021)," Ministry of Finance, Islamabad, 2022.

[9] State Bank of Pakistan, "Special Section 2: National Finance Commission Awards – A Review," Quarterly Report FY10, Volume 1. Islamabad: State Bank of Pakistan.

awards for prolonged periods. This inconsistency in implementation has implications for local-level fiscal autonomy and the equitable delivery of public services, including education.

The effectiveness of PFCs as instruments of fiscal decentralisation remains contingent on the regular issuance of awards, transparency in the application of distribution criteria, and the institutional capacity of local governments to manage devolved funds. In practice, variations in political will, administrative readiness, and fiscal space have resulted in uneven progress across the provinces.

To illustrate the diversity in provincial approaches, the following table provides a comparative summary of the most recent PFC Awards, including the year of issuance, vertical sharing arrangements between the provincial and local governments, and the key parameters used for horizontal distribution.

Table 12: PFC award

Province	PFC Year	Vertical Share	Horizontal Distribution Criteria
Punjab	2006	Province: 60% Local Governments: 40%	Population: 70% Poverty/Backwardness: 10% Tax Effort: 10% Area: 10%
Sindh	2007	Province: 45% Local Governments: 55%	Population: 40% Service Infrastructure: 35% Development Needs: 10% Area (5%) Performance: 10%
Khyber Pakhtunkhwa	2020–21	Province: 40% Local Governments: 60%	Population: 60% Poverty: 20% Lag in Infrastructure: 20%
Balochistan	No award	Ad hoc transfers	-

Source(s): Provincial Finance Departments

3.6 Budgetary framework and processes

Pakistan's budget cycle is a structured and rule-based annual process that underpins how public resources are allocated, authorised, and expended. This process — largely uniform across federal and provincial governments — consists of sequenced stages designed to ensure coherence between fiscal planning and service delivery objectives, including those in the education sector.

The cycle commences with the issuance of the Budget Call Circular (BCC), prepared by the Ministry of Finance at the federal level and by respective Finance Departments at the provincial level. The BCC sets forth expenditure ceilings, standardised templates, timelines, and policy directions, providing the procedural framework within which government departments prepare their budget estimates. It is disseminated to all federal ministries and provincial administrative departments, guiding the formulation of both current (recurrent) and development budgets.

Concurrently, the development budget is coordinated by the Ministry of Planning, Development and Special Initiatives (MoPD&SI) through the formulation of the Public Sector Development Programme (PSDP). The Planning Commission issues annual PSDP Guidelines, which stipulate eligibility criteria, appraisal protocols, and documentation requirements for development projects. These guidelines ensure alignment with national priorities and safeguard the quality and feasibility of proposed interventions. At the provincial level, analogous responsibilities are carried out by the respective Planning and Development (P&D) Departments, which compile Annual Development Plans (ADPs) based on proposals submitted by sectoral departments, including those responsible for education.

Following the submission of estimates, a joint review and consolidation process is undertaken by the Finance and Planning Ministries or Departments. This interdepartmental process validates resource requirements, ensures internal consistency across expenditure heads, and prepares the draft budget for final approval. The consolidated budget is then presented to the Cabinet for endorsement, after which it is tabled before the National or Provincial Assembly for legislative scrutiny, debate, and approval.

Upon approval, the budget enters the execution phase. This involves the release of funds to administrative units, management of cash flows, initiation of procurement processes, and ongoing monitoring of expenditure. Adjustments to the approved budget — such as supplementary grants or intra-departmental re-appropriations — may be introduced in response to emergent needs or fiscal constraints, subject to established legal and procedural requirements.

Throughout the fiscal year, ministries and departments are obligated to submit periodic financial reports and participate in mid-year performance reviews. These reviews evaluate progress against approved allocations, highlight implementation challenges, and serve as critical inputs for refining expenditure frameworks in subsequent budget cycles. They function as a feedback mechanism that strengthens fiscal discipline and enhances alignment between resource allocation and sectoral priorities, including those in education.

Table 13: Pakistan's budget cycle

Stage of Budget Cycle	Indicative Timeline	Responsible Authority
Policy Planning & Priority Setting	Aug–Sept	Finance Division, MoPD&SI / Provincial Finance and P&D Departments
Issuance of Budget Call Circular (BCC)	October	Ministry of Finance / Provincial Finance Departments
Submission of Budget Estimates	Nov–Jan	Line Ministries / Departments
Submission of Revised Estimates (RE)	Nov–Jan	Line Ministries / Departments

Stage of Budget Cycle	Indicative Timeline	Responsible Authority
Technical Vetting and Consolidation	Jan–Feb	Ministry of Finance / P&D / Departmental Coordination
Finalisation of Revised Estimates (RE)	March–April	Ministry of Finance / Finance Departments
Cabinet Review and Pre-Budget Approval	April–May	Federal/Provincial Cabinets
Finalisation of budget Estimates	May	Ministry of Finance/Federal/Provincial Cabinets
Presentation in National/Provincial Assembly	May–June	Finance Minister
Budget Published	June	Assemblies / Gazette Notification
Operationalisation of Budget (New FY Begins)	July 1st	Ministry of Finance / Line Ministries/Line Departments / AGPR / AGs / P&D / FABS
Mid-Year Review of Budget	January	Ministry of Finance / Provincial FDs
Supplementary Budget Process (if any)	Throughout the year	Ministry of Finance / Finance Departments/ Assembly Committees
Budget releases, spending and reporting	Throughout the year	Ministry of Finance/Line Ministries/Line Departments / AGPR / AGs / P&D / FABS
Oversight & accountability	Throughout the year	Public Accounts Committees/Office of the Auditor-General of Pakistan

Note: *This table provides a simplified and consolidated view of the federal and provincial budget cycles for the reader's convenience. Specific processes and timelines may slightly vary across provinces based on their respective PFM laws and practices. A more or less similar budget cycle is followed by the regional governments of Azad Jammu & Kashmir (AJ&K) and Gilgit-Baltistan (GB).*

3.6.1 Budget classification and structure

Pakistan's public budgeting framework operates within a rule-based and standardised classification system that underpins transparency, fiscal discipline, and accountability. This framework forms the backbone of the country's public financial management (PFM) system, enabling effective tracking of expenditures, supporting audit processes, and ensuring comparability across federal and provincial governments.

At the heart of this system lies the Chart of Accounts (CoA), operationalised through the Financial Accounting and Budgeting System (FABS). The CoA provides a unified coding structure that standardises expenditure classification throughout the country. By applying the same coding scheme across tiers of government, it ensures consistency in financial control and facilitates reporting and disclosure.

Within this framework, education is classified under the functional head **"09 – Education Affairs and Services"** across all major sources of data. This functional head is further broken down into minor functional and sub-functional categories that correspond to specific levels and sub-sectors of education. A detailed breakdown of the major function code, 09, is given below:

Table 14: Breakdown of 09 code - Education Affairs and Services

Major Function: 09 – Education Affairs and Services		
Minor Function	**Detail Function**	**Sub-Detail Function**
091 – Pre & Primary Education Affairs and Services	0911 – Pre & Primary Education Affairs and Services	091101 – Pre-Primary 091102 – Primary 091103 – Administration
092 – Secondary Education Affairs and Services	0921 – Secondary Education Affairs and Services	092101 – Secondary Education 092102 – Administration 092120 – Others
093 – Tertiary Education Affairs and Services	0931 – Tertiary Education Affairs and Services	093101 – General Universities/Colleges/Institutes 093102 – Profs/Technical Universities/Colleges 093103 – Administration 093120 – Others
094 – Education Services Nondefinable by Level	0941 – Education Services Nondefinable by Level	094101 – School for Handicapped/Retarded Person 094120 – Others
095 – Subsidiary Services to Education	0951 – Subsidiary Services to Education	095101 – Archives Library and Museums 095102 – Student's Hostels 095120 – Others
096 – Administration	0961 – Administration	096101 – Secretariat/Policy/Curriculum 096102 – Sindh Educational Reform Programme (SERP)
097 – Education Affairs, Services not Elsewhere Classified	0971 – Education Affairs, Services not Elsewhere Classified	097120 - Others

Education budgets, like all others in Pakistan, are divided into two principal components: current (recurrent) and development.

- **The current budget** covers day-to-day operational costs such as teacher salaries, administrative expenses, utilities, and the upkeep of educational institutions. These allocations are typically managed by education line departments and channelled through designated cost centres at provincial or district levels.
- **The development budget**, in contrast, finances capital investments and long-term strategic initiatives. This includes the construction and rehabilitation of schools, procurement of equipment, and implementation of donor-supported projects.

Education financing is supported through a mix of own-source revenues, federal transfers via the NFC Award, and external funding from development partners. Within provinces, multiple administrative departments, such as School Education, Higher Education, Technical and Vocational Training, and Literacy, are responsible for sector-specific budgeting and execution. In some cases, Finance and Local Government Departments play an intermediary role by transferring funds to District Education Authorities or local councils, depending on the provincial governance arrangements.

This structured classification of budgets and expenditures, anchored in the CoA, ensures that education financing in Pakistan can be systematically tracked and compared across levels of government, enhancing both transparency and accountability in resource allocation.

3.6.1.1 Detailed Classifications: Receipts and Expenditures

The CoA is also organised according to a classification system that separates receipts and expenditures into distinct detailed and sub-detailed classifications.

Receipts of the government are categorised into several broad classes, reflecting their source and intended purpose. These are summarised below:

Receipts

Receipts flow into the Federal Consolidated Fund or the respective provincial consolidated funds, from which expenditures are authorised as per the approved budget.

Table 15: Types of receipts

Category	Description
Tax Revenue	Includes direct and indirect taxes such as income tax, customs duties, sales tax, and federal excise duties.
Non-Tax Revenue	Comprises profits from SOEs, service fees, interest income, fines, and regulatory charges.
Capital Receipts	Includes recoveries of loans and advances, asset sales, and domestic borrowing.
External Resources	Consists of foreign loans, project aid, programme support, and technical grants.
Public Account Receipts	Represents funds held in trust, such as provident funds, reserve accounts, and special purpose deposits.
Privatisation Proceeds	Comprises proceeds from the sale of government-owned enterprises or assets.

Expenditures

Government expenditure is broadly classified into current (non-development) and development spending, with further sub-classification under revenue and capital accounts. These distinctions are essential for differentiating day-to-day government operations from long-term investment.

Table 16: Types of expenditure

Category	Description
Current Expenditure (Revenue Account)	Operational expenses such as salaries, pensions, debt servicing, subsidies, and administrative costs.
Current Expenditure (Capital Account)	Loan repayments, equity injections, and acquisition of financial instruments.
Development Expenditure (Revenue Account)	Operational costs for development projects, including feasibility studies and project staff.
Development Expenditure (Capital Account)	Capital investments such as infrastructure development, equipment procurement, and construction.

3.7 Financing by development partners

Development partners provide an additional source of financing for education in Pakistan, primarily through foreign-funded projects implemented at both federal, provincial, and regional levels. These initiatives complement government spending and are typically reflected under the foreign aid head documented in the PSDPs and ADPs. Projects supported by development partners often address critical resource and capacity gaps, particularly in infrastructure, institutional reform, quality enhancement, and inclusion.

Collaboration begins with the joint identification of education priorities by government entities and development partners. Institutions such as the World Bank, Asian Development Bank (ADB), UNICEF, UNESCO, and FCDO regularly engage in sectoral assessments and feasibility studies alongside education departments and planning agencies.

Formal planning documents, most commonly the Proforma for Development Projects (PC-1), capture project designs and funding arrangements. Relevant development partners at the federal or provincial level vet and approve these proposals. Once approved, provincial education departments usually create Project Implementation Units (PIUs) that manage operational execution of foreign-funded projects. These units oversee procurement, financial reporting, and progress monitoring, contributing to stronger accountability and technical supervision. However, reliance on such parallel structures may, in some cases, bypass mainstream systems and limit long-term institutional integration and policy continuity.

Funding modalities vary across development partners. Multilateral institutions such as the World Bank and ADB often provide concessional loans linked to performance indicators and results-based disbursement mechanisms. In contrast, bilateral agencies and UN institutions primarily extend grants, typically aimed at specific thematic areas including early childhood education, gender equity, non-formal learning, and system strengthening.

Table 17: Percentage of foreign aid in education development budgets

Province	2019-20	2020-21	2021-22	2022-23	2023-24
Punjab	0%	0%	0%	0%	1.73%
Sindh	10.3%	9.9%	15.6%	21.9%	23.5%
Khyber Pakhtunkhwa	33.5%	31.4%	10.8%	10.4%	24.9%
Balochistan	9.9%	0%	0%	0.8%	13.3%
Federal	1.8%	4.3%	6.1%	4.4%	2.3%

Source(s): Authors' calculations based on official documents for Public Sector Development Programmes (PSDPs) and Annual Development Programmes (ADPs).

Note: These numbers do not capture off-budget development assistance provided by some development partners. Foreign aid refers to both loans and grants.

Table 18: Amount of foreign aid in education development budgets (PKR Million)

Province	2019-20	2020-21	2021-22	2022-23	2023-24
Punjab	-	-	-	-	1,000
Sindh	2,650	2,310	4,285	9,605	10,644
Khyber Pakhtunkhwa	7,776	7,921	2,000	3,500	2,010
Balochistan	-	-	-	-	-
Federal	33,938	33,996	52,150	51,959	68,200

Source(s): Authors' calculations based on official documents for Public Sector Development Programmes (PSDPs) and Annual Development Programmes (ADPs).

Note: These numbers do not capture off-budget development assistance provided by some development partners. Foreign aid refers to both loans and grants.

Recent trends in foreign aid utilisation reveal notable interprovincial variation. In Sindh, the share of foreign aid within the education development budget increased from approximately 10% in 2019–20 to nearly 24% by 2023–24, signalling a growing reliance on external financing. Conversely, Khyber Pakhtunkhwa (KP) witnessed a marked decline in foreign aid dependency over the same period, from around 33% to 10%, suggesting a shift either towards enhanced domestic financing or recalibrated donor engagement. These divergent patterns highlight the need for greater policy consistency in integrating external resources into subnational education systems.

The following chapters present a comprehensive analysis of education budget expenditures across provinces and regions in Pakistan, structured around the three core dimensions of adequacy, efficiency, and effectiveness in line with international reporting standards set by the UNESCO Institute for Statistics (UIS). Building on the institutional framework established in previous chapters, this analysis examines trends over the past five years (2019–20 to 2023–24) alongside detailed patterns in the most recent year, 2023–24. The analysis assesses how budgets have evolved, how resources are distributed across education levels and expenditure categories, and how effectively these budgets have been utilised.

The examination reveals critical insights into Pakistan's fiscal commitment to education by comparing medium-term averages with current-year figures. This approach highlights shifts in priorities, identifies structural patterns, and reveals gaps in resource allocation that have direct implications for adequacy, efficiency, and equity in education service delivery. The analysis also explores the relationship between expenditure patterns and key education inputs to understand how financial decisions align with sector performance objectives. Taken together, these insights provide evidence of the extent to which financial resources are being translated into planned investments and measurable results across the country.

4 Adequacy of Education Financing

4 ADEQUACY OF EDUCATION FINANCING

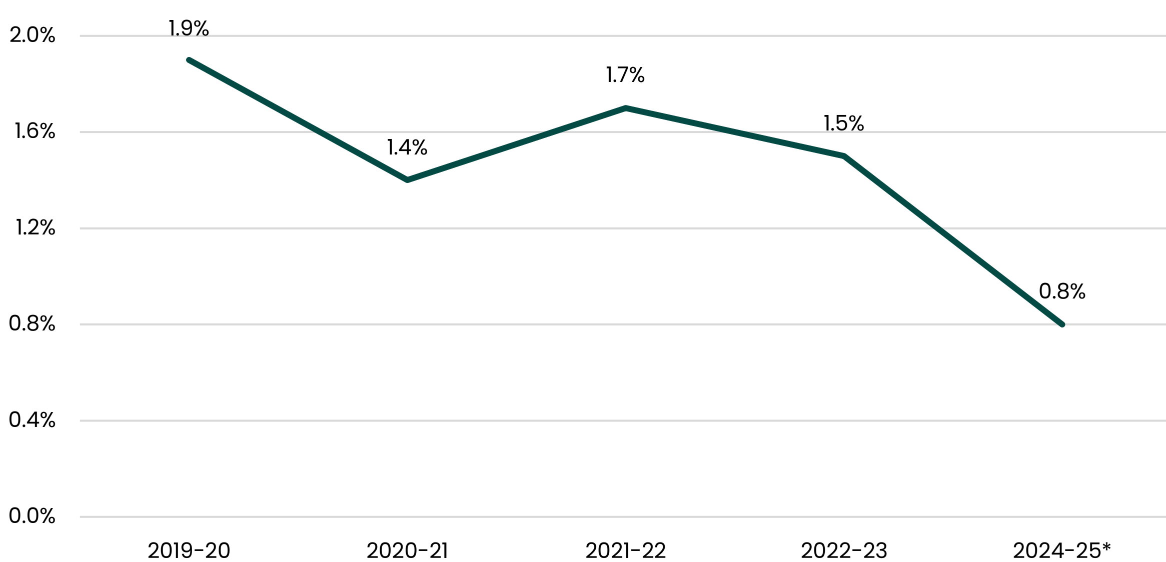
4.1 Government investment in education

4.1.1 Government expenditure on education as a percentage of GDP

Government expenditure on education as a share of Gross Domestic Product (GDP) serves as a fundamental indicator of the state's overall commitment to the sector and provides a direct measure of adequacy in education financing. This metric enables international comparison and assessment against established benchmarks for developing countries.

The UNESCO Institute for Statistics (UIS) and the Global Education Monitoring Report recommend that developing countries allocate at least 4–6% of GDP or 15–20% of total public expenditure to education under the Education 2030 Framework for Action. These benchmarks reflect the minimum level of investment required to achieve universal access to quality education and meet Sustainable Development Goal 4 targets.

Figure 1: Government expenditure on education as a percentage of GDP



Source(s): Pakistan Economic Survey 2024-25.
*Provisional data from July 2024 to March 2025

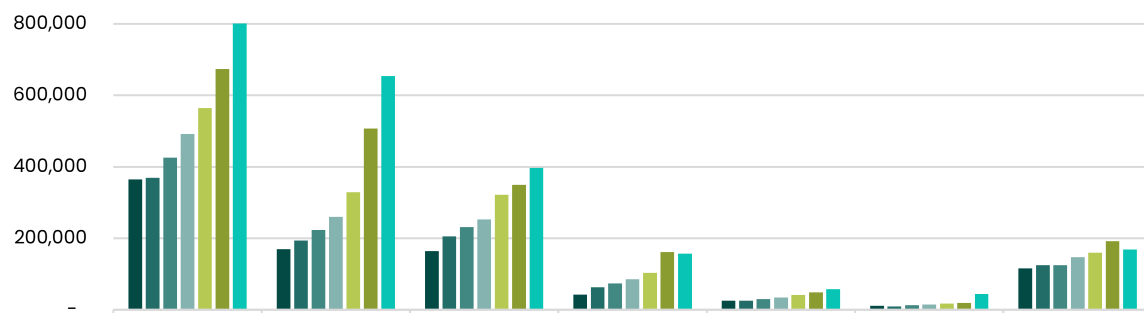
In comparison, the share of education expenditure in Pakistan has remained well below these benchmarks over the past five years and has shown a declining trend. Education spending stood at 1.9% of GDP in 2019–20, dropped to 1.4% in 2020–21, rose temporarily to 1.7% in 2021–22, and declined again to 1.5% in 2022–23. The figure for 2024–25 is provisionally estimated at 0.8%, based on expenditure data from July 2024 to March 2025.

Pakistan's education expenditure as a share of GDP has consistently remained well below these international benchmarks over the past five years and demonstrates a concerning declining trend. This downward trajectory reflects a progressive weakening of education's position within the national fiscal framework, raising serious concerns about the adequacy of resource allocation to the sector. The persistent gap between actual allocations and internationally recommended levels — with Pakistan allocating less than half of the minimum recommended share — highlights the urgent need to strengthen the prioritisation of education within public spending.

4.1.2 Trends in education expenditure (2019-20 to 2025-26)

To provide a more current perspective on education financing trends, this section presents education expenditure and allocation figures for fiscal years 2024–25 and 2025–26 in addition to the year under review. The data indicates a continued upward trajectory in education spending across most provinces, reflecting sustained fiscal prioritisation of the sector. Punjab and Sindh show substantial planned increases in allocations for 2025–26, while Khyber Pakhtunkhwa maintains a steady growth pattern following earlier expansion in expenditure. Balochistan and Azad Jammu and Kashmir also demonstrate consistent increases, suggesting a gradual strengthening of provincial education budgets. At the federal level, allocations continue to rise moderately, largely driven by higher education spending. These trends signal an overall expansion in nominal education financing; however, their effectiveness will depend on budget execution and the extent to which increased allocations translate into real improvements in education service delivery.

Figure 2: Trends in education expenditure (PKR Million)



	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Azad Jammu & Kashmir	Gilgit Baltistan	Federal
2019-20	364,944	169,252	164,413	42,426	25,109	10,592	115,690
2020-21	369,522	193,701	205,346	63,295	25,158	9,101	124,581
2021-22	426,008	222,885	231,468	73,852	30,231	12,521	125,167
2022-23	491,817	260,284	253,101	84,930	34,195	14,183	146,938
2023-24	564,672	328,718	321,413	103,167	41,422	17,387	159,302
2024-25*	673,315	507,577	349,674	161,625	48,550	18,853	191,650
2025-26*	811,079	654,174	397,166	157,348	57,856	44,325	168,507

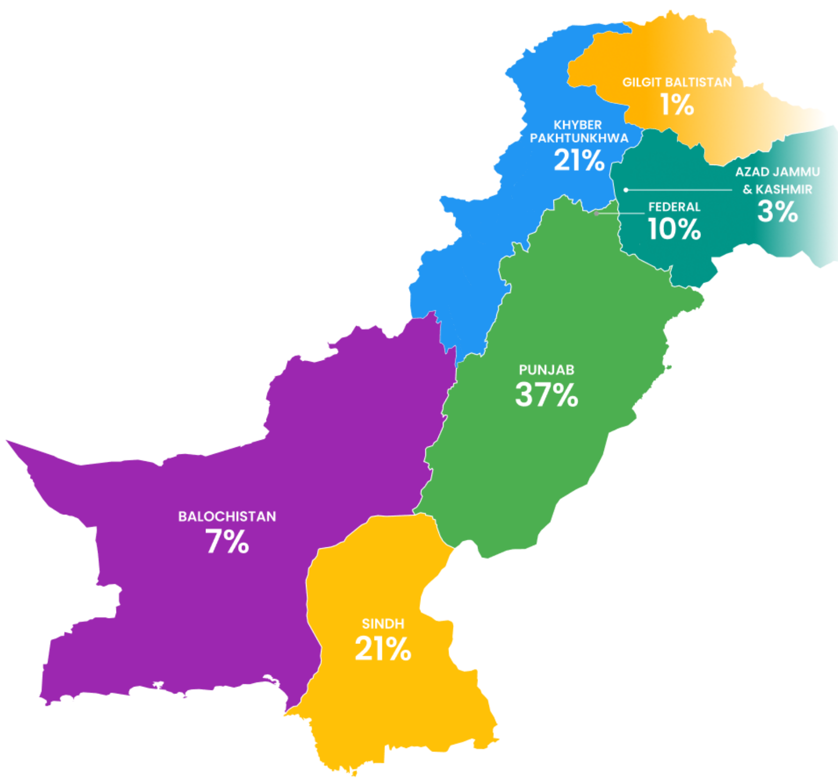
2019-20 2020-21 2021-22 2022-23 2023-24 2024-25* 2025-26*

Source(s): Expenditure taken from Financial Accounting and Budgeting System (FABS) for 2019-20 to 2023-24
***Allocations taken from Annual Budget Statements (ABS) for 2024-25 and 2025-26**

4.1.3 Breakdown of total education budget by province/region (2023-24)

The aggregate national education budget for 2023–24 reflects the distribution of education financing across provinces and regions, highlighting the scale and fiscal capacity of each government. Punjab accounted for the largest share at 37% of the total education budget, followed by Sindh and Khyber Pakhtunkhwa, each contributing 21%. The Federal Government represented 10% of total allocations, primarily driven by higher education and administrative functions. Balochistan contributed 7%, while Azad Jammu and Kashmir and Gilgit Baltistan accounted for 3% and 1%, respectively. This distribution highlights the dominance of provincial financing in the education sector, consistent with Pakistan's devolved governance framework.

Figure 3: Breakdown of total education budget by province/region

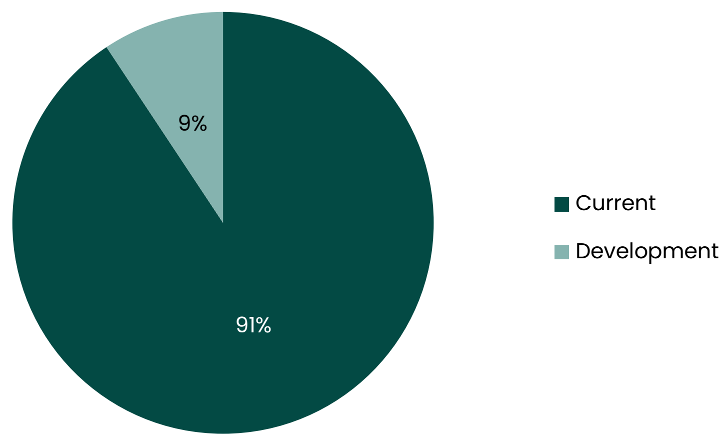


Source(s): Authors' calculations based on data from FABS (2023-24).

4.1.4 National education budget breakdown (2023-24)

While education expenditure remains well below international benchmarks as a share of GDP, the overall size of Pakistan's education budget has increased steadily in nominal terms. In 2023–24, aggregated national expenditure on education amounted to PKR 1.54 trillion, reflecting a 72% increase from PKR 0.89 trillion in 2019–20. This growth indicates a sustained fiscal commitment to the sector, even as inflation and competing priorities continue to constrain real spending capacity. However, the composition of this expenditure reveals a system heavily weighted towards recurrent costs, leaving limited room for development and innovation. The following analysis presents a consolidated national overview of education expenditure for 2023–24, setting the context for the provincial and regional comparisons that follow.

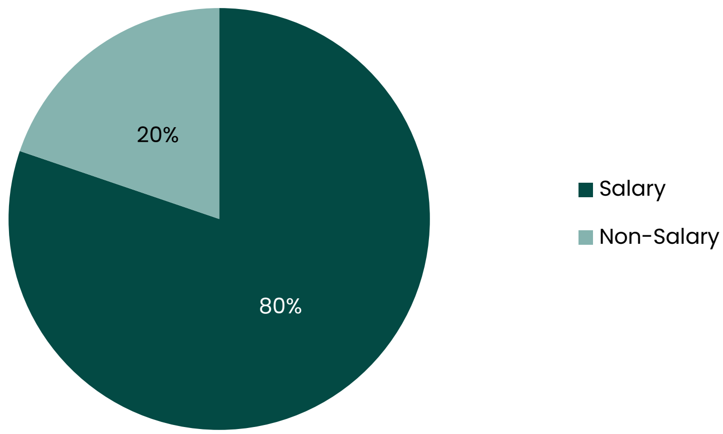
Figure 4: Proportion of current and development expenditure in national education budget



Source(s): Authors' calculations based on data from FABS (2023-24).
Note: Figures on total government expenditure are drawn from Annual Budget Statements. For AJ&K, GB, and the Federal Government, where expenditure accounts are not published, Budget Estimates are used in calculations.
Refer to Annexes A and B for more details.

Nationally, education financing remains overwhelmingly recurrent in nature. In 2023–24, 91% (PKR 1,393 billion) of the total education expenditure was allocated to current budgets, while only 9% (PKR 143 billion) was directed towards development spending. Most of the education budget was devoted to sustaining existing operations, particularly salaries, rather than enhancing infrastructure, innovation, or quality improvements. This imbalance between current and development expenditure constrains the system's ability to respond to emerging needs such as expanding access.

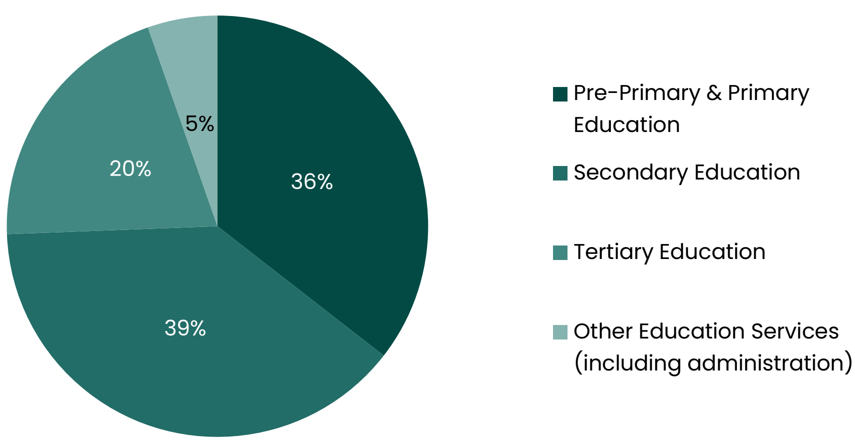
Figure 5: Proportion of salary and non-salary in national current budget expenditure



Source(s): Authors' calculations based on data from FABS (2023-24).
Refer to Annexes A and B for more details.

