CHAPTER IV

Financing of Education:
The Pattern and Administrative Process

IV.1 INTRODUCTION

A variety of resources flow into the educational sector, like human, material and money. Resources may be monetary or non-monetary. Monetary resources are the financial resources and non-monetary resources are the human and physical resources such as equipment, furniture and buildings. The non-financial resources can be acquired only after acquiring financial resources. It is, however, well recognized that resources allocated to education are highly inadequate; as well, the combination of various resources is unbalanced.

The financial resources flowing into the education sector in the state may be government or private. Government sources are: (a) central government, (b) state government, and (c) local bodies (see Chart IV.1). From 1956, the characteristic feature of the trends in educational finance are the increasing dependence on government funds and diminishing importance of all other sources of finance for education.

Government distributes part of its revenue income received from various sources to education. Since indirect taxation is regressive in nature and mainly borne by the poor, it is often suggested that Indian education has become a means of transfer of resources from the poor to the rich and from the poor regions to the rich regions. The poor regions receive less than the rich regions
Flow of Finance (Government Source) to School Education

CHART - IV.1

EARMARKED TAXES/CENTRAL TAXES AND FOREIGN FUNDING

M/HRD DEPARTMENT OF EDUCATION

PLANNING COMMISSION

FINANCE COMMISSION

WORLD BANK UNDP

STATE

OWN SOURCES

DISTRICT

NV S AND KVS SCHOOLS

ZILLA PARISHAD SCHOOLS

MUNICIPALITY SCHOOLS

STATE GOVERNMENT SCHOOL
Chart IV.2
Sources of Educational Investment

EXTERNAL

DOMESTIC (Internal)

PUBLIC

SELF FINANCE
[Income from publications, computer, etc.]

GENERAL TAXES
EARMARKED TAXES
CESEES

GOVERNMENT
LOCAL

CENTRAL
STATE
OTHER AGENCIES (ICSSR, UGC, etc.)
DISTRICT
MUNICIPALITIES
SAMITHIS

FEES
MAINTENANCE
(Books, Stationery
Transport, etc.)

ENDOWMENTS
GIFTS
OTHERS
FOREGONE
EARNINGS
of the state because of lack of political and administrative will (See Chart IV.2).

At the present stage of Indian’s economic growth, it is also doubtful if the central and state governments will be able to finance educational development as it is currently organized and at the same time undertake developmental activities. Many developed countries in the earliest stages of their economic development did not have to bear the responsibility of financing even primary education to the extent that India has to since local communities in these countries were playing a more prominent role in financing education.

The central government’s distribution of financial resources is channelized through the Planning Commission and the Finance Commission. The state government receives grants/funds from the central government in addition to its own income from other sources. The state government with the objective of extending, expanding and improving education, sets apart a sum of money annually from state funds besides grant-in-aid to non-government institutions. But there is no definite formula for grants for educationally under-invested regions.

It has been stated that the contribution of central and state governments to total educational expenditure is from 70 to 90 per cent. The state governments must find all funds required for education after allowance is made for contributions by the central government, local authorities and other sources. Central grants to the state are under the awards of the Finance Commission which are not earmarked for education. It is only developmental grants given under the five-year plans that are so earmarked.

Under the constitution, education is a state responsibility. The state has a large responsibility of teachers’ salaries and curricula development and it has to find the financial resources needed for elementary education. The delegation of this responsibility varies from state to state. States like Andhra Pradesh, Rajasthan and Maharashtra have transferred a very large share of their
responsibility over elementary education to local bodies. The devolution is confined to rural areas in Rajasthan, village level in Assam, block level in Andhra Pradesh and district level in Maharashtra.

The role of local bodies in the administration of elementary education in Andhra Pradesh is partly due to the influence of British practice, where local bodies play an important role. In India, there is a hierarchy of local bodies in rural areas—Gram Panchayats, Panchayat Samitis and Zilla Parishads in urban areas. The Panchayat Act provides for the contribution of funds for each Panchayat. The fund consists of sums allocated by the state government and Taluka Board, and loans and contributions from state government and Taluka Tehsil/Block Board. Each state government is at liberty to follow its own pattern and has exclusive power over the affairs of the local body. In some states local authorities have been allocating gradually decreasing amount of funds for education. Even though the share of the local bodies’ contribution to educational financing has not increased in Andhra Pradesh, there are a large number of schools managed by local finances with grants received from the state government. This is in accord with the recommendations of the Ashoka Mehta Committee, which urged the transfer of responsibilities for educational development and human resources development to local bodies.

