



Education Budget Analysis (Current)

District Peshawar

**From Financial Year 2009-2010
to Financial Year 2012-2013**



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**Centre for Governance and Public Accountability (CGPA)
August 2013**

Website: www.c-gpa.org, Email: info@c-gpa.org, Phone: +92-91-5701991

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Acronyms/Abbreviations

CBB	Current Budget Books
FY	Financial Year
CGPA	Center for Governance & Public Accountability
DDO	Deputy District Officer
DED	District Education Department
GHS	Government High School
GGHS	Government Girls High School
PAF	Pakistan Air Force
RS	Rupees
POL	Petrol Oil Lubricants
CNG	Compress Natural Gas
TA	Travel Allowance
MTDF	Medium Term Development Framework

Introduction

Article 25 of constitution of Pakistan provides for free and compulsory education.

Article: 25A Right to Education

[25A. Right to education---The State shall provide free and compulsory education to all children of the age of five to sixteen years in such manner as may be determined by law.]

This Article (25-A) also necessitates legislation by the provincial Assemblies to facilitate the enforcement of free and compulsory education in respective provinces. However, education budget is at the core of fulfillment of this constitutional obligation. This study analysis trends over last three years in allocation of education budget in Peshawar district of Khyber Pakhtunkhwa (KP) province of Pakistan. The analysis depicts that while budget has substantially increased over the years, the priority sectors remains almost the same. For example, 95 to 97 percent of current education budget goes to staff related expenses, which include salaries and other benefits of teachers and officers of education department, while allocation for teaching aim materials and other necessary requirement of schools is negligible. Of total Rs. 3.46 billion estimated budget for elementary and secondary education of district Peshawar in 2012-2013, a line share of RS 3.38 billion is for pay and allowances of staff of education department, and only Rs. 31 million is for operating expenses. This trend has left the state of schools abysmal, while concept of teaching aid materials and other important consumable items for co-curriculum activities are thoroughly missing.

There is no bottom up consultative process for allocation of education budget, rather budget making process for education sector in Peshawar is thorough a bureaucratic activity. If overall education on budget increases, the increase is simply adjusted by adding some percentage on existing budget lines. Priorities sitting are the sole domain of officers, and there is no established mechanism to take feedback from key stakeholders and most importantly from parents of students. There are also huge disparities in allocation of budget for male and female schools.

The study recommends more allocation for primary education, more allocation for girls' education, and more allocation for operating expenses. There is also need for output based budgeting so the allocation of billion of citizens' tax money is related to achieving some milestones in education sector.

Scope of the Analysis

The study focuses on Education Budget (Elementary and Secondary) of Peshawar district, with overall focus on elementary education. The study only focuses on current education budget and not on development budgets. The budgets allocation trend over the four financial years 2009-2010 (both estimated and revised), 2010-2011 (both estimated and revised), 2011-12(both estimated and revised), and 2012-2013 (budget estimate only).

This analysis aims to inform about trends in allocation of education budget in Peshawar district over the above mentioned four years. This study can be used by civil society and activists for their budget advocacy initiative or campaigns. The study will provide an effective tool for citizens to articulate their demand for education sector priorities and demands at District Peshawar level, and will help transparency in education sector budgeting.

Peshawar District at a glance:

Peshawar is the capital of Khyber Pakhtunkhwa province. Peshawar has evolved into one of Pakistan's most ethnically and linguistically diverse cities. In the last three decades, there has been a significant increase in urban population, in part due to internal migration of people in search of better employment opportunities, education, and services, and in part because of the influx of Afghans and other people displaced by military operations and civil unrest in neighboring regions. Peshawar is the major educational, political and business center of Khyber Pakhtunkhwa.

Budget of Peshawar Education Department at Glance

1) Total Budget of Peshawar Education Department

The increase in the total education budget from financial year 2009-2010 to 2012-2013 is 85.25%.

Table 1: Budget allocated for Education of District Peshawar (PKR in Million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Peshawar District	1880.7	2126.8	2236.8	2461.93	2620.44	3361.41	3484.10

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Main Heads of District Peshawar Education Budgets

The education budget of Peshawar district is divided in the following main heads:

Elementary and Secondary Education

Maximum budget is allocated to the elementary and secondary education which was for the FY 2009-2010 Rs: 933 million (49.6% of the total district education budget), and for the FY 2012-2013 the total allocated budget was Rs: 1847 million (53.01% of the total budget).