Within current expenditure, 80% (PKR 1,117 billion) of resources were consumed by salaries, leaving just 20% (PKR 275 billion) for non-salary components such as teaching materials, maintenance, utilities, and student support. While high salary expenditure reflects the human resource intensity of education delivery, the limited non-salary allocation restricts schools' operational effectiveness. The disproportionate weight of salaries within the budget illustrates both the strength and rigidity of the education system: while teachers form its backbone, inadequate provision for learning resources and facilities continues to undermine quality at the school level.

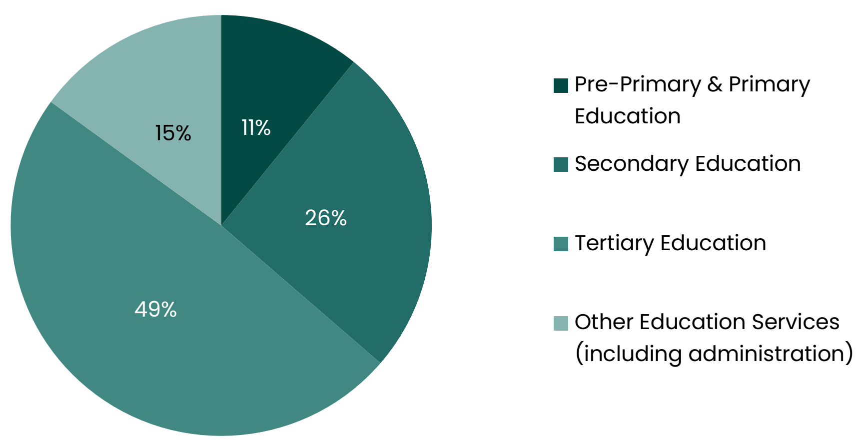
Figure 6: National current budget expenditure by education level



Source(s): Authors' calculations based on data from FABS (2023-24).
Refer to Annexes A and B for more details.

The distribution of current expenditure across education levels shows the system's continued emphasis on foundational and secondary education. In 2023–24, 36% (PKR 495 billion) of current spending was directed towards pre-primary and primary education, 39% (PKR 541 billion) towards secondary education, and 20% (PKR 282 billion) towards tertiary education, with the remaining 5% (PKR 75 billion) spent on other education services, including administration. This distribution reflects the heavy enrolment burden of primary and secondary schooling, where salaries account for the majority of costs. The focus on these levels highlights governments' efforts to sustain basic education provision, though limited allocations to tertiary education suggest slower investment growth in higher learning relative to demand.

Figure 7: National development budget expenditure by education level



Source(s): Authors' calculations based on data from FABS (2023-24).
Refer to Annexes A and B for more details.

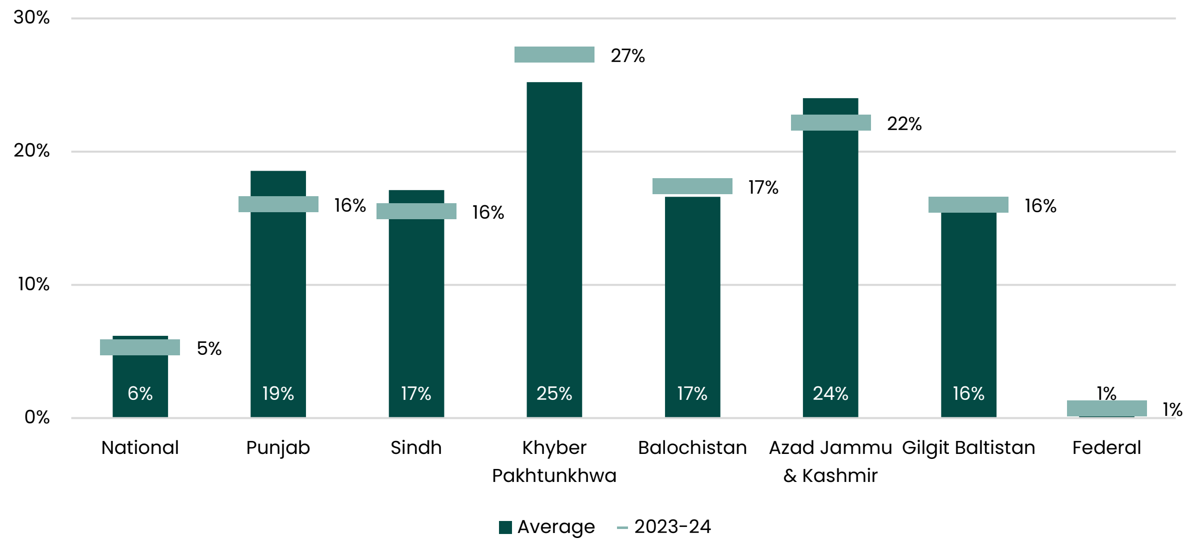
The composition of development expenditure contrasts sharply with that of current budgets, reflecting a focus on infrastructure and capital investments at higher levels of education. Nationally, 11% (PKR 16 billion) of development spending went to pre-primary and primary education, 26% (PKR 37 billion) to secondary education, 49% (PKR 70 billion) to tertiary education, and 15% (PKR 22 billion) to other education services, including administration. This pattern indicates that most new investments are channelled towards higher education and institutional development, while foundational levels receive a comparatively smaller share.

Taken together, these patterns reveal a financing structure heavily oriented towards maintaining existing commitments rather than enabling growth or transformation. The following sections examine how these trends play out across Pakistan's provinces and regions—each operating within a devolved governance framework for education—to highlight variations in priorities, fiscal capacity, and spending efficiency.

4.1.5 Expenditure on education as a percentage of total government expenditure

The share of education within the total expenditure of each respective government provides insights into sectoral prioritisation and fiscal commitment at different levels of government. This analysis compares expenditure on education as a share of total provincial and regional government expenditure, showing both the four-year average from 2019–20 to 2022–23 and the expenditure for 2023–24. This comparison reveals how the spending priorities of the year under review align with or diverge from recent trends.

Figure 8: Expenditure on education as a percentage of total government expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Note: Total government expenditure has been calculated on a consistent basis across federal, provincial, and regional governments, netting off floating debt, particularly Treasury Bills, to ensure comparability.
Refer to Annexes A and B for more details.

Azad Jammu and Kashmir recorded the second-highest average share of total government expenditure on education from 2019–20 to 2022–23.

Khyber Pakhtunkhwa demonstrated the strongest commitment to education, recording the highest average over the past four years at 25% and rising further to 27% in 2023–24. This notable increase indicates a deliberate strengthening of education's priority within the province's budget, suggesting improved adequacy in resource allocation. Azad Jammu and Kashmir followed with an average of 24% but showed a slight decrease to 22% in 2023–24.

Balochistan and Gilgit Baltistan showed a relatively steady pattern, while Punjab and Sindh displayed modest reductions. Understandably, the Federal Government allocated only 1% of its total budget to education, both on average and in 2023–24. This low share reflects the post-18th Amendment expenditure structure, in which education has become a largely devolved function managed by the provinces, with the federal government's contributions essentially restricted to the Islamabad Capital Territory and tertiary education through the Higher Education Commission.

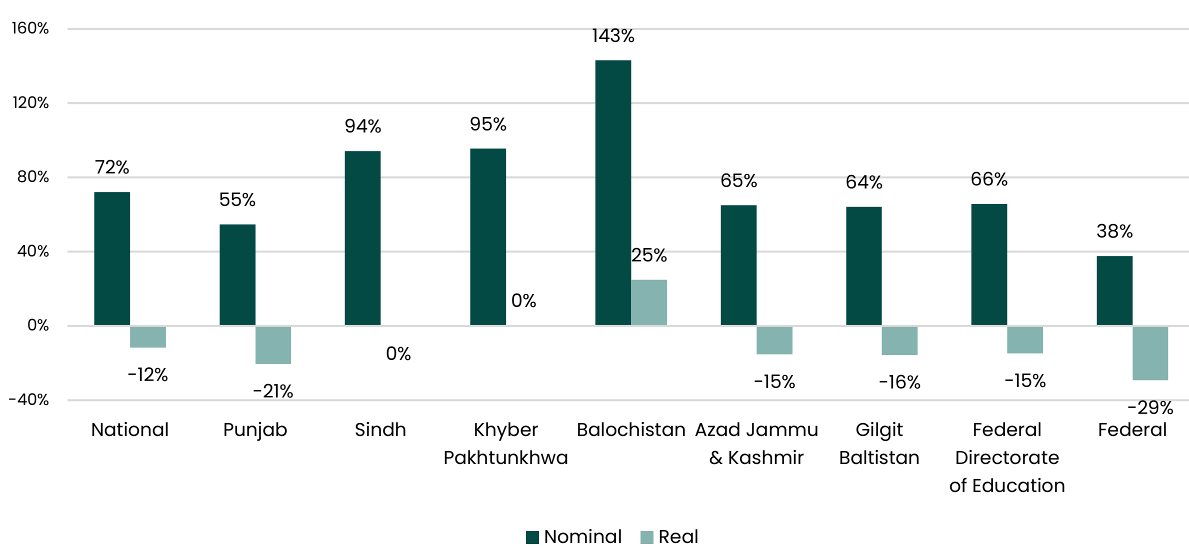
Khyber Pakhtunkhwa spent the highest share of its total government expenditure on education in 2023–24 at 27%, demonstrating strong prioritisation of the sector.

The emerging pattern highlights widening variation in provincial commitment, with Khyber Pakhtunkhwa and Azad Jammu and Kashmir demonstrating strong prioritisation, while others remain comparatively constrained. These disparities underline the need for renewed focus on equitable education financing to ensure balanced progress across the federation.

4.1.6 Nominal vs real percentage change in total education expenditure

Understanding the real value of education expenditure requires adjusting nominal spending increases for inflation to determine whether apparent growth represents actual expansion in resources or merely reflects rising prices. This analysis compares percentage changes in nominal and real education expenditure between 2019–20 and 2023–24 across provinces and regions, with real values adjusted for inflation using the Consumer Price Index (base year 2015–16).

Figure 9: Nominal vs real percentage change in total education expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24), FDE (2019-20 to 2023-24), and Pakistan Economic Survey (2025-26).

*Average shows the past 4-year average of data from 2019-20 to 2022-23.

Refer to Annexes B and F for more details.

The analysis reveals a concerning pattern across most jurisdictions, where substantial nominal increases in education spending have been largely eroded by inflation, undermining the adequacy of actual resources available for education service delivery. Balochistan demonstrated the most positive performance, showing the sharpest rise in nominal expenditure at 143%, which translated to a real increase of 25%. This indicates that Balochistan achieved genuine expansion in education spending beyond inflationary pressures, suggesting improved adequacy in resource allocation.

> Balochistan is the only province to record growth in both nominal (143%) and real (25%) education expenditure over the past five years.

Sindh and Khyber Pakhtunkhwa recorded significant nominal increases of 94% and 95% respectively, creating the appearance of substantial investment growth. However, in real terms, Sindh showed no change and KP remained essentially flat, revealing that their spending growth merely kept pace with inflation rather than providing additional resources for system improvement. This stagnation in real terms suggests that, despite higher nominal allocations, these provinces have not been able to enhance the adequacy of education financing.

The situation was more concerning for other jurisdictions. Punjab's education expenditure grew by 55% nominally but experienced a 21% decline in real terms, while Azad Jammu and Kashmir's rose by 65% nominally but declined by 15% in real terms. Gilgit Baltistan and the Federal Directorate of Education saw a nominal increase of 64% and 66%, respectively, but a 16% drop in real terms. The Federal Government demonstrated the steepest erosion, with a 38% nominal increase against a 29% decline in real terms.

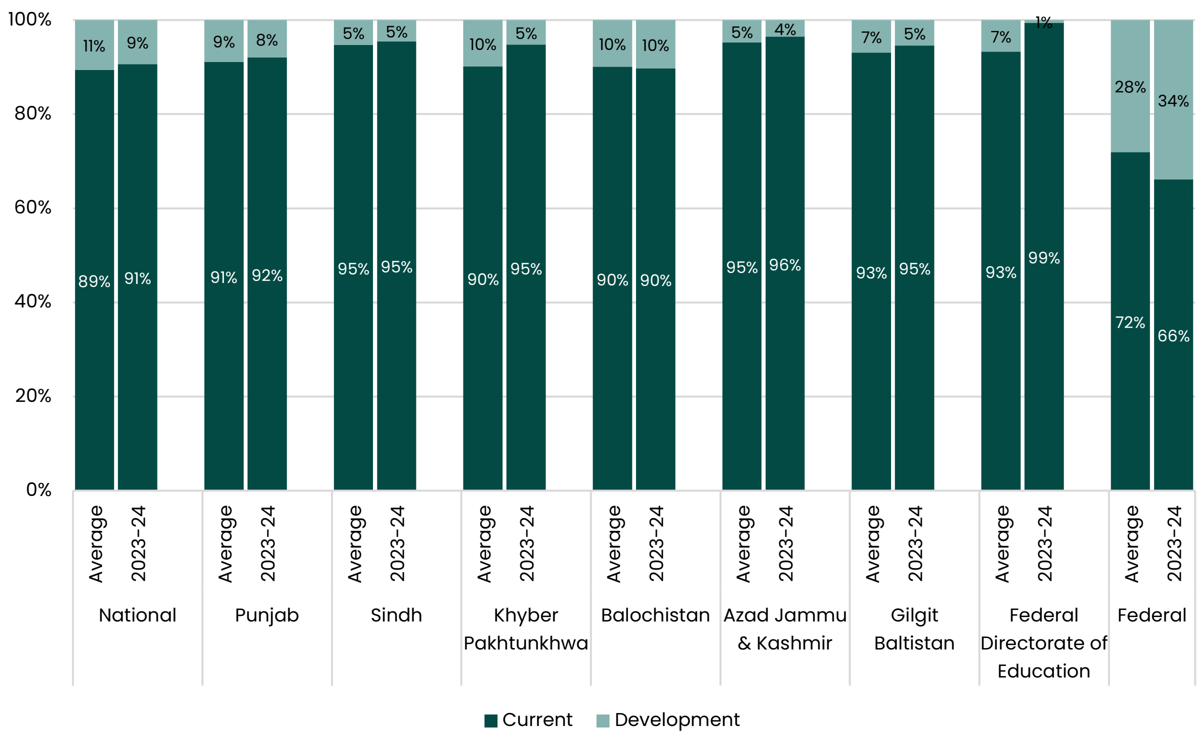
Overall, while education expenditure appeared substantially higher in nominal terms in 2023–24 compared to 2019–20, inflation significantly diminished these gains. Except for Balochistan, all provinces and regions showed stagnant or declining real expenditure, signalling a reduction in the actual value of resources available for education.

An analysis of these figures requires consideration of the historically high inflation rates experienced in the country between 2019-20 and 2023-24. Inflation surged unprecedentedly during 2022-23 before beginning to decline to more normal levels towards the end of 2023-24. This increase placed severe stress on all expenditure budgets, particularly impacting education spending. Given that education departments are the largest employers in all provinces and salaries constitute a substantial portion of education budgets, as discussed in later sections, all provincial governments attempted to keep pace with inflation, with varying success, as is evident from the chart above.

4.1.7 Proportion of current and development expenditure in total education budget

The balance between current (recurrent) and development expenditure in education budgets essentially reflects strategic choices about maintaining and improving the quality of existing services versus expanding the system and improving access to publicly funded education services. Current expenditure covers operational costs such as salaries, textbooks, classroom consumables, training, utilities, and maintenance, while development expenditure finances capital investments, infrastructure, and, in some cases, system improvements. This analysis compares the composition of education budgets, showing the four-year average from 2019–20 to 2022–23 alongside figures for 2023–24.

Figure 10: Proportion of current and development expenditure in total education budget



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Refer to Annex B for more details.

Across most provinces and regions, current expenditure continues to dominate education budgets, typically accounting for 90-96% of total allocations. In Punjab, current expenditure increased slightly from 91% to 92%, compressing development spending from 9% to 8%—a marginal movement consistent with past trends. Sindh remained unchanged at 95% current and 5% development, while Balochistan held steady at its historical 90:10 ratio. Azad Jammu and Kashmir recorded a small rise in current expenditure from 95% to 96%, which translated into a reduction in development from 5% to 4%, and Gilgit Baltistan followed a similar pattern, with current expenditure rising from 93% to 95% and development falling from 7% to 5%. These movements are minimal and fall within the same range as before. Notably, current expenditures are relatively inflexible, and since they constitute such a high percentage of total education spending, any meaningful shift towards development would require substantial increases in development budgets. Such increases can only materialise at the expense of other sectors and must come from the limited resources available for the overall development budget.

More pronounced changes were seen in Khyber Pakhtunkhwa and at the federal level. In KP, current expenditure climbed sharply from 90% to 95%, effectively squeezing the percentage of development expenditure from 10% to 5%, a substantial shift that halves the development share. This shift occurred despite total education expenditure growing to 29% of total provincial expenditure (section 4.2 above) and KP maintaining the real value of education spending (section 4.3 above). Crucially, actual development expenditures in education reached only 63% of allocations, whereas current budget utilisation stood at 110% (section 4.6 below), indicating that increased salary commitments, rather than policy shifts, drove this change. The Federal Directorate of Education's current expenditure also saw a rise from 93% to 99%, leaving a mere 1% share for development expenditure.

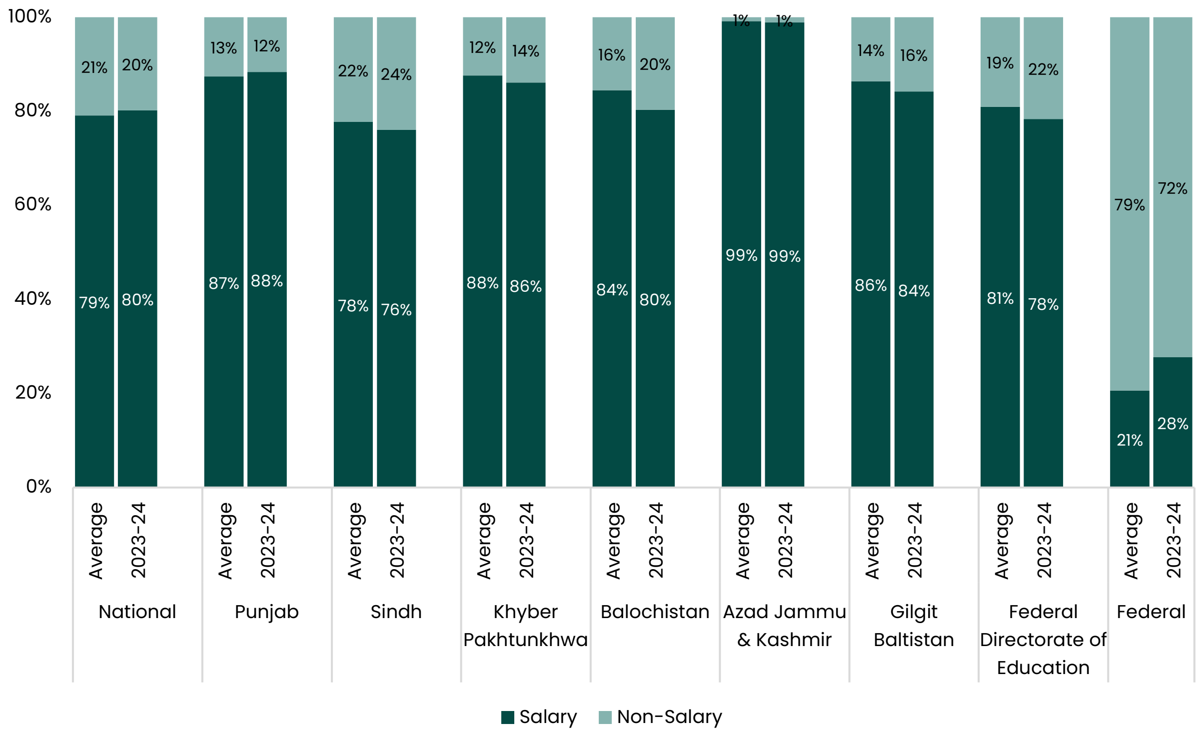
The Federal Government, on the other hand, showed the reverse trend: current expenditure decreased from 72% to 66%, while development spending increased from 28% to 34%. This shift stemmed primarily from the Higher Education Commission's (HEC) budget trajectory, while recurrent funding remained essentially stagnant between 2019-20 and 2023-24, development allocations gradually increased from PKR 28 billion in 2019-20 to PKR 60 billion in 2023-24. The critical concern here is that federal financing of operational grants to public universities has stagnated, and its real value has diminished significantly. The possibility of transferring both operational and development grants from federal to provincial governments remains under discussion in the context of the new NFC Award and the National Fiscal Pact.

4.1.8 Proportion of salary and non-salary in current budget expenditure

The balance between salary and non-salary expenditure within current budgets provides insights into resource allocation patterns and their implications for education quality and efficiency. Salary expenditure primarily covers teacher and administrative staff compensation, while non-salary components include classroom consumables, petty repairs, and the provision of basic facilities, all essential elements for quality education delivery in schools.

The analysis compares the salary and non-salary composition of current education expenditure, showing the four-year average from 2019–20 to 2022–23 alongside figures for 2023–24. This comparison reveals how provinces balance human resource costs against other essential operational requirements, while also reflecting the allocative constraints facing provincial governments. These constraints are multifaceted: provinces cannot compromise on teachers, the most critical input for education, and must increase salaries at least in line with inflation while expanding teacher numbers to meet required pupil-teacher ratios. Simultaneously, they must secure resources to equip teachers with appropriate materials and support necessary for adequate learning outcomes.

Figure 11: Proportion of salary and non-salary in current budget expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Refer to Annex B for more details.

Sindh recorded the highest share of non-salary spending, among all provinces, within its current education budget (24%), enabling greater provision of classroom consumables, school maintenance, and essential facilities, particularly to address losses from the 2022 floods.

Most provinces maintained broadly similar patterns, with only a few registering meaningful shifts. In Punjab, the ratio moved from 87:13 to 88:12, a marginal increase in the salary share that signals continuity rather than change. Sindh, by contrast, showed a modest rebalancing, with salaries dropping from 78% to 76% and non-salary rising from 22% to 24%, suggesting a slight but noticeable shift towards non-salary allocations. Khyber Pakhtunkhwa recorded a similar mild adjustment, where salaries eased from 88% to 86%, lifting non-salary from 12% to 14%, though the overall structure remained consistent.

Balochistan presented a clearer departure from the average trend. The province reduced its salary component from 84% to 80%, with non-salary correspondingly rising from 16% to 20%, reflecting a deliberate push to allocate more towards non-salary expenditure. Azad Jammu and Kashmir remained unchanged with an overwhelming 99:1 ratio, underscoring a significant need for rebalancing and finding resources for non-salary education budget. Gilgit Baltistan showed only a small movement, shifting from 86:14 to 84:16, which, while measurable, stays within the same broad range. The Federal Directorate of Education also followed a similar trend, moving from 81:19 to 78:22.

The Federal Government was where the most pronounced shift occurred. Its salary share increased from 21% to 28%, while non-salary dropped from 79% to 72%, marking a gradual rebalancing. The major policy factor behind this shift was the stagnation of the HEC recurrent budget over the entire period of 5 years. With salaries of the existing employees increasing continuously and the total budget remaining almost at the same level, the share of salaries gradually increased.

Taken together, the provincial allocations appeared largely stable, with Punjab, KP, AJ&K, and Gilgit Baltistan showing only marginal changes, Sindh leaning slightly more towards non-salary, and Balochistan making a clear move in that direction. The Federal Government, however, reversed this trend, with a sizable swing towards greater salary expenditure.

5 Efficiency of Education Financing

5 EFFICIENCY OF EDUCATION FINANCING

5.1 Budget utilisation

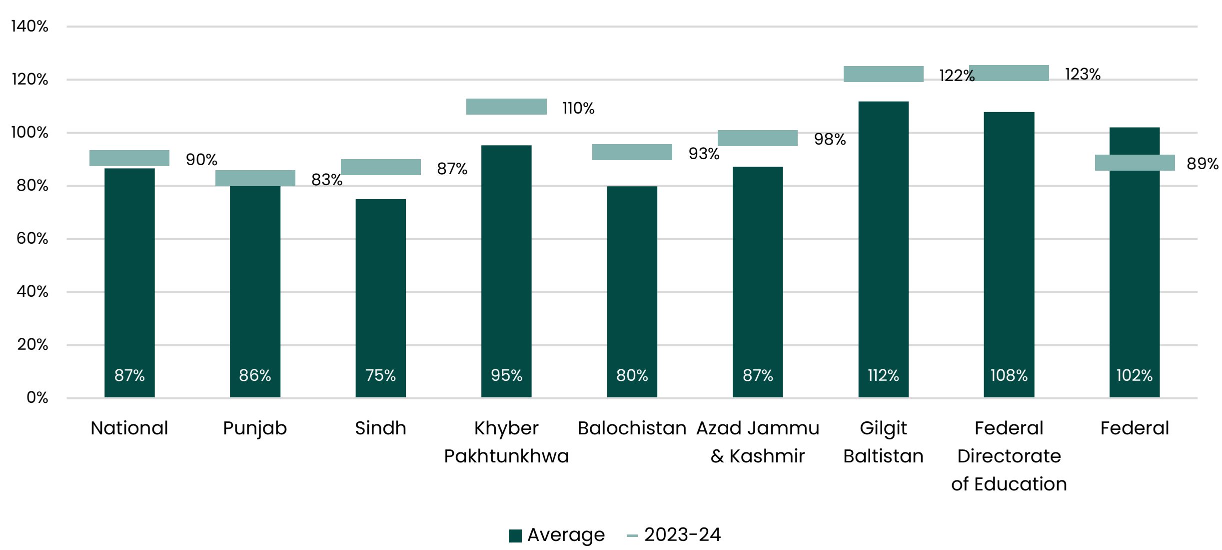
Utilisation rates indicate the extent to which allocated budgets are translated into actual expenditure. They reflect the efficiency of public financial management systems and can highlight issues in planning, release, or execution of funds. Low utilisation may indicate planning weaknesses, administrative constraints, or institutional capacity limitations, while over-utilisation may suggest inadequate budget planning leading to supplementary financing arrangements.

This analysis examines utilisation patterns across total education budgets, current expenditure, non-salary components, and development spending, comparing the four-year average from 2019–20 to 2022–23 with 2023–24 performance across all provinces and regions.

5.1.1 Utilisation rate of total education budget

The utilisation rate of the total education budget, comparing 2023–24 with the past four-year average, showed notable differences across provinces and regions in how effectively allocations translated into actual spending.

Figure 12: Utilisation rate of total education budget: allocation vs expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Note: Utilisation rate (or budget execution rate) is the share of the allocated budget that is spent, calculated as (expenditure ÷ allocation) × 100.
Refer to Annex B for more details.

In Punjab, the utilisation rate dipped slightly from an average of 86% to 83%, showing a small decline but still broadly consistent with past patterns. Sindh showed improvement, with utilisation rising from 75% to 87%, marking a clear positive shift in spending efficiency. Khyber Pakhtunkhwa, however, registered a significant increase, rising from an already high 95% on average to 110% in 2023–24, indicating an over-utilisation of funds compared to original allocations.

Balochistan showed improvement as well, moving from 80% to 93%, reflecting better absorption of the budget. Azad Jammu and Kashmir increased utilisation from 87% to 98%, again showing stronger alignment between allocations and spending. Gilgit Baltistan and the Federal Directorate of Education stood out with the highest utilisation, rising from an already impressive average of 112% to 122%, and 108% to 123%, respectively, which means spending consistently exceeded allocations and the gap widened further in 2023-24. These percentages may be reflective of a loophole in budgeting processes, leading to consistent under-budgeting, most likely in the salary budget.

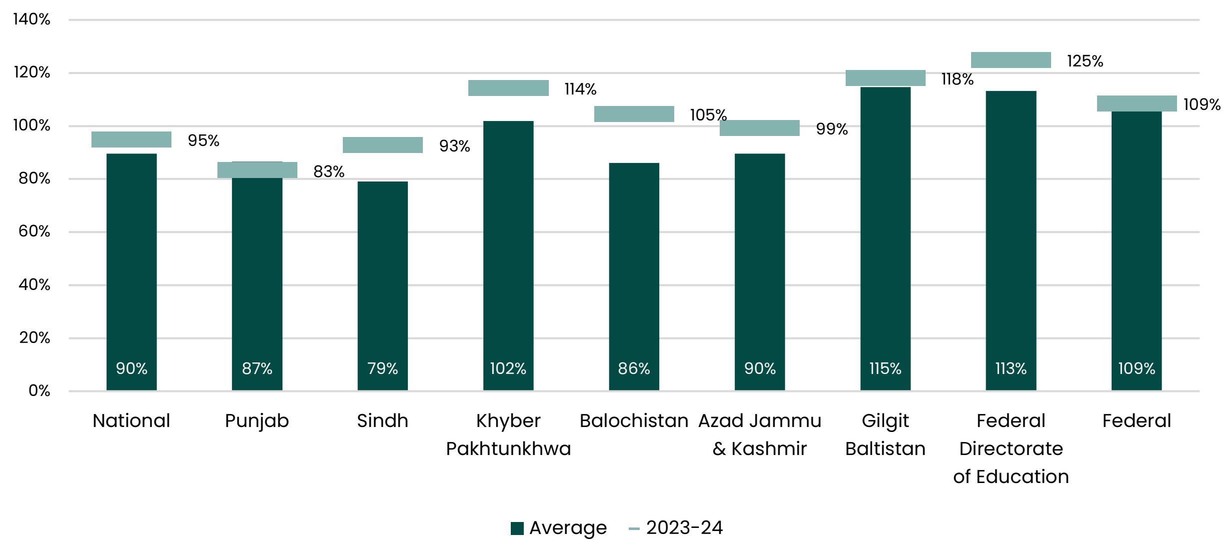
The Federal Government, on the other hand, moved in the opposite direction, dropping from 102% to 89%, suggesting under-utilisation compared to its previous track record of spending slightly more than allocations.