The state government gives statutory grants to Panchayat institutions which is based on a certain pattern of assistance to Panchayat Samiti, such as with the objective of equalization of educational opportunities. Also, in order to extend, expand and improve education, a sum of money is annually set apart from state funds as grant-in-aid for non-governmental educational institutions.

In Andhra Pradesh, the grants-in-aid system as operating at present may not be calculated to promote equity and efficiency. In some states grants are given more liberally than others. This variation is reflected in the wide variation of educational development among states. The ideal of the financial mechanism of grants-in-aid helping the development of education equally well in all states
remains distant, since the allocated resources are inadequate. Education has perenniually suffered from paucity of finances or mismanagement of finances or both. Funds may not be easy to come by, but mismanagement is something that certainly is open to remedy. The increased demand for resources also needs a better resource allocation policy, resource mobilization and optimum utilization of existing resources. In Andhra Pradesh, according to the sixth All India Educational Survey conducted by the NCERT, there are still several hamlets, blocks and districts lacking adequate schooling facilities within easy reach of the children. Even existing schools are without proper buildings, furniture and equipment. The state simply does not have enough funds to provide books, uniforms and midday meals to all the poor children to attract them to schools.

The growing problem of constraints on educational finance is experienced at three levels. First, at the level of the educational sector as a whole, whether at the national level, state level or district level. Second, at the level of sub-sectors of education. And thirdly, at the level of the individual educational institution. The general cost escalation, and irritants in intergovernmental relations, add their own difficulties to the problem. These financial pressures at different levels would have their own externalities on education. They also have implications for the quality of education provided and the capability of the sector to undertake innovative programmes. Financial pressures, coupled with declining attention to training and educating students according to certain requirements, have given rise to parallel educational institutions, a trend which has become quite pronounced in the past two decades or so.

In school education the problem of finance has been identified as the main stumbling-block to realizing the goal of universal literacy. According to Misra (1989), there is hardly any scope for flexibility in the methodology adopted for achieving primary education because of the rigidity in eliciting financial resources and also because as much as 93 to 97 per cent of the expenditure goes to salary and allowances of teachers, leaving hardly 3 to 7 per cent of resources for experimental deviation. Resource availability and policy commitment to
Educational development and progress of primary education were found to be better in states like Kerala, Tamil Nadu, Uttar Pradesh and Maharashtra. Andhra Pradesh, Jammu and Kashmir, Bihar and Orissa present an example of very slow progress.

Secondary education appears to be the weakest link in the educational system of the country. Elitist pressures ensure availability of finances for higher education and the constitutional directive ensures, to some extent, providing of adequate resources to the development of primary education. No such commitment or pressure exists for secondary education.

IV.2 PLANNING AND ADMINISTRATIVE PROCESS

The concept of financial administration in Andhra Pradesh in the context of education is limited to the implementation of policy or carrying out specific functions as decided by the decision-makers in the Education Department. Administration can also be interpreted as simply a static process in which the administrators are concerned with respective processes such as implementing the objectives, employing the staff, etc. by an authority of the management (see Chart IV.3).

Management of finances is a broader activity in which the emphasis is on decision-making which is designed to alter the course of events. It requires the decision-making body's initial acceptance of an objective. Such management continuously extends its authority and tries to achieve higher levels of efficiency and effective financial administration.

We may fruitfully start our study of the elements involved in the system of financial administration with an analysis of the framework of planning. Planning involves three stages, i.e. pre-planning, planning and implementation. Planning is also the first instrument of management. Therefore, when we speak of financial management we need to think within the framework of planning (see Padmanabhan 1986).
ORANOGRAM OF SCHOOL ADMINISTRATION