Primary Education Education

Fund allocated for Primary education for the FY 2009-2010 was Rs: 867.43 million (46.13% of the total district education budget) and in FY 2012-2013 total estimated allocated budget was Rs: 1440.7 million (41.35% of the total district education budget)

Secretariat Policy Curriculum

Fund allocated for Secretariat Policy Curriculum for the FY 2009-2010 was Rs: 69.08 million (3.67% of the total district education budget) and for the FY 2012-2013 is Rs: 178.9 million (5.13% of the total district education budget)

Administration

Budget allocated for Administration for the FY 2009-2010 was Rs: 10.73 million (0.57% of the total district education budget) and for the FY 2012-2013 the allocated budget for administration was Rs: 17.10 million (0.49% of the total district education budget).

Table 2: Main Heads for Allocating Budget for Education Department Peshawar (PKR in Million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Primary	867.43	995.4	700.64	841.6	848.9	1433.01	1440.7
Administration	10.73	12.4	23.94	28.80	23.3	16.44	17.10
Secondary education	933.43	1048.1	1400.70	1471.3	1567.5	1871.35	1847.42
Secretariat policy	69.08	70.02	111.5	120.3	180.8	40.6	178.9

curriculum							
Total Budget	1880.7	2126.8	2236.8	2461.93	2620.44	3361.41	3484.10

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Summary of Education Budget

Employ related expenses (pay and allowances) takes the line share of current education budget of Peshawar district. Estimated budget for pay and allowances of staff was 95.98 % of total Peshawar district education budget in 2009-2010, while estimated budget for employ related expenses increased to 97.19% of total current education budget of Peshawar district in 2012-2013.

Table 3: Summary of the Budget for Education of District Peshawar (PKR in million)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	1805.12	2035.74	2117.1	2331.81	2556.7	3318.4	3386.43
Pay	1058.40	1121.1	734.4	749.61	796.9	1901.8	1686.02
Total pay of officers	219.9	230.992	234.7	224.52	247.8	462.9	394.41
Total pay of other staff	838.513	836.3	499.71	525.1	549.2	1438.81	1291.61
Allowances	746.71	914.64	1382.72	1582.2	1759.71	1416.62	1700.4
Total regular allowances	732.857	888.456	1363.05	1552.65	1739.44	1378.53	1676.6
Total other allowances(excluding TA)	13.9	26.2	19.7	29.53	20.3	38.08	23.82
Total operating expenses	13.71	23.31	51.33	58.32	61.10	36.21	31.5
Communications	0.1	1.1	1.7	1.4	1.37	1.37	1.4
Utilities	6.816	8.73	8.3	13.7	11.33	11.5	14.03
Occupancy costs	2.5	9.5	2.87	2.88	2.5	2.43	2.43
Travel & transportation	1.719	2.3	2.85	3.8	2.65	3.94	2.9
General	1.7	1.713	35.65	36.6	43.23	16.9	10.62
Total grants subsidies & write off loans	4.35	4.35	0	6.73	0	0	0
Grants –domestics	4.35	4.354	0	6.73	0	0	0
Total physical assets	14.7	14.75	16.15	16.25	0.23	1.6	17.41
Computer equipment	0.11	0.11	0.12	0.13	0.16	0.73	0.6
Purchase of transport	0	0	0	0.01	0.01	0	0
Purchase of plant & machinery	0	0	0	0.06	0.02	0.32	0.41
Purchase furniture & fixture	0.01	0.08	0.01	0.03	0.04	0.54	0.42
Purchase of other assets	14.6	14.6	16.02	16.02	0	0	16.02
Total repairs and maintenance	42.81	48.65	52.2	48.8	2.41	5.2	48.8
Transport	0.23	0.263	0.3	0.5	0.33	0.4	0.35
Machinery & equipment	0.67	0.632	1.21	1.25	1.06	2.3	1.4
Furniture & fixture	0.67	0.684	1.31	1.7	1.01	2.5	1.6
Buildings and structure	41.239	47.1	49.4	45.4	0	0	45.5
Total	1880.7	2126.8	2236.9	2462.01	2620.45	3361.25	3484.12

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

There are many questionable budget lines in allowances for staff. For example, there is anesthesia allowance, in addition to medical allowances. There are also many other heading under allowances which included washing allowance, dress allowance, special message allowances. These allowances need to be rationalized. Despite having so many heading for health allowance, an insurance policy for all staff of education department may be a feasible option. There is also need for rationalization of other allowances. There should be a mechanism for awarding teachers who are serving in challenging environment through special allowances.

