CHAPTER VII

SUMMARY OF STUDY

1) SUMMARY

7.1.1. So far I have given the details of the work done in this study. However, I think it would be essential to give a summary of the work done; so that the readers can get an idea of the work done at a glance. This is an investigation in educational finance with a special reference to rural secondary schools in R Ratnagiri district. There has been very little research in the field of educational finance particularly in rural areas. I have, therefore, selected this field so that I can contribute in my own way to the development and expansion of rural schools.

7.1.2. In the first chapter of this thesis I have explained at length the need of a research. Secondary education in rural areas is expanding rapidly and a study of the financial position of schools will help the building of the schools efficiently. This investigation has been taken up
with four objectives, in view. The first is to fix up the costs structures of secondary schools in rural areas. This structure will cover both receipt and expenditure sides. The structure may be broken into different components under both the sides. The second objective is to determine the per capita costs of students attending secondary schools. This cost will also be broken up into its components as the same pattern of cost structure. The third is to devise a rating scale to evaluate secondary schools and also to evaluate the schools in sample. Lastly, the fourth objective is to find the relationship between the per capita costs and the S.S.C. Examination results.

7.1.5. The 2nd second chapter deals with review of literature. A good deal of work of cost of education and its impact on school work has been done in foreign countries, like U.S.A.; I have tried to collect as much literature as possible on the subject. For this purpose, I visited the Central Library of M.G.R.T and the I.C.S.E.R., in New Delhi to get the references. In view of the scarcity of such work in this field the library work was of enormous use to me in getting on with my thesis.
7.1.4. The third chapter deals with the sample selected. The sample naturally consists of rural secondary schools. It was not necessary to take into account all the secondary schools in the Katangiri District. As such a sample of 26 schools was selected. The selection of sample followed a random nature, and due care was taken to see that the whole district is covered. It would also be necessary to give our readers an idea of the schools which have been selected for the study. As such I have described in short notes those schools in this chapter. A sketch map locating the sample schools is also given.

7.1.5. The next chapter, deals with the questionnaire. The questionnaire is not exactly one of question and answer type, that is used in common investigations. This is a data blank wherein some blanks are provided to fill in the data. The respondents are not expected to give replies excepting Part IV which is a part specially made for weighting the attributes. The respondents had to refer to their records and fill in receipts and expenditures from their files for over five years, and the S.S.C.
Examination results for five years. These statements are the basis of my findings. However, in the same questionnaire I have added two parts, one is for constraining a rating scale and the other for evaluating schools by using the rating scale. The rating scale is proposed to be constructed by getting five attributes arranged in order of priorities. Subsequent to getting a questionnaire I paid visits to all 26 schools both to verify the data and to get myself acquainted personally with conditions of schools. In the same chapter I have given the importance of each item of accounts under receipt side and payment side.

7.1.6. In the fifth chapter I have explained at length how a rating scale is constructed and illustrated its use by evaluating one school. The scale consists of five items namely i) Building and play ground, (ii) Staff, (iii) Science laboratory, (iv) Library and (v) teaching aids. These have been rated on a continuum of 5 steps. And weights have been given to each attribute, on the basis of arrangements of these items by different 75 experts in educational field. It is needless to say that a rating scale is an essential tool for evaluating schools and discovering their weaknesses with a view
of planning and improvement.

7.1.7. The sixth chapter is a lengthy one wherein the results and conclusions of my investigation are drawn. It has been divided into four parts accounting to my four objectives. The data in tables are appended to for interpretation of the conclusions. The summary of my findings are concluded in the following chapter.
ii) SUMMARY OF CONCLUSIONS

7.2.1. To give our readers an idea of the conclusions arrived at, I summarise the conclusions here. It may be noted that, since I have taken four objectives of my investigations I summarise below the conclusions in the order of those objectives:

7.2.2. My first objective was to study the costs structures of rural secondary schools. Hence the percentage measure was adopted and the percent costs have been calculated. The tables are given to average the percent costs for five years. The averaged costs conclude that:

1) The costs structure studied and worked as:

