CHAPTER III

ANALYSIS OF UNIT COST

In this chapter, attempt is made to analyse the expenditure incurred on the salary of the teaching and non-teaching staff and on some items of student costs, such as ‘development purpose’, library, examination, and games and sports. In the light of the expenditure spent on these items, the unit costs analysis is made. This chapter also deals with the actual enrolment size of the schools and estimated enrolment capacity and per pupil unit costs on salary and student cost. The unit costs per working day and hour as planned and actually worked are further examined in the next chapter IV.

(1) Statement of Expenditure on Salary and Student Costs.

(a) Expenditure on Salary : School-Wise and Year-Wise Analysis.

School : Bheigya Bondhu Jr. High School

The total expenditure incurred by this school on salary in 1992-93 was Rs. 3,92,904. In 1993-94, it was Rs. 4,36,344. The expenditure from 1994-95 to 1999-2000 was Rs. 4,75,320; Rs.5,46,852; Rs. 6,78,600; Rs. 7,45,156; Rs. 8,20,818; and Rs. 10,82,110 respectively. The total expenditure during the eight years period on salary was Rs. 51,78,104.

School : Jai Hindi Jr. High School

This school spent Rs. 2,99,724 on salary in 1992-93; Rs. 3,32,790; Rs. 3,64,560; Rs. 4,16,736; Rs. 5,24,004; Rs. 5,74,488; Rs.6,32,964; and Rs. 8,28,894 respectively from 1993-94 to 1999-2000. The total expenditure was Rs. 39,28,160.
School: Khwai Jr. High School

The expenditure incurred by this school from 1992-93 to 1999-2000 was Rs. 6,01,128; Rs. 6,67,704; Rs. 7,31,046; Rs. 8,45,472; Rs. 10,54,736; Rs.11,54,888; Rs. 12,73,296; Rs.16,84,628 respectively. Thus the total expenditure was Rs. 80,12,899.

School: Lady Earle Girls’ Jr. High School

From 1992-93 to 1999-2000 the school spent Rs. 2,71,104; Rs. 3,01,056; Rs. 3,27,996; Rs. 3,76,488; Rs. 4,66,284; Rs. 5,12,436; Rs. 5,85,480; and Rs. 7,52,700 respectively. The total expenditure during the 8 years period on salary was Rs. 35,93,544.

School: Laijing Ningthou Jr. High School

The expenditure spent by this school from 1992-93 to 1999-2000 was Rs. 3,57,216; Rs. 3,96,474; Rs. 4,31,694; Rs. 4,93,452; Rs. 6,12,924; Rs. 6,73,758; Rs. 7,42,920 and Rs. 9,73,230 respectively. The overall expenditure was Rs. 46,81,668.

School: Madan Mohon Jr. High School

The expenditure incurred by this school from 1992-93 to 1999-2000 was Rs. 4,19,328; Rs. 4,65,048; Rs. 5,08,452; Rs. 5,84,424; Rs. 6,03,794; Rs.6,70,032; Rs. 7,31,790; and Rs. 8,40,924 respectively. Over the period of 8 years the school spent Rs. 48,23,792.

School: Modern Jr. High School

The school spent Rs. 6,48,698 on salary in 1992-93. In 1993-94, it spent Rs. 7,19,712. And from 1994-95 to 1999-2000 the expenditure was Rs. 7,88,203; Rs. 9,00,606; Rs. 11,03,388; Rs. 12,12,390; Rs. 13,35,702; and Rs. 17, 48,400 respectively. The total expenditure during the period was Rs. 84,57,104.

School: Moirangkhom Jr. High School

From 1992-93 to 1999-2000 the school incurred Rs. 6,94,440; Rs. 7,70,352; Rs. 8,45,460; Rs. 9,69,726; Rs. 12,06,036; Rs. 13,21,304;
Rs. 14,57,082; and Rs. 19,30,952 respectively. The total expenditure was Rs. 91,95,350.

School : Naorem Babu Jr. High School

In 1992-93 this school spent Rs. 4,63,016 on salary. Rs. 5,14,710 were spent in 1993-94. The expenditure incurred on salary from 1994-95 to 1999-2000 was Rs. 5,62,896; Rs. 6,45,144; Rs. 7,90,764; Rs. 8,68,410; Rs. 9,56,520; and Rs. 12,51,318 respectively. The total expenditure over the 8 years period was Rs. 60,52,778.

School : Naoremthong Jr. High School

The school spent Rs. 5,10,882 in 1992-93. From 1993-94 to 1999-2000 it spent Rs. 5,67,186; Rs. 6,18,276; Rs. 7,14,156; Rs. 9,02,582; Rs. 9,90,012; Rs. 10,90,038; and Rs. 14,32,212 respectively. The total expenditure was Rs. 68,25,344.

School : New Lambuland Jr. High School

From 1992-93 to 1999-2000 this school incurred Rs.3,96,390; Rs.4,40,080; Rs. 4,81,592; Rs. 5,55,864; Rs. 6,99,348; Rs. 7,66,368; Rs. 8,43,732; and Rs. 11,04,882 respectively. The total expenditure was Rs. 52,88,256.

School : Porompat Sabal Leikai Jr. High School

The expenditure incurred by this school in 1992-93 was Rs 4,02,282 in 1993-94, it spent Rs. 4,46,604; from 1994-95 to 1999-2000 it spent Rs. 4,88,754; Rs. 5,61,982; Rs. 6,99,192; Rs. 7,66,698; Rs. 8,44,734; and Rs. 11,10,258 respectively. The total expenditure was Rs. 53,20,504.

