

A CITIZEN'S GUIDE TO PUBLIC EDUCATION FINANCING IN PAKISTAN

Strengthening Civil Society Participation in
Gender-Responsive Budget Formulation,
Monitoring, and Accountability for
Advancing Girls Education





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MESSAGE FROM THE PRESIDENT

It gives me great pride to share this publication on understanding Pakistan's budgetary process, with a special focus on education financing, gender equity, and citizen participation. At Blue Veins, we believe that informed citizens are essential for transparency, accountability, and democratic progress. Sustainable development requires equitable investment in girls' education and gender responsive public financing.

A public budget reflects national and provincial priorities and determines who benefits from public resources. Budget decisions influence whether girls have access to safe secondary schools, whether female teachers are recruited, and whether marginalized communities receive adequate support. In a country where millions of children, especially girls, remain out of school, education budgeting must be linked to gender justice. Increased and targeted allocations for girls' secondary education are critical to closing persistent gender gaps.

Budget processes often remain distant from the people they serve. Civil society organizations, youth leaders, and communities must be equipped to understand how budgets are formulated, approved, and monitored. Gender sensitive budgeting requires both adequate funding and equitable distribution. This guide aims to simplify key concepts and encourage meaningful engagement in education financing.

Together, through informed participation and collective action, we can promote a budgeting system that prioritizes girls' education and advances equity in Pakistan.

Shaheen (Ms)
President
Blue Veins



FOREWORD

Ensuring every girl can learn and thrive takes more than policies and promises, it requires serious, sustained investment in education. Public budgets reveal a nation's priorities, and how we finance education determines whether girls can go to school, stay there, and realise their potential.

In Pakistan, millions of girls especially at the secondary level still face barriers, from weak infrastructure and limited learning resources to shortages of female teachers and safe transport. Addressing these gaps requires not only greater investment, but transparent and gender-responsive budgeting.

I especially appreciate the efforts of BlueVeins, our remarkable Education Champion Network partner on the ground. Congratulations to the team on this important report, which helps demystify education financing and empowers citizens to demand greater accountability.

At Malala Fund, we believe informed citizens and strong partnerships can turn education budgets into powerful tools for equity, access, and opportunity because when budgets work for girls, the future works for everyone.

When girls succeed, Pakistan succeeds.

Nishat Riaz
Chief Executive Officer
Malala Fund Pakistan

LIST OF ACRONYMS AND ABBREVIATIONS

ABS	Annual Budget Statement
ADP	Annual Development Plan
AG	Accountant General
AGPR	Accountant General Pakistan Revenues
APCC	Annual Plan Coordination Committee
BEs	Budget Estimates
CoA	Chart of Accounts
DDO	Drawing and Disbursing Officer
GDP	Gross Domestic Product
GoP	Government of Pakistan
MoF	Ministry of Finance
MTBF	Medium Term Budgetary Framework
MTDF	Medium Term Development Framework
NEC	National Economic Council
NIS	New Items Statement
PAC	Public Accounts Committee
PC	Planning Commission
PC-1	Planning Commission Pro-forma (Project Proposal Document)
P&D	Planning & Development Department
PFC	Provincial Finance Commission
PSDP	Public Sector Development Program
REs	Revised Estimates
RTI	Right to Information
SNE	Schedule of New Expenditure
UC	Union Council

INTRODUCTION

Education is not only a constitutional right in Pakistan under Article 25-A; it is a cornerstone of gender equity, social justice, and inclusive development. Yet millions of children, especially girls, remain out of school, and gender disparities widen significantly at the secondary level. Public schools continue to face shortages of female teachers, inadequate infrastructure, unsafe facilities, and limited learning resources. One of the most critical yet least understood drivers of these inequalities is how education budgets are formulated, allocated, and spent. Understanding the budgetary process is therefore essential for civil society organizations, youth leaders, and citizens who seek to advance gender responsive education reforms.

The government budget reflects national and provincial priorities. When allocations for girls' education are insufficient, unevenly distributed, or poorly targeted, it directly affects access to secondary schools, retention rates, and learning outcomes. Gender gaps often widen due to inadequate investment in girls' secondary schools, transportation support, sanitation facilities, and recruitment of female teachers. Education budgeting must move beyond overall allocations and focus on equitable distribution of resources that specifically address the barriers faced by girls.

In Pakistan, the budget process involves formulation by the executive, approval by the legislature, implementation by departments, and oversight through audit mechanisms. At each stage, there are opportunities to advocate for increased and gender responsive financing. However, technical complexity and limited transparency often prevent meaningful participation of citizens, leaving marginalized communities, particularly adolescent girls, with little influence over decisions that shape their educational futures.

Sustainable and equitable education reform requires proactive civil society engagement in budget advocacy and monitoring. This includes analyzing gender disaggregated allocations,

tracking secondary education funding, advocating for targeted development schemes for girls, and ensuring that funds reach schools in underserved areas. Special attention must be given to rural districts, marginalized communities, and newly merged areas where girls' secondary enrolment remains critically low.

Strengthening collaboration between civil society, media, academia, and policymakers is essential to transform education budgeting into a tool for gender justice. By promoting budget literacy and informed civic participation, this publication aims to support equitable allocation of resources and increased investment in girls' secondary education. Meaningful engagement in education budgeting can help ensure that public financing advances access, equity, and quality education for every girl in Pakistan.



THE PROCESS OF EDUCATION BUDGETING IN PAKISTAN

To meaningfully engage in education reform, civil society must understand how the public budget is formulated, approved, implemented, and reviewed. The education budget is part of Pakistan's broader public financial management system and follows the same institutional process at both the federal and provincial levels. However, after the 18th Constitutional Amendment, education became primarily a provincial responsibility, making provincial budgets especially important for education financing.

