

**Review and Analysis of
Resource Allocation
for Children in the
Federal Budget** (FY 2015-16 &
FY 2016-17)



Acronyms

BISP	Benazir Income Support Programme
BSS	Basic Social Services
BSP	Budget Strategy Process
CADD	Capital Administration & Development Division
CRC	Child Rights Convention
EAD	Economic Affairs Division
ERRA	Earthquake Reconstruction and Rehabilitation Authority
FY	Financial Year
ICT	Islamabad Capital Territory
IMF	International Monetary Fund
IDASA	Institute for Democratic Alternatives
MoF	Ministry of Finance
MOSW	Ministry of Social Welfare & Development
MTDF	Medium Term Development Framework
NCHD	National Commission on Human Development
NCCWP	National Commission on Child Welfare and Protection
NGO	Non-Governmental Organization
OBB	Output Based Budgeting
PBM	Pakistan Bait-ul Mal
PRSP	Poverty Reduction Strategy Papers
UNCRC	United Nations Convention on Child Rights
UGOOD	United Global Organization of Development

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Interest and affiliation with the Child Rights Movement has been instrumental in understanding and enriching the complex realities and needs of the children in the country. This has provided a forum to come across individuals and organizations whose knowledge and commitment is commendable. This, in turn provides the food for thought to learn and to contribute.

UGOOD, as the current Secretariat of National Child Rights Movement provided the opportunity to undertake the study to conduct an analysis of the federal budget for the FY 2015-2016 and 2016-2017. The initiation of the process led to the understanding of the process of allocation in the making of the budget is undertaken. The post 18th context has limited the role of the federal government in allocation of resources for education and health sectors as it is now treated as provincial subjects.

In the preparatory work for conducting the study, there has been tremendous technical and moral support. It will be pure injustice not to mention a few. The discussions with Mr. Ali Salman (Executive Director PRIME and an Economist) provided the road map to proceed. In this endeavour, Syed EjazWasti, Chief Economic Adviser and Mr.Zill-e-Husnain, Assistant Economic Adviser (Finance Division, Govt. of Pakistan) generous support in terms of time and access to the data is highly appreciated. Mr. Hassan Ali Mangi, Director General at the Ministry of Human Rights, Law & Justice has been kind to connect with Mr. Khalid Lateef and Mr.Haroon-ur-Rehman, (Director & Deputy Director National Commission for Child Welfare & Protection) provided an insight and the prevailing lack of coordination among the federal line departments working exclusively with a specified area with respect to Children. This was further testified with telephonic discussions with senior personnel at Economic Affairs Division and Capital Administration and Development Division.

Syed IshtiaqUI Hassan Gillani, CEO UGOOD and Ms. Shaista Bano, Director General has been the source of support and encouragement in the completion of the study. It would be sheer injustice not to mention Mr. Saad Yousaf and Mr. Zahoor Subhani for the cosmetic uplift of the study to make it presentable and reader friendly. A big thanks to Mr. Arshad Mehmood, Mr. Sajjad Ahmed Cheema and Mr. Adeel Ahmed whose initial discussion, endorsement and word of caution of incorporating the option of review of literature on child budgeting and analysis of federal budget will be an uphill task. The key for corrective measures for addressing the gap in allocation of resources from children's perspective in my opinion was to present options at the global arena within the developing countries for budgeting from the children's perspective. It is within reach. It requires a strong political will to initiate.

Aaliya Tahirkheli

Consultant

Executive Summary

Budget allocations for children in public expenditure require political will and progressive financial commitment from the government. Budget initiatives for children aim to ensure that state budgets reflect the realization of children's rights. Budget analysis for children is not aimed at carving out a separate budget for children. It is, in fact, a process of analyzing state budgets for their content, process and impact to come up with a mechanism for an equitable procedure for allocation of budget for children's needs.

As the general reporting guidelines¹ issued by the UNCR Committee indicate, the process of preparing a periodic report on the status of children is an opportunity to facilitate “popular participation and public scrutiny of government policies,” including the analysis of budgetary resources and allocations. According to the general guidelines for periodic reports², States parties are required to report:

- ▶ The steps undertaken to ensure coordination between economic and social policies;
- ▶ The proportion of the budget devoted to social expenditures for children, including health, welfare and education, at the central, regional and local levels, and where appropriate at the federal and provincial levels;
- ▶ The budget trends over the period covered by the report;
- ▶ Arrangements for budgetary analysis enabling the amount and proportion spent on children to be clearly identified;
- ▶ The steps taken to ensure that all competent national, regional and local authorities are guided by the best interests of the child in their budgetary decisions and evaluate the priority given to children in their policy-making;
- ▶ The measures taken to ensure that disparities between different regions and groups of children are bridged in relation to the provision of social services;

The measures taken to ensure that children, particularly those belonging to the most disadvantaged groups are protected against the adverse effects of economic policies, including the reduction of budgetary allocations in the social sector. Being a signatory to UNCRC implies the onus of responsibility rests on the federal government to demarcate, ensure and implement policies and resources for children. Whatever may be the modus operandi of administrative demarcation of state units, it is the state to serve the best interest of the children. This explicitly holds the federal government to be the custodian of children's rights.

The study brings forth through empirical evidence that the Federal Government has allocated 1.7% on education and 0.247% on health of the total FY 2016-17. It, in itself testifies the dismal state of affairs as far as allocation and spending for children vs. education and health sectors are concerned. With these maiden investments, we are in a state of education emergency. Our state of education and health emergency reservoir of human resources warrants the concerned to bring on board all the public and private stakeholders to come up with a viable solution for optimizing the potential of human resources. To begin with, 48% of our population entails children. As the recent recommendations of UNCR has observed on the Fifth State Periodic Report that it is high time for the state and the civil society organizations to work together for creating an enabling environment for children. The first step is not to dampen the doors of future options of growth and opportunities for the children of today. Will it be realistic to predict a promising future of the children of today as active and responsible citizens by investing less than 5 % of the total budgetary allocations on children's education and health?

Though, there are varied initiatives under the social welfare modalities such as Pakistan Bait-ul-Mal, Benazir Income Support Programme and others that has been dealt in detail in chapter 3, concrete efforts have to be made on an immediate basis for ensuring an enabling environment for children by increasing the resource allocation and tracking down the budget by the state to monitor and ensure that the requisite resources are being spend for children.

As the study brings forth through empirical evidence that Child Friendly Budgeting initiatives have been in vogue in many developing countries to identify and influence the resource allocations, policy processes and public institutions to ensure and realize the rights of the children. Child Friendly budgets do not imply producing separate budgets for children. There are varied practices in developing countries like Brazil, Bolivia and in some states of India that can be considered to serve as entry points for the civil society organizations, communities, international development agencies and government functionaries to influence the process and the budget estimates from the children's perspective.

The study chapter 3 discuss, the current process of the making of the federal budget. It also orients the readers to concepts like MTBF and how MTBF process is practically being applied in the budgetary allocations of the federal line departments for FY 2015, 2016 and 2017. It is high time to note that currently 11 federal line departments have been earmarked with resources who are working in isolation to contribute for children's well being. There is a need for an administrative mechanism for making it mandatory for the 11 federal line departments to work in consultation and coordination through the National Commission for Children Protection and Welfare. In addition, Federal Ministry of Inter-Provincial Coordination must be aligned with this process of consultation and coordination to ensure that the respective provincial entities do take holistic and concrete measures for the children of all strata of society and with special needs as a 'moral responsibility" fulfilling the spirit of the international conventions as signatory. For the readers, a comparative analysis of the allocated resources for education and health sectors at the federal and provincial tiers is provided. It further necessitates that the federal and the provincial entities need to work in coordination and consultation for a mechanism to give priority in resource allocations for children.

The study concludes on coming forth with numerous recommendations. The foremost is for the federal government to immediately commission a census that is vital for planning, allocation and the utilization of resources for children. In addition, there is a need for the state to initiate the tracking of the budget to assess the utilization and possible implications on children's well being. It is suggested that there is an immediate need for a viable administrative mechanism for strengthening the National Commission for Children Protection and Welfare for alleviating its status as a nucleus for consultation and coordination for ensuring the judicious allocation and utilization of resources for children. Moreover, there is a need for the state and the civil society for honoring the recommendations for the well being of the children in the light of the Fifth Periodic Report. All this requires the political will and the commitment of the concerned political government to allocate resources and to monitor the utilization of the resources for the welfare and well being of children of the country. As the popular saying goes, *Where there is a will, there is a way.*

In the context of the post 18th Amendment, education and health are now provincial subjects. Still, the federal government is responsible to take concrete measures for an enabling environment under Article 25 (3) of the Constitution for the protection of children and women. Even the Committee on the Rights of the Child, in its general comment (GC) No 5, "General Measures of the Implementation of the UNCRC, 2003" states that "when a state ratifies the UNCRC, it takes on obligations under international law to implement it". Para 40 of the GC 5 states that

"the committee has found it necessary to emphasize to many states that decentralization of power, through devolution and delegation of government, does not in any way reduce the direct responsibility of the state party's government to fulfill its obligations to all children within its jurisdiction, regardless of the state structure."



01

Chapter

Child Friendly Budgeting International Practice

Importance of child budget initiatives

A leading rationale for public expenditures on children is that today's investments will yield future returns by producing a healthy and productive workforce. If investments have a positive short term impact, they are also likely to yield longer term returns such as increased earnings, reduced crime and imprisonment and reduced welfare dependence.

UNICEF defines a child friendly budget as one that;

reflects the realization of children's rights. Specifically, national budgets that adequately address children's issues, such as poverty, malnutrition, illiteracy or child protection can be considered to be equitable child friendly budgets. The goal of these children's budgets is the prioritization of children and other socially vulnerable groups in the public expenditure system. These budgets are diverse in terms of actors and type of analytical work carried out by budget advocates. In terms of actors, budget initiatives are sometimes carried out by governments, and civil society organizations.

It is seen often that conflicting priorities often compete for limited process in the process of budget making of a political government. Budgets are influenced by economic objectives and constraints, but also by political interests and international pressures. For example, to realise the rights of children, governments will need to attend to the quality of education; to make available healthcare, food and social security for children; to protect them from abuse; to register each child at birth; and more.

The priorities that dominate the budget may leave out the rights of weak social groups, of those who have no constituency, power or voice in the budgeting process. The budget may specify an allocation of resources or a channel for raising revenues that is discriminatory, inequitable and ultimately unsustainable. Prioritizing children's rights in public expenditure requires political will and progressive financial commitment from the government. Budget initiatives for children aim to ensure that state budgets reflect the realization of children's rights.

Budget analysis for children is not aimed at carving out a separate budget for children, but rather at analyzing state budgets for their content, process and impact on children, and devising more equitable procedures and allocations.

In sum, the rationale for undertaking budget initiatives for children is to: Analyze and influence the budgeting process so that budgets realize children's rights; influence the social content of economic and fiscal policy; engender social mobilization, consensus, inclusiveness and participation; and monitor public expenditure and governance.

Significance of Tracking Government Budgets

Budget³ plays a central role in the process of government in fulfilling the economic, political, social, legal and administrative functions. Therefore, the budgeting process is a key government activity that involves strategy, planning and negotiation from all public sectors (social, economic, infrastructural, environmental, etc), as well as from various branches and levels of government (executive and legislature; national and sub-national). In this context, budgets are not only indicators of the quality of governance, i.e. of institutional transparency and accountability, but also a link between macroeconomic policy, social policy, political interests and public resources.

International institutions support open budgets in the interests of promoting good governance and transparency, which in turn contribute to macroeconomic and fiscal stability since they allow public scrutiny of state finances. Active involvement of the legislature can influence the actions of the executive. Input from other stakeholders brings alternative perspectives to budgeting decisions and builds social consensus. Hence, budget analysis and participation in budgetary decisions are ways to improve the inclusiveness of public institutions, to empower civil society and to strengthen democratic governance. Importantly, budget initiatives are a means to ensure that state budgets progressively realize children's rights.