KEY TO ABBREVIATIONS

D.S.E.  Director of School Education
and C.G.E.  Commissioner for Government Examinations
D.S.C.E.R.T.  Director, State Council of Educational Research and Training
P.D.  Project Director
A.P.P.E.P.  Andhra Pradesh Primary Education Project
J.C.G.E.  Joint Commissioner for Government Examinations.
G.C.C.E.  Government Comprehensive College of Education.
R.J.D.S.E.  Regional Joint Director of School Education
J.D. (N.F.E.)  Joint Director (Non-Formal Education)
J.D. (E.E.)  Joint Director, (Elementary Education)
J.D. (V.E.)  Joint Director, (Vocational Education)
J.D. (S)  Joint Director, (Services)
D.D. (T)  Deputy Director (Training)
D.D. (Pl. & Stat.)  Deputy Director (Planning & Statistics)
S.O. (T.B.)  Special Officer (Text - books)
D.D. (O.S.)  Deputy Director (Oriental Studies)
D.D. (M.C.)  Deputy Director (Minority Cell)
G.C.E.  Govt. College of Education
G.C.P.E.  Govt. College of Physical Education
Pre-planning involves the following steps:

- financial analysis;
- compilation of financial and cost data and data on the trends and fluctuations in the costs of various levels of education and types;
- costing of targets/projects using the cost figures collected earlier as benchmarks;
- budgeting.

At the implementation stage, the elements in financial management are:

- incurring expenditure;
- acquisition of property;
- payments and handling of cash and negotiable articles;
- accounting procedures; and
- audit.

In Andhra Pradesh, there are arrangements for collection and compilation of educational statistics, including financial data. To what extent such financial data are brought over in time and analysed and used at the pre-planning stage is, however, not clear. A parallel are the working groups set up by the Planning Commission of India before the plans are drawn up to make use of financial data; one is not sure to what extent such working groups use them at the state level.

At the planning stage, too, costing of the projects/targets and budget is an important element. This requires information on cost per student or cost per other unit for different kinds of programmes drawn up. But since the analysis of finance or cost is inadequate, generally such unit costs are not used in the state departments. Exceptions may be seen ever since performance budget was adopted in the state.
Budgeting generally distinguishes between Plan and non-Plan items of expenditure. Plan items need not be capital expenditure or non-recurring in nature. Sometimes even expenditure for salary payments is included under such schemes of development.

For the states, recurring maintenance expenditure, such as payment of salaries of teachers, is a non-Plan expenditure. The usefulness of considering Plan and non-Plan expenditure together has been pointed out by many educational planners, but the old practice of considering them separately continues. Economy requires, especially, a close scrutiny of non-Plan expenditure. It may, for example, throw up possibilities of better utilization of space or development of teachers.

As to budget formulation, in the State Department of Education it is done by the Secretariat of Education. The Directorate of Education has a separate branch to look after the budget and accounts work.

At the state level, the Planning and Finance Departments oversee budget making in education. The Education Department receives budget estimates from various heads of departments and controlling officers, scrutinizes them, consolidates the budget figures and forwards them along with its comments to the Finance Department. All proposals either for the continuance or expansion of existing activities or introduction of new schemes are examined first by the Planning Department to keep within the annual Plan ceiling set by the government. The Finance Department scrutinizes the estimates received from the Education Department with due regard to the past actuals, extension in the existing programmes, new activities and available financial resources. But hardly any analysis is done on under-invested regions for special attention.

The state Finance Department issues detailed instructions to all the estimating officers for preparation of the budget proposals. All items of expenditure have to be provided for unit-wise. Salary estimates need to take into account increments likely to accrue and posts likely to remain vacant.
Actuals for the past three years and estimates for the current year are shown in the budget proposals.

For the district the budget is prepared by the education officer of the Zilla Parishad, approved by the education committee of the Parishad and then submitted to the Finance Committee. This committee prepares a consolidated budget of the Zilla Parishad. The bulk of the budget of the Education Department of the Parishad is under the control of the Education Officer. Only the amount needed to maintain the inspecting staff at block level is transferred to the Block Development Officer.

The state education budget has to provide for (a) government institutions and offices; (b) grant-in-aid to non-government institutions; and (c) educational concessions and scholarships. The budget for government institutions and offices is prepared by the heads of institutions concerned. The grant-in-aid budgets are prepared by the officers disbursing grants. The head of the Education Department consolidates them and indicates the amounts recommended for different disbursing officers. He sends this estimate to the state Education Secretary, who sends it onward to the Finance Department.

The main idea of budgeting being to ensure that funds are mobilized and money spent by the executive in accordance with and within the sanctions of authorization of the legislative authorities, a budget document broadly lists heads of expenditure as pay of officers, pay of establishment, allowances and honoraria, contingencies, other charges, etc. against various departments and subordinate organizations.