The travel allowance for all staff is same. This needs to be rationalized depending on distance between school/office and residence of staff.

Allocation for stationary is negligible and there is no allocation for other teaching aid materials.

Summary of Staff and Basic Pay

The table below depicts that in 2012-2013, budget for basic pay of staff increased by 112.12 percent. In 2011-2012, 114 staff members were added to the overall district education staff, while in 2012-2013, 229 more staff members joined the district education department.

	Staff	Total Basic Pay in PKR	Average Basic Per Annum Pay in PKR
2010-2011	12489	733,708,890	58748
2011-2012	12603	794,371,260	63030
2012-2013	12832	1,685,014,630	131313

Budget for Primary Education

In the Primary Education we have various departments/Schools which are cited below.

Deputy District Officer (Male) Primary Education Budget

There are huge variations over the years in primary education budget of Deputy District Officer (DDO) Male. In **Table 4** given below, The overall total budget of the DDO primary education Peshawar for the FY 2009-2010 was Rs: 547.42 million and for the FY 2012-2013 is Rs: 775.37 million.

Following are some variations which need further explanation:

- The total pay of the Officer & Other Staff of the DDO Primary Education Peshawar for the FY 2009-2010 was Rs: 328.4 million, which decreased to Rs: 205.7 million in FY 2012-2013.
- The estimated pay of the other staff for the FY 2009-2010 was Rs: 327.9 million which decreased to Rs: 41.1 million in FY 2010-2011, and then again increased to Rs. 475.92 million in 2012-2013.
- Total allowances of the staff for the FY2009-2010 were Rs: 217.1 million which increased in the FY 2012-2013 to Rs: 566.4 million.
- Budget for operating expense is negligible compared to overall district education budget. The operating expenses of the DDO primary education Peshawar for the FY 2010-2011 was estimated Rs: 2.1 million and it was revised Rs: 5.6 million.

Table 4: Deputy District Officer (M) Primary Education Peshawar (Primary schools)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	545.5	615.33	386.3	412.2	413.02	891.23	772.10
Total pay	328.4	330.34	41.6	48.54	53.6	477.6	205.7
Total pay of officers	0.5	0.34	0.5	0.54	0.55	1.64	0.65
Total pay of other staff	327.9	303.1	41.1	48	53.04	475.92	205.02
Total allowances	217.1	284.9	344.7	363.62	359.42	413.7	566.4
Total regular allowances	214.12	280.9	340.007	358.42	354.22	409.9	563.06
Total other allowances (excluding TA)	2.9	4	4.7	5.2	5.2	3.72	3.4
Total operating expenses	2	2	2.1	5.6	3.1	2.6	3.2
Total utilities	1	1	1	4.5	2	1.5	2
Total occupancy costs	0.9	0.9	1.03	1.03	1	1	1
Total travel and transportation	0.08	0.08	0.092	0.13	0.08	0.09	0.09
Total general	0.02	0.02	0.03	0.03	0.035	0.035	0.15
Total	547.42	617.332	388.459	417.85	416.125	893.805	775.37

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Budget for Deputy District Officer (Female) Primary Education Peshawar

Table 5 depicts budget allocation for Deputy District Officer (DDO), Female, Primary Education Peshawar.

The overall budget of the DDO female primary education Peshawar for the FY 2009-2010 was Rs: 318.605 million and for the FY 2012-2013 allocated budget was Rs: 665.345 million.