<table>
<thead>
<tr>
<th>Receipt side</th>
<th>Item</th>
<th>Percent costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Government</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grants</td>
<td>72 %</td>
</tr>
<tr>
<td></td>
<td>Fees</td>
<td>16 %</td>
</tr>
<tr>
<td></td>
<td>Other sources</td>
<td>12 %</td>
</tr>
</tbody>
</table>

| Total          | 100 %              |

<table>
<thead>
<tr>
<th>Expenditure side</th>
<th>Item</th>
<th>Percent costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Staff salaries</td>
<td>80 %</td>
</tr>
<tr>
<td></td>
<td>Contingencies</td>
<td>1 %</td>
</tr>
</tbody>
</table>

| Total carried forward | 81 %   |
Expenditure side:

(Total brought forward) 81%

iii) Furniture and dead stock 3%

iv) Science equipment  1%

v) Library books  1%

vi) Building Rent  6%

vii) Teaching aids  3%

viii) Term Fee and indirect expenditure 5%

---------------------

Total 100%

ii) As regards the expenditure side the highest expenditure is on staff salaries which works out to 80%.

iii) The other items of school expenditure are not very high in the costing structures.

iv) Leaving staff salaries the building rent is perhaps highest in the remainders; which works out to 6%. It is a fact that, the rent is certified as reasonable by the Public Works Department in school accounting.

v) At the receipt side, Government grants is the main source to school finance which comes 3/4th of school receipts. It is worked out 78%.
vi) The fees and other sources taken together come to nearly 1/4 th of school receipts. They are worked out as 16 % and 13 % respectively.

vii) Leaving staff salaries and building rent the other items of educational importance cost to 1 % each in our cost structures. The items located are Science laboratory and Library books. The teaching aids worked out as 3% in our cost structures. The expenditure on these items is considerably very low and due consideration is necessary to strengthen these items by purchasing requisite materials. If the school is to run efficiently.

viii) The costs on Science laboratory, Library books and teaching aids is very low perhaps due to the restriction of 12 % grant system on other than salary expenditure.

In order to increase the costs on above items of educational importance, I have suggested some means. They are summarised as:

1) The Government should realise the importance of these items and it should allow schools to increase their expenditure on these items on a sharing basis; so that the schools
will be able to equip themselves properly, by purchasing requisite materials of Science laboratory, library and teaching aids.

2) The second alternative is suggested that, the schools should be allowed to charge some small fees to students towards these expenditures. This however, may be agitated by parents, as the present tendency is of free education. But, if the parents realize that increase in fees will return to their words for better educational facilities; they may not agitate.

3) To keep this fees as low as possible the Government should supplement to schools by an equal grants. The advantages of the means suggested are two-fold; 1) Firstly the schools will be able to equip themselves properly on these items. 2) Secondly there will be an indirect check upon schools.

If the above means are not adopted, there are a few chances to strengthen our Science laboratories, libraries and teaching aids.

12) As the figures are available for five years, it was possible for me to study fluctuations. The calculations lead to the
conclusion that the fluctuations are marginal as far as the expenditure is concerned. There is hardly any substantial increase or decrease in costs over the items of expenditure side.

x) As regards the receipt side, the grants, fees and other sources are worked out as high in the year 1966-67. They are shown as 37%, 38% and 36% respectively. This indicates the reverse position of the average concluded. In the subsequent years the figures are stationary and they are averaged for five years. The averages are shown in our costs structures. The decrease in Government grants and increase in fees and other sources in the year 1966-67 is observed perhaps due to actual implementation of new formula of grants in the subsequent years. Although the grant-in-aid system was reformed in the year 1965-66 it was found to be benefitted to our schools in the subsequent years. And the grants in the years 1966-67 might have been assessed with the hold of previous years' expenditure, i.e., 1965-66.