School : Thambalkhong Jr. High School

The expenditure from 1992-93 to 1999-2000 was Rs. 4,08,078; Rs. 4,52,670; Rs. 4,95,054; Rs. 5,67,270; Rs. 6,92,796; Rs. 7,59,470; Rs. 8,36,826; and Rs. 10,94,450 respectively. The total expenditure was Rs. 53,06,614.
School : Thamchet Girls’ Jr. High School

From 1992-93 to 1999-2000 this school spent Rs. 2,54,376; Rs. 2,82,192; Rs. 3,09,528; Rs. 3,53,580; Rs. 4,34,304; Rs. 4,77,032; Rs. 5,25,516; and Rs. 6,93,220 respectively. The total expenditure was Rs. 33,29,848.

The data given above shows the year-wise and course-wise expenditure on salary of teaching and non-teaching staff. Further attempt is made to indicate the expenditure incurred on salary by 14 schools per annum and then over the period of eight years of elementary education course.

The total expenditure incurred on salary by the 14 schools was Rs. 61,19,566 in 1992-93; Rs. 67,92,923 in 1993-94; Rs. 74,28,836 in 1994-95; Rs. 85,31,752 in 1995-96; Rs. 104,68,752 in 1996-97; Rs. 1,14,92,442 in 1997-98; Rs. 1,26,77,420 in 1998-99; and Rs. 1,65,28,178 in 1999-2000. The total expenditure over the period of eight years for 14 schools was Rs. 8,00,39,869.

(b) Expenditure on Student Costs : School-Wise and Course-Wise Analysis

In this study, Student Costs include the fees realized from pupils, such as developmental purpose, library, examination, and games and sports. The expenditure incurred on the total Student Costs by every school during the period 1992-93 to 1999-2000 is shown as follows:

Over the period of 8 years the Bheigya Bondhu Jr. High School spent Rs. 72,320; Jai Hindi Jr. High School Rs. 72,674; Khwai Jr. High School Rs. 1,17,473; Lady Earle Girls’ Jr. High School Rs. 63,077; Laijing Ningthou Jr. High School Rs. 56,477; Madan Mohon Jr. High School Rs. 70,091; Modern Jr. High School Rs. 98,254; Moirangkhom Jr. High School Rs. 1,17,840; Naorem Babu Jr. High School Rs. 1,04,549; Naoremthong Jr. High School Rs. 1,01,675; New Lambuland Jr. High School Rs. 67,057; Porompat Sabal Leikai Jr. High School Rs. 69,344; Thambalkhong Jr. High School Rs. 60,868; and Thamchet Jr. High school Rs. 48,011. Thus, the total expenditure for all the 14 schools for 8 years was Rs. 20,60,710.
(c) Expenditure on Salary and Student Costs: School-Wise and Course Wise Analysis

We may examine here year-wise total expenditure incurred out of the salary and Student Costs by each sample school as follows:

The Bheigya Bondhu Jr. High School spent Rs. 4,00,396 in 1992-93; Rs. 4,46,280 in 1993-94; Rs. 4,84,795 in 1994-95; Rs. 5,55,713 in 1995-96; Rs. 6,89,391 in 1996-97; Rs. 7,54,329 in 1997-98; Rs. 8,29,898 in 1998-99; and Rs. 10,89,622 in 1999-2000. The total expenditure was Rs. 52,50,424 during the period 1992-93 to 1999-2000.

The Jai Hindi Jr. High School incurred Rs. 3,08,383 in 1992-93; Rs. 3,44,412 in 1993-94; Rs. 3,75,452 in 1994-95; Rs. 4,26,705 in 1995-96; Rs. 5,34,078 in 1996-97; Rs. 5,83,220 in 1997-98; Rs. 6,40,170 in 1998-99; and Rs. 8,34,420 in 1999-2000. The total expenditure spent during the period was Rs. 40,46,834.

The Khwai Jr. High School spent Rs. 6,14,399 in 1992-93; Rs. 6,85,525 in 1993-94; Rs. 7,47,847 in 1994-95; Rs. 8,60,770 in 1995-96; Rs. 10,69,989 in 1996-97; Rs. 11,69,258 in 1997-98; Rs. 12,86,364 in 1998-99; and Rs. 16,96,217 in 1999-2000. The total expenditure was Rs. 81,30,372.

In the case of Lady Earle Girls' Jr. High School, the expenditure was Rs. 2,78,003 in 1992-93; Rs. 3,08,685 in 1993-94; Rs. 3,36,449 in 1994-95; Rs. 3,83,812 in 1995-96; Rs. 4,75,033 in 1996-97; Rs. 5,19,910 in 1997-98; Rs. 5,94,576 in 1998-99; and Rs. 7,60,162 in 1999-2000. The total expenditure was Rs. 36,56,621.

The expenditure of the Laijing Ningthou Jr. High School from 1992-93 to 1999-2000 was Rs. 3,60,898; Rs. 4,05,648; Rs. 4,39,870; Rs. 5,00,585; Rs. 6,19,734; Rs. 6,80,265; Rs. 7,49,070; and Rs. 9,78,397 respectively. Over the period of 8 years the school spent a total expenditure of Rs. 47,38,145.