Table 5: Deputy District Officer (Female) Peshawar. (Primary Schools)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	316.226	367.333	309.547	420.563	429.788	536.737	663.201
Total pay	161.983	205.932	84.794	91.174	92.797	273.503	382.454
Total pay of officers	4.035	2.593	2.605	2.890	2.990	5.932	6.015
Total pay of other staff	157.948	203.338	82.188	88.284	89.807	267.570	376.439
Total allowances	154.242	161.401	224.753	329.389	336.990	263.234	280.746
Total regular allowances	152.242	159.101	223.053	326.584	334.280	260.334	277.946
Total other allowances (Excluding TA)	2.0	2.30	1.700	2.804	2.700	2.900	2.800
Total operating expenses	2.38	2.38	2.632	3.087	2.930	2.395	2.125
Total utilities	0.70	0.70	0.70	1.01	1.220	0.900	1.020
Total occupancy costs	1.60	1.60	1.84	1.84	1.50	1.0	1.0
Total travel & transportation	0.080	0.080	0.092	0.092	0.070	0.045	0.045
Total general	0	0	0	0.140	0.140	0.450	0.060
Total repair & maintenance	0	0	0	0.060	0.020	0.020	0.020
Total furniture & fixture	0	0	0	0.060	0.020	0.020	0.020
Total	318.605	369.712	312.178	423.704	432.727	539.151	665.345

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Budget for Administration

Table 8: Deputy District Officer (M) Primary

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	5.454	5.607	14.775	19.949	15.118	6.669	7.330
Total pay	2.983	2.740	7.817	6.200	7.260	3.826	3.993
Total pay of officer	2.213	2.050	6.319	5.0	6.0	2.850	2.934
Total pay of other staff	0.769	0.690	1.497	1.20	1.260	1.012	1.059
Total allowances	2.471	2.867	6.958	13.749	7.858	2.837	3.337
Total regular allowances	2.211	2.567	6.558	13.329	7.658	2.637	2.637
Total other allowances (Excluding TA)	0.260	0.300	0.400	0.420	0.200	0.200	0.700
Total operating expenses	0.150	0.235	0.217	0.337	0.270	0.270	0.800
Total communication	0	0	0	0	0	0	0.050
Total utilities	0.020	0.020	0.024	0.024	0.030	0.030	0.050
Total travel & transportation	0.080	0.165	0.123	0.233	0.150	0.150	0.350
Total general	0.050	0.050	0.070	0.080	0.090	0.090	0.350
Total physical assets	0.060	0.060	0.070	0.070	0.080	0.080	0.080
Total computer equipments	0.060	0.060	0.070	0.070	0.080	0.080	0.080
Total repair & maintenance	0.110	0.110	0.132	0.132	0.137	0.137	0.327
Total transport	0.050	0.050	0.060	0.060	0.060	0.060	0.200
Total machinery & equipments	0.040	0.040	0.047	0.047	0.047	0.047	0.047
Total furniture & fixture	0.020	0.020	0.025	0.025	0.030	0.030	0.080
Total	5.773	6.012	15.193	20.488	15.605	7.186	8.537

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Table 9: Deputy District Officer (Female) Peshawar

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	4.701	6.105	8.455	7.652	7.054	8.222	8.060
Total pay	2.891	3.417	3.685	2.645	2.736	3.762	3.779
Total pay of officers	2.033	2.044	2.104	1.646	1.686	2.074	2.074
Total pay of other staff	0.857	1.372	1.580	0.999	1.050	1.687	1.704
Total allowances	1.810	2.688	4.770	5.006	4.317	4.460	4.280
Total regular allowances	1.570	2.388	4.320	3.996	4.097	4.335	4.210
Total other allowances (Excluding TA)	0.240	0.300	0.450	1.010	0.220	0.125	0.070

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total operating expenses	0.229	0.229	0.256	0.511	0.500	0.885	0.450
Total communication	0	0	0	0	0	0.020	0.020
Total utilities	0.105	0.105	0.106	0.170	0.180	0.170	0.170
Total travel & transportation	0.108	0.108	0.130	0.150	0.110	0.245	0.090
Total general	0.016	0.016	0.020	0.191	0.210	0.450	0.170
Total repair & maintenance	0.033	0.033	0.039	0.154	0.150	0.150	0.060
Total transport	0.013	0.013	0.015	0.130	0.120	0.120	0.050
Total machinery & equipment	0.010	0.010	0.012	0.012	0.015	0.015	0.005
Total furniture & fixture	0.010	0.010	0.012	0.012	0.015	0.015	0.005
Total	4.962	6.366	8.749	8.316	7.703	9.256	8.568

