

## **CHAPTER 5**

### **SOURCES OF FINANCE, STRUCTURE OF EXPENDITURE AND OPTIMUM UTILISATION**

#### **5.1: Introduction**

Finance is one of the key for the smooth functioning and administration of the educational set up of institutions. It requires sufficient and adequate amount of funds for the payment of salary to the teaching and non-teaching staff, to meet infrastructure and other development needs. However, educational institutions often do not have adequate source of funds, balance between receipts and payments do not match at all. Often the dearth of financial resource is one of the main constraints in the growth and development process of educational institutions. Since 2000, the World Bank (2011)<sup>1</sup> has committed US \$2 billion to education in India. Therefore, educational institutions need to design their own financial strategy for survival and development. They have to be more cautious and judicious while framing the structure of expenditure and optimum utilisation in different heads.

#### **5.2: Comparative view of the sources of finance in private and public schools**

The sources of finance in private schools completely differ from that of the public schools. The main sources of finance for the private school set up are like admission fees, tuition fees, other fees and fines and grant-in-aid from the government, etc. But, public school receives funds from the government through regular budgetary provision. Therefore, the comparative view of the sources of finance in private and public schools can be analysed by incorporating the points like Admission fees, tuition fees, fees and fines, grant-in-aid from the government.

##### **5.2.1: Income from admission and tuition fees**

Admission and tuition fees have been the major source of finance for the private schools. Admission and tuition fees varies from one category of school to other category of school within the private educational set up of institutions and with that of the government run schools. All the categories of private schools ranging

from Lower primary School (LPS) to Higher Secondary School (HSS) under study charge sizeable amount of admission and tuition fees from each pupil. On the contrary, public schools as per the provision of RTE Act of 2009, Ministry of Human Resource Development (MHRD), Government of India<sup>2</sup> and The Assam Right of Children to Free and Compulsory Education Rules (2011) Vide No. PMA 627/2010/Pt/94<sup>3</sup> do not charge admission and tuition fees from the student upto standard 10 (ten). The public schools are funded by the education department of the state government. However, public schools in the senior secondary level also charge nominal amount of admission and tuition fees provided that economically poor students with parents having less than Rs. one lakh income per annum are exempted, Government of Assam, Secondary Education Department (2016) Vide No. PMA(S) 93/2016/9<sup>4</sup>. Generally, private schools charge higher amount of admission and tuition fees as a source of finance as compared to the public school (Table-5.1).

**Table-5.1: District wise AAI/S from admission and tuition fees in four categories of PR and PU schools in BTAD during 2009-14  
(In Rs.)**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	492117	1859453	232295	270000	0	0	0	74880
	2010-11	1222400	2133421	342513	553500	0	0	0	106400
	2011-12	814617	2506525	468325	874380	0	0	0	132160
	2012-13	861292	2785938	601863	1084500	0	0	0	158510
	2013-14	1107033	2838908	871388	1782000	0	0	0	232500
Average		899492	2424849	503277	912876	0	0	0	140890
Kokrajhar	2009-10	602039	1917063	614941	5332650	0	0	0	311710
	2010-11	684417	2319413	975704	5878200	0	0	0	392250
	2011-12	925387	4211052	1057932	7587520	0	0	0	504450
	2012-13	1200782	2490897	1320323	7937120	0	0	0	702990
	2013-14	1370608	3137106	1769928	8749744	0	0	0	867680
Average		956646	2815106	1147766	7097047	0	0	0	555816
Baksa	2009-10	973541	1300827	657250	558000	0	0	0	36190
	2010-11	1233759	1522808	966755	861280	0	0	0	45100
	2011-12	1479618	1787671	1300315	1126720	0	0	0	67100
	2012-13	1921236	2171939	1521008	1390350	0	0	0	89600
	2013-14	2670534	2397991	1761325	1654765	0	0	0	126150
Average		1655538	1836247	1241331	1114223	0	0	0	72828
Udalguri	2009-10	887188	795860	1101517	NA	0	0	0	171720
	2010-11	1045683	1014309	1331023	NA	0	0	0	234220
	2011-12	1231619	1167520	2193500	NA	0	0	0	304500
	2012-13	1504882	1469286	1735867	NA	0	0	0	495690
	2013-14	1957796	2030134	2238400	NA	0	0	0	616200
Average		1325433	1295422	1720061	NA	0	0	0	364466

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAI/S = Average annual income per school.

In the private LPS category during the period 2009-10 to 2013-14, the average annual income from admission and tuition fees in Chirang was Rs. 899492.00 per LPS, in Kokrajhar it was Rs. 956646.00 per LPS, in Baksa it was Rs. 1655538.00 and in Udalguri, it was Rs.1325433.00. Thus, the average annual income from admission and tuition fees in the private LPS among the four districts of BTAD was highest in Baksa followed by Udalguri, Kokrajhar and it was lowest in Chirang. But, the public LPS doesn't have any income as it is provided free of fees.

In the private UP category, over the years 2009-10 to 2013-14, the average annual income from admission and tuition fees in Chirang was Rs. 2424849 .00 per UPS, in Kokrajhar it was Rs.2815106 .00 per LPS, in Baksa it was Rs. 1836247 .00 and in Udalguri, it was Rs.1295422.00. Thus, the average annual income from admission and tuition fees in the private UPS among the four districts of BTAD was highest in Kokrajhar followed by Chirang, Baksa and it was lowest in Udalguri. But, the public UP Schools doesn't have any income as it is provided free of fees.

In the private HS schools during the period 2009-10 to 2013-14, the average annual income from admission and tuition fees in Chirang was Rs. 503277.00 per HS, in Kokrajhar it was Rs. 1147766.00 per HS, in Baksa it was Rs. 1241331 .00 and in Udalguri, it was Rs. 1720061.00 per HS. Thus, the average annual income from admission and tuition fees in the private HS among the four districts of BTAD was highest in Udalguri followed by Baksa, Kokrajhar and it was lowest in Chirang. But, the public HS Schools doesn't have any income as it is also provided free of fees.

In the private HSS schools over the years 2009-10 to 2013-14, the average annual income from admission and tuition fees in Chirang was Rs. 912876.00 per HSS, in Kokrajhar it was Rs. 7097047.00 per HSS and in Baksa it was Rs. 1114223.00 and in Udalguri, there was no any income as no private SSS school existed during the year 2009-14. Thus, the average annual income from admission and tuition fees in the private HSS among the three districts of BTAD was highest in Kokrajhar followed by Baksa and it was lowest in Chirang. On the other hand, during the same period, in the public HSS average annual income from admission and tuition fees in Chirang is very nominal as it was only Rs. 140890.00 per HSS, in

Kokrajhar it was Rs. 555816.00 per HSS, in Baksa, it was Rs. 72828.00 and in Udalguri it was Rs. 364466.00.

Thus, the average annual income per school varies during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD. Comparing the average annual income per school of private and public schools, it is observed that private schools in all categories have higher income than public schools.

### 5.2.2: Income from fees and fines

Fees and fines (class absent fine, late fine for late payment of monthly dues, etc.) have also been another important source of finance for the private schools. All the categories of private schools charge varying rates of fees and fines. Fees and fines collected from the students helps in financing the administration of the private schools. Almost all the private schools charge class absent fine to the student which makes the student regular in the class adding additional resources. OECD (2012a)<sup>5</sup> reported that in 12 OECD countries and 13 partner countries and economies, principals in privately managed schools tend to report that they have better educational resource than principals in publicly managed schools. However, public schools do not charge any fees and fine from the students up to the HS level. But, public HSS also charge nominal fees and fines from the students. In general, private schools charge high rate of fees and fines from the students compared to the public schools (Table-5.2).

**Table-5.2. District wise AAI/S from fees and fines in four categories of PR and PU schools in BTAD during 2009-2014 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	116325	503213	49763	52500	0	0	0	33210
	2010-11	160900	483038	71825	92000	0	0	0	37920
	2011-12	205567	518538	100525	171000	0	0	0	56640
	2012-13	214177	597144	117613	207000	0	0	0	73810
	2013-14	193042	625187	177975	310200	0	0	0	87000
Average		178002	545424	103540	166540	0	0	0	57716
Kokrajhar	2009-10	166197	438927	116288	605900	0	0	0	143080
	2010-11	208707	514132	266320	763720	0	0	0	172590
	2011-12	254002	610143	292783	839820	0	0	0	207090
	2012-13	324742	615822	360548	953800	0	0	0	275940
	2013-14	806135	635767	326273	1153440	0	0	0	312620
Average		351956	562958	272442	863336	0	0	0	222264
Baksa	2009-10	257526	291001	200685	149420	0	0	0	14570
	2010-11	374987	352313	281245	234280	0	0	0	21450
	2011-12	458717	387633	403385	298650	0	0	0	30150
	2012-13	613946	452040	431537	328750	0	0	0	34300
	2013-14	831908	562244	564267	421564	0	0	0	76340
Average		507417	409046	376224	286533	0	0	0	35362
Udalguri	2009-10	278163	222329	275773	NA	0	0	0	69960
	2010-11	347014	310171	429732	NA	0	0	0	90820
	2011-12	420533	395499	456687	NA	0	0	0	121800
	2012-13	517090	481146	576367	NA	0	0	0	197470
	2013-14	679228	641503	456930	NA	0	0	0	217250
Average		448406	410130	439098	NA	0	0	0	139460

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAI/S = Average annual income per school.

In the private LPS category, during the period 2009-10 to 2013-14, the average annual income from fees and fines in Chirang was Rs. 178002.00 per LPS, in Kokrajhar it was Rs. 351956.00 per LPS, in Baksa it was Rs. 507417 .00 and in Udalguri, it was Rs.448406.00. Thus, the average annual income from fees and fines in the private LPS among the four districts of BTAD was highest in Baksa followed by Udalguri, Kokrajhar and it was lowest in Chirang. But, the public LPS don't have any income from the fees and fines as it is provided free of fees.

In the private UP category, over the years 2009-10 to 2013-14, the average annual income from fees and fines in Chirang was Rs. 545424.00 per UPS, in Kokrajhar it was Rs.562958.00 per LPS, in Baksa it was Rs. 409046.00 and in Udalguri, it was Rs.410130.00. Thus, the average annual income from fees and fines in the private UPS among the four districts of BTAD was highest in Kokrajhar followed by Chirang, Udalguri and it was lowest in Baksa. But, the public UP Schools doesn't have any income as it is provided free of fees.