From 1992-93 to 1999-2000 the Madan Mohon Jr. High School incurred Rs. 4,27,121; Rs. 4,75,507; Rs. 5,18,397; Rs. 5,93,539; Rs. 6,13,025; Rs. 6,78,697; Rs. 7,39,663; and Rs. 8,47,924 respectively. The total expenditure during the period was Rs. 48,93,883.
The Modern Jr. High School spent Rs. 6,61,373 in 1992-93. In 1993-94, it incurred Rs. 7,34,705. In this way, from the year 1994-95 to 1999-2000 this school spent Rs. 8,02,763; Rs. 9,14,083; Rs. 11,17,456; Rs. 12,23,885; Rs. 13,44,976; and 17,56,119 respectively. The total expenditure over the 8 years period was Rs. 85,55,358.

From the year 1992-93 to 1999-2000 the Moirangkhoum Jr. High School spent Rs. 7,07,718; Rs. 7,88,147; Rs. 8,62,437; Rs. 9,85,611; Rs. 12,21,977; Rs. 13,35,546; Rs. 14,70,048; and Rs. 19,41,710 respectively. The overall expenditure was Rs. 93,13,190.

The Naorem Babu Jr. High School spent Rs. 4,74,470 in 1992-93. In 1993-94, the expenditure was Rs. 5,29,737. In 1994-95, it was Rs. 5,77,780. The expenditure from the year 1995-96 to 1999-2000 was Rs. 6,58,897; Rs. 8,03,479; Rs. 8,81,075; Rs. 9,68,744; and Rs. 12,63,147 respectively. The total expenditure was Rs. 61,57,327.

The expenditure of the Naoremthong Jr. High School from the year 1992-93 to 1999-2000 was respectively Rs. 5,21,979; Rs. 5,82,097; Rs. 6,32,179; Rs. 7,27,338; Rs. 9,17,016; Rs. 10,01,927; Rs. 11,01,892; and Rs. 14,42,593. The total expenditure was Rs. 69,27,019.

For the New Lambuland Jr. High School the expenditure were Rs. 4,03,411; Rs. 4,48,409; Rs. 4,90,007; Rs. 5,64,299; Rs. 7,07,954; Rs. 7,74,164; Rs. 8,53,992; and Rs. 11,12,278 respectively. From 1992-93 to 1999-2000, Rs. 53,55,313 were the overall expenditure.

In the case of Porompat Sabal Leikai Jr. High School, the expenditure from 1992-93 to 1999-2000 was respectively Rs. 4,08,987; Rs. 4,55,730; Rs. 4,97,719; Rs. 5,71,407; Rs. 7,09,715; Rs. 7,76,800; Rs. 8,54,026; and Rs. 11,18,394. The total expenditure during the period was Rs. 53,89,848.

The Thambalkhong Jr. High School spent Rs. 4,14,932 in 1992-93. In 1993-94, the school incurred Rs. 4,61,580. From the year 1994-95 to 1999-2000 the expenditure incurred was Rs. 5,03,318; Rs. 5,75,087; Rs. 7,00,921; Rs. 7,67,034; Rs. 8,43,740; and Rs. 11,00,875 respectively. The total expenditure during the 8 years period was Rs. 53,67,482.
The expenditure of the Thamchet Girls' Jr. High School in 1992-93 was Rs.2,60,479. It was Rs. 2,90,302 in 1993-94; Rs. 3,16,425 in 1994-95; Rs. 3,59,685 in 1995-96; Rs. 4,40,532 in 1996-97; Rs. 4,82,632 in 1997-98; Rs. 5,30,393 in 1998-99; and Rs. 6,97,311 in 1999-2000. The overall expenditure during the period was Rs. 33,77,859.

(d) Year-Wise Expenditure on Salary and Student Costs for 14 Schools

The above data indicates school-wise and year-wise expenditure on salary and student costs over the period of 8 years. Further, the year-wise total expenditure incurred by the 14 schools on salary and student costs during the period 1992-93 - 1999-2000 is examined. In 1992-93, all the 14 schools altogether spent Rs. 62,42,549 on salary and on different items of student costs, such as developmental purpose, library, examination, and games and sports. It was Rs. 69,56,764 in 1993-94; Rs. 75,85,438 in 1994-95; Rs. 86,77,535 in 1995-96; Rs. 1,06,20,300 in 1996-97; Rs. 1,16,28,742 in 1997-98; Rs. 1,28,07,552 in 1998-99; and Rs. 1,66,39,169 in 1999-2000. The total expenditure over the period of 8 years for all the schools was Rs. 8,11,59,049.

(2) Actual Enrolment Size : School-Wise and Year-Wise Analysis

(a) The year-wise actual enrolment size for each school is given below:

The actual enrolment for classes I-VIII in the case of Bheigya Bondhu Jr. High School in 1992-93 was 190. In 1993-94, it was 179. From the year 1994-95 to 1999-2000, the school had an enrolment size of 171, 158, 167, 145, 140, and 116 respectively. The total enrolment over the period of 8 years was 1266.

In 1992-93, Jai Hindi Jr. High School had an enrolment size of 208. It was found that the enrolment in the subsequent years 1993-94 to 1999-2000 was 197, 185, 169, 151, 130, 104, and 89 respectively. The total enrolment size was 1224.

The enrolment of the Khwai Jr. High School from the year 1992-93 to 1999-2000 was respectively 320, 299, 283, 260, 235, 220, 200 and 178. The school had a total enrolment size of 1995 during the period.
The Lady Earle Girls’ Jr. High School had an enrolment size of 165 in 1992-93. In 1993-94, the enrolment was 132, 142 in 1994-95; 123 in 1995-96; 131 in 1996-97; 113 in 1997-98; 133 in 1998-99; and 105 in 1999-2000. There were altogether 1044 pupil on the roll during the 8 years period.

