

School Level Budget Analysis of Government Schools in Punjab

The Case of District Lodhran



School Level Budget Analysis of Government Schools in Punjab

The Case of District Lodhran



School Level Budget Analysis of Government Schools in Punjab:

The Case of District Lodhran

Published by:

Institute of Social and Policy Sciences (I-SAPS)
House 13, Street 1, G-6/3, Islamabad, Pakistan
Tel: 0092-51-111739739; Fax: 0092-51-2825336
Email: info@i-saps.org; Website: www.i-saps.org

in collaboration with:

Department for International Development (DFID)

ISBN: 978-969-9393-16-7
© 2013 I-SAPS, Islamabad

Designed by:
Cubic Media Net

The information and interpretations of the facts expressed in the study are those of I-SAPS and do not necessarily reflect the views of DFID. Reproduction is authorized for non-commercial purposes, provided the source is acknowledged.

Contents

Acknowledgments	v
Acronyms	vii
List of Tables	ix
List of Charts	xi
Executive Summary	xv
Chapter 1: Setting the Context	3
1.1 Introduction	3
1.2 Objectives of the Study	4
1.3 Framework of Analysis	5
1.4 Scheme of the Study	5
Chapter 2: School Level Budget Analysis – District Lodhran	9
2.1 Profile of the District	9
2.2 Education Statistics	9
2.3 Survey Statistics	9
2.4 Analysis and Results	11
2.4.1 Facilities and Status of School Councils	11

2.4.1.1 Classroom Facilities	11
2.4.1.2 Library	11
2.4.1.3 Toilet	12
2.4.1.4 Playground	12
2.4.1.5 Boundary Wall	12
2.4.1.6 Main Source of Drinking Water in the Schools	13
2.4.1.7 Status of School Councils	13
2.4.2 Fee and Other Expenses	14
2.4.2.1 Transfer of Funds from District Government to Schools	14
2.4.2.2 Additional Sources of Funds received by the Schools	16
2.4.2.3 Additional Sources of Funds received by the Schools (Status-wise)	17
2.4.2.4 Funds received by the Schools and Head Teachers' Tenure	18
2.4.2.5 Additional Funds utilized by Schools (Level-wise)	19
2.4.2.6 Purpose of Utilized Funds (2012-13)	20
2.4.2.7 Student-Teacher Ratio (STR), Student-Classroom Ratio (SCR) and the Funds	21
Chapter 3: Conclusion and Recommendations	25

Acknowledgements

The Institute of Social and Policy Sciences (I-SAPS) wishes to thank all those individuals who contributed to the technical part of the study. The research was undertaken by Mr. Abdullah Alam, Research Fellow, I-SAPS as the principal researcher along with technical support from Ms. Rizwana Shabbir, Mr. Muhammad Azam and Mr. Waseem Hashmi. A number of individuals participated in data collection, analysis and presentation of the report. Their support was central to the effort and is highly appreciated.

I-SAPS is also thankful to the experts who reviewed the draft chapters and suggested improvements. We are grateful to the DFID team for their support through the Effective Education Budgeting Initiative (EEBI).

Acronyms

FTF	Farogh-e-Taleem Fund
GSPF	Government Special Project Funds
I-SAPS	Institute of Social and Policy Sciences
NGO	Non-Governmental Organization
PKR	Pakistani Rupee
PSLM	Pakistan Social and Living Standards Measurement
SC	School Council
SCR	Student-Classroom Ratio
STR	Student-Teacher Ratio

List of Tables

Table 1: Level and Gender-wise Distribution of Sample Schools	10
Table 2: Gender-wise Distribution of Head Teachers	10
Table 3: Time Spent by Head Teachers in the Teaching Profession	10
Table 4: Time Spent by Head Teachers in the Current Institution	11
Table 5: Purpose of Utilized Funds (2012-13)	20

List of Charts

Chart 1: Availability of Library in the Schools	11
Chart 2: Availability of Toilet in the School	12
Chart 3: Availability of Playground in the School	12
Chart 4: Availability of Boundary Wall in the School	13
Chart 5: Sources of Drinking Water in the Schools	13
Chart 7: Status of School Councils	14
Chart 8: Transfer of Funds from District Government to Schools Non - Funded Schools (2011-12 and 2012-13)	14
Chart 9: Transfer of Funds from District Government to Schools and Utilization (2011-12 and 2012-13)	15
Chart 10: Quarter-wise Transfer of Funds from District Government to Schools (2011-12)	15
Chart 11: Sources of Additional Funds received by Schools 2012-13	16
Chart 12: Amount (on average) received as Additional Funds during 2012-13	17

Chart 13: Status-wise Sources of Additional Funds received by Schools 2012-13	18
Chart 14: School Status-wise Amount received (on average) as Additional Funds during 2012-13	18
Chart 15: Relationship between Funds received (on average) by Schools and Head Teachers' Tenure during 2012-13	19
Chart 16: Level-wise Funds Utilization (on average) during 2011-12 and 2012-13	19
Chart 16: Level-wise Purpose of Funds Utilization (on average) during 2012-13	21
Chart 17: Student-Teacher Ratio (STR) and Student-Classroom Ratio (SCR) – Current Status of Sample Schools	22

Executive Summary



Executive Summary

Education sector in Pakistan faces numerous problems including financial and managerial issues. The resource envelop for education has always been on the lower side owing to lack of planning and inefficient use of existing resources. Education, being a provincial subject now, is planned and implemented at provincial level. At the district level, the management is mainly responsible for primary and secondary education. District education budgets comprise mainly of salary budgets with negligible funding allocated for non-salary expenses. Institute of Social and Policy Sciences (I-SAPS), in line with its initiative to improve the public financing of education in Pakistan, has attempted to study the pattern of allocations made to the schools by directly engaging with the schools. The current study aims to provide an extensive analysis of the adequacy of financial environment of public schools in district Lodhran of the Punjab province. The findings of the study provide a clear picture of the situation prevailing in the primary, elementary and secondary schools of the district.

Majority of the schools lack some of the basic facilities. About 70 percent of the rural schools do not have library facilities for the students whereas most of the urban schools (about 80 percent) lack any playing field for the students. Considering the importance of these facilities in the overall learning environment provided to the students, steps need to be taken in this regard.

School councils, although being active in most of the schools, do not play their role adequately. None of the school councils could generate any funds through community support and local philanthropists in 2011-12. More than 30 percent of the schools were not able to generate funds through Farogh-e-Taleem fund, a major source of funding for the schools. Out of the generated funds during the fiscal year 2012-13, about 30 percent of the funds were not utilized. In some of the cases, even the records of the funds and their utilization are non-existing.

The funding by the district government generally reaches the schools in the last two quarters of the fiscal year. More than 50 percent of the surveyed schools received funds from the district government during the 3rd and 4th quarters. This, in effect, has implications on the fund utilization.

