Package D: Improving Quality, Access and Governance in Education

Visit to Khanewal and Muzaffargarh District

For NSB Manual

VR-10

Sumair Mustansar Tarar

30th March 2013
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Executive Summary

After the approval of Non Salary Budget (NSB) and its implementation it was imperative to visit the districts to ascertain the capacity of school councils, in the light of the concept of NSB, to achieve the school objectives. The visit helped in understanding the trend of expenditure and the dearth of prioritizing the expenditures according to the school needs. The visit also helped the CE to understand the issues and concerns that the SCs raised during the workshop and discussions.
### Achievement of the terms of reference

<table>
<thead>
<tr>
<th>SN</th>
<th>ToR Tasks (insert from ToRs)</th>
<th>Progress made and agreements reached (with whom)</th>
<th>Proposed/agreed follow up (by whom and when)</th>
</tr>
</thead>
</table>
| 1  | To visit the Schools in the least developed areas of Punjab and identify their training needs to develop the training manual on non-salary budget, | Achieved  
It was felt that the existing draft for manual is considerably difficult for the SCs to understand | Field testing of the manual in one of the nine districts after approval of the first draft                   |
| 2  | To share the draft document relating to NSB implementation with the SCs to identify the SCs level of understanding, | Achieved:  
Instruments were distributed to the school councils to assess the level of understanding and comprehension level |                                                                                                             |
| 3  | To share the templates provided in the SC Policy 2007 and the Financial and Procurement Guidelines and assess the comprehension level | Achieved:  
The templates were shared and SCs developed the School development Plan and the workplan | -SC Policy 2007 and financial guidelines should be again distributed to all the schools  
-Both, policy and the guideline should be available online on the PMIU website |
Background

1. CE is currently implementing the three year technical assistance package of the WB Punjab Education Sector Project (PESP). It is under the Punjab Education Sector reform Programme II (PESPII) which aimed to support the Government of Punjab as it embarks on developing and implementing second generation reforms in the education sector.

2. Working with the government institutions of Punjab School Education Department (Programme Monitoring and Implementation Unit, Directorate of Staff Development, Punjab Textbook Board, Punjab Examination Commission, and Punjab Education Assessment System) and donors (GIZ, UNICEF, WB, CIDA and DFID) Cambridge Education (CE) is providing a diverse range of technical services to i) enhance fiscal sustainability and effectiveness of public expenditures including education, ii) enhance the quality of school education, iii) improve and expand access through improvements in school participation ad completion rates, and reduction in gender and regional disparities, and iv) strengthen school management and governance within the sector.

3. The background to the current assignment is the approval of NSB formula and its implementation mechanism by the Government of Punjab and the DLI 3 of PESP II of WB. The visit to Southern Punjab was planned to ascertain the comprehension level of the rural and urban school councils regarding the NSB and its implementation. Out of the total nine districts Khanewal and Muzaffargarh were selected with Khanewal being central and urban and later being southern and least developed with the rural and urban population. The main idea was to share the draft documents like formula diagram, workplan, bank reconciliation register, the guidelines on implementation etc. and analyze the level of understanding.

4. National Consultant on School Finance, Sumair Mustansar Tarar, visited Khanewal and Muzaffargarh between 25th to 28th March, 2013 to meet the School Councils (SCs) to work on the NSB manual.
Consultancy Activities

5. The district monitoring officers (DMOs) arranged the meetings and workshop with the SC members and head teachers. Following is the detail of the overall activity (the list of schools at Annex B).

a) **District Khanewal,**
   
a. In the Khanewal district the workshop was arranged on 25.03.2013 at an urban school of Khanewal with around twenty members from three schools, (Annex C)

b) **District Muzaffargarh,**
   
a. The workshop was arranged at an urban school of Kot Adu on 26.03.2013 with six school councils and thirty participants,

The following process was followed to assess the comprehension level of the attendants.