From 1992-93 to 1999-2000 the Laijing Ningthou Jr. High School had an enrolment size of 173, 152, 138, 123, 110, 104, 97, and 80 respectively. The overall enrolment size of the school was 977.

There were 193 pupils on the roll for classes I-VIII in the Madan Mohon Jr. High School in 1992-93. The enrolment in the subsequent years was respectively 173, 164, 152, 137, 126, 114 and 104. The total enrolment size of the school during the period was 1163.

The enrolment size of Modern Jr. High School from 1992-93 to 1999-2000 was 302, 258, 248, 231, 216, 175, 142 and 120 respectively. The school had a total enrolment size of 1692 over the 8 years period.

The number of pupils on the roll for classes I-VIII in the Moirangkhoum Jr. High School was 316. The enrolment was found to be decreased in the subsequent years : 300, 284, 264, 239, 224, 197, and 165 respectively. The total enrolment was 1989.

The enrolment in the Naorem Babu Jr. High School from 1992-93 to 1999-2000 was respectively 274, 252, 246, 226, 183, 181, 168, and 165. There were altogether 1695 pupils on the roll during the period.

In 1992-93, the Naoremthong Jr. High School had an enrolment size of 266. There were 251 pupils on the roll in 1993-94; 237 in 1994-95; 224 in 1995-96; 220 in 1996-97; 195 in 1997-98; 181 in 1998-99; and 161 in 1999-2000. Altogether 1735 pupils were found during the period.

The enrolment size of the New Lambuland Jr. High School in 1992-93 was 165. It was 138 in 1993-94. The enrolment in the remaining years was 142, 143, 129, 128, 141, and 110 respectively. The total enrolment was 1096.

The enrolment in the Thambalkhong Jr. High School during the period 1992-93 to 1999-2000 was respectively 170, 157, 144, 135, 122, 115, 105, and 95. The total enrolment was 1043.

The Thamchet Girls' Jr. High School had an enrolment size of 151 in 1992-93. The enrolment in 1993-94 was 144. The enrolment in the subsequent years was respectively was 122, 106, 92, 83, 71, and 59. There were altogether 828 pupils on the roll for classes I-VIII over the period of 8 years.

(b) Actual Enrolment Size for 14 Schools: Year-Wise Analysis

In 1992-93, the actual enrolment size of the 14 schools was 3055. It was 2792 in 1993-94; 2664 in 1994-95; 2477 in 1995-96; 2294 in 1996-97; 2093 in 1997-98; 1933 in 1998-99; and 1659 in 1999-2000. There were altogether 18967 pupils on the roll for the classes over 8 years period for 14 schools. The average enrolment size for each school per annum was 169 pupils.

(c) Estimated Enrolment Capacity

It may be mentioned here that in the determination of the number of pupils which could be accommodated in a particular school for classes I-VIII, the minimum available inputs like classroom size, number of teachers, furniture, equipments, etc., were taken into consideration. As stated in chapter II section II in this thesis, the classroom size of each school was 18 ft. in breadth and 20 ft. in length. In such a room, it was estimated by the schools themselves that on an average 30 pupils at the minimum could be accommodated at a time in every classroom. If so, the enrolment capacity for classes I-VIII in a particular year for every school may be worked at 240. Thus, the total of enrolment size for 8 years is worked out to 1920 for each school.

It has been discussed above the school-wise and year-wise expenditure incurred on salary and student costs along with actual enrolment size and estimated enrolment capacity. From this data the unit costs per pupil on salary and student costs are worked out below:
UNIT COSTS PER PUPIL

(3) Unit Costs on Salary: School-Wise and Year-Wise Analysis

School: Bheigya Bondhu Jr. High School

In this school, the unit costs per pupil were Rs. 2,068 in 1992-93; Rs. 2,438 in 1993-94; Rs. 2,780 in 1994-95; Rs. 3,461 in 1995-96; Rs. 4,063 in 1996-97; Rs. 5,139 in 1997-98; Rs. 5,863 in 1998-99; and Rs. 9,837 in 1999-2000. The average unit costs per pupil per annum was Rs. 4,456.

School: Jai Hindi Jr. High School

The unit costs per pupil in this school were Rs. 1,441 in 1992-93; Rs. 1,689 in 1993-94; Rs. 1,971 in 1994-95; Rs. 2,466 in 1995-96; Rs. 3,470 in 1996-97; Rs. 4,419 in 1997-98; Rs. 6,086 in 1998-99; and Rs. 10,361 in 1999-2000. Rs. 3,863 were the average unit cost per pupil annually.

School: Khwai Jr. High School

Per pupil unit costs were Rs. 1,879 in 1992-93; Rs. 2,233 in 1993-94; Rs. 2,583 in 1994-95; Rs. 3,252 in 1995-96; Rs. 4,488 in 1996-97; Rs. 5,250 in 1997-98; Rs. 6,366 in 1998-99; and Rs. 9,465 in 1999-2000. The average unit costs per pupil was Rs. 4,439.

School: Lady Earle Girls’ Jr. High School

The school’s unit costs per pupil were Rs. 1,643 in 1992-93; Rs. 2,281 in 1993-94; Rs. 2,310 in 1994-95; Rs. 3,061 in 1995-96; Rs. 3,559 in 1996-97; Rs. 4,535 in 1997-98; Rs. 4,402 in 1998-99; and Rs. 7,169 in 1999-2000. The average unit costs was Rs. 3,620 per pupil.