Overall, the data highlights a mixed picture. Provinces like Sindh, Balochistan, and AJ&K showed clear improvement in utilisation rates, while Punjab showed a small decline. Gilgit Baltistan continued its pattern of overspending relative to allocations, pushing utilisation well above 100%. In contrast, the Federal Government marked a significant shift downward, reflecting reduced budget absorption compared to the past.

5.1.2 Utilisation rate of current education budget

The utilisation rate of the current education budget in 2023–24 compared to the past four-year average revealed varying trends across provinces, regions, and the federal government, with some showing stability, others improved efficiency, and a few registering sharp changes.

Figure 13: Utilisation rate of current budget: allocation vs expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Note: Utilisation rate (or budget execution rate) is the share of the allocated budget that is spent, calculated as (expenditure ÷ allocation) × 100.
Refer to Annex B for more details.

In Punjab, utilisation dipped slightly from 87% on average to 83%, reflecting a small decline but remaining broadly consistent with past performance. Sindh showed improvement, moving from 79% to 93%, indicating a much stronger absorption of allocated resources in 2023-24. Khyber Pakhtunkhwa showed a significant increase, rising from 102% on average to 114%, which signals over-utilisation as actual spending exceeded allocations by an even wider margin.

Balochistan also showed improvement, increasing from 86% to 105%, crossing the 100% mark and demonstrating higher spending than the budgeted allocation. Azad Jammu and Kashmir inched up from 90% to 99%, moving closer to full utilisation without overshooting. Gilgit Baltistan and the Federal Directorate of Education continue to stand out with consistently high spending, rising from 115% to 118%, and 113% to 125%, respectively, meaning expenditure exceeded allocations both historically and in 2023-24, with the gap widening further.

The Federal Government remained stable at 109%, matching its past four-year average, which suggests continuity in its tendency to slightly overspend relative to allocations.

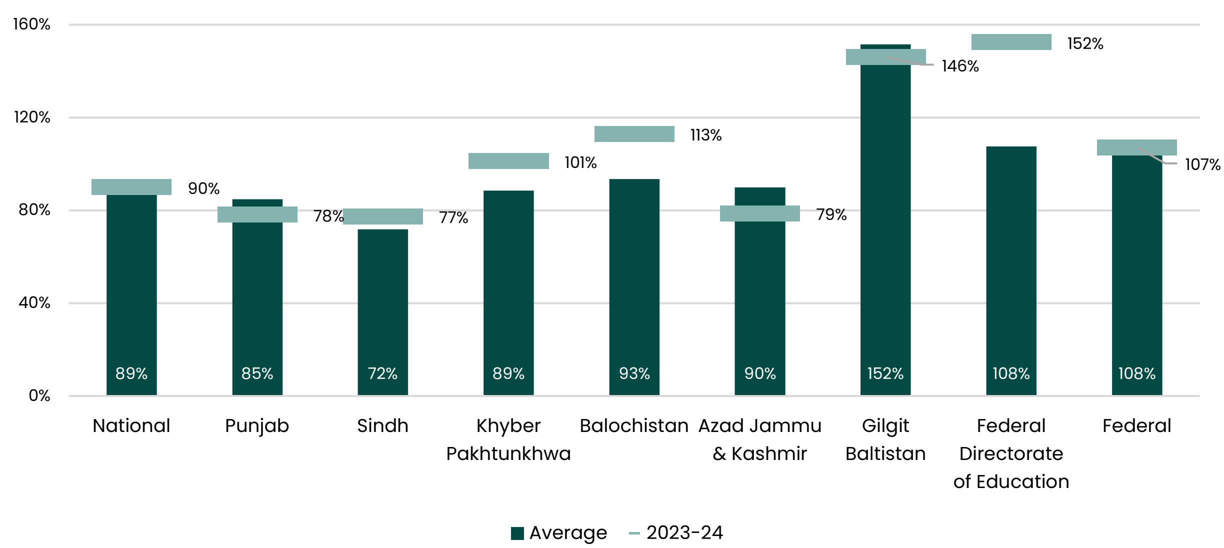
Overall, the picture shows that while Punjab slipped slightly, Sindh, Balochistan, and AJ&K improved their absorption capacity. Khyber Pakhtunkhwa, Gilgit Baltistan, and the Federal Directorate of Education continued to overspend well above allocations, with the margin increasing in 2023-24, while the Federal Government remained consistent in its above-100% utilisation pattern.

As the analysis in the next subsection demonstrates, current budget utilisation is driven primarily by salary expenditure, which constitutes the predominant portion of this budget and reflects government-wide policies on salary increases to match inflation, as well as education departments' recruitment policies and efficiency. Punjab maintained a freeze on teacher hiring throughout this entire period, while other provinces continued recruitment with varying levels of efficiency. The overutilisation of current budgets in some provinces stems from a lack of synchronisation between recruitment plans and budgets – salary budgets in education departments do not contain provisions for vacant posts, creating structural gaps that result in expenditure exceeding allocations.

5.1.3 Utilisation rate of non-salary budget in current education budget

The utilisation of non-salary components within current budgets is particularly critical for understanding efficiency in providing essential operational support beyond personnel costs. The utilisation rate of the non-salary component of the current education budget in 2023–24, compared with the past four-year average, highlights significant variations across provinces and the federal government, with some areas showing under-utilisation while others consistently overspend.

Figure 14: Utilisation rate of non-salary budget in current budget: allocation vs expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Note: Utilisation rate (or budget execution rate) is the share of the allocated budget that is spent, calculated as (expenditure ÷ allocation) × 100.
Refer to Annex B for more details.

In Punjab, utilisation declined from an average of 85% to 78%, indicating weaker absorption of the non-salary budget compared to past years. Sindh showed a similar pattern, improving from 72% to 77%, though the increase was marginal and still reflected low utilisation relative to allocations. Khyber Pakhtunkhwa crossed the 100% threshold, rising from 89% on average to 101%, which means non-salary budget spending had just exceeded allocated amounts in 2023-24.

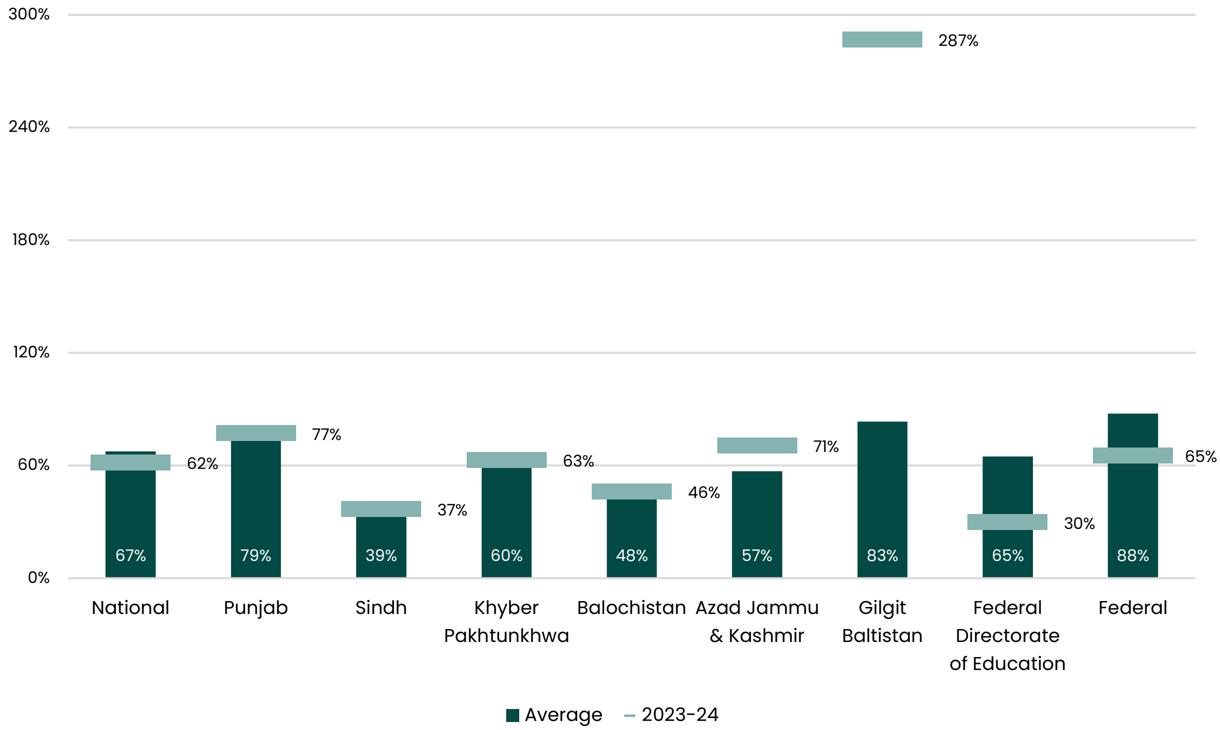
Balochistan also showed stronger absorption, moving from 93% to 113%, reflecting over-utilisation of non-salary allocations. Azad Jammu and Kashmir, however, declined from 90% to 79%, indicating under-utilisation in the 2023-24 compared to its historical average. Notably, this under-utilisation affected a comparatively small component of the current budget – non-salary expenditure constituted only 1% of total current education spending in AJ&K (see section 4.5 above). Gilgit Baltistan and the Federal Directorate of Education stand out with persistently high overspending. These figures reinforce the need for a review of the budgeting practices in GB and FDE education, as such persistent overspending indicates systematic underbudgeting. At the federal level, utilisation remained relatively stable, moving only slightly from 108% to 107%, suggesting continued overspending in line with previous years.

Overall, the picture is mixed: Punjab and Sindh historically struggled to utilise the non-salary budget, while KP and Balochistan's performance on this matrix remained better. Sindh showed only a marginal increase but remained low, and AJ&K slipped to below 79% in the year under review. Gilgit Baltistan and FDE continued to demonstrate extreme over-utilisation and a need for the review of budgeting practices, and the Federal Government maintained its consistent pattern of spending beyond allocations.

5.1.4 Utilisation rate of development education budget

The utilisation rate of the development education budget in 2023–24, compared with the past four-year average, shows significant variation across provinces and the federal level, with some regions under-utilising their allocations while others overspend far beyond their budgets.

Figure 15: Utilisation rate of development budget: allocation vs expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Note: Utilisation rate (or budget execution rate) is the share of the allocated budget that is spent, calculated as (expenditure ÷ allocation) × 100.
Refer to Annex B for more details.

In Punjab, utilisation remained broadly consistent, dipping only slightly from 79% on average to 77%, suggesting stable but incomplete spending of the development budget. Sindh continued to lag, with utilisation sliding from 39% to 37%, reflecting persistent under-utilisation of funds. Khyber Pakhtunkhwa showed modest improvement, rising from 60% to 63%, though it still spent well below its allocations. In contrast, Balochistan saw a notable decline, falling from 63% to 46%, highlighting a sharp drop in its ability to absorb development funds. These figures must be interpreted within the broader context, where for the first seven months of 2023-24, all provinces were under caretaker administrations, a period during which development budget utilisation historically declines.

Azad Jammu and Kashmir showed improvement, with utilisation climbing from 57% on average to 71%, reflecting better alignment of spending with allocations. The most striking change was in Gilgit Baltistan, where utilisation soared from 83% on average to an extraordinary 287%, indicating massive overspending on development relative to the budgeted allocations. The Federal Directorate of Education and the Federal government, as a whole, on the other hand, saw a decline in utilisation from an average of 88% to 65%, and 65% to 30%, respectively.

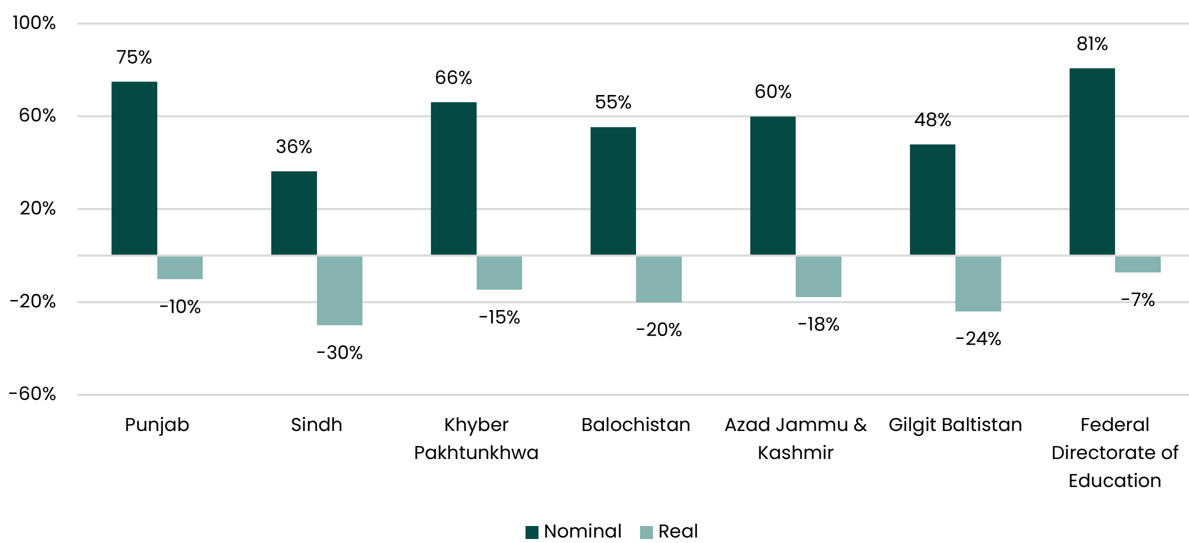
Overall, the picture is mixed. Punjab and KP showed stability or modest improvements within a similar range, Sindh and Balochistan continued to face under-utilisation challenges, and AJ&K improved its budget absorption. Gilgit Baltistan stood apart with an exceptional spike in utilisation, spending more than two and a half times its allocated development budget—an anomaly compared to the provinces' general struggle to fully utilise funds.

5.2 Expenditure per teacher

Analysing salary expenditure per teacher in both nominal and real terms reveals how teacher-related spending has evolved relative to inflation. Since salaries form the largest component of current education expenditure, understanding these trends is crucial for assessing the adequacy and sustainability of financing for the teaching workforce across Pakistan.

In nominal terms, per-teacher expenditure in 2023–24 was highest in the Federal Directorate of Education at PKR 1.84 million, followed by Gilgit Baltistan (PKR 1.52 million), Sindh (PKR 1.35 million), Khyber Pakhtunkhwa (PKR 1.32 million), Punjab (PKR 1.30 million), Balochistan (PKR 1.28 million), and Azad Jammu and Kashmir (PKR 1.24 million), indicating relatively limited variation in per-teacher spending across jurisdictions.

Figure 16: Nominal vs real percentage change in salary expenditure per teacher



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24), FDE (2019-20 to 2023-24), PES reports (2019-20 to 2023-24), and Pakistan Economic Survey (2024-25).

Note: Teacher numbers include all public sector teachers from primary through degree level, as categorised in the PES reports. *Refer to Annexes B, C, and F for more details.*

Table 19: Salary expenditure per teacher (2023-24)

Province/Region	Per Annum	Per Month
Punjab	1,304,352	108,696
Sindh	1,353,180	112,765
Khyber Pakhtunkhwa	1,324,865	110,405
Balochistan	1,282,062	106,838
Azad Jammu & Kashmir	1,244,712	103,726
Gilgit Baltistan	1,516,437	126,370
Federal Directorate of Education	1,842,810	153,568

Source(s): Authors' calculations based on data from FABS (2023-24), FDE (2019-20 to 2023-24), and PES report (2023-24).
Note: Teacher numbers include all public sector teachers from primary through degree level, as categorised in the PES reports.
Refer to Annexes B and C for more details.

All provinces and regions showed substantial nominal growth in salary expenditure per teacher between 2019–20 and 2023–24, yet these gains were eroded in real terms once inflation was accounted for. The Federal Directorate of Education and Punjab recorded the highest nominal increase at 81% and 75%, respectively, translating into a 7% and 10% decline, respectively. However, as shown in Section 5.1, Punjab's trend coincided with a 10% decline in teacher numbers, suggesting that higher per-teacher spending reflects both salary increments and reduced staffing. Khyber Pakhtunkhwa also showed significant nominal growth of 66%, but this translated into a 15% real decline. This was accompanied by a 12% increase in teachers during the same period.

Punjab achieved the highest nominal growth in expenditure per teacher (75%) and the lowest real decline (-10%), indicating comparatively stronger protection of teacher financing against inflation.

Balochistan, Azad Jammu and Kashmir, and Gilgit Baltistan displayed similar patterns: all recorded nominal increases of around 45–60% but faced real declines of 18–24%, showing that salary hikes did not fully offset rising costs. Additionally, all three provinces/regions recorded increases of 13%, 7%, and 15% in their teaching workforces, respectively. Sindh reported the weakest trend among provinces, with a 36% nominal increase accompanied by a sharp 30% decline in real terms, despite a 25% rise in teachers, signalling the steepest erosion in expenditure per teacher value.

Overall, while expenditure per teacher increased markedly in nominal terms, inflation and workforce growth (Section 5.1) significantly eroded its real value across all provinces and regions. Punjab stood out as the only region where real declines were relatively limited, while Sindh experienced the greatest erosion. These trends suggest that, despite higher nominal spending, teachers in most regions were effectively receiving lower real compensation than five years earlier, with potential implications for motivation, retention, and the quality of service delivery.

5.3 Expenditure per student

Examining changes in education expenditure per student in both nominal and real terms helps to understand how much of the observed growth in current education budget spending reflects actual increases in expenditure per enrolled child rather than the effect of rising prices. The following analysis presents the change from 2019–20 to 2023–24 for Pakistan across two levels—pre-primary and primary and secondary education—adjusting real values using the Consumer Price Index (base year 2015–16).

5.3.1 Pre-primary & primary

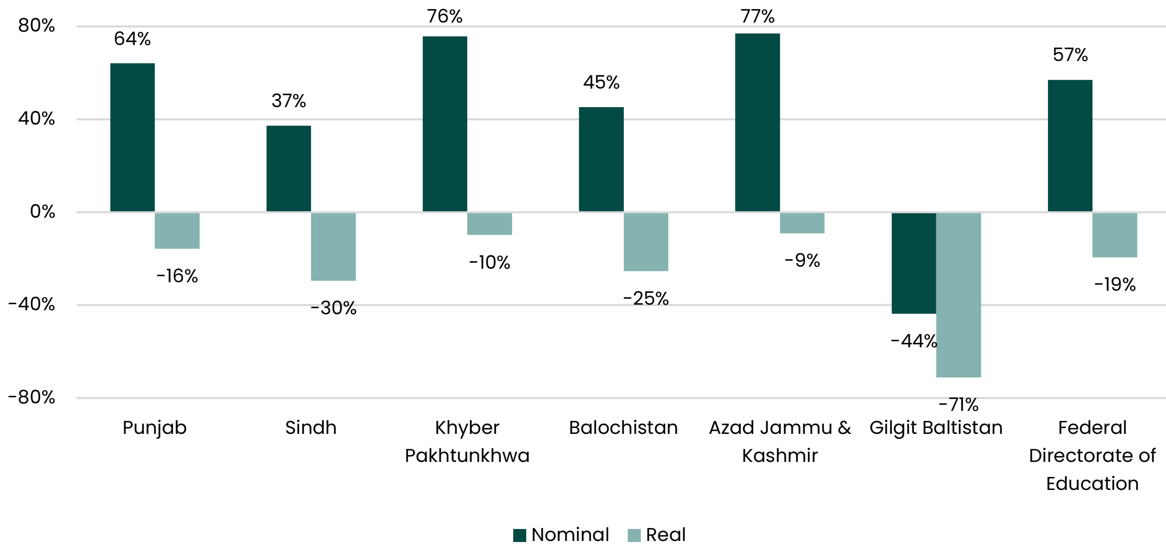
In 2023–24, nominal per-student expenditure at the pre-primary and primary level was highest in the Federal Directorate of Education (PKR 72,124), followed by Balochistan (PKR 69,621), Punjab (PKR 40,895), Azad Jammu and Kashmir (PKR 34,103), Sindh (PKR 26,027), Khyber Pakhtunkhwa (PKR 25,867), and Gilgit Baltistan (PKR 22,332). Across all provinces and regions, nominal spending per student increased over the period; however, these gains were largely eroded once adjusted for inflation. In Khyber Pakhtunkhwa, for instance, expenditure per child rose by 76% in nominal terms but declined by 10% in real terms. This trend must be interpreted alongside a 7% increase in enrolment, indicating that additional resources were distributed across a larger student base, thereby diluting the real impact of nominal increases.

Azad Jammu and Kashmir also recorded a substantial nominal growth of 77% in spending per student, yet this translated into a 9% real decline. With enrolment rising only 1% during the same period, the erosion in real per-student expenditure reflects more directly the impact of inflation rather than enrolment pressures.

Punjab, Sindh, Balochistan, and FDE followed a similar pattern. Punjab registered a 64% nominal increase but a 16% decline in real terms, compounded by an 8% fall in enrolment—indicating that fewer children in the system did not necessarily translate into higher real per-student value. Sindh, with a 37% nominal increase and a sharp 30% real decline, simultaneously recorded a 20% rise in enrolment, showing that expanding student numbers further stretched already eroded resources. Balochistan demonstrated a 45% nominal increase and a 25% real decline, alongside a 6% growth in enrolment, reflecting the dual pressures of inflation and rising participation. The Federal Directorate of Education showed a 57% nominal increase and a 19% real decline.

Gilgit Baltistan presented the weakest trajectory with a decline in both nominal and real terms. Enrolment in the region grew by 44% over the same period, underscoring that limited fiscal space and rapidly growing student numbers combined to significantly reduce per-student investment.

Figure 17: Nominal vs real percentage change in total education expenditure per student: Pre-Primary & Primary



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24), FDE (2019-20 to 2023-24), and PES reports (2019-20 to 2023-24),
and Pakistan Economic Survey (2024-25).
Note: Enrolment figures cover public sector pre-primary and primary levels, as categorised in the PES reports, along with enrolment in education foundations.
Refer to Tables 3 and 4, and Annexes B, C, D, and F for more details.

Table 20: Expenditure per student: Pre-Primary & Primary (2023-24)

Province/Region	Current	Development	Expenditure Per Annum	Expenditure Per Month
Punjab	40,362	533	40,895	3,408
Sindh	26,027	2,912	26,027	2,169
Khyber Pakhtunkhwa	25,247	38	27,867	2,322
Balochistan	69,239	-	69,621	5,802
Azad Jammu & Kashmir	34,103	-	34,103	2,842
Gilgit Baltistan	11,927	1,970	22,332	1,861
Federal Directorate of Education	72,124	-	72,124	6,010

Source(s): Authors' calculations based on data from FABS (2023-24), FDE (2019-20 to 2023-24), and PES report (2023-24).
Note: Enrolment figures include public sector students in pre-primary and primary levels, as categorised in the PES reports, along with enrolment in education foundations.
Refer to Tables 3 and 4, and Annexes B, C, and D for more details.

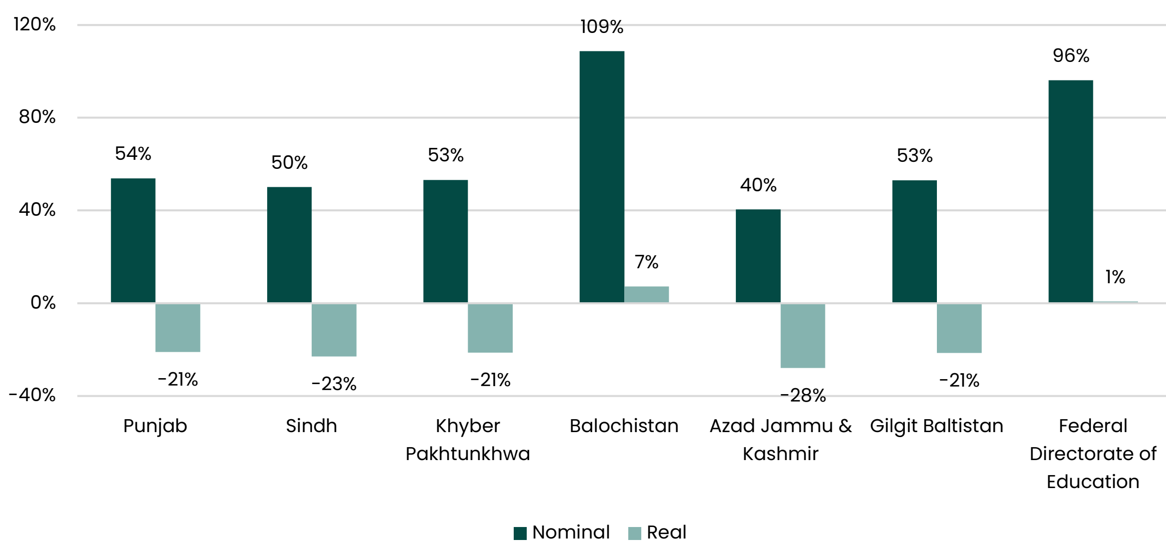
5.3.2 Secondary

In 2023–24, nominal per-student expenditure at the secondary level was highest in Gilgit Baltistan (PKR 96,668), followed by Khyber Pakhtunkhwa (PKR 78,337), Azad Jammu and Kashmir (PKR 77,825), Balochistan (PKR 57,981), Sindh (PKR 51,335), FDE (PKR 50,916), and

Punjab (PKR 27,599). At this level, nominal growth in per-student expenditure appeared stronger than at the pre-primary and primary level; however, real values declined across many of the provinces and regions once inflation was accounted for. Balochistan recorded the largest nominal increase at 109%, which translated into a 7% rise in real terms. The Federal Directorate of Education followed with a 96% nominal and 1% real increase. This outcome must be viewed alongside a 13% increase in secondary enrolment in Balochistan over the same period, indicating that higher nominal allocations were distributed across a growing student base, further diluting real per-student spending.

Punjab, Khyber Pakhtunkhwa, and Gilgit Baltistan followed with 54%, 53%, and 53% nominal growth, respectively, offset by a real decline of 21%. The provinces simultaneously experienced a 2%, 14%, and 17% rise in enrolment, which compounded the effects of inflation on per-student expenditure. Sindh presented an even sharper picture: while recording a 50% nominal increase, real per-student values declined by 23%, with enrolment expanding by 27%. This reflects the strain of both rapid participation growth and inflation on already limited resources. AJ&K recorded a 40% nominal increase but a 28% real decline, with enrolment growing by 16%. In almost all cases, inflation and rising student numbers combined to erode per-child investment.

Figure 18: Nominal vs real percentage change in total education expenditure per student: Secondary



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24), FDE (2019-20 to 2023-24), PES reports (2019-20 to 2023-24), and Pakistan Economic Survey (2024-25).

Note: Enrolment figures include public sector students from middle to higher secondary levels, as categorised in the PES reports, along with enrolment in education foundations.

Refer to Annexes B, C, and F for more details.

Table 21: Expenditure per student: Secondary (2023-24)

Province/Region	Current	Development	Expenditure Per Annum	Expenditure Per Month
Punjab	23,933	3,666	27,599	2,300
Sindh	51,335	-	51,335	4,278
Khyber Pakhtunkhwa	77,773	450	78,337	6,528
Balochistan	51,971	2,319	57,981	4,832
Azad Jammu & Kashmir	77,323	247	77,825	6,485
Gilgit Baltistan	96,668	-	96,668	8,056
Federal Directorate of Education	49,915	2,672	50,916	4,243

Source(s): Authors' calculations based on data from FABS (2023-24), FDE (2019-20 to 2023-24), and PES report (2023-24).
Note: Enrolment figures include public sector students from middle to higher secondary levels, as categorised in the PES reports, along with enrolment in education foundations.
Refer to Tables 3 and 4, and Annexes B, C, and D for more details.

While nominal per-student spending has increased at both levels, real values show a decline, revealing the impact of inflation. These trends suggest that while allocations have risen on paper, their real value has diminished.