- The background of the activity explained,
- The participants were asked to write down the historical list of expenditures in last few years with the help of cash books and other financial record,
- The participants were asked to write down any additional needs, for future,
- The participants were then asked to prioritize their needs,
- School Development Plan (form 6) was filled by the participants according to the needs/priorities for the proposed entitlement (the approximate NSB entitlement amount was shared with the participants)
- The bank reconciliation template circulated for expenditure entries,

The schools with the help of their financial record wrote down the expenditures from last two to three years and then were asked to list down what they wanted to spend the money on in the future and with the freedom of thought SCs ventured on the large scale developmental projects. However the SCs identified other needs as well which have been documented and can be found at Annex D. The needs were than prioritized and translated into SDP. A six month workplan was made by the SCs and than the school councils were then asked to convert an expenditure entry to the bank register.
c) District Muzaffargarh ( Tehsil Muzaffargarh and Kot Adu)
   a. Visit to random schools in the above mentioned Tehsils was made on 27.03.2013 and 28.03.2013 to analyze the comprehension level of head teachers and principals not selected by the DMOs. Due to the element of surprise the consultant could not meet the SCs but the head teachers were present in all the schools. The formula design and other documents were shared with the head teachers for their feedback.

Questions and concerns raised by the SCs:

   a) Will we have to issue a tender for everything?
   b) Can we construct rooms for school out of the NSB entitlement?
   c) Will there be sales tax on construction and construction material?
   d) Can we buy land for expansion of school?
   e) What is the meaning of student entitlement in the NSB formula? Is the amount to be given to the students?
   f) Almost all the SCs were concerned about the release of funds through districts due to the element non transparent practices.

Findings and Issues Arising

1. Scheduled Visits
   a) The schools either did not have or had lost the SC Policy and guidelines,
   b) The SCs had never seen the SDP form or else never made a plan on the prescribed format,
   c) For a large number of SC members it was hard to understand the basic concepts of finance and budgeting,
   d) Low confidence level to spend on school needs due to high audit standards, and government regulations. A high percentage of SCs did not spend the SC grant in previous years due to the fear of audit etc.

For example: The schools were asked by the audit officers to provide an evidence of a certificate from the Printing Corporation of Pakistan stating that the Printing Press could not print the said stationery due to workload to the validate the purchase of cash register, attendance register etc from the market and avoid audit observation.
e) Unclear objectives of the schools, major trend was to indulge into developmental projects like construction of rooms/ shades/ toilets etc.

f) Absence of the concept of short and long term planning for yearlong needs,

2. Random Visits
   a) The head teachers could hardly make something out of the formula diagram,
   b) The level of understanding of the head teachers met during the random visits was much lower than the head teachers met during the formal proceedings, arranged by the DMOs,
   c) The level of detail in the FTF/ other financial registers was inadequate,

Options, recommendations and next steps

1. Design an easy to understand NSB formula and manual/guidelines for the head teachers and SCs, with a lot of pictures and examples

2. Introduce minimum number of new concepts in the first year of implementation,


4. Share the SC Policy and guidelines on the PMIU and SED website,

5. Lower the audit standards for the formative phase, to encourage, primary and elementary schools, to spend on their needs without worrying about the audit,

6. Display SC procurement and financial guidelines at the EDO, DMO and DAO etc offices
Annex A: TORs

PUNJAB EDUCATION SECTOR PROJECT (PESP)

Department: MM Pakistan

Responsible to: CE Team Leader/Lead Specialist

Purpose: To visit school councils in the Southern Punjab and come up with an easy to comprehend training manual

Consultant: SUMAIR MUSTANSAR TARAR

Time: 24th March – 28th March 2013

Work Profile  
This is a field job where the consultant would be required to visit the school councils in the Southern Punjab and discuss with them the chapter 4 of the proposed training manual to identify difficulties that SCs may face in understanding NSB and its implementation.

Key Objectives

- To visit the Schools in the least developed areas of Punjab and identify their training needs to develop the training manual on non-salary budget,
- To share the draft document relating to NSB implementation with the SCs to identify the SCs level of understanding,
- To share the templates provided in the SC Policy 2007 and the Financial and Procurement Guidelines and assess the comprehension level

Accountabilities

I. The consultant will be responsible to produce a visit report,

II. The consultant will be responsible for incorporating the findings of the visit report to the training manual,

III. To work in close coordination with and report directly to Jawaad Vohra and PMIU

Deliverable:

- A visit report in the required format, with the findings and comments/recommendations for the manual revision
Annex B: Map of Muzaffargarh

The red dot shows the areas visited for formal and random visits.
Annex C: List of Schools

District Khanewal
Tehsil Khanewal
25.03.2013

GES 17/AH

The following school councils of Khanewal District (urban area) attended the workshop on NSB.