School: Laijing Ningthou Jr. High School

Per pupil unit costs in this school were Rs. 2,065 in 1992-93; Rs. 2,608 in 1993-94; Rs. 3,128 in 1994-95; Rs. 4,012 in 1995-96; Rs. 5,572 in 1996-97; Rs. 6,478 in 1997-98; Rs. 7,659 in 1998-99; and Rs. 12,165 in 1999-2000. The average unit costs per pupil annually was Rs. 5,460.
School: Madan Mohon Jr. High School

In this school, the unit costs per pupil were Rs. 2,173 in 1992-93; Rs. 2,688 in 1993-94; Rs. 3,100 in 1994-95; Rs. 3,845 in 1995-96; Rs. 4,407 in 1996-97; Rs. 5,318 in 1997-98; Rs. 6,419 in 1998-99; and Rs. 8,086 in 1999-2000. The annual average unit costs per pupil was Rs. 4,505.

School: Modern Jr. High School

The unit costs of this school were Rs. 2,148 per pupil in 1992-93; Rs. 2,790 in 1993-94; Rs. 3,178 in 1994-95; Rs. 3,899 in 1995-96; Rs. 5,108 in 1996-97; Rs. 6,928 in 1997-98; Rs. 9,406 in 1998-99; and Rs. 14,570 in 1999-2000. The average unit costs per pupil were Rs. 6,003.

School: Moirangkhom Jr. High School

Per pupil unit costs in this school were Rs. 2,198 in 1992-93; Rs. 2,568 in 1993-94; Rs. 2,977 in 1994-95; Rs. 3,673 in 1995-96; Rs. 5,046 in 1996-97; Rs. 5,899 in 1997-98; Rs. 7,381 in 1998-99; and Rs. 11,703 in 1999-2000. The average unit costs per pupil was Rs. 5,181.

School: Naorem Babu Jr. High School

The unit costs per pupil in this school Rs. 1,698 in 1992-93; Rs. 2,043 in 1993-94; Rs. 2,288 in 1994-95; Rs. 2,855 in 1995-96; Rs. 4,321 in 1996-97; Rs. 4,798 in 1997-98; Rs. 5,694 in 1998-99; and Rs. 7,584 in 1999-2000. The average unit costs per pupil was Rs. 3,910.

School: Naoremthong Jr. High School

In this school, the unit costs per pupil were Rs. 1,921 in 1992-93; Rs. 2,260 in 1993-94; Rs. 2,609 in 1994-95; Rs. 3,188 in 1995-96; Rs. 4,103 in 1996-97; Rs. 5,077 in 1997-98; Rs. 6,022 in 1998-99; Rs. 8,896 in 1999-2000. The average unit costs per pupil was Rs. 4,260.

School: New Lambuland Jr. High School

The unit costs per pupil in this school were Rs. 2,402 in 1992-93; Rs. 3,189 in 1993-94; Rs. 3,391 in 1994-95; Rs. 3,887 in 1995-96; Rs. 5,421 in 1996-97; Rs. 5,987 in 1997-98; Rs. 5,984 in 1998-99; and Rs. 10,044 in 1999-2000. The average unit costs per pupil was Rs. 5,038.
School: Porompat Sabal Leikai Jr. High School

Per pupil unit costs of this school were Rs. 2,483 in 1992-93; Rs. 2,791 in 1993-94; Rs. 3,093 in 1994-95; Rs. 3,448 in 1995-96; Rs. 4,316 in 1996-97; Rs. 4,979 in 1997-98; Rs. 6,034 in 1998-99; and Rs. 9,176 in 1999-2000. The average unit per pupil was Rs. 4,540.

School: Thambolkhong Jr. High School

The unit costs per pupil in this school were Rs. 2,400 in 1992-93; Rs. 2,883 in 1993-94; Rs. 3,438 in 1994-95; Rs. 4,202 in 1995-96; Rs. 5,679 in 1996-97; Rs. 6,604 in 1997-98; Rs. 7,970 in 1998-99; and Rs. 11,520 in 1999-2000. The average unit costs per pupil was Rs. 5,587.

School: Thamchet Girls’ Jr. High School

In this school, the unit costs per pupil were Rs. 1,685 in 1992-93; Rs. 1,960 in 1993-94; Rs. 2,537 in 1994-95; Rs. 3,336 in 1995-96; Rs. 4,721 in 1996-97; Rs. 5,747 in 1997-98; Rs. 7,402 in 1998-99; and Rs. 11,749 in 1999-2000. The average unit costs per pupil was Rs. 4,892.

The data given indicates the school-wise and year-wise unit costs per pupil on salary. The following are the year-wise unit costs per pupil on salary for 14 schools under study during the period 1992-93 to 1999-2000.

In 1992-93, the unit costs per pupil on salary for all the 14 schools were Rs. 2,015. In 1993-94, it was Rs. 2,457. From 1994-95 to 1999-2000, the unit costs were respectively Rs. 2,813; Rs. 3,470; Rs. 4,591; Rs. 5,511; Rs. 6,621; and Rs. 10,166. The average per pupil unit costs per annum was Rs. 4,706.

(4) Unit Costs on Student Costs: School-Wise and Course-Wise Analysis

School: Bheigya Bondhu Jr. High School

In this school, of the total student costs of Rs. 57 per pupil over the period of 8 years, Rs. 17.17 per pupil was spent on developmental purpose; Rs. 1.49 on library; Rs. 28.94 on examination; and Rs. 9.52 on games and sports.
School: Jai Hindi Jr. High School

Out of total student costs of Rs. 59 per pupil, Rs. 18.59 was incurred on the developmental purpose; Rs. 2.01 on library; Rs. 29.28 on examination and Rs. 9.49 on games and sports.