6 Expenditure by Education Level

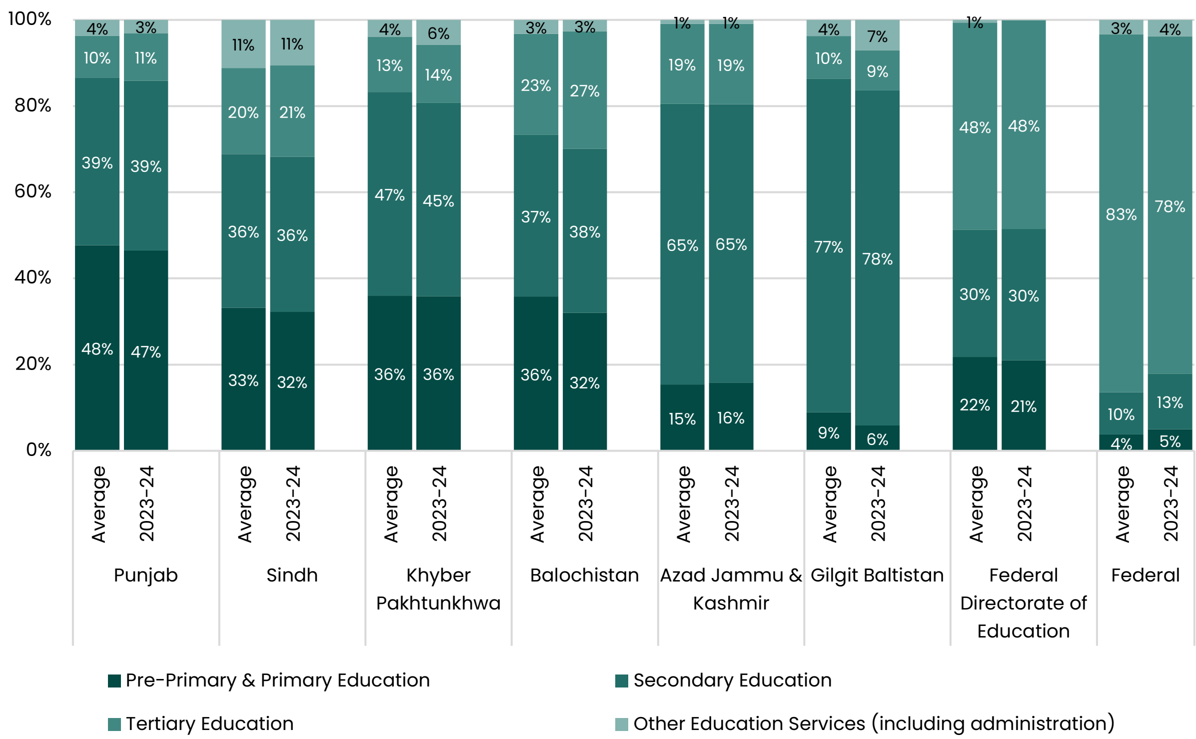
6 EXPENDITURE BY EDUCATION LEVEL

Analysing education expenditure by level helps assess whether public spending aligns with system priorities such as expanding access, improving quality, and supporting post-school transitions. This section examines how provinces and regions in Pakistan allocate their education budgets across four levels—pre-primary and primary, secondary, tertiary, and other education services (including administration)[10]—for both current and development expenditure. It compares the average pattern from 2019–20 to 2022–23 with spending in 2023–24.

6.1 Current budget

The chart below compares the distribution of current education budgets across different levels, showing the four-year average (2019–20 to 2022–23) alongside the 2023–24 expenditure.

Figure 19: Current budget expenditure by education level



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Refer to Annex B for more details.

[10] "Other education services" represents the sum of minor functions 094 to 097 in the Chart of Accounts. These primarily include miscellaneous expenditure, along with spending on curriculum, museums, and archives. No further disaggregation is available within the FABS data to determine the precise use of these funds.

Most provinces demonstrated relatively stable patterns in current expenditure distribution, with pre-primary and primary education receiving substantial expenditure alongside secondary education. Punjab maintained consistency with 48% average and 47% in 2023–24 for pre-primary and primary levels, and a steady 39% expenditure for secondary education in both periods. This balanced approach reflects the province's large-scale service delivery responsibilities across both basic and secondary education levels.

Sindh followed a similar pattern, spending 33% average and 32% in 2023–24 on pre-primary and primary education, with secondary education maintaining 36% across both periods. This distribution suggests recognition of the importance of both foundational and secondary education, though the slightly lower expenditure on primary levels compared to Punjab may reflect different demographic and infrastructure patterns.

Khyber Pakhtunkhwa demonstrated remarkable stability, maintaining 36% expenditure on pre-primary and primary education in both periods, while secondary education received 47% average and 45% in 2023–24. This balanced distribution indicates consistent strategic prioritisation across education levels.

Balochistan showed modest shifts, with pre-primary and primary declining slightly from 36% to 32%, and secondary education increasing slightly from 37% to 38% in 2023–24. The province's emphasis on secondary education may reflect specific demographic patterns or strategic decisions to strengthen post-primary education access.

In contrast, Azad Jammu and Kashmir and Gilgit Baltistan demonstrated distinctly different patterns, concentrating the majority of current expenditure on secondary education. AJ&K spent 65% on secondary education in both periods, with only 15% on pre-primary and primary, while GB concentrated 77% average and 78% in 2023–24 on secondary education, with merely 9% for pre-primary and primary levels.

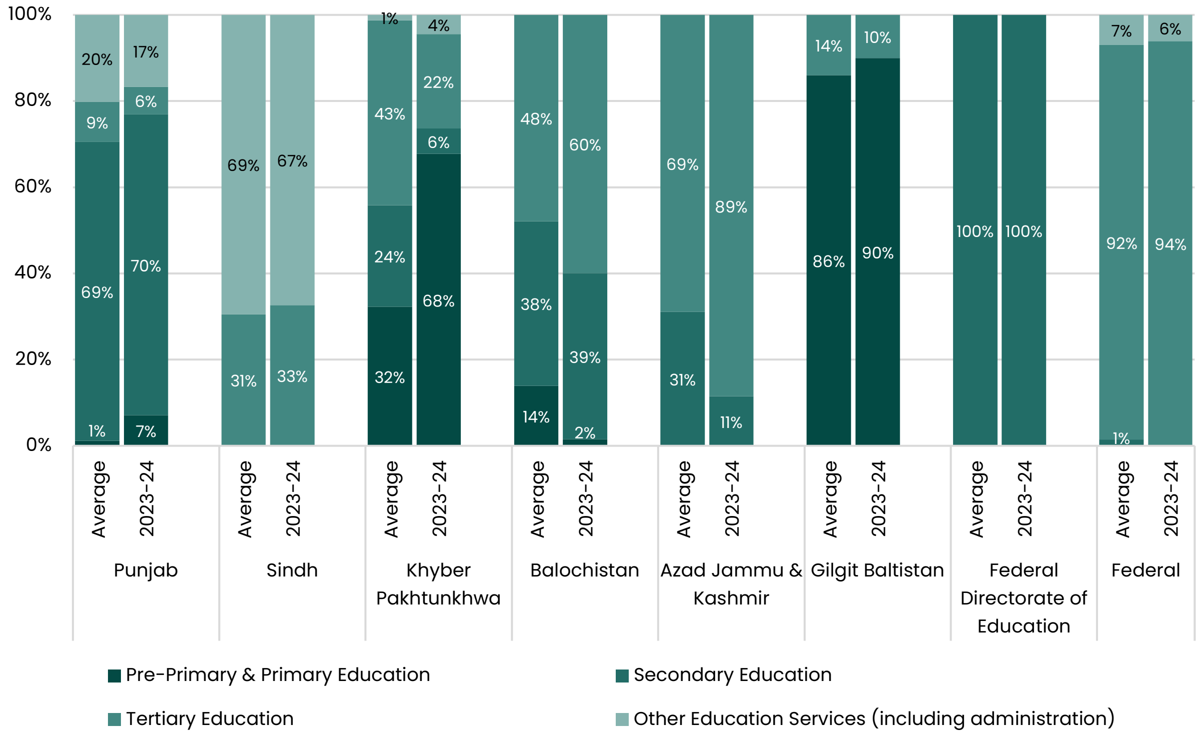
The federal government presented a fundamentally different profile, with 78% of the current budget directed to tertiary education in 2023–24 compared to 83% on average. This concentration reflects the federal government's primary responsibility for higher education through the Higher Education Commission (HEC), which oversees universities and research institutions nationwide.

The Federal Directorate of Education, which is also responsible for the 468 schools, 9,755 teachers, and 279,335 students in the Islamabad Capital Territory, consistently spent the highest (48%) on tertiary education, followed by secondary (30%), and then pre-primary and primary (22%).

6.2 Development budget

Development expenditure patterns differed markedly from current spending, showing greater variability across provinces and regions and reflecting strategic investment choices for system expansion and improvement.

Figure 20: Development budget expenditure by education level



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and FDE (2019-20 to 2023-24).
*Average shows the past 4-year average of data from 2019-20 to 2022-23.
Refer to Annex B for more details.

Punjab demonstrated clear prioritisation of secondary education in development spending, with expenditure rising from 69% average to 70% in 2023–24. Pre-primary and primary development expenditure declined from 20% to 17%, suggesting strategic emphasis on expanding and improving secondary education infrastructure.

Sindh presented a notably different pattern, with nearly 70% of its education development budget consistently directed towards "Other education services (including administration)", leaving minimal allocations for pre-primary and primary, secondary, or tertiary education. A significant portion of the "Other education services (including administration)" expenditure may be attributable to the three levels of education: pre-primary and primary, secondary, and tertiary. However, the current structure of budget data provides no clear attribution to show how these funds are utilised. This limitation means that the reported shares for the three levels may understate the actual development expenditure on education. In Sindh's case, the scale of this unclassified spending constrains the ability to conduct in-depth analysis and ultimately limits evidence-based decision-making.

Khyber Pakhtunkhwa presented a more balanced development approach, spending 32% average and 68% in 2023–24 on pre-primary and primary education. However, the province showed significant rebalancing with secondary education declining from 24% to 4% and tertiary education declining from 43% to 22%. This shift suggests evolving strategic priorities that emphasise foundational education infrastructure alongside emerging focus on pre-primary and primary education.

Balochistan demonstrated concentration at secondary and tertiary levels, with secondary education development expenditure rising from 38% to 39%, while tertiary increased from 48% to 60%. This pattern suggests strategic emphasis on expanding higher education access, which is crucial for the province's educational development, given its low completion rates.

Azad Jammu and Kashmir and Gilgit Baltistan showed extreme concentration in development spending. AJ&K devoted 89% of development expenditure to tertiary education in 2023–24 compared to 69% on average, while GB concentrated 90% on pre-primary and primary development compared to 86% on average.

The Federal Directorate of Education presented a unique picture, with its development expenditure solely concentrated on secondary education across the five years.

The federal level, as a whole, maintained an overwhelming focus on tertiary education development, increasing from 92% average to 94% in 2023–24. This concentration reflects the federal government's role in financing higher education infrastructure and research facilities nationwide rather than school-level development.

The analysis reveals a clear structural distinction between current and development expenditure patterns. Current spending remained concentrated on maintaining existing services across pre-primary, primary, and secondary levels — particularly in the larger provinces of Punjab, Sindh, KP, and Balochistan — reflecting the recurrent, salary-heavy nature of basic education service delivery.

7

Effectiveness of Education Financing

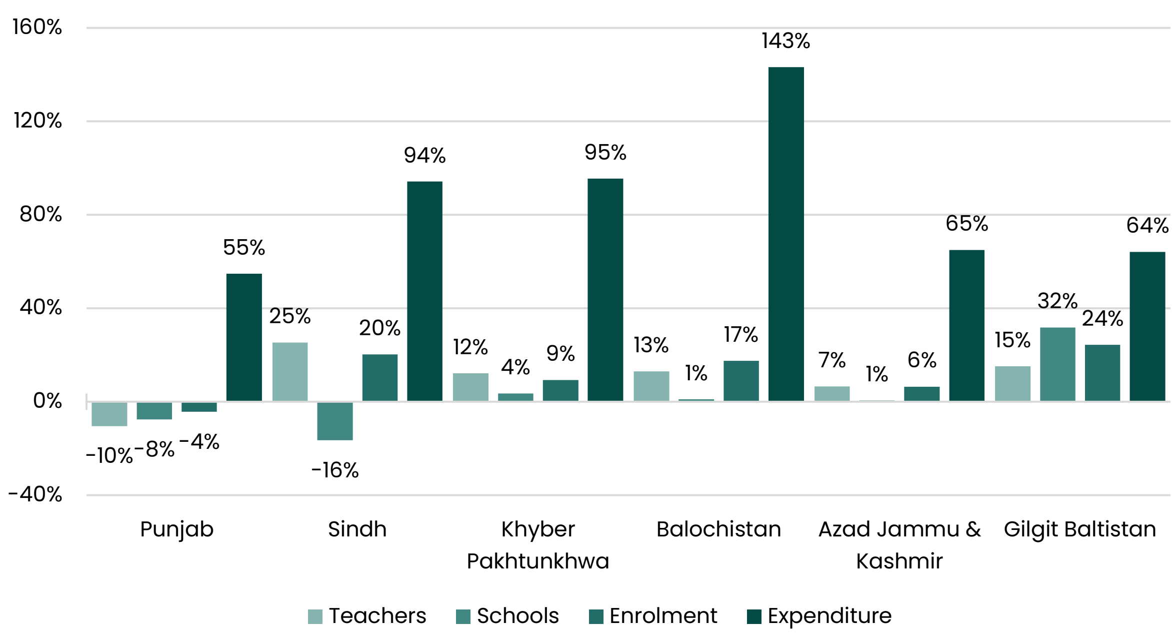
7 EFFECTIVENESS OF EDUCATION FINANCING

Having examined financing patterns in detail, this chapter turns to the broader education context of Pakistan. Understanding changes in the number of teachers, schools, enrolments, and expenditure provides critical insight into how financial resources are translated into education system inputs. These trends also shed light on the sustainability of financing priorities identified earlier, such as the predominance of salary expenditure and the limited share allocated to infrastructure and development. By situating expenditure alongside system-level indicators, this section highlights the interplay between financial choices and service delivery.

7.1 Inputs and outputs

Across provinces and regions, teacher numbers saw notable increases in the period from 2019–20 to 2023–24, except for Punjab. Punjab recorded a 10% decline in teachers, accompanied by contractions in schools (–8%) and enrolments (–4%), even though expenditure rose by 25%. This reinforces earlier findings that increases in Punjab's salary budget were driven primarily by salary increments rather than workforce expansion, while in other provinces, both factors were at play. Punjab's policy of school consolidation, not hiring new teachers, and rationalising the number of teachers is also reflected in these numbers.

Figure 21: Percentage change in teachers, schools, enrolment, and total expenditure



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and PES reports (2019-20 to 2023-24).
Note: Teacher and school figures include only the public sector, while enrolment covers both the public sector and education foundations. All three indicators span pre-primary to degree college levels, as categorised in the PES reports.
Refer to Annexes B and C for more details.

In contrast, all other provinces and regions reported growth in the number of teachers. Sindh registered the largest increase at 25%, while Gilgit Baltistan, Balochistan, and Khyber Pakhtunkhwa recorded modest gains of 15%, 13%, and 12%, respectively. Azad Jammu and Kashmir (AJ&K) showed a more moderate rise of 7%. These increases are directly reflected in expenditure trends, which grew steeply—143% in Balochistan, 95% in KP, 64% in GB, and 94% in Sindh—indicating that higher staffing levels have absorbed the majority of additional spending. This aligns with the earlier analysis of salary versus non-salary expenditure, where salaries consistently accounted for the bulk of provincial budgets.

Gilgit Baltistan experienced significant improvements in access, with a 32% increase in schools and a 24% rise in enrolment from 2019–20 to 2023–24.

The number of schools presents a different picture. Except for GB, which showed a 32% increase in schools, provinces and regions did not see comparable expansion. Sindh, in fact, recorded a sharp decline of 16%, largely explained by the devastation of the 2022 floods that damaged 19,808 schools. Elsewhere, the number of schools remained nearly stagnant, suggesting that resources were directed more towards maintaining existing facilities than constructing new ones. This observation reinforces findings from earlier sections that development expenditure remains constrained relative to current expenditure.

Enrolment trends varied across provinces. GB reported the highest increase in enrolment at 24%, followed by Sindh at 20%. Punjab, in contrast, recorded a decline of 4%, consistent with its reduction in teacher numbers. Other provinces such as KP, Balochistan, and AJ&K reported enrolment gains of 9%, 17%, and 6% respectively, highlighting modest growth relative to staffing and expenditure increases. These trends indicate that while fiscal space is being directed towards expanding the teaching workforce, improvements in enrolment have not kept pace.

Taken together, the analysis shows a system where rising expenditures are primarily channelled towards expanding and sustaining the teaching cadre, while investments in infrastructure and enrolment growth remain limited. Punjab stands apart, with declining teacher numbers and enrolment but continued expenditure increases, reflecting higher per-teacher spending. In other provinces, particularly Balochistan and KP, sharp rises in teachers and spending point to a system increasingly oriented towards salary costs rather than capital development. GB is the only region to show simultaneous gains in teachers, schools, and enrolment, though this remains an exception rather than the rule.

Education system outputs, measured through Gross Enrolment Ratios (GER) and Effective Transition Rates (ETR), provide critical indicators of how financial investments translate into educational access and progression. Data from 2021–22 to 2023–24 reveals substantial variation across provinces and education levels, highlighting persistent challenges in achieving equitable access and retention.

7.1.1 Gross enrolment ratio

At the primary level, Punjab and Khyber Pakhtunkhwa reported consistently high GERs, standing at 88% and 79% respectively in 2023–24. Sindh, despite modest improvement, remained considerably lower at 65%, while Balochistan lagged with only 40%. Azad Jammu and Kashmir and Gilgit Baltistan recorded the strongest outputs, with GERs of 82% and 86% respectively, reflecting near-universal participation. However, GERs declined sharply at higher levels of schooling. At the middle level, Punjab achieved 69%, followed by KP (56%) and Sindh (47%), while Balochistan recorded only 22%. This downward trajectory continued at the high and higher secondary levels, where no province exceeded 54%, and participation fell to as low as 20% in Sindh and 24% in Balochistan. These figures underline the persistent challenge of retention and progression beyond primary education, particularly in the less developed provinces.

Table 22: Gross enrolment ratios

Education Level	Punjab			Sindh			Khyber Pakhtunkhwa			Balochistan		
	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
Primary	84%	88%	84%	67%	65%	68%	81%	83%	79%	44%	39%	40%
Middle	59%	62%	69%	37%	42%	47%	56%	58%	57%	24%	21%	22%
High	47%	47%	54%	34%	39%	46%	44%	44%	45%	19%	18%	20%
Higher Secondary	21%	22%	29%	20%	22%	23%	23%	24%	28%	14%	12%	24%

Source(s): PES reports (2021-22 to 2023-24)

7.1.2 Effective transition rate

Transition rates provide additional insight into progression. Punjab reported strong ETRs, with 92% of students moving from primary to middle and 97% from middle to secondary in 2023–24. Sindh and KP showed comparable trends, with improvements over the period and transition rates exceeding 80% at both stages. Balochistan, while weaker overall, still recorded gradual progress, with 74% of students transitioning from primary to middle and 91% from middle to secondary. AJ&K and GB maintained relatively high transition rates, although AJ&K showed some decline at the middle-to-secondary level. Collectively, these trends demonstrate that while initial access to primary education is improving, sustained participation through higher grades remains a critical bottleneck, particularly in Sindh and Balochistan.

Table 23: Effective transition rates

Province/Region	Primary to Middle			Middle to Secondary		
	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
Punjab	84%	82%	92%	88%	89%	97%
Sindh	64%	78%	81%	95%	100%	100%
Khyber Pakhtunkhwa	86%	89%	89%	88%	90%	90%
Balochistan	87%	73%	74%	87%	84%	91%
Azad Jammu & Kashmir	89%	88%	82%	94%	89%	81%
Gilgit Baltistan	88%	96%	86%	92%	94%	92%

Source(s): PES reports (2021-22 to 2023-24)

7.2 Learning outcomes

Learning outcomes present a clearer picture of the quality of education and the extent to which enrolment and progression translate into foundational skills. At the Grade 4 level, Punjab consistently outperformed other provinces, with students correctly answering 71% of English items, 64% of Mathematics items, and 94% of foundational learning tasks. Sindh trailed behind, with scores of 59% in English, 49% in Mathematics, and 72% in foundational learning, while KP, Balochistan, AJ&K, and GB reported lower performance, particularly in Mathematics, where proficiency rates ranged between 31% and 44%. Language outcomes also varied, with Punjab (81%) and Balochistan (65%) outperforming GB (57%) and KP (57%) in Urdu/Sindhi comprehension.

Table 24: Percentage of items answered correctly (grade 4)

Subject	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Azad Jammu & Kashmir	Gilgit Baltistan
English	71%	59%	45%	51%	49%	39%
Math	64%	49%	40%	44%	40%	39%
Foundational Learning	94%	72%	92%	87%	Not Reported	82%
Urdu/Sindhi	81%	69%	57%	65%	65%	57%

Source(s): NAT (2023)

By Grade 8, the gaps persisted. Punjab again recorded the highest performance, with 64% of Science items and 53% of Mathematics items answered correctly. Other provinces remained considerably below these levels, with Sindh at 49% in Science and 41% in Mathematics, and KP, Balochistan, AJ&K, and GB reporting scores below 45% in both subjects. These results highlight widespread challenges in ensuring that students acquire core competencies by the end of middle school, particularly in mathematics.

Table 25: Percentage of items answered correctly (grade 8)

Subject	Punjab	Sindh	Khyber Pakhtunkhwa	Balochistan	Azad Jammu & Kashmir	Gilgit Baltistan
Science	64%	49%	44%	48%	43%	43%
Math	53%	41%	36%	31%	33%	37%

Source(s): NAT (2023)

Examination outcomes provide another lens on system performance. Matriculation pass rates were near-universal in Punjab (90% in 2023–24), Sindh (100%), and Balochistan (94%), reflecting improvements in examination participation and performance. KP and AJ&K also showed high completion rates of above 90%. In contrast, GB showed weaker outcomes, with matriculation pass rates of 92% in 2022–23 but incomplete reporting for 2023–24. These variations suggest not only regional disparities in learning quality but also systemic differences in assessment and reporting mechanisms.

Table 26: Percentage of students who appear and pass matric examinations

Province/Region	2021-22	2022-23	2023-24
Punjab	99%	99%	77%
Sindh	98%	100%	96%
Khyber Pakhtunkhwa	97%	96%	91%
Balochistan	92%	100%	94%
Azad Jammu & Kashmir	100%	100%	75%
Gilgit Baltistan	91%	99%	Not Reported

Source(s): IBCC (2021-22 to 2023-24)

The combined evidence from GER, ETR, learning assessments, and matriculation pass rates illustrates a system that is expanding access but struggling to ensure equity and quality across all regions and levels of schooling. Punjab, which recorded a 55% increase in education expenditure between 2019–20 and 2023–24, emerges as the strongest performer on both access and learning measures, suggesting that steady though modest growth in financing has supported more balanced outcomes. Sindh and Balochistan, despite much steeper rises in expenditure—94% and 143% respectively—continue to face the greatest challenges, particularly in retaining students beyond primary school and achieving minimum competency in core subjects, indicating that higher spending alone has not yet translated into better results. AJ&K and GB, with expenditure increases of 65% and 64%, demonstrate strong enrolment but mixed learning outcomes, highlighting that gains in access require complementary investment in teacher quality, materials, and assessments to improve learning.

8 Equity in Education Financing

8 EQUITY IN EDUCATION FINANCING

Special education in Pakistan is overseen by dedicated institutions at the provincial levels. The responsible departments are:

- **Punjab**: Special Education Department, Government of Punjab
- **Sindh**: Special Education Department Sindh (DEPD)
- **Khyber Pakhtunkhwa (KP)**: Zakat, Ushr, Social Welfare and Special Education Department
- **Balochistan**: Social Welfare and Special Education Department

According to the Population and Housing Census 2023, Pakistan has 3.8 million children aged 5–16 years living with disabilities, representing 5.4% of the school-age population. The demographic distribution concentrates heavily in Punjab (59%), followed by Sindh (19%), KP (18%), and Balochistan (3%). Despite the scale of need, provincial special education departments cater to only a fraction of these children. In Punjab, 38,478 students are enrolled in 293 special education schools staffed by 2,754 teachers—covering just 1.70% of the province's school-age population living with disabilities. Sindh, with 65 schools and 391 teachers, reaches 4,283 students (0.57% of its relevant population). Balochistan manages 16 schools with 75 teachers serving 891 students (0.71%), while KP, with only 3 schools and 40 teachers, serves a negligible proportion of its 678,000 children with disabilities. These figures reveal the limited institutional reach of dedicated special education systems across provinces.

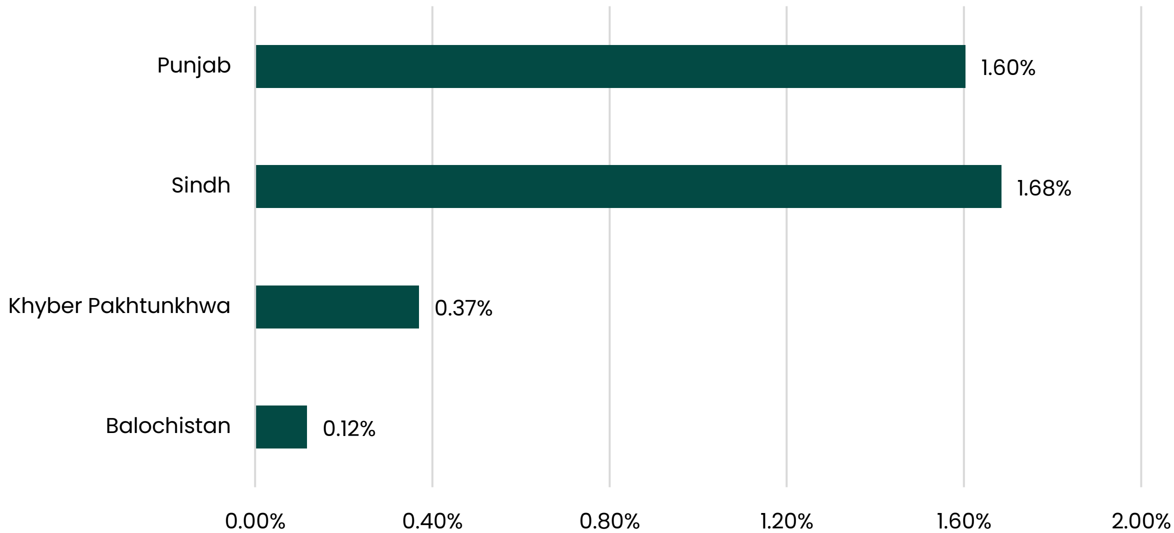
Table 27: Enrolment of children with disabilities in special education schools

Province	Population of children with disabilities aged 5-16	Children with disabilities enrolled in special education schools	Proportion of children with disabilities enrolled in special education schools
Punjab	2,266,774	38,478	1.70%
Sindh	750,201	4,283	0.57%
Khyber Pakhtunkhwa	678,128	431	0.06%
Balochistan	125,520	891	0.71%

Source(s): Authors' calculations based on data from FABS (2023-24) and the Population and Housing Census 2023.
Note: The enrolment data above include only students registered under provincial *Special Education Departments*. Children with disabilities enrolled in regular public schools are not captured here, as this analysis focuses specifically on the institutional scope of special education departments.

The limited reach of provincial special education systems is closely linked to the scale of government financing. In 2023–24, Sindh and Punjab spent the highest proportions of their education budgets on special education—1.68% and 1.60%, respectively—while Khyber Pakhtunkhwa and Balochistan devote only 0.37% and 0.12%. In absolute terms, Punjab spent PKR 9,053 million, followed by Sindh with PKR 5,535 million, KP with PKR 1,186 million, and Balochistan with PKR 120 million. Across all provinces, special education accounted for less than 2% of total education expenditure, reflecting its marginal fiscal weight despite the significant number of children requiring dedicated services.

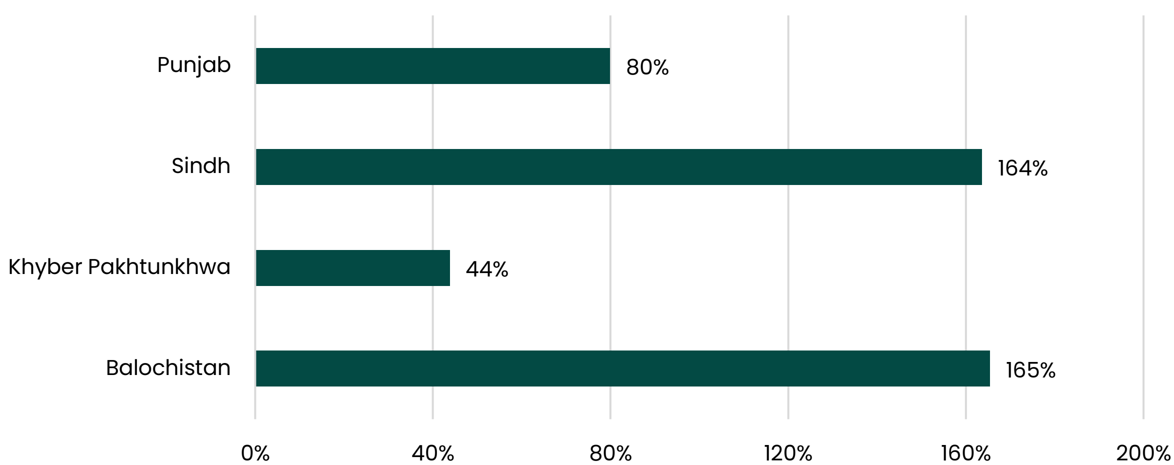
Figure 22: Proportion of total education expenditure spent on special education



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24).
Refer to Annex E for more details.

However, expenditure trends over the five-year period from 2019–20 to 2023–24 showed notable growth in nominal terms, suggesting a gradual expansion in financial commitment. Balochistan and Sindh recorded the largest increases in special education spending—165% and 164%, respectively—though from relatively low bases. Punjab's expenditure rose by 80%, maintaining the highest absolute outlay, while KP recorded a more modest increase of 44%.

Figure 23: Percentage change in expenditure on special education



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24).
Refer to Annex E for more details.

Within provincial Annual Development Programmes (ADPs) and Public Sector Development Programmes (PSDPs), special education schemes are often categorised under the Social Welfare sector rather than Education[11]. In 2023–24, KP allocated PKR 363 million and Balochistan PKR 148 million to education-related schemes through their Social Welfare sectors.