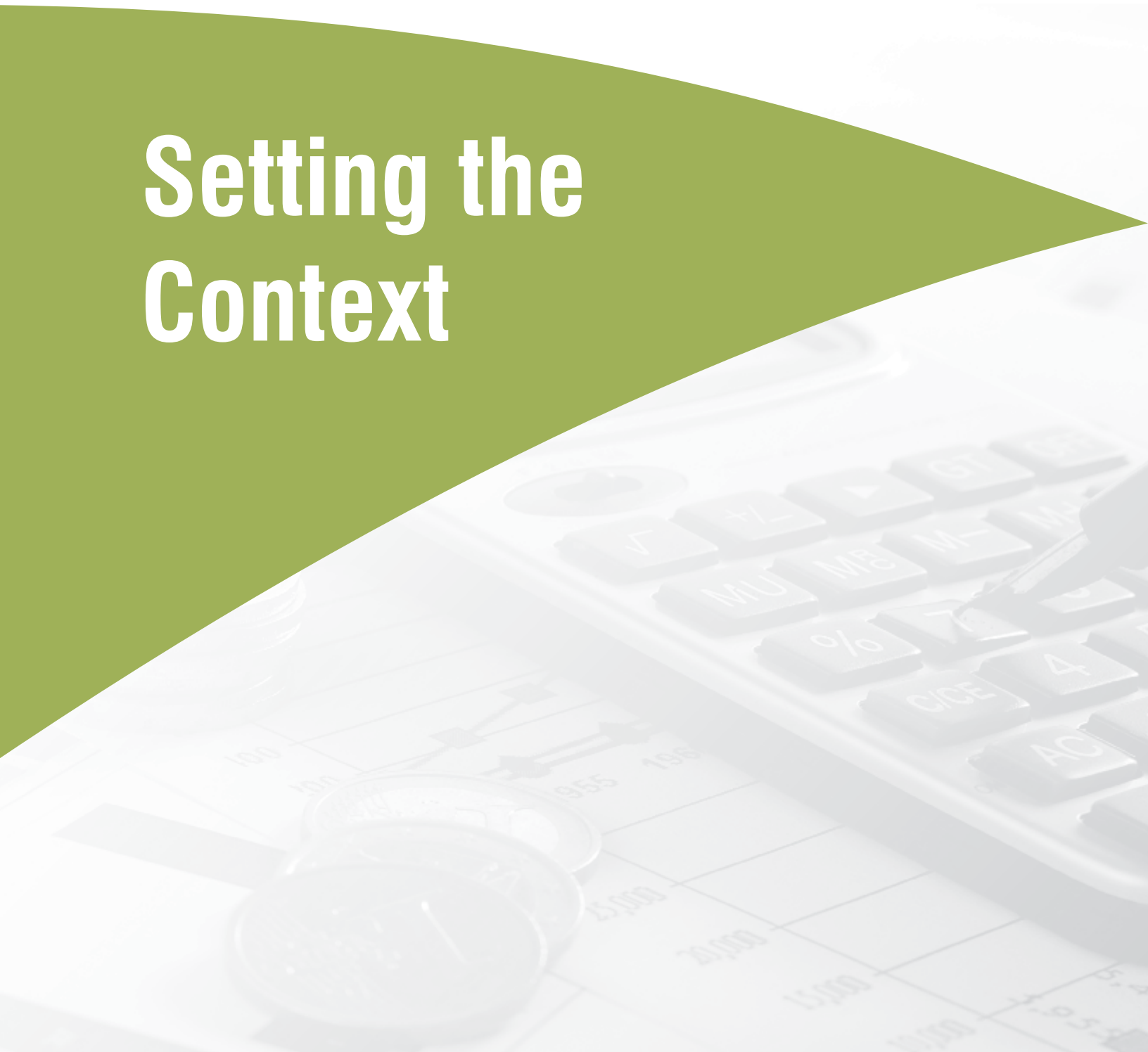
There is visible lack of planning on the part of district government. There is an instance of a school where there are no enrolled students but still it received funding from the district government. Interestingly, an amount higher than the funded amount was expensed on construction during 2012-13. Some of the schools were reported to have student-teacher ratio as low as 7:1 in comparison with schools which had this ratio as high as 100:1. Considering the student-classroom ratio, some of the schools were revealed to have the ratio as low as 5:1 in comparison with the schools having this ratio as high as 103:1. The school with the student-classroom ratio of 103:1 was not provided any Government Special Project Funds during the fiscal year 2012-13 to build an additional classroom for the students; in sharp contrast with the provided funding through the same source for the school having student-teacher ratio of 7:1 and student-classroom ratio of 7:1.

The school councils also lack proper training to generate and handle funding for the schools. The above mentioned schools having the student-teacher ratio of 100:1 did not generate any funds through Farogh-e-Taleem fund during 2012-13. In case, it had generated reasonable funds from this source, it could have opted for temporary employment of a teacher to manage the existing workload of the single teacher.

The study reveals certain gaps that need to be addressed by the policy community. The policy recommendations generating out of this study require the district management to look into the capacity issues of the school councils. Proper training regarding generation of funds and its utilization needs to be initiated in the schools. The district government also needs to undertake reforms to ensure that the funds are transferred to the schools in-time and prioritization for provision of funds is ensured under all circumstances.

Chapter 1

Setting the Context



Chapter 1

Setting the Context

1.1 Introduction

Education budget allocations have often been short of the educational system's needs and on top of it, the actual expenditure is mostly lesser than the allocated amount. The actual dilemma is that whatever funding, the Government has, is not spent efficiently. Education being a provincial subject now, provinces have also adopted the centralized policies where major allocations are accounted for at the provincial level. Districts, in general, are responsible for primary and secondary education. District education budgets mostly comprise salary expenses with a meagre amount of funding for non-salary expenses. Development budgets are still allocated at the provincial level.

Non-salary budgets are required for day-to-day expenditures at school-level but these are generally allocated without knowing the requirements of the individual schools; instead a specific amount is given to the schools which does not suffice the requirements. It is believed that the people who are close to students, in schools, i.e., school administration and parents etc. are in a better position to know the actual needs of the teaching and learning environment and can decide better how to use the resources rather than the people sitting further to the students, i.e., in the district governments etc.¹ Therefore, the school councils have an important role to play in the school-level budgeting process. We have always been short of funds for education and whatever funds we have are mismanaged. Schools' administration is in a better position to identify the needs of their respective schools and manage funding opportunities.

In an earlier report by Institute of Social and Policy Sciences (I-SAPS)², it was identified that there were serious

¹ Iatarola, P. and Stiefel, L. (1998). School-based Budgeting in New York City: Perceptions of School Communities. *Journal of Education Finance*, 23, pp. 557-576.

² Institute of Social and Policy Sciences (2010). "Public Expenditure Analysis and Service Delivery Assessment in of Primary and Elementary Schools". Available online at <http://www.i-saps.org/Publications/PETS-SDA-Education%20Pakistan.pdf>

issues in the transfer and utilization of funds to the schools. These included delays in transfer of funds, transfer of amount which is less than the allocations, improper record management by district government and poor reporting by the school councils (SCs). In order to see if the situation has changed over the three years, since the findings of the report, the study at hand is a renewed attempt to evaluate the budgeting environment of public sector schools at present.

During a school-based expenditure survey conducted by Budget Watch Group³, it was found that about 50 percent of the surveyed schools needed around Rs. 15,000 to Rs. 30,000 per month for their maintenance and utilities related expenses, whereas, the amount received by the schools varied between Rs. 10,000 to Rs. 20,000 per month. Also, notable differences were found in these expenditures among the surveyed districts. According to a study by Centre for Peace and Development Initiatives in District Jhang⁴, it was noted that the schools were not provided adequate funds to run their day-to-day as well as other operational expenses. That is why they had to gather funds through informal fees called 'Farogh-e-Taleem Fund'. A significant portion of the school funds at all levels comes from charging this informal fee. It was also noted that the school funds do not reach the schools in time as most of the schools received them in the 2nd and even the 3rd quarter of the fiscal year. This gives them less time to prioritize these funds.

The present study is an attempt to have an in-depth look into the process by assessing the adequacy of financial environment of Government sector primary, middle and secondary schools of Punjab.

1.2 Objectives of the Study

The primary objective of this study is to assess the adequacy of the financial environment of the public schools in Punjab. Specifically, the study is aimed at:

- Assessing the physical and human resource needs of government primary, middle and secondary schools in the province, needed to meet day-to-day operational expenses required for efficient functioning.
- Analyzing income and expenditure of individual schools and benchmark it with the schools' needs to determine their adequacy.
- Highlighting recommendations for policy changes in financial environment for the public sector schools.

³ School Based Expenditure Survey: A Pilot Study by Budget Watch Group - December 2012. Available online at <http://saqe.org/wp-content/uploads/2013/09/School-Based-Expenditure-Survey-1.pdf>

⁴ Centre for Peace and Development Initiatives (2013). "Following the School Paisa: District Jhang Report 2013". Available online at <http://www.cpd-pakistan.org/?p=2712>. The report by CPDI was motivated from earlier works of Institute of Social and Policy Sciences (I-SAPS) on PETS.

1.3 Framework of Analysis

The study focuses on the needs of the schools and the respective budgetary allocations of Lodhran district of Punjab. Two tehsils of district Lodhran, namely Lodhran and Dunyapur, were selected for the purpose of this study. Keeping in view the scope of the study, primary, middle/elementary and secondary schools were included in the sample. Using a 95% confidence interval, a total of 151 schools were calculated to be the part of this study's sample. The sample schools were further divided between the two tehsils in proportion to the tehsils' share in the overall population (schools in the district). Gender-wise distribution of the schools was also carried out based on the respective share in the population. Schools within the tehsils were selected using systematic sampling technique. It was made sure that the selected sample should be representative of the actual number of schools at each level in the population.

An assessment survey was conducted in the selected districts to highlight the gap between the allocations and needs of the individual schools. School heads of the selected schools were interviewed using a structured instrument. For the purpose of this survey, a sample of 151 schools (92 primary, 29 middle/elementary and 30 secondary schools) was selected from the two tehsils of district Lodhran.