The budget process in Pakistan operates through a structured cycle involving the executive, legislature, and oversight institutions. This cycle includes formulation, legislative approval, implementation, and audit.

Budget Formulation

The formulation stage begins months before the annual budget announcement. Education departments prepare proposals based on policy priorities, sector plans, enrollment targets, infrastructure needs, and available fiscal space. These proposals include both recurrent expenditures (such as teachers' salaries and operational costs) and development expenditures (such as new schools, infrastructure improvement, and reform initiatives).

At this stage, transparency is often limited. However, it is a critical entry point for civil society. CSOs can submit policy briefs, advocate for increased education allocations, promote gender-responsive and inclusive budgeting, and highlight the needs of marginalized communities.

Legislative Approval

Once consolidated by the Finance Department, the proposed budget is presented to the Provincial Assembly. Legislators debate allocations and approve expenditures. In practice, budget scrutiny may be limited due to time constraints and technical complexity.

Civil society can strengthen this stage by providing simplified budget analysis, briefing Members of the Provincial Assembly, mobilizing public awareness, and advocating for pro-education amendments.

Budget Implementation

After approval, funds are released to departments and districts. This stage determines whether education allocations translate into real improvements in schools. Delays in fund releases, underutilization of development budgets, and weak financial management often affect outcomes.

Budget tracking by civil society is especially important here. Monitoring school infrastructure projects, teacher recruitment, and expenditure patterns helps ensure that allocated funds are actually spent in the public interest.

Audit and Oversight

The Auditor General reviews government expenditures to ensure compliance and accountability. Public Accounts Committees examine audit findings and recommend corrective actions.

Civil society can analyze audit reports, highlight inefficiencies, and advocate for stronger accountability mechanisms.

Understanding this cycle enables civil society organizations, youth groups, and community leaders to identify entry points for influencing education budget reforms. By combining technical knowledge with advocacy and public engagement, citizens can transform education budgeting from a closed administrative process into a more transparent and participatory system.

CIVIL SOCIETY PARTICIPATION IN THE BUDGETARY PROCESS

Civil society participation in the budgetary process is increasingly recognized as essential for promoting transparency, accountability, and pro-poor public policies. Around the world, civil society organizations (CSOs) have become more active in monitoring public budgets and influencing government spending decisions. Their engagement helps ensure that public resources are allocated and utilized in ways that reflect citizens' needs and priorities.

Participation in the budget process is not limited to a single activity. It can take various forms, ranging from research and analysis to advocacy, public mobilization, and direct engagement with policymakers. Some organizations focus on analyzing overall allocations across sectors, while others examine specific policy areas such as health, education, or social protection. Certain groups analyze budgets from the perspective of particular populations, including women, children, or marginalized communities.

Civil society engagement can occur at different stages of the budget cycle. During the formulation stage, CSOs may provide research-based recommendations, policy proposals, and evidence to influence allocations before the budget is finalized. At the legislative stage, organizations may brief lawmakers, share analysis, and advocate for amendments. During implementation, civil society can monitor expenditures and track whether allocated funds are actually spent as planned. At the audit stage, CSOs may review audit findings and advocate corrective action.

The effectiveness of civil society participation depends on several factors. Access to timely and reliable budget information is critical. Without transparency, meaningful engagement becomes difficult. In many developing countries, including Pakistan, budget documents may not be easily accessible, and technical complexity can limit public understanding.

Another important factor is the nature of the relationship between civil society and government. Some organizations engage “from the inside” through consultations and partnerships, while others operate “from the outside” using advocacy and public pressure. Both approaches have advantages and challenges. Constructive engagement can open doors for influence, but it may risk co-option. External advocacy can strengthen accountability, but may face resistance from authorities.

Civil society participation also requires technical capacity. Budget analysis demands understanding of fiscal policies, expenditure classifications, and financial procedures. Organizations involved in budget work must develop credible analytical skills to effectively influence policy decisions.

Despite challenges, civil society engagement in budgeting strengthens democratic governance. It helps bridge the gap between citizens and the state, amplifies marginalized voices, and encourages more equitable and efficient use of public resources. By monitoring spending and advocating reforms, civil society contributes to improving service delivery and promoting accountability in public finance management.



SIGNIFICANCE OF CIVIL SOCIETY PARTICIPATION IN EDUCATION BUDGETING

Civil society participation in education budgeting is essential for promoting equity, accountability, and effective use of public resources. Education is not only a policy priority but also a constitutional obligation. However, the mere allocation of funds does not guarantee improved access, quality, or inclusion. Active civic engagement helps ensure that education budgets reflect real community needs and translate into tangible improvements in schools.

One of the most important contributions of civil society is strengthening transparency. Budget documents are often complex and technical, making them difficult for ordinary citizens to understand. Civil society organizations can simplify education budget data, translate figures into accessible formats, and raise awareness about how much is allocated for teachers, infrastructure, textbooks, and development projects. This improves public understanding and enables informed debate.

Participation also enhances accountability. When citizens and organizations monitor whether allocated education funds are actually released and spent as planned, it reduces the risk of misallocation, underutilization, or inefficiency. Tracking school development schemes, monitoring teacher recruitment, and reviewing district-level expenditures help bridge the gap between budget promises and classroom realities.

Civil society engagement promotes equity in education financing. Without advocacy, marginalized groups such as girls, children with disabilities, rural communities, and minorities may not receive adequate attention in budget allocations. Through evidence-based advocacy, CSOs can highlight disparities in resource allocation and advocate for gender-responsive, inclusive budgeting.

Another significant aspect is policy influence. Budget decisions shape long-term education reforms, including curriculum development, infrastructure expansion, digital learning initiatives, and teacher training programs. Civil society can provide research, community perspectives, and data-driven recommendations to influence these priorities during budget formulation and legislative review.