Taken together, these findings show that special education in Pakistan remains underfunded and fragmented. Punjab and Sindh have made more substantial progress in scaling resources and institutional frameworks, but even in these provinces, current provision remains inadequate when measured against the millions of children with disabilities who require tailored services. KP and Balochistan face more acute challenges, not only in terms of financing but also in institutional capacity, with limited numbers of teachers and schools available. Strengthening special education will therefore require not just higher allocations but also systemic reforms to ensure integration within education sector planning, better alignment with population needs, and improved accountability for outcomes.

[11] In provincial ADPs and PSDPs, the categorisation of special education schemes varies. In Khyber Pakhtunkhwa and Balochistan, these schemes are placed under the Social Welfare sector, while in Punjab they fall under the Special Education sector and in Sindh under the Education sector.

9 Expenditure on Education Foundations

9 EXPENDITURE ON EDUCATION FOUNDATIONS

Public-Private Partnerships (PPPs) in education have emerged as a significant policy instrument in Pakistan over the past two decades, particularly as governments have sought innovative approaches to address persistent challenges of access, quality, and equity. The rationale for introducing PPPs centres on leveraging private sector resources, flexibility, and innovation to complement the state's constitutional responsibility for education service delivery. In practice, this approach involves governments providing financing and oversight while private schools deliver education to children—often in areas where public provision faces adequacy constraints or infrastructure gaps.

The policy logic for PPPs in Pakistan's education sector addresses several systemic realities. Public schools continue to face structural limitations, including overcrowding, teacher shortages, and insufficient non-salary inputs, as demonstrated in earlier chapters. Simultaneously, private schools, while diverse in quality, often demonstrate greater agility in expanding into underserved communities. By subsidising enrolments in such schools, governments can rapidly scale up access without the substantial capital expenditure required for constructing new public infrastructure.

This rationale has been reinforced by evidence of demand for affordable private education. Surveys conducted by the Annual Status of Education Report (ASER) indicate that nearly 40% of children in Pakistan attend private schools, particularly in urban and peri-urban areas. This substantial reliance on private provision has influenced government policy, leading to the establishment of provincial education foundations that institutionalise partnerships through financing models including per-student subsidies, voucher schemes, and support for low-fee private schools.

Each province has established its own education foundation to administer PPP programmes. The Punjab Education Foundation (PEF), Sindh Education Foundation (SEF), and Khyber Pakhtunkhwa Elementary and Secondary Education Foundation (KP ESEF) represent the largest and most institutionalised initiatives. While these foundations vary in design and emphasis, they share a common mandate: expanding access to education for disadvantaged children by subsidising private provision.

Given their scale and policy importance, examining education foundation performance provides critical insights into how PPPs contribute to Pakistan's broader education landscape. This chapter analyses trends in teachers, schools, enrolment, and expenditure from 2019–20 to 2023–24 to assess whether PPPs have delivered on their promise of expanding access while maintaining efficiency. The analysis examines how foundations have influenced the balance between public and private provision and identifies lessons for future policy development.

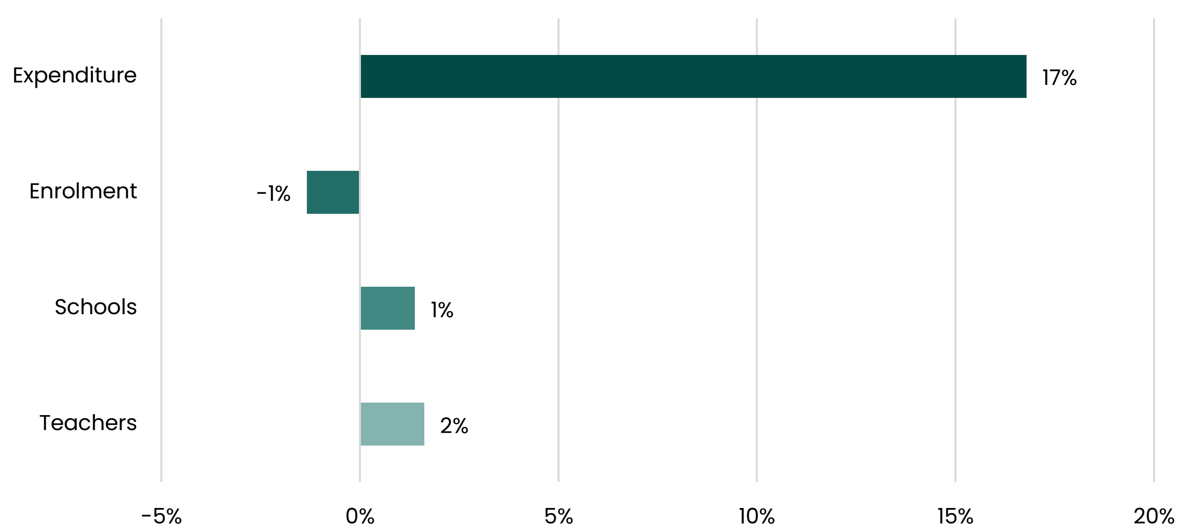
9.1 Punjab Education Foundation (PEF)

The Punjab Education Foundation was established under the Punjab Education Foundation Act of 1991 as an autonomous statutory body to encourage and promote education on a non-commercial and non-profit basis. It was later restructured under the Punjab Education Foundation Act-XII of 2004, which strengthened its role in promoting education by supporting private sector initiatives through public-private partnerships. PEF's mandate centres on expanding access to free quality education for children from low-income households, especially in underserved and marginalised areas of Punjab.

PEF's strategic approach combines financial assistance with technical support. The Foundation provides per-child subsidies, promotes female education, supports schools in disadvantaged areas, and offers professional development opportunities for teachers in low-fee private schools charging less than PKR 400 per month. Additionally, PEF administers innovative programmes such as education vouchers for households in slums and katchi abadis, providing parents with school choice while maintaining public financing.

Among its core initiatives, the Foundation Assisted Schools (FAS) programme—operating since 2005—partners with over 3,500 schools across Punjab, serving nearly 1.72 million students. The Education Voucher Scheme (EVS) extends financial support directly to families, benefiting approximately 500,000 children in 1,780 schools across all districts of Punjab. The New School Programme (NSP) addresses access gaps in far-flung or underserved areas where no government or PEF-affiliated schools exist within a one-kilometre radius, including schools in Cholistan, mobile schools for nomadic populations, and community-based initiatives for brick kiln workers.

Figure 24: Percentage change in the PEF’s key indicators



Source(s): Authors’ calculations based on data from FABS (2019-20 to 2023-24) and PES reports (2019-20 to 2023-24).
Refer to Annex D for more details.

Performance trends between 2019–20 and 2023–24 reveal PEF's operational stability alongside evolving financial commitments. Teacher numbers and schools increased marginally by 2% and 1% respectively, while enrolment recorded a slight decline of 1%. These relatively small shifts suggest that PEF has maintained the scale of its operations without significant expansion in outreach. However, total expenditure rose sharply by 17%, indicating substantial increases in financial commitment per beneficiary.

This divergence between expenditure growth and modest changes in service delivery indicators points to higher per-student and per-teacher costs. The trend reflects broader patterns observed in public sector education spending, where financial resources increasingly support higher unit costs rather than expanded coverage.

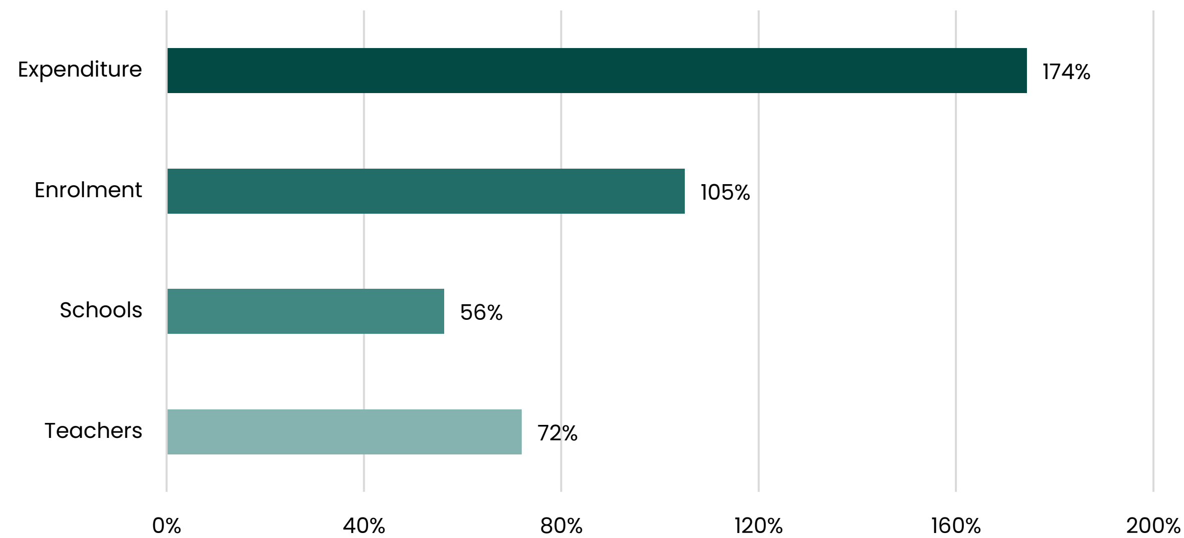
9.2 Sindh Education Foundation (SEF)

The Sindh Education Foundation was established under the Sindh Education Foundation Act of 1992 as a semi-autonomous organisation tasked with expanding educational opportunities throughout the province. The Act granted the Foundation comprehensive powers to design and implement initiatives aimed at improving access and quality, particularly in underserved and remote regions. Since its inception, SEF has played a pivotal role in bridging education provision gaps through diverse interventions and partnerships with communities, private actors, and civil society organisations.

SEF operates several flagship programmes reflecting its broad mandate. The Adolescent and Adult Learning and Training Programme (AALTP) combines accelerated formal primary education for vulnerable adolescents with functional literacy for adults, while integrating vocational training to enhance socio-economic opportunities. The Adopt-a-School Programme (AASP) represents one of Pakistan's pioneering efforts to revitalise government schools by engaging private individuals, NGOs, local organisations, and armed forces in school adoption. SEF facilitates these partnerships by providing technical support and oversight to ensure effective improvements.

The Foundation Assisted Schools (FAS) Programme integrates earlier initiatives including SEF Assisted Schools, Promoting Private Schools in Rural Sindh (PPRS), and the SEF Middle and High School Programme (SMHSP). This integrated approach strengthens the PPP model by promoting equitable access and quality improvements across diverse school contexts throughout the province.

Figure 25: Percentage change in the SEF's key indicators



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and PES reports (2019-20 to 2023-24).
Refer to Annex D for more details.

SEF's performance between 2019–20 and 2023–24 demonstrates remarkable expansion across all indicators. Teacher numbers grew by 72%, while supported schools rose by 56%, reflecting SEF's broadening institutional footprint. The most significant change appears in enrolment, which more than doubled with a 105% increase. This substantial growth demonstrates SEF's success in expanding both supply and demand for education among target communities.

Total expenditure rose even more dramatically by 174%, highlighting the Foundation's escalating fiscal commitment to sustaining and scaling these initiatives. This trend reflects broader expenditure patterns where increased spending often correlates with higher salary costs. With rapid increases in both enrolment and teaching staff, SEF's expenditure growth indicates greater resource allocation towards recurrent costs rather than infrastructure development alone.

Unlike Punjab, where school numbers remained largely stagnant, Sindh has achieved substantial institutional expansion under SEF. However, these gains must be considered alongside broader provincial challenges, including widespread school destruction during the 2022 floods. SEF's expansion partially compensates for public sector infrastructure losses while providing alternative pathways for educational access in challenging contexts.

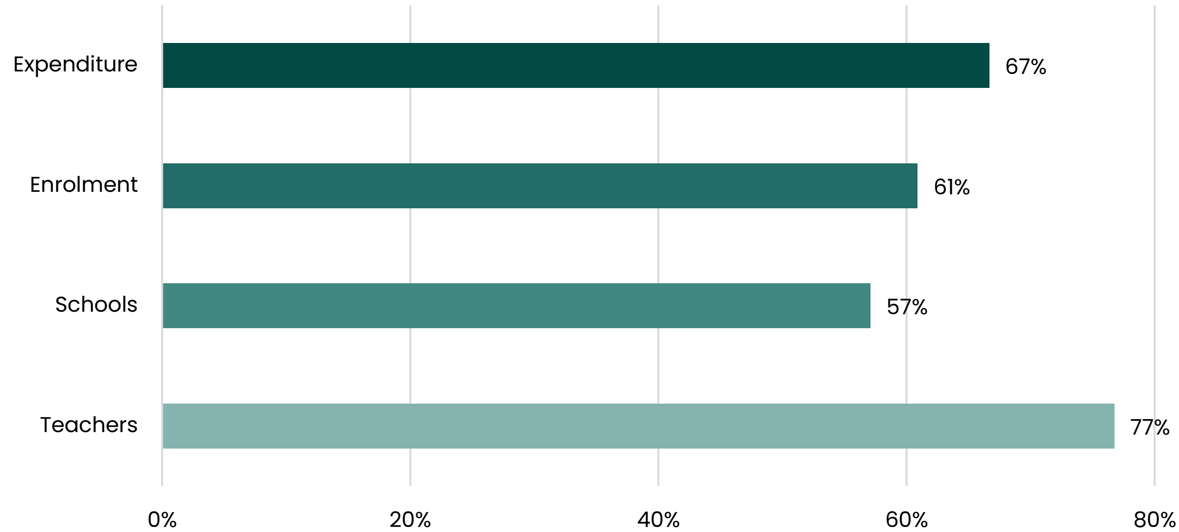
9.3 Khyber Pakhtunkhwa Elementary and Secondary Education Foundation (KP ESEF)

The Khyber Pakhtunkhwa Elementary and Secondary Education Foundation (KP ESEF) was established under the Khyber Pakhtunkhwa Elementary & Secondary Education Foundation Ordinance No. XXX of 2002 as an autonomous body to pilot innovative financing approaches in education. While its overall share in the provincial education budget is modest, the Foundation has played an important role in reaching underserved populations, particularly in areas where public schools are absent or insufficient. Its mandate focuses on improving access for out-of-school children and providing low-cost solutions to bridge education gaps.

A core feature of KP ESEF's work is its reliance on community participation and partnerships with the private sector. The Girls Community Schools initiative, covering around 3,500 schools, enables community members to provide the building while the Foundation finances the salary of a local teacher in areas without government schools. The Education Support Initiative works through 47 partner private schools, enrolling out-of-school children with financial support from the Foundation for tuition, uniforms, and textbooks. Similarly, the New School Initiative supports the establishment of 34 new private schools in underserved areas, covering essential costs for out-of-school children. Importantly, as of 2023–24, KP ESEF has retained direct oversight of these programmes rather than outsourcing management to private operators, allowing it to maintain closer control over standards and implementation.

The chart below illustrates the Foundation's performance between 2019–20 and 2023–24. The number of teachers engaged through KP ESEF rose by 77%, reflecting the Foundation's focus on recruiting local educators under its community-based and private partnership models. Schools supported under its programmes grew by 57%, while enrolment increased by 61%, highlighting its capacity to not only expand supply but also translate this expansion into improved access for students. Expenditure rose by 67% over the same period, closely aligning with the increase in teachers and enrolment, which suggests that much of the additional spending is directed towards recurring costs such as salaries and student support rather than infrastructure.

Figure 26: Percentage change in the KPESEF's key indicators



Source(s): Authors' calculations based on data from KP ESEF (2019-20 to 2023-24) and PES reports (2019-20 to 2023-24).
Refer to Annex D for more details.

Overall, KP ESEF demonstrates how relatively small but well-targeted interventions can have a significant impact on access to education in underserved areas. By leveraging community engagement and supporting low-cost private provision, the Foundation has been able to expand schooling opportunities in regions that are otherwise difficult for the public system to reach.

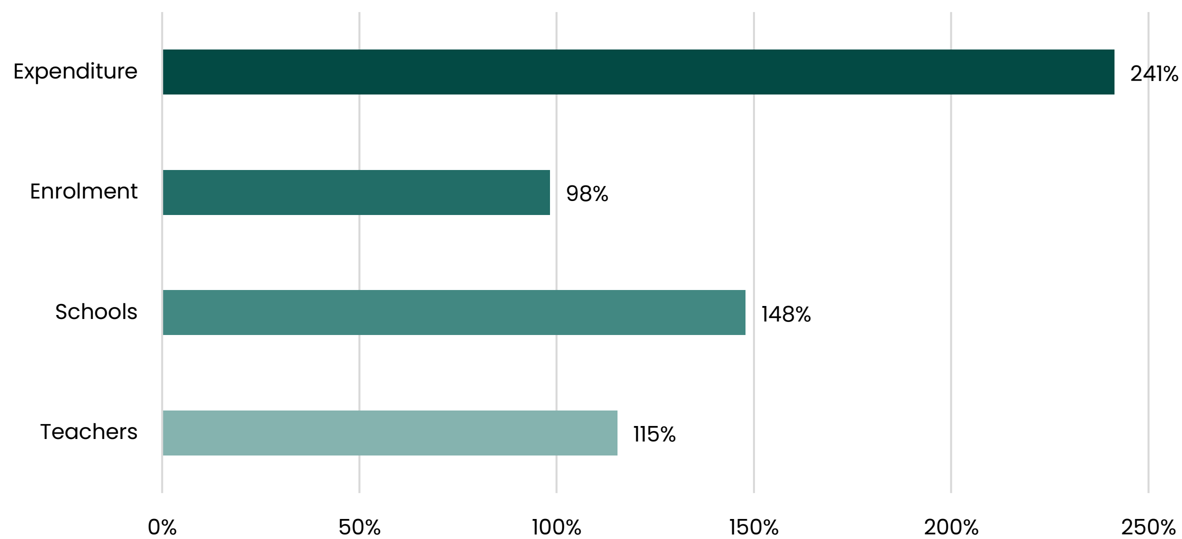
9.4 National Education Foundation (NEF)

The National Education Foundation (NEF), established in 1994 and later restructured under Presidential Ordinance XX-2002, operates as an autonomous body under the Ministry of Federal Education and Professional Training. With its mandate rooted in equity and inclusion, NEF is tasked with addressing the educational needs of Pakistan's most marginalised regions, including the Islamabad Capital Territory (ICT), Gilgit-Baltistan, the former Federally Administered Tribal Areas (FATA), and Azad Jammu and Kashmir (AJ&K). It functions under the guidance of a 13-member Board of Governors chaired by the Minister for Federal Education and Professional Training.

NEF has built extensive partnerships with both national and international organisations—including the World Bank, DFID, JICA, JSDF, and UNESCO—to expand access to quality education. Its flagship Community Model Schools (CMS) programme, launched in 2000, has become a cornerstone of its strategy. CMS schools are established in areas where neither public nor private institutions exist, following a community-based approach that mobilises local resources such as land or shelter while NEF provides teacher honoraria, free textbooks, training, and ongoing monitoring. The programme has had a strong gender empowerment dimension, with the recruitment of women as teachers forming a substantial proportion of the workforce. Currently, 45 CMS schools operate in AJ&K, serving nearly 3,900 students and employing 138 teachers, including 126 women.

The chart below highlights NEF's growth trajectory between 2019–20 and 2023–24. The number of teachers increased by 115%, reflecting a significant expansion in instructional capacity. The number of schools rose even more sharply, by 148%, underscoring NEF's effectiveness in extending its outreach to previously underserved areas. Enrolment also grew by 98%, which, although slightly lower than the growth in teachers and schools, still represents a near doubling of student participation. Most notably, expenditure surged by 241%, signalling the government's increasing investment in sustaining and expanding NEF's interventions. This steep rise in financial outlay corresponds to the costs associated with establishing new schools, hiring additional teachers, and providing ongoing support such as free learning materials and training.

Figure 27: Percentage change in the NEF's key indicators



Source(s): Authors' calculations based on data from FABS (2019-20 to 2023-24) and PES reports (2019-20 to 2023-24).
Refer to Annex D for more details.

The case studies of the Punjab Education Foundation (PEF), Sindh Education Foundation (SEF), Khyber Pakhtunkhwa Elementary and Secondary Education Foundation (KP ESEF), and the National Education Foundation (NEF) demonstrate the importance of Public-Private Partnerships (PPPs) in expanding access to education for underserved communities. While each operates under distinct frameworks, they share the goal of improving equity, quality, and outreach by mobilising private and community-based actors.

The trends reveal notable differences. PEF has expanded steadily but with modest growth in teachers, schools, and enrolment relative to expenditure. SEF shows rapid expansion, particularly in enrolment and spending, reflecting its strong presence in rural Sindh. KP ESEF has grown through targeted community-based initiatives, while NEF has recorded the most dramatic gains, with large increases in teachers, schools, and expenditure at the national level.

Across all cases, expenditure has risen faster than schools or enrolment, pointing to growing investment in teachers, training, and support services rather than infrastructure. This mirrors broader national trends where recurrent spending, especially on salaries, dominates.

Together, these foundations highlight the adaptability of PPPs in different contexts. They have extended access and supported quality improvements, but their rapid growth in expenditure underscores the need for stronger accountability to ensure that increased investments translate into sustainable improvements in learning outcomes.

10 Key Findings

10 KEY FINDINGS

This chapter summarises the most critical insights emerging from the assessment of public education financing in Pakistan. These findings are intended to inform evidence-based policymaking by highlighting where progress has been made, where structural constraints persist, and where reforms are needed to ensure that financing translates into improved learning opportunities for all children.

10.1 Adequacy of education financing

a) Pakistan's expenditure on education remains below international benchmarks. Against the recommended 4–6% of GDP under the Education 2030 Framework for Action, education spending stood at 1.5% in 2022–23 and 0.8% in 2024–25 (provisional).

b) When measured as a share of total public expenditure, Pakistan falls short of the recommended 15–20% target. Nationally, education accounted for only 5% of total government spending in 2023-24, with significant variation across provinces:
   - Punjab: 16%
   - Sindh: 16%
   - Khyber Pakhtunkhwa: 27%
   - Balochistan: 17%
   - Azad Jammu & Kashmir: 22%
   - Gilgit Baltistan: 16%
   - Federal: 1%

c) Although total education spending increased nominally by 72% nationally between 2019-20 and 2023-24, the real value of spending declined by 12%, indicating erosion in purchasing power. Balochistan is the only province where real spending grew.
   - Real percentage change in total education expenditure:
      - Punjab: –21%
      - Sindh: 0%
      - Khyber Pakhtunkhwa: 0%
      - Balochistan: +25%
      - Azad Jammu & Kashmir: –15%
      - Gilgit Baltistan: –16%
      - Federal Directorate of Education: -15%
      - Federal: –29%

d) Development budgets remain constrained, comprising only 9% of total national education spending in 2023–24. Provinces and regions show similarly low development shares:
   - Punjab: 8%
   - Sindh: 5%
   - Khyber Pakhtunkhwa: 5%
   - Balochistan: 10%
   - Azad Jammu & Kashmir: 4%
   - Gilgit Baltistan: 6%
   - Federal Directorate of Education: 1%
   - Only the Federal Government allocated a higher share to development: (34%)

e) Nationally, in 2023-24, only 20% of current expenditure was spent on non-salary items, including classroom consumables, petty repairs, and the provision of school facilities. Provincial variation highlights constrained operational budgets:
   - Punjab: 12%
   - Sindh: 24%
   - Khyber Pakhtunkhwa: 14%
   - Balochistan: 20%
   - Azad Jammu & Kashmir: 1%
   - Gilgit Baltistan: 18%
   - Federal Directorate of Education: 22%

10.2 Efficiency of education financing

10.2.1 Utilisation rates

a) National utilisation of the total education budget stood at 90% in 2023-24, though performance varied significantly across regions:
   - Highest utilisation:
     - Federal Directorate of Education: 123%
     - Gilgit Baltistan: 122%
     - Khyber Pakhtunkhwa: 110%
     - Azad Jammu & Kashmir: 98%
   - Moderate performance:
     - Balochistan: 93%
     - Federal: 89%
     - Sindh: 87%
   - Lowest utilisation:
     - Punjab: 83%

b) Development budget utilisation remains critically low at 62% nationally, highlighting persistent implementation challenges:
   - Punjab: 77%
   - Sindh: 37%
   - Khyber Pakhtunkhwa: 63%
   - Balochistan: 46%
   - Azad Jammu & Kashmir: 71%
   - Gilgit Baltistan: 287%
   - Federal Directorate of Education: 30%
   - Federal: 65%

10.2.2 Expenditure per teacher and per student

a) Although all provinces and regions experienced nominal increases in both per-teacher and per-student expenditure from 2019–20 to 2023–24, the real value of these investments declined across the board due to inflation. At the secondary level, nominal growth in per-student spending was even lower, and all provinces and regions showed a real-term decrease.
   - Real percentage change in expenditure per teacher:
     - Punjab: –10%
     - Sindh: –30%
     - Khyber Pakhtunkhwa: –15%
     - Balochistan: –20%
     - Azad Jammu & Kashmir: –18%
     - Gilgit Baltistan: –24%
     - Federal Directorate of Education: -7%
   - Real percentage change in expenditure per student (pre-primary and primary education):
     - Punjab: –16%
     - Sindh: –30%
     - Khyber Pakhtunkhwa: –10%
     - Balochistan: –25%
     - Azad Jammu & Kashmir: –9%
     - Gilgit Baltistan: –71%
     - Federal Directorate of Education: -19%
   - Real percentage change in expenditure per student (secondary education):
     - Punjab: –21%
     - Sindh: –23%
     - Khyber Pakhtunkhwa: –21%
     - Balochistan: 7%
     - Azad Jammu & Kashmir: –28%
     - Gilgit Baltistan: –21%

    - Federal Directorate of Education: 1%
- Nominal expenditure per teacher per month (2023-24):
    - Punjab: PKR 108,696
    - Sindh: PKR 112,765
    - Khyber Pakhtunkhwa: PKR 110,405
    - Balochistan: PKR 106,838
    - Azad Jammu & Kashmir: PKR 103,726
    - Gilgit Baltistan: PKR 126,370
    - Federal Directorate of Education: 153,568
- Nominal expenditure per student per month at the pre-primary and primary level (2023-24):
    - Punjab: PKR 3,408
    - Sindh: PKR 2,169
    - Khyber Pakhtunkhwa: PKR 2,322
    - Balochistan: PKR 5,802
    - Azad Jammu & Kashmir: PKR 2,842
    - Gilgit Baltistan: PKR 1,861
    - Federal Directorate of Education: PKR 6,010
- Nominal expenditure per student per month at the secondary level (2023-24):
    - Punjab: PKR 2,300
    - Sindh: PKR 4,278
    - Khyber Pakhtunkhwa: PKR 6,528
    - Balochistan: PKR 4,832
    - Azad Jammu & Kashmir: PKR 6,485
    - Gilgit Baltistan: PKR 8,056
    - Federal Directorate of Education: PKR 4,243

10.3 Expenditure by education level

10.3.1 Current expenditure

a) In almost all provinces and regions, pre-primary and primary, along with secondary education, accounted for the largest share of current spending in 2023-24:

- Expenditure on pre-primary, primary, and secondary education as a proportion of current expenditure:
    - Punjab: 86%
    - Sindh: 68%
    - Khyber Pakhtunkhwa: 81%
    - Balochistan: 70%
    - Azad Jammu & Kashmir: 81%
    - Gilgit Baltistan: 84%
    - Federal Directorate of Education: 51%

b) The Federal Government is an exception, with 78% of its current expenditure directed to tertiary education, due to the Higher Education Commission's role in financing universities nationwide.

10.3.2 Development expenditure

a) Development spending priorities varied significantly across jurisdictions in 2023-24:
- Balochistan (60%), Azad Jammu & Kashmir (89%), and the Federal Government (94%) allocated the largest share of development expenditure to tertiary education.
- Khyber Pakhtunkhwa (68%) and Gilgit Baltistan (90%) prioritised pre-primary and primary education, while Punjab (70%) and the Federal Directorate of Education (100%) prioritised secondary education within its development expenditure.
- Sindh showed a distinct pattern, with 70% of the development expenditure categorised as "Other education services (including administration)".

10.4 Effectiveness of education financing

a) From 2019–20 to 2023–24, the number of teachers, schools, and enrolled students increased in all provinces and regions, demonstrating system expansion supported by public investment.

b) Two key exceptions emerge:
- Punjab experienced a decline in schools, teachers, and enrolment.
- Sindh recorded a decline in enrolment, despite increases in schools and teachers.

10.5 Equity in education financing

a) Expenditure on special education increased significantly between 2019–20 and 2023–24 across provinces:
- Punjab: 80%
- Sindh: 164%
- Khyber Pakhtunkhwa: 44%
- Balochistan: 165%

b) Despite these increases, special education accounted for less than 2% of total education expenditure in all provinces in 2023–24, indicating persistent underinvestment in services for learners with disabilities.

11 Recommendations

11 RECOMMENDATIONS

In light of the analysis, the following recommendations set out a pathway for strengthening education financing in Pakistan. They are designed to enhance transparency, adequacy, efficiency, equity, and accountability, while ensuring that education spending translates into meaningful and sustainable improvements in outcomes.

