CHAPTER IV

TECHNIQUES OF STUDY

PART II

1) THE QUESTIONNAIRE

GENERAL INTRODUCTION

4.1.1. In any investigation of this type, the collection of data is done by two methods. The first is that of a questionnaire or data blanks. The second is that of on the spot study. For ensuring greater reliabilities both these techniques are combined and when a sample is fairly small the investigator can visit the respondents and get collaboration of the data. Such a procedure is more reliable than merely a questionnaire. In my case as number of schools was small it was possible for me to adopt both these techniques, data blank to be filled in first and collaborating the same by on the spot study.

4.1.2. There are several important features to be borne in mind while preparing a questionnaire or a data blank. The one important point is that questions should call for precise data. When precise data is
called forth it becomes easy for filling in and we may reasonably say that, the respondents would not feel a strain, of filling in a lengthy questionnaire. Hence a questionnaire should be precise in nature. However, the questionnaire, in my case is so designed, that it should meet the exact requirements of our investigation, in order to enable us to average the costs. It is divided into four parts. Part I and Part IV go together, as they are intended for ratings. Part II and Part III will go together. The part two gives the items of receipts and expenditures for over a period of five years, and part three gives the $S_2 C_0$ Examination results for the same period in part two. Thus the part III is intended for determining, if any, the relationship between costs and the $S_2 C_0$ Examination results.

4.1.3. The details of part III and III are given in this chapter and the details as regards part I and IV that of evaluation and rating are given in the following chapter.

4.1.4. The part three of the questionnaire is designed to get a costing structure, as this is a most important part of our investigation the questionnaire in respect of costing structure is required.
to indicate all the items of school receipts and the expenditure. As such I have studied some balance sheets, to get an adequate form of design of this questionnaire. The accounts of schools are audited by chartered accountants every year. The balance sheets which are audited and approved by the chartered accountants are made in accordance with school accounts. The schools may be having some minor or sub heads of accounting. However, the department insists upon schools to use Form No. Edel. 209 e, which is used for government Grant-in-aid purposes. In this form some receipts are taken as direct receipts and some expenditures as direct expenditures. Some minor or sub heads of accounting are included under the main heads of accounts. The totals of direct and indirect receipts and payments agree with those in the audited statements of accounts. Hence after studying the form No. Edel. 209 -e, and that of the balance sheets of audited accounts of some schools including my school, I have designed the questionnaire to give all the educational costs whether direct or indirect. The major heads of accounts are included some minor or sub heads, as all of them are educational costs and important for the present investigation. A specimen of Form No. Edel-209-e, is given in appendix C.
FORMAT OF QUESTIONNAIRE

4.1.8. The Government grants come under receipt side which is indicated as the very first item of school receipts. The secondary schools are aided by the Government. The Government gives grants to schools for their expenditures. Recently the procedure for grant-in-aid has been revised. Percentage based grants were formerly given to schools. If a new school is to be started a token grant is paid to such a school by the Government. The grants are assessed taking into consideration admissibility of expenditures of schools. When the audited statements of accounts of schools are received by the Government, it gives grant-in-aid to schools. The Government has defined some admissible items for grant-in-aid. These items are salaries on teaching and non-teaching staff plus 15% of the salary expenditure as the contingent costs. The contingent items include the expenditure on furniture and dead stock, science equipment, library books, expenditure on teach-

ing aids, etc. The expenditure on these items are grantable to the total extent of 12% of the salary costs. The grants may include grants on rent also. Thus the item on the receipt side of the questionnaire is shown for investigating as to what percent the schools receive as grants from the Government agencies. The grants may also include some special grants for specific purposes such as science materials, library books, or the building construction, etc. All these are covered under the main item of the questionnaire in our investigation.

4.1.6. The second item of the receipt side is that of fees including concessions from Government. There are some concessions to sons and daughters of primary school teachers and mistresses, concessions to sons and daughters of the service personnel in the armed forces, and freedom fighters, etc. Also some scholarships which are awarded, are included in the item of fees and concessions.

4.1.7. The third item of the receipt side in the questionnaire has been indicating the other sources. This item includes all other miscellaneous receipts, including sale proceeds, and management contributions towards deficits. Although Government has assured its
the cent per cent grants in salaries and the 12% on the other items, a secondary school is not run merely on grants. It has to bear some expenses as its own, which may be in-admissible. Again, the grants which are paid to managements for running secondary schools are assessed on the expenditure of the preceding year. Hence, for making some expenses admissible for grants, the managements shall have to bear the expenses first out of their own funds, donations, etc. All these other sources are for educational purpose. As such the item has been included in the data blank.

4.1.6. As against the receipt side, there come the payment side, which is of school expenditure. The payments or expenditures are merely for educational purpose. The items of expenditure which are included in the questionnaire are grantable items as per departmental rules. Even though there may be some expenses which are non-grantable, still they are for educational purposes and are included in the questionnaire for calculating per capita costs and for the cost structures. Such an item is that of term fee expenditure. The items on the payment side of the questionnaire are as follow:


6.1.9. Salaries of teaching and non-teaching staff, including contribution to provident fund schemes, is the first item that will appear in the questionnaire. Very recently, the services of teachers of private management are adopted for pensionable schemes. However, those teachers who have not opted for pension benefits come under the category of contributory provident fund schemes, to fifty p.c. of the employee's own share towards the provident fund. These are held admissible for grants. Teachers' and non-teachers' salaries and pay scales are fixed by the department from time to time. Again, the ratio of teaching and non-teaching staff is also fixed by the department. Teacher's ratio is 1.5 teacher per approved class, and non-teachers' ratio is 4 class IV servants up to 9 full-fledged classes and one additional servant for every additional four classes. Accordingly, a clerk is there for office work up to 500 enrolment of pupils. Over and above this 500 strength, there are other clerks in various grades, e.g., junior grade, senior grade etc. The expenditure on salaries and allowances or are likely to be vary from school to school. A highly qualified staff may cost more. Staff salaries

may also be increasing due to the yearly increments in pay scales of employees.