In this way I have drawn out my conclusions and have suggested some means,
7.2. My second objective was to find out per capita costs on pupils of rural schools. Year-wise figures of total expenditures of schools supplied by the respondents were divided by the year-wise enrolment of pupils, and the year-wise per capita cost of each sample school is worked out. The results lead to the conclusions that:

i) The per capita costs on pupils for five years are worked out with the measure as explained earlier and it is interesting to note that the per capita cost on pupils is increasing. It is found out that the per capita cost on pupils for the year 1966-67 is Rs.138, and it has been increased steadily in the subsequent years. It is worked out as Rs.172, Rs.212, Rs.228 and Rs.244 respectively for the subsequent years;

ii) The above year-wise per capita costs are averaged for five years and the mean represented as Rs.200.20 per pupil. The said per capita cost on pupils, i.e., Rs.200.2 is divided into its components as:

Receipt side  
<table>
<thead>
<tr>
<th>Item</th>
<th>Per capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Met from Government</td>
<td>Rs. 139.</td>
</tr>
<tr>
<td>ii) Met from fees</td>
<td>Rs. 30.</td>
</tr>
<tr>
<td>iii) Met from other sources</td>
<td>Rs. 51.</td>
</tr>
</tbody>
</table>
iii) The per capita cost is broken up into items of expenditure and it works out as:

Expenditure side: Item: Per capita.

i) Staff salaries Rs. 157.

ii) Contingencies Rs. 8.

iii) Furniture and equipment Rs. 6.

iv) Science materials Rs. 2.

v) Library Books Rs. 2.

vi) Building Rent Rs. 12.

vii) Teaching aids Rs. 6.

viii) Term fee and indirect expenses Rs. 15.

---------------

Total: Rs. 200.

iv) The above figures indicate that the main source of finance to schools is Governmental agencies. The Government grants work out to Rs. 140 per pupil.

v) Fees and other sources taken together come to Rs. 60 per pupil.

vi) As for the expenditure side the staff salaries is the highest in expenditures and it works out to Rs. 157 per pupil.

vii) Furniture and equipment and the teaching aids costs to Rs. 6 each per pupil.
viii) The building rent works to Rs.18 per pupil.
ix) The other items of educational importance are on per. They are Science laboratory and library. They are worked out to Rs.5 each per pupil.
x) The term fee and indirect expenditure works out to Rs. 15 per pupil.
xi) The term fee and indirect expenditure per pupil is very high as against the source of present term fee rate of Rs. 6 per pupil per year as prescribed by the department.
xii) The increase in term fee and indirect expenditure is shown perhaps due to the increased market rates on materials of term fee items. The term fee rates are prescribed some time past in 1959. And the market rates are increasing day by day.
xiii) The increase as indicated above is also perhaps due to some small schools have to spend a considerable amount for attracting pupils by giving them some facilities from the schools' own funds. This has been indicated by some sample schools who have a very small enrolment of pupils in the schools and the pupils that is might belong
to back-ward class communities.

xiv) The schools have to bear some expenses for this side out of their own funds. This has indicated the suggestion that:

1) The present term fee is rate necessary is necessary to be increased, so that the schools will not have to bear these expenses out of their own funds.

2) Another alternative is suggested that the Government should release some grants for the increased expenditure over these items of term fee expenditure and pupils' welfare.

xv) The present grant formula of 12% on other than salary expenditure hampers the purpose of grant-in-aid. Some non-planned schools may spend on unnecessary items up to a limit of 12% and can claim grant-in-aid. Hence it is suggested that:

1) The Government, while assessing grants of schools should insist upon schools to spend maximum per capita costs on school essentials such as science materials, library books and teaching aids.

2) The present grant-in-aid code has not so far defined clearly as to what amount should be spent on what items. Therefore, a definite
per capita cost on certain items of educational importance should be defined in the present grant-in-aid code, with a suitable modification of it.

xvi) Calculating per capita costs on pupils may be found helpful to schools while preparing their budget of accounts. This will lead to an accuracy in budgeting. The schools can calculate per capita costs on various items of expenditure on school essentials and can try to find out where if there is a fall or rise in certain items.

7.3.3. My third objective of study was to devise a rating scale for evaluation of schools. Hence I have devised a rating scale on five traits viz., (i) Staffing, (ii) Building and playground, (iii) Science laboratory, (iv) Library and (v) Teaching aids. The rating is done on three point scale. They are A for excellence, B for mediocre and C for below satisfactory. This can also be converted into numerical points as 3, 1 and 0 respectively. The ratings in evaluation are multiplied by the standard weights. The standard weights are the averaged weights as given by the different exports in education. The product which is worked out of multiplication is
tormed as the rating score in evaluation technique.