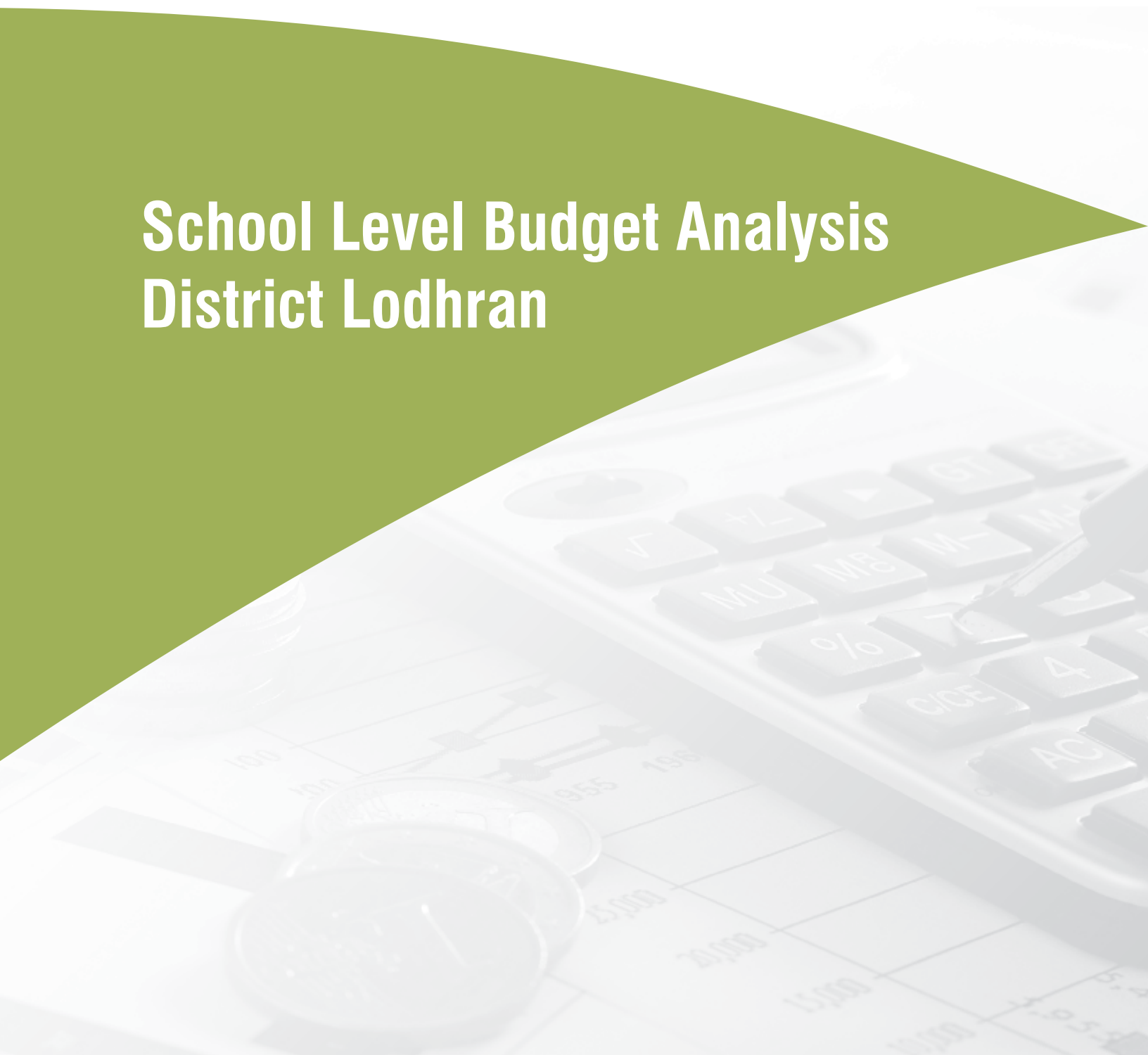
The analyses, by employing the above stated techniques, helped to establish and unleash the financial gap between actual requirements of the individual schools and the non-salary budgetary allocations granted to them. The evidence-base thus generated will be used to undertake advocacy, nurture awareness and identification of better policy options for informing the policy community.

1.4 Scheme of the Study

The study is organized into three chapters. The present chapter introduces the study, describes the objectives and the research design for the study and gives a brief overview of the related research carried out in Pakistan. Chapter 2 presents the analyses and results of the survey. Chapter 3 concludes the study.

Chapter **2**

School Level Budget Analysis District Lodhran



Chapter 2

School Level Budget Analysis District Lodhran

2.1 Profile of the District

District Lodhran is spread over an area of 1,790 square kilometers (km²) having an estimated population of 1.54 million. It is located on the northern side of River Sutlej. The district is administratively divided into three tehsils, namely Lodhran, Kahrora Pakka and Duniyapur. Lodhran is further sub-divided into seventy three (73) union councils.

2.2 Education Statistics

According to the Pakistan Social and Living Standards Measurement (PSLM) Survey 2010-11, District Lodhran had 47 percent literacy rate. Out of the 540,540 children of 5-16 years age, 201,735 (37 percent) children were enrolled in public and private sector schools; where boys outnumber girls.

Out of 148,305 children enrolled in public sector schools, 62 percent are boys whereas 38 percent are girls. Highest enrolment, i.e., 76 percent is in primary schools; followed by 15 percent in middle schools, 8 percent in secondary schools and 1 percent in higher secondary schools.

Number of public sector schools in District Lodhran is 844 and the entire teaching force in the district is 4,630. Out of these public schools, 26 percent are without electricity, 3 percent without boundary wall and 2 percent are without toilets.

2.3 Survey Statistics

This study was conducted in 151 sample schools of Lodhran, which were divided into three units: primary

schools, elementary schools and secondary schools. Table 1 presents the distribution of the sample schools proportionate to the population.

Table 1: Level and Gender-wise Distribution of Sample Schools

Level	Boys' Schools	Girls' Schools	Co-Education	Total
Primary Schools	25	32	35	92
Elementary Schools	10	11	8	29
Secondary Schools	17	13	-	30
Total	52	56	43	151

The survey questionnaires contained questions regarding the interviewed school in general and its budgets in specific. The head teacher of the school was the primary interviewee. Table 2, 3 and 4 show the gender-wise spread of the interviewees and the time that they have spent in the teaching profession and the present institution.

Table 2: Gender-wise Distribution of Head Teachers

Level	Male	Female	Total
Primary Schools	37	55	92
Elementary Schools	13	16	29
Secondary Schools	20	10	30
Total	70	81	151

Table 3: Time Spent by Head Teachers in the Teaching Profession

Level	Years < 5	5 ≤ Years < 10	10 ≤ Years < 15	Years ≥ 15	Total
Primary Schools	12	16	19	45	92
Elementary Schools	5	7	5	12	29
Secondary Schools	4	5	6	15	30
Total	21	28	30	72	151

Table 4: Time Spent by Head Teachers in the Current Institution

Level	Years <3	3 ≤ Years <6	6 ≤ Years <10	Years ≥ 10	Total
Primary Schools	31	22	17	22	92
Elementary Schools	12	10	4	3	29
Secondary Schools	20	6	3	1	30
Total	63	38	24	26	151

2.4 Analysis and Results:

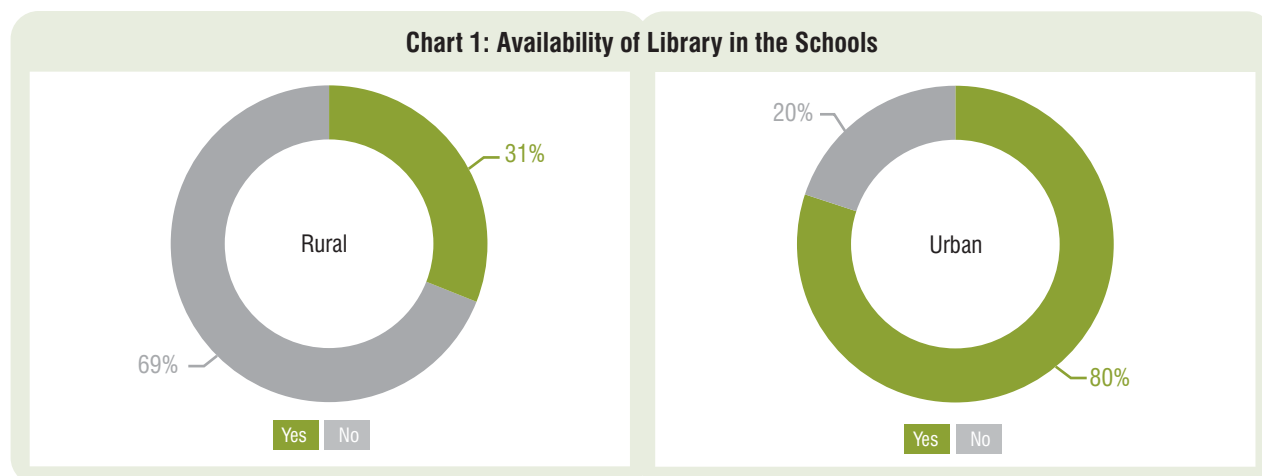
2.4.1 Facilities and Status of School Councils

2.4.1.1 Classroom Facilities

Respondents were asked about the number of classrooms in the respective schools and the available facilities in the classrooms. In rural schools, average number of classrooms was 5 whereas this number swelled up to 17 in case of urban schools. All the classrooms in rural and urban areas were reported to have a blackboard and a table and chair for the teacher.

