

More Financing  
for Human Resource Development

# Education Budget in Bangladesh

*an analysis of  
trends, gaps and priorities*

Mustafizur Rahman  
Towfiqul Islam Khan  
Mostafa Amir Sabbih



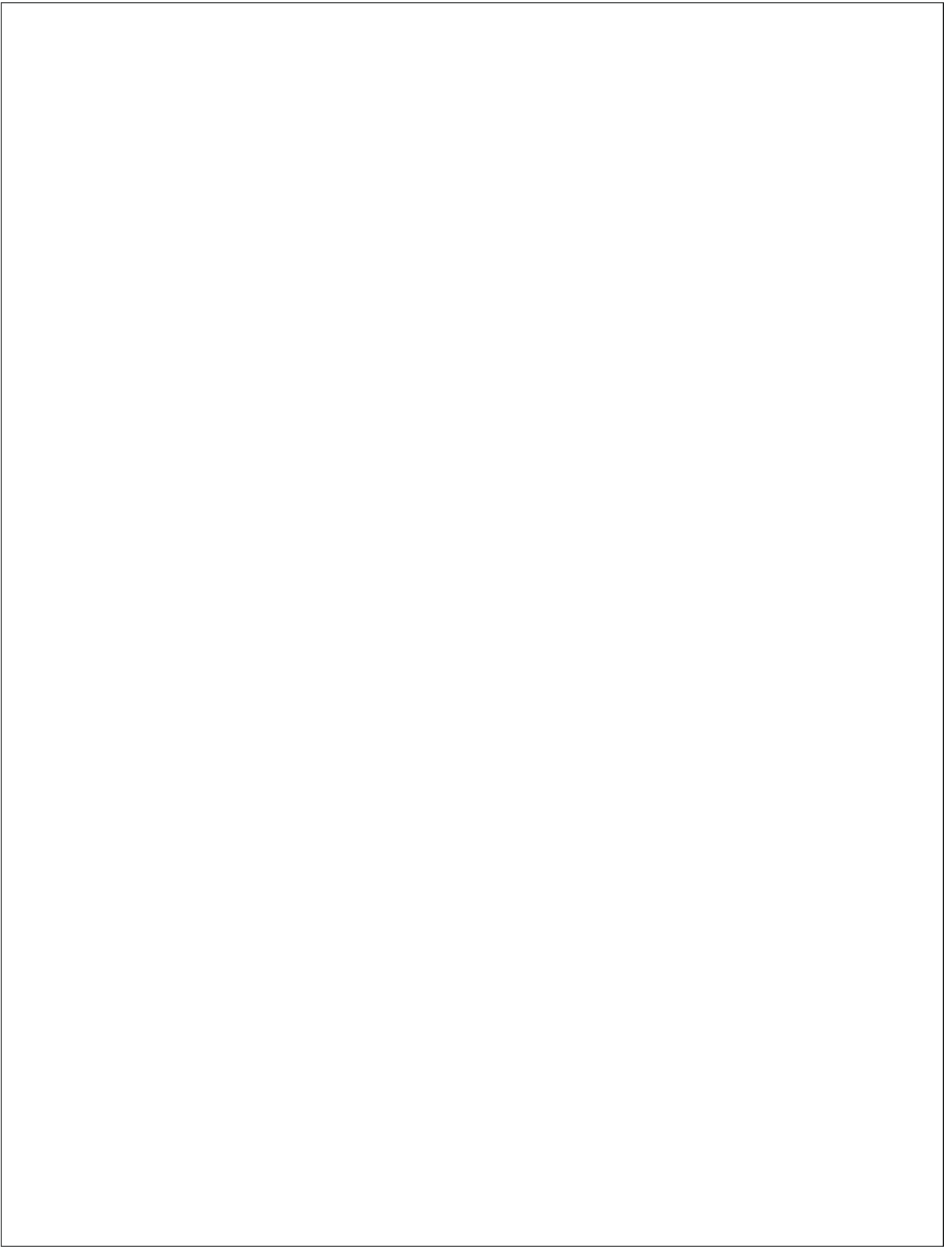
Campaign for Popular Education  
CAMPE, Bangladesh



CENTRE FOR POLICY DIALOGUE (CPD)  
B A N G L A D E S H  
a civil society think tank

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## ACRONYMS

ADP	Annual Development Programme
AFMC	Armed Forces Medical College
ASPR	Annual Sector Performance Report
BANBEIS	Bangladesh Bureau of Educational Information & Statistics
BBS	Bangladesh Bureau of Statistics
CHT	Chittagong Hill Tracts
ComSS	Community and School Survey
DPE	Directorate of Primary Education
DRM	Domestic Resource Mobilisation
ECD	Early Childhood Development
EFA	Education for All
FFE	Food for Education
ELDS	Early Learning Development Standards
GoB	Government of Bangladesh
GDP	Gross Domestic Product
GNP	Gross National Product
HIES	Household Income and Expenditure Survey
HLG	High Level Group
HRWT	Hindu Religious Welfare Trust
IF	Islamic Foundation
IMED	Implementation Monitoring and Evaluation Division
MDG	Millennium Development Goals
MIST	Military Institute of Science and Technology
MoD	Ministry of Defence
MoE	Ministry of Education
MoPME	Ministry of Primary and Mass Education
MoRA	Ministry of Religious Affairs
MoSW	Ministry of Social Welfare
MoTJ	Ministry of Textile and Jutes
MoWCA	Ministry of Women and Children Affairs
MoYS	Ministry of Youth and Sports
MTBF	Medium-Term Budgetary Framework
NDC	National Defence College

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NGO	Non-Governmental Organisation
NSA	National Student Assessment
NSDP	National Skills Development Policy
NWA	National Women's Association
PEDP	Primary Education Development Programme
PSC	Primary School Certificate
RADP	Revised Annual Development Programme
ROSC	Reaching Out of School Children
SDGs	Sustainable Development Goals
SSA	Sarva Shiksha Abhiyan
SSNP	Social Safety Net Programmes
TVET	Technical and Vocational Education and Training
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's Emergency Fund
WDI	World Development Indicators
7FYP	Seventh Five Year Plan

## **PREFACE**

Campaign for Popular Education (CAMPE) is an advocacy and campaign coalition promoting quality education, retention and completion of primary & secondary education cycle of both boys and girls of Bangladesh. It has gradually grown into a well-known credible coalition of thousands of education NGOs, dozens of researchers, education rights' campaigners and teacher associations. As a coalition of NGOs and other non-state actors, CAMPE has been pursuing evidence-based advocacy and campaigns and establishing networks with other NGOs, think tanks and pressure groups that subscribe to similar vision and mission. CAMPE has also been working with the Government, decision-makers and international community, to achieve national goals and targets in view of the Education 2030 Agenda.

Centre for Policy Dialogue (CPD), a well-known research based civil society think tank in Bangladesh has vast experience of research on contemporary economic and social demands, issues including national budget analysis. Over the past years, the CPD has been carrying out in-depth research on various issues relating to resource mobilisation and resource allocation in the context of national budgets.

It is well-documented that by the target year of Education for All (EFA) and Millennium Development Goals (MDGs), Bangladesh has achieved impressive progress in ensuring access and attaining gender parity at the primary and secondary levels. The overall dropout rate has also been significantly reduced to 20.9 per cent (2014) from 47.2 per cent (2005). However, despite firm commitments, Bangladesh has to go a long way in addressing the task of raising the quality of education. A sizeable number of primary school aged children continue to remain out of the education system. Survival rate to grade 5 was 81 per cent and completion rate was 79.1 per cent in 2014. High student-teacher ratio (46:1 in primary schools) and inadequate infrastructure facilities, particularly in inaccessible and hard-to-reach areas, are some of the other obstacles to achieving quality education in Bangladesh. Rate of completion (58.1 per cent), dropout (41.9 per cent), survival (63.8 per cent) and internal efficiency (70.3 per cent) are also not satisfactory in case of secondary education in Bangladesh.

It is to be recognised that, Bangladesh has put in place a number of good policies and acts towards education sector development. However, concerning implementation of these has not been up to the expectation though the ambition was to implement the National Education Policy (NEP 2010) fully by 2018. Despite the directions provided by the NEP, allocations for education have been secularly declining as a share of the national budget. It is true that the education budget is increasing in absolute terms but it also bears the

share for science and technology. So, the allocated amount becomes inadequate to address the issues and cover the areas that are needed to ensure quality education for all.

It is also to be noted that the lion's share of the allocation for education is spent for salary, infrastructure development, management purposes, etc. Consequently, only a small share of the budget remains for quality assurance in education including for such areas as procuring learner-friendly good quality education materials, organising teachers' training programmes, setting up libraries, research facilities etc. As is known, the right to "inclusive, equitable, quality education" (SDG 4) has now been accepted as a universal aspiration under the SDGs. Bangladesh ought to do her best to meet her commitments in this regard.

The research carried out jointly by CPD and CAMPE titled "Budget for Education in Bangladesh: An Analysis of Trends, Gaps and Priorities" has analyzed trends in budgetary allocation, allocative efficiency, priorities and the governance in resource utilization. This study has also focused on MDG achievements in education sector and the unfinished agendas concerning quality of education and access to education. The study has proposed a number of suggestions in this regard for consideration of policymakers.

If the study serves to draw the attention of the decision makers, development practitioners, advocacy groups and other concerned stakeholders who have an interest in the delivery of quality education, allocation of adequate resources and raising efficiency of resources, this effort will have served its purpose.

**Rasheda K. Choudhury**  
Executive Director, CAMPE

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Executive Director, CPD

## ACKNOWLEDGMENTS

This publication is the result of a joint collaboration between the Campaign for Popular Education (CAMPE) and the Centre for Policy Dialogue (CPD). The purpose of this partnership was to undertake an in-depth examination of budgetary allocation for education in Bangladesh, identify allocative priorities and suggest ways and means to raise efficacy of the allocated resources.

As part of the current exercise, the contributions from the representatives of various stakeholder groups - ADD International Bangladesh, ActionAid Bangladesh, Bangladesh College-University Teachers' Association (BCUTA), Bangladesh Graduate Primary Teachers' Society (BGPTS), Bangladesh Teachers Association (BTA), BRAC, Caritas Bangladesh, Dhaka Ahsania Mission (DAM), Friends in Village Development Bangladesh (FIVDB), Gono Unnayan Prochesta (GUP), Gonoshasthaya Kendra (GK), Initiative for Human Development (IHD), National Front of Teachers and Employees (NFTE), Save the Children, Water Aid Bangladesh who participated in the Stakeholder Consultation held on 9 March 2016 is greatly acknowledged.

Deep appreciation is registered for the presence of Advocate Md. Fazle Rabbi Miah, MP, Hon'ble Deputy Speaker of the National Parliament, Mr. Nurul Islam Nahid, MP, Hon'ble Minister for Education, Mr. M A Mannan, MP, State Minister for Finance and Planning, and Dr. Md. Abdur Razzaque, MP, Chairman of the Parliamentary Standing Committee on Finance in the dialogue "Budget for Education in Bangladesh" held on 25 April 2016.

We would like to take this opportunity to express our deepest gratitude to relevant government agencies for providing necessary documents and data. These include in particular the Bangladesh Bureau of Educational Information & Statistics (BANBEIS), Bangladesh Bureau of Statistics (BBS), Bureau of Non-Formal Education (BNFE), Directorate of Primary Education (DPE), Economic Relations Division (ERD), General Economics Division (GED), Implementation Monitoring and Evaluation Division (IMED), Ministry of Education (MoE), Ministry of Finance (MoF) and Ministry of Primary and Mass Education (MoPME). Thanks are also due to the concerned government officials, practitioners, teachers, academia and the Education Watch Group who have extended support at different stages of the study.



The study was carried out by a team of CPD comprising Prof. Mustafizur Rahman, Towfiqul Islam Khan, and Mostafa Amir Sabbih. Draft report of the study was reviewed by Prof. Manzoor Ahmed, Rasheda K. Choudhury and Dr. Md. Mostafizur Rahaman.

A number of other staff of CPD made valuable contributions at different stages of study, including from Anisatul Fatema Yousuf, Avra Bhattacharjee, Mohsena Hassan, and of CAMPE Rajasree Gain, Santana Ayub, Mohammad Abdul Quddus and Ashiq Elahi.

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## OVERVIEW

Bangladesh has made impressive progress in terms of addressing inequities in schooling enrolment and as regards some of the learning outcomes. This is particularly reflected in Bangladesh's Millennium Development Goal (MDG) outcomes. However, this progress needs to be consolidated and further strengthened in view of a number of unfinished agendas and emerging challenges. Success attained in horizontal access to educational opportunities itself has brought to the fore increasing concerns regarding quality of education, learning outcomes, equity, and relevance of the learning content, from the point of view of skills and capacity building of learners. Indeed, ensuring equal access to quality education at all levels for all is a commitment which has been reaffirmed in both the Seventh Five Year Plan (7FYP) and the 2030 Agenda for Sustainable Development. From the vantage point of addressing these challenges, the national budget is a powerful tool and it is reckoned that if properly deployed, the budget could play a critically important role in achieving the relevant results and targets concerning education in Bangladesh.

The present study has made an attempt to analyse the current trends in education finance in Bangladesh, and examine and assess whether the level of finance is adequate to fulfil the national commitments to ensure quality education for all. With a view to assess the trends in national budget for education in Bangladesh, the study has followed a derived analytical framework. The budgetary allocation for education in Bangladesh has been examined from a number of angles: in terms of adequacy of resources from the perspective of allocation of finance and sources of financing; distribution of resources focusing on quality and equity in distribution; utilisation of resources from the point of view of efficiency and governance of resources allocated for education. In this connection, the study has made use of both primary and secondary data and information. Relevant national and international literature, including contributions of both CAMPE and CPD on relevant issues, have complemented the analysis undertaken for the study. CAMPE had organised public hearings on education budget, in partnership with Channel i, in six divisions of the country which were participated by about thirty three thousand people. Proceedings of these meetings and their recommendations have also informed this study.

### **Some Key Challenges Facing the Education Sector in Bangladesh**

The assessment carried out as part of the present study shows that there is a need to significantly reduce the level of absenteeism in, and dropout rates from, schools, at both primary and secondary levels. Formidable challenges remain in delivering quality education in Bangladesh. Low teacher-student ratio, inadequate quality-enhancing training facilities for teachers and substandard early childhood development (ECD) programmes are some of the major challenges

that need to be addressed to provide quality education. Challenges also persist as regards ensuring geographical access (including ‘hard-to-reach’ areas) to education and in reaching the marginalised groups. The contribution of non-formal education needs to be acknowledged in this regard, as also the need for making technical and vocational education and training (TVET) an integral part of the education system in Bangladesh, which the study has stressed. To be true, many of these challenges have been recognised in successive policies and plans of Bangladesh. However, mobilising the necessary resources, raising allocative efficiency and ensuring efficacy of resource utilisation continue to remain as highly challenging tasks.

### Trends in National Budget for Education

Analysis of the budgetary trends in the context of addressing education sector challenges, undertaken as part of this study, has come up with the following key findings.

**Current level of budgetary allocation for education is, by any standard, well below than what is required.** The share of the education sector budget has declined over the recent years, both as percentage of gross domestic product (GDP) and as a share of total budget. Share of the education budget as a proportion of the total budget, decreased to 11.6 per cent in FY2016 from 15.9 per cent in FY2007. According to World Development Indicator (WDI) data, Bangladesh, with an education budget to the tune of 1.9 per cent of GDP, has been ranked 155 out of 161 countries in the world. In all other South Asian countries, the corresponding figures are higher (Afghanistan: 4.6 per cent, Bhutan: 5.6 per cent, Nepal: 4.1 per cent, India: 3.9 per cent, and Pakistan: 2.5 per cent). Indeed, the figure has remained around 2 per cent of GDP for the last 14 years. Regrettably, budgetary allocation for education is projected to decline further as a proportion of national budget as also GDP in the coming two fiscal years (FY2017 and FY2018), as is evidenced by the Medium Term Budgetary Framework (MTBF) projections.

**Budgetary allocation for education-related social safety net programmes (SSNPs) remains inadequate.** The share of the education-related SSNP budget, as percentage of the total SSNP budget, has been declining since FY2013 and stands at 6.4 per cent in FY2016. Indeed, overall allocation for SSNPs, as percentage of GDP, also remained unchanged over the past years. Furthermore, allowances (e.g. stipend per pupil) for education-related SSNPs were unchanged in terms of nominal value which has resulted in significant erosion of real purchasing power. The coverage of major education related SSNP has also remained stagnant or even suffered some erosion over the last six years except in case of the school feeding programme.

**‘Disguised’ allocations under education head, going to a number of government entities, is often not well-documented and well-scrutinised.** Apart from the two core Ministries (Ministry of Primary and Mass Education and Ministry of Education), there are at least five other agencies which also receive allocation from the national budget for education-related purposes. When education resources are channelled through a diverse range of agencies, the rationale and justification of such allocations and criteria as regards optimal use of limited resources may get

diluted; transparency and accountability of budgets may also be compromised. It is apprehended that some of the decisions in this respect may be influenced by political expediency rather than the best interest of children's education and allocative efficiency.

**Lack of resources is a major reason for government's inability to provide adequate allocation for education.** Domestic resource mobilisation (tax-GDP ratio), which account for almost 90 per cent of total education financing in Bangladesh, is one of the lowest (only 9.6 per cent of GDP) in the world. To make matters worse, the ratio has been declining in recent times. Apart from a few isolated years, the government missed its revenue collection targets for most years, which made it much harder to allocate additional resources for education. Foreign aid as a source of financing education has also lost ground in recent times. Concerned ministries related to education and local government have only a very limited capacity to generate their own resources. Cross-country data of 26 countries suggests, there is a strong correlation between domestic resource mobilisation and budgetary allocation for education. Lack of resources is often cited as a major reason for government's inability to provide adequate allocations for education. Curiously, over the last five years, between FY2011 and FY2015, the public expenditure had never reached the target level. For example, in FY2015, the budget deficit was Tk. 9,893 crore lower than the target; this was equivalent to about 31.3 per cent of total budget for education.

**Allocation of finance to priority education areas is less than adequate.** Allocations for quality of education, promotion of market-responsive TVET and educational access to hard-to-reach areas as well as for people who are marginalised and disadvantaged remain inadequate vis-à-vis the expected outcome targets. As is widely known providing quality education is a heavily labour-intensive enterprise. Teachers' salary account for up to 80 to 90 percent of the total expenditure in education. Operational or recurrent expenditure for teachers should not be considered as 'non-developmental' or inappropriate expenditure.

**Utilisation of allocated scarce resources for education falls short of the needed level.** It was also found that, government agencies responsible for implementing the budget for education are often not being able to fully utilise their respective allocations. Indeed, incidence of leakages and misuse of funds is particularly observed in activities related to distribution of education-related SSNPs, and implementation of development projects.

