

THE ROLE OF PUBLIC FINANCIAL MANAGEMENT TRAINING IN STRENGTHENING THE EDUCATION DEPARTMENT

BACKGROUND

Public Financial Management (PFM) is effective when resources are deployed where they are most needed for a positive impact. It reflects the efficiency of government performance at public expenditure. Managing and monitoring public funds usefully helps the government to reach its objectives. To manage budget resources effectively, government officials must acquire the required skill set to plan budgeting more effectively.

Budget planning is an integral part of the PFM process. For education service delivery, it ascertains how much money needs to be allocated and where. The budget allocations sometimes fail to address the pressing issues or fall short of aligning with the schools' given needs and prerequisites, which can, thus, eventually result in suboptimal resource distribution.

This case study highlights the issues government staff faced before the training provided in Public Financial Management (PFM). It informs how those issues were effectively addressed and what impact it had on their performance. UNICEF, funded by the European Union, is implementing the Sindh Technical Assistance for Development through the Enhanced Education Program (STA-DEEP). The objective is to provide the Sindh School Education & Literacy Department (SELD) with technical assistance to help it build a more responsive education system to provide access to quality education across Sindh. Its first component focuses on improving budgeting, reporting, and sectoral planning at the provincial level. It aims to improve planning processes at SELD by enhancing the capacity of officials to employ integrated data systems effectively. This will enable data-driven decision-making to improve the performance of the Department. One-on-one interviews were conducted with the School Head Master (Principal), Deputy District Education Officer, and Directors from government institutions operating in different districts of Sindh. Feedback was solicited to conclude the series of training programs initiated by STA-DEEP.

UNFAMILIARITY WITH PUBLIC FINANCIAL MANAGEMENT

Ms. Kiran Feroze Masih, Headmistress of the Government Girls High School (GGHS) in Nazarpur Taluka, Tando Ghulam Haider, District Tando Mohammad Khan, was promoted in 2021. After her promotion, she was entrusted with the additional Drawing Disbursement Officer (DDO) role. "Oblivious of my primary responsibilities as a DDO, I was unaware about the computer information system called Dashboard and that there were specific forms, vouchers, and processes involved to be able to increase your budget and make claims," according to Ms. Masih. The role of the DDO ensures that financial rules are implemented before submission of any claims. It also includes the preparation of budget estimates of school expenditures and claim vouchers for cheque disbursement.

Mr. Sana Ullah Abro, Principal of the Government Boys Higher Secondary School, which is located in the Sindh University Society shared, "With my additional DDO role, I have been entrusted to make a budget for my cluster school and six other sub-hub cluster schools associated with it. Our clerk and I did not know how to fill in forms and meet the demands, and we severely lacked skills to maintain a record."

Mr. Abdul Fatah Fazlani, Deputy District Education Officer of Karachi District, said, “Compared to Directors, DDOs are more aware of the lack of resources in schools. Yet, they did not know how to claim funds for school expenditures. The Directors used to fill in forms on their behalf and send it to them for their signature.”

Mr. Shahab, Academic Director of the Provincial Institute for Teacher Education (PITE), Nawabshah, said, “I am the Academic Director, and the concepts were previously unclear until UNICEF and EU imparted training in PFM.”

IMPACT OF TRAINING



3 PFM Modules



580 trained in PFM



32 % female participants

Until now, STA-DEEP has trained over 500 government officials from 14 districts across Sindh. Examples of trained government officials include Directors, District Education Officers, and government staff such as Finance Assistants, Clerks, and Administrators. In several cases, it has been observed that Clerks instead of DDOs earmark the budget. The training program also included Clerks to help them approximate, devise, and prepare budgets in all respects. The targeted audience was Provincial Education Managers, District Division Managers, District Education Officers, School Headmasters/ Principals, Administrators, and others.

PFM manuals have been developed as a guideline to explain technical approaches to the PFM system. It lays down the processes and documents required for various cases, such as pension funds and other expenditures. PITE has been using the manual provided by STA-DEEP as an essential element as part of their training program for candidates (Grades 18-19) shortlisted for promotions.

According to Ms. Kiran Feroze Masih, the Headmistress of the Government Girls High School (GGHS), she gained a clear idea about her role and responsibilities as DDO. “It was my first training on the subject, and it taught me how to carry out my basic work. I was recommended to read relevant literature to enhance my learning. As advised, I purchased the recommended books to learn more about my field. I would not have taken this task seriously without participating in this training.” With more awareness, Masih firmly believes she can initiate the mandatory process to amp up the budget to meet the resource demand fully.

Mr. Sana Ullah Abro, Principal of Government Boys Higher Secondary School located in Sindh University Society, Jamshoro, said that the training on PFM enabled him and his team to draft the budget for the cluster and sub-hub cluster schools.

“As an Academic Director, even my concepts were not clear before taking part in the training program.” shared Mr. Shahab, Academic Director, PITE, Nawabshah. He applauded the efforts to provide theoretical knowledge laced with practical training. “The training, along with the practical application, was beneficial for us. We were asked to carry out group activities and also taught how to fill in forms.”

Zaheer Abbas, Director, PITE, said providing training to representatives from institutes is akin to training their institutions as a whole as the knowledge is trickled down to their administration, managerial, and financial divisions. They shortlisted about 300 candidates (Grades 18-19) for

promotion, and they all will be provided with STA-DEEP's learning manual material to acquire a better understanding.

RECOMMENDATIONS

The common determinant among the interviewees was that PFM training should be mandatory for all DOOs, especially the newly appointed. Some school staff members need more basic proficiency in Microsoft Excel and MS Office. The training program was recommended to include basic training on using a set of essential Microsoft software as a prerequisite of the training course.

Zaheer Abbas from PITE shared that some material applies to the federal government rather than the provincial government, while the data should focus more on the province. The rules are elaborate. However, examples need to be given to develop a better understanding among officials. Furthermore, the grading system of the hierarchy is based on pre-defined rules rather than performance. The increment of government officials must be decided based on merit. The policies for death cases and other tragedies need to be reviewed for further clarity.

The most important feedback came from Mr. Sana Ullah Abod. He explained that despite submitting the estimated budgets of cluster and cluster hub schools, SELD has not responded yet. "Our demands are not being met despite the budgets we submitted of what we require. For example, our school building has 2500 students but only eight classrooms. To accommodate such a big strength of students, we ask them to attend school on alternate days. The school furniture is 15-years old and has turned into junk. Yet, SELD just released salaries instead of taking immediate actions to release funds to improve the poor state of our school." With the hike in petrol price and a requirement to attend training, the mobile allowance is yet to be paid, and for that reason, some teachers have refused to attend training.

Mr. Sana says that even if the headmasters or principals learn how to do budgeting properly, the strategy would remain ineffective if the government does not release the funds.

After collecting all the qualitative data of PFM training, and it seems that the measures have been beneficial in enhancing budgeting skills among government officials. However, all the tireless efforts would go in vain if the senior government officials do not release funds to meet the school demands.