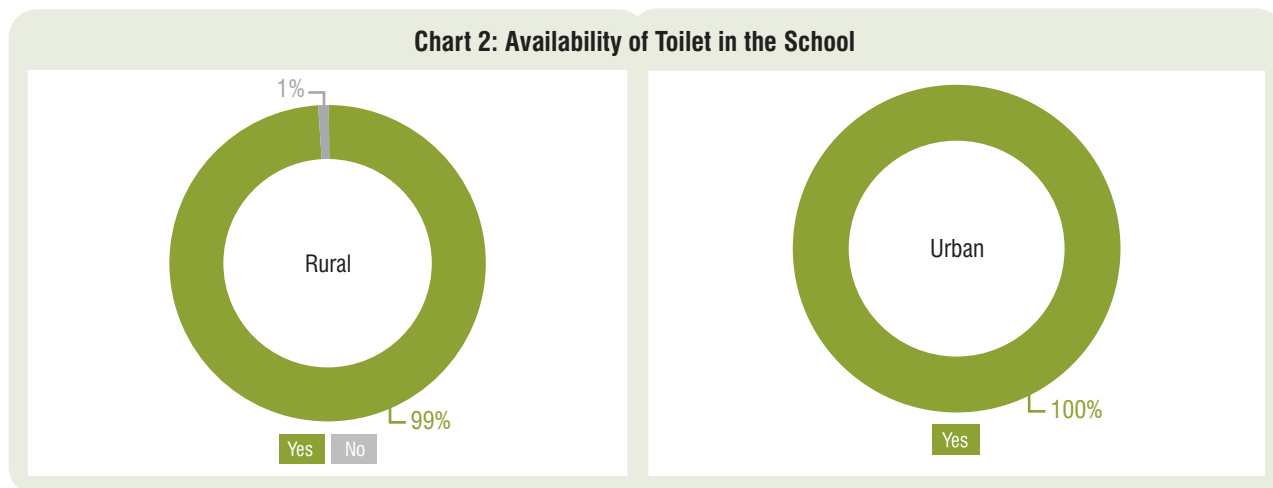
2.4.1.2 Library

A visible difference was seen in rural and urban areas in relation to availability of library in the schools. 80 percent of the urban area schools had libraries whereas in rural schools, the percentage was reported to be 31.

Chart 1: Availability of Library in the Schools

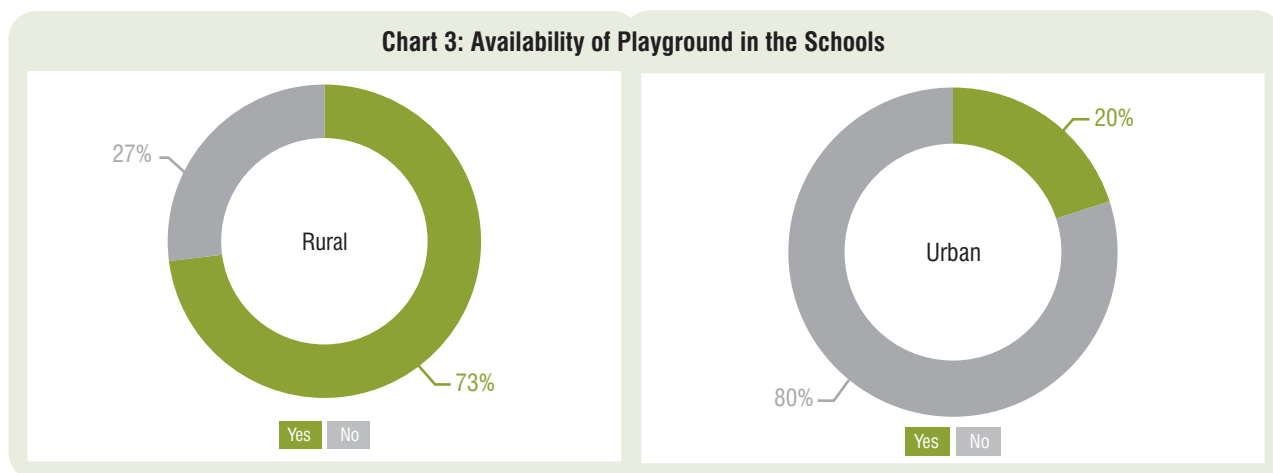
2.4.1.3 Toilet

Almost all the schools were described to have functional toilet facilities. In urban areas, all the schools had toilets whereas in rural area 1.4 percent schools were reported to be void of such facilities.



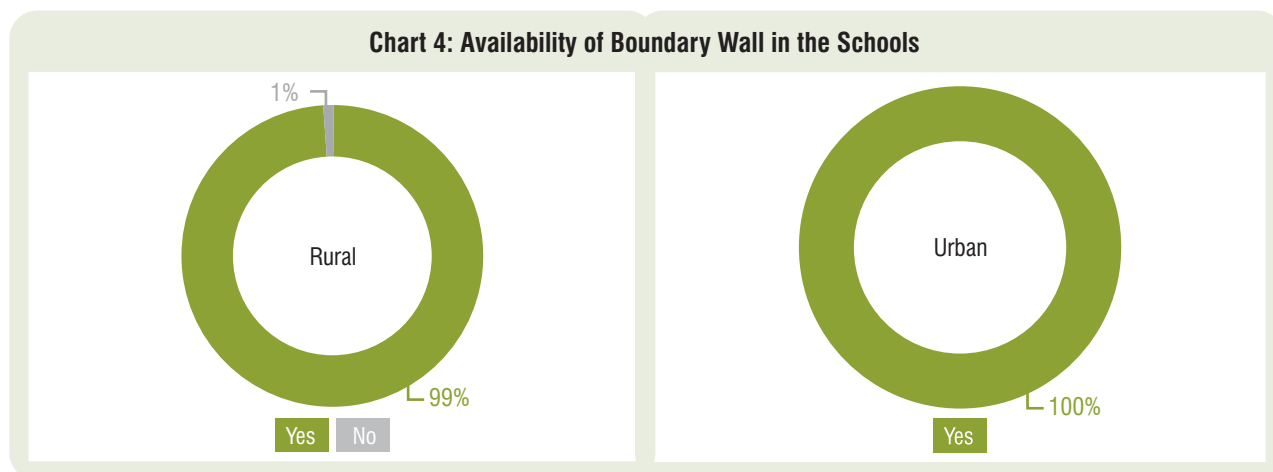
2.4.1.4 Playground

The situation in this regard was completely contrasting in case of rural and urban schools. About three-quarters of the rural schools had playgrounds whereas they were missing in 80 percent of the urban schools.



2.4.1.5 Boundary Wall

Almost all the schools, whether urban or rural, had boundary walls. 100 percent schools in urban areas were having boundary wall whereas a very small percentage of rural schools, i.e., 1.4 percent, did not have a boundary wall.

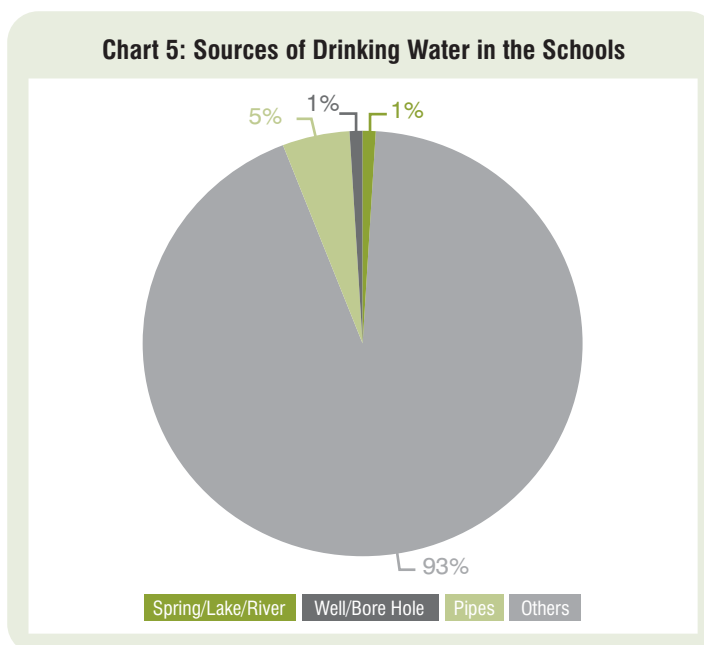
Chart 4: Availability of Boundary Wall in the Schools

2.4.1.6 Main Source of Drinking Water in the Schools

The respondents were asked about the drinking water facilities currently available in the schools and if the facility provides water throughout the year or not. Majority of the respondents told that the drinking water was available throughout the year and the major source of drinking water was identified to be wells and bore holes. Chart 5 presents the statistics about the available sources of drinking water.