Links to the Global Efforts

The 20/20 Initiative, sponsored by several United Nations organizations and the World Bank, was adopted at the World Summit for Social Development held in Copenhagen in 1995. The Initiative proposes that in order to achieve universal coverage of basic social services (BSS), 20 % of budgetary expenditure in developing countries and 20 % of aid flows, on average, should be allocated to them.

Given that a number of countries that are parties to the UNCRC are also undertaking poverty reduction strategies⁴, there is a natural avenue in these countries for dialogue on prioritizing child rights. At the same time, there is a potential conflict between purely economic objectives and child-centred social policies. Budget initiatives can play an important role in PRSPs. They can give visibility to efforts to integrate gender and children's concerns in the PRSP,

as well as bring transparency to the implementation process. Introducing budget analysis in the PRSP and in subsequent budget allocations can bring a tangible measure of the relevance of children's rights and gender in the proposed strategy for poverty reduction.

Monitoring Rights: Legislative Reform and Budgetary Resources

The imperative for budget initiatives is also indicated in the directives of the CRC reporting guidelines. The process of adopting the CRC in domestic legal systems of States parties involves not only harmonizing national law and policy with the CRC, but also identifying the budgetary resources required to realize children's rights.

According to Article 44 of the CRC, States parties are required to submit reports on implementation of the CRC to the Committee on the Rights of the Child⁵. The reports direct States parties to include the measures they have adopted which give effect to the rights recognized in the CRC, progress made in the enjoyment of those rights, and factors or difficulties that have affected the fulfilment of the obligations under the CRC.

As the general reporting guidelines⁶ issued by the Committee indicate, the process of preparing a report is an opportunity to facilitate “popular participation and public scrutiny of government policies,” including the analysis of budgetary resources and allocations. According to the general guidelines for periodic reports⁷, States parties are required to report:

- ▶ The steps undertaken to ensure coordination between economic and social policies;
- ▶ The proportion of the budget devoted to social expenditures for children, including health, welfare and education, at the central, regional and local levels, and where appropriate at the federal and provincial levels;
- ▶ The budget trends over the period covered by the report;
- ▶ Arrangements for budgetary analysis enabling the amount and proportion spent on children to be clearly identified;
- ▶ The steps taken to ensure that all competent national, regional and local authorities are guided by the best interests of the child in their budgetary decisions and evaluate the priority given to children in their policy-making;
- ▶ The measures taken to ensure that disparities between different regions and groups of children are bridged in relation to the provision of social services;
- ▶ The measures taken to ensure that children, particularly those belonging to the most disadvantaged groups are protected against the adverse effects of economic policies, including the reduction of budgetary allocations in the social sector.

State parties are also supposed to indicate⁸ the proportion of international aid at the multilateral and bilateral levels allocated to programmes for children and the promotion of their rights; the assistance received from regional and international financial institutions; and how such aid and assistance is allocated to the health, education, social and other sectors.

Entry Points for Budget Initiatives

Child Friendly Budgets do not imply producing separate budgets for children. They aim to identify and influence the impact of budgetary resources and allocations, public institutions, and policy processes, in order to realize the rights of children. They can be undertaken by CSOs or communities, initiated by government officials, or begin with efforts of international development agencies. They are characterised by the:

-
- ▶ Origin of their activism (civil society or within government)
 - ▶ Target of their activity (civil society, or national or local government)
 - ▶ Method they use (research, policy or impact analysis, advocacy, capacity-building, community participation, economic literacy, etc.)

This section illustrates the points of entry for budget initiatives along four stages of the budget cycle with examples.

At the national level, at the budget drafting stage, the Ministry of Finance (MoF) first prepares resource projections and forecasts the macroeconomic outlook. The MoF then determines the level of total affordable government expenditure and subtotals according to sector, programme or line ministry. Based on its assessment, the MoF sends out a “budget circular” to line ministries, which includes guidelines for budget plans and invites bids from them.

The line ministries and spending agencies prepare and submit budget requests to the MoF, according to constraints and goals indicated in the “budget circular”. The MoF and line ministries then negotiate the requests. Expenditure estimates are categorized by line ministry, programme and sector.

Entry points: Budget initiatives at the Ministry of Finance level focus on advocacy to strengthen political will, influencing national policy objectives to ensure more equitable outcomes, analyzing budgets and building technical capacity. Existing channels of civil society participation such as the PRSPs can be used to consult with vulnerable social groups and bring their concerns into the policy-making process.

Examples: In Ecuador, UNICEF led efforts to work with prominent economists and use technology to analyse voluminous public finance data/accounts. The analysis is used as a capacity-building tool to inform government on the impact of social sector spending.

Brazil's participatory budget exercise is a prominent example at the municipal government level, in which citizens meet in open public assemblies to decide which investments are the most important to them.

Legislative Process: Approval and Enactment

The MoF sends the negotiated budget to the legislature for approval and enactment. The legislature votes on budget appropriations and the budget is approved and enacted under the annual budget law.

Entry points: The important target group at this stage is the Parliament, which plays a critical role in analyzing, challenging and approving the budget. Budget initiatives aim to increase awareness and capacity of the legislature to take informed decisions and to monitor the performance of the executive. A clear, accessible, well-presented analysis of public finance data allows for greater transparency and highlights critical information.

Examples: In the budget process in Brazil, Sweden and Switzerland, the legislature votes on and approves the pre-budget statement, which is tabled months before the forthcoming budget. In Australia, the state-level Tasmanian Women's Budget provides a mechanism for spending agencies to examine whether their programmes are taking into account and responding to women's needs.

Implementation

Implementing the budget involves the release of appropriations to spending ministries. Line ministries and spending agencies enter into contracts and orders, goods and services are delivered and verified, payments are made and transactions are recorded.

Entry points: The goal is to improve budget execution by monitoring allocations made versus actual expenditure incurred. This can bring to attention unplanned and unsustainable expenditures that deviate from policy goals. Advocacy for freedom of information and using past data to push for greater efficiency in financial flows and more streamlined procedures helps to improve transparency and accountability.

Examples: The Government of Uganda's Poverty Action Fund involves civil society groups who monitor the impact of expenditures of select projects. The monitoring activity is paid out of provisions in the budget. At the local government level, the Mazdoor Kisan Shakti Sangathan (MKSS), a grassroots rural labour movement in Rajasthan, India, campaigns for the right to information, transparency in local state finances and fighting corruption.

Audit and Evaluation

At year end, the MoF prepares the national accounts, which are audited by independent auditors. The legislature approves the audited accounts. Ideally, the accounts and records are analysed, evaluated and used to inform the following year's budget process.

Entry points: Initiatives at the budget evaluation stage aim to specify standards for increased government transparency. Activities include disseminating information (e.g. publicizing sectoral budgets); increasing access to and capacity of civil society to public accounts; promoting economic literacy; assessing the clarity of roles, responsibilities and functions of different levels of government and publishing citizen's guides to management of macroeconomic processes.

Examples: In South Africa, the Institute for Democratic Alternatives (IDASA) assesses the transparency and accountability of national budget arrangements. IDASA's Budget Information Service works directly with community-based organizations to improve economic literacy. In Bolivia, the Women's Coordinating Organization, a network of women's non-government organizations (NGOs), trains 40 municipalities on economic and social rights and on how to take an informed look at municipal budgets and propose alternatives.

The Role of Civil Society in Budget Process

Two contrasting relationships between civil society organizations and the budget process can be distinguished: participant and advocate. The role of participant is by far the most common. Many NGOs benefit from public resources, either through core funding to support their activities or as contractors for government agencies. Obviously there is a risk that these agencies will be captured by the funding agency, so that their interests are aligned and they become implementing agencies of government, rather than institutions with a distinct policy (Greer and Hoggett, 1999).

Independence is critical when it comes to advocacy work. Civil society organizations are unlikely to force change on reluctant politicians and bureaucrats where they are closely associated with or direct beneficiaries of existing

institutional arrangements. Jenkins and Goetz (1999: 47-48) argue that the accommodation of civil society within government-led participatory approaches tends to inhibit confrontation with vested, bureaucratic and political interests on key issues, reducing their effectiveness as a means of tackling corruption or poor performance. They suggest that advocacy is likely to be more effective where institutions are subject to 'public auditing' through full disclosure of information and the confrontation of failure and corrupt practices in local-level, public meetings, following the example of a national NGO in Rajasthan, India. NGOs can provide a useful role at this level, educating citizens about the budget process, its implications and their rights, and supporting them in confrontations with authorities – school directors, politicians and bureaucrats – where their views might otherwise be ignored.

Experiences in Brazil suggest that the budget process can provide a focus for debate on key resource allocation, performance and accountability issues even where Municipal Councils oppose public participation and disclosure (Scanlon, 1999).

NGOs can fulfill a similar function at national level, where they have adequate access to information, strong analytical capacity and an independent press and funding to disseminate their findings. One of the best examples of budget advocacy work in developing countries is that of Institute for Democratic Alternatives in South Africa. IDASA has pressed the Government to reform both the budget process and its budget policies through a range of analytical publication – notably its Women's and Children's Budgets – media briefings, advisory work with parliament and work with other civil society organizations. While it is difficult to determine to what extent IDASA has influenced the progress of reform, it has demonstrably raised the profile of budgeting issues in South Africa.



02

Chapter

International Obligations and Scenario of Resource Allocation for Children at Federal Level

Pakistan's Context

According to the Planning Commission of Pakistan's Vision 2030, Pakistan will be the world's fifth most populous country (around 230 million people). It will be the regional hub for industry, education, services and arts. A large pool of human resource holds a promising future as well as it is gigantic task how to make the optimum utilization of this asset. On the other hand, Pakistan is ranked 146 out of 187 countries on the human development index⁹. This is attributed to low levels of spending in the social sector.

The future lies in providing choices and opportunities for growth for the future custodians of our nation i.e. the children. Though, the children in Pakistan has to come up with a plethora of challenges that entails absence of access to quality education, low levels of learning opportunities, lack of acquaintance of teachers and care givers for applying child friendly tools, early and forced marriages, trafficking, exploitation and employment in hazardous occupations.

Pakistan, as a nation cannot afford to ignore children as our future prosperity is dependent on the prevailing status of the steps for the psycho-social well-being of our children. The threat to the future custodian of our children lies in the form of poverty, absence of access to school and malnutrition to name a few of the challenges that hamper the enabling environment for the emotional growth of children.

There is a need to effectively build pressure on the federal and provincial governments by involving children, civil society, media and other relevant stakeholders to push them into taking steps for improving the situation of children and fulfilling Pakistan's national and international obligations. Following the passage of the Eighteenth Amendment, the task of preserving child rights has been devolved to the provinces. There is an opportunity to engage more with provincial governments in order to push for the realisation of the rights of the child in Pakistan. While provinces have enacted laws and policies central to improve the state of child rights, unfortunately, implementation remains a key concern.

Importance of Resource Allocation for Children by the State

Every child is born with the same inalienable right to a safe and secure childhood through an access to all opportunities that are requisite for a productive and prosperous adulthood. However, we see around ourselves and around the world, millions of children who witness cycles of deprivation in every facet of life in terms of access to education, basic health facilities and enabling and protecting environment for their growth.

Children born and brought up in poverty do not entail despair and deprivation to accompany throughout their life time. Inequity is not inevitable, if governments invest in expanding opportunities for every child by allocating public resources in a cost effective ways through optimum utilization through an integrative and concerted efforts of all public and private entities to reach on priority the most disadvantaged children born in abject poverty. This can be attained by opening of opportunities for education and health facilities on immediate and sustainable basis. So, investing in children by allocating resources is a practical and strategic imperative for the federal government.