Table 28: Recommendations on improving adequacy and efficiency of education financing

Adequacy and Efficiency of Education Financing		
Recommendation	**Description**	**Tenure**
Reaffirming Adequacy in Education Financing	Pakistan must reaffirm its commitment to progressively increase education spending towards 4–6% of GDP, consistent with international benchmarks. The Finance Division may publish an annual progress note on the National Open Data Portal (NODP) to ensure public access to credible, standardised data.	Long-Term
Improving Development Budget Utilisation	Provincial Planning and Development departments, in collaboration with finance and education secretariats, should introduce quarterly targets, predictable cash releases, and streamlined approval processes to enhance development budget utilisation, particularly in Sindh and Balochistan.	Medium-Term
Enhancing Fiscal Space for Non-Salary Expenditures	Provincial governments should establish a minimum non-salary package for every school to ensure adequate operational resourcing. Expenditure reports should be regularly published on the NODP to strengthen transparency and accountability.	Medium-Term
Institutionalising Provincial Finance Commissions (PFCs)	Provinces should update and notify PFC awards regularly, publishing a "PFC Status Note" to ensure transparency. A consolidated tracker should also be maintained to provide a national overview of fiscal decentralisation in the education sector.	Medium-Term

Table 29: Recommendations on improving equity and targeted resource allocation

Equity and Targeted Resource Allocation		
Recommendation	**Description**	**Tenure**
Gender-, Locality-, and School-Level Budgeting	A critical limitation of Pakistan's current education financing system is the absence of gender-disaggregated, locality-based, and school-level budgeting. Without these dimensions, it is impossible to determine how much is spent on girls' education, rural schools, or specific stages of schooling. Developing a comprehensive budgeting framework that embeds these classifications will significantly improve transparency and policy relevance. A technical committee of experts, working with the Ministry of Finance and provincial governments, may design and institutionalise a gender, locality, and school-level responsive budgeting system within existing financial platforms. This should include separate tagging for pre-primary, primary, middle, high, and higher secondary levels, reflecting Pakistan's actual education structure rather than broader international categories.	Medium-Term

Equity and Targeted Resource Allocation		
Recommendation	**Description**	**Tenure**
Enhancing Equity in Resource Distribution	Education allocations remain shaped by historical patterns rather than current needs. Provinces should design and pilot poverty-weighted, per-child financing formulas to prioritise disadvantaged districts and marginalised populations. A national board of experts should be created that provides technical guidance, compiles district-level data on financing and enrolment and validates these approaches to ensure that resource allocation reflects the equity principle in practice.	Medium-Term

Table 30: Recommendations on improving budget classifications

Budget Classifications		
Recommendation	**Description**	**Tenure**
Standardising Budget Classifications and Tagging	A critical finding of this report is the absence of a standardised and detailed budget classification system across provinces and the federal government. While current coding practices under FABS allow allocations to be tagged by minor functions, they fall short of providing clarity on resources directed to specific education subsectors such as formal, special, non-formal, technical and vocational education, and teacher training. This limitation is particularly evident in provinces such as Balochistan, where departments such as Social Welfare, Special Education, Literacy & Non-Formal Education, and Human Rights are administratively combined. In such cases, the financing data is not disaggregated further, making it difficult to accurately determine expenditure on specific functions such as special education or non-formal education. This gap compels analysts and organisations to apply their own interpretations when categorising budgets, thereby limiting comparability and undermining consistency across regions. Establishing a national framework for standardised budget tagging would significantly reduce ambiguity, strengthen transparency, and enhance accountability in education financing.	Short-Term
Clarifying Federal Contributions to Education Financing	Pakistan must present a clearer picture of federal contributions to education. Many federally funded schemes are embedded in provincial budgets without being separately identified, making it difficult to measure the scale of federal investment. This also obscures the exact amount of funding that flows to provinces. It is recommended to introduce improved budget classifications that distinguish between the investment of the federal budget in the provinces. This will enhance transparency, strengthen accountability, and provide a more accurate picture of financing responsibilities across tiers of government.	Short-Term

Table 31: Recommendations on improving system integration

System Integration		
Recommendation	**Description**	**Tenure**
Linking Finance and Education Data	The absence of a unified framework limits the ability to connect resource allocations with learning results. Aligning Education Management Information System (EMIS) school codes with the cost centres used in FABS would establish a common coding standard, enabling direct linkage between financial and school-level data. This integration would facilitate the calculation of per-student expenditures, improve monitoring of resource efficiency, and support the institutionalisation of an annual finance–results report that connects education spending with key outcomes such as enrolment, transition, and assessment performance.	Short-Term
Enhancing Access to Education Financing Data	Improving access to real-time financial data is essential for transparency and informed decision-making. It is recommended that the Ministry of Federal Education and Professional Training be granted direct terminal access to education-related data from FABS. Such access would enable timely and accurate reporting, facilitate automated data integration with the NODP, and reduce delays caused by data sharing and validation processes. This reform would strengthen coordination between finance and education institutions and allow for more proactive monitoring of education expenditures at the national level. Building on improved data access, federal and provincial finance departments should publish real-time, disaggregated budget data—covering current, non-salary, and development components—through an interactive NODP dashboard with standardised definitions and regular FABS/IFMIS data feeds.	Short-Term

Taken together, these findings highlight that education financing in Pakistan, while growing in scale, requires structural reforms to maximise its impact. Progress depends not only on higher allocations but also on improved efficiency, equity, and adequacy in the use of resources. Strengthening budget classification systems, enhancing federal–provincial coordination, linking spending with results, and expanding inclusive financing will be essential steps. These reforms can enable Pakistan to move beyond short-term commitments and establish a sustainable financing framework that delivers measurable improvements in access, equity, and learning outcomes.

12 Annexure

12 Annexure

12.1 Annex A: Total government expenditure

Expenditure (Values in PKR Million)					
Province/Region	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Punjab	1,674,565	1,880,659	2,298,077	3,045,458	3,518,333
Sindh	868,578	1,062,289	1,304,501	1,709,807	2,115,689
Khyber Pakhtunkhwa	669,118	806,239	966,045	945,230	1,178,425
Balochistan	344,317	343,253	402,947	503,132	592,874
Azad Jammu & Kashmir	101,511	114,713	123,336	138,135	186,773
Gilgit Baltistan	59,429	59,429	81,924	86,193	108,634
Federal	9,456,056	9,429,981	13,243,602	17,771,881	21,285,742
National	**13,173,574**	**13,696,564**	**18,420,432**	**24,199,836**	**28,986,470**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

Note: Total government expenditure has been calculated on a consistent basis across federal, provincial, and regional governments, netting off floating debt, particularly Treasury Bills, to ensure comparability.

12.2 Annex B: Education budget allocations and expenditures

12.2.1 National

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	330,905	10,782	**341,686**	233	14,219	**17,123**	**358,809**
092 – Secondary Education Affairs & Services	297,621	36,752	**334,373**	0	38,553	**44,485**	**378,857**
093 – Tertiary Education Affairs & Services	88,637	90,044	**178,681**	222	47,167	**51,466**	**230,146**
094 – Education Services Nondefinable by Level	6,912	1,688	**8,600**	79	6,537	**6,615**	**15,215**
095 – Subsidiary Services to Education	1,871	597	**2,468**	155	1,533	**1,688**	**4,156**
096 – Administration	15,424	34,641	**50,064**	122	13,268	**13,390**	**63,454**
097 – Education Affairs & Services Not Elsewhere Defined	4,903	948	**5,852**	593	7,247	**7,840**	**13,692**
Grand Total	**746,273**	**175,450**	**921,723**	**1,404**	**128,523**	**142,607**	**1,064,330**
Expenditure							
091 – Pre & Primary Education Affairs & Services	302,567	8,021	**310,588**	205	6,375	**6,580**	**317,168**
092 – Secondary Education Affairs & Services	275,823	27,452	**303,276**	78	33,897	**33,974**	**337,250**
093 – Tertiary Education Affairs & Services	69,868	87,149	**157,017**	173	38,398	**38,572**	**195,589**
094 – Education Services Nondefinable by Level	6,451	1,139	**7,590**	10	2,756	**2,766**	**10,356**
095 – Subsidiary Services to Education	1,182	455	**1,636**	239	1,236	**1,475**	**3,111**
096 – Administration	3,880	12,363	**16,242**	64	1,750	**1,814**	**18,057**
097 – Education Affairs & Services Not Elsewhere Defined	3,948	592	**4,540**	1,652	4,705	**6,356**	**10,897**
Grand Total	**663,718**	**137,171**	**800,889**	**2,421**	**89,117**	**91,537**	**892,426**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	335,718	10,579	**346,296**	225	26,870	**27,095**	**373,392**
092 – Secondary Education Affairs & Services	325,604	43,810	**369,414**	4	40,061	**40,064**	**409,479**
093 – Tertiary Education Affairs & Services	83,805	112,714	**196,519**	243	58,206	**58,448**	**254,968**
094 – Education Services Nondefinable by Level	7,512	1,854	**9,366**	11	7,080	**7,091**	**16,456**
095 – Subsidiary Services to Education	1,902	709	**2,611**	16	1,374	**1,390**	**4,001**
096 – Administration	11,156	49,287	**60,443**	211	13,858	**14,069**	**74,512**
097 – Education Affairs & Services Not Elsewhere Defined	4,483	1,788	**6,272**	95	1,445	**1,540**	**7,812**
Grand Total	**770,180**	**220,742**	**990,922**	**805**	**148,893**	**149,698**	**1,140,619**
Expenditure							
091 – Pre & Primary Education Affairs & Services	300,497	10,944	**311,441**	7	10,508	**10,515**	**321,956**
092 – Secondary Education Affairs & Services	285,129	48,647	**333,776**	4	33,360	**33,363**	**367,139**
093 – Tertiary Education Affairs & Services	73,987	113,529	**187,516**	172	53,496	**53,668**	**241,184**
094 – Education Services Nondefinable by Level	6,434	1,250	**7,684**	4	5,239	**5,243**	**12,927**
095 – Subsidiary Services to Education	1,380	721	**2,101**	7	715	**723**	**2,824**
096 – Administration	4,725	28,361	**33,086**	137	3,336	**3,472**	**36,558**
097 – Education Affairs & Services Not Elsewhere Defined	4,070	1,605	**5,675**	1,033	1,408	**2,440**	**8,115**
Grand Total	**676,222**	**205,058**	**881,280**	**1,363**	**108,061**	**109,424**	**990,704**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	382,130	11,569	**393,699**	100	19,922	**20,022**	**413,720**
092 – Secondary Education Affairs & Services	364,606	43,874	**408,480**	3	48,511	**48,514**	**456,994**
093 – Tertiary Education Affairs & Services	96,158	122,257	**218,415**	316	74,953	**75,269**	**293,685**
094 – Education Services Nondefinable by Level	8,762	2,367	**11,129**	61	7,121	**7,182**	**18,311**
095 – Subsidiary Services to Education	2,184	1,269	**3,453**	33	3,035	**3,068**	**6,521**
096 – Administration	12,934	60,332	**73,266**	192	11,942	**12,134**	**85,401**
097 – Education Affairs & Services Not Elsewhere Defined	4,704	1,920	**6,624**	149	10,709	**10,858**	**17,482**
Grand Total	**871,479**	**243,588**	**1,115,067**	**854**	**176,193**	**177,046**	**1,292,113**
Expenditure							
091 – Pre & Primary Education Affairs & Services	342,968	10,345	**353,314**	89	11,189	**11,279**	**364,592**
092 – Secondary Education Affairs & Services	335,750	49,818	**385,568**	1	32,709	**32,711**	**418,279**
093 – Tertiary Education Affairs & Services	87,785	120,638	**208,423**	228	54,672	**54,900**	**263,323**
094 – Education Services Nondefinable by Level	7,044	2,037	**9,081**	38	4,662	**4,700**	**13,781**
095 – Subsidiary Services to Education	1,698	1,199	**2,897**	7	2,376	**2,383**	**5,280**
096 – Administration	5,684	29,320	**35,003**	136	3,440	**3,576**	**38,580**
097 – Education Affairs & Services Not Elsewhere Defined	4,379	1,544	**5,923**	38	12,337	**12,375**	**18,298**
Grand Total	**785,308**	**214,900**	**1,000,209**	**538**	**121,385**	**121,924**	**1,122,132**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	437,480	11,806	**449,286**	76	22,016	**22,093**	**471,379**
092 – Secondary Education Affairs & Services	413,985	45,821	**459,806**	-	55,045	**55,045**	**514,850**
093 – Tertiary Education Affairs & Services	114,912	135,759	**250,671**	310	92,027	**92,337**	**343,008**
094 – Education Services Nondefinable by Level	9,583	2,860	**12,443**	40	5,405	**5,445**	**17,888**
095 – Subsidiary Services to Education	2,454	1,675	**4,129**	51	2,692	**2,742**	**6,872**
096 – Administration	14,767	57,461	**72,228**	139	14,959	**15,097**	**87,325**
097 – Education Affairs & Services Not Elsewhere Defined	5,310	1,848	**7,157**	277	11,356	**11,633**	**18,791**
Grand Total	**998,491**	**257,229**	**1,255,720**	**892**	**203,500**	**204,392**	**1,460,112**
Expenditure							
091 – Pre & Primary Education Affairs & Services	394,132	12,252	**406,384**	141	6,854	**6,995**	**413,379**
092 – Secondary Education Affairs & Services	390,449	50,073	**440,523**	0	35,314	**35,315**	**475,837**
093 – Tertiary Education Affairs & Services	106,121	134,438	**240,558**	217	64,464	**64,681**	**305,239**
094 – Education Services Nondefinable by Level	8,089	2,463	**10,552**	43	4,720	**4,762**	**15,314**
095 – Subsidiary Services to Education	1,803	2,169	**3,972**	25	2,857	**2,881**	**6,854**
096 – Administration	6,635	40,787	**47,422**	164	5,165	**5,329**	**52,751**
097 – Education Affairs & Services Not Elsewhere Defined	3,359	1,059	**4,418**	111	11,546	**11,657**	**16,075**
Grand Total	**910,588**	**243,241**	**1,153,829**	**700**	**130,920**	**131,619**	**1,285,448**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	500,672	12,528	**513,201**	64	19,057	**19,120**	**532,321**
092 – Secondary Education Affairs & Services	482,761	59,247	**542,008**	-	55,999	**55,999**	**598,007**
093 – Tertiary Education Affairs & Services	143,912	151,829	**295,741**	244	110,973	**111,216**	**406,957**
094 – Education Services Nondefinable by Level	11,201	3,946	**15,146**	4	6,447	**6,450**	**21,597**
095 – Subsidiary Services to Education	2,773	1,967	**4,740**	82	2,713	**2,795**	**7,534**
096 – Administration	17,343	74,874	**92,217**	157	21,580	**21,736**	**113,954**
097 – Education Affairs & Services Not Elsewhere Defined	2,586	1,668	**4,254**	459	14,568	**15,027**	**19,281**
Grand Total	**1,161,248**	**306,059**	**1,467,306**	**1,008**	**231,336**	**232,344**	**1,699,650**
Expenditure							
091 – Pre & Primary Education Affairs & Services	483,345	11,391	**494,736**	224	15,320	**15,544**	**510,280**
092 – Secondary Education Affairs & Services	479,467	61,926	**541,394**	-	36,557	**36,557**	**577,950**
093 – Tertiary Education Affairs & Services	133,590	148,396	**281,986**	182	69,543	**69,724**	**351,710**
094 – Education Services Nondefinable by Level	9,667	3,194	**12,861**	1	5,154	**5,154**	**18,015**
095 – Subsidiary Services to Education	2,254	1,610	**3,864**	37	1,449	**1,486**	**5,350**
096 – Administration	7,308	48,202	**55,510**	155	5,168	**5,323**	**60,833**
097 – Education Affairs & Services Not Elsewhere Defined	1,630	770	**2,400**	236	9,306	**9,542**	**11,942**
Grand Total	**1,117,261**	**275,489**	**1,392,750**	**834**	**142,496**	**143,330**	**1,536,080**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.2 Punjab

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	177,668	6,156	**183,824**	233	2,259	**2,492**	**186,315**
092 – Secondary Education Affairs & Services	115,723	25,454	**141,177**	0	29,541	**29,541**	**170,718**
093 – Tertiary Education Affairs & Services	30,223	3,701	**33,924**	51	1,822	**1,873**	**35,797**
094 – Education Services Nondefinable by Level	4,806	1,426	**6,232**	79	927	**1,006**	**7,238**
095 – Subsidiary Services to Education	480	176	**656**	139	715	**854**	**1,510**
096 – Administration	3,759	8,159	**11,918**	-	-	**-**	**11,918**
097 – Education Affairs & Services Not Elsewhere Defined	3,832	518	**4,350**	43	5,441	**5,485**	**9,835**
Grand Total	**336,493**	**45,589**	**382,082**	**544**	**40,706**	**41,250**	**423,332**
Expenditure							
091 – Pre & Primary Education Affairs & Services	157,103	5,682	**162,785**	197	166	**363**	**163,148**
092 – Secondary Education Affairs & Services	101,686	22,153	**123,840**	-	26,992	**26,992**	**150,832**
093 – Tertiary Education Affairs & Services	26,079	5,379	**31,458**	16	718	**734**	**32,192**
094 – Education Services Nondefinable by Level	3,997	973	**4,971**	10	262	**273**	**5,243**
095 – Subsidiary Services to Education	355	182	**537**	232	1,055	**1,287**	**1,824**
096 – Administration	931	2,939	**3,869**	-	-	**-**	**3,869**
097 – Education Affairs & Services Not Elsewhere Defined	3,005	183	**3,188**	-	4,647	**4,647**	**7,835**
Grand Total	**293,156**	**37,492**	**330,648**	**454**	**33,841**	**34,296**	**364,944**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	176,409	6,533	**182,942**	225	2,260	**2,485**	**185,427**
092 – Secondary Education Affairs & Services	121,759	33,495	**155,255**	-	27,359	**27,359**	**182,614**
093 – Tertiary Education Affairs & Services	28,616	6,374	**34,990**	72	1,324	**1,396**	**36,385**
094 – Education Services Nondefinable by Level	4,992	1,494	**6,486**	11	93	**104**	**6,589**
095 – Subsidiary Services to Education	487	236	**723**	-	-	**-**	**723**
096 – Administration	1,436	8,910	**10,346**	-	-	**-**	**10,346**
097 – Education Affairs & Services Not Elsewhere Defined	3,357	602	**3,959**	-	-	**-**	**3,959**
Grand Total	**337,056**	**57,644**	**394,699**	**308**	**31,035**	**31,343**	**426,042**
Expenditure							
091 – Pre & Primary Education Affairs & Services	154,531	6,579	**161,110**	2	198	**200**	**161,310**
092 – Secondary Education Affairs & Services	102,646	36,403	**139,049**	-	22,969	**22,969**	**162,018**
093 – Tertiary Education Affairs & Services	25,976	5,702	**31,677**	19	1,510	**1,528**	**33,206**
094 – Education Services Nondefinable by Level	4,073	950	**5,024**	4	23	**27**	**5,051**
095 – Subsidiary Services to Education	362	236	**599**	-	-	**-**	**599**
096 – Administration	889	2,929	**3,818**	-	-	**-**	**3,818**
097 – Education Affairs & Services Not Elsewhere Defined	3,123	399	**3,522**	-	-	**-**	**3,522**
Grand Total	**291,600**	**53,198**	**344,798**	**24**	**24,699**	**24,724**	**369,522**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	205,828	7,747	**213,575**	43	3,054	**3,098**	**216,673**
092 – Secondary Education Affairs & Services	140,720	31,442	**172,162**	-	35,448	**35,448**	**207,610**
093 – Tertiary Education Affairs & Services	31,951	7,053	**39,004**	119	4,040	**4,159**	**43,163**
094 – Education Services Nondefinable by Level	5,660	1,752	**7,412**	61	408	**469**	**7,881**
095 – Subsidiary Services to Education	621	317	**938**	9	1,525	**1,533**	**2,472**
096 – Administration	2,451	8,706	**11,156**	-	-	**-**	**11,156**
097 – Education Affairs & Services Not Elsewhere Defined	3,487	672	**4,158**	67	9,056	**9,122**	**13,281**
Grand Total	**390,719**	**57,688**	**448,407**	**298**	**53,531**	**53,830**	**502,236**
Expenditure							
091 – Pre & Primary Education Affairs & Services	177,169	5,346	**182,515**	1	591	**591**	**183,107**
092 – Secondary Education Affairs & Services	119,258	28,387	**147,645**	-	24,085	**24,085**	**171,730**
093 – Tertiary Education Affairs & Services	30,205	6,881	**37,086**	27	6,727	**6,754**	**43,840**
094 – Education Services Nondefinable by Level	4,447	1,490	**5,937**	38	57	**96**	**6,033**
095 – Subsidiary Services to Education	531	327	**858**	-	1,723	**1,723**	**2,581**
096 – Administration	1,002	2,977	**3,980**	-	-	**-**	**3,980**
097 – Education Affairs & Services Not Elsewhere Defined	3,324	397	**3,722**	-	11,015	**11,015**	**14,737**
Grand Total	**335,938**	**45,805**	**381,743**	**66**	**44,199**	**44,265**	**426,008**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	237,103	8,174	**245,276**	1	3,116	**3,117**	**248,394**
092 – Secondary Education Affairs & Services	160,547	32,942	**193,489**	-	38,761	**38,761**	**232,251**
093 – Tertiary Education Affairs & Services	39,776	8,159	**47,935**	154	6,744	**6,897**	**54,832**
094 – Education Services Nondefinable by Level	6,105	2,177	**8,283**	40	379	**418**	**8,701**
095 – Subsidiary Services to Education	675	359	**1,034**	2	1,133	**1,135**	**2,169**
096 – Administration	2,901	10,139	**13,040**	-	-	**-**	**13,040**
097 – Education Affairs & Services Not Elsewhere Defined	4,061	823	**4,884**	67	9,781	**9,848**	**14,732**
Grand Total	**451,168**	**62,773**	**513,942**	**263**	**59,914**	**60,177**	**574,118**
Expenditure							
091 – Pre & Primary Education Affairs & Services	205,140	6,706	**211,846**	-	581	**581**	**212,427**
092 – Secondary Education Affairs & Services	140,837	32,526	**173,363**	-	27,815	**27,815**	**201,178**
093 – Tertiary Education Affairs & Services	39,758	7,801	**47,560**	25	4,571	**4,596**	**52,156**
094 – Education Services Nondefinable by Level	5,334	1,893	**7,227**	43	28	**70**	**7,297**
095 – Subsidiary Services to Education	523	377	**900**	-	2,412	**2,412**	**3,311**
096 – Administration	1,240	3,907	**5,146**	-	-	**-**	**5,146**
097 – Education Affairs & Services Not Elsewhere Defined	2,091	94	**2,184**	-	8,116	**8,116**	**10,301**
Grand Total	**394,922**	**53,304**	**448,226**	**68**	**43,523**	**43,590**	**491,817**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	277,751	7,569	**285,320**	2	3,506	**3,509**	**288,829**
092 – Secondary Education Affairs & Services	195,467	43,755	**239,222**	-	42,118	**42,118**	**281,341**
093 – Tertiary Education Affairs & Services	60,161	11,835	**71,996**	103	3,707	**3,810**	**75,805**
094 – Education Services Nondefinable by Level	7,681	3,041	**10,722**	4	338	**342**	**11,064**
095 – Subsidiary Services to Education	768	561	**1,329**	2	675	**677**	**2,006**
096 – Administration	3,048	10,171	**13,219**	-	-	**-**	**13,219**
097 – Education Affairs & Services Not Elsewhere Defined	1,198	537	**1,735**	59	7,623	**7,682**	**9,417**
Grand Total	**546,075**	**77,468**	**623,543**	**169**	**57,968**	**58,137**	**681,680**
Expenditure							
091 – Pre & Primary Education Affairs & Services	236,254	5,579	**241,833**	2	3,193	**3,195**	**245,027**
092 – Secondary Education Affairs & Services	163,691	40,812	**204,504**	-	31,326	**31,326**	**235,830**
093 – Tertiary Education Affairs & Services	50,691	6,872	**57,562**	25	2,848	**2,873**	**60,435**
094 – Education Services Nondefinable by Level	6,530	2,522	**9,052**	1	97	**98**	**9,150**
095 – Subsidiary Services to Education	586	312	**898**	-	224	**224**	**1,122**
096 – Administration	1,419	4,396	**5,815**	-	-	**-**	**5,815**
097 – Education Affairs & Services Not Elsewhere Defined	92	28	**120**	-	7,172	**7,172**	**7,292**
Grand Total	**459,264**	**60,521**	**519,785**	**27**	**44,860**	**44,887**	**564,672**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.3 Sindh

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	75,001	2,635	**77,635**	-	-	**-**	**77,635**
092 – Secondary Education Affairs & Services	66,505	7,535	**74,040**	-	-	**-**	**74,040**
093 – Tertiary Education Affairs & Services	18,419	18,788	**37,207**	153	5,964	**6,117**	**43,324**
094 – Education Services Nondefinable by Level	1,407	152	**1,559**	-	5,609	**5,609**	**7,169**
095 – Subsidiary Services to Education	498	235	**733**	-	-	**-**	**733**
096 – Administration	6,076	17,522	**23,598**	122	13,251	**13,373**	**36,971**
Grand Total	**167,906**	**46,866**	**214,772**	**275**	**24,824**	**25,100**	**239,872**
Expenditure							
091 – Pre & Primary Education Affairs & Services	61,649	126	**61,775**	-	-	**-**	**61,775**
092 – Secondary Education Affairs & Services	57,732	1,444	**59,176**	-	-	**-**	**59,176**
093 – Tertiary Education Affairs & Services	16,540	13,453	**29,993**	148	1,568	**1,716**	**31,709**
094 – Education Services Nondefinable by Level	1,620	67	**1,688**	-	2,493	**2,493**	**4,181**
095 – Subsidiary Services to Education	364	131	**495**	-	-	**-**	**495**
096 – Administration	1,849	8,253	**10,102**	64	1,750	**1,814**	**11,916**
Grand Total	**139,754**	**23,474**	**163,228**	**212**	**5,811**	**6,024**	**169,252**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	77,854	1,394	**79,248**	-	-	**-**	**79,248**
092 – Secondary Education Affairs & Services	73,604	3,083	**76,687**	-	-	**-**	**76,687**
093 – Tertiary Education Affairs & Services	20,331	19,986	**40,317**	147	5,767	**5,914**	**46,230**
094 – Education Services Nondefinable by Level	1,629	153	**1,782**	-	6,987	**6,987**	**8,769**
095 – Subsidiary Services to Education	564	254	**818**	-	-	**-**	**818**
096 – Administration	5,039	31,334	**36,373**	211	13,858	**14,069**	**50,442**
Grand Total	**179,021**	**56,204**	**235,225**	**358**	**26,611**	**26,970**	**262,194**
Expenditure							
091 – Pre & Primary Education Affairs & Services	61,921	493	**62,414**	-	-	**-**	**62,414**
092 – Secondary Education Affairs & Services	62,604	2,617	**65,222**	-	-	**-**	**65,222**
093 – Tertiary Education Affairs & Services	17,392	17,920	**35,312**	145	2,912	**3,057**	**38,369**
094 – Education Services Nondefinable by Level	1,629	89	**1,719**	-	5,216	**5,216**	**6,935**
095 – Subsidiary Services to Education	385	208	**593**	-	-	**-**	**593**
096 – Administration	1,988	14,709	**16,697**	137	3,336	**3,472**	**20,169**
Grand Total	**145,919**	**36,036**	**181,956**	**282**	**11,463**	**11,745**	**193,701**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	88,046	1,294	**89,340**	-	-	**-**	**89,340**
092 – Secondary Education Affairs & Services	82,098	3,869	**85,966**	-	-	**-**	**85,966**
093 – Tertiary Education Affairs & Services	23,197	25,191	**48,388**	135	9,562	**9,697**	**58,085**
094 – Education Services Nondefinable by Level	1,979	437	**2,415**	-	6,713	**6,713**	**9,128**
095 – Subsidiary Services to Education	649	571	**1,219**	-	-	**-**	**1,219**
096 – Administration	4,789	38,312	**43,101**	192	11,942	**12,134**	**55,235**
Grand Total	**200,757**	**69,673**	**270,430**	**327**	**28,216**	**28,544**	**298,973**
Expenditure							
091 – Pre & Primary Education Affairs & Services	66,836	1,097	**67,934**	-	-	**-**	**67,934**
092 – Secondary Education Affairs & Services	69,294	6,628	**75,922**	-	-	**-**	**75,922**
093 – Tertiary Education Affairs & Services	19,418	21,923	**41,341**	131	4,379	**4,510**	**45,851**
094 – Education Services Nondefinable by Level	1,706	357	**2,063**	-	4,604	**4,604**	**6,668**
095 – Subsidiary Services to Education	434	461	**895**	-	-	**-**	**895**
096 – Administration	2,274	19,765	**22,040**	136	3,440	**3,576**	**25,616**
Grand Total	**159,963**	**50,232**	**210,195**	**267**	**12,424**	**12,690**	**222,885**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	91,023	1,334	**92,357**	-	-	**-**	**92,357**
092 – Secondary Education Affairs & Services	91,367	4,610	**95,977**	-	-	**-**	**95,977**
093 – Tertiary Education Affairs & Services	26,512	32,127	**58,638**	119	13,756	**13,874**	**72,513**
094 – Education Services Nondefinable by Level	2,171	398	**2,568**	-	5,026	**5,026**	**7,594**
095 – Subsidiary Services to Education	764	1,073	**1,837**	-	-	**-**	**1,837**
096 – Administration	5,546	36,294	**41,840**	139	14,737	**14,876**	**56,716**
Grand Total	**217,382**	**75,835**	**293,217**	**257**	**33,519**	**33,776**	**326,993**
Expenditure							
091 – Pre & Primary Education Affairs & Services	72,111	1,675	**73,786**	-	-	**-**	**73,786**
092 – Secondary Education Affairs & Services	79,473	5,669	**85,142**	-	-	**-**	**85,142**
093 – Tertiary Education Affairs & Services	20,906	32,611	**53,517**	104	4,315	**4,419**	**57,936**
094 – Education Services Nondefinable by Level	1,745	349	**2,094**	-	4,692	**4,692**	**6,786**
095 – Subsidiary Services to Education	475	1,608	**2,084**	-	-	**-**	**2,084**
096 – Administration	2,455	26,768	**29,222**	164	5,165	**5,329**	**34,551**
Grand Total	**177,164**	**68,680**	**245,844**	**268**	**14,171**	**14,439**	**260,284**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	98,955	2,389	**101,345**	-	-	**-**	**101,345**
092 – Secondary Education Affairs & Services	105,130	5,430	**110,560**	-	-	**-**	**110,560**
093 – Tertiary Education Affairs & Services	27,020	43,458	**70,479**	59	13,231	**13,290**	**83,769**
094 – Education Services Nondefinable by Level	2,079	476	**2,556**	-	6,109	**6,109**	**8,664**
095 – Subsidiary Services to Education	838	998	**1,837**	-	-	**-**	**1,837**
096 – Administration	6,530	44,417	**50,947**	157	20,458	**20,615**	**71,561**
Grand Total	**240,554**	**97,168**	**337,722**	**215**	**39,798**	**40,013**	**377,736**
Expenditure							
091 – Pre & Primary Education Affairs & Services	100,302	1,061	**101,363**	-	-	**-**	**101,363**
092 – Secondary Education Affairs & Services	107,061	5,830	**112,891**	-	-	**-**	**112,891**
093 – Tertiary Education Affairs & Services	25,846	40,571	**66,417**	56	4,783	**4,838**	**71,255**
094 – Education Services Nondefinable by Level	1,952	432	**2,384**	-	5,056	**5,056**	**7,440**
095 – Subsidiary Services to Education	573	1,050	**1,623**	-	-	**-**	**1,623**
096 – Administration	3,001	26,219	**29,220**	155	4,770	**4,925**	**34,146**
Grand Total	**238,735**	**75,163**	**313,898**	**211**	**14,609**	**14,820**	**328,718**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.4 Khyber Pakhtunkhwa