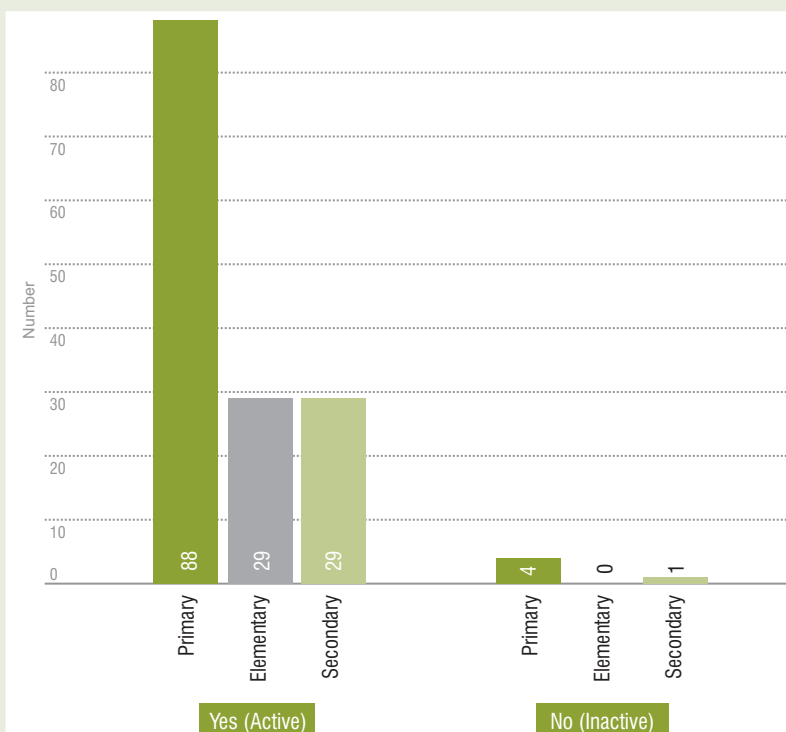
93 percent of the sample schools were using wells and bore holes as their primary drinking water source. This was followed by pipes (5 percent) and 1.4 percent (combined) for springs/ lakes/ rivers and other sources.

Analyzing the available sources of drinking water education level-wise, it was found that 87 primary schools (95 percent of the total primary schools in the survey), 26 elementary schools (90 percent of the total elementary schools in the survey) and 28 secondary schools (93 percent of the total secondary schools in the survey) use well or bore hole for the purpose. The second major source identified, i.e., tap water (piped water connections), was used by 3 primary, 3 elementary and 2 secondary schools.

Chart 5: Sources of Drinking Water in the Schools

2.4.1.7 Status of School Councils

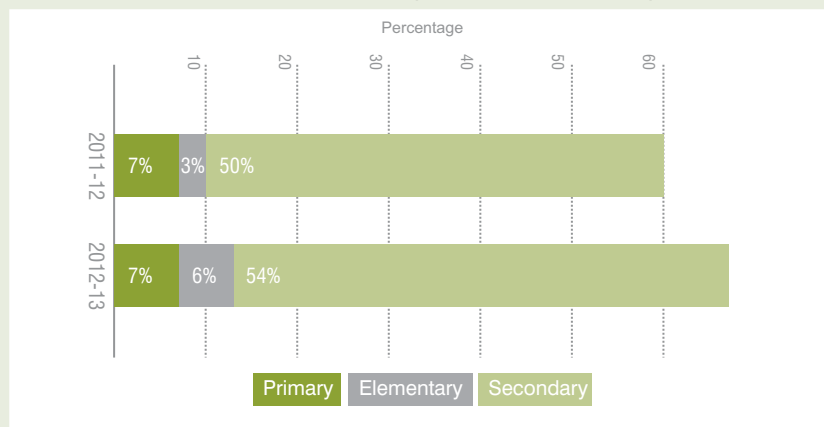
The respondents were also asked about the status of the school council, if it was active and functioning according to its mandate or not. Majority of the respondents (97 percent) confirmed that the school councils were functioning properly.

Chart 6: Status of School Councils


2.4.2 Fee and Other Expenses

2.4.2.1 Transfer of Funds from District Government to Schools

During the fiscal years 2011-12 and 2012-13, majority of the primary and elementary schools received funds from the district government; however the scenario was different in case of secondary schools.

Chart 7: Transfer of Funds from District Government to Schools – Non-funded Schools (2011-12 and 2012-13)


On average, a primary school received PKR 24,096 in 2011-12 and PKR 27,075 in 2012-13 from the district government. For elementary schools, the amount was reported to be PKR 64,000 in 2011-12 and PKR 52,333 in 2012-13, on average. The district government provided PKR 83,333 for secondary schools in 2011-12 and PKR 92,385 in 2012-13, on average. Chart 8 presents the transferred and utilized funds received from district government by the schools during the fiscal years 2011-12 and 2012-13.

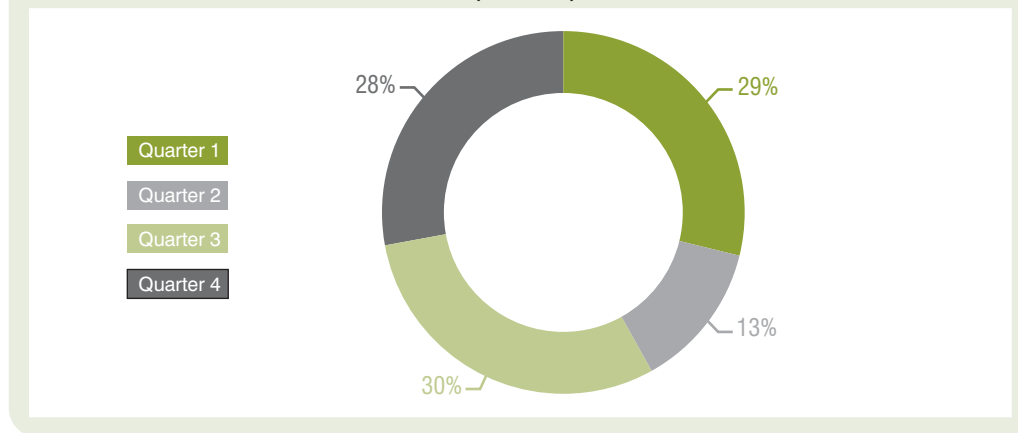
Chart 8: Transfer of Funds from District Government to Schools and Utilization (2011-12 and 2012-13)



As can be seen from the chart, more than 70 percent of the funds had been utilized during the two fiscal years except for one instance (secondary schools in 2011-12).

During 2011-12, more than half of the sample schools (55 percent) received the funds in the second half of the fiscal year. Chart 9 presents the details of the quarters in which these funds were received.

Chart 9: Quarter-wise Transfer of Funds from District Government to Schools (2011-12)



2.4.2.2 Additional Sources of Funds received by the Schools

- Farogh-e-Taleem Fund:** During 2012-13, 68 percent of the sample schools reported that they received additional funds through Farogh-e-Taleem Fund. On average, this source of funding provided PKR 38,225 per school. In almost all these cases, proper record was maintained in this regard.
- Government Special Project Funds (GSPF):** About 18 percent of the schools in this study acknowledged this source of additional funding during 2012-13. On average, the amount received through this source was PKR 233,278. About 15 percent of the schools receiving funds under this head had not maintained records in this regard.
- Community Support:** During 2012-13, about 1 percent of the sample schools reported that they received PKR 21,500 on average under community support. In all these cases, proper record was maintained in this regard.
- Local Philanthropists:** Less than 1 percent of the schools received funding from local philanthropists during 2012-13. On average, this amount was reported to be PKR 1,500. In all these cases, proper record was maintained in this regard.
- Non-Governmental Organizations (NGOs):** During 2012-13, 6 percent of the sample schools received additional funds from NGOs working in their respective areas. About 11 percent of the schools receiving funds from NGOs had not maintained any record of the funds. On average, the funds received from NGOs were to the tune of PKR 101,800 in cash and the kind