In the private HS during the period 2009-10 to 2013-14, the average annual income from fees and fines in Chirang was Rs. 103540.00 per HS, in Kokrajhar it was Rs. 272442.00 per HS, in Baksa it was Rs. 376224.00 and in Udalguri, it was Rs. 439098.00 per HS. Thus, the average annual income from fees and fines in the private HS among the four districts of BTAD was highest in Udalguri followed by Baksa, Kokrajhar and it was lowest in Chirang. But, the public HS Schools doesn't have any income as it is also provided free of fees.

In the private HSS over the period 2009-10 to 2013-14, the average annual income from fees and fines in Chirang was Rs.166540.00 per HSS, in Kokrajhar it was Rs. 863336.00 per HSS and in Baksa it was Rs. 286533.00 and in Udalguri, there was no any income as no recognised private HSS existed during the year 2009-14. Thus, the average annual income from admission and tuition fees in the private HSS among the three districts of BTAD was highest in Kokrajhar followed by Baksa and it was lowest in Chirang. On the other hand, during the same period, in the public HSS average annual income from fees and fines in Chirang is very nominal as it was only Rs. 57716.00 per HSS, in Kokrajhar it was Rs. 222264.00 per HSS, in Baksa, it was Rs. 35362.00 and in Udalguri it was Rs. 139460.00.

Thus, the average annual income per school from fees and fines varies during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD. No specific level and pattern can be observed in both the private and public schools as it depends on the number of students admitted and the amount of admission and tuition fees which varies from one school to other school within the same category, from lower category to higher category and from one region to other region. However, comparing the average annual income of private and public schools from fees and fines, it can be said that private schools in all categories have higher income than public schools in all districts.

### 5.2.3: Income from grant-in-aid

Since the study concentrates to compare the un-aided private schools with that of the government run-schools, so, un-aided private schools do not receive any government grant-in-aid. However, public schools ranging from LPS to HSS receive government grant-in-aid for the construction of class room building, toilets, boundary wall and maintenance of school as recurring grants for Mid-Day Meal (MDM) and contingencies (Table-5.3).



**Table-5.3: District wise AAI/S from grant-in-aid from the government in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.)**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	0	0	0	0	12567	15450	18200	150000
	2010-11	0	0	0	0	12450	24550	33987	0
	2011-12	0	0	0	0	15350	22150	25860	100000
	2012-13	0	0	0	0	18598	34265	45144	50000
	2013-14	0	0	0	0	22650	25645	37860	230000
Average		0	0	0	0	16323	24412	32210	106000
Kokrajhar	2009-10	0	0	0	0	15010	17500	20150	50000
	2010-11	0	0	0	0	12544	14450	39870	100000
	2011-12	0	0	0	0	16450	23645	34433	150000
	2012-13	0	0	0	0	18408	27300	68900	0
	2013-14	0	0	0	0	25540	32465	85450	210000
Average		0	0	0	0	17590	21308	49761	102000
Baksa	2009-10	0	0	0	0	10500	16145	17655	0
	2010-11	0	0	0	0	15000	18700	35400	0
	2011-12	0	0	0	0	13250	21375	31110	150000
	2012-13	0	0	0	0	16240	22430	49870	100000
	2013-14	0	0	0	0	12455	27150	61274	230500
Average		0	0	0	0	13489	21160	39062	96100
Udalguri	2009-10	0	0	0	0	9850	15250	18710	50000
	2010-11	0	0	0	0	12300	12605	23109	135000
	2011-12	0	0	0	0	15500	19267	29760	80000
	2012-13	0	0	0	0	17140	21777	37655	150000
	2013-14	0	0	0	0	20345	25670	42306	250000
Average		0	0	0	0	15027	18914	30308	133000

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAI/S = Average annual income per school.

From the table-5.3, it is clear that private schools in all categories in the four districts of BTAD have no any income from the government grant-in-aid. On the other hand, public schools in all categories in the four districts have income from the government grant-in-aid.

In the public LP category, over the period 2009-10 to 2013-14, the average annual income from government grant-in-aid in Chirang was Rs.16323.00 per LPS, in Kokrajhar it was Rs.17590.00 per LPS, in Baksa it was Rs.13489.00 and in Udalguri, it was Rs.15027.00. Thus, the average annual income from government grant-in-aid in the public LPS among the four districts of BTAD was highest in Kokrajhar followed by Chirang, Udalguri and it was lowest in Baksa. Thus, the level of income of the public LPS in the four districts has little variations which range from Rs. 17590.00 in Kokrajhar to Rs. 13489.00 in Baksa.

In the public UP category, during the period 2009-10 to 2013-14, the average annual income from government grant-in-aid in Chirang was Rs. 24412.00 per UPS, in Kokrajhar it was Rs.21308.00 per UPS, in Baksa it was Rs. 21160.00 and in Udalguri, it was Rs.18914.00. Thus, the average annual income from government grant-in-aid in the public UPS among the four districts of BTAD was highest in Chirang followed by Kokrajhar, Baksa and it was lowest in Udalguri. Thus, the level of income of the public UPS in the four districts has little variations which range from Rs. 24412.00 in Chirang to Rs. 18914.00 in Udalguri.

In the public HS category, during the year 2009-10 to 2013-14, the average annual income from government grant-in-aid in Chirang was Rs. 32210.00 per HS, in Kokrajhar it was Rs. 49761.00 per HS, in Baksa it was Rs. 39062.00 and in Udalguri, it was Rs. 30308.00. Thus, the average annual income from government grant-in-aid in the public HS among the four districts of BTAD was highest in Kokrajhar followed by Baksa, Chirang and it was lowest in Udalguri. Thus, the level of income of the public HS in the four districts varies from Rs. 49761.00 in Kokrajhar to Rs. 30308.00 in Udalguri.

In the public HSS category, during the period 2009-10 to 2013-14, the average annual income from government grant-in-aid in Chirang was Rs.106000.00

per HSS, in Kokrajhar it was Rs.102000.00 per HSS, in Baksa it was Rs. 96100.00 and in Udalguri, it was Rs.133000.00. Thus, the average annual income from government grants and aids in the public HSS among the four districts of BTAD was highest in Udalguri followed by Chirang, Kokrajhar and it was lowest in Baksa. Thus, the level of income of the public HSS in the four districts varies from Rs. 133000.00 in Udalguri to Rs. 96100.00 in Baksa.

Thus, the level of income from the government grant-in-aid have very little variation within the same category in the four districts, however, it has a large variation from one category to the higher category.

#### 5.2.4: Average annual total income in four categories of private and public schools

Total income comprises of the sum of admission and tuition fees, fees and fines, and grant-in-aid from the government computed separately for each category of private and public schools. The sum of first two components makes up the total income of the private schools while the last two components makes up the total income of the public schools (Table-5.4).

**Table-5.4: District wise AATI/S in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.)**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	608442	2362666	282058	322500	12567	15450	18200	258090
	2010-11	1383300	2616459	414338	645500	12450	24550	33987	144320
	2011-12	1020184	3025063	568850	1945380	15350	22150	25860	288800
	2012-13	1075469	3383082	719476	1291500	18598	34265	45144	282320
	2013-14	1300075	3464095	1049363	2092200	22650	25645	37860	549500
Average		1077494	2970273	606817	1079416	16323	24412	32210	304606
Kokrajhar	2009-10	768236	2355990	731229	5938550	15010	17500	20150	504790
	2010-11	893124	2833545	1242024	6641920	12544	14450	39870	664840
	2011-12	1179389	4821195	1350715	8427340	16450	23645	34433	861540
	2012-13	1525524	3106719	1680871	8890920	18408	27300	68900	978930
	2013-14	2176743	3772873	2096201	9903184	25540	32465	85450	139030
Average		1308603	3378064	1420208	7960383	17590	21308	49761	880080
Baksa	2009-10	1231067	1591828	857935	707420	10500	16145	17655	50760
	2010-11	1608746	1875121	1248000	1075560	15000	18700	35400	66550
	2011-12	1938335	2175304	1703700	1425370	13250	21375	31110	247250
	2012-13	2535182	2623979	1952545	1719100	16240	22430	49870	223900
	2013-14	3502442	2960235	2325592	2076329	12455	27150	61274	432990
Average		2163154	2245289	1617554	1400756	13489	21160	39062	204290
Udalguri	2009-10	1165351	1018189	1377290	NA	9850	15250	18710	291680
	2010-11	1392697	1324480	1760755	NA	12300	12605	23109	460040
	2011-12	1652152	1563019	2650187	NA	15500	19267	29760	506300
	2012-13	2021972	1950432	2312234	NA	17140	21777	37655	843160
	2013-14	2637024	2671637	2695330	NA	20345	25670	42306	108340
Average		1773839	1705551	2159159	NA	15027	18914	30308	636926

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AATI/S = Average annual total income per school.

Table-5.4 above revealed that, in the Chirang district, during the period 2009-10 to 2013-14, the average annual total income per school from all sources in private LPS was Rs.1077494 .00 while in public LPS it was only Rs.16323.00; in the private UPS it was Rs. 2970273.00 while its counterpart was only Rs. 24412.00, again in private HS it was Rs. 606817.00 but in public HS it was only Rs. 32210.00, further in private HSS it was Rs. 1079416.00 on the other hand in public HSS it was Rs. 304606.00. Thus, private schools in all categories in the Chirang district have much larger income than the public schools. Among the four categories of private schools in the Chirang district UPS has the highest and LPS has the lowest average annual total income from all source.

In the Kokrajhar district, over the years 2009-10 to 2013-14, the average annual total income per school from all sources in private LPS was Rs. 1308603.00 while in public LPS it was only Rs. 17590.00; in the private UPS it was Rs. 3378064.00 while its counterpart was only Rs. 21308.00, again in private HS it was Rs. 1420208.00 but in public HS it was only Rs. 49761.00, further in private HSS it was Rs. 7960383.00 on the other hand in public HSS it was Rs. 880080.00. Thus, private schools in all categories in the Kokrajhar district have much larger income than the public schools. Among the four categories of private schools in the Kokrajhar district HSS has the highest and LPS has the lowest average annual total income from all source.

Again in the Baksa district, during the year 2009-10 to 2013-14, the average annual total income per school from all sources in private LPS was Rs. 2163154 .00 while in public LPS it was only Rs. 13489 .00; in the private UPS it was Rs. 2245289 .00 while its counterpart was only Rs. 21160 .00, again in private HS it was Rs. 1617554 .00 but in public HS it was only Rs. 39062 .00, further in private HSS it was Rs. 1400756 .00 on the other hand in public HSS it was Rs. 204290 .00. Thus, private schools in all categories in the Baksa district have much larger income than the public schools. Among the four categories of private schools in the Kokrajhar district UPS has the highest and HSS has the lowest average annual total income from all source.