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Budget for Middle Schools

Table 10: District Officer (Female) School & Literacy Peshawar (Middle)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	93.778	103.637	143.936	155.617	145.743	160.918	160.605
Total pay	56.337	55.160	59.738	57.829	59.518	96.718	96.719
Total pay of officer	12.050	10.350	11.040	9.872	10.372	17.831	17.831
Total pay of other staff	44.287	44.810	48.697	47.956	49.145	78.887	78.888
Total allowances	37.440	48.476	84.197	97.788	86.225	64.199	63.885
Total regular allowances	36.640	47.176	82.197	95.788	85.655	63.349	63.035
Total other allowances (Excluding TA)	0.800	1.30	2.0	2.0	0.570	0.850	0.850
Total operating expenses	0.420	0.543	0.590	0.625	0.610	0.525	0.740
Total utilities	0.30	0.30	0.385	0.390	0.420	0.300	0.620
Total travel & transportation	0.020	0.028	0.025	0.055	0.060	0.085	0.040
Total general	0.070	0.203	0.180	0.180	0.130	0.140	0.080
Total repair & maintenance	0.020	0.015	0.030	0.015	0.030	0.030	0.030
Total furniture & fixture	0.020	0.015	0.030	0.015	0.030	0.030	0.030
Total	94.187	104.182	144.554	156.256	146.382	161.472	161.374

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Table 11: District Officer (M) School & Literacy Peshawar (Middle)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	153.734	152.742	204.227	207.936	209.661	267.054	266.114
Total pay	85.676	82.206	84.749	81.454	82.190	171.134	171.134
Total pay of officers	18.640	14.669	15.212	13.227	13.524	24.282	24.828
Total pay of other staff	67.036	67.537	69.537	68.227	68.665	146.851	146.851
Total allowances	68.058	70.536	119.478	126.481	127.470	95.919	94.980
Total regular allowances	67.358	69.373	118.378	124.881	126.410	93.969	93.710
Total other allowances (Excluding TA)	0.700	1.162	1.10	1.60	1.060	1.950	1.270
Total operating expenses	0.663	0.663	0.670	0.703	0.806	0.556	0.806
Total utilities	0.608	0.608	0.609	0.600	0.700	0.480	0.700
Total travel & transportation	0.025	0.025	0.028	0.055	0.036	0.076	0.036
Total general	0.030	0.030	0.032	0.047	0.070	0	0
Total repair & maintenance	0	5.840	4.0	0	0	0	0
Total building & structure	0	5.840	4.0	0	0	0	0
Total	154.397	159.244	208.896	208.637	210.465	267.608	267.395

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Secretariat/Policy/Curriculum

Table 146: District Officer, School and Literacy (Secretariat, Policy and Curriculum)

	2009-2010		2010-2011		2011-2012		2012-2013
	Estimated	Revised	Estimated	Revised	Estimated	Revised	Estimated
Total employees related expenses	12.186	13.050	16.239	17.115	138.960	28.690	109.916
Total pay	6.841	6.575	6.532	6.570	8.090	13.943	13.943
Total pay of officer	2.642	2.290	2.370	2.572	4.092	3.785	3.785
Total pay of other staff	4.198	4.284	4.162	3.997	3.997	10.157	10.157
Total allowances	5.345	6.475	9.706	10.544	130.869	14.746	95.972
Total regular allowances	5.195	6.039	9.596	10.029	130.569	9.827	95.772
Total other allowances	0.15	0.436	0.11	0.5155	0.3	4.919	0.2
Total operating expenses	0.827	0.867	33.5195	34.629	41.486	11.540	7.435
Total communications	0.1	0.15	0.17	0.190	0.205	0.220	0.2
Total utilities	0.131	0.131	0.138	0.439	0.234	0.314	0.305
Total travel & transportation	0.328	0.418	0.442	0.723	0.450	0.391	0.180
Total general	0.268	0.168	32.769	33.277	40.597	10.615	6.750
Total Physical Assets	14.614	14.614	16.075	16.080	0.08	0.08	16.025
Total Computer Equipment	0.05	0.05	0.055	0.06	0.08	0.08	0.005
Total Purchase of Other Assets	14.564	14.564	16.020	16.020	0	0	16.020
Total repair & maintenance	41.459	41.489	45.643	45.733	0.240	0.290	45.493
Total Transport	0.17	0.2	0.22	0.3	0.15	0.2	0.1
Total machinery & equipment	0.02	0.02	0.025	0.025	0.05	0.05	0.02
Total furniture & fixture	0.03	0.03	0.035	0.045	0.04	0.04	0.01
Total Building & Structure	41.239	41.239	45.363	45.363	0	0	45.363
Total	68.817	69.851	78.706	80.278	140.167	29.983	172.117