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	50,246	1,516	**51,761**	-	10,588	**10,588**	**62,349**
092 – Secondary Education Affairs & Services	68,384	2,713	**71,097**	-	7,492	**7,492**	**78,590**
093 – Tertiary Education Affairs & Services	21,676	7,177	**28,853**	-	8,049	**8,049**	**36,902**
094 – Education Services Nondefinable by Level	588	99	**686**	-	-	**-**	**686**
095 – Subsidiary Services to Education	362	53	**415**	-	374	**374**	**790**
096 – Administration	908	7,844	**8,752**	-	17	**17**	**8,768**
Grand Total	**142,164**	**19,401**	**161,565**	**-**	**26,521**	**26,521**	**188,085**
Expenditure							
091 – Pre & Primary Education Affairs & Services	57,604	1,696	**59,300**	8	4,730	**4,738**	**64,038**
092 – Secondary Education Affairs & Services	70,699	2,807	**73,506**	0	5,463	**5,463**	**78,969**
093 – Tertiary Education Affairs & Services	11,216	2,844	**14,061**	-	5,974	**5,974**	**20,034**
094 – Education Services Nondefinable by Level	737	88	**825**	-	-	**-**	**825**
095 – Subsidiary Services to Education	155	13	**167**	-	3	**3**	**170**
096 – Administration	299	78	**377**	-	-	**-**	**377**
Grand Total	**140,710**	**7,526**	**148,236**	**8**	**16,169**	**16,177**	**164,413**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	54,948	1,717	**56,665**	-	22,218	**22,218**	**78,883**
092 – Secondary Education Affairs & Services	74,302	2,869	**77,171**	-	8,248	**8,248**	**85,419**
093 – Tertiary Education Affairs & Services	15,381	11,672	**27,053**	-	12,899	**12,899**	**39,952**
094 – Education Services Nondefinable by Level	653	83	**737**	-	-	**-**	**737**
095 – Subsidiary Services to Education	291	23	**314**	-	1,037	**1,037**	**1,350**
096 – Administration	1,087	6,939	**8,026**	-	-	**-**	**8,026**
Grand Total	**146,662**	**23,304**	**169,966**	**-**	**44,402**	**44,402**	**214,368**
Expenditure							
091 – Pre & Primary Education Affairs & Services	58,355	2,715	**61,070**	5	8,008	**8,013**	**69,083**
092 – Secondary Education Affairs & Services	72,920	7,121	**80,040**	0	6,347	**6,347**	**86,387**
093 – Tertiary Education Affairs & Services	13,139	11,532	**24,671**	2	13,497	**13,499**	**38,170**
094 – Education Services Nondefinable by Level	629	99	**728**	-	-	**-**	**728**
095 – Subsidiary Services to Education	295	71	**366**	-	517	**517**	**883**
096 – Administration	908	9,186	**10,094**	-	-	**-**	**10,094**
Grand Total	**146,246**	**30,724**	**176,969**	**7**	**28,369**	**28,376**	**205,346**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	60,382	1,574	**61,956**	-	13,069	**13,069**	**75,025**
092 – Secondary Education Affairs & Services	80,453	4,643	**85,096**	-	7,878	**7,878**	**92,975**
093 – Tertiary Education Affairs & Services	18,273	15,074	**33,347**	-	11,307	**11,307**	**44,654**
094 – Education Services Nondefinable by Level	897	130	**1,027**	-	-	**-**	**1,027**
095 – Subsidiary Services to Education	356	42	**397**	-	813	**813**	**1,210**
096 – Administration	1,466	10,390	**11,857**	-	0	**0**	**11,857**
Grand Total	**161,827**	**31,853**	**193,680**	**-**	**33,068**	**33,068**	**226,748**
Expenditure							
091 – Pre & Primary Education Affairs & Services	69,176	2,374	**71,550**	10	8,937	**8,947**	**80,497**
092 – Secondary Education Affairs & Services	89,935	10,143	**100,078**	0	5,056	**5,056**	**105,134**
093 – Tertiary Education Affairs & Services	15,805	11,724	**27,529**	15	11,313	**11,329**	**38,857**
094 – Education Services Nondefinable by Level	706	152	**858**	-	-	**-**	**858**
095 – Subsidiary Services to Education	373	50	**423**	-	393	**393**	**816**
096 – Administration	1,287	4,019	**5,306**	-	-	**-**	**5,306**
Grand Total	**177,282**	**28,462**	**205,744**	**25**	**25,699**	**25,725**	**231,468**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	75,786	1,448	**77,233**	-	16,834	**16,834**	**94,067**
092 – Secondary Education Affairs & Services	95,421	3,339	**98,760**	-	5,389	**5,389**	**104,149**
093 – Tertiary Education Affairs & Services	23,032	21,082	**44,114**	-	13,821	**13,821**	**57,935**
094 – Education Services Nondefinable by Level	1,062	96	**1,158**	-	-	**-**	**1,158**
095 – Subsidiary Services to Education	464	52	**516**	-	862	**862**	**1,378**
096 – Administration	1,561	7,442	**9,003**	-	221	**221**	**9,224**
Grand Total	**197,326**	**33,458**	**230,784**	**-**	**37,127**	**37,127**	**267,911**
Expenditure							
091 – Pre & Primary Education Affairs & Services	83,203	2,416	**85,619**	18	5,436	**5,454**	**91,073**
092 – Secondary Education Affairs & Services	104,868	5,426	**110,294**	-	2,918	**2,918**	**113,212**
093 – Tertiary Education Affairs & Services	19,316	13,353	**32,669**	26	5,315	**5,341**	**38,010**
094 – Education Services Nondefinable by Level	809	183	**992**	-	-	**-**	**992**
095 – Subsidiary Services to Education	437	50	**487**	-	124	**124**	**611**
096 – Administration	1,668	7,534	**9,202**	-	-	**-**	**9,202**
Grand Total	**210,302**	**28,962**	**239,264**	**44**	**13,793**	**13,837**	**253,101**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	87,770	1,644	**89,414**	-	14,508	**14,508**	**103,922**
092 – Secondary Education Affairs & Services	106,841	3,670	**110,510**	-	1,972	**1,972**	**112,482**
093 – Tertiary Education Affairs & Services	26,724	19,454	**46,178**	-	8,045	**8,045**	**54,223**
094 – Education Services Nondefinable by Level	1,145	190	**1,335**	-	-	**-**	**1,335**
095 – Subsidiary Services to Education	608	80	**689**	-	922	**922**	**1,610**
096 – Administration	1,412	16,783	**18,195**	-	1,122	**1,122**	**19,316**
Grand Total	**224,500**	**41,820**	**266,320**	**-**	**26,568**	**26,568**	**292,888**
Expenditure							
091 – Pre & Primary Education Affairs & Services	105,935	3,372	**109,307**	6	11,336	**11,342**	**120,649**
092 – Secondary Education Affairs & Services	129,060	7,527	**136,587**	-	990	**990**	**137,578**
093 – Tertiary Education Affairs & Services	24,463	16,832	**41,295**	0	3,668	**3,669**	**44,964**
094 – Education Services Nondefinable by Level	997	189	**1,186**	-	-	**-**	**1,186**
095 – Subsidiary Services to Education	547	68	**615**	-	345	**345**	**960**
096 – Administration	1,326	14,353	**15,679**	-	397	**397**	**16,076**
Grand Total	**262,329**	**42,341**	**304,669**	**6**	**16,737**	**16,743**	**321,413**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.5 Balochistan

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	20,829	-	**20,829**	-	-	**2,672**	**23,501**
092 – Secondary Education Affairs & Services	17,764	-	**17,764**	-	-	**5,932**	**23,696**
093 – Tertiary Education Affairs & Services	7,588	-	**7,588**	-	-	**4,077**	**11,665**
094 – Education Services Nondefinable by Level	66	-	**66**	-	-	**-**	**66**
095 – Subsidiary Services to Education	333	-	**333**	-	-	**-**	**333**
096 – Administration	4,098	-	**4,098**	-	-	**-**	**4,098**
097 – Education Affairs & Services Not Elsewhere Defined	678	-	**678**	-	-	**-**	**678**
Grand Total	**51,356**	-	**51,356**	-	-	**12,681**	**64,037**
Expenditure							
091 – Pre & Primary Education Affairs & Services	19,319	-	**19,319**	-	-	**-**	**19,319**
092 – Secondary Education Affairs & Services	16,626	-	**16,626**	78	-	**78**	**16,703**
093 – Tertiary Education Affairs & Services	5,364	-	**5,364**	-	-	**-**	**5,364**
094 – Education Services Nondefinable by Level	45	-	**45**	-	-	**-**	**45**
095 – Subsidiary Services to Education	124	-	**124**	-	-	**-**	**124**
096 – Administration	281	-	**281**	-	-	**-**	**281**
097 – Education Affairs & Services Not Elsewhere Defined	588	-	**588**	-	-	**-**	**588**
Grand Total	**42,348**	**-**	**42,348**	**78**	-	**78**	**42,426**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	18,985	382	**19,367**	-	1,448	**1,448**	**20,815**
092 – Secondary Education Affairs & Services	24,413	3,337	**27,750**	-	2,960	**2,960**	**30,710**
093 – Tertiary Education Affairs & Services	8,265	8,911	**17,176**	-	5,404	**5,404**	**22,579**
094 – Education Services Nondefinable by Level	182	113	**295**	-	-	**-**	**295**
095 – Subsidiary Services to Education	332	93	**425**	-	-	**-**	**425**
096 – Administration	3,014	883	**3,897**	-	-	**-**	**3,897**
097 – Education Affairs & Services Not Elsewhere Defined	718	730	**1,448**	-	-	-	**1,448**
Grand Total	**55,909**	**14,449**	**70,358**	**-**	**9,812**	**9,812**	**80,170**
Expenditure							
091 – Pre & Primary Education Affairs & Services	18,834	518	**19,352**	1	1,999	**2,000**	**21,352**
092 – Secondary Education Affairs & Services	17,698	1,204	**18,901**	-	2,766	**2,766**	**21,668**
093 – Tertiary Education Affairs & Services	6,756	7,021	**13,778**	-	4,268	**4,268**	**18,045**
094 – Education Services Nondefinable by Level	45	99	**145**	-	-	-	**145**
095 – Subsidiary Services to Education	123	88	**210**	-	-	-	**210**
096 – Administration	416	169	**585**	-	-	-	**585**
097 – Education Affairs & Services Not Elsewhere Defined	573	717	**1,290**	**-**	**-**	**-**	**1,290**
Grand Total	**44,445**	**9,816**	**54,261**	**1**	**9,033**	**9,034**	**63,295**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	19,403	399	**19,802**	-	3,046	**3,046**	**22,848**
092 – Secondary Education Affairs & Services	25,306	2,838	**28,144**	-	4,202	**4,202**	**32,346**
093 – Tertiary Education Affairs & Services	10,185	6,947	**17,132**	-	4,228	**4,228**	**21,360**
094 – Education Services Nondefinable by Level	149	38	**188**	-	-	**-**	**188**
095 – Subsidiary Services to Education	325	236	**560**	-	-	**-**	**560**
096 – Administration	3,660	912	**4,572**	-	-	**-**	**4,572**
097 – Education Affairs & Services Not Elsewhere Defined	732	774	**1,506**	-	-	-	**1,506**
Grand Total	**59,761**	**12,143**	**71,904**	**-**	**11,477**	**11,477**	**83,381**
Expenditure							
091 – Pre & Primary Education Affairs & Services	21,603	501	**22,104**	-	983	**983**	**23,087**
092 – Secondary Education Affairs & Services	21,422	3,029	**24,451**	1	2,803	**2,803**	**27,254**
093 – Tertiary Education Affairs & Services	9,237	7,946	**17,183**	-	4,164	**4,164**	**21,347**
094 – Education Services Nondefinable by Level	119	23	**141**	-	-	**-**	**141**
095 – Subsidiary Services to Education	141	119	**260**	-	-	**-**	**260**
096 – Administration	435	60	**495**	-	-	**-**	**495**
097 – Education Affairs & Services Not Elsewhere Defined	641	627	**1,268**	**-**	**-**	**-**	**1,268**
Grand Total	**53,598**	**12,304**	**65,902**	**1**	**7,950**	**7,950**	**73,852**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	24,794	318	**25,112**	-	1,747	**1,747**	**26,859**
092 – Secondary Education Affairs & Services	28,868	3,742	**32,609**	-	9,211	**9,211**	**41,821**
093 – Tertiary Education Affairs & Services	11,250	6,699	**17,949**	-	9,389	**9,389**	**27,338**
094 – Education Services Nondefinable by Level	164	35	**199**	-	-	**-**	**199**
095 – Subsidiary Services to Education	364	136	**501**	-	-	**-**	**501**
096 – Administration	3,939	1,631	**5,570**	-	-	**-**	**5,570**
097 – Education Affairs & Services Not Elsewhere Defined	798	473	**1,271**	-	-	-	**1,271**
Grand Total	**70,177**	**13,034**	**83,211**	**-**	**20,347**	**20,347**	**103,559**
Expenditure							
091 – Pre & Primary Education Affairs & Services	23,972	577	**24,549**	-	674	**674**	**25,223**
092 – Secondary Education Affairs & Services	24,583	4,726	**29,309**	0	4,362	**4,362**	**33,671**
093 – Tertiary Education Affairs & Services	10,667	8,956	**19,623**	-	4,124	**4,124**	**23,747**
094 – Education Services Nondefinable by Level	126	23	**149**	-	-	**-**	**149**
095 – Subsidiary Services to Education	189	76	**265**	-	-	**-**	**265**
096 – Administration	511	82	**593**	-	-	**-**	**593**
097 – Education Affairs & Services Not Elsewhere Defined	818	462	**1,280**	**-**	**-**	**-**	**1,280**
Grand Total	**60,868**	**14,902**	**75,770**	**0**	**9,160**	**9,161**	**84,930**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	26,116	323	**26,439**	-	837	**837**	**27,276**
092 – Secondary Education Affairs & Services	28,910	4,811	**33,721**	-	11,533	**11,533**	**45,254**
093 – Tertiary Education Affairs & Services	11,894	9,587	**21,480**	-	10,470	**10,470**	**31,950**
094 – Education Services Nondefinable by Level	182	35	**218**	-	-	**-**	**218**
095 – Subsidiary Services to Education	342	162	**504**	-	-	**-**	**504**
096 – Administration	4,023	723	**4,745**	-	-	**-**	**4,745**
097 – Education Affairs & Services Not Elsewhere Defined	884	503	**1,387**	-	-	-	**1,387**
Grand Total	**72,350**	**16,145**	**88,495**	**-**	**22,840**	**22,840**	**111,335**
Expenditure							
091 – Pre & Primary Education Affairs & Services	29,241	428	**29,669**	-	163	**163**	**29,832**
092 – Secondary Education Affairs & Services	30,241	4,981	**35,222**	-	4,073	**4,073**	**39,295**
093 – Tertiary Education Affairs & Services	12,811	12,439	**25,251**	0	6,342	**6,342**	**31,593**
094 – Education Services Nondefinable by Level	98	23	**120**	-	-	**-**	**120**
095 – Subsidiary Services to Education	306	97	**402**	-	-	**-**	**402**
096 – Administration	670	88	**758**	-	-	**-**	**758**
097 – Education Affairs & Services Not Elsewhere Defined	987	178	**1,165**	**-**	**-**	**-**	**1,165**
Grand Total	**74,354**	**18,234**	**92,588**	**0**	**10,578**	**10,578**	**103,167**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.6 Azad Jammu & Kashmir

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	4,301	12	**4,313**	-	-	**-**	**4,313**
092 – Secondary Education Affairs & Services	17,563	104	**17,667**	-	712	**712**	**18,379**
093 – Tertiary Education Affairs & Services	4,979	36	**5,014**	-	1,043	**1,043**	**6,057**
095 – Subsidiary Services to Education	17	2	**19**	-	-	**-**	**19**
096 – Administration	107	31	**139**	-	-	**-**	**139**
097 – Education Affairs & Services Not Elsewhere Defined	56	5	**61**	-	-	**-**	**61**
Grand Total	**27,023**	**190**	**27,213**	**-**	**1,755**	**1,755**	**28,968**
Expenditure							
091 – Pre & Primary Education Affairs & Services	3,530	13	**3,543**	-	-	**-**	**3,543**
092 – Secondary Education Affairs & Services	15,197	95	**15,292**	-	709	**709**	**16,001**
093 – Tertiary Education Affairs & Services	4,294	29	**4,323**	-	1,041	**1,041**	**5,364**
095 – Subsidiary Services to Education	16	2	**18**	-	-	**-**	**18**
096 – Administration	93	32	**125**	-	-	**-**	**125**
097 – Education Affairs & Services Not Elsewhere Defined	53	4	**58**	-	-	**-**	**58**
Grand Total	**23,184**	**176**	**23,360**	**-**	**1,749**	**1,749**	**25,109**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	4,536	14	**4,549**	-	-	**-**	**4,549**
092 – Secondary Education Affairs & Services	18,658	110	**18,768**	-	539	**539**	**19,307**
093 – Tertiary Education Affairs & Services	5,338	38	**5,376**	-	1,432	**1,432**	**6,808**
095 – Subsidiary Services to Education	17	2	**20**	-	-	**-**	**20**
096 – Administration	115	33	**148**	-	-	**-**	**148**
097 – Education Affairs & Services Not Elsewhere Defined	62	5	**67**	-	-	**-**	**67**
Grand Total	**28,727**	**202**	**28,928**	**-**	**1,971**	**1,971**	**30,899**
Expenditure							
091 – Pre & Primary Education Affairs & Services	3,611	11	**3,622**	-	-	**-**	**3,622**
092 – Secondary Education Affairs & Services	15,326	92	**15,418**	-	465	**465**	**15,883**
093 – Tertiary Education Affairs & Services	4,346	33	**4,379**	-	1,061	**1,061**	**5,439**
095 – Subsidiary Services to Education	16	2	**18**	-	-	**-**	**18**
096 – Administration	100	34	**135**	-	-	**-**	**135**
097 – Education Affairs & Services Not Elsewhere Defined	57	5	**61**	-	-	**-**	**61**
Grand Total	**23,455**	**177**	**23,633**	**-**	**1,526**	**1,526**	**25,158**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	5,301	14	**5,314**	-	-	**-**	**5,314**
092 – Secondary Education Affairs & Services	21,548	143	**21,691**	-	509	**509**	**22,200**
093 – Tertiary Education Affairs & Services	6,218	40	**6,258**	-	1,197	**1,197**	**7,454**
095 – Subsidiary Services to Education	19	2	**21**	-	-	**-**	**21**
096 – Administration	136	34	**171**	-	-	**-**	**171**
097 – Education Affairs & Services Not Elsewhere Defined	65	5	**70**	-	-	**-**	**70**
Grand Total	**33,286**	**238**	**33,525**	**-**	**1,706**	**1,706**	**35,230**
Expenditure							
091 – Pre & Primary Education Affairs & Services	4,430	12	**4,442**	-	-	**-**	**4,442**
092 – Secondary Education Affairs & Services	18,746	134	**18,881**	-	302	**302**	**19,182**
093 – Tertiary Education Affairs & Services	5,372	39	**5,410**	-	942	**942**	**6,352**
095 – Subsidiary Services to Education	19	2	**22**	-	-	**-**	**22**
096 – Administration	129	37	**166**	-	-	**-**	**166**
097 – Education Affairs & Services Not Elsewhere Defined	62	5	**67**	-	-	**-**	**67**
Grand Total	**28,758**	**230**	**28,988**	**-**	**1,243**	**1,243**	**30,231**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	4,762	16	**4,778**	-	-	**-**	**4,778**
092 – Secondary Education Affairs & Services	20,813	277	**21,090**	-	1,676	**1,676**	**22,766**
093 – Tertiary Education Affairs & Services	6,140	58	**6,199**	-	2,455	**2,455**	**8,654**
095 – Subsidiary Services to Education	19	4	**23**	-	-	**-**	**23**
096 – Administration	139	58	**197**	-	-	**-**	**197**
097 – Education Affairs & Services Not Elsewhere Defined	66	8	**74**	-	-	**-**	**74**
Grand Total	**31,939**	**421**	**32,360**	**-**	**4,131**	**4,131**	**36,491**
Expenditure							
091 – Pre & Primary Education Affairs & Services	5,197	14	**5,211**	-	-	**-**	**5,211**
092 – Secondary Education Affairs & Services	21,296	232	**21,528**	-	216	**216**	**21,744**
093 – Tertiary Education Affairs & Services	6,174	49	**6,223**	-	706	**706**	**6,929**
095 – Subsidiary Services to Education	19	4	**23**	-	-	**-**	**23**
096 – Administration	153	57	**210**	-	-	**-**	**210**
097 – Education Affairs & Services Not Elsewhere Defined	71	6	**78**	-	-	**-**	**78**
Grand Total	**32,911**	**362**	**33,273**	**-**	**922**	**922**	**34,195**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	5,417	20	**5,437**	-	-	**-**	**5,437**
092 – Secondary Education Affairs & Services	26,677	384	**27,061**	-	375	**375**	**27,437**
093 – Tertiary Education Affairs & Services	7,257	96	**7,353**	-	1,692	**1,692**	**9,045**
095 – Subsidiary Services to Education	29	6	**35**	-	-	**-**	**35**
096 – Administration	164	64	**228**	-	-	**-**	**228**
097 – Education Affairs & Services Not Elsewhere Defined	82	10	**91**	-	-	**-**	**91**
Grand Total	**39,625**	**580**	**40,205**	**-**	**2,068**	**2,068**	**42,272**
Expenditure							
091 – Pre & Primary Education Affairs & Services	6,297	18	**6,314**	-	-	**-**	**6,314**
092 – Secondary Education Affairs & Services	25,536	284	**25,820**	-	168	**168**	**25,987**
093 – Tertiary Education Affairs & Services	7,372	81	**7,453**	-	1,297	**1,297**	**8,750**
095 – Subsidiary Services to Education	32	6	**38**	-	-	**-**	**38**
096 – Administration	179	60	**239**	-	-	**-**	**239**
097 – Education Affairs & Services Not Elsewhere Defined	85	8	**93**	-	-	**-**	**93**
Grand Total	**39,501**	**456**	**39,957**	**-**	**1,465**	**1,465**	**41,422**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.7 Gilgit Baltistan

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	394	98	**492**	-	1,342	**1,342**	**1,834**
092 – Secondary Education Affairs & Services	5,458	452	**5,910**	-	33	**33**	**5,943**
093 – Tertiary Education Affairs & Services	646	216	**862**	-	146	**146**	**1,008**
094 – Education Services Nondefinable by Level	45	11	**56**	-	-	**-**	**56**
096 – Administration	76	77	**153**	-	-	**-**	**153**
Grand Total	**6,619**	**855**	**7,474**	**-**	**1,521**	**1,521**	**8,994**
Expenditure							
091 – Pre & Primary Education Affairs & Services	591	168	**758**	-	1,474	**1,474**	**2,233**
092 – Secondary Education Affairs & Services	6,656	482	**7,138**	-	1	**1**	**7,139**
093 – Tertiary Education Affairs & Services	732	202	**933**	-	57	**57**	**991**
094 – Education Services Nondefinable by Level	51	10	**61**	-	-	**-**	**61**
096 – Administration	108	60	**168**	-	-	**-**	**168**
Grand Total	**8,137**	**922**	**9,059**	**-**	**1,533**	**1,533**	**10,592**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	497	97	**594**	-	879	**879**	**1,474**
092 – Secondary Education Affairs & Services	6,170	270	**6,440**	-	21	**21**	**6,460**
093 – Tertiary Education Affairs & Services	649	217	**866**	-	66	**66**	**932**
094 – Education Services Nondefinable by Level	56	10	**66**	-	-	**-**	**66**
096 – Administration	84	331	**416**	-	-	**-**	**416**
Grand Total	**7,456**	**926**	**8,382**	**-**	**966**	**966**	**9,348**
Expenditure							
091 – Pre & Primary Education Affairs & Services	521	195	**716**	-	254	**254**	**970**
092 – Secondary Education Affairs & Services	6,345	570	**6,916**	-	1	**1**	**6,917**
093 – Tertiary Education Affairs & Services	679	249	**927**	-	56	**56**	**983**
094 – Education Services Nondefinable by Level	57	13	**69**	-	-	**-**	**69**
096 – Administration	90	72	**161**	-	-	**-**	**161**
Grand Total	**7,691**	**1,099**	**8,790**	**-**	**311**	**311**	**9,101**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	587	103	**690**	57	734	**791**	**1,481**
092 – Secondary Education Affairs & Services	7,505	284	**7,789**	-	-	**-**	**7,789**
093 – Tertiary Education Affairs & Services	828	263	**1,091**	4	58	**62**	**1,154**
094 – Education Services Nondefinable by Level	77	10	**87**	-	-	**-**	**87**
096 – Administration	125	369	**494**	-	-	**-**	**494**
Grand Total	**9,122**	**1,030**	**10,152**	**61**	**792**	**853**	**11,005**
Expenditure							
091 – Pre & Primary Education Affairs & Services	630	569	**1,199**	79	673	**752**	**1,951**
092 – Secondary Education Affairs & Services	8,234	657	**8,891**	-	-	**-**	**8,891**
093 – Tertiary Education Affairs & Services	887	292	**1,179**	47	94	**142**	**1,320**
094 – Education Services Nondefinable by Level	65	15	**81**	-	-	**-**	**81**
096 – Administration	110	169	**279**	-	-	**-**	**279**
Grand Total	**9,926**	**1,702**	**11,628**	**126**	**767**	**893**	**12,521**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	635	108	**743**	75	311	**386**	**1,129**
092 – Secondary Education Affairs & Services	8,717	300	**9,017**	-	-	**-**	**9,017**
093 – Tertiary Education Affairs & Services	955	272	**1,227**	13	109	**122**	**1,349**
094 – Education Services Nondefinable by Level	81	13	**95**	-	-	**-**	**95**
096 – Administration	199	370	**568**	-	-	**-**	**568**
Grand Total	**10,587**	**1,063**	**11,650**	**88**	**420**	**508**	**12,158**
Expenditure							
091 – Pre & Primary Education Affairs & Services	724	449	**1,173**	123	157	**279**	**1,453**
092 – Secondary Education Affairs & Services	9,614	870	**10,484**	-	-	**-**	**10,484**
093 – Tertiary Education Affairs & Services	1,020	217	**1,237**	57	136	**193**	**1,431**
094 – Education Services Nondefinable by Level	74	15	**89**	-	-	**-**	**89**
096 – Administration	127	598	**726**	-	-	**-**	**726**
Grand Total	**11,560**	**2,149**	**13,710**	**180**	**293**	**473**	**14,183**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	655	123	**778**	61	206	**267**	**1,046**
092 – Secondary Education Affairs & Services	9,793	363	**10,157**	-	-	**-**	**10,156**
093 – Tertiary Education Affairs & Services	1,319	347	**1,666**	8	52	**60**	**1,726**
094 – Education Services Nondefinable by Level	113	23	**136**	-	-	**-**	**136**
096 – Administration	270	917	**1,186**	-	-	**-**	**1,186**
Grand Total	**12,149**	**1,773**	**13,923**	**69**	**258**	**327**	**14,250**
Expenditure							
091 – Pre & Primary Education Affairs & Services	815	152	**968**	216	628	**844**	**1,812**
092 – Secondary Education Affairs & Services	11,604	1,185	**12,789**	-	-	**-**	**12,789**
093 – Tertiary Education Affairs & Services	1,221	299	**1,520**	42	53	**94**	**1,615**
094 – Education Services Nondefinable by Level	90	28	**118**	-	-	**-**	**118**
096 – Administration	125	929	**1,054**	-	-	**-**	**1,054**
Grand Total	**13,856**	**2,593**	**16,449**	**257**	**681**	**938**	**17,387**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.2.8 Federal Directorate of Education