Further in the Udalguri district, during the period 2009-10 to 2013-14, the average annual total income per school from all sources in private LPS was Rs. 1773839.00 while in public LPS it was only Rs. 15027.00; in the private UPS it was Rs. 1705551.00 while its counterpart was only Rs. 18914.00, again in private HS it was Rs. 2159159.00 but in public HS it was only Rs. 30308.00. In Udalguri district, there was no recognised private HSS; so, there was no any income for the private HSS. But in public HSS it was Rs. 636926.00. Thus, private schools in first three categories in the Baksa district have much larger income than the public schools. Among the four categories of private schools in the Udalguri district HS has the highest and UPS has the lowest average annual total income from all source.

Thus, the average annual total income per school from all sources during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in private schools than in the public schools. It depends on the number of students admitted and the rates of admission fees, tuition fees and other fees and fines which varies from one school to other school within the same category and from one category to other category both within and outside the category; and public schools as it is provided free and compulsorily upto 10 (ten) standards depends only on the grants and aids from the government have very less varying average annual total income in the first three category while the public HSS also charge nominal amount of admission fees and other fees from students. So, average annual total income of public HSS also varies from one school to other school and from one region to other region. However, comparing the average annual total income of private and public schools, it can be said that private schools in all categories have higher average annual total income than public schools in all districts of BTAD.

To compare the average annual total income of private and public schools, income from all sources, viz., admission and tuition fees, fees and fine and government grants and aids, have been added from all the four categories of schools separately for both the private and public schools (Table-5.5).

**Table-5.5: District wise AATI/S in PR and PU schools in BTAD during 2009-14 (In Rs.)**

Districts	Year	Private School	Public School
Chirang	2009-10	893917	76078
	2010-11	1264899	53827
	2011-12	1639869	88040
	2012-13	1617382	95082
	2013-14	1976433	158914
Average		1478500	94389
Kokrajhar	2009-10	2448501	139363
	2010-11	2902653	182926
	2011-12	3944660	234017
	2012-13	3801009	273385
	2013-14	4487250	383439
Average		3516815	242626
Baksa	2009-10	1097063	23765
	2010-11	1451857	33913
	2011-12	1810677	78246
	2012-13	2207701	78110
	2013-14	2716150	133467
Average		1856690	69500
Udalguri	2009-10	890208	69500
	2010-11	1119483	83873
	2011-12	1466340	127014
	2012-13	1571160	142707
	2013-14	2000998	229933
Average		1409637	130605

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AATI/S = Average annual total income per school.

From the table-5.5, it is seen that during the period 2009-10 to 2013-14, in the Chirang district, the average annual total income of private school is Rs. 1478500.00 while for public school it is only Rs. 94389.00 In the Kokrajhar district, during the same period, the average annual total income of private school is Rs. 3516815.00 while for public schools, it is only Rs. 242626.00. Again, in the Baksa district, during the same period, the average annual total income of private school is Rs. 1856690 .00 but for public school it is only Rs. 69500.00. Further, in the Udalguri district, the

average annual total income of private school is Rs. 1409637.00. On the other hand, for public school it is only Rs. 130605.00. So, the average annual total incomes of private schools range from Rs. 1409637 .00 to Rs. 3516815.00. On the other hand, the average annual total income of public schools range from Rs. 69500.00 to Rs. 242626 .00. Thus, private schools in the four districts of BTAD have much larger incomes than that of the public schools.

### 5.3: Comparative view of the structure of expenditure in private and public schools

Expenditures are the vital for the smooth functioning of the administration of any economic and non-economic organisations. Both the private and public schools incurs expenditures on various aspects like expenditures on salary to the teaching and non-teaching staff, infrastructures, library, laboratory, games and sports, maintenance, etc. The expenditures on the public schools are absolutely financed by the government of the state while its counterpart has to manage its finances from the various sources. However, the structure of expenditure varies between private and public school. Therefore, it is imperative to look a comparative view of the private and public schools.

#### 5.3.1: Salary expenditure on teaching staff

Private and public schools, both have to make expenditure for the payment to the teachers for their services. Expenditure on teacher's salary forms the major proportion of total expenditure. However, private schools has to finance it from the various sources manage by the school authority where as its counterpart is financed by the education department of the state government. Expenditure on teacher's salary varies from one school category to other and from one region to other between the two school types (Table-5.6).



**Table-5.6: District wise AASE/S on teaching staff in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	450000	472500	480000	756000	654796	1718904	3705050	1409340
	2010-11	495000	499200	510000	798000	666587	1747562	3768331	1432200
	2011-12	540000	535500	540000	840000	678342	1777441	3833848	1455060
	2012-13	585000	567000	570000	882000	689651	1806005	3899365	1477140
	2013-14	630000	598500	600000	924000	701442	1835884	3962646	1500000
Average		540000	534540	540000	840000	678164	1777159	3833848	1454748
Kokrajhar	2009-10	468000	779400	960000	1800000	582747	1848426	4395384	2818680
	2010-11	504000	831360	1020000	1980000	593241	1879243	4470456	2864400
	2011-12	540000	883320	1080000	2160000	603702	1911374	4548180	2910120
	2012-13	576000	935280	1140000	2340000	613767	1942090	4625904	2954280
	2013-14	612000	987240	1200000	2520000	624261	1974221	4700976	3000000
Average		540000	883320	1080000	2160000	603544	1911071	4548180	2909496
Baksa	2009-10	409080	442800	633600	1224000	752273	2261138	3167262	3382416
	2010-11	438300	472320	673200	1296000	765820	2298836	3221358	3437280
	2011-12	467520	501840	712800	1368000	779324	2338141	3277365	3492144
	2012-13	496740	531360	752400	1440000	792317	2375716	3333372	3545136
	2013-14	525960	560880	792000	1512000	805864	2415020	3387468	3600000
Average		467520	501840	712800	1368000	779120	2337770	3277365	3491395
Udalguri	2009-10	410400	360000	592800	NA	612414	1822082	2585520	2536812
	2010-11	456000	396000	638400	NA	623442	1852460	2629680	2577960
	2011-12	501600	432000	684000	NA	634436	1884133	2675400	2910120
	2012-13	547200	468000	729600	NA	645013	1914412	2721120	2658852
	2013-14	592800	504000	775200	NA	656042	1946084	2765280	2700000
Average		501600	432000	684000	NA	634269	1883834	2675400	2676749

**Source:** Field Survey, 2015-2016 (Secondary data against questionnaire).

**Note:** AASE/S = Average annual salary expenditure per school.

In the Chirang district, during the period 2009-10 to 2013-14, the average annual salary expenditure on teaching staff per school in private LPS was Rs.540000.00 while the average annual salary expenditure on teaching staff per school in public LPS was Rs. 678164.00; in the private UPS it was Rs. 534540.00 while its counterpart was Rs. 1777159.00, again in private HS it was Rs. 540000.00 but in public HS it was Rs. 3833848.00, further in private HSS it was Rs. 840000.00 on the other hand in public HSS it was Rs. 1454748.00. Among the four categories of private schools in the Chirang district HSS has the highest and UPS has the lowest average annual salary expenditure on teaching staff while in the public schools, HS have the highest and LPS have the lowest average annual salary expenditure on teaching staff. However, public schools in all categories in the Chirang district have larger average annual salary expenditure on teaching staff than that of the private schools.

In the Kokrajhar district, over the years 2009-10 to 2013-14, the average annual salary expenditure on teaching staff per school in private LPS was Rs. 540000.00 while the average annual salary expenditure on teaching staff per school in public LPS was Rs. 603544.00; in the private UPS it was Rs. 883320.00 while its counterpart was Rs. 1911071.0, again in private HS it was Rs. 1080000.00 but in public HS it was Rs. 4548180.00, further in private HSS it was Rs. 2160000.00 on the other hand in public HSS it was Rs. 2909496.00. Among the four categories of private schools in the Kokrajhar district HSS has the highest and LPS has the lowest average annual salary expenditure on teaching staff while in the public schools, HS have the highest and LPS have the lowest average annual salary expenditure on teaching staff. However, public schools in all categories in the Kokrajhar district have larger average annual salary expenditure on teaching staff than that of the private schools.

In the Baksa district, during the period 2009-10 to 2013-14, the average annual salary expenditure on teaching staff per school in private LPS was Rs. 467520.00 while the average annual salary expenditure on teaching staff per school in public LPS was Rs. 779120.00; in the private UPS it was Rs. 501840.00 while its counterpart was Rs. 2337770.00, again in private HS it was Rs. 712800 .00 but in

public HS it was Rs. 3277365 .00, further in private HSS it was Rs. 1368000.00 on the other hand in public HSS it was Rs. 3491395.00. Among the four categories of private and public schools in the Baksa district HSS has the highest and LPS has the lowest average annual salary expenditure on teaching staff. But, public schools in all categories in the Baksa district have larger average annual salary expenditure on teaching staff than that of the private schools.

In the Udalguri district, during the period 2009-10 to 2013-14, the average annual salary expenditure on teaching staff per school in private LPS was Rs. 501600.00 while the average annual salary expenditure on teaching staff per school in public LPS was Rs. 634269.00; in the private UPS it was Rs. 432000.00 while its counterpart was Rs. 1883834.00, again in private HS it was Rs. 684000.00 but in public HS it was Rs. 2675400.00, further there was no salary expenditure on teaching staff in private HSS as there existed no private HSS during the study period in the Udalguri district but in public HSS it was Rs. 2676749.00. Among the four categories of private schools in the Udalguri district HS has the highest and UPS has the lowest average annual salary expenditure on teaching staff while in the public schools, HSS have the highest and LPS have the lowest average annual salary expenditure on teaching staff. However, public schools in all categories in the Udalguri district have larger average annual salary expenditure on teaching staff than that of the private schools.