School: Khwai Jr. High School

In this school, the total student costs of Rs. 59 per pupil was spent during the period of this, Rs. 18.22 per pupil were spent on developmental purpose; Rs. 1.95 on library; Rs. 29.19 on examination; and Rs. 9.53 on games and sports.

School: Lady Earle Girls’ Jr. High School

This school spent a total student costs of Rs. 60 per pupil, of which Rs. 18.82 per pupil were spent on developmental purpose; Rs. 2.29 on library; Rs. 29.77 on examination; and Rs. 9.53 on games and sports.

School: Laijing Ningthou Jr. High School

Of the total student costs of Rs. 58 per pupil incurred, Rs. 17.78 per pupil were spent on developmental purpose; Rs. 1.84 on library; Rs. 28.71 on examination; and Rs. 9.48 on games and sports.

School: Madan Mohon Jr. High School

A total student costs of Rs. 60 per pupil were spent by this school over the 8 years period. Out of this amount, Rs. 16.94 per pupil were spent on developmental purpose; Rs. 1.75 on library; Rs. 32.09 on examination; and Rs. 9.48 on games and sports.

School: Modern Jr. High School

Out of the total student costs of Rs. 58 per pupil spent during the period, Rs. 17.91 per pupil were incurred on developmental purpose; Rs. 1.90 on library; Rs. 28.79 on examination; and Rs. 9.47 on games and sports.
School: Moirangkhom Jr. High School

This school spent Rs. 59 per pupil out of the total student costs. Of this, Rs. 18.46 per pupil were incurred on developmental purpose; Rs. 2.10 on library; Rs. 29.01 on examination; and Rs. 9.53 on games and sports.

School: Naorem Babu Jr. High School

Of the total student cost of Rs. 62 per pupil spent during the period, Rs. 19.12 per pupil were incurred on developmental purpose; Rs. 2.35 on library; Rs. 30.08 on examination; and Rs. 9.52 on games and sports.

School: Naoremthong Jr. High School

A total student costs of Rs. 59 per pupil were spent by this school. Of this, Rs. 18.29 per pupil on developmental purpose; Rs. 1.97 on library; Rs. 28.79 on examination; and Rs. 9.55 on games and sports.

School: New Lambuland Jr. High School

The school spent a total student costs of Rs. 61.00 per pupil during the period. Out of this amount, Rs. 19.21 per pupil were incurred on developmental purpose; Rs. 23.24 on library; Rs. 30.17 on examination; and Rs. 9.56 on games and sports.

School: Porompat Sabal Leikai Jr. High School

Of the total student costs of Rs. 57 per pupil spent over the period of 8 years, Rs. 18.19 per pupil were incurred on developmental purpose; Rs. 1.83 on library; Rs. 27.22 on examination; and Rs. 9.59 on games and sports.

School: Thambalkhong Jr. High School

During the period under reference the school incurred a total student costs of Rs. 58 per pupil, Rs.17.86 per pupil were spent on developmental purpose; Rs. 1,64 on library; Rs. 29.36 on examination; and Rs. 9.49 on games and sports.

School: Thamchet Girls' Jr. High School

This school spent a total student costs of Rs. 58 per pupil during the period. Of this, Rs. 17.85 on developmental purpose; Rs. 1.70 on library;
Rs. 29.36 on examination; and Rs. 9.48 on games and sports.

It has been given above the unit costs per pupil on different items for each school during 1992-93 - 1999-2000. With a view to ascertaining the year-wise per pupil unit costs on different items of student costs for 14 schools, the following figures are given:

The unit costs per pupil on different items of student costs in 1992-93 were Rs. 9.71 on developmental purpose; Rs. 1.36 on library; Rs. 21.79 on examination; and Rs. 7.00 on games and sports. In 1993-94, it was Rs. 19.43 for developmental purpose; Rs. 2.00 for library; Rs. 27.14 for examination; and Rs. 10.00 for games and sports. In 1994-95, per pupil unit costs on developmental purpose were Rs. 19.43; Rs. 1.93 on library; Rs. 27.29 for examination; and Rs. 10.00 for games and sports. In 1995-96, it was Rs. 19.50 for developmental purpose; Rs. 1.93 for library; Rs. 27.29 for examination; and Rs. 10.00 for games and sports. During the year 1996-97, Rs. 20.00 per pupil were invested in developmental purpose; Rs. 2.07 in library; Rs. 34.07 in examination; and Rs. 10.00 on games and sports. In 1997-98, Rs. 20.00 per pupil were incurred on developmental purpose; Rs. 2.00 on library; Rs. 37.57 on examination; and Rs. 10.00 on games and sports. In 1998-99, Rs. 20.57 per pupil were spent on developmental purpose; Rs. 2.29 on library; Rs. 34.64 on examination; and Rs. 10.00 on games and sports. In 1999-2000, the unit costs per pupil on developmental purpose were Rs. 20.50; Rs. 2.21 on library; Rs. 34.50 on examination; and 10.00 on games and sports. Thus, the average annual unit costs per pupil for 14 schools was Rs. 18.64 on developmental purpose; Rs. 1.44 on library; Rs. 30.54 on examination; and Rs. 9.63 on games and sports.

The above data indicates the year-wise unit costs per pupil on different items of student costs for 8 years period of elementary education. Further, the year-wise unit costs per pupil on the total salary and student costs are estimated for each school below:
(5) Unit Costs on the Total Salary and Student Costs: School-Wise and Year-Wise Analysis

**School: Bheigya Bondhu Jr. High School**

In 1992-93, the per pupil unit costs on the total salary and student costs were Rs. 2,107. It was Rs. 2,494 in 1993-94; Rs. 2,835 in 1994-95; Rs. 3,517 in 1995-96; Rs. 4,128 in 1996-97; Rs. 5,202 in 1997-98; Rs. 5,928 in 1998-99; and Rs. 9,902 in 1999-2000. The average per pupil unit costs per annum was Rs. 4,514.