### **Policy Recommendations**

Addressing the aforesaid challenges will not be an easy task, particularly in a country such as Bangladesh, which has one of the lowest revenue-GDP ratios globally; and these challenges cannot be solved over a short span of time either. In order to establish an equity-focused quality education system which would help sustain the impressive recent gains in terms of human capital accumulation and in view of the emerging and growing needs of the education sector, Bangladesh's budgetary policies and priorities will need to significantly change. Addressing these

tasks is key to propelling Bangladesh to a higher stage of development through enhancement and advancement of its human capital. Keeping this in the purview, the present study has put forward a set of recommendations for consideration by the policymakers.

**Enhance budgetary allocation for education significantly.** It is important that a comprehensive review is undertaken with a view to enhancing budgetary allocations for education sector. The government needs to chalk out a plan in this context which is then gradually realised over a period of time. The plan will need to set the target of allocating 6 per cent of the GDP for education. The government needs also to set out a plan to raise the proportion of GDP available for the public education budget to at least 4 per cent, and eventually to 6 per cent (and/or 20 per cent of the national budget). The education budget planning ought to be informed by the aspiration of attaining the Sustainable Development Goals (SDGs) and 7FYP targets.

**Align 7FYP and sectoral education-related targets with the SDG4.** Coherence between 7FYP and the SDG targets is important. This is particularly relevant to ensure appropriate distribution of budgetary allocations. Relevant objectives and policies will need to be backed by a set of quantifiable annual targets (indicators). Adequate resources will need to be invested to monitor these indicators. The exercise to enact a new education law is a good opportunity to improve the legal framework for some of these targets, provided that the law reflects priorities pertaining to education.

**Improve teaching quality through budgetary measures.** The 2030 Agenda has called for quality education which critically hinges on availability of adequate human resources and skilled teachers. By far the largest expenditure item in education is on account of the teaching personnel. Budgetary measures have to provide for ensuring adequate numbers of teachers and optimum teacher-learners ratio. This would raise the productivity of the largest education budget head. In addition to improving current in-service training of teachers, measures have to be taken to make teaching an attractive first career choice for talented young people.

**Fund non-formal alternatives for out-of-school children more effectively.** A second opportunity programme must be a part of the key strategy of universal primary education up to grade 8, but this can work only if a partnership is built with non-government actors such as the non-government organisations (NGOs). As is known, NGOs that have a proven track record of commitment and capacity in this area. For the sustainability of non-formal primary education (NFPE), the envisaged move from current donor dependence to domestic sources of financing should be the subject for close scrutiny.

**Invest in TVET on a priority basis.** Taking the rising demand for skilled workers in both domestic and global markets into cognisance, more investment for TVET has to be a top priority. The TVET policy will need to consider the required self-employment skills, as also types of skills required for Bangladesh's growing manufacturing sector. Hence the TVET policy and its finances need to take cognisance of other relevant macroeconomic policies including trade and industry policies of Bangladesh.



**Provide adequate allocation for the education-related SSNPs.** Education needs of the poor, disadvantaged and marginalised groups including persons with disabilities, and those of indigenous people, will need to be considered in allocating funds. It is important to review and revise, on a regular basis, the allowances for education-related SSNPs. Implementation of the recently adopted National Social Security Strategy (NSSS) is an important first step towards attainment of these objectives and allocations should be aligned with the NSSS.

**Put concerted efforts towards generating resources.** The budget plan for education needs to be backed up by concerted efforts towards raising finance. Domestic resource mobilisation is key to raise adequate allocations for education. With the low revenue-GDP ratio as it is, it is unlikely that significantly increased resources will be available for education. Raising the revenue-GDP ratio will require increase in tax compliance, broadening of tax base, plugging the loopholes and putting in place good governance practices. An ideal scenario that could improve adequacy of education resources in Bangladesh would be through significant enhancement of revenue-raising capacity of local government bodies (union and upazila councils, municipalities, and city corporations). In the meantime, pragmatic measures should be considered to generate dedicated resources for investment in education—perhaps, an education cess (taking into account the positive and negative lessons from India in this connection).

**Redesign foreign aid strategy for education.** Bangladesh's foreign aid strategy for education will need to be redesigned in view of the 7FYP and the SDG targets. There is hardly any doubt that external assistance will be an important source for financing education, in spite of Bangladesh being a (lower) middle income country, at least till 2030. It is important that Bangladesh remained engaged in dialogue with the traditional and new development partners on a continuing basis in view of attaining the SDG4 agenda. External assistance has to be aligned with national priorities and strategies, which in turn should be designed through broad-based stakeholder participation.

**Emphasise efficacy of resource utilisation to attain the envisaged outcomes.** It is important to raise the efficacy of resources going to the education sector. Good governance should be established in the education sector, as well as other sectors. Proper implementation of development projects will depend on timely completion, and avoidance of wastages and cost overrun. If more resources are to be earmarked for the education sector, and these are to be then appropriately used, it will be extremely important that capacity of concerned institutions are significantly raised.

Bangladesh's ambition is to have high quality education that will be a key driver in a skills and productivity driven economy. As is known, a new Education Act is expected to be enacted soon; the Act should reflect this aspiration. The law needs to be finalised by keeping in the purview the broad objectives of establishing a rights and equity-based education system in Bangladesh. However, it is important to recognise that the proposed Act itself can only outline the broad



guidelines; the Act will need to be specified by appropriate follow-up rules and regulations. The enacted law must be backed up by the capacity and motivation of the people responsible for implementing these provisions and ought to be supported by strong political commitment and accountability. Finally, implementation of the aforesaid Act and attainment of the envisaged education-related targets will critically hinge on appropriate prioritisation of tasks, allocative efficiency and high efficacy of allocated resources.

There is no doubt that more public resources have to be committed for education; but at the same time the earmarked resources will need to be efficiently utilised for the right purposes. In this context, it is critical to strengthen governance and institutional capacity of relevant government agencies. Towards this end, capacities of NGOs, academic and research institutions will need to be brought together in order to build a stronger partnership of all relevant actors and stakeholders.

# Chapter 1

## INTRODUCTION

---

### 1.1 Background of the study

Education has been considered as a priority sector in all the successive five-year plan documents of Bangladesh. They show that over the years Bangladesh has achieved limited progress in terms of providing the needed resources for education. The World Education Forum 2015 in Incheon, Korea, in setting the agenda for Education 2030, has urged countries to increase public spending on education within each country context, and adhere to the benchmarks of allocating at least 4–6 per cent of Gross Domestic Product and/or at least 15–20 per cent of total public expenditure to education (UNESCO, 2015). The Education 2030 agenda is reflected in Sustainable Development Goal 4 (SDG4) adopted at the United Nations in September 2015 as one of the 17 SDGs (UN, 2015). The Oslo Summit on Education and the Third International Conference on Financing for Development, both held in July 2015, affirmed that a significant increase in financing is required to achieve SDG4. The Addis Ababa Action Agenda endorsed the Incheon benchmarks and encouraged countries to set nationally appropriate spending targets for education, surpassing the benchmarks as necessary (UNESCO, 2015).

Bangladesh, which has been actively engaged in international discourse on education and development, is committed to increase resources for education. As it stands, total expenditure on education was 1.6 per cent of total GDP in 1990 which increased to about 2 per cent in 2000. However, since then, public spending on education has been hovering around this figure in Bangladesh. Education budget as a share of the total budget has also been on a declining trend over the last 10 years (Karim, 2015). It is to be noted that, this track record does not actually correspond to Bangladesh's performance as regards the attainment of some of the Millennium Development Goals (MDGs), especially in education. The price paid has been the low quality of education and learning achievement, as explained below. Fulfilling the agenda for Education 2030 will definitely require a substantially higher level of resources and better use of these resources in education.

It is to be highlighted in the above context that not only has the allocation for education been inadequate to tackle the prevailing challenges in the education sector, the efficiency of deployed resources in terms of expected outcome has been rather wanting. Misuse and leakages at various

levels were some of the main reasons. Generating the additional resources that will be required to finance and their proper deployment towards quality education remain major challenges particularly for low and lower-middle-income countries such as Bangladesh. The EFA Global Monitoring Report estimates that providing quality education in the areas of pre-primary, primary and secondary education (as has been envisaged in the SDGs in these countries will require a total of USD 340 billion per year (6.6 per cent of GDP) over 2015–2030. Given the current trend, the estimated funding shortfall (for education) per year may stand at USD 39 billion for all low and lower-middle-income countries (GCE, 2015).

There is no contesting of the fact that educational attainment of a population is a key indicator of the level of society's stock of human capital and level of socio-economic development. Education is a dominant determinant of an individual's knowledge, attitudes and behaviour. Education enhances the ability of individuals to achieve desired demographic and health goals (NIPORT, 2013). These are particularly relevant for a country like Bangladesh which is endowed with a large population and currently experiencing a period of 'potential demographic dividend' (Rahman et al., 2014). Children in Bangladesh constitute about 40 per cent of total population of the country. Increased investment in quality education has the potential to generate accelerated economic growth through enhanced productive capacity and productivity gains. A number of empirical studies carried out in a diverse range of countries has established a strong positive link between improved level of education and higher level of economic growth. Indeed, education acts as the most cost-effective way of reducing poverty, increasing human capital, and achieving sustainable economic growth and development of a country (MoPME, 2014; UNICEF, 2012).

According to Ground Work (2002), the system of basic education in Bangladesh has undergone a series of reforms over the past decade. This has resulted in notable gains in terms of net enrolment and gender parity. Along with constitutional directives which declares providing access to education for all children is a state obligation, policy and planning documents (e.g. Five Year Plans) of the government and initiatives related to international covenants such as EFA and MDGs testify to government of Bangladesh's commitment to education. It needs to be conceded that the MDGs were more attentive to quantitative aspects of education such as high enrollment rates (Coonrad 2014). The quality aspects, however, did not receive the same level of attention. As a matter of fact, quality may have suffered a decline in many countries during the MDGs period. However, with the SDGs coming to the fore, the emphasis has now shifted to raising the quality of education.

The present study has made an attempt to analyse the current trends in education finance in Bangladesh, and to examine and assess whether the level of finance is adequate to fulfill the national commitment to ensuring quality education for all. The study has primarily focused on primary and secondary education in Bangladesh.

## 1.2 Objectives

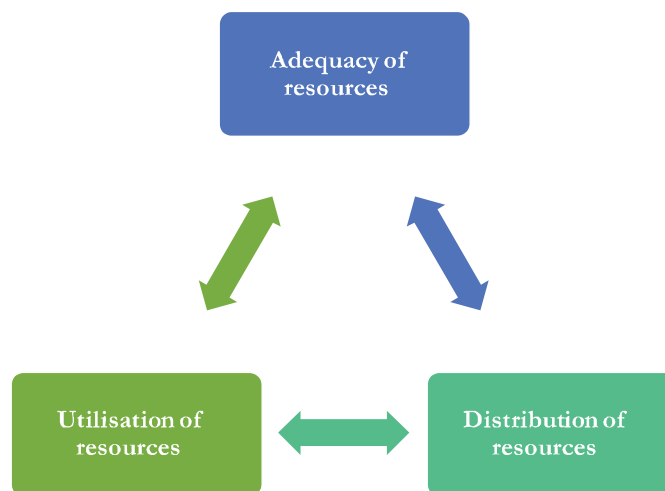
The main purpose of the present study is to advocate for adequate resource allocation for ensuring quality education for all by highlighting the key gaps and challenges in the education sector of Bangladesh. The study sets out the following objectives:

- Highlight gaps and challenges in education sector through the lens of SDGs in Bangladesh;
- Identify priorities in the education sector for adequate budget allocation;
- Analyse trends and current situation as regards education budget in Bangladesh;
- Put forward a set of recommendations towards ensuring quality education in Bangladesh.

## 1.3 Methodology

With a view to assess the trends in national budget for education in Bangladesh, the present study followed a derived analytical framework. The budgetary allocation for education in Bangladesh was examined in terms of adequacy of resources from the perspective of allocation of finance and sources of financing; distribution of resources focusing on quality and equity in resource distribution; and utilisation of resources from the point of view of efficiency and governance of resources allocated for education (Figure 1).

Figure 1: Analytical framework for education finance in Bangladesh



In the backdrop of the wide range of challenges faced by Bangladesh's education sector, the study has focused on a number of key areas which included revisiting the unfinished agenda of the MDGs, ensuring quality of education, promoting technical and vocational education and training (TVET), and enhancing access to education in the hard to reach areas. Budgetary allocation for education and its distribution are assessed with a view to addressing these challenges.

The present study has reviewed national and international literature and policy documents on education finance. Perspectives experts on education, non-governmental organization (NGO) activists and academics have informed this exercise. An exercise was undertaken to assess alignment of the Seventh Five Year Plan (7FYP) and National Education Policy 2010 of Bangladesh with the SDGs. Secondary data both from national and international sources on government budget and financing was analysed. Secondary data sources include Ministry of Finance (MoF), Bangladesh Bureau of Statistics (BBS), Bangladesh Bureau of Educational Information and Statistics (BANBEIS), Directorate of Primary Education (DPE), Implementation Monitoring and Evaluation Division (IMED) and World Development Indicators (WDI) of the World Bank. Education Watch reports published by the Campaign for Popular Education (CAMPE) and other recent reports and academic articles have complemented these materials. CAMPE had organised public hearings on education budget, in partnership with Channel i, in six divisions of the country which were participated by about thirty three thousand people. Proceedings of these meetings and their recommendations have also informed this study.<sup>1</sup>

#### **1.4 Layout of the Volume**

This volume is organised as follows. Following this introduction, Chapter 2 revisits past MDGs achievements and existing challenges in education sector. The chapter also reviews how national development plans and policies are aligned with the SDGs. Chapter 3 analyses the current and medium term outlook for education finance. Finally the volume concludes with a number of policy recommendations.

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<sup>1</sup> Around thirty three thousand people were participated in these hearing including Deputy Speaker of Jatiyo Shangsad (House of the Nation), relevant Ministers, Members of Parliament (MPs), Education Secretary, local DCs, teacher, students, parents, SMCs, journalists and among others.

## Chapter 2

### PAST ACHIEVEMENTS AND EXISTING CHALLENGES

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#### 2.1 Bangladesh's Progress Towards Attaining MDGs on Education Sector

Bangladesh has achieved commendable success in attaining education-related MDGs. Major achievements, as reported by the GED (2015), include increasingly equitable access to education in terms of net enrolment at both primary and secondary levels of education, improvement in completion of education cycle, reduction of dropout rates, and implementation of a number of quality enhancement measures for primary education. The country has already attained gender parity in both primary and secondary school enrolment. Empirical trend shows that in recent years enrolment has been higher for girls than for boys at the primary level. Various interventions through appropriate policies of the government, NGOs and development partners ought to be given due recognition in this context.

#### 2.2 The Unfinished Agenda

Not with standing Bangladesh's success in achieving education-related targets, there remain a number of related MDGs areas which lagged in terms of progress made. These include attaining the targets of primary completion rate, increasing adult literacy rate, and improving quality of education (GED, 2015; MoPME, 2014; UNICEF, 2009).<sup>2</sup>

High dropout rates, absenteeism at both primary and secondary levels and regional disparity regarding educational achievement were some of the other areas with persisting challenges. Equal access to "Education for All" has also remained an unfinished agenda. The issue of access remains critical, in view of the fact that all the children of Bangladesh do not have access to education. Working and disabled children are particularly adversely affected (UNICEF, 2014). Overall, inclusiveness is an important developmental issue, particularly from the perspectives of gender parity, marginalised section of population as well as children with special needs. In view

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<sup>2</sup> See Annex 1: Bangladesh's Achievement in Education Related MDGs for details.

of the SDGs and the “no one to be left behind” principle, various aspects of inclusiveness merit heightened attention. Even though Bangladesh has achieved gender parity at the primary level, it may be noted here that the number of female students decreases at the higher secondary and tertiary level and in technical-vocational education.

### Absenteeism

Attendance in school is an important (if not sufficient) factor for children’s education. Starting from early childhood development (ECD), students who attend school regularly tend to score higher in tests compared to their peers who are frequently absent. Absenteeism is a solid predictor of undesirable outcomes in adolescence, including academic failure, dropping out of school, substance abuse, and extreme examples include gang involvement and criminal activity (Child Trends, 2015). However, chronic absence is increasingly identified as an important ‘early warning sign’ that a student is at risk for school failure and early dropout. There may be a diverse range of factors that contribute to student’s absenteeism. Financial concerns, poor school environment and transportation problems are among the conditions that are often associated with frequent absence from school. In Bangladesh, absenteeism dropped gradually during 2005-2015 period, but still more than 13 per cent students at primary level remain absent from schools (Table 1). Indeed, better attendance is interrelated with higher academic achievement for students of all backgrounds, but particularly for children belonging to households with lower socio-economic status (Child Trends, 2015). It should be noted that the statistics do not fully capture intermittent attendance and children who may be physically present in class, but are not engaged in learning which is described as “silent exclusion” (Ahmed and Hossain, 2010).

Table 1: Average student absenteeism by gender 2005-2015 (in Per cent)

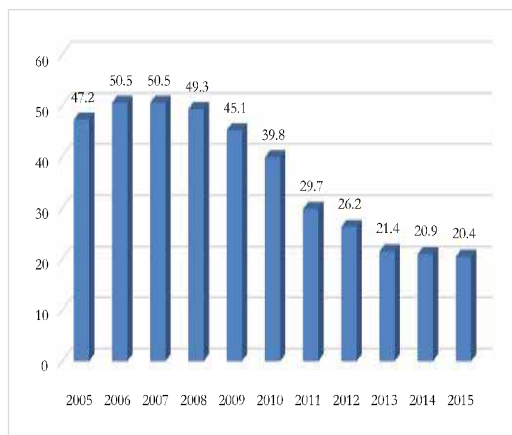
Student	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Boys	23.0	21.0	20.0	20.0	18.2	17.2	15.5	14.0	13.8	13.4	13.1
Girls	22.0	20.0	19.0	18.0	17.2	16.0	14.3	14.0	13.5	13.2	13.0
Total	23.0	20.0	20.0	19.0	18.0	16.5	14.9	14.0	13.7	13.3	13.1

Source: DPE (2015a).