Thus, the average annual salary expenditure on teaching staff per school during the period 2009-10 to 2014-15 in four categories of private and public schools among the four districts of BTAD was much higher in public schools than in the private schools. Bhatta, K. et al. (2015)<sup>6</sup> argued that the salary of a regular teacher in government schools in most of the states are much higher than the usual salary paid to private school teachers. The average annual salary expenditure on teaching staff per school during the period 2009-10 to 2014-15 in private school across the districts range from Rs. 432000.00 to Rs. 2160000 while in the public schools it range from Rs. 603544.00 to 4548180.00. Anthony and Chaudhury (2014)<sup>7</sup> reported that in rural Punjab, mean private school teacher salary was Rs. 1925.00 per month and from Ramachandran (2015)<sup>8</sup>, it is known that the average government primary school

teacher salary in rural Punjab in 2014 was Rs. 59654.00 per month implying that private school teachers pay was only about 3.2 percent of government school teachers' pay. The reason for the much higher salary of government school teachers' salary pay is a bureaucratically-set high 'minimum age' which are influenced by political pulls and pressures while the reason for the very low salary of private school teachers' is that their pay is market-determined i.e. wage level determined by the demand and supply of educated persons in the labour market which is characterised by the excess supply of graduates, the 10.5 percent unemployed graduates in India. This fact reveals that many unemployed graduates are willing to work at low salaries in private schools and thus private schools take the advantage of this low market clearing wage (Kingdon, G. G., 2017)<sup>9</sup>.

### 5.3.2: Salary expenditure on non-teaching staff

Salary expenditure on non-teaching staff is another important component of expenditure both in the private and public educational institutions as non-teaching staffs helps in the functioning and administration of the school. Private school makes salary expenditure on non-teaching staff in all the four categories of school. However, public LPS do not have provision of salary expenditure on non-teaching staff while the other three categories of public schools also make expenditure on the salary to the non-teaching staff. But the size of expenditure varies between the school categories and school types (Table-5.7).

**Table-5.7: District wise AASE/S on non-teaching staff in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	72000	84000	103200	165600	0	151560	370488	393336
	2010-11	84000	91200	110400	180000	0	153996	376272	400968
	2011-12	96000	100800	122400	194400	0	156744	382368	408288
	2012-13	101000	110400	132000	208800	0	159180	388464	415896
	2013-14	125000	120000	139200	219600	0	161772	394248	423528
Average		95600	101280	121440	193680	0	156650	382368	408403
Kokrajhar	2009-10	78960	84000	120000	162000	0	189450	416799	590004
	2010-11	86400	96000	129000	172800	0	192495	423306	601452
	2011-12	101520	108000	135000	180000	0	195930	430164	612432
	2012-13	108000	120000	144000	190800	0	198975	437022	623844
	2013-14	124080	132000	150000	216000	0	202215	443529	635292
Average		99792	108000	135600	184320	0	195813	430164	612605
Baksa	2009-10	61272	64824	96000	103200	0	174294	407537	442503
	2010-11	66240	70080	103200	110400	0	177095	413899	451089
	2011-12	71208	78840	108000	120000	0	180256	420605	459324
	2012-13	79488	84096	115200	127200	0	183057	427310	467883
	2013-14	86112	96360	120000	139200	0	186038	433673	476469
Average		72864	78840	108480	120000	0	180148	420605	459454
Udalguri	2009-10	69552	110400	194400	NA	0	166716	389012	422836
	2010-11	76176	120000	208800	NA	0	169396	395086	431041
	2011-12	82800	129600	223200	NA	0	172418	401486	438910
	2012-13	89424	139200	237600	NA	0	175098	407887	447088
	2013-14	96048	148800	252000	NA	0	177949	413960	455293
Average		82800	129600	223200	NA	0	172315	401486	439034

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AASE/S = Average annual salary expenditure per school.

In the Chirang district, during the period 2009-10 to 2013-14, the average annual salary expenditure on non-teaching staff per school in private LPS was Rs. 95600.00 while the public LPS do not have non-teaching staff, so public LPS do not have salary expenditure on non-teaching staff; in the private UPS it was Rs. 101280.00 while its counterpart was Rs. 156650.00, again in private HS it was Rs. 121440.00 but in public HS it was Rs. 382368.00, further in private HSS it was Rs. 193680.00 on the other hand in public HSS it was Rs. 408403.00. Among the four categories of private schools in the Chirang district LPS has the lowest and HSS has the highest average annual salary expenditure on non-teaching staff which range from Rs. 95600.00 to Rs. 193680.00 while in the public schools, UPS have the lowest and HSS have the highest average annual salary expenditure which range from Rs. 156650.00 to Rs. 408403.00 on non-teaching staff. Thus, except LPS, public schools in all categories in the Chirang district have larger average annual salary expenditure on non-teaching staff than that of the private schools.

In the Kokrajhar district, over the years 2009-10 to 2013-14, the average annual salary expenditure on non-teaching staff per school in private LPS was Rs. 99792.00 while the public LPS do not have non-teaching staff, so public LPS do not have salary expenditure on non-teaching staff; in the private UPS it was Rs. 108000.00 while its counterpart was Rs. 195813.00, again in private HS it was Rs. 135600.00 but in public HS it was Rs. 430164 .00, further in private HSS it was Rs. 184320.00 on the other hand in public HSS it was Rs. 612605.00. Among the four categories of private schools in the Kokrajhar district, LPS has the lowest and HSS has the highest average annual salary expenditure on non-teaching staff which range from Rs. 99792.00 to Rs. 184320.00 while in the public schools, UPS have the lowest and HSS have the highest average annual salary expenditure on non-teaching staff which range from Rs. 195813.00 to Rs. 612605.00. Thus, public schools, except LPS, in all categories in the Kokrajhar district have larger average annual salary expenditure on non-teaching staff than that of the private schools.

In the Baksa district , during the period 2009-10 to 2013-14, the average annual salary expenditure on non-teaching staff per school in private LPS was Rs. 72864.00 while the public LPS do not have non-teaching staff, therefore, public LPS

do have salary expenditure on non-teaching staff; in the private UPS it was Rs. 78840.00 while its counterpart was Rs. 180148.00, again in private HS it was Rs. 108480.00 but in public HS it was Rs. 420605.00, further in private HSS it was Rs. 120000.00 on the other hand in public HSS it was Rs. 459454.00. Among the four categories of private schools in the Baksa district LPS has the lowest HSS has the highest average annual salary expenditure on non-teaching staff which range from Rs. 72864.00 to Rs. 120000 while in the public schools, UPS have the lowest and HSS have the highest average annual salary expenditure on non-teaching staff ranging from Rs. 180148.00 to Rs. 459454.00. Thus, public schools, except LPS, in all categories in the Baksa district have larger average annual salary expenditure on non-teaching staff than that of the private schools.

In the Udalguri district, during the year 2009-10 to 2013-14, the average annual salary expenditure on non-teaching staff per school in private LPS was Rs. 82800.00 while the public LPS do not have non-teaching staff, so public LPS do have salary expenditure on non-teaching staff; in the private UPS it was Rs. 129600.00 while its counterpart was Rs. 172315.00, again in private HS it was Rs. 223200.00 but in public HS it was Rs. 401486.00, further, since there was no recognised private HSS in Udalguri district during the study period, so, there was no salary expenditure in the private HSS on the other hand in public HSS it was Rs. 439034.00. Among the four categories of private schools in the Udalguri district LPS has the lowest and HS has the highest average annual salary expenditure on non-teaching staff which range from Rs. 82800.00 to Rs. 223200.00 while in the public schools, UPS have the lowest and HSS have the highest average annual salary expenditure on non-teaching staff ranging from Rs. 172315.00 to Rs. 439034.00. Thus, public schools, except LPS, in all categories in the Udalguri district have larger average annual salary expenditure on non-teaching staff than that of the private schools.

Thus, the average annual salary expenditure on non-teaching staff per school during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in public schools than in the private schools. The average annual salary expenditure on non-teaching staff per school during the period

2009-10 to 2014-15 range in private school from Rs. 72864.00 to Rs. 223200.00 while in the public school it range from Rs. 156650.00 to Rs. 612605.00.

### 5.3.3: Expenditure on library

Expenditure on library is also another important component of expenditure in the educational set up of institutions. Private schools has given more emphasize on the library facilities to provide to the students than that of the public schools. All the categories of private schools make expenditure on the provision of library facilities to the students while the first two categories of public school do not make any expenditure on the library and the other two categories of public schools also make expenditure on the library. However, the size of expenditure varies from one school category to the other between the private and public schools (Table-5.8).



**Table-5.8: District wise AAE/S on library in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	15210	20010	30700	34866	0	0	15500	25062
	2010-11	18073	24081	34248	38150	0	0	18570	28255
	2011-12	21705	25050	33930	40832	0	0	21092	34640
	2012-13	20130	26695	38457	43325	0	0	25410	35763
	2013-14	23077	30087	40320	45781	0	0	30237	40130
Average		19639	25185	35531	40591	0	0	22162	32770
Kokrajhar	2009-10	20137	23855	32652	35920	0	0	20340	28354
	2010-11	22560	25150	36178	39531	0	0	22485	32450
	2011-12	27380	28600	34980	42585	0	0	27698	36158
	2012-13	30755	33824	39791	40320	0	0	33147	42765
	2013-14	35182	38571	44657	48755	0	0	38455	45874
Average		27203	30000	37652	41422	0	0	28425	37120
Baksa	2009-10	21780	22575	31455	37126	0	0	17512	26540
	2010-11	24544	27812	35865	40534	0	0	19565	29163
	2011-12	28510	31250	37761	39250	0	0	25347	35750
	2012-13	32972	35765	40230	45781	0	0	28139	38917
	2013-14	37365	37763	43218	46932	0	0	32018	44127
Average		29034	31033	37706	41925	0	0	24516	34899
Udalguri	2009-10	23720	25756	34065	NA	0	0	21730	30871
	2010-11	18366	22874	39159	NA	0	0	24833	32012
	2011-12	25670	30155	40012	NA	0	0	27015	37650
	2012-13	27843	37508	43875	NA	0	0	30211	41705
	2013-14	34019	40677	46510	NA	0	0	34387	46173
Average		25924	31394	40724	NA	0	0	27635	37682

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAE/S = Average annual expenditure per school.

In the Chirang district, during the period 2009-10 to 2013-14, the average annual expenditure per school on library in private LPS was Rs. 19639.00 while in public LPS there is no any expenditure on library; in the private UPS it was Rs. 25185.00 while its counterpart also doesn't have any expenditure on library, again in private HS it was Rs. 35531.00 but in public HS it was only Rs. 22162.00, further in private HSS it was Rs. 40591.00 on the other hand in public HSS it was Rs. 32770.00. Among the four categories of private schools in the Chirang district HSS has the highest and LPS has the lowest average annual expenditure on library while in the public schools, LPS and UPS doesn't have any expenditure on library and public HSS has the highest and the HS has the lowest average annual expenditure on library. However, private schools in all categories in the Chirang district have much larger average annual expenditure on library than the public schools.