The first step in this endeavour is investing in education of the children. The importance of seeking education can be aptly gauged from one of the sayings of the Holy Prophet Muhammad (May peace be upon HIM);

'Seek Education from cradle to grave'

International Obligations to Invest in Children

Pakistan is a signatory to the United Nations Convention on the Rights of the Child (UNCRC). It embodies international aspirations and commitments on the rights and well-being of the child. It is a pledge made by the Governments to always serve the best interests of the child. It applies to children under the age of 18. UNCRC spells out the basic human rights that children everywhere have: the right to survival; to develop to the fullest; to protection from harmful influences, abuse and exploitation; and to participate fully in family, cultural and social life. It protects children's rights by setting standards in health care, education, legal, civil and social services.

Pakistan signed the convention on September 20, 1990 and ratified it on November 12, 1990. Pakistan was among the very first states to have acceded and ratified this vital document that promised a good life for children. Pakistan made a general reservation that the provisions of the UNCRC shall be interpreted according to the principles of Islamic laws and values. The reservation was withdrawn on July 23, 1997. On June 11, 2011 the Government of Pakistan ratified the first optional protocol on the Sale of Children, Child Prostitution and Child Pornography. By ratifying the Optional Protocol, the government has committed to criminalize and punish all activities related to

these offences. The Protocol requires punishment, not only for those offering or delivering children for the purposes of sexual exploitation or transfer of organs, or offering children for profit or forced labour, but also for anyone accepting children for these activities.

By ratifying the convention and/or optional protocols, states parties are required to submit regular reports to the Committee on the Rights of the Child, a body of experts which monitors implementation of the UNCRC by States Parties to the Convention, and the three optional protocols on how these rights are being implemented (5). States must report initially two years after acceding to the Convention and then every five years. The Committee holds its CRC sessions, three times a year, for a period of three weeks in January, May-June, and September. In each session, the Committee examines reports from about 10 States Parties, discusses issues with a government delegation and issues recommendations called "Concluding Observations".

UN Child Rights Committee & the Fifth Periodic Report Submitted by Pakistan

States that have ratified the UNCRC are obligated to take necessary steps to implement the treaty which include policy initiatives, legal reforms and enforcement, administrative measures and delivering quality services.

After the 18th Amendment, the Federal government's legislative powers are now limited to powers are now limited to defence, currency, foreign affairs, etc., as listed in the Federal Legislative List. As a result, many departments, including social welfare, youth affairs, education, health, have been devolved to the provinces. The Federal Government can, therefore, now legislate on child related issues only in relation to Federal territories and those areas not forming part of a province. The provincial assemblies have power to legislate on all issues related to children and child rights (such as marriage, custody, adoption, education and curriculum/syllabus development, social welfare, health and labour, etc). National and provincial assemblies can both legislate on matters related to criminal law, criminal procedure and evidence.

Although the prime responsibility of legislation for children now lies with provinces, but Federal government should not shy away from their responsibility, and needs to drive provinces and regions to harmonize legal framework with provision of UNCRC. It is pertinent to mention that Article 25 (3) of the Constitution empowers the government to make special provisions for the protection of women and children. The government needs to evolve a mechanism for implementing and monitoring international treaties and coordinating system among provinces.

The best possible is to setup an independent commission on the rights of children on the pattern of the National Commission on the Status of Women (NCSW) with statutory powers to monitor and protect children's rights across the country and ensure minimum standards in the light of constitutional and international obligations. This body can also advocate for policy and systemic improvements, including those related to budgetary allocation.

Even the Committee on the Rights of the Child, in its general comment (GC) No 5, "General Measures of the Implementation of the UNCRC, 2003" states that "when a state ratifies the UNCRC, it takes on obligations under international law to implement it". Para 40 of the GC 5 states that;

"the committee has found it necessary to emphasize to many states that decentralisation of power, through devolution and delegation of government, does not in any way reduce the direct responsibility of the state party's government to fulfill its obligations to all children within its jurisdiction, regardless of the state structure".

The Committee has recommended necessary steps to strengthen the implementation of measures aimed at ensuring children's rights to be heard, in accordance with the child's age and maturity particularly in taking decisions with respect to custody, divorce and marriage. It has observed that sufficient steps has not been taken to harmonize its legislative framework with the Convention which has been further exacerbated by the Eighteenth Amendment to the Constitution in 2010 as some federal laws on children's rights have not been retained by the provincial governments.

The Committee considered the fifth periodic report of Pakistan at its 2118th and 2119th meetings held on May 25-26, 2016. In all, 87 recommendations have been provided for the State to consider for the promotion and protection of children. Some of the salient recommendations by the Committee has reiterated to take immediate action on harmonization of laws with the Convention, improved coordination at the local and national levels, establishment of monitoring mechanism, resource allocations for children, data collection, cooperation with civil society organizations, adopting uniform definition of the child, combating violence against and abuse of children, implementing the right to education of children, prevent child labour , promote juvenile justice and to increase budgetary allocations for children. In addition, the State party should also initiate budget tracking from a child rights perspective to monitor budget allocations for children.

Overview of the State of Children at Federal /ICT (Islamabad Capital Territory) Level

The Ministry of Social Welfare (MoSW) was responsible for direct interventions in the Islamabad Capital Territory before the 18th Amendment. Within the ministry, NCCWD was the sub-unit responsible for child-related interventions. After the 18th Amendment, NCCWD was delegated to the Capital Administration and Development Division (CADD). Later, NCCWD was made part of the Ministry Law, Justice and Human Rights.

A National Child Protection Centre (NCPC) and Office of the National Commissioner for Children (ONCC) has been set up in ICT. NCPC is a temporary shelter for children. There is absence of a federal law that allows orphanages or child protection institutions to be set up in the federal capital. The Centre offers counselling, referral services, temporary shelter, non-formal education, vocational training, legal and medical aid. Between 2007- 2015, the Centre has also facilitated in the reunification of 3, 586 children with their respective families. In addition, a help-line is operating to register complaints against child rights violations. It is also providing regular educational services to a maximum of 100 needy girls and boys. The maintenance and expansion of services of the Centre is dependent upon the supply of regular monetary and human resources for its regular operational services. No doubt, it is rendering a great service under the Ministry of Law, Justice and Human Rights. There is room for further improvement in the delivery of its expansion of services.

The Office of the National Commissioner for Children is one of its kinds operating within the South Asia Region. It works on individual complaints as well as systemic issues, takes initiative of suo motu cases, coordinates with the provinces for joint initiatives, knowledge sharing of best practices with stake holders, re-designating Investigation Officers for handling Children's Complaints at the Wafaqi Mohtasib Regional Offices and greater engagement of children in the office's work. The National Child Commissioner is reporting directly to the Supreme Court of Pakistan.

Institutional Framework for Promoting Child Specific Interventions at Federal Tier

2030 Agenda for Sustainable Development grew out of intensifying concerns for the prosperity of all the inhabitants around the global village. Even in Pakistan's Vision 2025 emphasis is on integrated approach to developmental needs of the country among all the concerned. Education is a positive force for social, economic and environmental change. There is a need for developing collaborations, synergies across sectors and integrated perspectives of public

and private partners for the wellbeing of children at local, district, provincial and federal tiers.

Meeting with the representatives of the National Commission on Child Welfare and Protection highlighted the need for consultation in the allocation of the federal budget among all the line departments. Preparatory work is initiated by the issuance of a budget call letter by October to all the government line departments to share their budgetary forecast for the upcoming year. NCCWD submits their budgetary requirements to the parent ministry i.e. Federal Ministry of Human Rights, Justice & Law. A cursory view of the budget line items for the FY 2015-2016 and FY 2016-2017 of NCCWD for understanding the role of the respective commission in allocation for children, 80% is covered in meeting the operational costs. There is absence of provision for research and developmental activities for children. On further probing about existence of block allocation for children, it was shared that after the 18th Amendment, education and health are provincial subjects. Therefore, at the federal level, allocations on the two are taken care by the CADD. NCCWD is not kept in the loop. Within the administrative and prevailing governance structure, consultation and coordination does not take place in the pre-budget and post-budget process. Therefore, there is no specific authority/ line department that is solely responsible in ensuring a sizable ratio of budget for children. As the government functionaries are of the view that it is not possible as 'child' is not the unit/ line item. Various aspects of the needs of the children in terms of monetary allocation are indirectly taken care of by approximately 12 ministries at the federal level. They are as follows;

- 1- Law Enforcement Agencies: FIA & Ministry of Interior – responsible for juvenile court and trafficking of children.
- 2- Office of the Wafaqi Mohtasib – Child Commissioner reports directly to Supreme Court.
- 3- Drug Regulatory Authority – responsible for drug related matters of children
- 4- Ministry of Overseas & Human Resource Development – responsible for child labour.
- 5- CADD – responsible for education and health within the federal area that includes Federally Administered Area.
- 6- Ministry of Education & Training- responsible for drafting of policies and designing of curricula.
- 7- Benazir Income Support Program – indirectly responsible for children through a focus on women and provision of social safety network mechanism for families.
- 8- Bait-ul- Mal / Pakistan Sweet Homes – responsible for orphanage children
- 9- Economic Affairs Division- basically disperses external funding for children. It has been recently assigned to monitor the spending of the funding on children by national and international non-governmental organizations.
- 10- National Commission for Human Development – responsible for implementing primary education and basic health programs throughout the country.
- 11- National Commission on the status of Women- Generally responsible for women specific studies, policy input. It also reviews and advises on 'girl-child specific matters
- 12- Mother & Child Specific Program – working under Cabinet Division to supervise and regulate health outlets (some of them are working under CADD & CDA).

It must be noted that block allocation for children is initiated by the respective line departments as a secondary line item without consultation with other concerned.

The federal agencies/ departments are operating independently and there has been an absence of an intra-departmental and integrated mechanism for consultation to undertake a joint strategic planning and implementation to work holistically for addressing the needs of the children.

Quality of Education in ICT

The unfortunate state of education in the country has been a serious concern for the parents, non-governmental organization and educationalists. Even in the recent concluding observations of the UNCRC, it has been observed that there is an immediate need for the concerned state agencies to provide ample monetary and human resources for the provision of quality primary education to the children. More than 4 years after the inclusion of Article 25-A in the constitution of Pakistan, an estimated 5 million¹⁰ children remain out of school. This accounts for almost 10% of the total world's out of school children making Pakistan the second highest country after Nigeria with the highest number of out of school children. Moreover, the adult literacy rate depicted by the Pakistan Social and Living Standards Measurement Survey² 2012-13 is just 57% (only 45% for females and 69% for males). Not only is it imperative that Right to Education is implemented in true letter and spirit for every province, it is equally important to understand the underlying reasons for this pathetic state of affairs.

The budgetary allocation to education has remained static around 2.0 % of GDP. The major chunk within the primary education has been spent on recurrent heads mainly on salaries leaving sparse resources for investment to ensure access to quality education. Even in the Vision 2025, 4.0% of the GDP is recommended to be invested on education. However, the budgetary allocation falls short of even reaching 3%. In 2014, 78% of the rural children between the ages of 5-16 years were enrolled in schools. 22 % were reported to be out of school.¹¹

Health Infrastructure and Services in ICT

According to the Federal Bureau of Statistics, there were 7 hospitals, 40 dispensaries and 3 Maternity and Child Welfare Centres in Islamabad Capital Territory. The health department of the Deputy Commissioner's Office is responsible for maintaining health facilities in the rural areas of ICT.

The largest hospital in Islamabad is the Pakistan Institute of Medical Sciences (PIMS). It was established in 1985 as a teaching and doctor training Institute. PIMS functions as national reference centre and provides specialized diagnostic and curative services. The hospital has 30 major medical departments and is divided into 5 administrative branches.

The Children's hospital established serves as a tertiary care referral centre for GilgitBaltistan, Azad Jammu & Kashmir, Khyber Pakhtunkhwa and northern parts of the Punjab. In addition, it caters to train paramedics and health workers to have the capacity to meet primary health care needs.