### Dropout

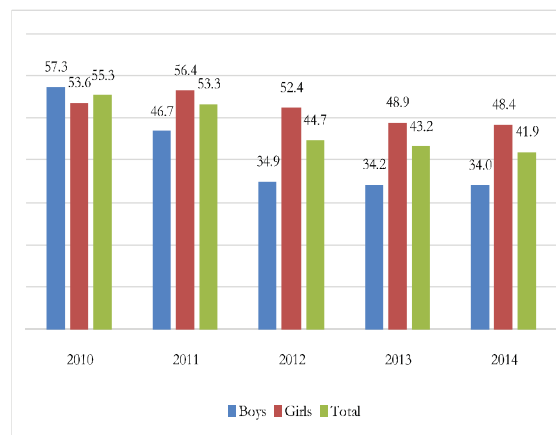
Even though there was a rise in the enrolment in primary and secondary education, attainment of completion rates at both levels remained as challenges. Interestingly, girls in Bangladesh have better enrolment rate, but higher dropouts compared to boys. It is however, important to note that Bangladesh has done quite well in reducing the dropout rates over the years. While it was as high as 47.2 per cent at the primary level in 2005, it came down to 20.4 per cent in 2015 (Figure 2). There is no doubt that even a 20 per cent dropout rate at primary level is unacceptably high. The situation is much worse at the secondary level, with 41.9 per cent students dropping out of school in 2014; the corresponding figure was 55.3 per cent in 2010 (Figure 3). Dropout rate in secondary education is higher for girls compared to boys.

Figure 2: Dropout rate at primary level (%)



Source: DPE (2015a)

Figure 3: Dropout rate at secondary level (%)



Source: BANBEIS

Ahmed (2007) emphasises that, in primary institutions enrolment gradually declines in successive higher classes due to dropout which tends to be a continuing phenomenon. In the case of madrasas, the retention rate appears to be relatively high, as the dropout rates were lower compared to schools. Dropout is seen to be most pronounced in community schools. The annual total cost of tuition, admission and other fees along with the average expenditure on private tuition by a student takes a toll on the low-income families (Ahmed, 2007). Students from these families often cannot afford all the involved expenses and, thus, are forced to drop out. ADB (2008) also points out that poverty is the main cause of high student dropouts, since children are needed to help work on farms and do household chores. Education contains a high opportunity cost for families which are struggling to survive at the basic level of sustenance. Further, late entry into primary education system for children leads to late completion or dropout from the system, leading to incomplete primary education. Dropout children (particularly girls) are also found to be impacted by societal reasons Ahmed et al. (2010) highlights that dropout rate is higher among girl students in rural Bangladesh, confirming prevailing views about early marriage of girls, role of girls in households, and lack of recognition about the need for their education. In many cases the dropout children are getting involved in worst forms of child labour. As Hosen (2016) has pointed out, hard pressed by poverty, poor parents send their children to work to help the household economically.

### Disparity among regions, gender and the marginalised

Even though Bangladesh has made notable strides in education targets set forth by the MDGs, there is still evidence of regional disparity in this respect. The backward areas with economic and ecological disadvantage struggle with a number of challenges in improving the overall situation as regards education. UNESCO (2013) reports that even though there has been high enrolment rates for both boys and girls, it is not true for children from all regions and income groups in Bangladesh. Schooling opportunities have been found to be quite limited in cases of some specific groups such as indigenous children and those living in remote areas and in extreme poverty or from marginalised groups.



The educational achievements are also affected by spatial differences. For example, functional literacy rate<sup>3</sup> was 45.2 per cent in Sylhet while it was 61.9 per cent in Barisal (Table 2). For females, the rates were found to be lower than those for males in all Divisions. Besides, it was found that functional literacy rates are considerably lower in rural areas compared to the urban areas across all Divisions.

Table 2: Regional variations in functional literacy rates (in Percent)

Division	Rural	Urban	Male	Female	Total
Barisal	57.8	74.9	63.8	59.9	61.9
Chittagong	51.5	64.4	57.1	51.6	54.3
Dhaka	48.6	62.3	54.8	48.2	51.5
Khulna	53.3	68.7	59.2	52.8	56.2
Rajshahi	50.3	65.6	56.9	48.6	53.1
Sylhet	39.9	62.0	49.1	41.1	45.2

Source: BBS (2013).

Regional disparity is also evident as regards primary completion rates. Among the Divisions of Bangladesh, Rajshahi is the best performer as it has the highest primary school completion rate with an outstanding 92.5 per cent of the total enrolled students (Annex 2). Even though there is widespread evidence as regards low performance for Sylhet in education-related indicators, curiously Dhaka, despite being the seat of the national capital, is the worst performer (71.2 per cent) when it comes to primary school completion.

Apart from these unfinished agendas of the MDGs in education, there are some future challenges which need to be addressed to successfully attain the targets included in the SDGs and develop human capital as emphasised in the 7FYP. It has been noted that MDGs focused on the quantitative achievements of education and there was relatively far less attention as regards the quality of education. According to EC (2016), high-quality education is needed to equip students with the needed knowledge, skills and core transferable competencies. Ensuring quality education particularly at the primary and secondary levels, providing technical and vocational trainings to more students for which quality primary and secondary education is the base, and ensuring access to education for the students living in hard to reach areas are the major challenges for education sector in the present Bangladesh.

Under the auspices of the Ministry of Primary and Mass Education (MoPME), a review of progress in EFA 2015 notes that the quality of education with regard to the attainment of necessary competencies by learners is a continuing concern. Teacher-student ratio still remains short of the interim target. Furthermore, double shifts are run by nearly 80 per cent of the schools with learning time is about half of the international average of a thousand hours in a

<sup>3</sup> UNESCO Institute for Statistics defines functional literacy as a level of reading, writing and calculation skills sufficient to function in the particular community in which an individual lives.

school year. These factors combine to limit effective contact hours for instruction. Efforts are in place to establish competency-based assessment of learning and improving the skills and professionalism of teachers on a regular basis (MoPME, 2014).

### 2.3 Quality of Education

Quality of education combined with equity is the theme for SDG4.<sup>4</sup> Using time series data for 50 countries, Hanushek and Kimko (2000) have shown that quality of education, rather than only the quantity of schooling has strong positive correlation with the economic growth of a country. Nath (2005) points out inadequate resources, management capacity and lack of commitment as obstacles to strengthening the national education system to ensure a sustainable means of providing quality primary education for all. Table 3 shows that Bangladesh has made good progress in terms of a number of quality-promoting indicators set for the secondary education including separate toilet facilities for girls in schools, increasing computer and internet facilities, widening the coverage of internet connection, and the availability of safe drinking water. Moderate progress was also made as regards expansion of multimedia facilities in the schools though it is still well below the 2015 target. However, things have deteriorated in terms of other, arguably more important, quality indicators such as teacher-student ratio, classroom size and proportion of trained teachers (both total and female).

Table 3: Quality-promoting indicators in secondary schools

Indicators of Quality	2010	2011	2012	2013	2014	Projected 2015
Teacher -student ratio	1:34	1:30	1:36	1:37	1:39	1:30
Classroom size	72.0	n.a	-	44.0		60.0
% of trained teachers in schools (total)*	68.5	75.4	72.7	73.8	62.3	80.5
% of trained teacher in schools(female)	73.7	77.4	73.8	73.9	60.2	91.0
% of schools having separate toilet facilities for girls+	94.9	96.0	93.8	93.3	94.4	99.0
% of schools with computer facilities	59.2	65.1	70.3	78.8	80.4	85.1
% of schools with internet connection	18.2	29.7	45.7	63.4	69.1	38.9
% of school with electricity connection	71.7	76.0	77.0	81.4	83.2	80.0
% of school having safe drinking water	85.0	87.0	94.5	95.9	96.6	91.0
% of school having multimedia facility	-	-	10.1	57.9	66.2	80.0
% of school having solar system				7.7	7.5	10.0

Source: BANBEIS (2015).

Note: \*Minimum BEd, BPed, MEd, BAgEd and Diploma in Education.

According to Nath et al. (2008), there exists a high degree of inequality in case of secondary education in Bangladesh depending on management responsibility and locations. Government-run schools are mostly situated in urban areas which are better endowed in terms of

<sup>4</sup> “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.”

facilities, learning provisions and personnel. Due to the hierarchy of quality among different types of institutions, a small proportion of mostly urban institutions meet acceptable standards for educational provisions and facilities (Nath et al., 2008). This implies that only a handful of secondary graduates receive education that can prepare them for the higher education and more productive employment in future. Poorly implemented curriculum and factors such as weak facilities and inadequately trained teachers lead to poor learning outcomes (Nath et al., 2015).

The key to quality education is the integration of both students and teachers in creating an effective learning environment. According to PMID (2013), introduction of multimedia and teacher-led content development approach in the classroom has many potential advantages. It has been found from the survey conducted by PMID (2013) that students are motivated to learn when they incorporate multimedia in the lesson presentation in the class-rooms.

### Quality Judged by Student Learning Achievement

Nath and Chowdhury (2009) explains that there is huge wastage in our primary education due to high dropout rates. This indicates a lack of quality provisions, lack of assured resources, and consequently, inefficiency. However, students' achievements of nationally determined competencies have shown signs of improvements, though it is still well below expectations. The students' learning achievement depended to a large extent on their family background and private tutoring rather than on school-related factors. This hampers quality and adversely affects equity in education. Of the 27 competencies that students had been tested on by the Education Watch, completers of primary school attained 16.1 competencies in 2000, which went up to 18.7 competencies in 2008 (Nath and Chowdhury, 2009). Overall, the increase was 2.6 competencies even though, girls significantly lagged behind boys both the times. There was evidence of low achievements in the 'understanding' items compared to "factual knowledge."

The education authorities in primary education, judge quality as mastery of the 29 terminal competencies specified in the curriculum. Competencies are set according to subject and grade. Children are expected to achieve terminal competencies at the end of last year of primary school (grade five). The government introduced public examination at the end of primary cycle since the year 2009. The expectation was to promote a basic minimum level of competence for students graduating from primary schools and enrolling into secondary schools. In 2012, 73.8 per cent students completed grade five and amongst the students who completed grade five, 93.9 per cent took the examination. The subsequent pass rate was recorded at 97.4 per cent (DPE, 2013).

The National Student Assessment (NSA) carried out under the auspices of DPE with a view to address the monitoring needs of learning achievement. A certain sample size of primary school students are tested on Mathematics and Bangla at the end of grade three and grade five in alternate years. In the year 2011, a sample of students comprising of both grade three and five from government primary schools and registered non-government primary schools took part in this assessment. The 2011 NSA results showed that at the end of primary education cycle (i.e., at the end of Class 5), only 25 per cent of the students were able to master Class 5 Bangla competencies whilst one-third of the students mastered Class 5 Mathematics competencies. The remaining students completed the primary education cycle with knowledge and competencies that fell short of expectations in two subjects. In case of Grade 3, two-thirds (67 per cent) of students mastered Bangla competencies and half (50 per cent) of students mastered Mathematics competencies which were required for Grade 3. This finding implies during early stages of primary education, a significant number of students are falling short of achieving relevant competencies. (DPE, 2013, cited in MoPME 2014).

The discrepancy that arises from the assessment results and the high pass rate in primary school certificate (PSC) examination brings forth the concerns as regards by the PSC examination assessments and also the quality and content of teaching-learning in primary schools. An assessment of learning similar to the one for primary grades, was carried out in 2012, for students of grade eight (end of the lower secondary stage). From the assessment, it was found that pupils who acquired nationally defined basic learning competencies were at 44 per cent for Bangla and 35 per cent for Mathematics at grade eight. Even though there was no significant difference in scores of boys and girls in Bangla, there existed a 7 percentage points lag in case of girls in Mathematics (MoPME 2014).

### Teachers as the Key to Quality

There is the need to bring the provisions for primary and secondary level education to an acceptable standard in terms of class size, teacher-student ratio, and sufficient learning time in school. The teaching force needs to be doubled from the present number of approximately 750,000 (CAMPE, 2015). The teacher-student ratio still remains short of the interim target. Furthermore, 80 per cent of the schools run in double shifts. The learning time in a school year is about half of the international average of a thousand hours. Due to existence of such factors effective learning is hampered. Compared to the primary stage, the student-teacher ratio is somewhat better at the secondary (1:35). However, this is still not adequate to safeguard the quality of education being provided as there is absence of subject-specific teachers at this stage. Challenges still remain as regards availability of trained teachers at secondary schools for languages (English and even Bangla), Mathematics, Science, and Computer Studies. At least an additional 50,000 qualified teachers are immediately required to meet minimum quality standards.

BANBEIS in 2014 conducted a teacher's census covering 28,253 institutions and 312,479 teachers at the secondary level under government and non-government management. Of the total, 66 per cent were school teachers, 28 per cent madrasah teachers and 6 per cent college teachers. The

overall female parentage was 21 per cent, with 24 per cent in school, 35 per cent in school and college and only 12 per cent in madrasah.

It can be seen that a significant number of institutions did not have a head, presumably being run by a temporary or acting head. At least half or more of the schools did not have a qualified and designated teacher for English and Bangla, two compulsory subjects for all students. For science and math, which were lumped together for the survey, on average there was 1.38 teachers per school. More than half of the institutions did not have a computer teacher (Annex 3).

For college graduates in Bangladesh, one of the last occupational choices appears to be teaching at the school level. Parents of graduates may not wish that their children turn out to be teachers of primary and secondary schools. On the other hand, teaching is one of the highest paid professions for university graduates in Germany, Korea, Switzerland, Spain, Singapore and most OECD countries (CAMPE 2015).

Teacher remuneration and incentives cannot be considered to be the solitary determinants of teacher performance and student learning outcome. However, these have to be major considerations for educational development planning. A key obstacle to achieving both quality along with equity in the education system as envisaged in 2010 Education Policy, is the professional, attributes and personal capabilities of teachers.

Education and school authorities are willing to take anyone with a certificate from an academic institution to fill up the numerous vacant positions. The level of remuneration, social esteem are quite low for teachers combined with lack of career path and absence of pre-service professional preparation. All such factors contribute to work against attracting intellectually capable young people to the profession. The financial implications must be addressed seriously, since over 80 percent of the operating budget of a school go for teaching personnel (CAMPE, 2015).

### Early Childhood Development (ECD)

Comprehensive early childhood care provides a strong foundation for good health, growth and success in education (UNICEF, 2010). Pre-school education is essential for early learning and to prepare children for primary school. Indeed, quality pre-school education has multiple benefits for children. Pre-school attendance enhances children's enrolment and retention rates and academic performance in primary school and beyond, which endow the children with early cognitive skills (UNICEF, 2010).

Comprehensive ECD in Bangladesh is a relatively recent phenomenon. Bangladesh has started to develop Early Learning Development Standards (ELDS), but interventions and practices are quite substandard and low in most cases (Miah, 2011). MICS 2012-13 report shows that only 13.4 per cent of children below five attend to ECD programme nationally (Annex 3). Barisal again holds the highest position with 18.4 per cent enrolment, while Rajshahi scores the lowest.

One-year pre-primary education was introduced under Second Primary Education Development Programme (PEDP-2) and is being offered in all primary schools under PEDP-3. Annual Sector

Performance Report (ASPR) 2015 by DPE (2015b) shows that 51.1 per cent of Grade 1 students in primary schools have attended pre-primary education, meaning still around half of the Grade 1 students do not attend pre-primary education. It is likely that children belonging in remote areas and those from the lower socio-economic status miss out on pre-school preparation. Since the 1990s, non-governmental organisations have been active in early and pre-primary education. In accepting the need for pre-primary education for improved primary education performance, cooperation and collaboration between the education authorities and NGOs was considered necessary. GO-NGO guidelines for cooperation for expansion of preprimary and maintaining its quality were prepared by the MoPME. However, without any provision for financial support in education budget for this collaboration, the guidelines were not implemented effectively and the quality of pre-primary had suffered (UNESCO, 2015).

From an education perspective, children with early gaps in cognitive, linguistic and socio-emotional skills are more prone to suffer from lack of capacity and motivation to learn upon entering primary school. Lower levels of school readiness can lead to high inefficiencies in the education system (UNICEF, 2010). This in turn lead the children to have poor academic performance, repeat grades, and get dropped out of school before they are able to complete the primary cycle. Disadvantaged children tend to be even more vulnerable in such situations.

## **2.4 Technical and Vocational Education and Training (TVET)**

One-third (21.3 percent) of the total employed workers in the domestic labour market had no education (BBS, 2015). In response to the emerging needs, both in view of the domestic as well as anticipated global market demands, Government of Bangladesh (GoB) has adopted National Education Policy and Skills Development Policy in 2010 and 2011 respectively in line with the political commitment expressed in the Vision 2021. The 7FYP proposes priorities and strategies for education including skills development. These documents emphasised the need for developing skills and capacities of young people to enable them to respond effectively to the employment market in the country and the opportunities in the global economy. However, the conventional sectoralised and fragmented approach of government operations and policy making have limited the possibility of a comprehensive and coordinated approach towards skills development in Bangladesh.

### **Strengths and Weaknesses of the TVET System**

Selected strengths of the TVET system in Bangladesh which deserve recognition include: First, policy development initiatives in both structural and operational changes in crucial areas of skills development have been undertaken. Due to the setting of the reform and development directions, substantial financial and technical support from development partners were attracted. Second, on the basis of cost recovery through non-regular short-term training, flexibility is achieved in the public training system. This was achieved through development initiatives and reforms. Though the emphasis remains on the theoretical aspects of training, the Bangladesh Technical Education Board (BTEB) administers well-developed exit examinations. Short



market-responsive courses for those who are unable to complete grade 8 has increased. Third, especially in the apparel sector, there are growing number of industry initiatives in training public–private partnerships in skills provision. Fourth, the technical training centres (TTCs) under the Bureau of Manpower Employment and Training (BMET) show several exits from an over-centralised bureaucratic pattern. TTCs are also free use the income generated from marketing their products (BRAC-IED, 2015).

Constraints, mostly which have been carried over from the past, have impeded desired progress. According to BRAC-IED (2015), the weakness of the TVET system in Bangladesh include: top-down organisation and management; weak market responsiveness; quality and relevance; teachers' numbers, skills and performance; disparity and inequity in skills development opportunities; information and data system for effective management; inadequate resources and ineffective use of the resources; and misdirected student motivation and expectations

The growth rate of the students enrolled in TVET has increased, but it is volatile and still remains low. The proportion of secondary level students in TVET increased from 0.4 per cent in 2001 to only 1.8 per cent in 2013 (Annex 4). According to UNESCO (2013), the global average for proportion of secondary school people enrolled in skills development programmes in the year 2010 was 11 per cent, with a high regional variation.

Ahmed et al. (2013) have shed some light on the existing high case of volatility in TVET enrolment in Bangladesh. Inadequate physical infrastructure was revealed as a major concern which acts as a barrier to participation for skills development training. Deficiency in basic facilities, teaching-learning materials and aids and basic amenities, ineffective teaching-learning practices and style were reported as other potent barriers to effectiveness of the TVET courses. Empirically, it has been found that rural young people (31.1 per cent) were facing the problem more than their urban cohorts (24.4 per cent) (Ahmed et al., 2013). Girls in both rural and urban areas are suffering more compared to the boys. The government plans emphasises increase in enrolment of secondary stage students in TVET. Such an increase, by itself, without addressing the weaknesses, responding to quality and relevance concerns and linking with the job market, addition to investments is likely to be wasted. (BRAC-IED, 2015).