In the Kokrajhar district, during the year 2009-10 to 2013-14, the average annual expenditure per school on library in private LPS was Rs. 27203.00 while in public LPS there is no any expenditure on library; in the private UPS it was Rs. 30000.00 while its counterpart also doesn't have any expenditure on library, again in private HS it was Rs. 37652.00 but in public HS it was only Rs. 28425.00, further in private HSS it was Rs. 41422.00 on the other hand in public HSS it was Rs. 37120.00. Among the four categories of private schools in the Kokrajhar district HSS has the highest and LPS has the lowest average annual expenditure on library while in the public schools, LPS and UPS doesn't have any expenditure on library and public HSS has the highest and the HS has the lowest average annual expenditure on library. However, private schools in all categories in the Kokrajhar district have much larger average annual expenditure on library than the public schools.

In the Baksa district, during the year 2009-10 to 2013-14, the average annual expenditure per school on library in private LPS was Rs. 29034.00 while in public LPS there is no any expenditure on library; in the private UPS it was Rs. 31033.00 while its counterpart also doesn't have any expenditure on library, again in private HS it was Rs. 37706.00 but in public HS it was only Rs. 24516.00, further in private HSS it was Rs. 41925.00 on the other hand in public HSS it was Rs. 34899.00. Among the four categories of private schools in the Baksa district HSS has the

highest and LPS has the lowest average annual expenditure on library while in the public schools, LPS and UPS doesn't have any expenditure on library and public HSS has the highest and the HS has the lowest average annual expenditure on library. However, private schools in all categories in the Baksa district have much larger average annual expenditure on library than the public schools.

In the Udalguri district, over the years 2009-10 to 2013-14, the average annual expenditure per school on library in private LPS was Rs. 25924.00 while in public LPS there is no any expenditure on library; in the private UPS it was Rs. 31394.00 while its counterpart also doesn't have any expenditure on library, again in private HS it was Rs. 40724.00 but in public HS it was only Rs. 27635.00, further in Udalguri district there was no private HSS during the study period, so there is no any expenditure on library. On the other hand in public HSS it was Rs. 37682.00. Among the four categories of private schools in the Udalguri district HS has the highest and LPS has the lowest average annual expenditure on library while in the public schools, LPS and UPS doesn't have any expenditure on library and public HSS has the highest and the HS has the lowest average annual expenditure on library. However, private schools in all categories in the Udalguri district have much larger average annual expenditure on library than the public schools.

Thus, the average annual expenditure on library per school during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in private schools than in the public schools. No specific level and pattern can be observed in both the private and public school However, comparing the average annual expenditure per school on library for the purchase of books in private and public schools, it can be said that private schools in all categories have higher average annual expenditure per school on library than public schools in all districts. The average annual expenditure on library per school during the period 2009-10 to 2014-15 range in private school from Rs. 19639.00 to Rs. 41925.00 while in the public school it range from Rs. 22162.00 to Rs. 37682.00.

### 5.3.4: Expenditure on laboratory

Laboratory is required only in high school and higher secondary level with science. LP and UP category do not make any essence of laboratory. Private HS and HSS make expenditure on the laboratory but public HS do not make expenditure on laboratory despite its essence and public HSS also make expenditure on the laboratory (Table-5.9).

**Table-5.9: District wise AAE/S on laboratory in four categories of PR and PU schools in BTAD during 2009-14 (In Rs).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	0	0	11910	15834	0	0	0	5850
	2010-11	0	0	13255	17351	0	0	0	6060
	2011-12	0	0	10878	16750	0	0	0	6780
	2012-13	0	0	15782	21376	0	0	0	7560
	2013-14	0	0	17230	15972	0	0	0	9355
Average		0	0	13811	17457	0	0	0	7121
Kokrajhar	2009-10	0	0	12350	16870	0	0	0	11710
	2010-11	0	0	14020	18610	0	0	0	13850
	2011-12	0	0	9760	17950	0	0	0	12359
	2012-13	0	0	15257	19200	0	0	0	15640
	2013-14	0	0	14066	21560	0	0	0	17133
Average		0	0	13091	18838	0	0	0	14138
Baksa	2009-10	0	0	13430	19245	0	0	0	13435
	2010-11	0	0	14250	17380	0	0	0	12988
	2011-12	0	0	11245	18650	0	0	0	17656
	2012-13	0	0	16765	21020	0	0	0	17370
	2013-14	0	0	18322	20156	0	0	0	19352
Average		0	0	14802	19290	0	0	0	16160
Udalguri	2009-10	0	0	13670	NA	0	0	0	12723
	2010-11	0	0	12550	NA	0	0	0	11870
	2011-12	0	0	10670	NA	0	0	0	13385
	2012-13	0	0	17275	NA	0	0	0	14640
	2013-14	0	0	15498	NA	0	0	0	18155
Average		0	0	13933	NA	0	0	0	14155

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

It is observed from the table 5.9, that there is no expenditure on the laboratory up to upper primary school both in the private and public schools as the school curriculum doesn't make necessary to use the laboratory. Private HS makes expenditure on the laboratory where as public HS doesn't make any expenditure on the laboratory. Average annual expenditure during 2009-14 made on the laboratory by the private HS is highest in the Baksa district i.e. Rs. 14802.00 and in the other

three districts it range from Rs. 13091.00 in Kokrajhar district to Rs. 13933.00 in Udalguri District. In the HSS level both the private and public schools makes expenditure on the laboratory. In the Chirang district, the average annual expenditure during 2009-14 per private HSS on laboratory is Rs. 17457.00 where as it is Rs. 7121.00 per public HSS. In the Kokrajhar district, it is Rs. 18838.00 per private HSS where as it is Rs. 14138.00. Again, in the Baksa district, it is Rs. 19290.00 per private HSS but it is Rs. 16160.00 per public HSS. Further, in the Udalguri district, there is no any expenditure in private HSS as there existed no private HSS in the study period on the other hand, it is Rs. 14155.00 per public HSS. Thus, it is seen that, average annual expenditure during 2009-14 in the HSS level of both private and public, is highest in the Baksa district and lowest in the Chirang District. However, the average annual expenditure on the laboratory spent by the private schools is higher than that of the public schools in the four districts of BTAD.

### 5.3.5: Expenditure on games and sports

In the contemporary days of school education, games and sports has become part and parcel of school curriculum. However, to conduct games and sports, each and every school of the two types should make expenditure. All the four categories of private and public schools make expenditure for conducting games and sports (Table-5.10).

**Table-5.10: District wise AAE/S on games and sports in four categories of PR and PU schools in BTAD during 2009-14 (In Rs).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	8350	10645	14210	13270	1250	1580	2450	7870
	2010-11	10810	11870	15921	15643	1580	2050	3125	9834
	2011-12	12648	12466	18233	17387	1890	2585	3678	11392
	2012-13	13745	15765	19150	17100	2230	3040	3122	13550
	2013-14	15355	17620	22562	21760	2510	3570	4389	15980
Average		12182	13673	18015	17032	1892	2565	3353	11725
Kokrajhar	2009-10	10540	12735	15047	18350	1850	2140	3510	8418
	2010-11	12985	14870	16875	20155	2125	2578	3919	9540
	2011-12	13540	15077	19450	21981	2012	2955	4512	12556
	2012-13	15718	17850	21455	20166	2377	3329	4872	14875
	2013-14	18234	20153	23436	24775	2825	3850	5420	17342
Average		14203	16137	19253	21085	2238	2970	4447	12546
Baksa	2009-10	10125	15645	17050	19125	2030	2350	4010	10247
	2010-11	12876	16710	18915	20580	2415	2634	4565	11865
	2011-12	15670	18934	20155	23150	2670	3176	3876	13850
	2012-13	17129	21408	22487	22768	3040	4240	4300	15123
	2013-14	16785	23675	24872	25607	3547	4879	4817	14688
Average		14517	19274	20696	22246	2740	3456	4314	13155
Udalguri	2009-10	11581	13480	15316	NA	1910	2250	3478	8210
	2010-11	13940	15255	17805	NA	2321	2472	3810	9747
	2011-12	14822	14067	19253	NA	2112	3054	4317	11750
	2012-13	13710	17153	20471	NA	2470	3525	4979	15678
	2013-14	17204	18154	23139	NA	2815	3871	5622	18141
Average		14251	15622	19197	NA	2326	3034	4441	12705

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAE/S = Average annual expenditure per school.

In the Chirang district, during the period 2009-10 to 2013-14, the average annual expenditure per school on games and sports in private LPS was Rs. 12182.00 while in public LPS it was only Rs.1892.00; in the private UPS it was Rs.13673.00 while its counterpart was only Rs. 2565.00, again in private HS it was Rs.18015.00 but in public HS it was only Rs. 3353.00, further in private HSS it was Rs. 17032.00 on the other hand in public HSS it was Rs. 11725.00. Among the four categories private schools in the Chirang district HS has the highest and LPS has the lowest average annual expenditure on games and sports while in the public schools, HSS has the highest and the LPS has the lowest average annual expenditure on games and sports. However, private schools in all categories in the Chirang district have much larger average annual expenditure on games and sports than the public schools.

In the Kokrajhar district, during the year 2009-10 to 2013-14, the average annual expenditure per school on games and sports in private LPS was Rs. 14203.00 while in public LPS it was only Rs. 2238.00; in the private UPS it was Rs. 16137.00 while its counterpart was only Rs. 2970.00, again in private HS it was Rs.19253.00 but in public HS it was only Rs. 4447.00, further in private HSS it was Rs. 21085.00 on the other hand in public HSS it was Rs. 12546.00. Among the four categories schools in the Kokrajhar district in both private and public school, HSS has the highest and LPS has the lowest average annual expenditure on games and sports. Thus, private schools in all categories in the Kokrajhar district have much larger average annual expenditure on games and sports than the public schools.

In the Baksa district, over the years 2009-10 to 2013-14, the average annual expenditure per school on games and sports in private LPS was Rs. 14517.00 while in public LPS it was only Rs. 2740.00; in the private UPS it was Rs. 19274.00 while its counterpart was only Rs. 3456.00, again in private HS it was Rs. 20696.00 but in public HS it was only Rs. 4314.00, further in private HSS it was Rs. 22246.00 on the other hand in public HSS it was Rs. 13155.00. Among the four categories schools in the Baksa district in both private and public school, HSS has the highest and LPS has the lowest average annual expenditure on games and sports. However, private schools in all categories in the Baksa district have much larger average annual expenditure on games and sports than the public schools.