Chart 10: Sources of Additional Funds Received by Schools 2012-13

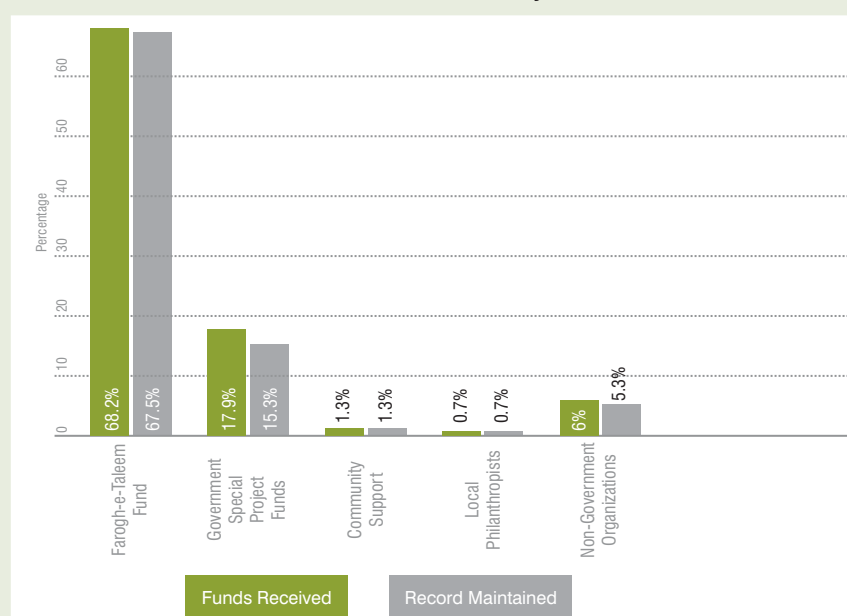
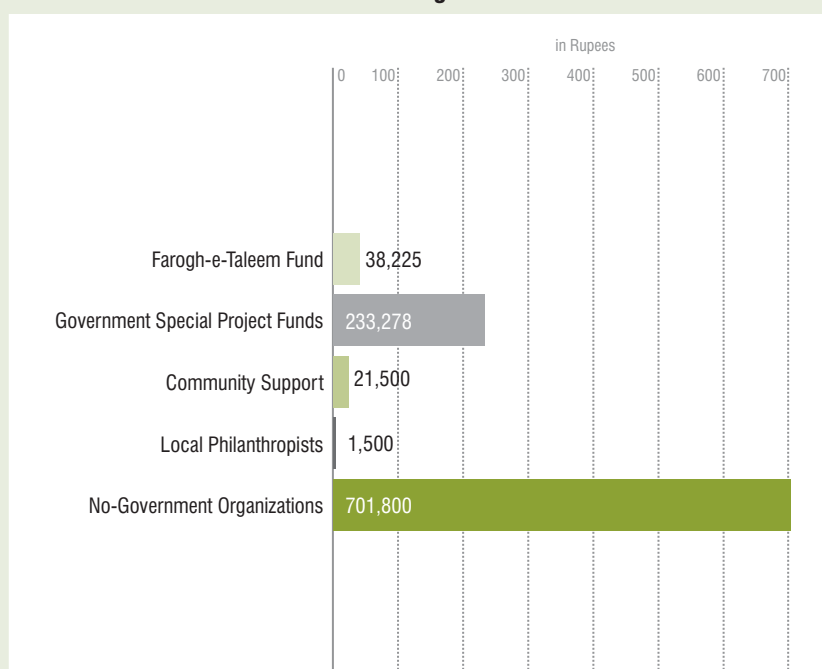


Chart 11: Amount (on average) Received as Additional Funds During 2012-13



2.4.2.3 Additional Sources of Funds received by the Schools (Status-wise)

- a. *Farogh-e-Taleem Fund:* During 2012-13, about 67 percent of the male schools received funds under Farogh-e-Taleem fund. The percentages for female and co-education schools were reported to be approximately 82 percent and 51 percent respectively. Proper records were maintained in almost all the cases. The average amount received by male schools was PKR 38,603, whereas it was PKR 40,593 and PKR 33,216 for female and co-education schools respectively.
- b. *Government Special Project Funds (GSPF):* Limited number of schools received funds under GSPF. For male and female schools, the percentages were around 17 percent and 27 percent respectively. The amount of funds reported in this regard were PKR 132,333 and PKR 285,909 on average for male and female schools respectively. For co-education schools, only 7 percent of the schools received funds from GSPF amounting to PKR 260,000 on average. 20 percent of the female schools failed to maintain records in this respect.
- c. *Community Support:* Only 2 percent (1 school) of the male and female schools each got funds from community support during 2012-13, whereas none of the co-education schools received support in this regard. The amount received in this regard was PKR 3,000 for the male school whereas it was recorded to be PKR 40,000 for the female school.

- d. *Local Philanthropists*: During 2012-13, only one male school was reported to have received funds of PKR 1,500 from local philanthropists.
- e. *Non-Governmental Organizations (NGOs)*: Non-governmental organizations did not have a major share in funding for the schools where 2 percent, 7 percent and 9 percent male, female and co-education schools respectively were reported to have received funds from NGOs. Although few schools benefitted from the funds received from NGOs, but the amounts were substantial. Male schools received PKR 200,000, female schools received PKR 114,250 and co-education schools received PKR 72,200 on average from NGOs. Proper records were maintained in almost all the cases.

Chart 12: Status-wise Sources of Additional Funds received by Schools 2012-13

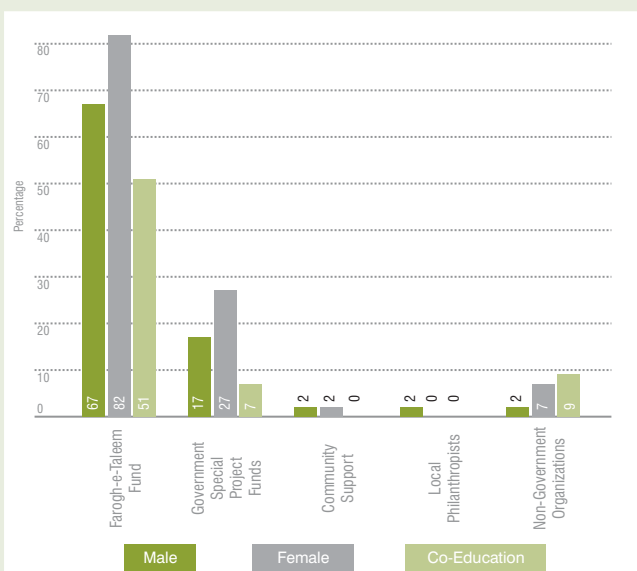
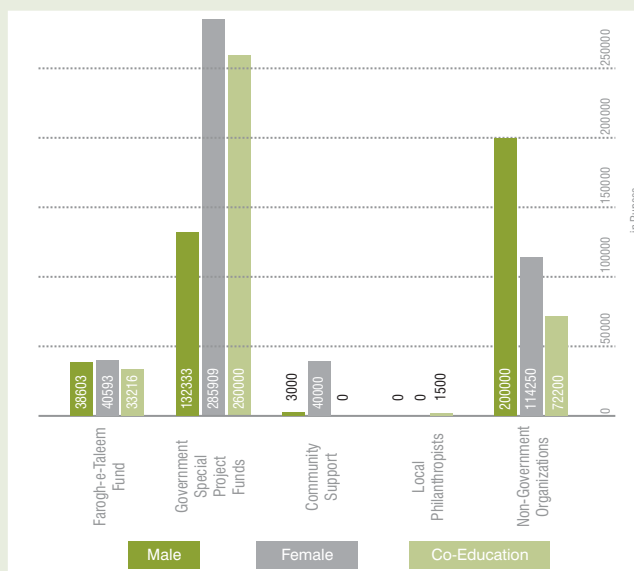


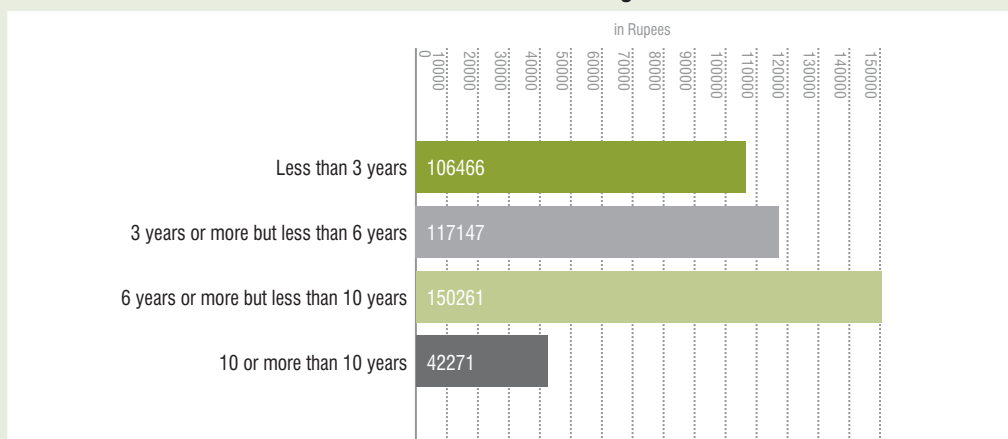
Chart 13: School Status-wise Amount received (on average) as Additional Funds during 2012-13



2.4.2.4 Funds received by the School and Head Teacher's Tenure

On checking the existence of a relationship between the funds received by School Councils and the head teachers' tenure at the said school, it was interesting to note that for head teachers having the most experience, i.e., 10 years or more, the funds received by the school councils were the least during 2012-13. This amount was reported to be PKR 42,271 on average. The highest amounts of funds were gathered by the school councils whose head teachers had served for 6-10 years in the said institution. For those head teachers who had less than 3 years of experience at the school, received funds amounting to PKR 106,466 on average. The head teachers with 3-6 years of service at the school under study raised funds of about 117,147 on average during 2012-13.