The state Education Department envisages its functions in terms of various programmes and activities, such as (a) elementary education; (b) secondary education; (c) special education; and (d) general education. The Department of Public Instruction is headed by the Commissioner for Public Instruction and is responsible for administering school education. At the district level, the local bodies play a pivotal role in administering the finances received
from the state department. The following sections discuss how the local bodies administer the finances. Chart

IV.3 FINANCING PATTERN BY THE LOCAL BODIES

Local bodies in the three regions of Andhra Pradesh comprise Gram Panchayats (village level), Panchayat Samitis (Block level), and Zilla Parishads (district level). Overseeing the urban areas are municipal councils. Panchayat Samitis have responsibility for primary education, and establish and manage educational institutions up to primary level. The Zilla Parishads are responsible for secondary education. Municipal councils establish and manage educational institutions up to secondary stage in coastal and Rayalaseema regions, but not in Telengana.

Grants-in-aid received by Panchayat Samitis, Zilla Parishads and Municipal Councils are for a twofold purposes, namely to meet the expenditure on salaries of teachers and to meet maintenance costs. Maintenance grant is released at the rate of 6 per cent of the total expenditure on salaries. These local bodies collect education cess. While releasing teaching grant to Municipal Councils, the educational cess is deducted. The deduction is not made in the case of Panchayat Samitis and Zilla Parishads. Panchayat Samitis and Zilla Parishads maintain two kinds of funds, namely general fund and education fund. The teaching grant released by the government is credited to the education fund and the maintenance grant is credited to the general fund. To draw the grant, the application is prepared on the prescribed form and countersigned by the district educational officer concerned. The school manager then presents it at the nearest treasury for payment.

In some Zilla Parishad Schools, some teachers' posts are not eligible for grant-in-aid. It is government policy that a boys' school becomes eligible for grant-in-aid only after completion of five years and a girls' school after three years. Also, only those posts which existed at the time of first admission to grant-in-aid are eligible. If more teachers need to be appointed, the Zilla Parishad agrees to the appointment of teachers depending on the following conditions:
1. The village school committee deposits the teacher's salary for one year.

2. The Zilla Parishad has hopes of getting grant-in-aid.

In the first case, when the year is up and government does not release grant-in-aid, either the teacher is withdrawn or the Zilla Parishad opts to meet the expenditure from its general fund.

For the local bodies upgradation of an existing upper primary school into a high school also becomes a problem. For upgradation, the school committee must deposit Rs. 36,000 either in lumpsum or in three equal annual instalments. The deposit is to meet the expenditure on teachers' salaries for the upgraded school. The Zilla Parishad also gives an undertaking that it will meet the school expenditure on its own and not ask for grants-in-aid. But Rs. 36,000 is hardly enough to pay the teachers even for one year. Some Zilla Parishads meet the deficit from their general fund but are disinclined to do so, preferring to spend the money on some other developmental activity rather than on paying teachers' salaries. They go back on their assurance and expect the government to meet the full expenditure on teachers' salaries. Some Zilla Parishads report audit objections to meeting the expenditure on teachers' salary from the general fund. The school committee claims to have paid the required amount, and the teacher should be there in the school. The Zilla Parishad says that the amount was exhausted, and the Parishad is not in a position to meet this expenditure from the general fund. The ultimate sufferer in this policy imbroglio is the school and the students.

The schools should be upgraded on the basis of need established after conducting a survey, but more often schools are upgraded because of pressure exerted by influential groups. Also, the Zilla Parishads are content to manage with the grants-in-aid for schools rather than take the initiative to mobilize the resources for education. There should be some mechanism to make these local bodies take sufficient interest in mobilizing local resources.
IV.4 FINANCING BY GRANT-IN-AID SYSTEM

In Andhra Pradesh, education has always received active financial support from society and the state. In British times, legislative sanction to spend on education was given to the government and grants were allocated to educational institutions. These grants met part of the expense on educational infrastructure. They are financial grants frequently in the form of periodical payments, made by a government or agency to another government agency or to an individual by way of assistance for a special purpose. The purpose of grant-in-aid is to equalize educational opportunities, encourage private enterprise, share the burden of education of society, and to ensure efficiency and control. A good system of grant-in-aid should contain characteristics like adequacy, flexibility, stability and security.