In the Udalguri district, during the year 2009-10 to 2013-14, the average annual expenditure per school on games and sports in private LPS was Rs. 14251.00 while in public LPS it was only Rs. 2326.00; in the private UPS it was Rs. 15622.00 while its counterpart was only Rs. 3034.00, again in private HS it was Rs. 19197.00 but in public HS it was only Rs. 4441.00. In Udalguri district, there was no recognised private HSS; so, there was no any expenditure for the private HSS. But in public HSS it was Rs. 12705.00. Thus, private schools in first three categories in the Udalguri district have much larger average annual expenditure on games and sports than the public schools. Among the four categories of private schools in the Udalguri district HSS has the highest and UPS has the lowest average annual expenditure on games and sports while in the public schools SSS has the highest and LPS has the lowest average annual expenditure on games and sports.

Thus, the average annual expenditure on games and sports per school during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in private schools than in the public schools. No specific level and pattern can be observed in both the private and public school. However, comparing the average annual expenditure per school on games and sports of private and public schools, it can be said that private schools in all categories have higher average annual expenditure per school on games and sports than public schools in all districts. The range of average annual expenditure on games and sports per school during the period 2009-10 to 2014-15 was Rs. 12182.00 to Rs. 22246.00 in private school but in public schools it range from Rs. 1892.00 to Rs. 13155.00.

### 5.3.6: Expenditure for school maintenance

Expenditure for school maintenance is essential for both the private and public schools. Therefore, all the categories of private and public schools make expenditure for school maintenance but it varies from one school category to other school category between the two school types (Table-5.11).



**Table-5.11: District wise AAE/S for school maintenance in four categories of PR and PU schools in BTAD during 2009-2014 (In Rs).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	21855	30040	28345	32761	4350	5010	5565	18670
	2010-11	27451	34127	30872	35750	4825	5568	5890	21765
	2011-12	31360	38195	35190	38569	5260	6025	6025	25710
	2012-13	36720	44251	39541	43765	5549	6487	6862	29537
	2013-14	43100	45066	47270	45155	5810	6730	7033	32875
Average		32097	38336	36244	39200	5159	5964	6275	25711
Kokrajhar	2009-10	24652	34780	37728	35160	4508	5415	5830	20450
	2010-11	28150	39725	35820	39522	4910	5762	6021	23571
	2011-12	35759	41738	38105	40380	5677	6069	6483	26010
	2012-13	37581	46870	43811	45874	5835	6520	6950	30342
	2013-14	44210	48020	48264	47109	6250	6922	7012	34765
Average		34070	42227	40746	41609	5436	6138	6459	27028
Baksa	2009-10	22782	32690	31065	34515	4405	5246	5788	22613
	2010-11	25065	37135	33710	37023	4866	5345	6075	24568
	2011-12	33416	39010	36182	39011	5575	5870	6455	25871
	2012-13	35022	45933	41716	43180	5930	6308	6710	28055
	2013-14	32769	47571	45027	46282	6355	6760	6540	32875
Average		29811	40468	37540	40002	5426	5906	6314	26796
Udalguri	2009-10	20451	25917	26004	NA	4566	4587	5035	23670
	2010-11	24705	28004	30925	NA	4819	4876	5418	22815
	2011-12	28012	32885	34292	NA	5240	5100	5920	26208
	2012-13	30579	37015	40030	NA	5575	5429	6391	29130
	2013-14	34860	44312	45671	NA	5733	6215	6065	33761
Average		27721	33627	35384	NA	5187	5241	5766	27117

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAE/S = Average annual expenditure per school.

In the Chirang district, during the year 2009-10 to 2013-14, the average annual expenditure per school on school maintenance in private LPS was Rs. 32097.00 while in public LPS it was only Rs.5159.00; in the private UPS it was Rs.38336.00 while its counterpart was only Rs. 5964.00, again in private HS it was Rs.36244.00 but in public HS it was only Rs. 6275.00, further in private HSS it was Rs. 39200.00 on the other hand in public HSS it was Rs. 25711.00. Among the four categories of private and public schools in the Chirang district HSS has the highest and LPS has the lowest average annual expenditure on school maintenance in both the two school types. However, private schools in all categories in the Chirang district have much larger average annual expenditure on school maintenance than its counterpart.

In the Kokrajhar district, during the year 2009-10 to 2013-14, the average annual expenditure per school on school maintenance in private LPS was Rs. 34070.00 while in public LPS it was only Rs.5436.00; in the private UPS it was Rs.42227.00 while its counterpart was only Rs. 6138.00, again in private HS it was Rs.40746.00 but in public HS it was only Rs. 6459.00, further in private HSS it was Rs. 41609.00 on the other hand in public HSS it was Rs. 27028.00. Among the four categories of private schools in the Kokrajhar district UPS has the highest and LPS has the lowest average annual expenditure on school maintenance while in the public schools, HSS has the highest and the LPS has the lowest average annual expenditure on school maintenance. However, private schools in all categories in the Kokrajhar district have much larger average annual expenditure on school maintenance than its counterpart.

In the Baksa district, over the years 2009-10 to 2013-14, the average annual expenditure per school on school maintenance in private LPS was Rs. 29811.00 while in public LPS it was only it was only Rs. 5426.00; in the private UPS it was Rs.40468.00 while its counterpart was only Rs. 5906.00, again in private HS it was Rs. 37540.00 but in public HS it was only Rs. 6314.00, further in private HSS it was Rs. 40002.00 on the other hand in public HSS it was Rs. 26796.00. Among the four categories of private schools in the Baksa district UPS has the highest and LPS has the lowest average annual expenditure on school maintenance while in the public

schools, HSS has the highest and the LPS has the lowest average annual expenditure on school maintenance. However, private schools in all categories in the Baksa district have much larger average annual expenditure on school maintenance than its counterpart.

In the Udalguri district, during the year 2009-10 to 2013-14, the average annual expenditure per school on school maintenance in private LPS was Rs. 27721.00 while in public LPS it was only Rs. 5187.00; in the private UPS it was Rs. 33627.00 while its counterpart was only Rs. 5241.00, again in private HS it was Rs. 35384.00 but in public HS it was only Rs. 5766, further in private HSS there was no expenditure on school maintenance as no private HSS existed during the study period. On the other hand in public HSS it was Rs. 27117.00. Among the four categories of private schools in the Udalguri district HS has the highest and LPS has the lowest average annual expenditure on school maintenance while in the public schools, HSS has the highest and the LPS has the lowest average annual expenditure on school maintenance. However, private schools in all categories in the Udalguri district have much larger average annual expenditure on school maintenance than its counterpart.

Thus, the average annual expenditure on school maintenance per school during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in private schools than in the public schools. No specific level and pattern can be observed in both the private and public school. However, comparing the average annual expenditure per school on school maintenance of private and public schools, it can be said that private schools in all categories have higher average annual expenditure per school on school maintenance than public schools in all districts. The range of average annual expenditure on school maintenance per school during the period 2009-10 to 2014-15 was Rs. 27721.00 to Rs. 42227.00 in private school but in public schools it range from Rs. 5159.00 to Rs. 27117.00.

### 5.3.7: Expenditure for building construction

Expenditure for building construction is also one of the vital components of total expenditure both in the private and public schools. Expenditure for building construction ensures availability of infrastructure for the provision of school education. Continuous and increasing expenditure for the construction of school building also implies expansion in the school size. From the field survey, it has been observed that, most of the public schools are age old i.e. established and provincialized in the distant past, so expenditure for building construction were made in the long past, so no record on this aspects were available. Only few public schools have expenditure for additional classroom/building construction which is funded by the SSA in the LPS and UPS and by the RMSA in HS and HSS, so averaging overall schools in the respective category, it gives small figure. Expenditure in the private schools for the construction of additional classrooms/school building was considered which were made during 2009-10, the study period. Expenditure for building construction varies between the school categories and school types (Table-5.12).

**Table-5.12: AAE/S for building construction in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	80473	122675	112670	140510	57450	76425	146374	0
	2010-11	125820	176010	120035	150650	72150	92758	185680	250000
	2011-12	180235	197206	142654	182167	86208	120455	150000	0
	2012-13	130580	146340	165040	219450	91560	134770	210600	380000
	2013-14	155409	178392	200530	265675	120756	125877	245765	0
Average		134503	164125	148186	191690	85625	110057	187684	126000
Kokrajhar	2009-10	150450	155430	210500	250340	125600	134758	165700	240700
	2010-11	235675	150625	205452	245780	155785	120500	194750	0
	2011-12	245872	217950	250150	285710	150840	156785	224756	0
	2012-13	250150	165329	301275	320655	218329	150760	180975	350000
	2013-14	298270	254810	321874	465820	250750	210400	252160	267500
Average		236083	188829	257850	313661	180261	154641	203668	171640
Baksa	2009-10	125580	152617	165854	185670	95750	134900	150840	256750
	2010-11	153842	164725	180465	230540	138400	152755	189300	0
	2011-12	150765	200366	210372	255875	156917	150912	254745	345100
	2012-13	175283	175240	200755	288760	151562	200250	250930	250000
	2013-14	200640	211574	254178	310600	176020	180749	290165	0
Average		161222	180904	202325	254289	143730	163913	227196	170370
Udalguri	2009-10	145836	125750	165245	NA	75930	98920	140450	0
	2010-11	150625	170345	210676	NA	115700	135864	210745	0
	2011-12	200540	213562	240310	NA	150645	150875	245760	360000
	2012-13	210875	180635	253712	NA	188674	165300	250785	0
	2013-14	240720	256505	280165	NA	210400	235940	235590	458500
Average		189719	189359	230022	NA	148270	157380	216666	163700

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAE/S = Average annual expenditure per school.

In the Chirang district, during the year 2009-10 to 2013-14, the average annual expenditure per school on building construction in private LPS was Rs. 134503.00 while in public LPS it was only Rs. 85625.00; in the private UPS it was Rs. 164125.00 while its counterpart was only Rs. 110057.00, again in private HS it was Rs. 148186.00 but in public HS it was Rs. 187684.00, further in private HSS it was Rs. 191690.00 on the other hand in public HSS it was Rs. 126000.00. Thus, in the Chirang district, private schools in the LPS, UPS and HSS category have larger average annual expenditure on building/additional classroom construction than the public schools while public schools in the HS category have larger average annual expenditure on building/additional classroom construction than the private schools.