Participation in education budgeting also strengthens democratic governance. It builds trust between citizens and the state, encourages constructive dialogue, and promotes shared responsibility for improving public education. When communities understand how education budgets work, they are better positioned to demand improvements and engage with elected representatives.

Ultimately, civil society participation transforms education budgeting from a closed administrative exercise into a more transparent, inclusive, and participatory process. By combining technical analysis, advocacy, and community mobilization, civil society helps ensure that public education funds are not only increased but also efficiently and equitably utilized to improve learning outcomes for all children.



APPROACHES AND TOOLS FOR EDUCATION BUDGET ADVOCACY

Civil society participation in education budgeting becomes meaningful when it moves beyond discussion and translates into practical action. Advocacy does not require large resources; it requires informed engagement, coordination, and strategic effort. The following are practical tools and approaches that civil society organizations, youth groups, and community leaders can use to influence education budgets.

Budget Analysis and Review

Understanding the education budget is the first step. CSOs can review annual budget documents to identify:

- Total budgetary allocations for education
- Share of development vs. recurrent expenditure
- Funds allocated for girls' education, infrastructure improvement, and teacher recruitment
- District-wise distribution of the budget

Simplifying Budget Information

Budget documents are technical and difficult for communities to understand. Civil society can:

- Translate budget figures into simple summaries
- Prepare infographics or fact sheets
- Organize community meetings to explain allocations made for education

Preparing Policy Briefs and Evidence-Based Recommendations

Based on the information acquired, CSOs can prepare short policy briefs highlighting:

- Gaps in funding
- Underutilization of development funds
- Disparities between urban and rural schools

- Gender or disability-related funding gaps

Engagement with Legislators and Officials

Members of Provincial Assemblies (MPAs) play an important role in approving budgets. Civil society can:

- Share research findings with legislators
- Request meetings before budget approval
- Advocate for increased allocations to priority areas

Community-Level Budget Monitoring

After budget approval, tracking implementation is critical. Civil society can:

- Monitor school infrastructure projects
- Track teacher recruitment and postings
- Identify delays in fund releases
- Report discrepancies between allocated and actual spending

Media and Public Awareness Campaigns

Media engagement amplifies education budget issues. Writing opinion pieces, organizing press briefings, or using social media campaigns can raise visibility and generate public pressure for reform.

Coalition and Network Building

Budget advocacy is more effective when organizations work together. Building alliances among education groups, youth networks, teachers' associations, and community leaders strengthens collective voice and impact.

Effective education budget advocacy combines technical understanding with public mobilization. By using these tools strategically, civil society can promote transparency, equitable allocation, and improved service delivery in the education sector.

CHANNELS OF ENGAGEMENT IN EDUCATION BUDGETING

Civil society participation in education budgeting requires strategic use of multiple engagement channels. These channels allow organizations, youth groups, and community networks to influence decision-making before, during, and after the budget process. Effective engagement combines evidence, advocacy, and public mobilization.

Raising Overall Questions About Budget Parameters

One important channel of engagement is questioning the broader parameters and priorities of the education budget. Civil society can raise concerns about the overall share of education within the provincial budget, the balance between recurrent and development expenditure, and the fairness of resource distribution across districts. By asking whether allocations align with policy commitments such as universal access, girls' education, or inclusive education CSOs can shape the broader debate before detailed figures are finalized.

Seeking Allies Within Ministries and Departments

Constructive engagement with officials inside education and finance departments can open important entry points. Civil society organizations can build relationships with technical staff, planners, and reform-oriented officials who support transparency and inclusive budgeting. These internal allies can provide insights into planning processes, highlight upcoming consultations, and create opportunities to consider evidence-based recommendations during budget formulation.

Generating Media Coverage and Public Pressure

Media engagement is a powerful channel, especially during the budget formation stage. Civil

society can generate public debate by publishing pre-budget statements, opinion articles, press briefings, and social media campaigns. Highlighting gaps in school infrastructure, teacher shortages, or underfunded districts creates public awareness and pressure for corrective action. Media visibility ensures that education remains a priority in public discourse.

Participating in Formal Consultative Forums

Civil society should actively seek representation in formal platforms such as Planning Commission consultations, task teams, education sector working groups, and provincial pre-budget hearings. Participation in these forums provides direct opportunities to present data, share community perspectives, and influence draft proposals before they are finalized.

Conducting Pre-Budget Analyses and Seminars

Pre-budget analysis is a proactive channel of engagement. CSOs can review past education budgets, identify trends in spending, and prepare recommendations before the new budget cycle begins. Organizing pre-budget seminars, roundtables, or policy dialogues with stakeholders including legislators, education officials, and media creates a structured space to discuss priorities and reform needs.

Developing Shadow Budgets

A shadow budget is an alternative proposal prepared by civil society that outlines how education funds could be allocated differently to better meet policy goals. By presenting a realistic and evidence-based alternative, CSOs demonstrate technical credibility and provide policymakers with constructive options. Shadow budgets can highlight increased allocations for marginalized groups, infrastructure improvement, or teacher training.



LEVEL AND QUALITY OF CIVIL SOCIETY PARTICIPATION IN EDUCATION BUDGETING

The level and quality of civil society participation in education budgeting depend largely on how the budget-making system operates. In Pakistan, the budget process is primarily led by the executive branch. Estimates of revenues and expenditures are prepared by professional departments, particularly the Finance Department, based on macroeconomic projections and fiscal ceilings. Policy priorities are laid down by ministers and cabinet members. Individual departments, including the Education Department, prepare budget proposals within assigned limits, which are then consolidated by the Finance Department.