Grant-in-aid means a sum of money annually set apart for the recognized educational institutions under private management with the objective of extending and improving secular education in the state. Such grants are to be given impartially and without reference to any religious institution.

The objects for which aid is given are for teaching and other purposes as specified. The interpretation of any rule in this code rests with the Director of Public Instruction, and the right of final interpretation and the right to change or modify the rules is reserved by the government.

To be eligible for grant-in-aid, an educational institution must impart sound secular instruction. In disbursing grants, due consideration is given to the requirements of each locality, institution and the funds available.

The grant-in-aid system may be said to have evolved from the Woods Despatch No. 49 during 1854, which made the first authoritative declaration in favour of adopting the principle of grant-in-aid. Reviewing the grant-in-aid system, the despatch also reached the conclusion that the existing system was unsuited to providing vernacular education to the masses.
Grant-in-aid rules were later framed by various Presidencies and sent to the Governor-General for approval. They were generally approved till such time as government was able to prepare uniform rules for the entire country.

At present secondary education is financed through grant-in-aid to non-government schools but the government has no control over the school administration.

The basic objective is to promote voluntary efforts and reliance on local resources. Governments have been using grants to ensure that the institutions maintain a certain standard in teacher qualification, strength of teaching and non-teaching staff, fees charged from students etc., maintenance of proper accounts and audit and make efforts to improve the functioning of their institutions. The system has contributed to the growth of large number of secondary schools, which may not necessarily be of the requisite standard.

Grants are given to schools:

- to help them to finance secondary education;
- to encourage private enterprise in education;
- to check profiteering and other malpractices;
- to encourage efficiency through discretionary allotment of grant.

Grants are often uniformly given as admissible expenditure to all institutions. Different rates may also be prescribed for different institutions. Generally admissible of approved expenditure includes teachers' salaries, establishment cost, dearness allowance, rent, taxes and income. Among the different systems of grants are:

- **Proportional Grant System**: In this system a grant is allocated to schools as a proportion of total expenditure. Gujarat, Maharashtra, Tamil Nadu and Delhi follow this system.

- **Deficit Grants System**: In this system a major part of the difference between approved income and expenditure of the schools during the year is given
as grant. Andhra Pradesh, Assam, Bihar, Madhya Pradesh, Orissa and West Bengal follow this system.

- **Salary Grant System**: A proportion of the total expenditure on salaries and allowances of the teaching staff is given as grant.

- **Capitation Grant System**: The school gets a grant on the basis of number of pupils attending.

- **Multiple System**: This consists of a combination of the above systems.

Apart from the different systems of grants, there are five types of grants. These are: (1) maintenance grants, (2) building grants, (3) equipment grants, (4) ad hoc grants, and (5) special grants.

States differ in the system of grants. In some states, all institutions are given both recurring and non-recurring grants. Sometimes, ad-hoc grants are also given for specific purposes like improving of science teaching or introduction of work experience, etc. Such ad-hoc grants are common in Gujarat. For higher education in Gujarat, for example, different kinds of development grants are given to colleges. In Uttar Pradesh, unapproved expenditure beyond the norms set by the government is not taken into account.

In the next section we have examined the methodology of grant-in-aid system in Andhra Pradesh.

It is reported that malpractices exist in the utilization of grants. To give examples: The grant-in-aid for teachers' salary is supposed to be 95 per cent of their salary; but some private managements do not pay their share of 5 per cent to the staff. Similarly grant-in-aid allowed on contingent expenditure is two-thirds of the expenditure, but many managements run the institution entirely on the grant amount, managing to get a higher amount of grant money by inflating bills and postponing the provision of necessary facilities. The provision of lumpsum grant-in-aid may lead to wasteful expenditure, with the school trusts not caring to provide due account for the money spent. To overcome such abuses at least partly, it has been suggested that the grant-in-aid to educational
institutions should cover the entire salary of the teachers paid directly by the education directorate, all contingent expenditure being met by the management.

IV.5 GRANT-IN-AID SYSTEM FOR SCHOOLS IN ANDHRA PRADESH: GENERAL CONDITIONS

- Only institutions which have been recognized under the Andhra Educational Rules are eligible.