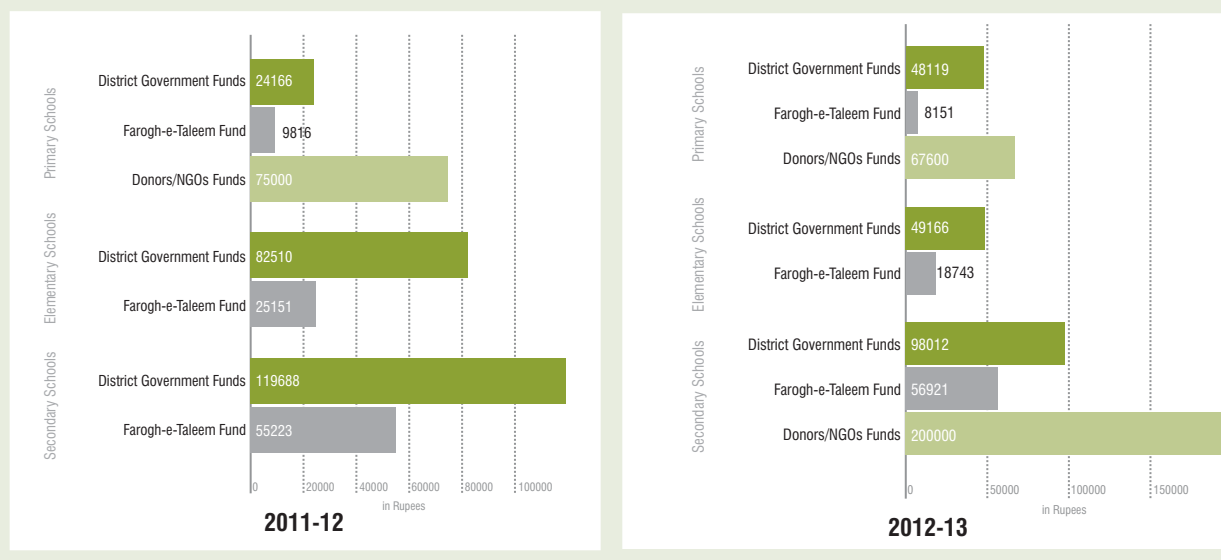
Chart 14: Relationship between Funds (on average) received by Schools and Head Teachers' Tenure during 2012-13



2.4.2.5 Additional Funds utilized by Schools (Level-wise)

- a. *District Government Funds:* During 2011-12, the schools utilized funding from the district governments, on average, to the tune of PKR 24,166 for primary schools, PKR 82,510 for elementary schools and PKR 119,688 for secondary schools. Except for primary schools (PKR 49,118), the amount utilized was slashed for elementary (PKR 49,166) and secondary (PKR 98,012) schools in the fiscal year 2012-13.

Chart 15: Level-wise Funds Utilization (on average) during 2011-12 and 2012-13



- b. *Farogh-e-Taleem Fund*: On average, during 2011-12, the amount utilized by the schools under Farogh-e-Taleem Fund was PKR 9,816 for primary schools, PKR 25,151 for elementary schools and PKR 55,223 for secondary schools. During the next fiscal year, 2012-13, the amount spent dropped in case of primary and elementary schools (PKR 8,151 and PKR 18,743 respectively) whereas it increased marginally for secondary schools (PKR 56,921).
- c. *Donors/NGOs Funds*: Donors/NGOs Funds utilized in 2011-12 were PKR 75,000 for primary schools, on average. No fund utilization in this regard was reported for elementary and secondary schools. During 2012-13, the funds utilized by school councils in this regard were PKR 67,600 for primary schools and PKR 200,000 for secondary schools. No fund utilization was reported for elementary schools during 2012-13.

2.4.2.6 Purpose of Utilized Funds (2012-13)

During 2012-13, the total amounts of funds utilized were reported to be on average PKR 84,388 for primary schools, PKR 69,380 for elementary schools and PKR 144,672 for secondary schools. Chart 16 presents the level-wise details of the purpose for which the funds were utilized whereas the average funds spent on various heads are reported in Table 5.

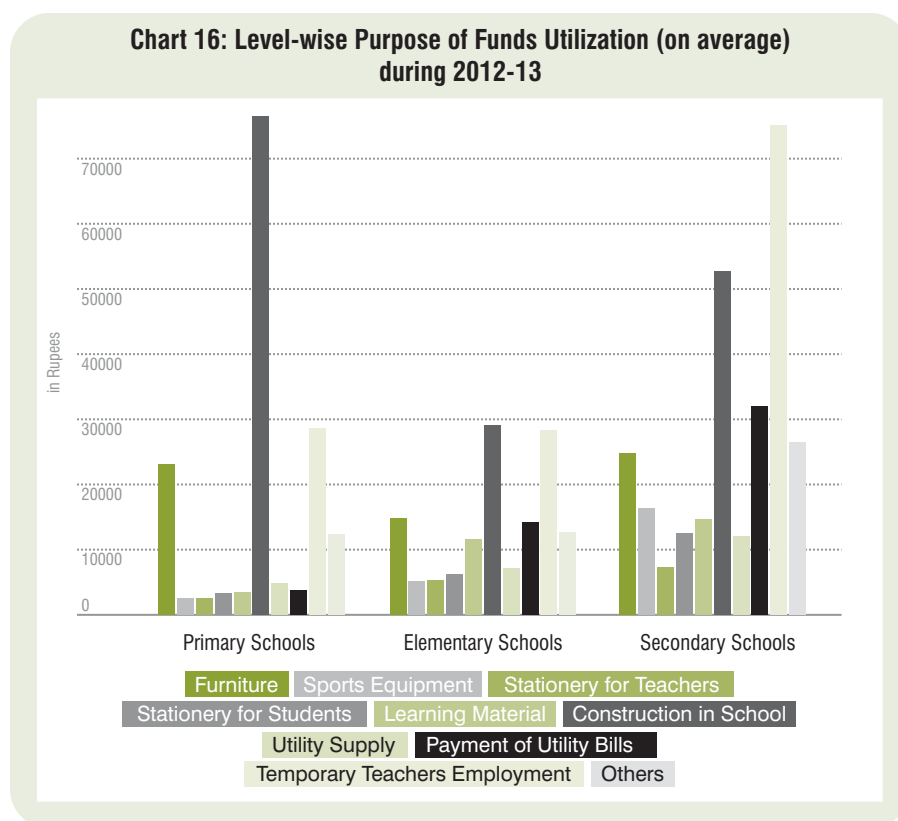


Table 5: Purpose of Utilized Funds (2012-13)

Purpose	Funds Utilized (PKR)
Furniture (Bought and Repaired)	21,572
Sports Equipment	11,724
Stationery for Teachers	4,261
Stationery for Students	6,069
Audio-Visual Aids	8,704
Construction in School	60,205
Utility Supply (water, electricity etc.)	7,055
Payment of Utility Bills	12,740
Temporary Employment of Teachers	33,109
Others	14,524

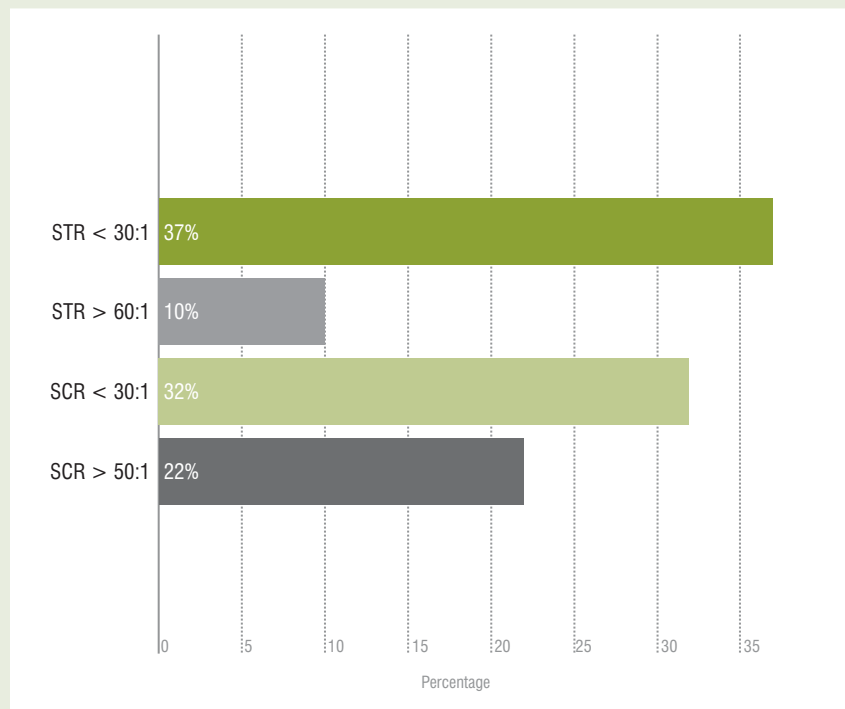
2.4.2.7 Student-Teachers Ratio (STR), Student-Classroom Ratio (SCR) and the Funds

During the course of analyses, some interesting cases were also seen. One of the schools in district Lodhran has no enrolled students. The school is running with two classrooms and one appointed teacher at a monthly salary of PKR 25,000. The head teacher is managing the same school for more than 3 years now. Although there has not been any activity in the school because of no enrolled students, yet it was provided Government Special Project Funds worth PKR 20,000 during 2012-13. The annual school funds utilization during 2012-13 was PKR 25,000 which was spent on construction in the school. This highlights an issue on part of the district government which has allocated funds for the school which has been inactive considering no enrolment in the school. Also, the construction work carried out in the school cannot be justified for the same reasons.