It is unfortunate to record that there is not a single large hospital that could cater to the needs of the rural population of ICT. That is why the two major hospitals i.e. PIMS and Poly Clinic Hospital remains overburdened. According to the respective administration authorities of the two afore-mentioned hospitals, 85 % patients received on daily basis hails from the rural areas in in-patient and out-patient departments. According to an official, the 500-bed Islamabad General Hospital (IGH) was to be established close to TaramriChowk for rural residents to provide 500,000 residents of the capital's suburbs. It remains a dream due to non-availability of funds for the construction of the hospital.

Katchiabadis (Urban Slums) & Child Labour in ICT

There are 34 KatchiAbadis in Islamabad. Out of 34, 11 are recognized by the Capital Development Authority. KatchiAbadis (Urban Slums) are huge spaces inhabited by the low economic groups who migrate to Islamabad in search of decent livelihood. The houses are generally built illegally on land situated closer to sewerage streams that flow through the entire capital city.

A study conducted by Nadeem Akhtar¹² recommends that there is a need for proper housing and sanitation facilities. In another study¹³ conducted on Katchi Abadis of ICT, pointed out the health implications for the well being of mothers and children as 43% of the mothers are illiterate. There is a need to address the issues through a multi-sectoral approach to provide basic amenities through community-based health promotion programs to improve health seeking behaviors as well as promoting and promoting health.

As far as Child labour is concerned in ICT, 27.30% of the children living in Katchi Abadis are working to contribute to the family's financial resources. Out of which, 39% of these children are in the age group of 11- 15 years. The employment of these children is attributed to poverty, inadequate public school facilities within their reach and difficulty in accessing to other schools. The majority of these children work as domestic helpers, sanitary workers and rag pickers. Individual efforts¹⁴ have been made to educate children in open public spaces. The question is how much will such individual attempts compensate for those deprived of basic education in the capital city of the country? The State and non-state actors need to coordinate and come up with a viable solution to enrich every child irrespective of case, color and creed to their basic right to education.

Social Safety NETS/ Protection

Pakistan Bait-ul-Maal (PBM) set up under 1991 Act provides assistance to the vulnerable adults and children to alleviate poverty. PBM runs a 'Child Support Programme (CSP)' by distributing a cash subsidy to eligible beneficiaries for sending children in the age group of 5-16 to attain primary education.

Child labour is a gigantic nuisance. Many INGOs and government agencies are working to curb this menace. In this endeavour, PBM runs a school for the rehabilitation of children in the age group of 8-14 who are working in hazardous industry/ bonded labour for last five years in Brick-kiln, carpet, mining, tannery, construction, glass bangle, domestic work, begging and agriculture. Currently, 158 centres are taking care of 19,574 children (including girl and boy children). The breakup of 158 of these Bait-ul-Mal School for Rehabilitation of Child Labour per region is provided as under;

Sr.	Region/ Province	No of PBM School for Rehabilitation of Child Labour
1	Punjab	73
2	Sindh	36
3	Khyber Pakhtunkwa& FATA	25
4	Balochistan	14
5	ICT/ AJK & Northern Areas	10
Total No of PBM School for Rehabilitation of Child Labour in Pakistan		±

The 158 Centres provide free education, clothing, footwear and stipend as well as subsistence allowance to their parents. Primary schooling is attained in 4 years. A centre enrolls 120 students at the maximum. Parents receive subsistence allowance per child per month of PKR 300 and a child is given PKR 10 on attending school on daily basis.

PBM is dependent for meeting its operational cost on allocation through federal budget, individual charities, corporate social responsibilities of corporations and business houses.

Benazir Income Support Program (BISP) is another safety net program launched since 2008. The objective has been to cushion the negative effects of slow economic growth, food crisis, impact of the inflation on the poor and particularly women to eradicate poverty, empower women and to achieve universal primary education. The number of beneficiaries has increased from 1.7 million households in 2008 to 4.7 million as of December 2014. In a November 2012, 5 districts (Skardu, Mirpur, Malakand, Nushki, Karachi South) were selected for pilot testing in collaboration with the education departments. To date, 1.3 million has been enrolled in schools through its Waseela-e-Taleem Program. Women and children have benefited from the BISP¹⁵. This has been further established through an independent evaluation of the BISP that it has a positive impact in the lives of women and children.

In 2015, **National Commission for Human Development (NCHD)** received a net grant of PKR 67, 996, 040 for its operating activities.¹⁶ NCHD is an autonomous body set up in 2002 for promoting human development in the country. Its core programs are in the education and health sector being implemented in 95 districts. Education programs include the Universal Primary Education, Adult Literacy Centres, Non-Formal Basic Education and Community Feeder Schools. Health care programs include ORS Training, Primary Health Care Extension, School Health Program and Basic Health Education. NCHD provides support to Government line departments, NGOs and district governments in the delivery of primary education, promoting literacy and provision of basic health care services. NCHD fills the gaps in education and health service delivery through existing frameworks, building capacity, raising awareness, promoting community participation, volunteerism and encouragement of public-private partnership.

Increase of Resource Allocation for Children in the Federal Budget

With GDP allocations of barely 2 % year after year, clearly the education enterprise is not a serious one in Pakistan. Embedded in these deeply perforated learning, transition and investment gaps in education and livelihood, are extreme exclusions exacerbated due to gender, geography, poverty and religion.

In Addition, the government's inability to allocate and utilize necessary funds for human development has resulted in being off track in meeting the earlier MDGs and its policy targets in the social sectors. Much of the measurable indicators like literacy rates and expenditure on education as % of GNP were not available for the FY 2015. However, health expenditure as a percentage of GDP declined¹⁷ significantly. This could be owing to the delegation of the health as a provincial subject. From the economic point of view, the statistics on expenditures on Health and Education are best judged at the provincial level. However, reducing the investment from the Federal level to any extent in order to control deficits may not be a sustainable strategy in the long run given Pakistan's demographic makeup.

It is recommended that all the concerned Ministries mentioned in the preceding paragraphs working on a specific matter pertaining to children should have closer coordination with the National Commission for Child Welfare & Protection at the federal level. In addition, Inter Provincial Coordination Division may also be considered to facilitate NCCWP in making it mandatory to design local and provincial district child action plans and resource allocation in the respective budgets from the children's perspective. Currently, there is absence of coordination for an integrated effort for the protection and welfare of children.



03

Chapter

Budget Making Process at Federal Level in Pakistan

Decades ago, V. O. Key¹⁸ laid down a challenge for economists to resolve the 'basic budgeting problem' namely, faced with limited resources,

“On what basis shall it be decided to allocate x dollars to activity A instead of activity B?”

V.O. Key went on to suggest that solutions to this problem might be found through the application of economic theory. He warned, however, that a budgeter's Holy Grail – an all-embracing theory of resource allocation that could be applied in practice – would probably prove to be a chimera since the problem of reconciling competing demands between different policy goals and interests was essentially one of political philosophy. If that line of inquiry failed, Key proposed that solutions might be found through an improved understanding of the institutional arrangements by which resource allocation decisions are made, which would entail a 'careful and comprehensive analysis of budget process'

Budget is the annual financial statement outlining the expected revenues and expenditures of the Government for the coming year. It also reports on the actual expenditure and revenue during the year and the year that has just ended. The Financial year in Pakistan starts on July 1 and ends on June 30. However, the process of budget formulation is initiated as early as October. Following are the major steps in the making of a federal budget in Pakistan. They are as follows;

- 1- Budget Call Circular (BCC)
- 2- Preparation of Budget Estimates
- 3- Annual Development Plan
- 4- Resource Estimation
- 5- Submission to the Federal Cabinet for approval
- 6- Presentation of the Federal Budget for National Legislators approval

Budget Call Letter is the first step in the formation of the budget by the Ministry of Finance. It is issued to all Ministries, Divisions and departments of the Federal Government. A detailed time line is also in the BCC for completion of various stages of the budget. The department/ agencies are required to submit;

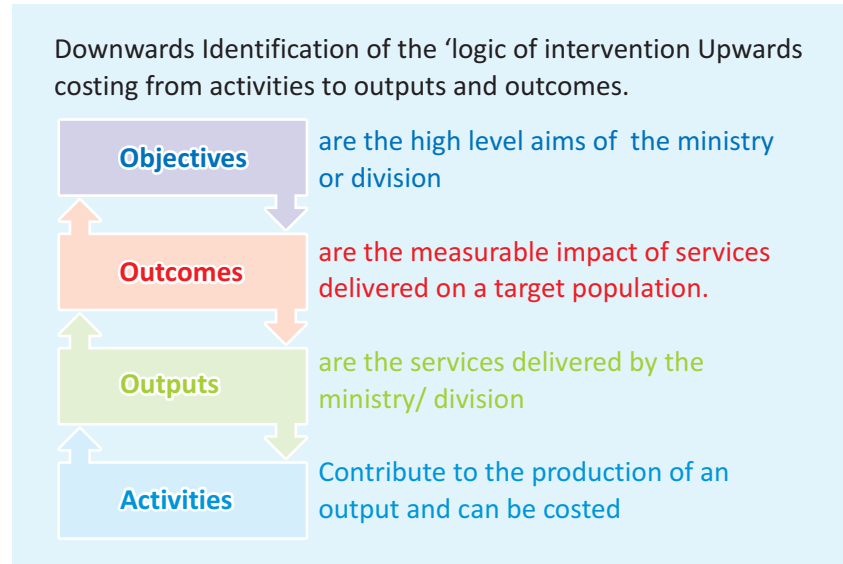
- a) Permanent expenditure on the current budget
- b) Projected expenditure on existing development projects
- c) Proposals for new expenditures
- d) Proposals for expenditure on new development project/s

Keeping in view the past actual expenditures, current trends and future expectations, all the departments prepare estimates in minute details. The budget is divided into two main sections i.e. the revenue and capital budget. Moreover, the development projects for the year outlined in annual development plan. It in fact indicates the financial allocation for and targets of various development schemes. It is prepared by the Planning Commission of Pakistan in consultation with the Ministry of Finance and the provincial governments. Prior to determining the size of the plan the Ministry of Finance determines the resources available to undertake development projects. This exercise is completed in coordination with the Central Board of Revenue and the principal components of resources estimation entails public savings, net capital receipts, foreign economic assistance and deficit financing. It is followed by the submission of budget proposal prepared by the Ministry of Finance for the review of Federal Cabinet. The budgetary proposals are considered in the Cabinet and then approved for presentation to the Parliament. The proposed budget is presented on the floor of the federal legislature through a budget speech of the Federal Minister of Finance. This initiates the process of informed discussions and scrutiny by the public representatives before the final approval of the budget by the Parliament.