- The institution must be under the management of one or more persons recognized by the Department who in the capacity of proprietors, trustees or members of a committee elected by the Society or Association overseeing the institution, are answerable for the maintenance of the institution and the fulfilment of all the conditions of recognition and aid, including the due enforcement of such rules of discipline as are prescribed from time to time.

- The management may, with the approval of the department, appoint a person as correspondent to transact the current business of the institution with the department.

- Except in cases where reference to government is required or where authorities subordinate to the Director have been permitted to sanction grants, all grants paid from state funds are sanctioned by the Director. The Deputy Director of Public Instruction (Finance) and any other Gazetteed Assistant in his office as may be empowered in this behalf may also exercise the powers of the Director in this behalf. The Regional Deputy Directors are also authorized to sanction grants in respect of secondary schools and special institutions (excluding oriental colleges).

- The government reserves the right to refuse or to withdraw any grant at its entire discretion.

- An institution becomes ineligible for aid if its recognition is withdrawn. The appropriate authority may, after necessary investigation withdraw,
withhold, reduce or suspend any grant due to an institution. Subject to this condition, an institution which works throughout a financial year or for a part of a year is eligible for grant of such period, whether or not it works beyond that period.

• Teaching grant disbursed to an educational institution during a year relates to the working of the institution during the previous financial year.

• If a claim for grant on a particular item could not be disbursed on technical grounds, the disbursement may be made the following year provided the technical requirements are met.

• If the teachers have not been paid for more than two months, the appropriate authority may inquire into the matter, and if satisfied, order the disbursal of the salaries due to the staff from out of the grant payable to the institution.

• An aided institution is not allowed to spend any portion of its income except in furtherance of the purposes of the institution or for similar purposes approved by government.

• The accounts of aided institutions are subject to audit under the direction of the Director of Public Instruction.

IV.6 TEACHING GRANTS TO SECONDARY SCHOOLS

• A grant is not to be given to an institution which had not, for the previous year, an average daily attendance of 45 pupils in Classes VI to VIII in the case of Middle Schools or in Classes IX to XI in the case of High Schools or 60 in Classes IX to VII in the case of Higher Secondary Schools. The Regional Deputy Director may, however, relax this rule in special cases.

• An institution is not ordinarily eligible for the full grant in any year unless it met in the previous school year on 220 school days or 1200 hours or on
such number of school days as may be prescribed by the Director with the approval of the government.

- The school days should consist of at least four hours of secular instruction but two meetings, each of not less than two hours, whether on the same day or on different days, are counted as one school day.

- The scales of pay adopted for teaching and non-teaching staff should not be less than the scales prescribed by the government.

- Application for first admission to aid should be made to the Regional Deputy Director through the District Educational Officer concerned before 1 July.

- For a new school, the basis of grant is the September pay bill payable on 1 October, and for others, the July pay bill. Another 10 per cent is added to the figure for maintenance and contingencies. Monthly payment is to be made by cheque so as to reach the school authority on the last working day of the month after obtaining certificate of disbursement of salaries of the previous month signed by the school authority and the headmaster. The excess or short payment grants, if any, are to be adjusted after the audit of the accounts of school is over.

IV.7 SUMMARY

In this section we have discussed the financial administration of education at the state level and local bodies level. The state financing of elementary education through Panchayats has been discussed. The main item in this process are grants. The mechanism of distribution of grants to secondary schools in local bodies has been discussed. In the following section how this total financial mechanism has helped in the progress of the state and districts in education has been discussed. Education is a state responsibility under the Constitution. The central government gives grants only for developmental purpose. The state has a greater responsibility of elementary education. In Andhra Pradesh a very large share of responsibility is on the local bodies. Local bodies in the rural areas are
Gram Panchayats and Panchayat Samitis and in certain areas Zilla Parishads. The state government has the liberty to follow its own pattern and has exclusive powers over the affairs of the local bodies. The financial administration process involves many, layers of departments: at the state level the Planning and Finance Departments at the district level the Education Officer, Zilla Parishad committee and District Finance committee. The process of funding involves ZillaParishads for secondary education. Panchayat samitis have the responsibility of primary education. Local bodies collect educational cess also Grant-in-aid is given to private recognized institutions. There are various types of grants like teaching grants, deficit grants, capitalization grants, etc. Apart from this the state government also funds some schools directly. There are of course centrally funded schools also.