A major policy concern indeed is whether vocational- technical training as commonly practiced, is a good investment unless young people are equipped with basic skills and competencies at primary and lower secondary level so that they are prepared to benefit from occupation-related training and are ready to continue to learn as workers in the rapidly changing and competitive market place in the global economy. Hanushek and Woessmann, reviewing OECD and international experience makes the case for a focus on “universal basic skills” through high quality basic education. They argue that a crucial post-2015 goal for education is all youth to achieve basic skills as a foundation for work and further learning (Hanushek and Woessmann, 2015).

## 2.5 Access to Education in Hard to Reach Areas and Populations

Nath and Chowdhury (2009) states that there are three ways to measure the extent of difficulty to reach schools, viz. (i) easy to reach, (ii) moderately difficult to reach and (iii) hard to reach.<sup>5</sup> It was found from the study that a fifth or more of the non-government schools, ebtedayee madrasas and the ebtedayee-attached to dakhil madrasas were in hard to reach areas. The proportion was 16.4 per cent in case of the non-formal primary schools. About 8 per cent of the government primary schools and the primary institutions attached to high schools also fell in this category.

As is well-known, the Chittagong Hill Tracts (CHTs) is yet another unique area that is geographically as well as ethnically distinct from other parts of Bangladesh. MDG progress of the three CHT districts-Khagrachari, Rangamati and Bandarban lags behind national figures for most of the major indicators of the MDGs. The Child Equity Atlas 2011, ranked the three CHT districts among the worst performing in Bangladesh (BBS, BIDS & UNICEF, 2013).

According to Islam (2011), there are 13 indigenous tribes residing in the three hill districts of Chittagong Division. Children of this region face multi-faceted barriers in schooling. In primary schools they have to study in Bangla as the medium of instruction, even though they are more accustomed to speaking in their own language. Other than language barrier, children are confronted with the problem of transportation as schools are located at a fairly long distance away from the children's residence. There are ethnic minorities in some of the plains districts in Northern Bangladesh who also are disadvantaged. A similar case was found in Moulvibazar, Sylhet (from field observations) where a significant number of children belonged to families of tea garden workers, who had settled here from the eastern states of India. Thus, additional effort is needed to increase access to education for all in these areas.

### Non-Formal and Alternative Approaches

NGOs introduced the Non-Formal Primary Education (NFPE) in the 1980s to target the marginalized and disadvantaged children who were not included in the formal primary education system. The NGOs have been able to pioneer, develop a model and implement such NFPE on a large scale basis. Such NFPE have made significant contributions to expanding the access of primary education for children. Through such non formal schools, Bangladesh has been able to attract a substantial amount of donor assistance. The country has also been praised internationally for the interventions undertaken to fulfil the basic right to education.

A recent conclusive estimate is unavailable, but for 2015 the enrolment in NFPE is likely to be 0.8 million or over 4 per cent of the total enrolment recorded at primary education (Figure 4).<sup>6</sup> In the context of the 7FYP and the new commitment to Education 2030 and SDG4, there will be an

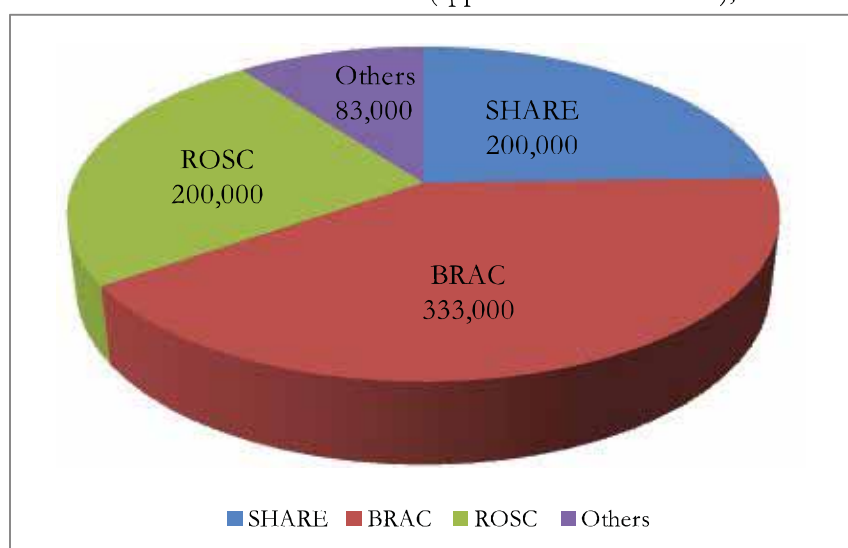
<sup>5</sup> Easy to reach are the schools which could be reached normally by road during the year. If there were some obstacles like agricultural fields or small water body in between the school and the habitations, it would be considered as moderately difficult to access. Hard to reach areas would be defined as those lying under water for a major part of the year or where big water bodies or hilly terrain lay between school and children's homes.

<sup>6</sup> The project titled 'Supporting the Hardest to Reach through Basic Education' (SHARE) through a partnership with NGOs and funded by the European Union (EU), serves a quarter of NFPE students. The rest of the students falls under a NFPE project known as Reaching Out-of-school Children (ROSC) under DPE auspices, as well as smaller programmes by other NGOs.



important role to play for the NFPE considering the commitment made to achieve ‘universal primary education’. It is undeniable that flexible and non-formal approaches have to be an important feature of primary education up to grade 8. This allows flexibility in serving children in various circumstances-such as those from very poor families, those located in remote and inaccessible areas and children with special needs of various kinds. Due to NFPE’s importance, financing approach and sustainability become important. PEDP-3 mid-term review proposes piloting and trial of NFPE.<sup>7</sup>

Figure 4. Estimated volume of NFPE services (approx. student numbers), 2015



Source: Ahmed, M. (2016)

## 2.6 Alignment of National Plans/Policies with the SDGs

SDG4 urged for ensuring quality education for all. The Goal is comprised of 7 targets. An exercise towards alignment between 7FYP and SDG targets has been undertaken as part of the current study. The targets were divided into four categories – fully overlap, partially overlap, equivalent and not applicable for Bangladesh.<sup>8</sup> Apart from the 7FYP, two major sectorial policies that were consulted for this exercise include: National Education Policy 2010 and National Skills Development Policy (NSDP 2011). The aforesaid exercise shows that seven out of 7 SDG targets

<sup>7</sup> This suggests that funding under PEDP-3 auspices of a relatively small programme leading eventually to ‘a comprehensive 10-year vision for serving all out-of-school children in the country’. The proposition for piloting seems to ignore that a large number of out-of-school children are being served currently by existing NFPE provisions. Any new effort needs to be built on what exists through a comprehensive Upazila-based assessment of primary education service provisions, out-of-school children and their needs. The subject for negotiation among the government, the development partners and NGOs should be whether the NFPE will be sustainable if it is switched from current donor dependence to domestic sources of financing. It would be sensible to take a somewhat longer time horizon (perhaps of 10 to 15 years) for this transition (Ahmed, 2016). This may provide adequate time to ensure alternative funding (including by the government) for NFPE.

partially overlapped with 7FYP targets. Of the remaining three targets of SDGs, one has a roughly equivalent national target, one is not applicable for Bangladesh and one has no specific national target similar to the particular SDG target (Table 4). It must be noted that each of the SDG4 targets has qualitative and subjective elements. Similarly, the 7FYP targets also have quantitative and qualitative aspects. A judgment about commonality or overlap between the two can be only tentative and indicative, subject to further elaboration and clarification.

Table 4: Target Alignment: SDGs vs. 7FYP

SDG Targets	7FYP targets	Overlap
4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	By 2020, achieving 100 per cent net enrolment rate for primary and secondary education. Percentage of cohort reaching grade 5 to be increased to 100 from current 80 per cent	Partially
4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education	Development of a framework for early childhood care and development policy	Partially
4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	By 2020, increase female enrolment in technical and vocational education to 40 per cent	Partially
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	Strengthening education and training programmes to motivate the youth to complete education and to enable the working youth and the older workforce to acquire required skills.	Partially
4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	By 2020, the ratio of literate female to male for age group 20-24 to be raised to 100 per cent from the current 86 per cent. Female to male ratio in tertiary education to be raised from current 70 per cent to 100 per cent	Partially
4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy	By 2020, increase literacy rate by 100 per cent	Partially
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development	No target	-
4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all	All children will have access to an appropriate, relevant, affordable and effective education regardless of gender, age, physical or financial ability, ethnicity, autistic & disable, impairment or HIV status	Partially
4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing states and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries	Not applicable for Bangladesh	-
4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states	Expand in-service training to teachers Establish 12 Primary Teacher Training Institutes	Equivalent

<sup>8</sup> Fully overlapped category includes targets which match completely. Partially overlapped targets capture those that partly relate to the SDG targets. Equivalent targets are targets which cannot be directly matched, but carries the essence of the targets. Not applicable for Bangladesh targets were either global in nature or not relevant for Bangladesh.

For SDG4 11 indicators have been proposed. UNESCO, (2015) expects the national and thematic indicators to be based on five criteria: relevance to the population to be served, feasibility for regular annual or periodic data collection, alignment with the concepts in the target, ease of communication to stakeholders, and interpretability for policy and action. The importance of national adaptation and formulation of targets and indicators are illustrated by the fact that there are at least six important targets that were mentioned in the 7FYP and the National Education Policy 2010 which do not directly correspond to the SDG4 targets. These targets relate to certain national priorities for Bangladesh.

#### **Additional National Policy Targets for Education**

- All primary schools to have at least one and all secondary schools to have at least three multimedia classrooms; 30 per cent of primary schools and 100 per cent of all secondary schools to have an ICT laboratory
- Provide leadership training to head teachers
- Increase higher education rate from 12 per cent to 20 per cent
- Establish at least one primary school in the villages that have none
- The ratio of teacher and students in primary education will be 1:30 by 2018
- Provide non-formal education to diverse types of children deprived of education, like un-enrolled or dropout children and hard to reach children to enhance their employability and productivity through skill training

The 2030 Agenda for Sustainable Development has put increased emphasis on the recognition of the relevance of a lifelong learning perspective in linking skills to productivity. A prominent part of this perspective is the reality of the spectrum of skills including cognitive, non-cognitive and technical skills acquired through quality primary and secondary education as well as vocational-technical education and various forms of on-the-job learning including apprenticeship. This will help the future generation to be more skilled and better equipped for the job market and contribute to the economic growth of Bangladesh.

The brief review of achievements and challenges in education raise the critical point that effective action has to be taken to translate the targets, strategies and indicators into results in terms of learning, skills and capabilities of people. Adequacy of resources and budgets is a necessary condition for attainment of this goal. However, how the resources are used will make the real difference. Adequacy has to be examined along with efficiency and effectiveness of resource use, as well as the consequences for equity in educational opportunities which is a social priority.

## Chapter 3

# TRENDS IN PUBLIC SPENDING ON EDUCATION

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### 3.1 Adequacy of Resources

#### Budgetary Allocation for Education

Budget is the most powerful instrument of a government in a developing country such as Bangladesh in addressing its developmental needs including ensuring public services for its citizens, particularly for the disadvantaged and marginalised people. To develop human resources and attain sustainable economic growth, the 7FYP has set priorities and targets as noted in the previous chapter, which include:

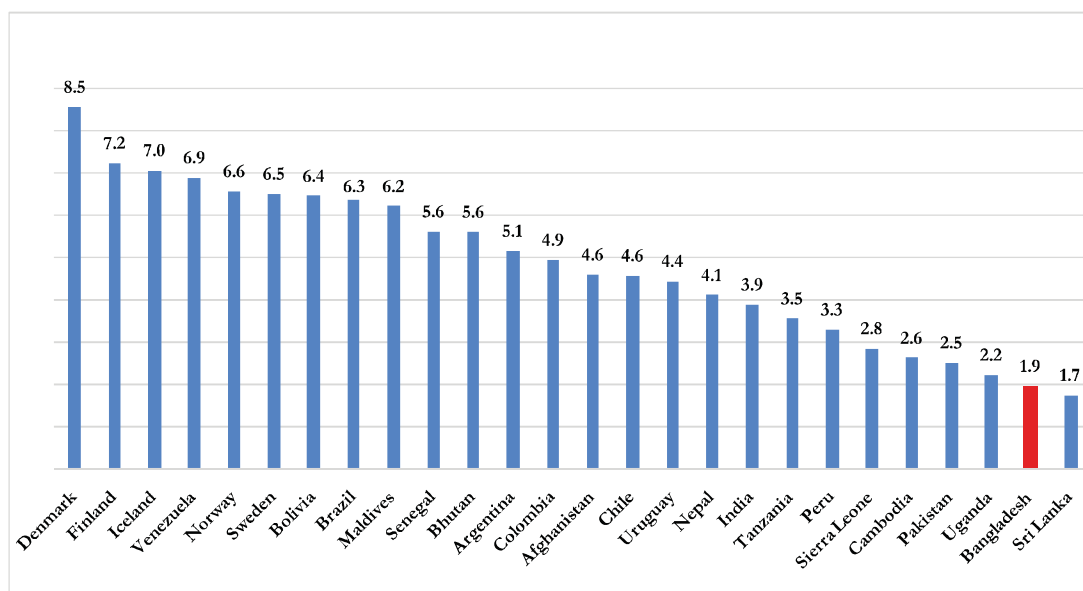
- i. Universal enrolment in primary and secondary education and completion of at least grade five by 2020 and at least one primary school established in a village that has none;
- ii. A framework for expanding early childhood care and development;
- iii. Gender equality in literacy, tertiary education and at least 40 percent enrolment for girls in TVET by 2020;
- iv. Strengthening education and training for youth and acquiring required skills by working youth;
- v. Ensuring inclusive education for all with disabilities and others with special needs and in special circumstances;
- vi. Universal literacy by 2020;
- vii. Second chance non-formal education for dropout and hard to-reach children;
- viii. Quality enhancing measures – teacher student ratio 1:30 by 2018;
- ix. Expand in-service training for teachers;
- x. Establish 12 new primary teacher training institutes;
- xi. Strengthen ICT facilities with multimedia classes and ICT laboratories; and,
- xii. Leadership training for head teachers.

Arguably, the targets on early childhood and strengthening skills remain somewhat vague and undefined. The target on teachers refers merely to more training without addressing other challenges such as attracting and retaining talented people to the profession. Lifelong learning is not mentioned and the literacy objective is conceived in conventional terms. Questions about governance, decentralisation, transparency & accountability, and indeed the need for adequate resources, do not receive due attention.

Budgetary allocation to education needs to be assessed against how far these objectives, targets and programmes are being translated into fiscal commitments. The target date in some cases has been advanced to 2020 or earlier. The quantitative and qualitative dimensions of these targets have to be spelled out before the resource requirements can be adequately assessed. Nevertheless, these targets will call for a higher level of resources than Bangladesh has been accustomed to while efficiency of resource utilisation has to be raised by a significant margin.

Education budget in Bangladesh is one of the lowest in the world both as a share of the GDP and of total budget. Bangladesh, with an education budget to the tune of 1.9 per cent of GDP, has been ranked 155 out of 161 countries (Figure 5).<sup>9</sup> Bangladesh has a comparatively better position and is ranked 81 out of 155 countries with regard to education budget as a percentage of the total government budget (Figure 6).<sup>10</sup>

Figure 5: Education budget as a share of GDP across countries (2012-13)

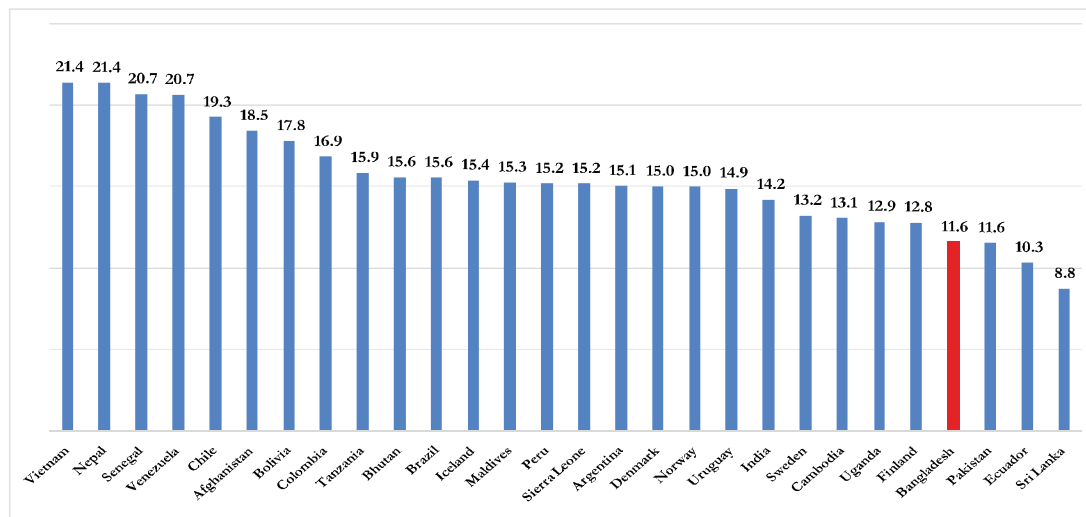


Source: Authors' compilation from World Development Indicators (WDI) data.

<sup>9</sup> According to the latest available data for all countries in 2012-2013.

<sup>10</sup> Ibid.

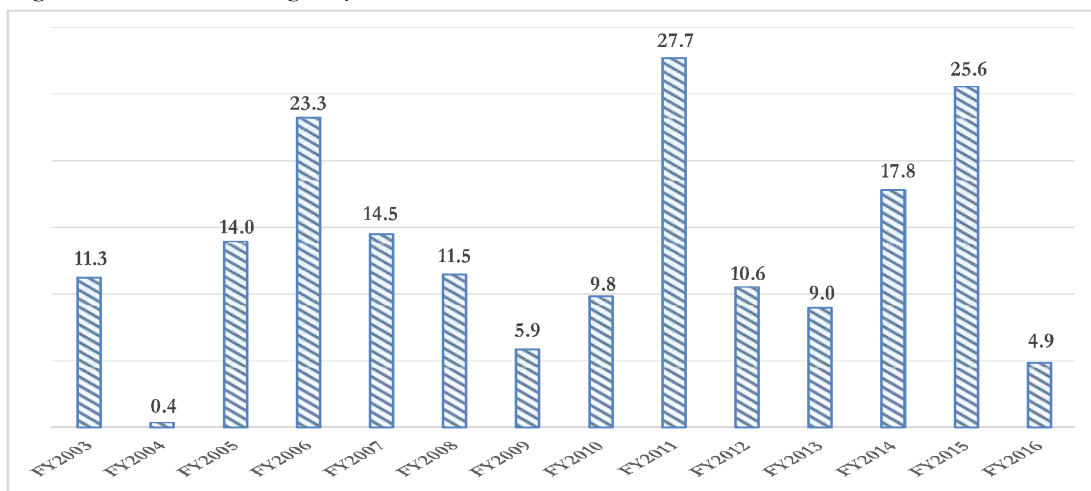
Figure 6: Education allocation as a share of National Budget across countries (c.2012-13)



Source: Authors' compilation from World Development Indicators (WDI) data.