Once finalized, the budget is presented to the elected legislature. In Pakistan's parliamentary system, the government's budget proposal is often viewed as a test of its majority and strength in the assembly. As a result, while the elected house reviews the proposals and may suggest minor amendments, the budget is usually approved largely unchanged. This structure limits the extent to which legislative debate alone can significantly reshape allocations.

In this context, civil society engagement becomes even more important. Media also plays a critical role in shaping public discourse around education budgets. Investigative reporting, budget summaries, opinion articles, and televised debates can increase scrutiny, highlight inequities, and bring neglected issues such as underfunded rural schools or gender disparities into the public spotlight.

An inclusive approach to budgeting requires that marginalized groups girls, children with disabilities, minority communities, and remote districts are considered in allocations. Pro-poor or anti-poor orientations may emerge at different levels. For example, if development funds are concentrated in politically influential districts while neglected areas remain underfunded, the budget may unintentionally reinforce inequality. Similarly, if most funding is absorbed by administrative overheads rather than classroom improvements, the impact on learners may remain limited.

The public budget process involves several stages, each presenting distinct opportunities and challenges for civil society engagement. Budget groups must make strategic choices about where to focus their analytical and advocacy efforts. However, some level of monitoring is necessary at every stage.

Identification of Budgetary Priorities (Drafting Stage)

At the formulation stage, decisions are made about overall education priorities areas such as, whether the funds will focus on infrastructure improvement, teacher recruitment, digital learning, or curriculum reform? Civil society can influence this stage by presenting research, conducting needs assessments, organizing pre-budget consultations, and advocating for increased allocations to underserved groups. Early engagement is critical because once ceilings are set, flexibility becomes limited.

Allocations Against Priority Areas (Legislative Stage)

During legislative review, allocations are debated and approved. Although amendments may be limited, civil society can brief legislators, share simplified budget analyses, and advocate equitable distribution across districts. Monitoring whether stated priorities are matched by actual allocations is key at this stage.

Spending the Budget (Execution Stage)

Approval does not guarantee impact. During implementation, funds must be released on time and spent effectively. Civil society can track

whether infrastructure projects are completed, whether teacher posts are filled, and whether allocated funds reach schools. This stage requires community-level monitoring and documentation.

Monitoring and Evaluation of Spending (Auditing Stage)

At the auditing stage, spending is reviewed at federal, provincial, and district levels. Audit reports may reveal inefficiencies, delays, or irregularities. Civil society can analyze audit findings, raise public awareness, and advocate corrective measures. Ensuring follow-up action is crucial for improving accountability.

In summary, meaningful participation requires strategic engagement across the budget cycle. Civil society and youth-led groups must balance technical analysis, advocacy, and monitoring efforts to ensure education budgets are transparent, equitable, and effectively implemented.



LIMITATIONS AND CHALLENGES OF CIVIL SOCIETY PARTICIPATION IN EDUCATION BUDGETING

While civil society participation in education budgeting is essential for promoting transparency, equity, and reform, several structural and institutional barriers limit meaningful engagement in Pakistan. These limitations are embedded in political, administrative, and governance systems that shape how public finance decisions are made. Understanding these challenges enables civil society organizations, youth groups, and community networks to design more realistic, strategic, and evidence-based advocacy approaches rather than relying on ad hoc interventions.

Closed Structure of Decision-Making

One major limitation is the centralized, executive-led nature of budget decision-making. In Pakistan, key budgetary decisions are largely taken within the executive branch, particularly by the Finance Department in coordination with senior policymakers and cabinet members. Draft proposals are prepared internally, and sectoral ceilings are often set before broader consultations take place. By the time the budget is publicly presented, most major allocations have already been finalized, leaving little room for substantive revision.

This closed structure restricts early-stage participation and reduces opportunities for influencing core priorities, including education allocations. Without institutionalized pre-budget consultations, civil society input often remains informal or reactive rather than proactive and influential.

Limited and Weak Parliamentary Oversight

Although the legislature formally reviews and approves the budget, in practice, its ability to

significantly amend proposals is limited. In Pakistan's parliamentary system, the budget is frequently treated as a confidence measure for the government. As a result, voting patterns often follow party lines, and substantial amendments to executive proposals are rare.

Weak parliamentary scrutiny, time constraints during budget sessions, and limited technical research capacity among legislators further restrict effective oversight. Standing committees and Public Accounts Committees may not always have adequate resources to thoroughly examine sector-specific allocations, including those for education. This weakens the accountability chain and reduces the space for participatory budgeting through elected representatives.

Lack of Access to Information

Access to timely, detailed, and user-friendly budget information remains a significant barrier. Budget documents are often technical, lengthy, and difficult for grassroots organizations or youth groups to understand. In many cases, simplified “citizen budgets” are either unavailable or not sufficiently detailed.

Disaggregated data, such as district-level education allocations, gender-based spending, or school-specific expenditures, may not be readily accessible. Without transparent and accessible data, civil society cannot effectively analyze allocations, track implementation, or present evidence-based critiques. Limited transparency also weakens public debate and informed participation.

Weak Institutions of Local Governance

Local governments are closest to communities and schools, yet their fiscal authority and administrative autonomy may be constrained. Inconsistent devolution processes and unclear delineation of responsibilities between provincial and district levels create operational challenges. In some cases, local bodies may not have independent control over education-related funds.

When local governance institutions lack financial decision-making power, opportunities for community participation in education budgeting are reduced. Weak coordination between provincial departments and district administrations may also lead to delays in funding releases and implementation inefficiencies, limiting effective grassroots-level monitoring.

Absence of a Unified Civil Society Voice

Civil society organizations working on education often operate independently, focusing on specific districts, themes, or donor-driven projects. While these efforts are valuable, the absence of coordinated platforms or unified advocacy strategies can weaken collective influence at provincial or national levels.