**School: Jai Hindi Jr. High School**

From the year 1992-93 to 1999-2000, the unit costs per pupil were Rs. 1,483; Rs. 1,748; Rs. 2,030; Rs. 2,525; Rs. 3,537; Rs. 4,486; Rs. 6,155; and Rs. 10,430 respectively. The average unit costs per annum was Rs. 4,099.

**School: Khwai Jr. High School**

The per pupil unit costs in this school during 1992-93 to 1999-2000 were respectively Rs. 1,920; Rs. 2,293; Rs. 2,642; Rs. 3,311; Rs. 4,553; Rs. 5,315; Rs. 6,431; and Rs. 9,530. The average unit cost per annum was Rs. 4,499.

**School: Lady Earle Girls; Jr. High School**

In this school, the per pupil unit costs were Rs. 1,685 in 1992-93. It was Rs. 2,339 in 1994-95. In the subsequent years, the unit costs were respectively Rs. 2,370; Rs. 3,121; Rs. 3,626; Rs. 4,601; Rs. 4,470; and Rs. 7,240. The average annual per pupil unit costs was Rs. 3,682.

**School: Laijing Ningthou Jr. High School**

From 1992-93 to 1999-2000 the unit costs per pupil were Rs. 2,086; Rs. 2,668; Rs. 3,187; Rs. 4,070; Rs. 5,634; Rs. 6,541; Rs. 7,722; and Rs. 12,230 respectively. The average annual per pupil unit costs was Rs. 5,517.

**School: Madan Mohon Jr. High School**

In this school, the per pupil unit costs from 1992-93 to 1999-2000 were respectively Rs. 2,213; Rs. 2,748; Rs. 3,160; Rs. 3,904; Rs. 4,474; Rs. 5,386; Rs. 6,488; and Rs. 8,153. The average unit costs per annum was Rs. 4,566.
School: Modern Jr. High School

From 1992-93 to 1999-2000 the per pupil unit costs were Rs. 2,189; Rs. 2,848; Rs. 3,236; Rs. 3,957; Rs. 5,173; Rs. 6,994; Rs. 9,471; and Rs. 14,634 respectively. The average unit costs per annum was Rs. 6,063.

School: Moirangkhom Jr. High School

In this school, the unit costs were Rs. 1,740 in 1992-93. It was Rs. 2,527 in 1993-94. In the remaining years, it was Rs. 3,037; 3,733; 5,106; 5,963; 7,447; and 11,768 respectively. The average unit costs per annum was Rs. 5,240.

School: Naorem Babu Jr. High School

In 1992-93, the unit costs in this school were Rs 1,740. In the subsequent years, it was Rs. 2,103; 2,348; 2,916; 4,390; 4,868; 5,767; and 7,656. Per annum average unit costs were Rs. 3,974.

School: Naoremthong Jr. High School

The unit costs per pupil in this school from 1992-93 to 1999-2000 were respectively Rs. 1,962; 2,319; 2,668; 3,247; 4,169; 5,137; 6,087; and 8,960. The average unit costs per annum was Rs 4,319.

School: New Lambuland Jr. High School

From 1992-93 to 1999-2000 the unit costs were Rs. 2,445, Rs. 3,249; Rs. 3,450; Rs. 3,947; Rs. 5,482; Rs. 6,054; Rs. 6,056; and Rs. 10,111 respectively. The average unit costs per annum was Rs. 5,099.

School: Porompat Sabal leikai Jr. High School

The unit costs in this school in 1992-93 were Rs. 2,524. It was Rs. 2, 848 in 1993-94; Rs. 3,150 in 1994-95; Rs. 3,506 in 1995-96; Rs. 4,381 in 1996-97; Rs. 5,045 in 1997-98; Rs. 6,101 in 1998-99; and Rs. 9,243 in 1999-2000. The average unit costs per pupil unit costs per annum was Rs. 4,550.

School: Thambalkhong Jr. High School

In 1992-93, the unit costs were Rs. 2,440. In 1993-94, it was Rs. 2,910. In the remaining years it was Rs. 3,495; Rs. 4,260; Rs. 5,746; Rs. 6,670;
Rs. 8,036; and Rs. 11,588 respectively. The per pupil average unit costs per annum was Rs. 5,643.

School: Thamchet Girls’ Jr. High School

The unit costs in this school were Rs. 1,725 in 1992-93. In 1993-94, it was Rs. 2,016. In the subsequent years it was Rs. 2,594; Rs. 3,394; Rs. 4,789; Rs. 5,814; Rs. 7,471; and Rs. 11,818 respectively. The average unit costs per annum was Rs. 4,953.

The data shows the school-wise and year-wise unit costs per pupil on the total salary and student costs. Further attempt is being made to reveal the year-wise unit costs per pupil for 14 schools as follows:

(6) Year-Wise Unit Costs Per Pupil on Salary and Student Costs for 14 Schools

In 1992-93, the unit costs per pupil on the total salary and student costs for 14 schools were Rs. 2,054. The unit costs per pupil in 1993-94 were Rs. 2,508. In the subsequent years 1994-95 to 1999-2000, the unit costs were Rs. 2,872; Rs. 3,529; Rs. 4,656; Rs. 5,577; Rs. 6,688; and Rs. 10,233 respectively. The average unit costs per pupil in a year on the total salary and student costs in each 14 schools were Rs. 4,765.