On paper, the education sector has been one of the top priorities of GoB, for many years, as per budgetary allocation. In nominal terms, the size of the education budget rose at an average of 13.3 per cent over the last 14 years (Figure 7). The highest year-to-year growth was observed in FY2011 (27.7 per cent) while FY2004 recorded the lowest growth (0.4 per cent). In FY2016, the second lowest growth was recorded (during the reported time period) indicating a major drop in budgetary commitment while the total budget continued to grow.

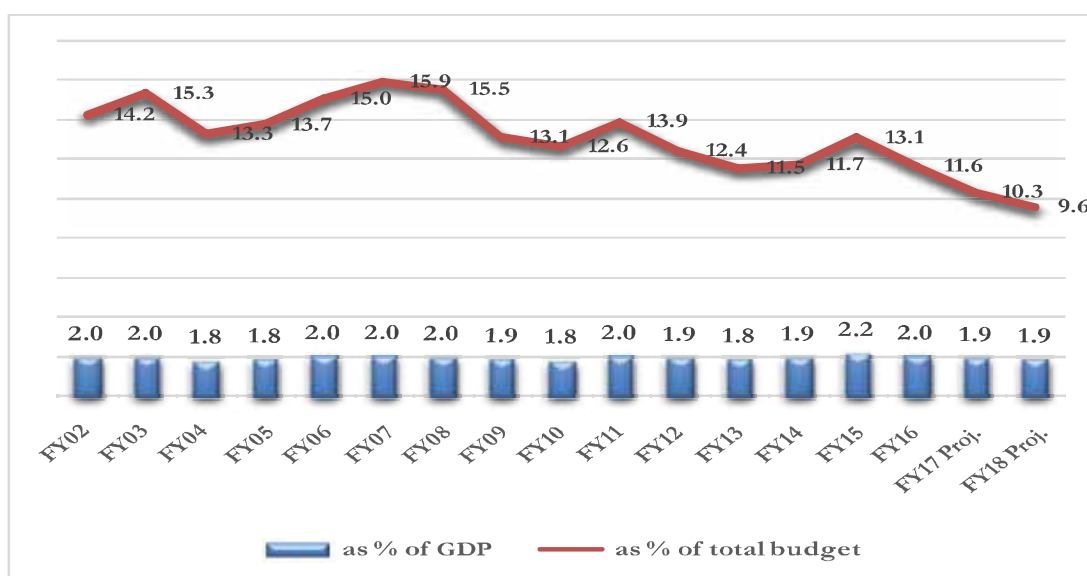
Figure 7: Growth in budgetary allocation for education



Source: Authors' calculation from Ministry of Finance (MoF) data.

Despite a slightly positive growth in national budget as a percentage of GDP, the share of the education sector budget both as percentage of GDP and of the total budget have declined (Figure 8). Share of education budget as a proportion of total budget decreased to 11.6 per cent in FY2016 from 15.9 per cent in FY2007, while it remained stagnant at around 2 per cent of GDP over the last 14 years. Evidently, education sector has lost its priority status in terms of budgetary allocation. Regrettably, budgetary allocation for education is projected to decline further both as the proportion of national budget and GDP in the coming two fiscal years according to the Medium Term Budgetary Framework (MTBF) projections of the MoF. Indeed, this is contradictory to the commitments made in the context of the 7FYP and the envisaged SDGs.

Figure 8: Education budget as a share of GDP and total budget (%)



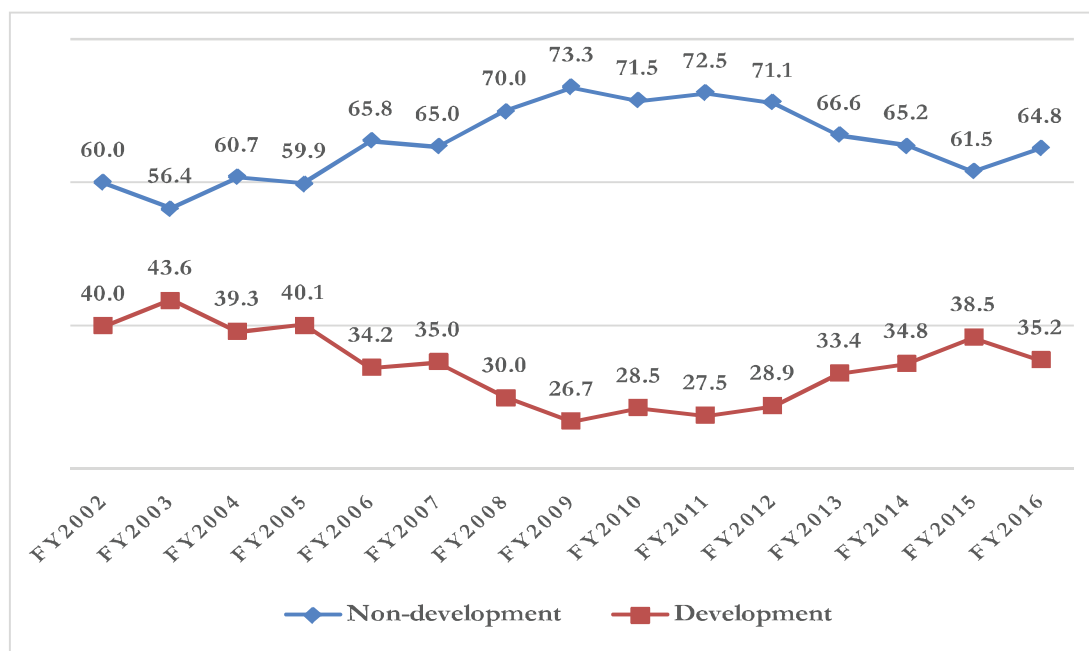
Source: Authors' calculation from Ministry of Finance (MoF) data.

Within the total budget, share of non-development budget for education (as percentage of total allocation to education sector) has been consistently very high.<sup>11</sup> However, the share suffered a secular decline between FY2011 and FY2015. Hence, share of development budget increased proportionately, to reach 38.5 per cent in FY2015 (Figure 9). Despite this rise, non-development budget continues to dominate in total allocation for education.

<sup>11</sup> Education budgets and allocations are divided between development and non-development budgets. Indeed, the definitions and scope of these are not always consistent. It is more an administrative and procedural method rather than a logical categorisation of developmental or capital investments and recurrent or operational expenditures. For example, stipends, a substantial and continuing expenditure item, and in-service training of teachers, are placed under the development budget. Development projects, with a contribution from external donors (though in most instances the government contribution is overwhelmingly large), fall under the development budget and funds are allocated through the ADP. Eventually, some of these activities will be required to be transferred under the revenue budget, when external assistance comes to an end. On the flipside, it needs to be considered that education is a highly labour-intensive enterprise. Teacher salary, therefore, may constitute a large share of the total allocation for an education programme and labelling such expenditure "non-developmental" may be inappropriate.



Figure 9: Share of development and non-development allocation in education budget (%)



Source: Authors' calculation from Ministry of Finance (MoF) data.

To have a closer look at the development budget portfolio for education sector, the current study selected 12 priority projects of the Annual Development Programme (ADP)<sup>12</sup>. A close examination was undertaken to explore whether these projects received enough allocation in order to get completed by FY2016. Among these 12 projects, half of the projects are supposed to be completed by June 2016 (Table 6). The analysis was based on the assumption that all these projects will fully spend their FY2016 ADP allocation and there will be no cost-escalation during this time. It was found that three of these six projects have a maximum possible completion rate of between 94.4 to 99.8 per cent by FY2016. One of these was a 'carryover project'.<sup>13</sup> Among the other three projects, the project titled 'Establishing One Technical School in 100 Upazilas' is likely to spend only 18.8 per cent of its total project cost by FY2016. The largest project in education titled PEDP-3, which is also scheduled to be completed by FY2016 could have a possible completion rate of only 59 per cent and required a further time extension.<sup>14</sup> Indeed, as per project profile, recently the project timeline has been extended till December 2017.

<sup>12</sup> In ADP for FY2016, a total number of 105 projects were included under the education sector. Apart from the two ministries concerning education, i.e. Ministry of Primary and Mass Education (MOPME) and Ministry of Education (MoE), several other projects are being implemented by Ministry of Textiles and Jute (MoTJ), Ministry of Defence (MoD) and Ministry of Religious Affairs (MoRA) which were included in the sector's allocation. However, the 12 projects mentioned here are being implemented by the aforesaid two education-related ministries.

<sup>13</sup> A carryover project is a project which was supposed to be completed before the start of fiscal year but was not done, and needed to be carried forward.

<sup>14</sup> The project already received an extension previously.



Table 6: Top 12 projects in education sector in ADP FY2016 (allocation sufficiency)

Title of Project	Project Cost (Crore tk.)	Maximum Possible Completion by FY16	Completion Date
PEDP-3 (Revised)	18,154	59.0	30 June 2016
Secondary Education Access and Quality Enhancement Project	3,401	71.9	31 Dec 2017
School Feeding Programme in Poverty-Prone Areas Areas	3,146	69.8	31 Dec 2017
Infrastructural development of selected private secondary schools	2,253	73.3	30 June 2016
Reconstruction and Renovation of Govt. Primary School (Third Phase)	1,667	94.4	30 June 2016
Secondary Education Enhancement Programme (SEEP)	1,658	34.2	31 Dec 2017
Reaching Out of School Children (ROSC) (Second Phase)	1,140	42.1	31 Dec 2017
Establishing One Technical School in 100 Upazila	924	18.8	30 June 2016
Skills and Training Enhancement Project (STEP) (First Revised)	850	99.8	30 June 2016
Establishment of 1500 New Primary School Buildings in the school-less Areas	839	97.2	30 June 2015
Secondary Education Stipend Project (Second Phase) (SESP 2)	791	64.3	30 June 2017
Teaching Quality Improvement-2 in Secondary Education (TQI-2)	646	52.2	30 June 2017

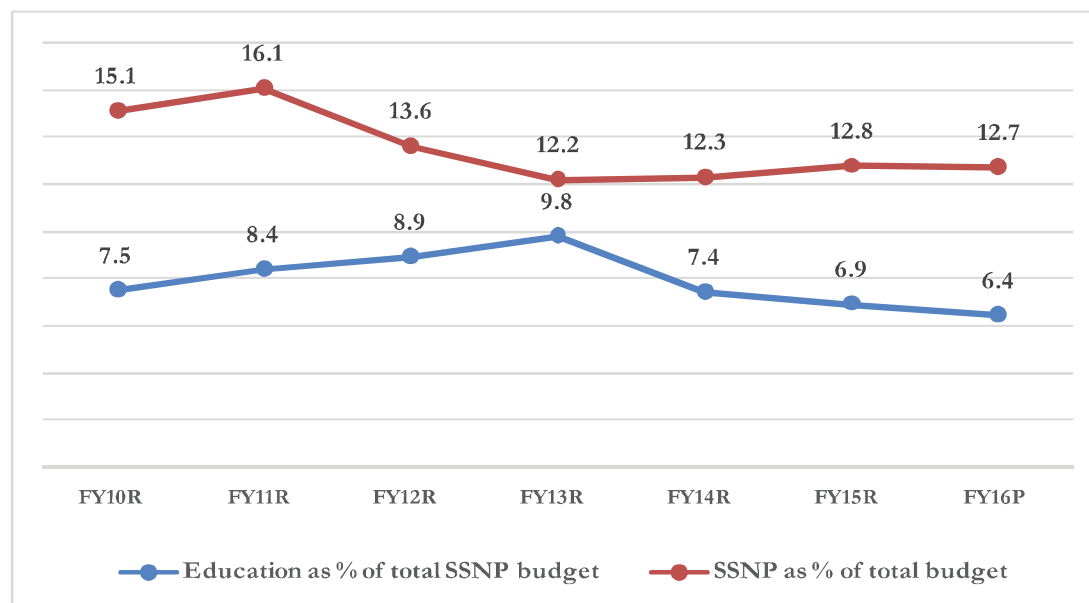
Source: Authors' compilation from Planning Commission data.

It may be noted that the above table shows only the spending of the allocated funds, rather than any judgment of actual project outputs or achievement of the project objectives. Nonetheless, in a situation of resource scarcity, substantial unspent amounts and delay in implementation raise concern about budget planning, performance and management.

#### *Budgetary Allocation for Education-Related SSNPs*

The share of education-related social safety net programmes (SSNPs) budget as percentage of total SSNP budget has been declining in recent years after reaching a peak in FY2013 and stood at 6.4 per cent in FY2016. In contrast, the share of SSNP budget (as proportion of total national budget) evinces a stagnant growth or very marginal increase since FY2014 after decreasing consistently during the FY2011-FY2013 period (Figure 10). This implies that the government has been giving a lower priority to using SSNP for encouraging access to education of marginalised children.

Figure 10: Education-related SSNPs (as % of total SSNP budget)



Source: Authors' compilation from Ministry of Finance (MoF) data.

There are four major education-related SSNPs which are currently functional in Bangladesh. These are Primary School Stipend Programme, School Feeding Programme, Reaching Out of School Children (ROSC)<sup>15</sup>, Stipend and Access Increase for Secondary and Higher Secondary Level Students (including Secondary Education Stipend Project). Among them, budgetary commitment to the primary education stipend programme has consistently increased over time although the magnitude of increase is rather small. Its coverage of primary school students has been stagnant since FY2011. ROSC and Secondary Education Stipend Programme experienced a decline in allocation. Only School Feeding Programme, starting from a low baseline, saw its allocation increasing consistently since FY2010. The real value of allocations for these SSNPs increased by negligible margin when inflation is discounted and when the opportunity cost of schooling for children living in poverty is considered. Nominal increase of PESP allowance was 63.5 per cent over the last six years while the rise was only 10.4 per cent in real terms (Table 7). A high increase is observed both in nominal and real terms for School Feeding Programme mainly because the programme coverage was expanded during these years. ROSC has almost no increase in allocation in real terms while allocation for secondary and higher secondary stipend decreased by 25.4 per cent in real terms.

<sup>15</sup> A stipend programme designed to reduce the number of dropouts.

Table 7: Nominal increase in budget for major Education related SSNPs (in crore Tk.)

Programmes	PESP		School Feeding Programme		ROSC		Secondary and Higher Secondary Education Stipend Project	
	Nominal	Real	Nominal	Real	Nominal	Real	Nominal	Real
FY10R	575	575	7	7	110	110	479	479
FY11R	865	775	18	16	122	109	673	603
FY12R	900	741	295	243	69	57	640	527
FY13R	925	714	457	353	94	73	648	500
FY14R	853	613	516	371	148	106	425	305
FY15R	940	635	455	307	166	112	529	357
<b>Change (%)</b>	<b>63.5</b>	<b>10.4</b>	<b>6,400</b>	<b>4,290.0</b>	<b>50.9</b>	<b>1.9</b>	<b>10.4</b>	<b>-25.4</b>

The coverage of these major education related SSNP has also remained stagnant or suffered a decrease over the last six years except for the school feeding programme (Table 8). For example in FY2011, the coverage of primary school stipend programme increased to 78.8 lakh person from 52.0 lakh person in FY2010. In FY2016, the coverage was only 78.0 lakh person.

Table 8: Coverage of education related SSNPs (in lakh person)

Programmes	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Primary School Stipend Programme	52.0	78.2	80.0	78.2	78.2	77.3	78.0
School Feeding Programme	1.2	3.1	24.4	24.4	42.1	33.0	35.0
Reaching Out of School Children	6.0	6.6	3.8	5.1	4.2	4.7	4.2
Stipend and Access Increase for Secondary and Higher Secondary Level Students (including Secondary Education Stipend Project)	25.0	38.9	37.4	37.8	20.8	38.0	39.8

Source: Authors' compilation from Ministry of Finance (MoF) data.

Allowances for SSNPs were unchanged in terms of nominal value which has resulted in serious erosion of real value. Stipend for primary students, which is Tk. 125 per month at present, was unchanged since 2003. Hence, the real value (base year: 2003) of the allowance is now about Tk. 50. The loss of purchasing power of stipend programme may erode the effectiveness of these programmes. The erosion of the real value of stipends to primary and secondary students over the years and the argument for raising the amounts and expanding the scope of stipends pose important questions of sustainability and alternative and optimal use of resources.

Approximately 7.8 million children (both boys and girls) at the primary level and about 3 million rural girls at the secondary level received stipends in 2013. These programmes have not only increased girls' participation in education but also contributed to enhance girls' status in the society and discourage early marriages. However, there is an ongoing debate revolving on the issue of the continuing need and role of a demand side interventions to bring children into the education sector. There will be a strong case for incentives and support for educational participation as long as inequity in participation and benefits of education continues. Questions are raised on the relative importance of demand and supply related constraints due to non-participation in education and related socio-economic variables. Parents and teachers have perceived supply-side constraints in terms of poor quality of classroom instructions and inadequate facilities and provisions in school (MoPME, 2014). This suggest that adequate funds should be directed so that essential quality-enhancing inputs can be provided.

The school meal has a stronger justification in terms of social and educational benefits. Nearly half of all children under-5 in Bangladesh are stunted and two-thirds suffer from anaemia and micronutrient deficiencies. Micronutrient-fortified biscuits supplied to children as mid-day snack are reported to significantly improve the micronutrient status of primary school children, reduce the prevalence of anaemia and enhance the effect of deworming tablets given to children. MoPME (2014) highlighted that the fortified biscuits reduced hunger and lessened the incidence of skin diseases, general weakness and dizziness in children, and improved children's attention span in class and their ability to learn.