Budget Making Process Under MTBF

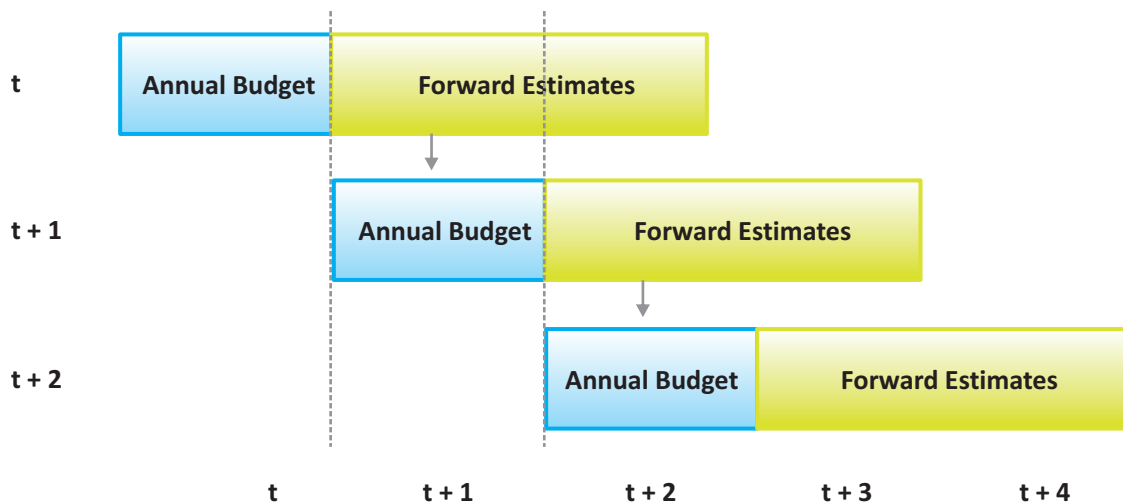
More recently, many developing countries have merged the planning agencies with the Ministries of Finance. Although the distinction between the development and recurrent budget is maintained, resources are programmed together through a Medium Term Expenditure Framework. In essence, the Medium Term Expenditure Framework (MTEF) consists of: a 'top-down' resource envelope consistent with macro-economic stability and both internal and external resource availability, prepared by core financial management and planning agencies; a 'bottom-up' estimate of the current and medium term cost of existing national priorities prepared by line agencies; and a negotiation process which matches the demand for resources with availability through iterative decision making. The first year of the MTEF establishes the budget limits for the coming year; the outer years are indicative, rolled forward by one year and revised during the next budget cycle. Ideally, MTEF expenditure projections are broken down to programme level and linked to output indicators.

In Pakistan, MTBF involves preparation by line ministries of three-year expenditure estimates within the ceilings provided by the Ministry of Finance (for the recurrent budget) and by the Planning Commission (for the development budget). Each year, the MTBF process involves the rolling forward of the previous MTBF estimate by one year and the addition of a new outer year. As shown in the figure below, the MTBF and annual budget are not two separate processes; the annual budget represents the first year of the MTBF.



The figure below illustrates the approach to budget preparation to be adopted under the bottom-up component under MTBF:

Relationship between the annual budget and the MTBF process (where t = year):



Source:

- ▶ Technical underpinnings of the strategic top-down component of the MTBF (the Financial Programming Framework - FPF). The FPF provides GoP with the ability to analyse alternative macroeconomic scenarios in a consistent manner;
- ▶ Medium Term Fiscal Framework (MTFF). Constructed using the FPF, the MTFF provides MoF with the ability to articulate fiscal policy objectives consistently and transparently with a range of stakeholders;
- ▶ Budget Strategy (BSP) process. The BSP provides a mechanism for better quality fiscal information reaching Cabinet, improved analysis of budgetary options, trade-offs and risks, and the basis for the setting of budget ceilings for federal line ministries
- ▶ Establishment of Macroeconomic and BSP Working Groups. These groups enable Government leadership, participation and ownership in respect of the above-mentioned instruments, and ensure a consistent understanding of macroeconomic issues to be shared across government.

- ▶ Procedures for setting budget ceilings; This ensures that strategic fiscal policy decisions made by Cabinet are translated into action in the form of budgetary allocations (ceilings) for federal ministries i.e. that policy decisions and budgetary allocations are linked
- ▶ Implementation of Output Based Budgeting (OBB) across all ministries/divisions of the federal government. The establishment of OBB and its reporting to Parliament (through the 'Green Book') represents a step change in transparency of the federal budget and the foundation for a move towards greater accountability for results.
- ▶ Several thousand Federal Government officers at all levels in the federal government have been taken through training in the MTBF procedures, including follow-up training. The establishment of induction and mid-career training on MTBF for public servants in the civil service training institutions is well-advanced.

In addition, the top down component aims to strengthen the alignment of allocations through the federal budget to the strategies and priorities of the Government. The top down component of MTBF has 3 elements provided below;

- ▶ It is built on the Medium Term Fiscal Framework (MTFF), which is developed for reporting to the National Assembly under the Fiscal Responsibility and Debt Limitation Act (2005). The MTFF establishes available resources.
- ▶ A Budget Strategy Paper (BSP) which is prepared annually (in October and February each year) and provides an analysis of pressures on the budget and the options for sectoral expenditure in the light of government priorities. The BSP is prepared by Finance Division and the Planning Commission jointly.
- ▶ The setting of indicative budget ceilings for the recurrent and development budgets for each line ministry (initially the MTBF ministries) at the start of the budget preparation process – based on the analysis of the BSP.
- ▶ It must be noted that the 'bottom-up component of the MTBF is focused to work with selected line ministries to replace the traditional process for budget preparation, which is driven upwards by the spending units, with a top-down process within each line ministry whereby the senior management of the ministry direct the budget preparation process. This is to strengthen the definition of the services (outputs) to be delivered by each ministry by identification of the costs of delivering each service

The prime purpose of the BSP is to provide an analytical and informed basis for the identification of strategic priorities, and the allocation of public resources through a system of indicative budget ceilings consistent with the agreed priorities at the sectoral and ministerial level. In addition, the BSP will provide a broader review of the budget management system and point to key issues in budgetary management which require attention with a view to improving both the resource allocation process and the effectiveness of budgetary spending by mapping the current allocation of expenditure onto outputs.

It must be noted that the “bottom-up” component of the MTBF works with selected line ministries is to strengthen budget preparation in line ministries to develop budget preparation procedures which help ensure that the strategic objectives of the line ministry are reflected in budgetary allocations. The 'selected ministries' cannot be confirmed. It is suggested that the 'bottom up' component of the MTBF must focus on child-specific allocations of resources in lieu of the national and international commitments with respect to children's well-being. All it needs flexibility from the political government as the change of direction and priority setting is dependent on them.

Under the Medium Term Budgetary Framework for the Federal Government specifies the purposes i.e. output and outcomes expected to be achieved with appropriated by Parliament. Under the three year framework, the federal ministries make and prepare budgetary estimates for a rolling 3 year budgetary horizon. This includes the 2016-2017 estimates which are to be appropriated by Parliament and two additional year estimates of 2017-2018 for planning

purposes. Apparently, it is a good exercise for the policy makers and the budget making practitioners to provide a window of opportunities to lay down a road map for allocation of resources. The financial estimates provided do not bind that the figures allocated will remain the same. The change is the allocation of financial figures in terms of the actual and the forecast budgeting under a specific unit item do change as the priorities in spending change dependent upon the external environment. For instance, in case of natural calamities, monetary needs for rehabilitation and reconstruction will definitely.

It is suggested that the entry point for advocacy and lobbying by the civil society organizations working for children must enter into dialogues at this stage to influence the planning process and the budget estimates from children's perspectives as has been initiated at various parts of the global village. Simultaneously, the legislators are approached for sensitization and for informed opinion as how they could influence the process through the passage of resolution on the floor of the Parliament.

According to the Summary of the Medium Term Budget, the details of actual expenditure (FY 2013-2014 and 2014-2015) are provided. It also provides the financial details of the current figures for the FY 2015-2016 and FY 2016-2017). It also provides a forecast for the Budget estimates for FY 2017-2018 and FY 2018-2019. On the aforementioned lines, the detail of Ministry of the Federal Education and Professional Training is provided as under;

Ministry of the Federal Education and Professional Training	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	66,245,414	77,391,799	74,885,78	82,922,294	89,032,853	96,737,500
Secretary, Federal Education and Professional Training Division	4,176,022	3,665,620	2,711,003	3,101,045	3,514,587	3,950,617
Executive Director, Higher Education Commission	61,115,104	73,223,166	71,500,000	79,486,487	85,170,275	92,425,116
Executive Director, National Vocational and Technical Training Commission	954,288	503,013	674,778	334,762	347,991	361,767

Source: MTBF 2016-2019, page: 103

Budgetary details for Pakistan Bait-ul-Mal

There are certain components of the PBM that are directly related to the well being of the children. As a lump sum amount for investing in children is not reflected in the federal budget, therefore upon critical scrutiny, the figures pertaining that could influence children are provided under different line items dependent upon the specified budget line item. A case in point is that of budgetary allocation under the unit item of 'PBM that focuses on Child Support Programmes and Projects such as orphanage children in public owned Sweet Homes facilitation in medical treatment of children of poverty stricken families who are unable to afford the treatment of 'Thalassemia' in government run Thalassemia Centres.

The actual expenses incurred on Sweet Homes for Orphanages and the Thalassemia Centres for the financial year 2013-2014 and 2014-2015 are provided in the table below along with the allocation for the financial years of 2015-2016 and 2016-2017 as well as a forecast of budgetary allocation for FY 2017-2018 and 2018-2019 based upon MTBF.

Pakistan Bait-ul Mal	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Provision of financial assistance related to health and education through Individual Financial Assistance, Child Support Programme, Projects/Schemes and Orphanages children through Pakistan Sweet Homes and Thalassaemia Centre for treatment to poor children	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000

Source: MTBF, 2016-2019, page:20

It must be noted that a Corrigendum was issued by Finance Division for an increase in budget of Pakistan Bait-ul-Mal from Rs.2 Billion to Rs. 4 Billion for financial year 2015-16.

There has been indirect allocation for the social sector services for the federal agency of **Earthquake Reconstruction and Rehabilitation Authority (ERRA)** as is reflected in the table below;

Earthquake Reconstruction and Rehabilitation Authority (ERRA)	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Direct Outreach Services, housing, livelihood and social protection	35,129	49,129	556,443	47,970	35,194	33,275
Social Services; health, education, water and sanitation	4,924,921	1,528,101	4,475,911	1,426,982	1,023,340	892,291
Public Infrastructure Services; Governance, power generation, telecommunication, transportation, tourism	4,538,499	5,164,056	1,967,646	5,525,049	3,941,466	4,074,434
Administration and Policy Making/ Implementation	250,528	260,292	298,000	312,035	324,456	337,397
Total	9,749,077	7,001,578	7,298,000	7,312,035	5,324,456	5,337,397

Source: MTBF, 2016-2019, page : 26

ERRA's allocation has been allocated for the communities of earthquake victims for their bringing in an improvement in the lives by focusing on social and infrastructure development. The above table is self-explanatory to the readers in bringing home the priority of bringing in social services in the federal budget. It indirectly reflects the provision of basic amenities to children and women for human development.