Thus devised I have evaluated the sample schools.

The rating scores are exhibited in a table. The

deficiencies found are:

i) The school number 11 is poor in buildings
   otherwise it is quite a good school;

ii) The school number 15 lacks in respect
    of its staffing. The other aspects are on
    the average lines.

iii) The school number 16 is also poor in build-
     ing and the laboratory. The schools has
     adequate facilities as regards library.

iv) The school number 18 is poor as regards
    science laboratory. Otherwise its is on the
    average lines.

v) The school numbered 21 is poor in respect
    of science laboratory. The other aspect are
    just average;

vi) The school numbered 22 is poor as regards
    building facilities and the staffing. The
    other aspects of the school are just average.

Thus evaluated it is suggested that the schools

fulfill the aspects where deficiencies are pointed out,

so that the schools will reach to the ideal picture.
I have also suggested some means for evaluation of schools. They are summarized as:

1) The self evaluation may be done by the schools themselves; School authorities should evaluate their own schools and should try to overcome those deficiencies that would be found out, so that the schools may reach the ideals.

2) The educational authorities should evaluate schools, by calling information at their end and should verify the information supplied, at the time of departmental annual inspection of schools.

3) Yearly evaluation of schools is necessary. When once a school is evaluated and scored on its ratings may score something less in the following years, due to changes in staff, additional requirements of buildings etc.

4) The departments may evaluate schools with a suitable modification in the present form of inspection report.

5) The schools scoring cent per cent of ratings and maintaining the score for a number of years may be initiated by giving them some per capita grants. So that
they will be encouraged and the others will stimulated.

7.3.6. My last and fourth objective was to find out relation of per capita costs with the S.S.C. Examination results. It is a general impression that when maximum funds are provided to our secondary schools better results can be achieved. In order to verify this impression is a fact I have studied the correlations of costs and quality relationships. For this I called upon the the percentage of the S.S.C. Examination results of the sample schools and averaged them for five years. The per capita costs on the items of school importance viz., staffing, building, laboratory, library and the teaching aids are measured on the Pearson’s Product Moment Scale of Correlation. The scale is given below:

\[ r = \frac{\sum xy}{\sqrt{\left(\sum x^2\right) \left(\sum y^2\right)}} \]

Where: 
- \( r \) = correlation;
- \( x \) = per capita costs;
- \( y \) = averaged results of the S.S.C. Examination.

The results are worked out on the scale, as:
Attributes :                  Correlation:
1) Per capita building costs and the
   S. E. C. Examination results      \$ .50
2) Per capita staff salary costs
   and the S. E. C. Examination results      \$ -.10
3) Per capita laboratory costs and
   the S. E. C. Examination results      \$ -.15
4) Per capita Library costs and the
   S. E. C. Examination results      \$ .20
5) Per capita teaching aid costs
   and the S. E. C. Examination results      \$ .60

ii) The correlation between the per capita costs and the S. E. C. Examination is of least
    significance. They are bordering on .0. Some are on the negative side and some are on
    the positive side.

iii) The correlation between per capita cost and the S. E. C. Examination would not be signi-
    ficant, since it works out to .6. But the standard error owing to small number of
    schools is would be very high.

iv) The per capita cost does not show any significant correlation with the S. E. C. Examination
    results.

v) The general impression that when costs are
are increased better results would be achieved
is not supported by the data at least with
rural schools.
vi) Though not so significant the teaching
aids is taken as an example in our
revised syllabus of Secondary Education. Some
new concepts may be made clear with the
help of teaching aids. As such it is
taken as important. And it is suggested
that the costs should be increased on
teaching aids along with others. As such
the items of school importance should be
strengthened, to their maximum.

7.2.6. Thus I have so far summarised my conclu-
sions and the suggestive means for our readers at
a glance.

7.2.7. As the study leads to some
concrete conclusions, the follow-up on the aspects
suggested is necessary to be done by the public
and the Government, as the study itself speaks of
its importance.

----------