### Disguised Allocations for Education

Apart from the two core Ministries (MoPME, MoE), there are other institutions under different Ministries who also get allocation for education-related purposes. Five major Ministries in this context are MoD, MoRA, Ministry of Social Welfare (MoSW), Ministry of Women and Children Affairs (MoWCA), and Ministry of Youth and Sport (MoYS). Several institutions or programmes under these Ministries get allocation for education. For example, institutions that receive allocation for education under MoD include cadet colleges, Armed Forces Medical College (AFMC), Military Institute of Science and Technology (MIST), Staff College and National Defense College (NDC). MoSW runs educational stipend programme for the disabled students. MoRA has institutions such as Islamic Foundation (IF), Hindu Religious Welfare Trust (HRWT) and Buddhist Welfare Trust which receive allocations for education. Mosque-based Early Childhood Education programmes are also supported through MoRA. Similarly, National Women's Association (NWA) under MoWCA receives similar allocation. MoYS has College of Physical Education which performs education-related activities. Textile institutes and engineering colleges under the MoTJ get allocation for educational purposes.

Though development allocation for these government agencies can be traced from the ADP, it is difficult to estimate the non-development budgetary allocation for these agencies as those are not explicitly reported in budget related documents. In ADP for FY2016, a number of projects are being implemented by several government institutions under the Education and Religious Affairs

sector. The three Ministries that are included under this sector are MoTJ, MoD and MoRA. In FY2012, a total of 11 education projects received an allocation of Tk. 263 crore under these three Ministries. Both the number of projects (21) and corresponding allocation (Tk. 557 crore) doubled by FY2016.<sup>16</sup> In addition, two other ministries (MoYS and MoWCA) implement education-related development projects. In FY2012, three education projects under these two Ministries received Tk. 137 crore. The figure increased to Tk. 152 crore in FY2016; the amount was allocated for four projects.

When education resources are channelled through a diverse range of agencies, the rationale and justification of such allocations and criteria as regards optimal use of limited resources may get diluted; transparency and accountability of budgets may also be compromised. It is apprehended that some of the decisions in this respect may be influenced by political expediency rather than the best interest of children's education and allocative efficiency.

### Resources for Financing Education

It is critically important to identify and explore the existing and potential sources to finance education in the face of limited resources as against the high demand for allocation. Education is generally financed from resources generated by respective Ministries, overall domestic resource mobilisation (revenue) and aid received from donors and development partners. The resources generated by the two Ministries (MoPME, MoE) are very insignificant compared to their overall budget allocation (about 1 per cent) (Table 9). These are mainly non-tax revenues and acquired through receipts from services rendered, non-commercial sales and recovery of loans and advances.<sup>17</sup>

Table 9: Consolidated fund receipts (as % of total budget for respective ministries)

Ministries	FY14	FY15	FY16
Ministry of Primary and Mass Education	0.5	0.5	0.4
Ministry of Education	1.7	1.5	1.5
<b>Total</b>	<b>1.1</b>	<b>1.0</b>	<b>1.0</b>

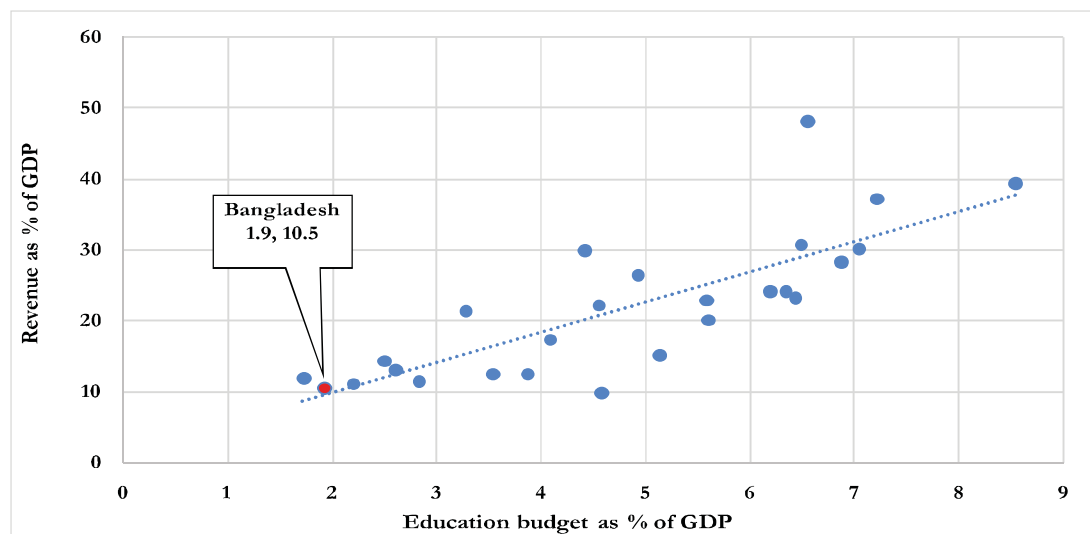
Source: Authors' calculation from Ministry of Finance (MoF) data.

Revenue collection and financing education has a strong correlation meaning that the more a country would mobilise its domestic resources, the more it would be able to allocate budget to finance its education. Cross-country data of 26 countries suggests, there is a strong correlation (0.8) between domestic resource mobilisation (DRM) and budgetary allocation for education (Figure 11).

<sup>16</sup> The rise is particularly relevant for MoD and MoRA.

<sup>17</sup> There are also substantial amounts of funds collected from students by various examination boards and the National University as examination fees which generate a surplus for these agencies and do not enter into the Ministries' budget process. Transparency and proper use of these funds need to be given attention.

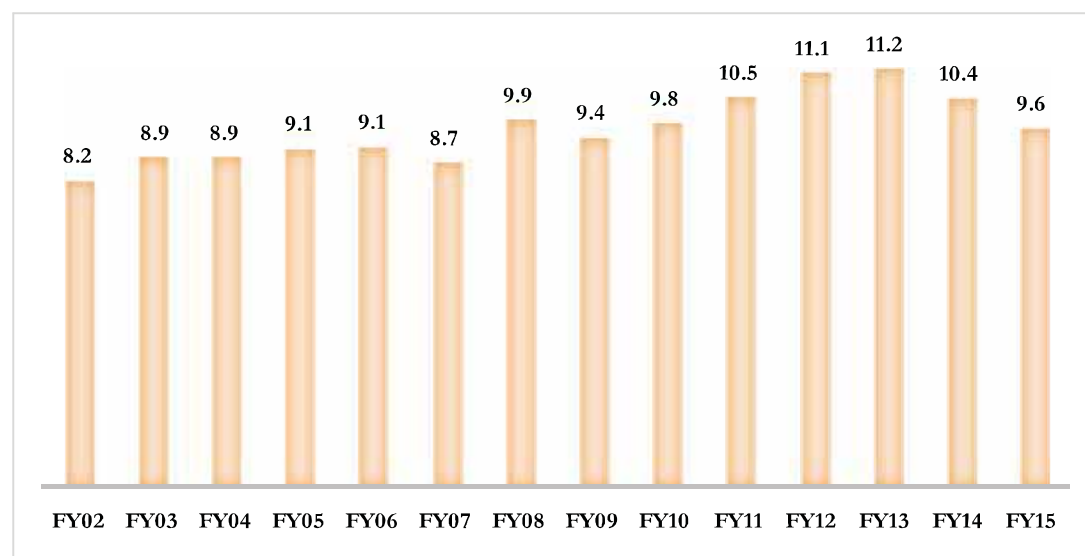
Figure 11: Correlation between DRM and budgetary allocation for education



Source: Authors' calculation from World Development Indicators (WDI) data.

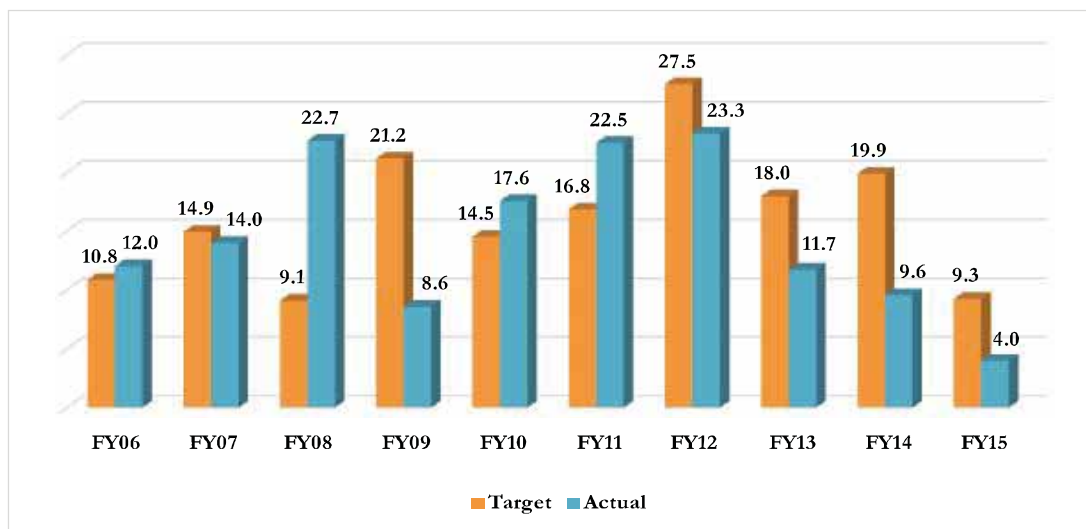
The revenue-GDP ratio of Bangladesh is one of the lowest (9.6 per cent) in the world. To make matters worse, it has been declining in recent times (Figure 12). Further, apart from a few isolated years, the government missed its revenue collection targets consistently which makes it much harder to allocate more resources for education (Figure 13).

Figure 12: Revenue as % of GDP in Bangladesh



Source: Authors' calculation from Ministry of Finance (MoF) data.

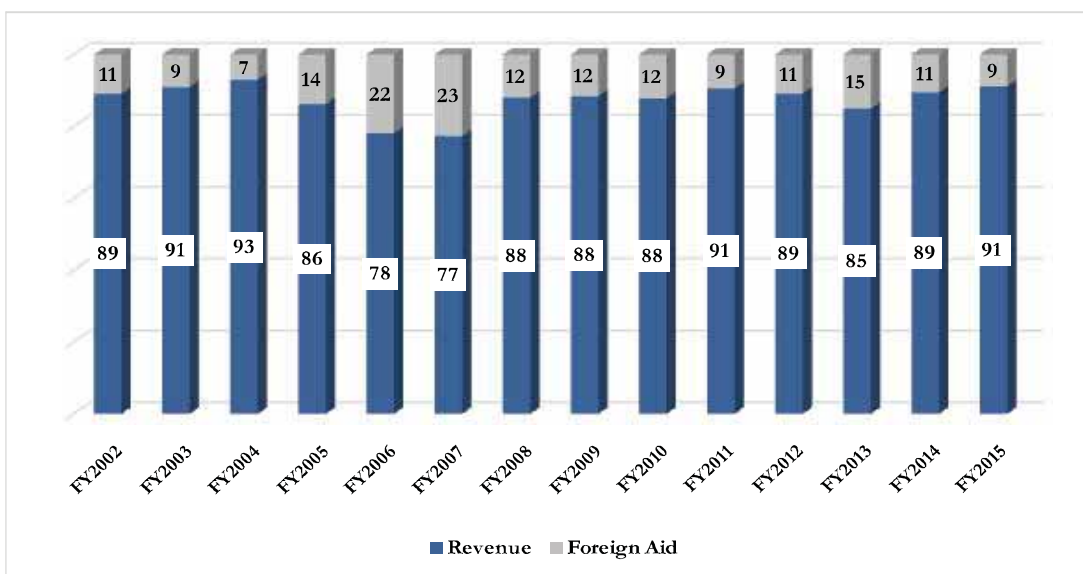
Figure 13: Revenue growth (%), target vs. actual)



Source: Authors' calculation from Ministry of Finance (MoF) data.

Education is mainly financed by domestic resources (government revenues or loans) and foreign aid. Figure 14 shows that the share of domestic resources in total education budget has been about 90 per cent on an average over the last 14 years. Thus, a very small share is being financed from the foreign aid.

Figure 14: Major sources of financing education



Source: Authors' calculation from Ministry of Finance (MoF) data.

In the backdrop of the low revenue-GDP ratio in Bangladesh, it is rather challenging to finance the growing demand for ensuring quality education in Bangladesh. The issue of priority remains a concern. Otherwise, if the availability of foreign aid cannot be enhanced or domestic resource mobilisation cannot be significantly raised, it will be difficult for GoB to allocate more resources for education.

Beside the core sources of financing education which are mainly based on central budget, the study also attempts to explore as to what extent the local government can generate revenues and finance local development priorities such as education. A study by Bhattacharya et al. (2013) covering nine municipalities/city corporations from seven Divisions argues that, in the context of Bangladesh, local governments cannot work autonomously and fail to generate sufficient revenue because most of their activities are highly controlled by the central government. The study reveals that education as per cent of total expenditure for major local government heads receive lower priority and only a negligible amount. Union Parishads too have very limited capacity to generate resources and finance education. Without strengthening the local government to generate greater amount of resources and funds to cater to local development priorities such as education, it will be extremely difficult for the central government alone to finance the needed investment to ensure quality education for all.

Apart from the traditional sources of financing education, innovative sources can be explored which could add to the overall resource basket. One such tool could be an “education cess”; this is being levied for over 12 years in India. In 2004, the then Finance Minister of India proposed to impose an education cess of 2 per cent on income tax, corporate tax, excise and customs duties and service tax. The dedicated fund so created would be earmarked to give a boost to primary education in the country (ASERF, 2008). The cess was expected to yield about Rs. 4,000-5,000 crore per annum and the entire amount would be spent on education including provision of nutritious cooked mid-day meal. The education cess will be a 2 per cent surcharge on the total payable tax, and not 2 per cent of total income. But, since budgetary allocation was not fixed at the 2004-05 level, what happened in real terms was that once the outlay for Sarva Shiksha Abhiyan (SSA) and mid-day meal was approved by the Planning Commission, the Finance Ministry simply deducted the projected cess amount to determine the budgetary support. The burden of education cess had been shifting gradually in the following fiscal years. So, the gross budgetary support provided for the programmes has been on the decline despite the increase in allocations in the budget for these programmes. A comparison with allocations made before the 2 per cent primary education cess shows that the funds have been falling ever since. Education cess continues to be imposed but its utilisation is unclear as there is no accountability about how the education cess has been used.

The experience of education cess of India teaches that if it is imposed as an additive to the overall tax rate, then it has very limited possibility to be effective in Bangladesh. Generally, education cess is a ‘state subject’ in countries where it is applied. In contrast, in Bangladesh the governance structure is highly centralised. If this can be treated as an additional source for generating innovative financing and transferred to local government, it may generate some additional resources which then can be directed to ensure access to education particularly for the disadvantaged children.



### 3.2 Distribution of Finance for Education

GoB acknowledges that education is one of the key interventions to mitigate poverty and help promote the cause of development of the Bangladesh sustainable economy. However, the results of distribution of resources dedicated for attaining certain education targets have been somewhat mixed. Whilst the country has performed significantly better in certain areas, it has fallen considerably behind in other sectors which were geared to improving the overall education environment.

With the present budgetary reporting system it is difficult to assess resources for education in relation to learning outcomes for students at the school level. While, different components of the total budget may be allocated and disbursed separately, these need to be reconciled at the local and school level in order to ensure attainment of the envisaged outcomes. In a highly centralised system, and schools and local governments having limited authority and responsibility this cannot be ensured in most cases.

In the following discussion, distribution of budget was examined both in terms of allocation and the physical progress (output) made in case of selected government interventions, particularly for primary and secondary education as well as to promote technical and vocational education. This section describes the trend of allocation for some major interventions taken under the MoPME and the MoE in relation to the some of the objectives that were discussed in Section 2.

#### Increasing Facilities for Primary Education

In order to increase access to education, GoB has set forth targets to increase basic infrastructural facilities particularly in those areas which are lagging behind. Initially, the government allocated a total of Tk. 533 crore in the revised budget (RB) for FY2012 for two infrastructure projects followed by Tk. 300 crore in RBFY2014 which further declined to Tk. 205 crore in RBFY2015. Allocation for such facilities followed a declining trend due to the approval of only a few new projects (Annex 5).<sup>18</sup> With regard to the establishment of additional primary schools in the school-less villages, more primary schools were set up than was the target for FY 2012. However, in the following two fiscal years (FY2013, FY2014) respective targets for setting up schools were missed (Annex 5). For FY2014, only half of the respective targeted primary schools could actually be constructed (100 out of 200).

#### Introduction of Special Incentive Programmes to Reduce Dropout

Allocations for the stipend and mid-day meal programmes rose till FY2014, and then in FY2015 there was a decline. For stipends and other equity measures, GoB earmarked an allocation of Tk. 1,439 crore in RBFY2012 which increased to Tk. 1,958 crore in budget for FY2016 (Annex 5). Performance of the projects, which provide stipends for disadvantaged to prevent dropout, was unsatisfactory for FY2014 (Annex 5). The government also awards scholarships to eligible students at the junior level. Initially the target has been missed only narrowly in FY2012, but the gap between actual and target widened in FY2013 and FY2014.

<sup>18</sup> In the budget for FY2016, Tk. 400 crore was allocated which was a somewhat improvement. However, in line with past years' experience, the allocation may be slashed in the RBFY2016.

### Quality -Promoting Interventions

As there is no separate allocation and expenditure monitoring mechanism for quality education<sup>19</sup> in the budget documents yet, this exercise has selected some projects under the MTBF of MoPME and MoE which have the potential to enhance the quality of primary and secondary education. The subcomponents<sup>20</sup> of PEDP-3 which are related to enhancing the quality of education are also included here.<sup>21</sup> While the allocation increased over the last five years, the physical output showed a mixed scenario. A total of Tk. 2, 723 crore was allocated to different quality-enhancing projects in RBFY2015 which increased to 3,690 crore (35.5 per cent increase) in BFFY2016 (Annex 5). In contrast, apart from FY2013, the actual physical progress for FY2012 and FY2014 are quite disquieting as far as targeted distribution was concerned. FY2012 saw literally no physical progress having been made while only one training infrastructure was developed as against the target of five in FY2014 (Annex 5). A similar observation can be made as regards training for teachers. In FY2014, a total of 4.4 thousand teachers received training vis-à-vis a target of 1.3 thousand. In contrast, during the previous two years the targets were missed. Other government interventions such as making classrooms more child-friendly, organising skill development for children and training for teachers and officers have been more successful in attaining their respective physical targets.

### Promoting Participation in TVET

Public TVET, like other government projects, is financed by separate revenue and development budget. The development project investment and activities are supposed to be brought under recurrent budget after initial start-up, but the transition is fraught with problems. Rather than a critical assessment of current needs, the budgetary process is supply and input driven. It is estimated that close to 90 per cent of public institution recurrent funds are for personal costs. TVET courses, as part of the secondary and higher education, is three times more expensive than the cost required for general education. The expenditure per student in technical-vocational training in general remains low and is inadequate for maintaining quality.