As there is absence of a unity head and a federal agency that explicitly is responsible for catering to the multi-facets of children's needs, thereof, in the context of the study, it was important to review the budgetary details of various federal agencies whose budget provides allocation on social services. It is premise that indirectly resources have

been allocated to social/ community development as the benefits will definitely trickle down to address the needs of the children. A case of point in this perspective is that of the budgetary allocation for 2016-2019 in MTBF for '**Capital Administration and Development Division**' whose output 1, 3, 4, 5 and 10 as presented in the table below adds in as 'supply side' of taking care of children's education, health and ensuring the safety of the external environment of the children residing in ICT. The details are self-explanatory and provided below;

Capital Administration and Development Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Development of institution for care, education, training and rehabilitation of persons with disabilities	566,541	421,285	423,892	440,548	444,387	401,249
Development of tourist facilities & establishment of tourists information centers	16,877	16,188	20,082	20,082	20,905	21,765
Health Related Services in the Federal Capital	6,337,217	6,362,771	6,626,976	7,446,255	8,276,830	9,033,871
Population Welfare Services	206,143	169,937	80,722	171,109	185,725	193,359
School & College Education Services and Support	7,692,291	8,673,731	9,040,342	9,271,986	9,677,706	10,511,246
Library Services	84,413	89,847	96,374	96,374	100,325	104,448
Technical / Professional Education Services	59,174	80,518	75,904	75,904	79,016	82,264
International Coordination for Education(Contributions)		40	40	40	42	43
Administrative Services				389,735	389,735	389,735
Urban Development and Repair, Maintenance and Security of Government Buildings				2,948,132	2,287,077	2,381,076
Total	14,962,656	15,814,317	16,364,332	20,860,165	21,307,589	22,974,346

Source : MTBF 2016-2019 , page : 33

Similarly, the breakup of allocation of resources under **Benazir Income Support Programme** provided in MTBF is provided in the table below;

Capital Administration and Development Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Unconditional cash transfer services	64,904,939	86,818,283	93,765,276	104,365,745	112,193,176	120,607,778
Waseela-e-Haq Programme	525	0	0	0	0	0
Waseela-e-Rozgar Programme	5,392	0	0	0	0	0
Waseela-e-Sehat Programme	409,106	0	273,190	0	0	0
Waseela-e-Taleem Programme	83,912	450,262	2,775,000	3,727,500	4,007,063	4,307,597
Emergency Relief Package	699,326	0	0	0	0	0
Administration and policy making services	3,512,172	4,385,601	5,186,534	6,906,755	7,424,761	7,981,625
Total	69,615,372	91,654,146	102,000,000	115,000,000	123,625,000	132,897,000

Source: MTBF 2016-2019, page:128

BISP's projects have been discussed in detail in an earlier section that affects children. The budget information for the Economic Affairs Division (EAD) in MTBF provided in the table below;

Economic Affairs Division (EAD)	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Foreign assistance programming, negotiations, realization and management services and bilateral economic cooperation	288,464	1,489,229	324,203	337,011	351,639	366,911
Contribution to International Agencies Organizations for membership	149,004	104,166	129,042	168,446	175,759	183,392
Capacity building of the Nationals of friendly countries	13,750	20,714	53,755	26,200	27,337	28,557
Foreign Debt servicing	74,979,891	95,661,631	111,219,192	113,000,000	96,470,341	91,468,580

Foreign Loans Repayments of Principal (Medium and long term loans)	262,981,303	245,785,651	316,372,880	443,807,275	237,327,600	357,425,640
Repayment of short term foreign credits	43,101,154	39,407,006	89,424,506	141,370,000	14,453,500	0
Foreign Loans for provincial Governments	72,380,519	76,178,643	86,319,045	76,967,670	0	0
Social sector projects under Pak-Italian Debt for Development Swap Agreement	1,658,977		0	631,960	0	0
Foreign Grants to Provinces	14,354		52,461	52,461	0	0
Development Loans: Pakistan Railways	925,767		0			
Total	456,493,183	458,647,040	603,895,084	776,361,023	348,806,176	449,473,080

Source: MTBF 2016-2019, page:134

The table above does not explicitly reflect the monetary resources to be utilized for the children's education and children in the budget line item/ unit of allocations entitled, '**Foreign assistance programming, negotiations, realization, management services and bilateral cooperation and 'Foreign grants to provinces'**'. As per the discussion with a senior official of EAD for the study, it was shared that foreign assistance is provided in the sectors for education, health and children. Though, EAD's role has recently changed to that of a 'monitor' to review how the foreign grant has been utilized by the non-governmental organizations and other agencies. It was stated that EAD does not have a role to determine the requisite need of resources for education and other sectors. Therefore, there is a need for a wider collaboration between EAD and non-governmental organizations¹⁹ to consult and determine the need for investment in children education and other areas.

National Commission for Child Welfare and Protection is working under the Ministry of Human Rights, Law & Justice. In MTBF, the budgetary allocation for the Ministry of Human Rights is provides only allocations of resources with respect to '**universal periodic review reports, legislations and fulfilment of regional/ national/ international obligations with regard to child rights**'. The table below provides the unit items and the allocations. It is interesting to note that the expenditures for FY 2013, 2014, 2015 are not mentioned. However, a lump sum amount for the FY 2016-2017 onwards is provided.

Ministry of Human Rights	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Promulgation/Amendment in legislation, facilitation of complainants, liaison with national and international bodies and promotion of public awareness relating to human rights				321,952	158,273	164,870

Universal periodic review reports, legislation and fulfilment of regional/ national/ international obligations with regards to child rights (NCCWD, INPAC, NCPC).				28,000	29,165	30,381
Redressal of General Human Rights Issues.				41,000	42,705	44,485
Coordination with Provincial Headquarter regarding Human Rights issues.				41,500	43,227	45,029
Total				477,452	320,242	333,591

Source: MTBF 2016-2019, page: 165

After the 18th Amendment, education, health, social welfare, women, population planning is transferred from the federal as the provincial subject. This does not imply that these subjects have lost their significance and responsibility. Rather, the onus of responsibility equally lies on the federal and the provincial tiers to coordinate planning and allocation of resources for women and children.

In the post 18th Amendment context, the role of Inter Provincial Coordination Division becomes pivotal with respect to the Federal Government to come up with a practical strategy in consultation with the provincial governments to work in unison for coming up with viable action plans as far allocation and utilization of resources is concerned. The table below provides various sub-items that comes under the Inter Provincial Coordination Division that explicitly spells out the responsibility of implementation of policies among provinces, educational awareness/ enhancement, promotion of sports activities and control over communicable diseases for which sizeable amount of expenditures has already been undertaken since 2013. The Inter Provincial Coordination Division in consultation with the Planning Commission and the provinces must come with a framework that binds the provincial entities as well as the Federal governments to provide resources and its utilization for access to quality education and health facilities to all children on immediate basis. The budgetary details as per MTBF 2016-2019 for Inter Provincial Coordination Division are provided as ready reference as follows;

Inter Provincial Coordination Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Coordination among provinces through implementation of uniform policies and resolution of disputes	288,464	216,242	338,984	382,571	391,508	408,969
Promotion of cultural activities	77,966	77,644	82,000	85,187	88,979	92,948
Promotion of Tourism Activities	90,616	20,300	0	0	0	0
Efficient veterinary activity (Animal Husbandry).	9,855	13,000	16,000	16,622	25,455	26,590

Scholarships to Foreign and Local Students	842,952	617,325	880	15,283	17,828	21,445
Communicable disease control	51,933		0	0	0	0
Educational Awareness/ Enhancement(Boy Scouts, Girl Guide and Scholarships to students)	220,870	208,260	171,990	166,820	174,247	182,017
Promotion of Sports activities	881,311	1,689,181	1,566,553	1,626,063	1,722,871	1,915,669
National Internship Program			78,146	61,379	64,111	66,971
Total	2,358,301	2,841,952	2,254,553	2,353,925	2,484,999	2,714,609

Source: MTBF 2016-2019, Page No: 200

As there is no specific line item/ unit of allocation for children, it has led to the scrutiny of budgetary allocation of each line department operating under the federal government. In this context, it is interesting to note that in the federal budget allocated for the 'Interior Division", there are 26 sub line items. Out of which a sub line item entitled, "Specialize Health Care Services' is envisaged for investing in the provision of curative and preventive health for the rural population of rural health in terms of construction and repair works of Rural Health Centres. The details of 'specializes health care services' is provided underneath;

Interior Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Specialize Health Care Services	154,918	220,416	240,353	361,603	288,988	210,470

Source: MTBF, 2016-2019, page: 207

In MTBF 2016-2019, the budgetary allocation for Kashmir Affairs and GilgitBaltistan Division has many sub-line items. In the context of social services (e.g. health, education and population services) sub-unit, the following table provides the details;

Kashmir Affairs & Gilgit Baltistan	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Social services (e.g health, education, population welfare services)	19,839	953,938	220,060	671,980	2,173,079	2,824,233

Source: MTBF 2016-2019, page: 220

Budgetary Information under MTBF 2016-2019 for National Health Services, Regulation and Coordination Division,

National Health Services, Regulation and Coordination Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Health related regulatory services	570,052	602,733	782,964	676,813	708,648	734,687
Preventive healthcare services	6,650,638	5,111,196	4,247,581	9,714,195	4,026,949	4,047,482
Drug surveillance and regulatory services.	331,859	9,956	56,998	28,313	29,352	30,430
Population welfare & research services.	7,007,370	8,297,122	5,688,617	8,245,869	8,231,702	8,234,359
Government dispensary services	116,510	131,189	127,583	131,546	136,372	141,383
Provision of health services at Ports and border posts.	138,182	152,321	134,389	138,564	143,648	148,926
Tertiary health care services	56,471	40,102	604,715	351,070	445,127	446,815
Family planning and primary healthcare program	9,838,198	10,996,557	7,645,000	11,000,000	10,977,494	10,977,494
Medical services for government employees	80,342	87,571	90,081	92,880	96,287	99,825
Polio eradication programme	0	793,599	0	0	0	0
Prime Minister's Health Insurance Program	0	0	3,000,000	2,000,000	1,995,908	1,995,908
Total	24,789,622	26,222,346	22,377,928	32,379,250	26,791,487	26,857,309

Source: MTBF 2016-2019, page: 264

It must be noted that the resource allocation in PKR 793,599 polio eradication program provided in the table above was utilized in ICT, Fata and some areas of Karachi according to the MTDf 2016-2019. The said amount has been utilized in a single year. There is absence of an allocation from 2015 onwards though it requires intensive resources for complete eradication of polio from the country. In addition, allocation for preventive health is to be utilized in the federal area/ ICT. Though, the scope of the Prime Minister's Health Insurance scope is extended to the 23 selected districts public and private hospitals where State Life Insurance is operating. The question is that do only inhabitants of 23 districts of the country require such a program? In case, it is undertaken as a pilot program, still two years are ample to test the implications of a pilot program. Though, there is token money allocated as a forecast for 2017-2019. The allocated figures are testimony of the fact that there is absence of uniformity and increase of resources under a certain line item. Health sector needs further resources to be based on actual population requirements. Mere allocation on estimation is not the corrective measure. There is a need to undertake census that could determine the 'real needs of the children and other segments of the population. It is high time for the federal

government to immediately undertake census for ensuring judicious allocation of the resources from the children's perspective.

As discussed earlier, the federal government is striving to bring in lasting solutions for sustainable development in the country on the road map determined in Vision 2025. In the making and implementation of Vision 2025, Planning, Development and Reforms Division have a pivotal role. As a planning strategy, further bifurcation of outputs has been clubbed with estimated resources in the MTBF 2016-2019. In this context, the budgetary information for the Planning, Development and Reforms Division is provided as under;

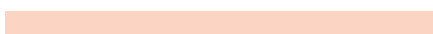



Planning, Development and Reforms Division	Actual		Budget		Forecasts	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Outputs						
Development and implementation of national level sustainable policy plans and, appraisal of development projects(PC-I's) and their monitoring	777,547	1,005,827	1,879,321	1,779,116	3,702,387	3,627,459
Capacity building and research & development regarding economic and development activities	341,227	1,488,859	2,962,482	5,187,801	4,073,499	3,991,060
Provision for development initiatives	140,885	189,852	37,982,860	34,181,608	39,418,028	38,620,295
Total	1,259,658	2,684,537	42,824,663	41,148,525	47,193,914	46,238,814

Source: MTBF 2016-2019, page: 283

It must be noted that the above mentioned allocation have been earmarked to focus on raising the living standard of people, poverty reduction, promotion of education, provision of uninterrupted electricity, promotion of good governance, innovation and service delivery of the public sector.

Moreover, planning and prioritization of resources for development purposes has been chalked out in the light of Vision 2025. The accumulative goals are further been broken down into multi-year demarcation of outputs with estimated forecasts of monetary resources in MTBF 2016-2019. The multiyear targets, indicators and forecasts are further elaborated into annual public sector development programmes.