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>EMIS Code</th>
<th>School Name</th>
<th>Tehsil</th>
<th>Phase</th>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>36420647</td>
<td>GES 18/A H</td>
<td>Khanewal</td>
<td>Elementary</td>
<td>Boys</td>
</tr>
<tr>
<td>2</td>
<td>36420146</td>
<td>GPS CTM Kot Haq Nawaz</td>
<td>Khanewal</td>
<td>Primary</td>
<td>Boys</td>
</tr>
<tr>
<td>3</td>
<td>36420067</td>
<td>GES 17/A H</td>
<td>Khanewal</td>
<td>Elementary</td>
<td>Boys</td>
</tr>
</tbody>
</table>

District Muzaffargarh
Tehsil Kot Adu
26.03.2013

HSS KOT ADU
Around thirty members of the SCs of Muzaffargarh district attended the workshop. The schools were a mix of urban and rural (Kot Adu Tehsil).

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>EMIS Code</th>
<th>School Name</th>
<th>Tehsil</th>
<th>Phase</th>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>32320020</td>
<td>GHS Kot Adu</td>
<td>Kot Adu</td>
<td>Higher Secondary</td>
<td>Boys</td>
</tr>
<tr>
<td>2</td>
<td>32320247</td>
<td>GPS Seed Farm</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Boys</td>
</tr>
<tr>
<td>3</td>
<td>32320200</td>
<td>GES Sanawaan</td>
<td>Kot Adu</td>
<td>Elementary</td>
<td>Boys</td>
</tr>
<tr>
<td>4</td>
<td>32320136</td>
<td>GPS Garhi Canal Colony</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Boys</td>
</tr>
<tr>
<td>5</td>
<td>32320051</td>
<td>GES Kot Adu Millat</td>
<td>Kot Adu</td>
<td>Elementary</td>
<td>Boys</td>
</tr>
<tr>
<td>6</td>
<td>32320145</td>
<td>GPS Peeran Wala</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Girls</td>
</tr>
<tr>
<td>7</td>
<td>32320142</td>
<td>GPS Basti Pathan</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Boys</td>
</tr>
</tbody>
</table>

Visit to random schools
Tehsil Muzaffargarh and Kot Adu
27.03.2013/ 28.03.2013

GPS BILAL WALA

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>EMIS Code</th>
<th>School Name</th>
<th>Tehsil</th>
<th>Phase</th>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>32330055</td>
<td>GES MC No 3</td>
<td>Muzaffargarh</td>
<td>Elementary</td>
<td>Boys</td>
</tr>
<tr>
<td>2</td>
<td>32330001</td>
<td>HSS Rohilanwali</td>
<td>Muzaffargarh</td>
<td>HSS</td>
<td>Boys</td>
</tr>
<tr>
<td>3</td>
<td>32330283</td>
<td>GPS Bilal Wala</td>
<td>Muzaffargarh</td>
<td>Primary</td>
<td>Boys</td>
</tr>
<tr>
<td>4</td>
<td>32320489</td>
<td>GGPS Jiwanday Wala</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Girls</td>
</tr>
<tr>
<td>5</td>
<td>32320736</td>
<td>GPS Basti Bukhi</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Boys</td>
</tr>
<tr>
<td>6</td>
<td>32320934</td>
<td>GPS Assar Wala</td>
<td>Kot Adu</td>
<td>Primary</td>
<td>Boys</td>
</tr>
</tbody>
</table>
Annex D: Expenditures

Historical expenditures:

1. Building
   a. Whitewash/weather shield/Enamel
      i. Labour
   b. Partition of rooms
   c. Roof tiles
   d. Cement, sand, stone crush etc
2. Furniture
   a. Purchase of new furniture
   b. Repair
3. Teaching Material
   a. Panaflex/charts
   b. Blackboard
   c. White Board
   d. Stand for white board
4. Temporary Teacher/Teaching Assistant
5. Electricity
   a. Utility Bill
   b. Repair of electric wiring
   c. Energy Saver/Light Bulbs
   d. Electric distribution board
   e. Fans for rooms
6. Gardening
   a. Plants
   b. Pots
   c. Equipment
7. Stationery
   a. Chalk
   b. Duster
   c. Attendance register
   d. File covers
   e. Admission form
   f. White board markers
   g. Registers
   h. File certificates
8. Carpet/Rug (chataee/saff')
9. Cleaning
   a. Cleaning services
   b. Jharoo
   c. Dust bins
10. Water
    a. Utility Bill
    b. Pump
    c. Sewerage pipe etc
    d. Water pipe
    e. Repair (taps etc)
f. Water connection from official connection  
g. Drinking water filter

11. School Board  
12. UPS  
13. Photocopying and printing  
14. Flag  
15. Main gate  
16. Locks for gate and files  
17. Toilets  
   a. Cleaning services  
   b. Cleaning equipment  
   c. Soap  
18. Expenditure on international days like parents day

Future needs:

1. Construction of rooms/ toilets/ boundary walls  
2. Construct hard standing in the open area  
3. Play ground  
4. Electrification of newly constructed rooms  
5. Raising the boundary wall  
6. Library  
7. Development of play area/ sea saw, swing, slide etc  
8. Cycle Stand  
9. Sports hall  
10. Sports/exercise equipment  
11. Cleanse the water reservoir right next to the school  
12. Tough tiles on the road/ in the school compound  
13. Construction of ablution area  
14. Toys for small kids  
15. Water tank for drinking water  
16. Water Cooler/ filter  
17. Computer lab and other IT hardware  
18. Uniform and shoes for children  
19. Bags and stationery for children  
20. First aid kit  
21. Sound system  
22. Establish a staff room  
23. Equipment for laboratory  
24. Internet  
25. Solar power system  
26. School trips  
27. Stipend for the poor  
28. Hot and cold  
   a. Coal for winters  
   b. Fuel for heating  
   c. Ice  
29. Staff for school  
   a. Peon / ministerial staff  
   b. Maid for children  
30. Telecommunication
a. Utility Bills
b. Telephones
c. Internet
d. Postage
31. Practical subject materials
32. Food and drinks
33. Vehicles and repair
34. Rent
35. Travel expenses inside the country
NON SALARY BUDGET = FIXED + BASIC STUDENT ENTITLEMENT + STUDENT RETENTION INCENTIVE + FURNITURE DEFICIENCY ENTITLEMENT + BUILDING OPERATIONS

School type

Higher Secondary School receives the most
Primary School receives the least

Number of enrolled students

Higher amount for students in grades 2, 4, 5, 8, 10 and 12

Furniture needs (Teacher/student)

Building needs (Based on number of students)

Higher Secondary School receives the most
Primary School receives the least

INCENTIVE

2 to 4
5
8
10
12

(Based on furniture deficiency indicator)

Cleaning, whitewash, maintenance etc.
## SD WORK PLAN

### Non Salary Budget

<table>
<thead>
<tr>
<th>Activity</th>
<th>July</th>
<th>August</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Paint the classrooms</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair/ Install Fans</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay Utility Bills</td>
<td></td>
<td>x</td>
<td>x</td>
<td>x</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Chalk</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant Trees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair Furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lay the floor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Stationery</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
### Annex G: Bank Reconciliation Register

#### Bank Reconciliation Register for the A/c

**Bank Name**: ............................................

**Branch**: ...................................

<table>
<thead>
<tr>
<th>Date/Month/ Years</th>
<th>Cheque No</th>
<th>Issued to</th>
<th>National Identity Card No.</th>
<th>For the purpose (description)</th>
<th>Rupees (Rs.)</th>
<th>Balance as of 01.07.2013 (Rs.)</th>
<th>Balance (Rs.)</th>
<th>Remarks</th>
<th>Signatory</th>
<th>Cosignatory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Chairperson**
- **SC**
- **Head Teacher**

Deposit/ Withdrawal: xxx
Annex H: Pictures of School Councils

School Councils identifying the School needs

School Councils developing the School Development Plan