National Skills Development Policy 2011 anticipates a new funding framework based on three pillars: a) reducing poverty through increased public funding for disadvantaged groups, b) improving efficiency by creating incentives for results and quality, and c) strengthening partnership with the private sector to increase their role in governance, financing and delivery of skills training. The government with the support of development partners envisages establishing

<sup>19</sup> Quality was defined here as activities including development of training infrastructure, providing training to teachers and associated officers, promoting ICT-based education and introducing competency-based question papers.

<sup>20</sup> The sub-components include Each Child Learns; School and Classroom based Assessment; Curriculum Development; ICT in Education; Teacher Education & Professional Development; Pre-Primary Education; Need based School Environment; and Need based Infrastructure Development.

<sup>21</sup> Although salary is an important part for quality education as it acts as an incentive mechanism for recruiting and retaining skilled and quality teachers in primary and secondary education, the present analysis has excluded salary and other non-development allocation. One of the major limitation of this exercise was therefore the availability of adequate data.

a National Human Resource Fund to augment and diversify funding for skills development. The success of these approaches will depend on improving operational efficiency of programmes and institutions (BRAC-IED, 2015).

Government's efforts to promote participation in TVET are justified, but the performance and quality of the programmes remain a concern. There appears to be more participants than planned numbers in some TVET activities. For instance, the actual number who received training was recorded at being eight times higher than the target of 6 thousand in FY2013 (Annex 5). Allocation for promoting TVET and skill development increased from Tk. 165 crore in RBFY2012 to Tk. 441 crore in RBFY2016 and, the number of projects undertaken by the government to promote TVET also increased during this time period. However, there is mismatch between allocation and type of training with market demand, as noted earlier.

#### **Distribution of Resources in Hard to Reach Areas**

To make education accessible to the deprived children in inaccessible areas, the government has introduced several new interventions. However, there has been a visible decline in allocation for these interventions between RBFY2015 and RBFY2016. Initially, the allocated amount was Tk. 30 crore in RBFY2012 which declined to Tk. 25 crore for RBFY2014, and then fell sharply to a mere Tk. 4 crore for RBFY2015. The cause for such a significant dip in RBFY2015 can be attributed to the completion of the project titled 'Basic Education for Hard to Reach Urban Working Children (2<sup>nd</sup> Phase)' during FY2015. It cannot be said that the problem no longer exists. The difficulty is that the Working Children project did not quite live up to its promise and a viable alternative has not been devised (Basgallet al., 2014)

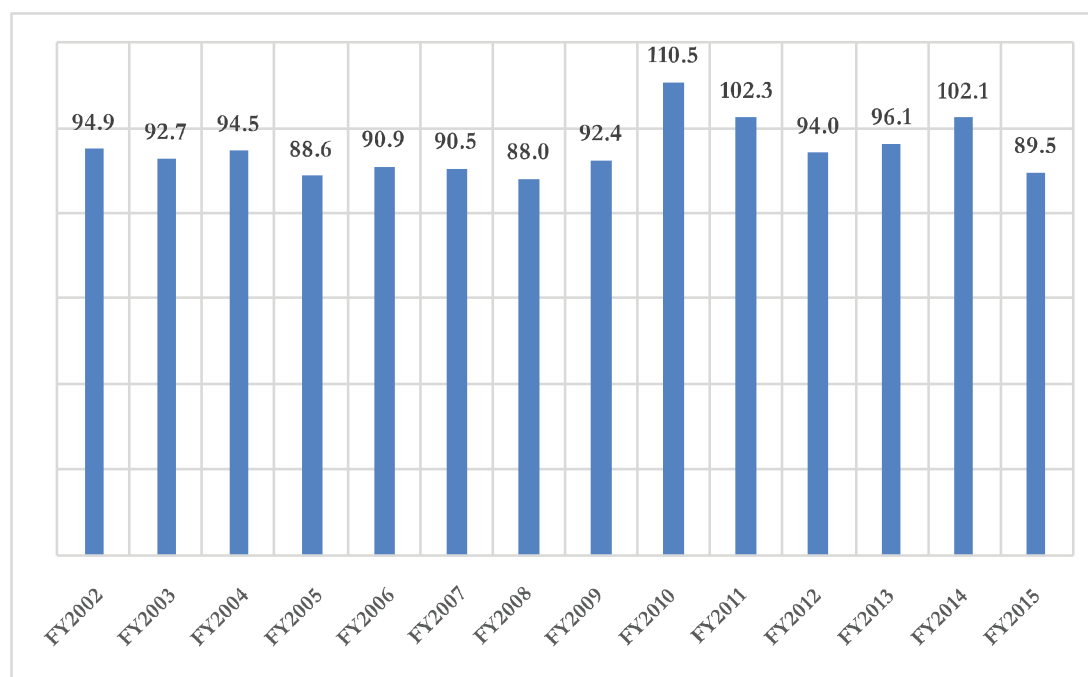
A new allocation is being provided for the establishment of an Autistic Academy in FY2015, but the allocation for children in difficult circumstances continued to decline compared to preceding fiscal years. Furthermore, the coverage target was also reduced from 3.5 thousand in FY2012 to less than a thousand in FY2015 (Annex 5).

The uncertainty about non-formal primary education with possibility of drying up of donor support for NGO programmes and lack of a clear strategy about financing NGO-run NFPE, as noted in the previous chapter, pose a threat to continuing contribution of NFPE to achieving universal primary education.

### 3.3 Utilisation of Resources for Education

Proper utilisation of resources is a prerequisite for raising efficiency of public expenditure, particularly when the resources are scarce. Overall budget utilisation situation suggests that majority of the Ministries are not being able to fully spend the earmarked allocations; Ministries responsible for education are no different in this regard. Figure 15 shows that apart from FY2010, FY2011 and FY2014, full utilisation of budget allocated for education did not take place in over the past one and half decade. This would imply that the capacity and efficiency of the respective line Ministries will need to be strengthened further.

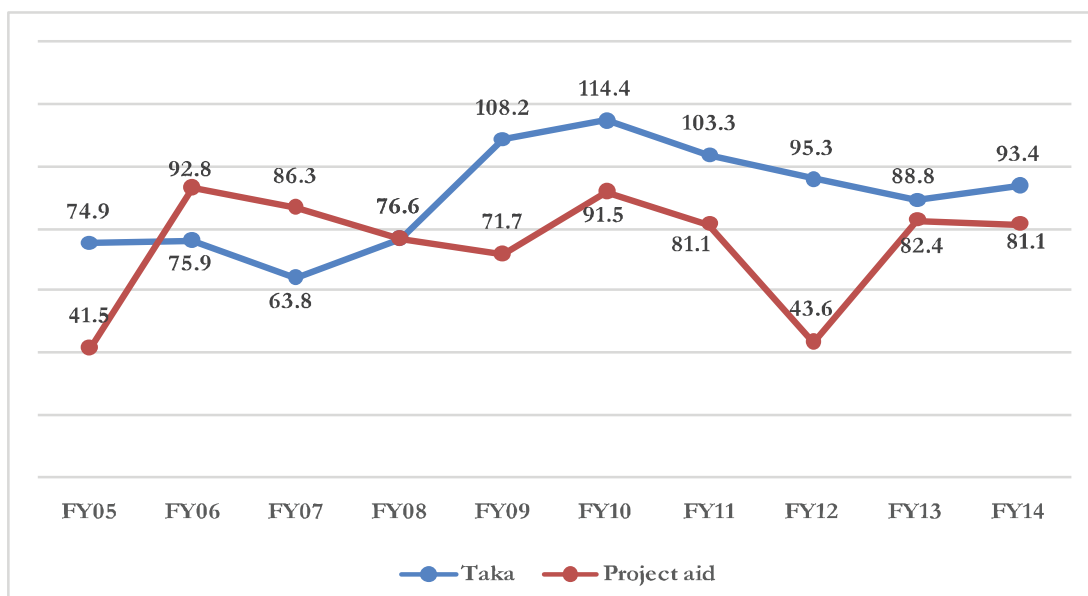
Figure 15: Implementation of resources (allocation vs. expenditure)



Source: Authors' calculation from Ministry of Finance (MoF) data.

The situation is much worse when it comes to the utilisation of project aid. Figure 16 shows that over the last 10 years neither the local fund nor the project aid could be fully utilised. Only 81.1 per cent of the total earmarked project aid to finance education-related ADP projects could be spent in FY2014. The utilisation rate was only 43.6 per cent in FY2012, the lowest since FY2005. Thus a significant part of the allocated aid remains unutilised; this also reduces the possibility of receiving funds in the future by the implementing agencies.

Figure 16: Utilisation of ADP for education (by types of funding)



Source: Authors' calculation from Ministry of Finance (MoF) data.

As is the case for many other government agencies, the performance in terms of utilisation of resources by education-related government agencies has deteriorated in FY2016. Overall, the budget implementation in the first four months (July-October) of FY2016 has been the lowest when compared to the last five years. ADP utilisation in the first eight months by the MoPME and MoE was also the lowest over the last five years (Table 10).

Table 10: Implementation of ADP (Jul-Feb) in last 5 years)

Ministries/Divisions	FY12	FY13	FY14	FY15	FY16
MoPME	55.0	54.2	48.3	43.0	44.6
MoE	41.7	51.9	41.1	45.2	37.9
<b>Total ADP</b>	<b>38.1</b>	<b>44.0</b>	<b>38.3</b>	<b>38.5</b>	<b>34.2</b>

Source: Authors' calculation from the Implementation Monitoring and Evaluation Division (IMED) data.

#### *Misuse/Leakages in Education Budget Utilisation*

Governance in the education sector needs to be strengthened. Allegations of corruption is not new. The amount of government resources deployed in the sector is quite significant and hence the possibility of rent-seeking, corruption and misuse also remain high. Added to this is the presence of complex administrative layers between central government and school levels. Parents, searching for the best possible education for their children, can often be manipulated and succumb to corrupt practices. According to Mulcahy (2015), there are various forms of misuse or leakages of fund utilisation which are evident in the education sector. Leakages can occur at all levels of the education system (primary, secondary and tertiary) and also at all stages of service delivery chain, encompassing a wide range of areas that include student admissions, examinations,

school planning and management. Incidence of leakages and misuse of funds can particularly be observed in activities related to distribution of education-related SSNPs and implementation of development projects.

Ullah (2013) finds that the Primary School Stipend Programme in Bangladesh is prone to leakages as it is not well targeted. Though, the programme aims to provide stipends to about 40 per cent of rural poor students at the primary level, the Household Income and Expenditure Survey (HIES) shows that only around 25 per cent of all enrolled students (poor and non-poor) received the primary stipend in both 2005 and 2010. However, the share of the poor of this 25 per cent was nearly 50 per cent while the remaining half of the beneficiaries did not qualify for the programme. Moreover, participation of many children from non-poor households, and even from the top quintile was also seen. Baulch (2010) refers to these two types of errors as errors of inclusion (leakages) and errors of exclusion (under coverage). The World Bank's 1998 Poverty Assessment found that though the food for education (FFE) programme, the predecessor of primary stipend programme, did raise enrollment and attendance rates, but it also suffered from high levels of leakage (it cost Tk. 1.59 to transfer Tk. 1 in benefits) and was poorly targeted (50 per cent of the beneficiaries came from households above the lower poverty line). Eventually, FFE was abandoned in 2001 on grounds of leakage and inefficiency (Ahmed, 2005).

Cost and time overrun while implementing ADP projects causes misuse of scarce resources and has become even more pervasive in recent years. However, project completion trend as against the target has been good in recent years. In FY2012, a total of seven education projects were declared completed (63.6 per cent) as against 11 projects that were scheduled to be completed as per the Revised ADP (RADP) list of probable completed projects. The execution rate increased to 85 per cent in FY2014 (Table 11). Nonetheless, there were also evidence of loopholes. Among the 17 projects that were declared as completed in FY2014, five projects were found which did not have either 100 per cent financial progress or physical progress, and yet they were declared as completed. Such discrepancies were also evinced for preceding fiscal years which raised questions about the quality of project implementation.

Table 11: Completion of education-related ADP projects (target vs. actual)

	FY12	FY13	FY14
Number of project scheduled to be completed (RADP list)	11	29	20
Actually completed	7	22	17
Actual vs scheduled (%)	63.6	75.9	85.0

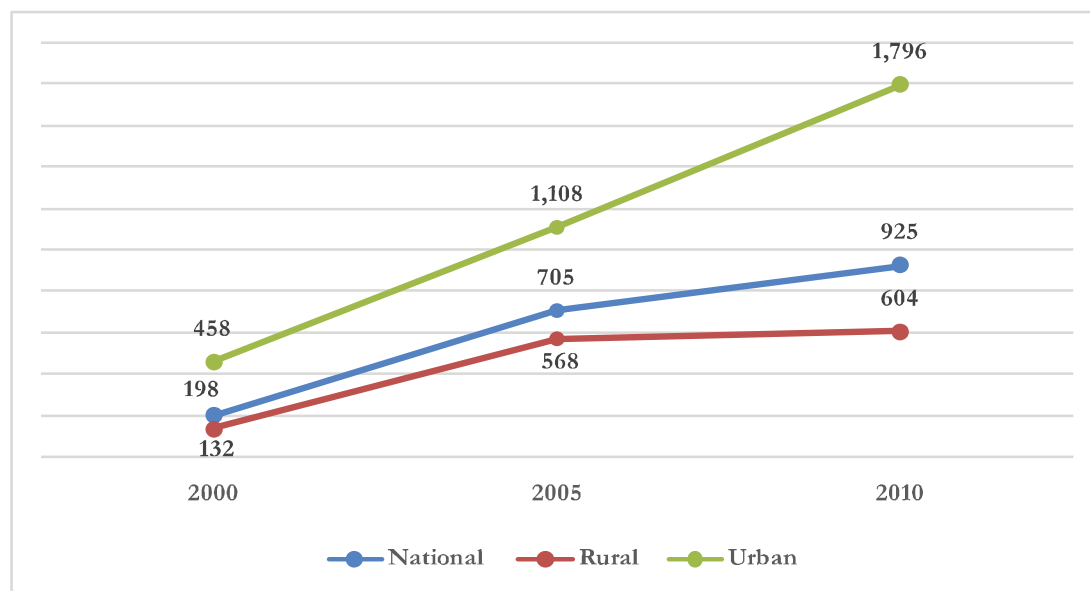
Source: Authors' compilation from the Implementation Monitoring and Evaluation Division (IMED) data.

Institutional capacity as regards implementation of ADP on the part of both line Ministries of education and the IMED remain a major concern. This issue has been repeatedly highlighted by earlier CPD studies. CPD (2011) flagged procedural lapses – from initiation to completion of a project life cycle – as the major reason for fall in ADP implementation. The woe begins with delays during the approval stage. Incomplete proposal, unreasonable expenditure target, improper feasibility study, etc. often delay the approval process. Corruption is also frequently blamed for delayed approval. Post-approval procedural delays in land acquisition and procurement also hold back effective commencement. By the time the project takes off, spending the full fiscal's allocation becomes difficult and expenditures also see significant escalation.

### 3.4 Out of Pocket Education Expenditure

Out of pocket education expenditure by households has increased gradually during 2000-2010 period particularly in urban areas. Per household expenditure on education reached to Tk. 925 per month nationally in 2010 while households in urban areas spent Tk. 1,796 on an average (Figure 17). Out of pocket expenditure has also increased almost five-fold over the last 10 years which is an extra burden for the poverty-stricken people in rural areas.

Figure 17: Per household expenditure on education



Source: Authors' compilation from BBS (2003, 2007, 2011)

However, based on the literature and secondary information, the costs for education borne at the private level found to be much higher than is reported in the HIES. Ahmed et al. (2005) shows that although primary education is free and compulsory in Bangladesh, there are significant private and opportunity costs that parents must incur for their children's schooling. These costs include examination fees, private tuition, uniforms, and paying for notebooks in the upper grades of primary school, and for some foregone earnings from employment. CREATE (2010) undertook a Community and School Survey (ComSS) between 2007 and 2009. It was found from the survey that the average cost per child per year of attending primary school was Tk. 3,812 while the average yearly income per person was Tk. 14,315. The study further reveals that households which had less than Tk. 2,000 income per month sent almost 25 per cent fewer of their children to school than those who are in the Tk. 8,000 and above income threshold (CREATE, 2010).

<sup>22</sup> The ComSS was based in six locations, one in each administrative division of Bangladesh. The survey included 6,696 households and 36 schools, and a total of 9,045 children aged between 4 and 15.



## Chapter 4

### POLICY RECOMMENDATIONS

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National budget is a powerful tool for realising the commitments of the government to ensure equal access to quality education at all levels for all. Bangladesh has made some impressive progress in terms of addressing inequities in schooling enrolment and learning outcomes. This is particularly reflected in the MDG outcomes of Bangladesh. However, the progress needs to be consolidated and further strengthened in view of a number of unfinished agendas and the emerging challenges.

Assessment carried out as part of the present study shows that there is a need to reduce the level of absenteeism in and dropout rates from schools, at both primary and secondary levels, by a significant margin. Formidable challenges remain in delivering quality education in Bangladesh, as regards geographical access (including ‘hard to reach’ areas) and reaching the marginalised groups. Indeed, quality of education will be the next battleground where the cause of Bangladesh’s development will be fought, and hopefully, won. The present study also stresses that TVET should be an integral part of education system in Bangladesh. To be true, these challenges have been recognised in various policies and plans of Bangladesh. Nonetheless, mobilising the necessary resources, raising allocative efficiency and ensuring efficacy of resource utilisation remain highly daunting and challenging tasks for Bangladesh.

As the analyses presented in this report suggest, current level of budgetary allocation for education in Bangladesh is by any standard well below what is required. In recent years, budgetary allocations for education sector have not received the needed priority in the face of inadequate revenue mobilisation and higher demand for public funds for infrastructure and subsidy. Indeed, lack of resources has often been cited as a major reason for GoB’s inability to make adequate allocations for education. Curiously, as has been pointed out by CPD (2016), over the last five years, between FY2011 and FY2015, the budget deficit was consistently below the respective target levels. In FY2015, the budget deficit was Tk. 9,893 crore lower than the target, which was equivalent to about one-third of the total education budget for the corresponding fiscal year. So, it is not an acceptable argument that there was no fiscal space to address resource-shortage for education. On the other hand, allocations for quality of education, promotion of market-responsive TVET and educational access for hard to reach-areas and people remain inadequate vis-à-vis the outcome targets. At the same time, it is also important to recognise that the government agencies responsible for implementing the budget for education often are not able to spend the earmarked allocations for education, which again points to the need for addressing the structural challenges.



In order to establish an equity-focused quality education system which would help sustain the impressive gains made over the past decade and propel Bangladesh to a higher stage of development through enhancement of its human capital, the budgetary policy will need to address the emerging and growing needs of the education sector. The present study has put forward a set of nine recommendations in this context.