Fragmented engagement may result in inconsistent messaging, duplication of efforts, or limited bargaining power. Strong coalitions, thematic alliances, and coordinated policy platforms are often necessary to effectively

influence education budget priorities and reforms. Without a unified voice, advocacy efforts may struggle to gain sustained policy attention.

Limited Public-Led Movements and Self-Advocacy

Another challenge is the limited presence of sustained, community-driven movements advocating for education budget reforms. Frequently, advocacy efforts are led by organizations speaking on behalf of affected communities, rather than by parents, students, teachers, or marginalized groups organizing and advocating for themselves.

When directly affected populations are not empowered to articulate their own demands, advocacy may lack grassroots ownership and long-term sustainability. Encouraging community leadership, youth engagement, and parent-teacher participation can strengthen legitimacy and amplify pressure for more equitable and responsive education budgeting.



OPPORTUNITIES FOR STRENGTHENING CIVIL SOCIETY PARTICIPATION IN EDUCATION BUDGETING

Despite the structural and institutional challenges within Pakistan's budget system, there are significant opportunities for strengthening civil society engagement in education budgeting. Strategic and informed participation can gradually expand influence, improve transparency, and enhance the responsiveness of public spending to education priorities.

One major opportunity lies in identifying entry points within the budget cycle. Each stage formulation, legislative review, execution, and audit offers different spaces for engagement. Civil society groups can invest their resources strategically depending on their strengths. For example, organizations with strong research capacity may focus on pre-budget analysis, while grassroots groups may prioritize expenditure monitoring at the school level.

Reforms that improve transparency can further strengthen participation. Advocacy for simplified budget documents, timely publication of district-level education data, and open pre-budget consultations can widen public access to information. Institutional mechanisms such as education sector working groups, provincial planning consultations, and district coordination forums provide structured platforms for engagement. Civil society should actively seek representation in these forums to ensure community perspectives are incorporated into budget decisions.

Digital transparency tools also create new opportunities. Online budget portals, open data platforms, and digital dashboards can enable citizens to access allocation and expenditure information more easily. Civil society organizations can use social media, data visualization tools, and online campaigns to simplify and disseminate education budget information to wider audiences.

Coalition building is another powerful opportunity. Education-focused networks, youth alliances, teachers' associations, and community-based organizations can combine expertise and strengthen collective voice. A coordinated platform increases credibility and bargaining power when engaging with policymakers.

Youth and community leadership must also be encouraged. When students, parents, and local communities understand education budgets and participate directly in advocacy, engagement becomes more sustainable and legitimate. Capacity-building initiatives can empower young leaders to analyze data, organize dialogues, and monitor public spending at local levels.

Participatory budgeting can occur at three critical stages of public expenditure management:

Budget Formulation and Analysis

At this stage, citizens and civil society groups engage in identifying priorities before allocations are finalized. Through participatory poverty diagnostics, community consultations, and needs assessments, citizens can articulate education priorities such as classroom shortages, teacher gaps, or girls' safety concerns. Civil society can formulate alternative budget proposals (shadow budgets) or assess proposed allocations in relation to government policy commitments and stated objectives. Early engagement increases the likelihood that community concerns influence final allocations.



Expenditure Monitoring and Tracking

Once the budget is approved, citizens can track whether public spending aligns with allocated amounts. This involves monitoring fund releases, examining whether development schemes are implemented as planned, and identifying delays or inconsistencies. Tracking the flow of funds from provincial departments to districts and schools helps clarify which agencies are responsible for delivering goods and services. This stage ensures that allocated resources are not diverted or left unspent.

Monitoring Public Service Delivery

Beyond financial tracking, citizens can monitor the quality and effectiveness of services delivered. This includes assessing whether infrastructure projects are completed, whether teachers are present, and whether learning materials reach classrooms. Tools such as citizen report cards and community scorecards can be used to evaluate public services in relation to the expenditure made. These mechanisms provide structured feedback from beneficiaries and create evidence for advocacy.

In conclusion, meaningful participation in education budgeting requires engagement at multiple stages, strategic use of available platforms, and collaboration among diverse actors. By combining policy analysis, digital tools, coalition-building, and grassroots monitoring, civil society and youth groups can strengthen their role in shaping more inclusive and responsive education budgets.



RECOMMENDATIONS FOR STRENGTHENING PARTICIPATORY EDUCATION BUDGETING

To make education budgeting more transparent, inclusive, and responsive to citizens' needs, the following reforms and actions are recommended. These recommendations aim to strengthen public participation, reduce regional disparities, and ensure that education resources are equitably and effectively utilized.

Improve Transparency and Public Access to Budget Information

- Budget documents and processes should be accessible and transparent at all levels: federal, provincial, and district to ensure informed citizen participation.
- Draft budgets should be made publicly available at least three months before formal approval to allow meaningful public debate.
- Budget documents should be simplified and published in local languages to increase accessibility for grassroots communities.
- Citizens' feedback should be formally invited through media platforms, official websites, public hearings, and toll-free information mechanisms.
- Right to Information (RTI) laws must be fully implemented to ensure access to education budget data and expenditure details.

Institutionalize Participatory and Inclusive Budget-Making

- Budget-making processes should include structured stakeholder consultations at Union Council (UC), district, and provincial levels.
- Parliamentary committees should hold open debates and public hearings on education allocations.
- Civil society representatives should be included as observers or participants in relevant planning and consultative forums.

- Youth, women, and marginalized communities must have representation in budget consultations to reflect diverse perspectives.