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	1,747	350	**2,097**	-	-	**-**	**2,097**
092 – Secondary Education Affairs & Services	2,418	441	**2,859**	-	1,341	**1,341**	**4,199**
093 – Tertiary Education Affairs & Services	3,609	930	**4,539**	-	-	**-**	**4,539**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	10	3	**12**	-	-	**-**	**12**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**7,783**	**1,723**	**9,507**	**-**	**1,341**	**-**	**10,848**
Expenditure							
091 – Pre & Primary Education Affairs & Services	1,997	326	**2,323**	-	-	**-**	**2,323**
092 – Secondary Education Affairs & Services	2,699	400	**3,100**	-	892	**892**	**3,992**
093 – Tertiary Education Affairs & Services	3,988	997	**4,985**	-	-	**-**	**4,985**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	10	3	**12**	-	-	**-**	**12**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**8,693**	**1,726**	**10,419**	**-**	**892**	**892**	**11,312**

Source(s): Federal Directorate of Education (FDE), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	1,767	439	**2,207**	-	-	**-**	**2,207**
092 – Secondary Education Affairs & Services	2,462	630	**3,092**	-	1,663	**1,663**	**4,754**
093 – Tertiary Education Affairs & Services	3,663	1,311	**4,974**	-	-	**-**	**4,974**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	10	3	**13**	-	-	**-**	**13**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**7,902**	**2,383**	**10,285**	**-**	**1,663**	**1,663**	**11,948**
Expenditure							
091 – Pre & Primary Education Affairs & Services	1,994	435	**2,429**	-	-	**-**	**2,429**
092 – Secondary Education Affairs & Services	2,677	626	**3,303**	-	1,083	**1,083**	**4,386**
093 – Tertiary Education Affairs & Services	4,049	1,341	**5,391**	-	-	**-**	**5,391**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	11	4	**15**	-	-	**-**	**15**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**8,732**	**2,405**	**11,137**	**-**	**1,083**	**1,083**	**12,220**

Source(s): Federal Directorate of Education (FDE), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	1,822	435	**2,257**	-	-	**-**	**2,257**
092 – Secondary Education Affairs & Services	2,524	639	**3,163**	-	1,868	**1,868**	**5,031**
093 – Tertiary Education Affairs & Services	3,844	1,275	**5,119**	-	-	**-**	**5,119**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	10	3	**13**	-	-	**-**	**13**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**8,200**	**2,353**	**10,553**	**-**	**1,868**	**1,868**	**12,421**
Expenditure							
091 – Pre & Primary Education Affairs & Services	2,288	444	**2,732**	-	-	**-**	**2,732**
092 – Secondary Education Affairs & Services	3,110	652	**3,762**	-	1,153	**1,153**	**4,915**
093 – Tertiary Education Affairs & Services	4,788	1,367	**6,155**	-	-	**-**	**6,155**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	16	245	**261**	-	-	**-**	**261**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**10,201**	**2,709**	**12,910**	**-**	**1,153**	**1,153**	**14,063**

Source(s): Federal Directorate of Education (FDE), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	2,408	409	**2,818**	-	-	**-**	**2,818**
092 – Secondary Education Affairs & Services	3,252	602	**3,854**	-	573	**573**	**4,427**
093 – Tertiary Education Affairs & Services	5,044	1,218	**6,262**	-	-	**-**	**6,262**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	16	3	**19**	-	-	**-**	**19**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**10,721**	**2,233**	**12,953**	**-**	**573**	**573**	**13,526**
Expenditure							
091 – Pre & Primary Education Affairs & Services	2,759	415	**3,174**	-	-	**-**	**3,174**
092 – Secondary Education Affairs & Services	3,708	624	**4,332**	-	404	**404**	**4,736**
093 – Tertiary Education Affairs & Services	5,543	1,464	**7,007**	-	-	**-**	**7,007**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	15	5	**20**	-	-	**-**	**20**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**12,025**	**2,508**	**14,533**	**-**	**404**	**404**	**14,937**

Source(s): Federal Directorate of Education (FDE), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	2,839	432	**3,270**	-	-	**-**	**3,270**
092 – Secondary Education Affairs & Services	3,761	689	**4,450**	-	382	**382**	**4,832**
093 – Tertiary Education Affairs & Services	5,662	1,522	**7,184**	-	-	**-**	**7,184**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	15	4	**19**	-	-	**-**	**19**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**12,277**	**2,647**	**14,924**	**-**	**382**	**382**	**15,306**
Expenditure							
091 – Pre & Primary Education Affairs & Services	3,175	745	**3,920**	-	-	**-**	**3,920**
092 – Secondary Education Affairs & Services	4,475	1,198	**5,674**	-	114	**114**	**5,788**
093 – Tertiary Education Affairs & Services	6,938	2,083	**9,021**	-	-	**-**	**9,021**
095 – Subsidiary Services to Education	-	-	**-**	-	-	**-**	**-**
096 – Administration	16	8	**24**	-	-	**-**	**24**
097 – Education Affairs & Services Not Elsewhere Defined	-	-	**-**	-	-	**-**	**-**
Grand Total	**14,604**	**4,035**	**18,639**	**-**	**114**	**114**	**18,753**

Source(s): Federal Directorate of Education (FDE), Pakistan

12.2.9 Federal

2019-20 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	2,466	366	**2,831**	-	30	**30**	**2,861**
092 – Secondary Education Affairs & Services	6,224	494	**6,718**	-	774	**774**	**7,492**
093 – Tertiary Education Affairs & Services	5,106	60,127	**65,233**	18	30,142	**30,160**	**95,393**
095 – Subsidiary Services to Education	180	131	**310**	17	444	**460**	**771**
096 – Administration	400	1,007	**1,407**	-	-	**-**	**1,407**
097 – Education Affairs & Services Not Elsewhere Defined	337	426	**763**	550	1,806	**2,356**	**3,119**
Grand Total	**14,712**	**62,550**	**77,262**	**584**	**33,196**	**33,780**	**111,042**
Expenditure							
091 – Pre & Primary Education Affairs & Services	2,770	336	**3,106**	-	4	**4**	**3,111**
092 – Secondary Education Affairs & Services	7,227	471	**7,698**	-	732	**732**	**8,430**
093 – Tertiary Education Affairs & Services	5,643	65,242	**70,885**	9	29,041	**29,050**	**99,934**
095 – Subsidiary Services to Education	168	126	**295**	7	178	**185**	**480**
096 – Administration	317	1,002	**1,319**	-	-	**-**	**1,319**
097 – Education Affairs & Services Not Elsewhere Defined	302	405	**707**	1,652	58	**1,709**	**2,416**
Grand Total	**16,428**	**67,582**	**84,010**	**1,668**	**30,013**	**31,681**	**115,690**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2020-21 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	2,490	442	**2,931**	-	65	**65**	**2,996**
092 – Secondary Education Affairs & Services	6,697	646	**7,344**	4	934	**938**	**8,282**
093 – Tertiary Education Affairs & Services	5,225	65,516	**70,741**	24	31,314	**31,338**	**102,080**
095 – Subsidiary Services to Education	210	102	**312**	16	337	**354**	**666**
096 – Administration	380	856	**1,237**	-	-	**-**	**1,237**
097 – Education Affairs & Services Not Elsewhere Defined	346	451	**798**	95	1,445	**1,540**	**2,338**
Grand Total	**15,350**	**68,013**	**83,363**	**139**	**34,096**	**34,235**	**117,598**
Expenditure							
091 – Pre & Primary Education Affairs & Services	2,725	432	**3,157**	-	48	**48**	**3,205**
092 – Secondary Education Affairs & Services	7,590	639	**8,230**	4	812	**815**	**9,045**
093 – Tertiary Education Affairs & Services	5,700	71,072	**76,773**	5	30,193	**30,199**	**106,971**
095 – Subsidiary Services to Education	199	116	**315**	7	199	**206**	**521**
096 – Administration	333	1,263	**1,596**	-	-	**-**	**1,596**
097 – Education Affairs & Services Not Elsewhere Defined	317	485	**802**	1,033	1,408	**2,440**	**3,242**
Grand Total	**16,864**	**74,008**	**90,872**	**1,049**	**32,659**	**33,709**	**124,581**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2021-22 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	2,584	438	**3,021**	-	18	**18**	**3,040**
092 – Secondary Education Affairs & Services	6,976	656	**7,632**	3	472	**475**	**8,107**
093 – Tertiary Education Affairs & Services	5,506	67,689	**73,195**	59	44,561	**44,619**	**117,814**
095 – Subsidiary Services to Education	215	102	**317**	24	697	**721**	**1,038**
096 – Administration	306	1,609	**1,915**	-	-	**-**	**1,915**
097 – Education Affairs & Services Not Elsewhere Defined	420	470	**890**	82	1,654	**1,736**	**2,626**
Grand Total	**16,007**	**70,963**	**86,970**	**167**	**47,402**	**47,570**	**134,539**
Expenditure							
091 – Pre & Primary Education Affairs & Services	3,123	447	**3,570**	-	5	**5**	**3,575**
092 – Secondary Education Affairs & Services	8,860	840	**9,700**	1	464	**465**	**10,165**
093 – Tertiary Education Affairs & Services	6,862	71,833	**78,696**	8	27,052	**27,060**	**105,756**
095 – Subsidiary Services to Education	199	239	**438**	7	260	**267**	**705**
096 – Administration	446	2,293	**2,739**	-	-	**-**	**2,739**
097 – Education Affairs & Services Not Elsewhere Defined	352	515	**867**	38	1,322	**1,360**	**2,226**
Grand Total	**19,843**	**76,166**	**96,010**	**54**	**29,103**	**29,157**	**125,167**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2022-23 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	3,377	409	**3,786**	-	9	**9**	**3,795**
092 – Secondary Education Affairs & Services	8,251	612	**8,863**	-	7	**7**	**8,870**
093 – Tertiary Education Affairs & Services	7,247	67,362	**74,609**	25	45,754	**45,779**	**120,388**
094 – Education Services Nondefinable by Level		140	**140**	-	-	**-**	**140**
095 – Subsidiary Services to Education	168	51	**219**	49	697	**746**	**965**
096 – Administration	483	1,528	**2,010**	-	-	**-**	**2,010**
097 – Education Affairs & Services Not Elsewhere Defined	385	543	**928**	210	1,576	**1,786**	**2,714**
Grand Total	**19,911**	**70,645**	**90,556**	**284**	**48,043**	**48,327**	**138,882**
Expenditure							
091 – Pre & Primary Education Affairs & Services	3,784	415	**4,199**	-	6	**6**	**4,205**
092 – Secondary Education Affairs & Services	9,778	624	**10,402**	-	4	**4**	**10,406**
093 – Tertiary Education Affairs & Services	8,279	71,451	**79,730**	5	45,296	**45,301**	**125,030**
094 – Education Services Nondefinable by Level							
095 – Subsidiary Services to Education	159	54	**214**	25	321	**346**	**0**
096 – Administration	481	1,840	**2,322**	-	-	**-**	**560**
097 – Education Affairs & Services Not Elsewhere Defined	379	497	**876**	111	3,430	**3,540**	**2,322**
Grand Total	**22,860**	**74,881**	**97,742**	**140**	**49,056**	**49,196**	**4,416**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

2023-24 (Values in PKR Million)							
Allocation							
Minor Function	**Current**			**Development**			**Grand Total**
	Salary	**Non-Salary**	**Total**	**Salary**	**Non-Salary**	**Total**	
091 – Pre & Primary Education Affairs & Services	4,008	459	**4,468**	-	-	**-**	**4,468**
092 – Secondary Education Affairs & Services	9,944	834	**10,778**	-	-	**-**	**10,778**
093 – Tertiary Education Affairs & Services	9,536	67,053	**76,589**	75	73,776	**73,850**	**150,439**
094 – Education Services Nondefinable by Level		180	**180**	-	-	**-**	**180**
095 – Subsidiary Services to Education	187	159	**346**	80	1,116	**1,196**	**1,542**
096 – Administration	1,897	1,801	**3,698**	-	-	**-**	**3,698**
097 – Education Affairs & Services Not Elsewhere Defined	422	618	**1,040**	400	6,945	**7,345**	**8,385**
Grand Total	**25,994**	**71,104**	**97,098**	**555**	**81,837**	**82,391**	**179,489**
Expenditure							
091 – Pre & Primary Education Affairs & Services	4,500	782	**5,282**	-	-	**-**	**5,282**
092 – Secondary Education Affairs & Services	12,274	1,307	**13,581**	-	-	**-**	**13,581**
093 – Tertiary Education Affairs & Services	11,185	71,303	**82,487**	60	50,551	**50,611**	**133,098**
094 – Education Services Nondefinable by Level							
095 – Subsidiary Services to Education	210	78	**287**	37	880	**917**	**0**
096 – Administration	588	2,156	**2,744**	-	-	**-**	**1,205**
097 – Education Affairs & Services Not Elsewhere Defined	466	556	**1,021**	236	2,135	**2,370**	**2,744**
Grand Total	**29,223**	**76,181**	**105,404**	**332**	**53,566**	**53,898**	**3,392**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.3 Annex C: Institutions, enrolment, and teachers (public sector)

12.3.1 Institutions

Province/Region	2019-20	2020-21	2021-22	2022-23	2023-24
Punjab	53,271	53,308	53,318	53,459	49,249
Sindh	49,424	49,767	40,574	40,803	41,273
Khyber Pakhtunkhwa	15,238	15,238	15,236	15,308	15,401
Balochistan	33,753	33,774	34,497	34,631	34,958
Azad Jammu & Kashmir	6,139	6,139	6,221	6,186	6,170
Gilgit Baltistan	1,357	1,357	1,637	1,781	1,789
Islamabad Capital Territory	423	425	425	432	432
Grand Total	**159,605**	**160,008**	**151,908**	**152,600**	**149,272**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.3.2 Enrolment by stage

Province/Region	2019-20			
	Pre-Primary & Primary	Secondary	Colleges	Total
Punjab	8,246,892	4,736,170	293,458	**13,276,520**
Sindh	3,358,936	1,471,015	88,350	**4,918,301**
Khyber Pakhtunkhwa	3,894,270	1,677,035	93,775	**5,665,080**
Balochistan	770,799	303,800	22,849	**1,097,448**
Azad Jammu & Kashmir	327,975	186,645	17,177	**531,797**
Gilgit Baltistan	116,964	62,447	2,532	**181,943**
Islamabad Capital Territory	101,105	115,072	5,818	**221,995**
Grant Total	**16,816,941**	**8,552,184**	**523,959**	**25,893,084**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Province/Region	2020-21			
	Pre-Primary & Primary	Secondary	Colleges	Total
Punjab	7,544,953	4,802,454	287,327	**12,634,734**
Sindh	3,314,528	1,531,328	88,350	**4,934,206**
Khyber Pakhtunkhwa	3,784,899	1,804,723	123,043	**5,712,665**
Balochistan	770,799	303,800	22,849	**1,097,448**
Azad Jammu & Kashmir	327,975	186,645	17,177	**531,797**
Gilgit Baltistan	116,964	64,348	2,513	**183,825**
Islamabad Capital Territory	99,357	119,055	6,706	**225,118**
Grant Total	**15,959,475**	**8,812,353**	**547,965**	**25,319,793**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Province/Region	2021-22			
	Pre-Primary & Primary	Secondary	Colleges	Total
Punjab	7,962,622	4,974,605	150,768	**13,087,995**
Sindh	3,201,505	1,512,107	88,350	**4,801,962**
Khyber Pakhtunkhwa	3,712,528	1,828,808	132,417	**5,673,753**
Balochistan	841,283	347,925	22,178	**1,211,386**
Azad Jammu & Kashmir	360,084	205,213	16,822	**582,119**
Gilgit Baltistan	126,711	69,733	3,329	**199,773**
Islamabad Capital Territory	99,357	119,055	6,706	**225,118**
Grant Total	**16,304,090**	**9,057,446**	**420,570**	**25,782,106**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Province/Region	2022-23			
	Pre-Primary & Primary	Secondary	Colleges	Total
Punjab	7,767,792	4,979,395	151,778	**12,898,965**
Sindh	3,529,397	1,623,136	88,350	**5,240,883**
Khyber Pakhtunkhwa	3,969,835	1,869,012	124,989	**5,963,836**
Balochistan	785,074	320,328	19,798	**1,125,200**
Azad Jammu & Kashmir	341,941	205,433	16,822	**564,196**
Gilgit Baltistan	138,365	76,548	2,445	**217,358**
Islamabad Capital Territory	109,817	124,339	6,727	**240,883**
Grant Total	**16,642,221**	**9,198,191**	**410,909**	**26,251,321**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Province/Region	2023-24			
	Pre-Primary & Primary	Secondary	Colleges	Total
Punjab	7,311,873	5,105,244	207,987	**12,625,104**
Sindh	3,761,625	1,673,903	116,578	**5,552,106**
Khyber Pakhtunkhwa	4,075,210	1,909,507	130,848	**6,115,565**
Balochistan	807,551	404,569	44,556	**1,256,676**
Azad Jammu & Kashmir	341,941	206,245	17,944	**566,130**
Gilgit Baltistan	141,903	81,997	2,334	**226,234**
Islamabad Capital Territory	107,440	125,661	4,837	**237,938**
Grant Total	**16,547,543**	**9,507,126**	**525,084**	**26,579,753**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.3.3 Enrolment by level (primary to higher secondary)

Province/Region	2019-20	2020-21	2021-22	2022-23	2023-24
Punjab	12,354,596	11,754,630	12,497,177	12,275,043	11,968,153
Sindh	4,561,140	4,577,045	4,444,801	4,883,722	5,219,784
Khyber Pakhtunkhwa	5,429,708	5,445,018	5,397,890	5,696,472	5,841,223
Balochistan	1,004,451	1,004,451	1,119,925	1,045,788	1,073,920
Azad Jammu & Kashmir	472,615	472,615	536,994	519,071	519,071
Gilgit Baltistan	169,366	169,366	184,298	204,027	213,436
Islamabad Capital Territory	204,381	162,620	162,620	173,088	168,036
Grand Total	**24,196,257**	**23,585,745**	**24,343,705**	**24,797,211**	**25,003,623**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.3.4 Teachers

Province/Region	2019-20	2020-21	2021-22	2022-23	2023-24
Punjab	393,164	382,277	376,087	363,660	352,101
Sindh	140,743	126,754	118,426	159,042	176,425
Khyber Pakhtunkhwa	176,455	180,058	182,330	200,885	198,004
Balochistan	51,339	51,339	51,519	51,446	57,996
Azad Jammu & Kashmir	29,794	29,794	36,665	31,727	31,735
Gilgit Baltistan	7,936	7,962	8,216	8,973	9,137
Islamabad Capital Territory	8,524	6,604	6,690	7,103	7,925
Grand Total	**807,955**	**784,788**	**779,933**	**822,836**	**833,323**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.4 Annex D: Education foundations

12.4.1 Allocation and expenditure

Allocation (Values in PKR Million)					
Department	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Punjab Education Foundation	19,500	18,000	19,000	21,500	24,500
Sindh Education Foundation	9,598	9,527	10,750	13,299	15,600
KP Elementary & Secondary Education Foundation	300	300	400	680	500
National Education Foundation	20	21	21	23	24
Grand Total	**29,418**	**27,848**	**30,171**	**35,502**	**40,624**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

Expenditure (Values in PKR Million)					
Department	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Punjab Education Foundation	20,978	19,500	19,399	21,500	24,500
Sindh Education Foundation	5,868	8,116	11,050	13,299	16,095
KP Elementary & Secondary Education Foundation	N/A	N/A	N/A	N/A	N/A
National Education Foundation	17	17	37	24	58
Grand Total	**26,862**	**27,634**	**30,486**	**34,823**	**40,653**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.4.2 Institutions, enrolment, and teachers

Department	2019-20			2020-21		
	Institutions	Enrolment	Teachers	Institutions	Enrolment	Teachers
Punjab Education Foundation	7,590	2,603,161	98,976	7,264	2,497,362	95,458
Sindh Education Foundation	1,668	426,254	14,057	1,718	470,477	14,843
KP Elementary & Secondary Education Foundation	2,270	151,946	3,145	2,268	153,114	3,261
National Education Foundation	46	4,275	137	49	4,310	140
Grand Total	11,574	3,185,636	116,315	11,299	3,125,263	113,702

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Department	2021-22			2022-23		
	Institutions	Enrolment	Teachers	Institutions	Enrolment	Teachers
Punjab Education Foundation	7,410	2,568,930	105,426	7,357	2,600,343	100,798
Sindh Education Foundation	2,628	833,207	23,363	2,616	866,794	24,840
KP Elementary & Secondary Education Foundation	3,314	207,864	4,654	4,613	225,721	5,479
National Education Foundation	49	4,610	144	52	4,663	175
Grand Total	13,401	3,614,611	133,587	14,638	3,697,521	131,292

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

Department	2023-24		
	Institutions	Enrolment	Teachers
Punjab Education Foundation	7,695	2,568,510	100,577
Sindh Education Foundation	2,605	873,799	24,174
KP Elementary & Secondary Education Foundation	3,566	244,471	5,559
National Education Foundation	114	8,474	295
Grand Total	13,980	3,695,254	130,605

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.5 Annex E: Special education

12.5.1 Allocation and expenditure

Allocation (Values in PKR Million)					
Department	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Punjab Education Foundation	6,965	6,589	7,491	8,441	10,810
Sindh Education Foundation	2,317	2,600	4,802	6,754	9,485
KP Elementary & Secondary Education Foundation	686	737	1,027	1,158	1,335
National Education Foundation	66	295	188	199	218
Grand Total	**10,035**	**10,221**	**13,508**	**16,552**	**21,847**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

Expenditure (Values in PKR Million)					
Department	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
Punjab Education Foundation	5,032	5,051	5,960	7,247	9,053
Sindh Education Foundation	2,099	2,218	2,961	3,507	5,535
KP Elementary & Secondary Education Foundation	825	728	858	992	1,186
National Education Foundation	45	145	141	149	120
Grand Total	**8,001**	**8,142**	**9,921**	**11,895**	**15,895**

Source(s): Financial Accounting and Budgeting System (FABS), Pakistan

12.5.2 Institutions, enrolment, teachers

Organisations/Departments	Institutions	Enrolment	Teachers
Special Education Department, Government of Punjab	293	38,478	2,754
Special Education Department Sindh (DEPD)	65	4,283	391
Zakat, Ushr, Social Welfare and Special Education Department, Govt. of Khyber Pakhtunkhwa	3	431	40
Social Welfare and Special Education Department, Govt. of Balochistan	16	891	75
Grand Total	**377**	**44,083**	**3,260**

Source(s): Pakistan Education Statistics Reports (2019-20 to 2023-24)

12.6 Annex F: Consumer price index (CPI)

CPI Indices (Base Year: 2015-16 = 100)

Year	CPI
2019-20	129.76
2020-21	141.31
2021-22	158.48
2022-23	204.73
2023-24	252.66

Source(s): Pakistan Economic Survey (2024-25)

12.7 Annex G: Description of FABS' data

This annex provides detailed descriptions of all columns contained in the FABS dataset.

Major Item	Province(s)/Region(s)
A01 – Employees Related Expenses	All
A03 – Operating Expenses	
A04 – Employees' Retirement Benefits	
A05 – Grants, Subsidies, Write-offs Loans	
A06 - Transfers	
A09 – Expenditure on Acquiring of Physical Assets	
A12 – Civil Works	
A13 – Repairs and Maintenance	

Fund	Province(s)/Region(s)
SC21152 – Middle Education	Sindh
SC21155 – Colleges	
SC21150 – Education Administration	
SC21154 – Higher Secondary	
SC21159 – Department of Empowerment-Persons with Disabilities	
SC21153 – Secondary Education	
SC21151 – Primary Education	
SC21156 – Medical Education	
SC21148 – Culture	
SC21157 – Technical Education	
SC21133 – Education Works	
SC21158 – Grant to Universities	
SC21146 – Information	
SC21148 – Culture Tourism Antiquities and Archives	
SC21103 – Chief Minister Secretariat / House	
SC21158 – Universities & Boards	
SC21176 – Sindh Higher Education Commission	
PC21010 – General Administration	Punjab
PC21014 – Museums	
PC21015 – Education	
PC21016 – Health Services	
PC21018 – Agriculture	
PC21022 – Industries	
PC21023 – Miscellaneous Departments	
PC21031 – Miscellaneous	
PC22036 – Development	
NC12058 – Development	Khyber Pakhtunkhwa
NC12061 – Education and Training	
NC12062 – Health Services	
NC12068 – Development	
NC12071 – Education and Training	
NC12077 – Foreign Project Assistance	

Fund	Province(s)/Region(s)
NC12079 – Accelerated Implementation Programme	
NC12099 – Foreign Project Assistance	
NC21016 – Higher Education, Archives & Libraries	
NC21017 – Health	
NC21023 – Agriculture	
NC21036 – Technical Education & Manpower	
NC21039 – Social Welfare & Special Education	
NC21046 – Sports Culture Tourism & Museums	
NC21073 – Elementary & Secondary Education	
NC21088 – Higher Education, Archives & Libraries	
NC21101 – Industries	
NC21105 – Technical Education and Manpower	
NC21116 – Elementary & Secondary Education	
NC21135 – Tourism Department	
NC22058 – Development	
NC22061 – Education & Training	
NC22062 – Health Services	
NC22068 – Development	
NC22071 – Education & Training	
NC22077 – Accelerated Implementation Programme	
BC12109 – Education Affairs & Services	Balochistan
BC12216 – Colleges, Higher, & Technical Education	
BC12241 – Secondary Education	
BC12295 – Foreign Funded Projects	
BC12296 – Federal Funded Projects	
KC21002 – Board of Revenue	Azad Jammu & Kashmir
KC21019 – Agriculture	
KC21014 – Education	
GC12011 – Education Department	Gilgit Baltistan
GC12012 – Health Department	
GC22011 – Education Department	
GC22012 – Health Department	
GC22051 – Development	
GC12011 – Education Department	
GC12012 – Health Department	

Ministry/Department	Province(s)/Region(s)
S27 – Chief Minister	Sindh
S37 – Information & Archives Department	
S40 – School Education Department	
S41 – Culture, Tourism, & Antiquities Department	
S42 – Health Department	
S63 – Special Education	
S67 – Universities & Boards Department	
S69 – College Education	
P50 – Agriculture	Punjab

Ministry/Department	Province(s)/Region(s)
P57 – Education	
P60 – Finance	
P64 – Health	
P67 – Industries and Mineral Development	
P69 – Information, Culture, & Youth Affairs	
P71 – Labour & Human Resources	
P73 – Literacy & Non-formal Basic Education	
P75 – Local Government & Rural Development	
P86 – Special Education	
N02 – Agriculture, Livestock, & Cooperation Department	Khyber Pakhtunkhwa
N08 – Health Department	
N09 – Higher Education, Archives, & Libraries	
N11 – INDUSTCOMRCLABRMINRAL DEV.&TEC. EDU D	
N21 – Schools & Literacy Department	
N22 – Sports, Culture, & Youth Affairs	
N24 – Zakat, Social Welfare, & Women Development	
B04 – Colleges, Higher, & Technical Education	Balochistan
B31 – Secondary Education	
B81 – Education	
K12 – Education	Azad Jammu & Kashmir
K17 -Agriculture	
G07 – Education Department	Gilgit Baltistan
G08 – Health Department	
G31 – Social Welfare, Population Welfare, Women	

Attached Department	Province(s)/Region(s)
S273 – Sindh Higher Education Commission	Sindh
S371 – Directorate of Archives Sindh	
S400 – Education Department Secretariat	
S402 – Director Colleges	
S403 – Director Literacy & Non-Formal Education	
S404 – Secondary Education	
S405 – Primary Education	
S406 – Planning & Development (Education)	
0202 – Agriculture, Livestock, & Cooperation	Khyber Pakhtunkhwa
0801 – Health Department	
0803 – Health Department	
0901 – Higher Education, Archives, & Libraries	
0902 – Higher Education, Archives, & Libraries	
0904 – Higher Education, Archives, & Libraries	
0905 - Directorate of Commerce & Management Sciences	
1103 – Directorate of Technical Education & Manpower Training	
2101 – Directorate of Curriculum & Teachers' Training	
2102 – Directorate of Schools	
2103 – Secretary's Office	

Attached Department	Province(s)/Region(s)
2201 – Directorate of Museums & Archaeology	
2402 – Directorate of Social Welfare & Women Development	
9020 – Higher Education, Archives, & Libraries	
8101 – Secretary Education	Balochistan
B041 – Directorate of Technical Education	
B049 – Colleges, Higher & Technical Education	
B319 – Secondary Education Secretariat	
K276 - Colleges	Azad Jammu & Kashmir
K278 – Khurshid National Library MZD	
K286 – Administration Secondary Male	
K287 – Others Male	
K288 – Elementary Colleges Male	
K289 – AEOs Male	
K290 – Boys Higher/High Schools	
K291 – Boys Middle Schools	
K292 – Administration Secondary Female	
K293 – Elementary Colleges Female	
K294 – AEOs Female	
K295 – Girls Higher/High Schools	
K296 – Girls Middle Schools	
K401 – Ext. Services Management Academy Ghari	
G07C – Directorate of Education (Colleges)	Gilgit Baltistan
G07D – Directorate of Education (Academics)	
G07E – Cadet College Skardu	
G07G – Women Development Directorate	
G08B – Secretary Health Northern Areas	
G31D - Women's Development	

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