It must be noted that the allocation of monetary resources in the federal budget is based on the following criteria;

- a) Population 82.0% 
- b) Poverty and backwardness 10.3% 
- c) Revenue collection and generation 5.0% 
- d) Inverse population density 2.7% 

Despite the above mentioned criteria of allocation of resources, the resources especially education and health sectors are scarce. This has been established through a comparative analysis of the expenditure from 2010-2016 for the Health and Education sector is provided in the table below;

EXPENDITURE ON HEALTH AND EDUCATION (Federal Budget)					
Year	Health Total Expenditure	GDP	Total Expenditure Health% of GDP	Total Education Expenditure	Total Expenditure Education % of GDP
2010-2011	42088	18276440	0.23	322811	1.8
2011-2012	55121	20046500	0.27	393523	2.0
2012-2013	125957	22385657	0.60	479853	2.1
2013-2014	173416	25168805	0.70	537598	2.1
2014-2015	1999322	27493105	0.70	598315	2.2
2015-2016	133930	29597905	0.45	430278	1.5

Source: Economic Advisor Wing, Finance Division

The comparative analysis on utilization of resources with respect to the two basic fundamental rights of a citizen presents a dismal state of affairs in terms of % of GDP with respect to Health and Education sector in the country. The total expenditure on health from the public exchequer is bleak as the table above presents that from 2010-2016, there has never been a single year where 1% of the GDP have been utilized for the health sector. As far as Education sector is concerned, the spending is slightly better with respect to health sector during the last 6 years. However, there is a dire need for heavy investments in the Education sector. A mere spending of 1.5- 2.2 % of the GDP will not guarantee that the majority of the people will ever come out of the vicious cycle of poverty. Parents and care takers would look for immediate outcomes to engage children for taking care of the bread and butter of the family. The long term investment out of their respective meagre resources on the basic education and health needs will not be seriously undertaken. It is high time for the policy makers and the government to make serious and concerted efforts in working on war footing in sensitization and mobilization of the communities to let their children seek education provided in the public educational institutions. This can only be stimulated by advocating and lobbying among the federal and provincial entities for tracking the budget from the children's perspective as a self-reflection and internal evaluation of efforts in providing the best available opportunities and chances of growth and avenues of prosperity for a secure future of the children of today. A serious investment on children will directly guarantee a prosperous country.

As far as allocation of resources for education in the federal budget is concerned, the following breakup is provided for FY 2015-2016 and FY 2016-2017 as under;

Budget Affairs & Services (PKR in Millions)

Sr.	Classification	Budget 2015-2016	Revised 2015-2016	Budget 2016-2017
1.	Education Affairs & Services	75,580	75,568	84,195
2.	Pre-Primary & Primary Education Affairs Services	7,240	7,240	8,197

Sr.	Classification	Budget 2015-2016	Revised 2015-2016	Budget 2016-2017
3.	Secondary Education Affairs & Services	8,999	8,999	10,009
4.	Tertiary Education Affairs & Services	56,675	56,847	63,593
5.	Education Services not Definable by Level	75	75	75
6.	Subsidiary Services to Education	250	250	262
7.	Administration	1,435	1,282	1,167
8.	Education Affairs, Services not elsewhere classified	906	875	891

Source: Budget Document

The above table clearly puts forth that a token amount of PKR 75,580 were allocated at the primary education while PKR 56,675 were allocated for tertiary education in the federal budget for the FY 2015-2016. In the current federal budget for FY 2018-2017, PKR 8,197 are allocated for the primary education and for tertiary education, PKR 63,593 has been earmarked. Hence, access to further break-up of the budget for the primary education could not be established. It is implied that a larger percentage of the allocated amount at the primary level will be utilized in the operational cost. If this remains the state of allocation of resources at the primary level at the federal level, how could the state be able to ensure free and compulsory education to all the children of Pakistan?

Allocation of Resources in the Federal & Provincial Budgets for Education & Health

In the document, entitled, Budget in Brief for the FY 2015-2016, PKR 75,580 were earmarked for education affairs and services. A slight depreciation for the afore-mentioned education services took place within the revised budget FY 2015-2016 from PKR 75,580 to PKR 75,568. Though, an increase for budgetary allocation was witnessed as far as the budgets for health services and social protection are concerned. A comparison to this effect is provided in the table below;

Health		Social Protection	
Federal Budget 2015-2016	Revised 2015-2016	Federal Budget 2015-2016	Revised 2015-2016
PKR 11,010	PKR 11,413	PKR 1,840	PKR 2,280
Total Current & Development Federal Expenditure Budget PKR 4,451,277		Total Revised Current & Development Federal Expenditure Budget PKR 4,478,535	

There is a need for a mechanism to increase the allocation of resources to the most deprived sectors of basic education and health in the federal budget. One of the means for the child centred civil society organizations is to lobby and campaign for immediate census of the population. Simultaneously, efforts must be made to engage dialogue and solicit endorsement from the parliamentarians for an increase in the allocations of the resources as per the 'real needs of the children. In this endeavour, the role of media cannot be negated. The aspirations of the children can materialise only through collective endeavours of all strata of the society.

In the context of Public Sector Development 2015-2016, the formula for allocation of resources was for projects pertaining to improve social sector outcomes by reforming the governance and launching of the Prime Minister's insurance scheme. For this purpose, PKR 1,514 billion were approved for the National development programme.

Out of PKR 1,514 billion, PKR 146 billion were received as foreign assistance. A summary of the National Development Programme 2014-2015 & 2015-2016 in the table below provides figures pertaining to the social sector under various Ministry/ Division-wise allocation;

Sr.	Ministry/ Division	PSDP 2014-2015 (Revised)			PSDP 2015-2016		
		Foreign Assistance	Rupee	Total	Foreign Assistance	Rupee	Total
1	Federal Education & Professional Training Division	0.0	3375.3	3375.3	0.0	2207.0	2207.0
2	National Health Services, Regulations & Coordination Division	2797.0	25017.7	27814.7	0.0	20701.9	20701.9
3	Pak MDGs & Community Dev. Programme	0.0	12500.0	12500.0	0.0	20000.0	20000.0
4	Special Federal Development Programme	0.0	10000.0	10000.0	0.0	28000.0	28000.0
5	Special Development Programme for Temporarily Displaced Persons (TDPs) and Security Enhancement	0.0	45000.0	45000.0	0.0	100000.0	100000.0
6	Prime Minister's Youth Programme	0.0	7000.0	7000.0	0.0	20000.0	20000.0

Source: PSDP 2015-2016

In the case of PSDP 2016-2017, the highest priority is given to the power sector and the second is accorded to transport and communications sector. It is followed with health, education and higher education as third, fourth and fifth in the priority of ranking as far as allocation of resources are concerned. In addition, 96 % of the funds are diverted to the completion of on-going projects. It must be noted that the development programme for 2016-2017 includes PKR 800 billion as federal PSDP with foreign assistance of PKR 143 billion.

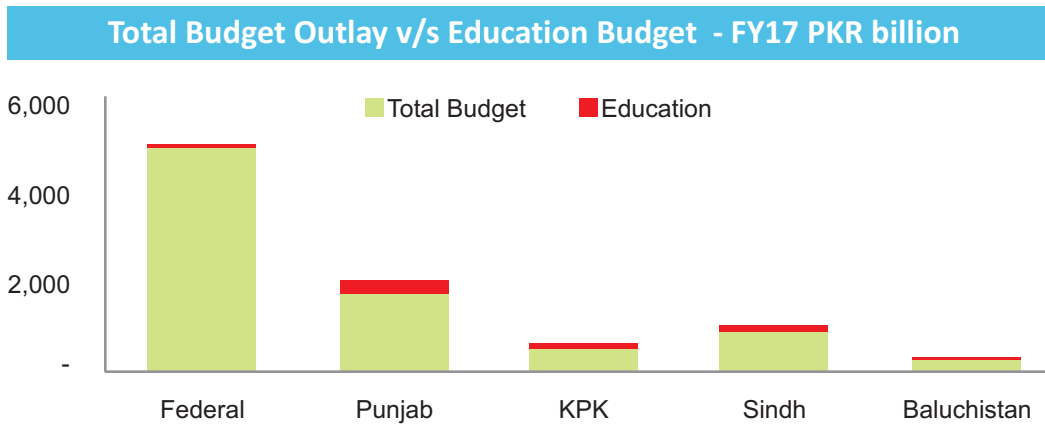
In the light of the MTBF 2016-2019 and PSDPs 2015-2016 & 2016-2017 as well as a comparative analysis of % GDP spend on education and health sector clearly establishes the fact that the federal government is spending less on both these sectors. This is attributed to the fact that both the sectors are now provincial subjects after the 18th Amendment. However, this does not justify less spending on basic education and health by the federal government.

The Federal Government's allocated budget on education as 1.7% of total outlay of FY17 to PKR 84billion depicting an increase of 11%. In provinces, KPK leads the list who allocated almost 28% of its annual resources to the education sector and in absolute terms stands at PRs143.43billion depicting a massive increase of 158%, while Punjab, Sindh and Baluchistan are aimed to spend %age of 18.60% to PKR 312.8billion, 18.49% to PKR 160billion and 15.49% to PKR 43.67billion respectively of their outlay on educational sector.

Comparative Analysis of Allocation on Pre-Primary Education

As the study is restricted to an analysis of federal budget, a cursory comparison of pre-primary allocation among the provinces and the federal level is attempted in the following lines. It is observed that the KPK's government is focusing on the pre-primary education as it allocated PKR 118billion (83% of education expenditure) while Sindh government's expected pay out stands at PKR 53billion, a mere 33% of total educational budget. On the other end,

Punjab is spending PKR 35billion (11% of educational expense) on pre-primary education. The following diagram illustrates the preceding points further.



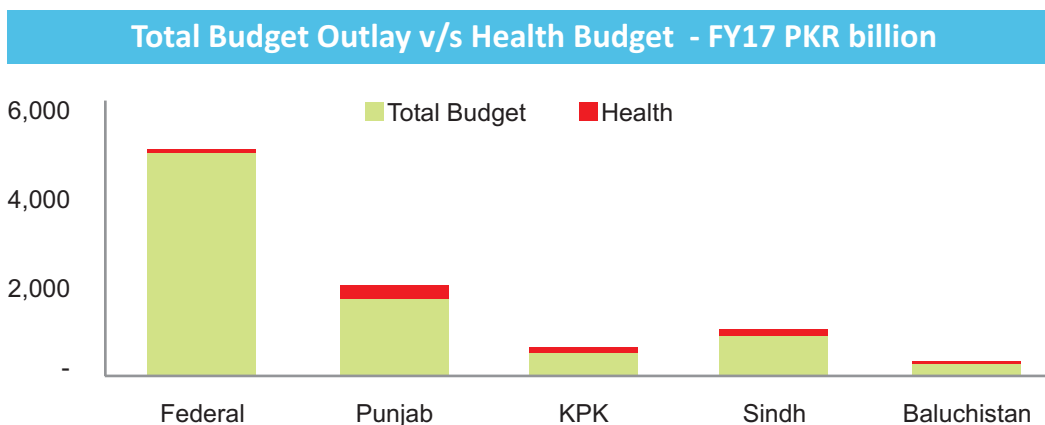
Source: Federal & Provincial Budgets 2016-2017

Comparative Analysis of Allocation on Health

The Budgetary allocation from the health sector perspective, the total allocated budget of health sector in FY 2016-2017 is 1.10% of projected GDP and stands at PKR 290billion which is almost 52% up from previous year's budget. Break down of Health's budget reveals that the KPK government's health budget as % of total outlay was greater than the other provinces as it stands at mere 9.71% of total expenditure in absolute terms strikes at PKR 49billion. Whereas the most populated province of Pakistan is spending 8.92% of its total budget on health sector and allocated PKR 149billion. Sindh government expenditure stands at PKR 61.76billion (7.11% of total budget) followed by Baluchistan's estimated to spend 6.16% (PKR 17.37billion) while Federal government is expected to spend a fraction of 0.247% (PKRs12.10billion) of total outlay on health sector in FY 2016-2017.

It was quite surprising that the KPK and federal government is not expected to spend any amount on child care health. However, the Punjab government is merely spending 0.26% of budget (PKR 386million) while the Sindh government's spending is low enough to mention.

The diagram further illustrates a comparative analysis of health allocation in the federal and provincial budgets.