Strengthen Fiscal Equity and Regional Inclusion

- Provincial Finance Commissions (PFCs) should be activated and strengthened to ensure equitable resource distribution across districts.
- Resource allocation formulas should be based on multiple criteria, including poverty levels, population, infrastructure gaps, and revenue capacity.
- Marginalized regions, including newly merged districts, should receive dedicated and equitable budget allocations to address historical disparities.
- At the national level, at least 6% of GDP should be allocated to education (alongside adequate health funding) to meet constitutional and development commitments.

Prioritize Education Infrastructure and Service Delivery

- Existing education facilities should be upgraded with missing infrastructure, teaching staff, and operational resources before launching new schemes.
- Ongoing education programs should receive adequate funding to ensure sustainability and completion.
- Effective monitoring of the Public Sector Development Program (PSDP) is essential to prevent poorly conceived projects and ensure optimal public benefit.
- Public funds must prioritize broad-based educational improvements rather than elite or narrowly targeted institutional expenditures.

Promote Youth, Women, and Rural Development

- Special allocations should be prioritized for girls' education, youth development, and

women's empowerment programs.

- Technical and vocational education centers should be expanded to improve employability and skills development.
- Budgetary allocations for rural development should be strengthened to reduce urban-rural disparities in education access.
- Social protection programs, such as income support schemes, should be linked with education incentives to reduce dropout rates.

Build Budget Literacy and Constitutional Awareness

- Government and civil society should initiate programs for constitutional literacy, particularly regarding the 18th Amendment and provincial responsibilities in education.
- Education about the budget process should be introduced into school curricula to develop informed and responsible citizens.
- Youth-led initiatives should be supported to promote budget awareness, data literacy, and civic participation from an early age.



Ensure Responsible Fiscal Policy

- The government should use tax policy tools responsibly to stabilize commodity prices and protect vulnerable households, as economic instability directly affects school attendance and education outcomes.
- Fiscal reforms should focus on increasing revenue mobilization in a progressive manner to expand the resource base for education investment.

Align Public Spending with Public Benefit

- Public money must be spent for maximum social return, prioritizing inclusive and equitable education outcomes.

- Development projects should be evidence-based, community-informed, and designed to address real educational needs rather than symbolic or politically motivated objectives.

Strengthening participatory education budgeting requires coordinated action from government, parliament, civil society, media, and citizens. Transparent processes, equitable resource distribution, youth engagement, and inclusive planning mechanisms are essential for ensuring that education budgets fulfill their constitutional mandate and contribute to social justice and sustainable development.



KEY CONCEPTS AND TERMINOLOGIES

This section explains important concepts and terms commonly used in Pakistan's public budgeting system. Understanding these terms is essential for interpreting budget documents and engaging meaningfully in the budget process.

Budget

A Budget is the government's annual financial plan outlining expected revenues and proposed expenditures for the upcoming fiscal year. It is broadly divided into Development and Non-Development budget.

Non-Development (Current) Budget

refers to recurring operational expenses required to run government functions. This includes salaries, pensions, utilities, office expenses, maintenance costs, subsidies, and debt servicing. These expenditures ensure continuity of public services but do not directly create new physical or human capital assets. Non-development spending is essential for sustaining government operations.

Development Budget

refers to public spending on projects and schemes that create assets or improve public services, such as schools' infrastructure among the others. While development spending is classified separately from non-development or current expenditure, it may be financed through different sources which include: revenue-financed development expenditure and capital financed development expenditure.

Revenue-financed Development Expenditure

refers to development spending supported through the government's revenue receipts, including tax and non-tax revenues. In this case, projects are funded from internally generated resources without relying on borrowing.

Capital-financed Development Expenditure

refers to development spending supported through capital receipts such as domestic borrowing, foreign loans, grants, or external assistance. These projects may be financed through long-term loans or support from international development partners.

Budget Package

The Budget Package refers to the complete set of documents presented alongside the Annual Budget Statement in Parliament. It typically includes the Budget Speech delivered by the Finance Minister, the Budget in Brief, Demands for Grants, Explanatory Memorandum on Receipts, the Public Sector Development Program (PSDP), and other supporting documents. Together, these documents provide detailed information on revenue proposals, taxation measures, expenditure allocations, development priorities, and fiscal policy objectives for the fiscal year.

Block Allocation

Block Allocation refers to lump-sum provisions set aside in the development budget without specifying detailed project-level breakdowns in the budget documents. These funds are later distributed through administrative decisions during the fiscal year.

While block allocations allow flexibility in managing development priorities, they may reduce transparency because specific schemes, locations, and beneficiaries are not clearly identified at the time of budget approval. This can make monitoring and public scrutiny more challenging unless timely disclosures are made after allocation.

Budget Coding System

The Budget Coding System, as reflected in the Chart of Accounts (CoA), is a structured classification framework used to record and track government financial transactions. Each allocation is assigned codes based on function (purpose of spending), object (economic nature of expenditure, such as salaries or operating costs), entity (spending department), fund, and project.

This system enhances transparency, accountability, and financial control by enabling expenditures to be tracked across sectors. In recent years, improvements in coding structures have strengthened systematic monitoring. However, further efforts are required to make budget data more user-friendly and accessible to ordinary citizens and civil society organizations.

Accountants General

These are officers responsible for managing the government's accounting functions and conducting pre-audit of financial transactions within their jurisdiction. Each province and the federal government has an Accountant General's office. At the federal level, this office is known as the Accountant General Pakistan Revenues (AGPR). Their work is coordinated with the Auditor General of Pakistan.

Actual Expenditure

Actual Expenditure refers to the amount actually spent by a department or spending unit against the funds allocated under a specific account head during the fiscal year.

Appropriation

Appropriation is the formal authorization granted by Parliament to allocate funds to a department. It legally enables a department to spend public money for specified purposes.