Source: Peshawar Education Budgets Books, (FY's 2009-2010, 2010-2011, 2011-2012 & 2012-2013)

Main Findings

- The overall education budget of Peshawar district has substantially increased (85%) in three fiscal years, from estimated budget Rs. 1880 million in FY 2010-2011 to estimated budget Rs. 3484 million in FY 2013-2014.
- There is continuous trend in increase of staff of Peshawar district education department. The staff increased from 12,489 in FY 2010-2011 to 12,832 in FY 2012-2013.
- Budget for basic pay of the district Peshawar education staff has increased manifold over the years, from Rs. 733 million in FY 2010-2011 to 1.68 billion in FY 2013-2014. On average per annum staff salary has increased from 58,748 to 131,313 in the same period.
- In estimated budget in FY 2010-11, primary education and secondary education were allocated 46% and 49 % percent budgets respectively. However, the trend has been changing in favour of secondary education. In FY 2012-2013 estimated budget for primary education was allocated 41% while secondary education was allocated 53% of total district education budget.
- Pay and allowances of staff of district education department consume almost all of district education budget. In FY 2010-2011 to 95 % was allocated for pay and allowances of staff which increased to 97% in FY 2012-2013.
- Operating expenses is the least budgeted area in Peshawar district education budget. It increased from 1% in FY 2009-2010 to 2.3% in FY 2010-2011 of the total district education budget. Despite huge increased in overall budget in FY 2012-2013, the budget for operating expenses dropped again to 1% of total budget in FY 2012-2013, and further 0.9 % in total district education budget in 2013-2014.
- There is no mechanism in place to elicit feedback from concerned Parent Teacher Associations (PTAs), or from civil society groups in Peshawar on allocation of education sector budgets in District Peshawar.
- There are also gender disparities in allocation of district education budgets. For boys' primary schools, the total allocated budget was Rs. 547 million in 2009-1010 which increased over the years to Rs. 775.37 in 2013-2014. For girls' primary schools in district Peshawar, the budget has increased from Rs. 318.60 million to Rs. 665.34 million in the same period. In FY 2013-2014, budget allocated for girls' primary schools was almost Rs. 90 million less than boys' primary schools. Similarly, for boys' middle schools, the total allocated budget was Rs. 267.39 million and for girls' middle schools the total allocated budget was Rs. 161.37 in 2013-2014. This difference was almost Rs. 106 million.
- The budget is not related to any output whatsoever.

Recommendations:

- The overall mechanism for allocation of budget needs to be changed. There should be some performance indicators based on which each school be allocated specific budget. Currently, there is no such mechanism in place. Furthermore, there is need for involvement of beneficiaries of education services, which include parents of students, civil society groups, and other interest groups for finalization of proposal on education sector budgets. The concept of school based budgeting need to be introduced, and budgeting to each school shall be based on demands conveyed by schools through parent teachers' association or school management bodies.
- There is need for increase the operating expenses of schools. With current budget, the schools are absolutely not able to fulfill the need for conducive school environment. There shall be budget for teaching aid materials, kids playing gadgets, and other important materials required for schools. The operating expenses shall be raised to at least 5 % of total district education budget.
- More budget for girls elementary and secondary schools. The current trends in education budgeting clearly point towards low budget allocation for girls' education which is causing further marginalization of girls and women in society.
- Equally important is more allocation for primary schools. Salary and qualification of primary school teachers should be comparable, if not more, with secondary schools. Furthermore primary education is considered more resource intensive than secondary schools while trend in Peshawar district is apposite.
- There is also need for comparative analysis of budgets of private schools with public schools, and see the difference in quality of education and budgets.
- Allocation of budget shall be related to performance and outputs of education staff. Citizens have the right to know what improvement has been brought in education sector by spending billions of citizens' tax money.