Source: Federal & Provincial Budgets 2016-2017

Hence, there is a need to take concerted measures for an increase in the allocations from a child's perspective in the federal and provincial budgets. At the same time, in the preparatory work for budget making, there is a need to avoid the following common errors as identified in general by the International Monetary Fund such as;

- 1- The macroeconomic constraint is not explicitly taken into account in the budget process, or the economic assumptions underlying the estimated costs of expenditure programs are weak or erroneous.
- 2- Projections for the out-turn of the previous and current years' budgets are not prepared, or the experience to date is not analyzed, so that budget preparation becomes a simple incremental exercise based on the previous year's (often erroneous) budget estimates.
- 3- Satisfactory procedures do not exist for review of expenditure policies and program prioritization.
- 4- Extra-budgetary funds are used to divert spending to one or more "off-budget" accounts.
- 5- Quasi-fiscal expenditures, contingent liabilities, etc., are not taken into account.
- 6- Appropriations-in-aid are used inappropriately.

Our policy makers and the personnel in the budgetary making process must consider the above mentioned common errors and reflect inward and address if they are also committing the same errors. In many cases, remedying the problems encountered in the above areas would require extensive reforms.



04

Chapter

Recommendations and Way Forward

The key for active citizens for tomorrow lies in the appropriate investments for the children of today. It must begin by the access to education to be truly transformative. “Education as usual will not suffice. Formal and non-formal learning needs to foster thinking that is more relational, integrative, emphatic, anticipatory and systemic. This will require a change in the administrative and governance milieu given the current mayhem as an apparent outcome of the post 18th amendment nature of transfer of delegation of education and health as provincial subjects. Though, the federal government is overall signatory and responsible to fulfil its obligations as per the international obligations of the Convention of the Rights of the Child. In reality, the current constitutional and administrative framework does not make it mandatory on the provincial government to fulfil and support the federal government in meeting its international obligations.

A stronger focus is required for cross sectoral planning, engagement, collaboration and integrated perspectives to allocate, fund and implement activities, projects and programs for covering all facets of well being of children in the country – education, health, protection and so on.

Federal Government and other stakeholders (public and private) also need to better investigate and invest in combinations of integrated interventions that are likely to have multiplier effects for several development outcomes. To begin with,

Improve Data-base System for Children's Issues

One of the major impediments to the promotion and protection of children is the sheer dearth of data on child related issues such as child labour, abuse and exploitation, street children, burden of diseases, etc. It is recommended, as a matter of urgency, to establish a unit within the Pakistan Bureau of Statistics or appoint child rights experts and introduce child specific indicators in national surveys/research.

Immediate Commissioning of National Census

An immediate action is to commission of a national census that could provide current demographic trends for an effective planning, judicious utilization of the resources and inter and intra public and private coordination and support for the future custodians of our country i.e. our children of today.

Allocation & Tracking of Federal Budget from Children's Perspective

It is high time to allocate and track budget from the children's perspective by the respective federal and provincial government themselves. As internal measures of assessment and monitoring will guarantee in incorporating the budgetary allocations from the children's perspective. The introductory chapter on child budgeting initiatives. The attempt has been to present choices and options as how to initiate.

ICT Plan of Action on Children

It is recommended that the Federal Government develop an ICT Plan of Action on children and set tangible targets on education, health, and child protection.

Approval of ICT Child Protection Policy

The Policy must be approved as early as possible. It must contain clear and comprehensive strategies and framework to prevent child abuse and exploitation, and for rehabilitation and reintegration of child victims.

Enforcement of Compulsory Education Law

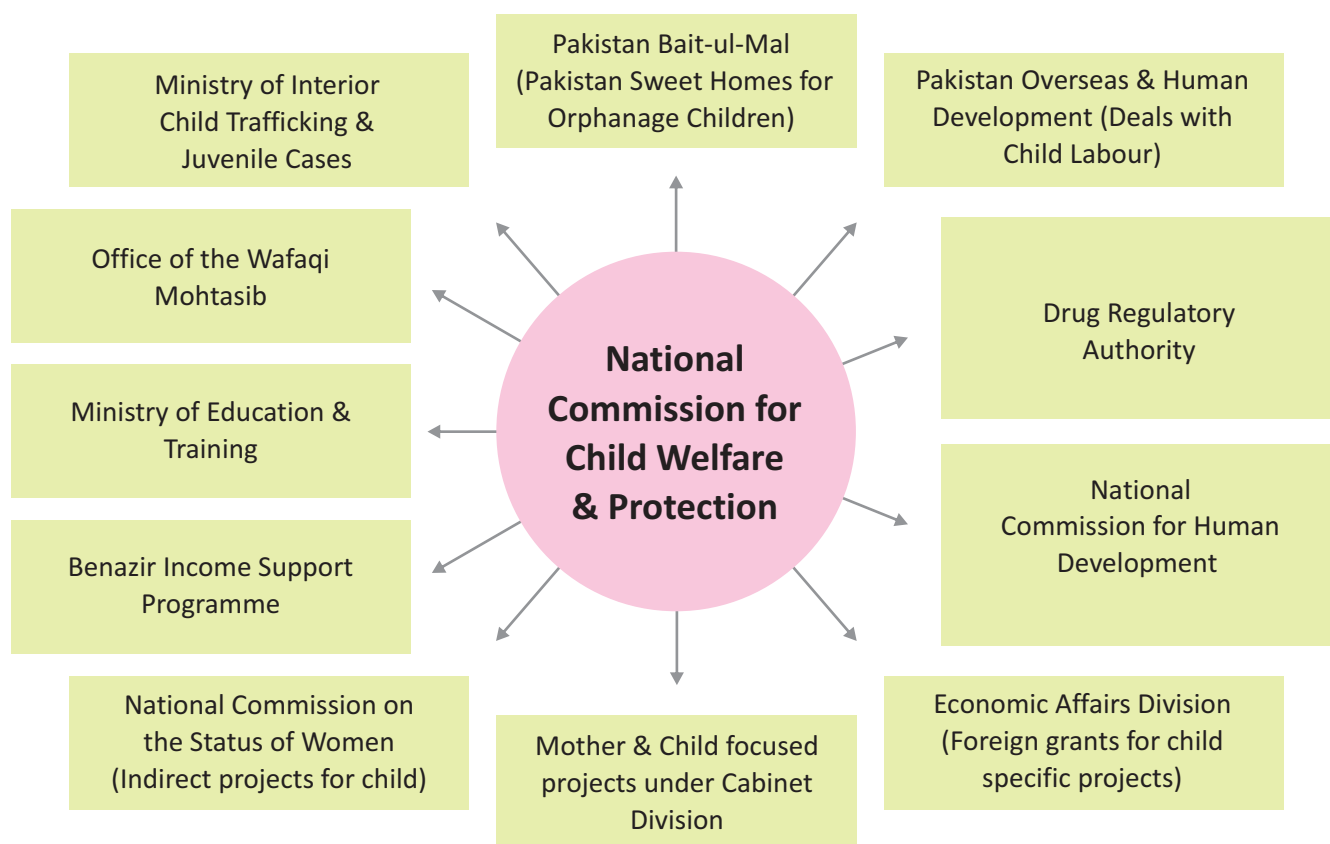
The Federal Government should notify the rules of Compulsory Education Act 2012 to enforce it. Simply, the passage of law will not bring in the desired results. Government must ensure that all children in ICT, between the ages of 5 to 16 years, are attending schools.

Introduction of Simplified Administration in ICT

In the post 18th Amendment administrative context, there is a lack of clarity in the roles and responsibilities of different agencies in the ICT. Service delivery should be given to CADD whereas policy making and oversight may be delegated to competent authorities. For instance, the National Child Protection Centre could be placed under CADD rather than NCCWD/ Ministry of Human Rights. Service delivery should not be confused with monitoring and oversight. It gives rise to a conflict of interest. NCCWD be the focal point for providing advisory role in allocation of resources and policy formulation and its enforcement pertaining to children.

Strengthening of National Commission on the Welfare and Protection of Children

There is a need to strengthen the role and responsibility of National Commission on the Welfare and Protection of Children by awarding it an autonomous status. The autonomous status must be followed with monetary and human resources. It must act as the nucleus of consultations and integrated action plans and coordination across the board at the federal and provincial entities specifically working for children. Be it pertaining to trafficking of children, child labour and legal issues for the passage of pending bills and enforcement of laws such as the 'right to free and compulsory education.



“The above diagram proposes to bring in the desired coordination and consultation among all the line departments to ensure that allocation and its utilization for children is ensured in the federal budget.”

Enforcement of the Recommendations of Fifth Periodic Report

Review of the Child Rights Policy in the light of the latest recommendations in response to the Fifth Periodic Report on the status of children in Pakistan. There is hope that concrete and tangible measures will be undertaken as learned in the meetings with the Special Assistant to the Prime Minister on Law, Justice and Human Rights. It was shared that serious consultations has been undertaken with all the concerned provincial public entities as how to incorporate maximum number of recommendations in the light of the 87 recommendations of the Fifth Periodic Report.

Children with Special Needs

The government must begin with efforts to integrate the children with special needs in all spheres of life by improving their access to basic education, health and livelihood facilities.

Action Plans for Children

There is a need for the development of district, provincial and federal plans of action to achieve the goals of SDGs pertaining to children and to abide by the UNCRC. This will require allocation of monetary allocation and utilization of resources in consultation with the concerned communities and public functionaries.

Inclusion of Citizens for Transparency

Transparency can also be improved by providing opportunities for citizens and the beneficiaries of public service to voice their priorities and concerns, thereby triangulating information received through administrative channels, which may be manipulated to serve the interest of bureaucrats and politicians. The divergence between public and private interests can be mitigated by institutional reforms. There is good reason for believing that budgetary systems dominated by a relatively powerful Ministry of Finance are more likely to favor the interests of the average taxpayer than systems in which it is weaker relative to sectoral agencies. Competition between service providers within government or between public and private providers may provide a spur to improve performance and cost reduction. Target setting may have the same effect, particularly where there are personal and institutional incentives for improved performance. This has important implications for development practitioners. While donors have tended to focus on the analysis of expenditure policy and the resulting resource allocations, closer attention should also be paid to the budgeting process. These issues are addressed in the new-generation Public Expenditure Reforms and a range of other diagnostic instruments being developed by the World Bank and the IMF, such as Fiscal Transparency Reviews and Country Financial Accountability Assessments.

Increase in Allocation & Investment on Human Development

It is high time for the federal government to make concerted efforts to remove the increasing human development gap in the country over the last two to three decades. This is attributed to the lower investment on human development compared to other countries. When East Asian countries had initiated investments on their people, our situation was not very different from where we were at that time. Sri Lanka is also of the excellent examples who invested on its people. Despite decades of civil strife in Sri Lanka, Sri Lanka's life²⁰ expectancy today is 77.9 years; its infant mortality rate is 8.5 per 1,000 births and maternal mortality 0.39 per 1,000 births. Its overall literacy rate is 92.5pc, while the youth literacy rate is 98pc. In addition, 87.3pc of the population has access to safe drinking water. All of the above statistics are comparable to developed countries and are several orders of magnitude better than where we stand today.

Sri Lanka offered free education, for nine years of schooling, for all children, in 1945. Their motorways were built only recently. And even now the motorway they built is a four-lane one (we have a six-lane one). We announced free and compulsory education only six years ago. And we have not been able to implement this responsibility to date. If the people are educated and healthy, and have a reasonable standard of living, why should it matter if growth rates do not match those of China or East Asia? It is high time for the federal government to invest in children as today's investment will guarantee human capital that could leap forward to be among the comity of developed nations of the world. The budget document (demands for grants by the departments) should be revised and should be made more gender sensitive to incorporate social and human perspective than being a demand for accounts and demand for physical assets and needs of the respective departments. The working of the government must reflect the needs of the children and the entire population.

Footnote

1. General guidelines regarding the form and content of initial reports to be submitted by States Parties under Article 44, paragraph 1(a). CRC/C/5. (Basic Reference Document)
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