Appropriation Accounts

Appropriation Accounts present a comparison between the funds approved by the legislature and the actual spending under each grant. These accounts are prepared annually by the Auditor General's office (through provincial AG offices or AGPR) and are organized according to functional and object classifications.

Auditor-General	The Auditor General is responsible for maintaining accounts of the Federation and Provinces in prescribed formats and auditing public expenditure. The office works in coordination with the Accountants General and AGPR offices.
Budget Call Circular	This is an official communication issued by the Ministry of Finance (or Provincial Finance Department) directing ministries and departments to prepare and submit their budget proposals. It includes instructions, timelines, required forms, and guidelines leading up to the final presentation of the budget in Parliament.
Budget Estimates (BEs)	Budget Estimates are projected expenditure demands prepared for the next fiscal year and submitted to the legislature for approval.
Budget Resolution	The Budget Resolution represents the overall fiscal framework within which Parliament determines total expenditures, revenues, and deficit levels.
Budget Review and Approving Forums	Several institutional bodies review and approve budget proposals before finalization, including Inter-Ministerial Priorities Committee, Annual Plan Coordination Committee (APCC), National Economic Council (NEC). These bodies examine development priorities and fiscal allocations.
Capital Receipts	Capital Receipts refer to funds obtained from non-revenue sources such as loans, advances, grants, and borrowings.
Capital Expenditure	Capital Expenditure refers to spending financed through capital receipts. It may include both development and non-development spending, provided it is funded through borrowing or external financing.
Charged Expenditure	Charged Expenditure refers to expenditures charged directly to the Consolidated Fund under constitutional provisions. These are discussed in the legislature but are not subject to voting.
Chart of Accounts (CoA)	The Chart of Accounts is a standardized coding framework used to classify and record government financial transactions. It assigns codes for function, object, entity, fund, and project.
Consolidated Fund	The Consolidated Fund is the main operating account of the government consisting of all revenues and loans. Separate Consolidated Funds exist for the Federation and each Province.

Development Project	A Development Project is an initiative aimed at building physical assets or strengthening human resources, financed under development expenditure. At the provincial level, it is often referred to as a “Development Scheme.”
Gross Domestic Product	Total value of goods and services produced in a country; used to measure sectoral spending (e.g., % of GDP for education).
Direct Tax	A Direct Tax is imposed directly on the income or capital of individuals or organizations.
Fiscal Year	The government's financial year runs from July 1 to June 30.
Grants	Funds approved by the legislature for specific departments or purposes.
Medium Term Budgetary Framework (MTBF)	A multi-year budgeting approach linking annual allocations with broader policy priorities.
Medium Term Development Framework (MTDF)	A planning framework outlining medium-term development targets.
New Items Statement (NIS)	A formal statement used to propose new expenditures not included in previous budgets.
PC-1	A standardized project proposal document required before approval of a development project.
Planning Commission (PC)	The national institution responsible for economic planning and development strategy formulation.
Public Accounts Committee (PAC)	A parliamentary committee responsible for reviewing audit reports and public expenditure performance.
Poverty Reduction Strategy Paper (PRSP)	Strategic framework guiding poverty reduction and social sector spending.
Revenue Receipts	Income generated from taxes and non-tax sources, excluding borrowings.
Revenue Expenditure	Spending financed through revenue receipts rather than loans.

Revised Estimates (REs) Updated expenditure figures adjusted during the fiscal year.

Schedule of New Expenditure (SNE) A provincial budgeting form used to estimate new recurring expenditures such as staff appointments or additional facilities.

Budget Cycle The budget cycle refers to the process through which the government plans, approves, implements, and reviews its annual budget. In Pakistan, this process generally spans several months and involves multiple institutions at the federal and provincial levels. The budget cycle can broadly be divided into four major stages: budget formulation, legislative review and approval, budget execution (implementation), audit and oversight.

Budget Formulation The formulation stage begins several months before the start of the new fiscal year. Typically, the process is initiated through the issuance of a Budget Call Circular by the Ministry of Finance (or Provincial Finance Department). This circular provides instructions to ministries and departments to prepare their budget proposals.

Line ministries prepare estimates of their expenditures based on previous allocations, policy priorities, and projected needs. These proposals include both current (non-development) and development expenditures. Development proposals often require detailed project documentation, such as PC-1 forms.

Budget proposals are then reviewed by various institutional forums, including Inter-Ministerial Priorities Committees, Annual Plan Coordination Committee (APCC), National Economic Council (NEC)

These bodies examine macroeconomic targets, development priorities, and sectoral allocations before finalization.

Legislative Review and Approval After formulation, the budget is presented before the National Assembly or Provincial Assembly. The Finance Minister delivers the Budget Speech, outlining fiscal policy objectives and major allocations.

The Annual Budget Statement and related documents are tabled for debate. The legislature discusses revenue measures and expenditure allocations. Expenditures are categorized into Charged Expenditure (not subject to vote) and Voted Expenditure (subject to approval through voting)

While debates occur, amendments are usually limited due to the nature of the parliamentary system, where the budget often reflects the government's majority position.

Upon approval, the budget becomes legally enforceable for the fiscal year.

Budget Execution (Implementation)

Once approved, the budget enters the execution phase. Funds are released to ministries and departments in accordance with approved allocations. The Finance Division and respective provincial departments monitor releases and spending patterns.

Spending units, including line departments and project authorities, utilize allocated funds to carry out approved programs and schemes. Mechanisms such as cash and work plans may be used to regulate fund releases, particularly for development projects.

Audit and Oversight

The final stage of the budget cycle involves auditing and review of expenditures. The Auditor General examines whether funds were spent according to approved allocations and in compliance with financial rules.