4.1.10. The second item of payment side is that of contingencies and miscellaneous charges. Schools' contingent charges are postage and printing and stationery expenses. The printing charges may include printing of pupils' catalogues i.e., monthly attendance registers, teachers' masters, acquittance rolls, registers of dead stock of school furniture and equipment and schools' general register. All these items are contingent expenditure items and that of miscellaneous expenditure items. Again, this item includes travelling allowances for teachers for attending educational conferences and educational meetings to a certain limit which is of attending three conferences. These items apparently are non-instructional items. However, they are essential in the maintenance of school office. As such provision is made to indicate costs on these items.

4.1.11. The third item of expenditure side in the questionnaire is that of equipment expenses. The term equipment means, furniture and dead stock. A school at its beginning stage may be requiring a lot of furniture such as desk desks, cupboards, tables,
black boards, work-tables, etc. The schools which have been established for a long time may not be requiring a lot of it. However, there may be some repairs and additional requirements of schools.

4.1.12. The fourth item in the questionnaire is that of science equipments. Owing to the growing needs of the changing world, the subject science is a must in our school curriculum. A school laboratory is to be maintained every year by adding suitable materials or equipments. Even though a laboratory of a school is well equipped still there may be some purchases such as chemicals, or replacement of equipment which is out of order. Every year the schools are required to purchase some glass-ware at least. Hence the item to measure the cost on science equipment has been included in the questionnaire.

4.1.13. Fifth item of the questionnaire is that of expenditure on library books. It is needless to stress the importance of school libraries in our school curriculum teaching. Figuratively speaking the books are our true friends. Book reading is an influence powerful in its quality. In our school system there may be two types of libraries. The one is for teachers and the other is for pupils. We have to
find out in our objectives of costs structure as to whether the schools purchase books or not, and if they, to what extent they purchase library books. Even for the sake of assumption that schools are providing optimum use of school libraries, still there may be some expenses such as purchase of text books or at least dictionaries, etc. Hence the item is included in the questionnaire.

4.1.14. The sixth item of payment side of the questionnaire is that of rent of buildings and play-grounds. The rent of building which is admissible for grants is that of 7.5% of the total cost of construction of building. The rent is approved as reasonable by executive engineers of the E. & C. Department of the Government. All school buildings may not be owned by the management. There may be some buildings owned by out-siders. Therefore, reasonable rent is paid to owners. Again, if the school building is owned by the management, the Government pays some grants towards the rent of buildings.

4.1.15. Seventh item in the questionnaire is described as teaching aids. In our modernised techniques of teachings, teaching aids play an important role to have concrete ideas of some concepts. These
sides may include maps, charts, radio, tape-recorder, lingua-phone, opidiascope, film projector, etc. Even if a school is not in a position to purchase all the above aids, at least they may purchase some maps and charts. In order to find out percentage and per capita costs, through figures, the item has been included in the questionnaire.

4.1.16. The last and eighth item of the questionnaire is that of term fee and indirect expenditure. The expenditure on this item is not held admissible for grants by the department. However, the expenditure is held as an approved expenditure, on certain items which are differentiated by the department. The items generally are drawing material, physical education equipment, expenses on examination and school excursions, etc. Some prizes. Also the schools have to award out of their own funds for stimulating pupils for various competitions. These may be the scholarships and prizes for internal achievement of pupils.

4.1.17. In order to get the per capita costs per year and to average them, the school enrolment is required to be obtained. Hence the respondents were requested to give actual enrolment of pupils as on 31st of March every year, of their respective
Adequate provision, therefore, has been made in the form of the questionnaire or data blank. The said enrolment of pupils, which was entered by respondents, in the datas, has been verified by me at the time of on-the-spot study, with the help of pupils' monthly attendance registers.

4.1.18. Now, I am coming to the results of the S.G.C. Examinations of the respondent schools. I have already mentioned earlier, the objective of finding relation, if any, of per capita seats to the S.G.C. Examination results. As such the questionnaire is designed to get the schools' performances, at the S.G.C. Examinations. The items given to respondents are given below:

4.1.19. Number of candidates as on 31st of October of the preceding year of examination. The purpose to mention the fix date is that the schools submit the extracts of their results of the S.G.C. Examinations, to the department every year. While submitting this information the above date is fixed by the department, as the basis of strength of candidates, at the final examination. The said date is closing date of the first term of school year. If the performance of a particular school is less than 20%, a penal cut in grants is applied by
the department, in order to show a good performance in percentages at the said examinations, the schools may withdraw some for examination forms of candidates, who are may very poor in academic achievements. However, the department takes the figure of candidates on rolls as on 31st of October of the preceding year of examination.

4.1.20. The next column of the questionnaire in part three, is the number of students passed at the S.S.C. examination, out of the number of candidates sent up for the said examination and it is followed by percentage of results with column 1, i.e., the number of candidates as on 31st of October.

4.1.21. So discussed, the questionnaire covers all the items of our requirements, to find out conclusions, with due analysis of the figures in the data. A specimen of questionnaire is given in Appendix B.