It has been indicated above the school-wise, year-wise, and course-wise expenditure spent on salary and on different items of student costs along with the actual enrolment size of the schools and the estimated enrolment capacity. Moreover, the unit costs per pupil on salary and student costs have been revealed.

It is observed from the data given above that the salary and allowances of teaching and non-teaching staff constitute the major portion of the expenditure incurred on the school education. In this study, of the total salary and student costs of Rs. 8,11,59,049 over the period of 8 years for each 14 schools, Rs. 8,00,39,869 were spent on salary, which is the 98% of the total expenditure. The data on student costs indicates that the expenditure incurred on some items of student costs is found to be nominal in comparison to the salary costs. The total amount realized from the pupils as fees for different items of
student costs by the 14 schools during the 8 years period is Rs. 20,60,710 which is only 2% of the total salary and student costs expenditure. It is found that the lowest expenditure on salary during the 8 years period is Rs. 33, 29,848 in the case of the Thamchet Girls' Jr. High School, whereas the highest Rs. 91,95,350 in the Moirangkhom Jr. High School. The salary expenditure in all the schools is found to be increased every year. On an average every school had to spend Rs. 6,98,593 per annum on salary; Rs. 18,399 per annum on student costs; and Rs. 7,74,729 per annum on the total salary and student costs. Thus almost all the funds available with the schools went towards meeting salary expenditure for the teaching and non-teaching staff.

With regard to the actual enrolment size, the data shows that in most of the schools the enrolment size has been decreasing from year to year. The lowest actual enrolment of 828 over the period of 8 years is found in the Thamchet Girls' Jr. High School and the highest 1995 in the Khwai Jr. High School. There were altogether 18,967 pupils on the roll for classes I-VIII during the 8 years period for 14 schools. On an average each school had an enrolment size of 169 pupils per annum for classes I-VIII.

The school-wise and year-wise analysis of unit costs indicate that the per pupil unit costs have increased every year almost in all the schools under study. However, in the Lady Earle Girls' Jr. High School, the per pupil unit costs were found to be decreased from Rs. 4,535 in 1996-97 to Rs. 4,402 in 1998-99; in the same way, in the New Lambuland Jr. High School, it decreased from Rs. 5,987 in 1997-98 to Rs. 5,984 in 1999-2000. The reason for decrease in the unit costs per pupil in these two schools were due to the increase in the number of pupils enrolled. It is observed that on an average every school had to spend Rs. 4,706 per pupil on salary alone and Rs. 4,765 per pupil on the total salary and student costs. The average per pupil unit costs incurred by each school on salary in every year from lowest to highest was respectively Rs. 3,620; Rs. 3,863; Rs. 3,910; Rs.4,260; Rs. 4,439; Rs. 4, 456; Rs. 4,505; Rs. 4,540; Rs. 4,892; Rs. 5,038; Rs. 5,181; Rs. 5,460; Rs. 5,587; and Rs. 6,003, and on the total salary and student costs Rs. 3,682; Rs. 3,974; Rs. 4049; Rs. 4,319; Rs. 4,499; Rs. 4,514; Rs. 4,566; Rs. 4,953; Rs. 5,099; Rs. 5,240; Rs. 5,517; Rs. 5,643 and Rs. 6063. The lowest average per pupil unit costs of Rs. 3,620 on salary was in the case of
the Lady Earle Girls' Jr. High School and the highest Rs. 6,063 in the Modern Jr. High School, whereas, on the total salary and student costs the lowest Rs. 3,682 per pupil was in the Lady Earle Girls' Jr. High School and the highest Rs. 6,063 in the Modern Jr. High School. In 1996-97 and 1999-2000, we find a sudden increase in the unit costs per pupil on salary in all the schools. This was due to the revision of pay of the State Government employees in 1996-97 and payment of dearness allowances to the State employees at the Central Government rate in 1999-2000.

The unit costs per pupil on different items of student costs, such as Developmental purpose, Library, Examination, and Games and Sports, are very small. The per pupil unit costs on the total student costs ranged between Rs. 57 and Rs. 67 during the 8 years period. The average unit costs per pupil per annum for 14 schools was Rs. 18.64 on developmental purpose; Rs. 1.44 on library; Rs. 30.54 on examination; and Rs. 9.63 on games and sports. It may be noted that the examination and games fees were utilized by the schools themselves, but the amount realized from the fees for developmental purpose and library were debited to the State Government account as these were treated as Government revenue. It may be pointed out here that although the costs to be spent on examination were supposed to be borne by the schools themselves, the costs on developmental purpose, library, and games were supposed to be borne entirely by the State during the period of compulsory education. But as no accurate and adequate data was available for the expenditure spent on these items from the State Department of Education, the analysis of unit costs per pupil is made only on the basis of the fees charged from pupils. As a result, the unit costs per pupil on these items become low. And, at the same time, we admit that there may be the problem of lack of accuracy of unit costs calculation, as the amount to be borne by the Government for developmental purpose and library has been excluded from unit costs calculation.

It is now evident from the above data that the per pupil unit costs have increased considerably. The factors responsible for such a state of affairs are analysed in the last Chapter of this thesis.
Attempt was made to obtain the relevant data on the attendance of pupils for the period under study, but unable to do so as the schools did not maintain the records in an organized form. It was, however, observed from the available data that the attendance of pupils was found to be very irregular, whereas the teachers' attendance was regular.