In another school in the sample, the student-teacher ratio was 7:1 whereas the student-classroom ratio was 5:1. The school did not collect any funds under Farogh-e-Taleem Fund (FTF) during the fiscal year 2012-13, whereas it was provided Government Special Project Funds of PKR 40,000. Another similar case of low STR and SCR was observed in the case of a school having STR and SCR of 15:1 each. On the contrary, the sample contains schools having SCR of 25:1 and STR as high as 100:1. This school was reported not to have generated any funds during 2012-13, even through the FTF, through which it could have opted for temporary employment of teachers in the school. 15 schools out of the sample of 151 (10 percent) had their STR more than 60:1 as opposed to 56 schools (37 percent) having an STR less than 30:1. Another school was reported to have an STR of 39:1 and a very high SCR of 103:1. This school was not provided any Government

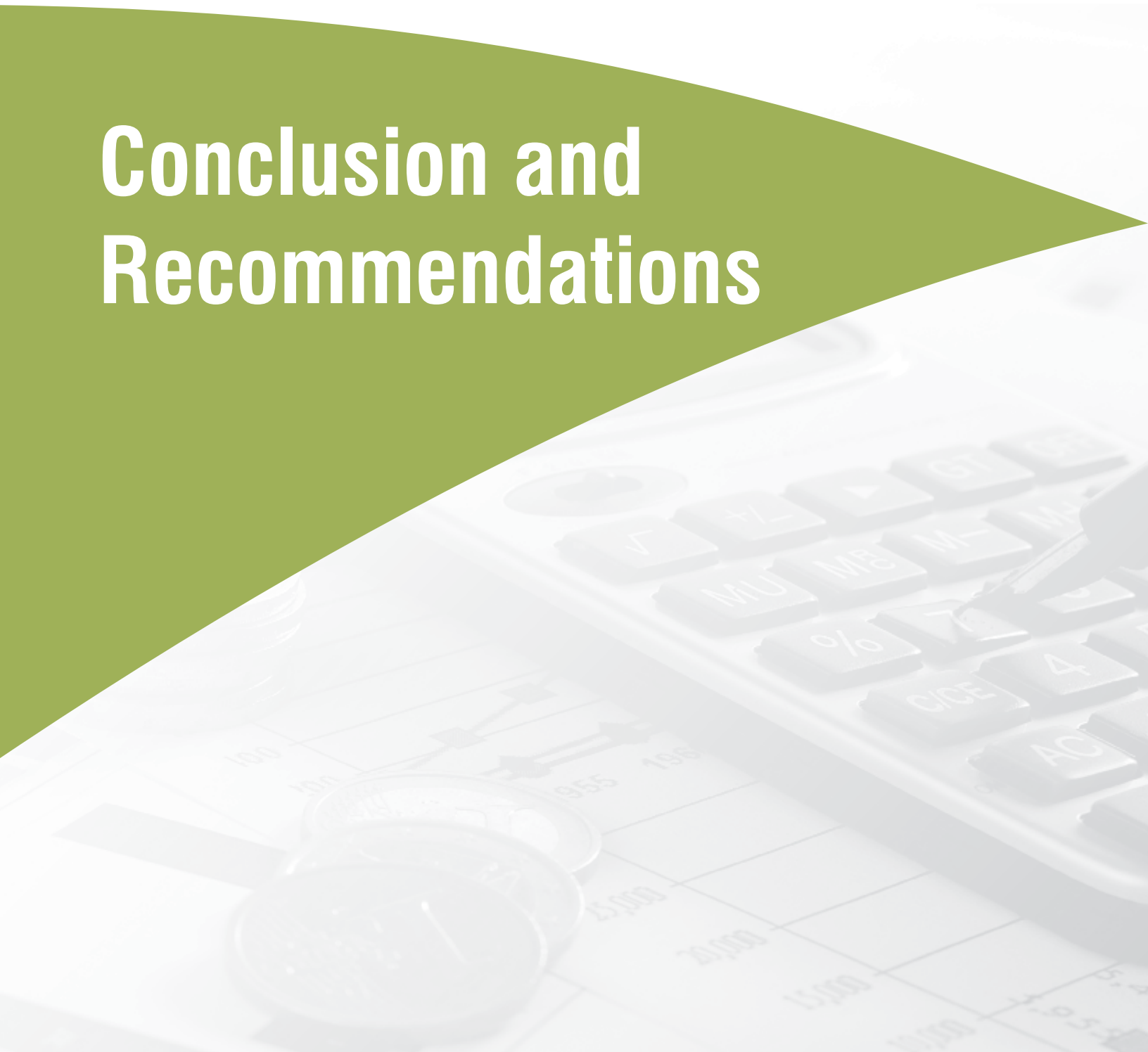
Special Project Funds during 2012-13 for provision of more classrooms in the school. 33 out of the 151 schools (22 percent) in the sample had an SCR of more than 50:1 as opposed to 49 schools (32 percent) having an SCR less than 30:1.

**Chart 17: Student-Teacher Ratio (STR) and Student-Classroom Ratio (SCR)
– Current Status of Sample Schools**



Chapter 3

Conclusion and Recommendations



Chapter 3

Conclusion and Recommendations

The purpose of this study was to assess the needs of the public sector schools, evaluate their income and expenditures and to put-forward recommendations for policy changes in the financial environment for the public schools. The study focused on public sector schools in District Lodhran. 151 public sector schools were selected for the study including adequate representation at primary, elementary and secondary levels. To highlight the gap between allocations and needs of the schools, an assessment survey was conducted in selected schools of District Lodhran.

Lack of Facilities

Libraries and playgrounds play a vital role in creating a conducive learning environment for students where both of them are directly or indirectly linked with students' learning abilities and their better grooming. Through the analyses, it was established that majority of the schools in rural areas are lacking proper library facilities where only 31 percent of the schools were reported to have libraries of any form. Likewise, more than three-quarters of the urban schools were void of any playground facility.

Functioning of School Councils

Most of the school councils in the district were active although many of them were not functioning as per their mandate; especially capacity issues were highlighted in this regard. About 30 per cent of the funds, on average, were not utilized during the two fiscal years under study i.e., 2011-12 to 2012-13. More than 30 percent of the schools have not been able to generate funds through Farogh-e-Taleem Fund which happens to be the major source of additional funds for the school councils. There was almost negligible funding from community and through local philanthropists. Members of the school councils, being part of the community, are expected to have an influence on community for generating funds for the school. In some cases, proper records were also non-existent.

Untimely Release of Funds

Analysis of the survey results leads to the notion that funds are not allocated to the schools as per their requirements and whatever funds are allocated are not provided in time by the district government. More than 50 percent of the schools received funds from the District Government in the 3rd or the 4th quarter which has serious impact on the timely and useful utilization of these funds.

Lack of Planning

A visible lack of planning was observed through the conduct of this survey in the district. There was an instance where the surveyed school had no enrolled students throughout the year and the only teacher in the school was serving there for the last 3 years. Although there was no activity in the school, yet it was provided Government Special Project Fund worth PKR 20,000 during 2012-13. And the utilized funds during the same time was PKR 25,000 which was spent on construction in the school.

Need for Evidence-based Planning

Some of the schools were reported to have Student-Teacher ratio as low as 7:1 and Student-Classroom ratio as low as 5:1. One of these schools was provided Government Special Project Funds worth PKR 40,000 with the school failing to generate any funds through Farogh-e-Taleem Fund. On the contrary, there was a school which had Student-Teacher ratio as high as 100:1 and it did not generate any funds through Farogh-e-Taleem Fund during 2012-13. In case, it had generated any funds in this regard, it could have opted for temporary employment of teachers to release the existing burden. The highest Student-Classroom ratio was reported as 103:1 for a school which did not receive any Government Special Project Funds to build a new classroom for the students.

Ground Realities

10 per cent of the sample schools had their STR more than 60:1 as opposed to 37 percent schools having an STR less than 30:1. 22 percent schools in the sample had an SCR of more than 50:1 as opposed to 32 percent schools having an SCR less than 30:1.

Some other interesting relationships were also established as part of the analyses. It was noted that the head teachers who had spent more than 10 years at the surveyed schools had the least amount of funds received/generated.

Policy Implications

As policy implications of this study, it is necessary to look into the capacity issues of the school councils. Although, it is a commendable scenario where almost all the schools have active school councils but on the other hand, their capacity to generate and utilize funds seems very questionable in number of cases. It is recommended that proper training of the members should be conducted so that these school councils can

play active role in the overall development of education sector. The other side of the funding source, i.e., the district government, should also undertake reforms in order to plan the release of funds in-time and providing funds at places where they are needed the most.

ISBN: 978-969-9393-16-7



**Institute of
Social and Policy Sciences**

Institute of Social and Policy Sciences (I-SAPS)
House 13, Street 1, G-6/3, P. O. Box: 1379, Islamabad, Pakistan
Tel: 0092-51-111739739; Fax: 0092-51-2825336
E-mail: info@i-saps.org; Website: www.i-saps.org