Audit reports are submitted to the Public Accounts Committee (PAC), which reviews findings and may call departments to explain irregularities or inefficiencies. This stage strengthens financial accountability and ensures corrective action where required.

In practice, the entire budget cycle may span 9 months or more, from early planning to post-expenditure audits. Although the process is institutionalized, opportunities for public consultation during formulation remain limited, and participation is often restricted to administrative and executive bodies.

Budget Publications (Federal and Provincial)

In Pakistan, both the Federal and Provincial Governments present a comprehensive set of budget documents before their respective legislatures. Although the names and minor structural details may vary, the purpose and content of most publications are largely similar across levels of government.

The budget is not a single document but a package of publications that collectively provide detailed information on revenue proposals, expenditure allocations, development priorities, and fiscal policy measures.

Budget Speech

At both federal and provincial levels, the Finance Minister delivers a Budget Speech when presenting the budget. The speech outlines the government's assessment of the economic situation, fiscal strategy, revenue measures, and major policy priorities for the upcoming fiscal year.

It highlights key sectoral allocations, including education, health, infrastructure, and social protection.

Annual Budget Statement (ABS)

The Annual Budget Statement is the principal constitutional document presented before the National Assembly or Provincial Assembly. It provides detailed estimates of receipts and expenditures for the fiscal year.

The ABS distinguishes between Revenue and Capital Accounts, Current (Non-Development) and Development Expenditure and Charged and Voted Expenditure.

It includes demand-wise summaries and object-wise classifications (such as salaries, operating expenses, and development allocations). This document forms the legal foundation for government spending.

Budget in Brief

Both federal and provincial governments publish a “Budget in Brief,” which provides a summarized and simplified overview of total receipts and expenditures. It presents key figures and comparisons with previous fiscal years to help readers understand major trends. This document is often more accessible to the general public than detailed demand-wise volumes.

Demands for Grants and Appropriations

This publication provides detailed breakdowns of expenditures ministry-wise or department-wise. It presents allocations under Functional Classification (purpose of spending) and Object Classification (economic nature of expenditure, such as salaries, repairs, and operating costs). Charged expenditures are clearly identified separately from voted expenditures.

Explanatory Memorandum on Receipts

At the federal level, this document explains the structure of revenue receipts, including tax and non-tax revenue, capital receipts, public debt, and external financing. Provincial governments issue similar explanatory statements outlining their revenue sources, including federal transfers, provincial taxes, and non-tax receipts.

Public Sector Development Program (PSDP) / Annual Development Plan (ADP)

At the federal level, development expenditures are detailed in the Public Sector Development Program (PSDP). At the provincial level, similar information is provided in the Annual Development Plan (ADP). These documents list project-wise allocations, development priorities, and sectoral schemes, including education infrastructure, and reform initiatives.

Estimates of Foreign Assistance

At the federal level, a separate document provides details of external assistance, categorizing foreign loans and grants into project aid, commodity aid, food aid, and other forms of support. Provincial governments may reflect externally funded projects within their ADPs.

Additional Supporting Documents

Other supporting publications may include statements of public account balances, debt servicing details, self-financing development arrangements and sectoral breakdowns of expenditure.

Federal Budget Process

Stage	Key Institution(s)	Main Activities
Budget Formulation	Ministry of Finance (MoF), Line Ministries, Planning Commission	Budget Call Circular issued; ministries prepare estimates (current & development); review by Inter-Ministerial Committees and APCC; macro targets finalized.
Development Planning	Planning Commission, NEC	PSDP prepared; development priorities reviewed and approved by NEC.
Cabinet Approval	Federal Cabinet	Final budget proposals approved before presentation to Parliament.
Presentation to Parliament	National Assembly	Finance Minister delivers Budget Speech; Annual Budget Statement and related documents tabled.
Legislative Review	National Assembly Committees	Debate on budget; discussion on Demands for Grants; charged vs voted expenditure distinction.
Approval & Finance Act	National Assembly	Voting on Demands for Grants; passage of Finance Bill; budget becomes legally enforceable.
Budget Execution	Finance Division, AGPR, Ministries	Release of funds; implementation of projects and operational spending.
Audit & Oversight	Auditor General, Public Accounts Committee (PAC)	Audit of expenditures; PAC reviews irregularities and compliance.

Provincial Budget Process

Stage	Key Institution(s)	Main Activities
Budget Formulation	Provincial Finance Department, Line Departments, P&D Department	Budget Call Circular issued; departments prepare estimates; review of proposals and fiscal ceilings.
Development Planning	Planning & Development (P&D) Department, Provincial Cabinet	Annual Development Plan (ADP) prepared; provincial development priorities finalized.
Cabinet Approval	Provincial Cabinet	Approval of final provincial budget proposals.
Presentation to Assembly	Provincial Assembly	Provincial Finance Minister presents Budget Speech; budget documents tabled.
Legislative Review	Provincial Assembly Committees	Debate on allocations; discussion on charged and voted expenditures.
Approval & Finance Bill	Provincial Assembly	Voting on Demands for Grants; passage of Provincial Finance Bill.
Budget Execution	Provincial Finance Department, Accountant General (Province), Line Departments	Release of funds; implementation of provincial schemes and operational expenditures.
Audit & Oversight	Auditor General, Provincial Public Accounts Committee	Audit review; oversight of provincial spending.

Comparative Overview

Federal Level	Provincial Level
PSDP (Public Sector Development Program)	ADP (Annual Development Plan)
Ministry of Finance	Provincial Finance Department
Planning Commission	P&D Department
National Assembly	Provincial Assembly
NEC approves macro development priorities	Provincial Cabinet finalizes development priorities
AGPR manages federal accounts	Provincial Accountant General manages provincial accounts

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