In the Kokrajhar district, during the year 2009-10 to 2013-14, the average annual expenditure per school on building/additional classroom construction in private LPS was Rs. 236083.00 while in public LPS it was only Rs. 180261.00; in the private UPS it was Rs. 188829.00 while its counterpart was only Rs. 154641.00, again in private HS it was Rs. 257850.00 but in public HS it was Rs. 203668.00, further in private HSS it was Rs. 313661.00 on the other hand in public HSS it was Rs. 171640.00. Thus, in the Kokrajhar district, private schools in all the categories have larger average annual expenditure on building/additional classroom construction than the public schools.

In the Baksa district, over the years 2009-10 to 2013-14, the average annual expenditure per school on building/additional classroom construction in private LPS was Rs. 161222.00 while in public LPS it was Rs. 143730.00; in the private UPS it was Rs. 180904.00 while its counterpart was only Rs. 163913.00, again in private HS it was Rs. 202325.00 but in public HS it was Rs. 227196.00, further in private HSS it was Rs. 254289.00 on the other hand in public HSS it was Rs. 170370.00. Thus, in the Baksa district, private schools in the LPS, UPS and HSS category have larger average annual expenditure on building/additional classroom construction than the public schools while public schools in the HS category have larger average annual expenditure on building/additional classroom construction than the private schools.

In the Udalguri district, during the year 2009-10 to 2013-14, the average annual expenditure per school on building/additional classroom construction in private LPS was Rs. 189719.00 while in public LPS it was only Rs. 148270.00; in the private UPS it was Rs. 189359.00 while its counterpart was only Rs. 157380.00, again in private HS it was Rs. 230022.00 but in public HS it was Rs. 216666.00, further in the Udalguri district, there was no private HSS, so there was no expenditure on building/additional classroom construction in this category on the other hand in public HSS it was Rs. 163700.00. Thus, in the Udalguri district, except HSS, private schools in all categories have larger average annual expenditure on building construction than the public schools.

Thus, except HS category of public schools in the districts of Chirang and Baksa, the average annual expenditure on building construction per school during the period 2009-10 to 2014-15 in four categories of schools in the four districts of BTAD was higher in private schools than in the public schools

### 5.3.8: Total expenditure

Total expenditure in private and public schools comprises of the sum of expenditure on teaching and non-teaching staff, expenditure on library for the purchase of books, expenditure on laboratory, expenditure on games and sports, expenditure for school maintenance and expenditure for building/additional classroom construction in each category in the two school types. Cheney, G. R. (2005a)<sup>10</sup> pointed out that, of the total recurring expenditures on education in India, teacher salaries make up more than 80 percent and non-teaching staff make up only 8 percent, leaving very little for key investments in infrastructure, teacher training, instructional materials and the like. However, expenditure in the private schools are managed and financed by the school authority from different sources but expenditures in the public schools are funded by the Department of Education, Government of Assam (table-5.13).

**Table-5.13: District wise AATE/S in four categories of PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School				Public School			
		LPS	UPS	HS	HSS	LPS	UPS	HS	HSS
Chirang	2009-10	647888	739870	781035	1158841	717846	1953479	4245427	1860128
	2010-11	761154	836488	834731	1235544	745142	2001934	4357868	2149082
	2011-12	881948	909217	903285	1330105	771700	2063250	4397011	1941870
	2012-13	887175	910451	979970	1435816	788990	2109482	4533823	2359446
	2013-14	991941	989665	1067112	1537943	830518	2133833	4644318	2021868
Average		834021	877138	913227	1339650	770839	2052396	4435689	2066479
Kokrajhar	2009-10	752739	1090200	1388277	2318640	714705	2180189	5007563	3718316
	2010-11	889770	1157730	1457345	2516398	756061	2200578	5120937	3545263
	2011-12	964071	1294685	1567445	2748606	762231	2273113	5241793	3609635
	2012-13	1018204	1319153	1705589	2977015	840308	2301674	5288870	4031746
	2013-14	1131976	1480794	1802297	3344019	884086	2397608	5447552	4017906
Average		951352	1268512	1584191	2780936	791478	2270632	5221343	3784573
Baksa	2009-10	650619	731151	988454	1622881	854458	2577928	3752949	4154504
	2010-11	720867	788782	1059605	1752457	911501	2636665	3854762	3966953
	2011-12	767089	870240	1136515	1863936	944486	2678355	3988393	4389695
	2012-13	836634	893802	1189553	1988709	952849	2769571	4050761	4362484
	2013-14	899631	977823	1297617	2100777	991786	2793446	4154681	4187511
Average		774968	852360	1134349	1865752	931016	2691193	3960309	4212229
Udalguri	2009-10	681540	661303	1041500	NA	694820	2094555	3145225	3035122
	2010-11	739812	752478	1158315	NA	746282	2165068	3269572	3085445
	2011-12	853444	852269	1251737	NA	792433	2215580	3359898	3798023
	2012-13	919631	879511	1342563	NA	841732	2263764	3421373	3207093
	2013-14	1015651	1012448	1438183	NA	874990	2370059	3460904	3730023
Average		842016	831602	1246460	NA	790051	2221805	3331394	3371141

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

AATE/S = Average annual total expenditure per school.



From the table-5.13, it is observed that, during the year 2009-10 to 2013-14, in the four districts of BTAD, the average annual total expenditure per school on all heads of expenditure in the private LPS range from Rs. 774968.00 to Rs. 951352.00 while in public LPS it range from Rs. 770839.00 to Rs. 931016.00; in the private UPS, it range from Rs. 831602.00 to Rs. 1268512.00 but in the public UPS, it range from Rs. 2052396.00 to Rs. 2691193.00; in the private HS, it range from Rs. 913227.00 to Rs. 1584191.00 while in the public HS, it range from Rs. 3331394.00 to Rs. 5221343.00 and in the private HSS, it range from Rs. 1339650.00 to Rs. 2780936.00 on the other hand, in the public HSS, it range from Rs. 2066479.00 to Rs. 4212229.00. Thus, the LPS category of private and public schools have approximately equivalent range average annual expenditure .i.e. 7 (seven) to 10 (ten) lakhs, while in the other three higher categories, public schools have much greater expenditure than the private schools.

Therefore, comparing the average annual total expenditure of private and public schools, it can be said that public schools have much larger expenditure than private schools in all districts, this is due to the fact that public school teachers' and non-teaching staff are paid much larger salary through the budgetary provision of the government, this dominates the expenditure structure of the public schools (Table-5.14).

To compare the average annual total expenditure of private and public schools, expenditure on different heads, viz., expenditure on teaching staff, expenditure on non-teaching staff, expenditure on library, expenditure on laboratory, expenditure on games and sports, expenditure on school maintenance and expenditure on building construction (additional classroom/school building) have been added from all the four categories of schools separately for both the private and public schools.

**Table-5.14: District wise AATE/S in PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School	Public School
Chirang	2009-10	831909	2194220
	2010-11	916779	2338507
	2011-12	1006139	2293458
	2012-13	1053353	2447935
	2013-14	1146665	2407634
Average		991009	2331351
Kokrajhar	2009-10	1387464	2905193
	2010-11	1505312	2905710
	2011-12	1643702	2971693
	2012-13	1754990	3115650
	2013-14	1939772	3186788
Average		1646248	3017007
Baksa	2009-10	998276	2834960
	2010-11	1080428	2842470
	2011-12	1159445	3000232
	2012-13	1227175	3033916
	2013-14	1318962	3031856
Average		1156857	2948687
Udalguri	2009-10	596086	2242431
	2010-11	662651	2316592
	2011-12	739363	2541484
	2012-13	785426	2433491
	2013-14	866571	2608994
Average		730019	2428598

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AATE/S = Average annual total expenditure per school.

During the period 2009-10 to 2013-14, in the Chirang district, the average annual total expenditure of private school is Rs. 991009.00 while for public school it is Rs. 2331351.00. In the Kokrajhar district, during the same period, the average annual total expenditure of private school is Rs. 1646248.00 while for public schools, it is Rs. 3017007.00. Again, in the Baksa district, during the same period, the average annual total expenditure of private school is Rs. 1156857.00 but for public school it is Rs. 2948687.00. Further, in the Udalguri district, the average annual total expenditure of private school is Rs. 730019 .00 on the other hand, for public school it is Rs. 2428598.00. So, the average annual total expenditure of private schools ranges from Rs. 730019.00 to Rs. 1646248.00 on the other hand the average annual total expenditure of public schools range from

Rs. 2331351.00 to Rs. 3017007.00. Thus, public schools in the four districts of BTAD have much larger average annual total expenditure than that of the private schools.

#### 5.4: Net Income in private and public schools

The average annual net income per private school is the difference between total average annual income from all sources and total average annual expenditures on all heads. The negative average annual net income in the public schools is arrived at by subtracting expenditure on all heads from the average annual total income which implies the budgetary allocations per public schools.

**Table-5.15: District wise AANI (Profit)/S in PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School	Public School
Chirang	2009-10	62008	-2118143
	2010-11	347920	-2284680
	2011-12	633731	-220541
	2012-13	564029	-2352854
	2013-14	829768	-2248721
Average		487491	-2236963
Kokrajhar	2009-10	1061037	-2765831
	2010-11	1397343	-2722784
	2011-12	2300958	-2737676
	2012-13	2046018	-2842265
	2013-14	2547479	-2803349
Average		1870567	-2774381
Baksa	2009-10	98786	-2811195
	2010-11	371429	-2808558
	2011-12	651232	-2921986
	2012-13	980527	-2955806
	2013-14	1397188	-2898389
Average		699833	-2879187
Udalguri	2009-10	294122	-2172930
	2010-11	456832	-2232719
	2011-12	726977	-2414470
	2012-13	785733	-2290784
	2013-14	1134427	-2379061
Average		679618	-2297993

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AANI/S = Average annual net income.

For the illustration of net annual incomes (profit) in the private and public schools, it is noteworthy to mention that, the negative incomes in the public schools implies the burden of budgetary allocations per school in the name of education budget. From the table-5.15, it is seen that during the period 2009-10 to 2013-14, in the Chirang district, the average annual net income of private school is Rs. 487491.00 while for public school it is Rs. (-)2236963.00. In the Kokrajhar district, during the same period, the average annual net income of private school is Rs. 1870567.00 and for public schools, it is Rs. (-)2774381.00. Again, in the Baksa district, during the same period, the average annual net income of private school is Rs. 699833.00 but for public school it is Rs. (-)2879187.00. Further, in the Udalguri district, the average annual net income of private school is Rs. 679618.00. On the other hand, for public school it is Rs. (-) 2297993.00. So, the average annual net incomes of private schools range from Rs. 487491.00 to Rs.1870567.00. On the other hand, the average annual budgetary allocations per public school range from Rs. 2236963.00 to Rs. 2879187.00. Thus, a private school in the four districts of BTAD outperforming the public schools also earns reasonable incomes (Profit).