**First,** it is important to undertake a comprehensive review of public expenditure in order to enhance budgetary allocations for the education sector. The downward trend in public funds for education (as share of the GDP and the national budget) in recent years is not consistent with the government's own declared developmental objectives. Holding one of the lowest positions in this respect at the global level is not acceptable, does not align with government's public proclamations and thus must be reversed. The government needs to chalk out a plan in this context which is then gradually realised over a period of time. The plan will need to set the target of allocating 6 per cent of the GDP for education. The government needs also to set out a plan to raise the proportion of GDP available for the public education budget to at least 4 per cent, and eventually to 6 per cent and/or 20 per cent of the national budget. The education budget planning needs to be informed by the ambition of attainment of the SDGs and the 7FYP targets.

**Second,** coherence between 7FYP and the SDGs targets is important. This is particularly relevant to ensure appropriate distribution of budgetary allocations. Relevant objectives and policies will need to be backed by a set of quantifiable annual targets (indicators). Adequate resources will need to be invested to monitor these indicators. The exercise to enact a new education law is a good opportunity to improve the legal framework for some of these targets, provided that the law reflects priorities pertaining to education.

**Third,** improvement in teaching quality needs to be supported by appropriate budgetary measures. Salaries for teaching personnel is the single largest expenditure head in education sector. Raising teacher-student ratio and ensuring effective teaching-learning environment will call for higher budgetary allocation. Apart from improving current in-service training of teachers, measures have to be taken to make teaching as 'one of the first career choices' for talented young people. A ten-year plan may be designed to bring about this transformation, taking lessons in this regard from both developed OECD countries and those in East Asia including China.

**Fourth,** non-formal alternatives for out-of-school children have to be adequately funded. A second opportunity programme must be a part of the key strategy of universal primary education up to grade 8; however, but this can work only if a partnership is built with non-government actors such as the NGOs. As is known, a number of NGOs that have a proven track record of commitment and capacity in this area. For the sustainability of non-formal primary education (NFPE), the envisaged move from current donor dependence to domestic sources of financing should be the subject of close scrutiny and appropriate preparation should be undertaken towards this.

**Fifth,** more investment for TVET has to be a priority with rising demand for skilled workers in the job market, taking into cognisance both domestic and global markets. The TVET policy will need to consider not only the self-employment skills, but also the types of skilled labour required for the growing manufacturing sector in Bangladesh. Hence the TVET policy and its finance needs to take cognisance of other relevant macroeconomic policies including trade and industry policies of Bangladesh.

**Sixth,** education needs of the poor, disadvantaged and marginalised groups including persons with disabilities, and those of indigenous people, will need to be considered in allocating funds. It is important to review and revise, on a regular basis, the allowances for education-related SSNPs. Implementation of the recently adopted National Social Security Strategy (NSSS) is an important first step towards attainment of these objectives and allocations should be aligned with the NSSS.

**Seventh,** the aforesaid budget plan needs to be backed up by concerted effort towards raising finance. Indeed, domestic resource mobilisation is key to make adequate allocations available for education. As has been indicated in this report, with low revenue-GDP ratio, it is unlikely that significantly more resources will be made available for education. Raising the revenue-GDP ratio will require increase in tax compliance, broadening of tax base, plugging the loopholes and putting in place good governance practices. An ideal scenario that could improve adequacy of education resources in Bangladesh would be through significant enhancement of revenue-raising capacity of local government bodies (union and upazila councils, municipalities, and city corporations). Pragmatic measure should be considered to generate dedicated resources for education – like an education cess (taking into account both the positive and negative lessons from India).

**Eighth,** Bangladesh's foreign aid strategy for education will need to be redesigned in view of targets of the 7FYP and the SDGs. External assistance will continue to remain an important source for financing education even though Bangladesh has now entered the group of (lower) middle income countries. It is important that Bangladesh remained engaged in dialogue with the traditional and new development partners on a continuing basis in view of attaining the SDG4 agenda. External assistance has to be aligned with national priorities and strategies, which in turn should be designed through broad-based stakeholder participation.

**Ninth,** for ensuring that budget for education generate the expected outcomes and results, it is important to raise the efficacy of resource utilisation. As in case of other government sectors, establishing good governance must be seen as a priority step in the education sector. Proper implementation of development projects will depend on timely completion and avoidance of cost overrun. Indeed, if more resources are to be earmarked for the education sector, it will be critically important that capacity of concerned institutions are significantly raised.

Bangladesh's ambition is to have high quality education that will be a key driver in a skills and productivity driven economy. As is known, a new Education Act is expected to be enacted soon; the Act should reflect this aspiration. The law needs to be finalised by keeping in the purview the broad objectives of establishing a rights and equity-based education system in Bangladesh. However, it is important to recognise that the proposed Act itself can only outline the broad guidelines; the Act will need to be specified by appropriate follow-up rules and regulations. The enacted law must be backed up by the capacity and motivation of the people responsible for implementing these provisions and ought to be supported by strong political commitment and accountability. Finally, implementation of the aforesaid Act and attainment of the envisaged education-related targets will critically hinge on appropriate prioritisation of tasks, allocative efficiency and high efficacy of allocated resources.

The policy recommendations put forward in this section are interconnected. There is no doubt that more public resources have to be committed; but at the same time the earmarked resources will need to be efficiently utilised for the right purposes. In this context, it is critical to strengthen governance and institutional capacity of relevant government agencies. Towards this end, capacities of NGOs, academic and research institutions will need to be brought together in order to build a stronger partnership of all relevant actors and stakeholders.

## ANNEXURE

### Annex 1. Bangladesh's Achievement in Education Related MDGs

*Annex Table 1.1: MDG2- Achieve universal primary education*

Indicators	Base year 1990/1991	Current Status (source)	Target by 2015	Remarks
Net enrolment ratio in primary education, %	60.5	97.7 (APSC, 2014, DPE)	100	On Track
Proportion of pupils starting grade who reach grade 5, %	43.0	81.0 (APSC, 2014, DPE)	100	Need Attention
Literacy rate of 15-24 year-olds, women and men, %	No Data	Total 75.4, Women: 76.6, Men: 74.0 (Census 2011)	100	Need Attention
Adult literacy rate of 15+ years old population, % (Proxy indicator)	37.2	61 (SVRS, 2013)	100	Need Attention

Source: GED, 2015

*Annex Table 1.2: MDG3-Promote gender equality and empower women*

Indicators	Base year 1990/1991	Current Status (source)	Target by 2015	Remarks
Ratio of girls to boys in Primary education (Gender Parity Index =Girls/ Boys)	0.83	1.03 (APSC, 2014, DPE)	1.0	Target Met
Ratio of girls to boys in secondary education (Gender Parity Index =Girls/ Boys)	0.52	1.14 (BANBEIS 2013)	1.0	Target Met
Ratio of girls to boys in tertiary education (Gender Parity Index =Girls/ Boys)	0.37	0.67 (BANBEIS 2013)	1.0	Need Attention

Source: GED, 2015

### Annex 2. Division-wise Primary Completion Rate

Division	Primary completion rate
Barisal	79.5
Chittagong	80.8
Dhaka	71.2
Khulna	82.4
Rajshahi	92.5
Rangpur	87.4
Sylhet	73.5
<b>Total</b>	<b>79.5</b>

Source: BBS and UNICEF, 2015

### Annex 3. Participation of Children in Early Childhood Education

#### *Annex 3.1: Designations, numbers and adequacy of secondary Teachers, 2014*

Designation	Number	Number per 100 Institutions
Head Teacher	24,536	87
Asst. Head Teacher	18,874	67
Asst. Teacher Social Science	89,363	316
Asst. Teacher Bangla	14,018	50
Asst. Teacher English	16,083	57
Asst. Teacher Science and Math	39,079	138
Asst. Teacher Physical Education	16,162	63
Asst. Teacher Agriculture	17,868	63
Asst. Teacher Islamiyat	42,365	151
Asst. Teacher Computer	13,224	47
Asst. Teacher Business	7,029	25
Asst. Teacher Other Religions	7,060	25
Section Teachers	1,578	6
All Teachers	307,239	1,089

Source: Calculated from Bangladesh Bureau of Educational Information (BANBEIS), cited in CAMPE, 2015.

#### *Annex 3.2: Percentage of children age 36-59 months who are attending an early childhood education programme*

Division	Percentage
Barisal	18.4
Chittagong	11.7
Dhaka	15.6
Khulna	13.6
Rajshahi	10.2
Rangpur	13.2
Sylhet	10.5
<b>Total</b>	<b>13.4</b>

Source: BBS and UNICEF, 2015

#### *Annex 3.3: Grade 1 students with pre-primary education: 2010-2014*

Year	Boys	Girls	Total
2010	40.6	43.9	42.3
2011	37.7	40.4	39.0
2012	50.0	51.8	50.0
2013	46.5	48.1	47.3
2014	50.6	51.6	51.1

Source: ASPR, 2015

## Annex 4. Proportion of Students Enrolled in TVET

Year	Proportion of student enrolled in TVET
2001	0.4
2002	0.4
2003	0.6
2004	0.6
2005	0.8
2008	1.6
2009	1.7
2010	1.5
2011	1.7
2012	1.8
2013	1.8

Source: Authors' calculation from BANBEIS

## Annex 5: Distribution of Major Government Interventions in Education

*Annex 5.1: Distribution for resources for major government interventions in education sector*

Projects	FY12R	FY13R	FY14R	FY15R	FY16B
<b><i>Increasing facilities for primary education</i></b>					
Establishment of 1500 New Primary school Buildings in the unschooled areas (1st Revised)	80	190	200	150	200
Government Primary School Reconstruction &Renewetion Project (2nd Phase) (3nd Revised)	454	190	100	55	200
Establishment of seven Government schools in Sylhet, Barisal & Khulna Metropolitan City		0	6	20	20
Establishment of New 11 Govt. Secondary Schools and 6 Govt. Collages in Dhaka City		65	38	18	80
Establishment of Non-government Schools in Selected 306 Upazilla Headquarters without having government School		40	84	129	116
<b>Total</b>	<b>533</b>	<b>380</b>	<b>300</b>	<b>205</b>	<b>400</b>
<b><i>Introduction of special incentive programs to reduce drop out</i></b>					
Reaching Out of School Children (ROSC) Project (2nd Phase)		70	148	166	170
EC Assisted School Feeding Program (1st Revised)	68	27	53	36	18
School feeding Programme in Poverty prone areas (1st Revised)	240	430	463	419	560
Stipend Project for Primary Education (2nd Phase)	900	925	853	940	940
Secondary Education Stipend Project	231	251	273	219	270
<b>Total</b>	<b>1,439</b>	<b>1,702</b>	<b>1,789</b>	<b>1,779</b>	<b>1,958</b>

<b>Promoting quality education</b>					
Construction of PTI in the District - Jhalokathi, Shariyapur, Narayanganj, Lalmanirhat, Gopalganj, Dhaka, Sherpur, Narail, Maherpur, Bandarban, Khagrachari and Rajbari (Revised)	41	50	50	45	40
Primary Education Development Project (IDB)	11	13	40	94	52
Third Primary Education Development Programme -3 (Quality components)	Not available	Not available	Not available	2,018	2,934
Teaching Quality Improvement-II (TQ-II) in Secondary Education Project		3	71	122	173
Secondary Education Quality and Access Enhancement Project	314	290	494	444	490
<b>Total</b>	<b>366</b>	<b>356</b>	<b>654</b>	<b>2,723</b>	<b>3,690</b>
<b>Promoting participation in TVET</b>					
Establishment of Technical School of 100 Upazila			0	3	150
Bangladesh Skills for Employment and Productivity			0	20	30
Skills Development Project	55	15	61	58	0
Skills and Training Enhancement Project (STEP)	76	125	173	219	261
Technical and Vocational Education and Training (TVET) Reform in Bangladesh	35	25	26	5	1
<b>Total</b>	<b>165</b>	<b>165</b>	<b>259</b>	<b>304</b>	<b>441</b>
<b>Distribution of resources to hard to reach areas, indigenous, and disabled children</b>					
Basic Education for Hard to Reach Urban Working Children (2nd Phase)	30	32	25	1	0
Establishment of Autistic Academy			0	3	15
<b>Total</b>	<b>30</b>	<b>32</b>	<b>25</b>	<b>4</b>	<b>15</b>

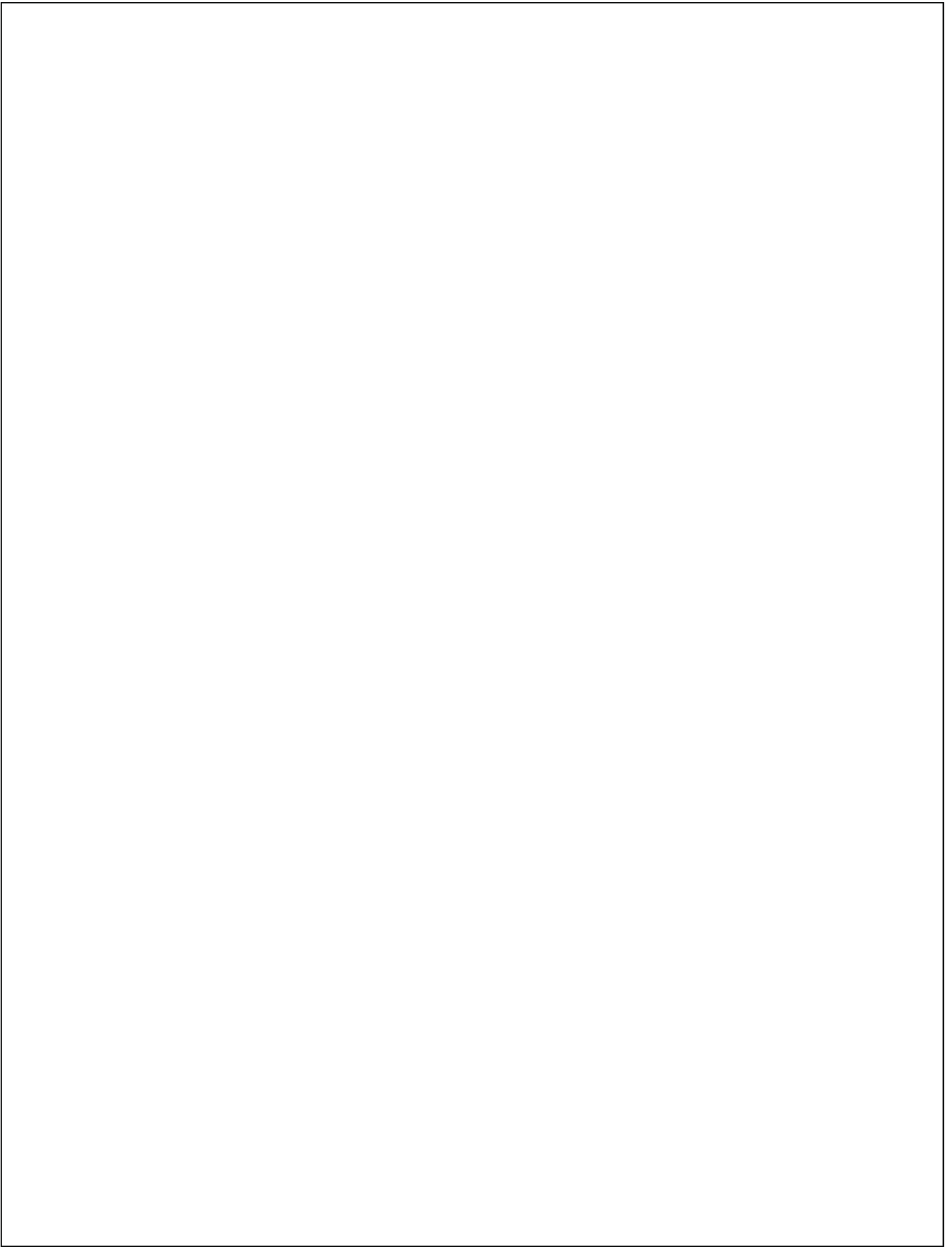
Source: Author's compilation from MoF (MTBF)

*Annex 5.2: Physical progress of major government interventions in education sector (target vs. actual)*

Activities	Unit	FY2012		FY2013		FY2014	
		Target	Actual	Target	Actual	Target	Actual
<b><i>Increasing facilities for primary education</i></b>							
Establish primary schools in the villages without school	Number	800.0	887.0	500.0	478.0	200.0	100.0
<b><i>Introduction of special incentive programs to reduce drop out</i></b>							
Implement stipend program for poor students at primary level	Number (lakh)	78.7	78.7	78.7	78.0	75.0	78.0
Implement school Tiffin Program for poverty- stricken areas	Number (thousand)	10.8	10.8	10.8	10.8	10.8	12.0
Implement education allowances and stipend for disadvantaged to prevent drop-out	Number (lakh)	5.5	5.5	4.8	4.8	7.5	1.0
Provide stipends/scholarships to eligible female/male students at junior secondary	Number (lakh)	44.4	43.8	45.0	30.8	45.0	37.4

<b><i>Promoting quality education</i></b>							
Make all classrooms friendly for boys, girls and children with special needs	Number (thousand)	10.0	10.0	6.4	6.5	10.0	10.0
Introduce pre-primary classes in all primary schools	No. of schools (thousand)	37.7	36.9	60.8	37.0	60.8	77.4
Introduce I.C.T.-based education at primary level	Number (thousand)	0.5	0.5	1.0	1.5	10.0	7.5
Organise skill development training for teachers and students in English, Mathematics and Science at primary level	Number (thousand)	10.0	12.0	10.0	12.0	13.0	13.0
Develop training infrastructure to improve the quality of primary education	Number	5.0	0.0	7.0	5.0	5.0	1.0
Organise training for teachers and officers associated with primary education	Persons (thousand)	0.9	0.7	1.0	3.8	1.2	1.5
Introduce competency-based question papers in the Primary Education Completion Examinations (PSC)	%				10.0	0.0	25.0
Teachers received training in secondary education	Number (Thousands)	6.6	1.0	4.8	1.8	1.3	4.4
Training provided on creative questions in secondary education	Number (lakh)	1.0	0.9	1.2	0.9	1.2	0.9
<b><i>Promoting participation in TVET</i></b>							
Provide technical and vocational education/training	Number (Thousands)	2.3	4.0	6.0	48.0	8.0	23.0
<b><i>Distribution of resources at hard to reach areas</i></b>							
Establish child friendly learning centres in inaccessible areas including char, haor, tea gardens and hilly areas	Number (thousand)	3.5	0.0	3.5	0.0	3.5	0.0





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powerful weapon which you can use  
to change the world”*

*— Nelson Mandela*

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