#### 5.4.1: Net income per student

Net income per student represents income accrued to private schools from a student admitted. This indicates greater the number of student enrolled in the private schools higher is the total volume of net income/profit accrued to the private schools. Therefore, private schools design and adopt different strategies to attract more students. However, public schools are indifferent in this regard as they (public schools) are entrusted to supply education compulsorily free upto standard X and so do have the question of profit.

**Table-5.16: District wise AANI (Profit)/ST in PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School	Public School
Chirang	2009-10	821.51	...
	2010-11	3980.77	...
	2011-12	6374.92	...
	2012-13	5171.73	...
	2013-14	5171.73	...

Average		6582.32	...
Kokrajhar	2009-10	14957.00	...
	2010-11	15987.90	...
	2011-12	23146.14	...
	2012-13	18760.48	...
	2013-14	20208.48	...
Average		18771.36	...
Baksa	2009-10	1308.77	...
	2010-11	4249.76	...
	2011-12	6550.97	...
	2012-13	8990.71	...
	2013-14	11083.51	...
Average		7022.91	...
Udalguri	2009-10	3896.68	..
	2010-11	5226.91	...
	2011-12	7312.92	...
	2012-13	7204.59	...
	2013-14	8999.10	...
Average		6820.05	...

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

It is seen that average annual net income per student in private schools over the period 2009-10 to 2013-2014 is Rs. 6582.32 in Chirang district, Rs. 18771.36 in Kokrajhar district, 7022.91 in Baksa district and Rs. 6820.05 in Udalguri district. Thus, it is lowest in the Chirang district and highest in the Kokrajhar district. Where as its counterpart do not have income per student as the RTE Act, 2009 of central government mandates the provision of free and compulsory education in public schools upto high school level and due to negligible fees in the higher secondary level.

### 5.5: Optimum utilisation interms of PPE in Private and Public Schools in the four districts of BTAD

The per pupil expenditure varies between the two school types and it also varies from one category of school to other category within the same region. Further it also varies from one district to other district within the same category of schools. This is because, the factors that determine PPE in the private and public schools differs. The lower PPE would represent optimum utilisation of fund in the

private and public schools. The PPE in the four districts of BTAD are given in table-5.17.

**Table-5.17: District wise AAPPE in PR and PU schools in BTAD during 2009-14 (In Rs.).**

Districts	Year	Private School	Public School
Chirang	2009-10	11021.58	27551.73
	2010-11	10489.46	29046.16
	2011-12	10121.10	28202.87
	2012-13	9658.47	30028.64
	2013-14	9096.18	29927.08
Average		9944.89	28892.69
Kokrajhar	2009-10	18381.88	36479.06
	2010-11	17223.24	36091.29
	2011-12	16534.57	36543.19
	2012-13	16091.96	38219.46
	2013-14	15387.68	39612.03
Average		16520.30	37390.09
Baksa	2009-10	13225.70	35597.18
	2010-11	12361.87	35305.80
	2011-12	11663.26	36894.14
	2012-13	11252.29	37216.83
	2013-14	10462.97	37686.21
Average		11609.20	36543.40
Udalguri	2009-10	7897.27	28157.09
	2010-11	7581.81	28773.96
	2011-12	7437.51	31252.87
	2012-13	7201.77	29851.45
	2013-14	6874.27	32430.00
Average		7325.00	30097.88

**Source:** Field Survey, 2015-16 (Secondary data against questionnaire).

**Note:** AAPPE = Average annual per pupil expenditure.

From the table-5.17, it is seen that, during the period 2009-14, in Chirang district, average annual PPE in private school is Rs. 9944.89 while during the same period and in the same district, average annual PPE in public school is much higher, which is Rs. 28892.69. In Kokrajhar district, during the same period, average annual PPE in private school is Rs. 16520.30 while in public school it is Rs. 37390.09. Again, in the Baksa district, average annual PPE in private school is Rs. 11609.20 but in public school it is Rs. 36543.40. Further, in Udalguri district, average annual PPE is Rs. 7325.00. On the contrary, in public school it is Rs. 30097.88.

It seems that, average annual PPE of private school is lowest in Udalguri district and highest in Kokrajhar district while in the public school, it is lowest in Chirang district and highest in Kokrajhar district. However, comparing the average annual PPE between private and public schools, average annual PPE in public schools is 3 times higher in Chirang district, more than 2 times higher in Kokrajhar and Baksa district and more than 4 times higher in Udalguri district. Thus, private schools can provide better education than public schools at a much lower expenses in all the four districts of BTAD reflecting optimum utilisation of fund in the private schools.

### 5.5.1: Optimum utilisation interms of PPE in Private and Public Schools in BTAD

It is interesting to investigate that how much of money does private and public schools spend on per student (PPE). This fact in the PRS and PUS in BTAD is shown in table-5.18.

**Table-5.18: AAPPE in PR and PU school in BTAD during 2009-14 (In Rs.).**

Year	PPE in PRS	PPE in PUS
2009-10	12632.34	31944.55
2010-11	11913.77	32305.63
2011-12	11438.58	33219.66
2012-13	10966.42	33830.43
2013-14	10455.2	34913.98
Average	11481.26	33242.85

**Source:** Field Survey (Primary data), 2015-16.

**Note:** AAPPE = Average annual per pupil expenditure.

From the table-5.18, It is observed that, over the years 2009-14, PPE in PRS is declining from Rs. 12632.34 in 2009 to Rs. 10455.2 in 2013-14 giving an average annual PPE of Rs. 11481.26. The reason for the declining PPE is the rapid increase in enrolment of students while in its counterpart, over the same period, average annual PPE has increased from Rs.31944.55 in 2009-10 to Rs. 34913.98 in 2013-14 giving out an average annual PPE of Rs. 33242.85. Thus, average annual PPE in public schools is much higher than the private school which is almost 3 times higher than the private schools in BTAD. According to The Sentinel (2019)<sup>11</sup> at a time when the government schools are facing flak for

poor academic performance, Dispur is spending more than Rs. 80,000.00 annually for each student enrolled in the state-run schools- a sum more than most of the private schools in the state spend. Additionally, referring to the official records received against filed RTI by a Gauhati High Court lawyer Jayabrata Sinha, it revealed that the average government expenditure against each student in Sonaran Higher Secondary School in the city is Rs. 83568.00, Rs. 66875.00 in the Cotton Collegiate Government Higher secondary School, Rs.63180.00 in the Arya Vidyapeeth HS School, Rs. 44323 in the Panbazar Girls' Higher Secondary School and Rs. 42495.00 in Gopal Boro Government HS School. The revelations that came through the RTI applications filed by advocate Sinha has shocked the concerned circle raising questions on the issue of rationality behind spending such huge amount on government schools.

## 5.6: Conclusion

From the above analysis and discussion, the following conclusions have been drawn as follows:

(i) The average annual income per school varies during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD. Private schools in all categories have higher income than public schools.

(ii) Private schools do not receive government grant-in-aid. The level of income from the government grant-in-aid in the public schools have very little variation within the same category in the four districts, however, it has a large variation from one category to the higher category.

(iii) The average annual total incomes of private school range from Rs. 1409637 .00 to Rs. 3516815.00. On the other hand, the average annual income of public schools range from Rs. 69500.00 to Rs. 242626 .00. Thus, private schools in the four districts of BTAD have much larger incomes than that of the public schools.

(iv) The average annual salary expenditure on teaching staff per school during the period 2009-10 to 2014-15 in four categories of schools in the four districts of BTAD was higher in public schools than in the private schools. The average



annual salary expenditure on teaching staff per school during the period 2009-10 to 2014-15 in private school across the districts range from Rs. 432000.00 to Rs. 2160000 while in the public schools it range from Rs. 603544.00 to 4548180.00.

(v) The average annual salary expenditure on non-teaching staff per school during the period 2009-10 to 2014-15 in four categories of schools among the four districts of BTAD was higher in public schools than in the private schools. The average annual salary expenditure on non-teaching staff per school during the period 2009-10 to 2014-15 range in private school from Rs. 72864.00 to Rs. 223200.00 while in the public school it range from Rs. 156650.00 to Rs. 612605.00.

(vi) The average annual expenditure on library per school during the period 2009-10 to 2014-15 in four categories of schools in the four districts of BTAD was higher in private schools than in the public schools. The average annual expenditure on library per school during the period 2009-10 to 2014-15 range in private school from Rs. 19639.00 to Rs. 41925.00 while in the public school it range from Rs. 22162.00 to Rs. 37682.00.

(vii) The average annual expenditure on the laboratory spent by the private schools is higher than that of the public schools in the four districts of BTAD.

(viii) The range of average annual expenditure on games and sports per school during the period 2009-10 to 2014-15 was Rs. 12182.00 to Rs. 22246.00 in private school but in public schools it range from Rs. 1892.00 to Rs. 13155.00.

(ix) The range of average annual expenditure on school maintenance per school during the period 2009-10 to 2014-15 was Rs. 27721.00 to Rs. 42227.00 in private school but in public schools it range from Rs. 5159.00 to Rs. 27117.00.

(x) Except HSS category of public schools in the districts of Chirang and Baksa, the average annual expenditure on building construction per school during the period 2009-10 to 2014-15 in four categories of schools in the four districts of BTAD was higher in private schools than in the public schools.

(xi) The average annual total expenditure of private schools ranges from Rs. 730019.00 to Rs. 1646248.00 on the other hand the average annual total expenditure of public schools range from Rs. 2331351.00 to Rs. 3017007.00. So, public schools in the four districts of BTAD have much larger average annual total expenditure than that of the private schools.

(xii) The average annual net incomes of private schools range from Rs. 487491.00 to Rs.1870567.00 while the average annual budgetary allocations per public school range from Rs. 2236963.00 to Rs. 2879187.00. Thus, a private school in the four districts of BTAD outperforming the public schools also earns reasonable incomes.

(xiii) The average annual net income per student in the private schools range from Rs. 4892.03 to Rs. 18771.36 while public schools do not have net income per student.

(xiv) Average annual PPE in public schools is much higher than the private school which is almost 3 times higher than the private schools in BTAD. Thus, private schools have higher optimum utilisation of fund than public schools.

In nut shell, private schools have higher income than public schools while public schools have much larger expenditure than the private schools. Higher rate of salary to the teaching and non-teaching staff in the public schools makes much greater expenditure in the public schools which is financed through the regular budgetary provision of the state government.

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