

# Education for the Visually Impaired

Calculating the Per Child Expenditure for Blind



Submitted by:

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## Introduction

This paper is an attempt towards gaining more insights into the expenditure incurred for educating students with Visual Impairment. As a part of the research, only Blind Schools have been considered while calculating the expenditure as the expenditure incurred by these schools is directly beneficial to students with Visual Impairment, as opposed to the expenditure incurred by a school that incurs expenditure on students with no disability as well as students with visual impairment. Such an analysis gives a value more specific to the subject of our concern that is students with visual impairment.

Owing to the major constraint on the part of school authorities to divulge their accounting information, the project has not been able to study a greater or diverse variety of blind schools in the city, but, it concentrates on 3 blind schools in the city having nearly the same number of students and staff. As a part of the analysis, a few assumptions have been made with regard to segregation of expenditure items under major heads. While the main figure of the per child expenditure incurred by the blind schools is of utmost importance, the paper goes on to analyse the various areas in which expenditure is directed, having a hypothesis as a starting point.

The PWD Act mentions that students with disability should be gradually enrolled in schools with students that have no disability. However, to achieve this objective of the PWD Act, schools have to make special arrangements in terms of infrastructural facilities, students' welfare activities and teacher training in order to provide quality education to students with disability. India having ratified the UN Convention for Rights of Persons with Disability, the obligation on the part of schools catering to students with disability only increases. Keeping this in mind, how profitable such a step would be for a school still remains to be seen. An analysis such as this is a step ahead in this direction. Although a lot still needs to be found out, this provides a starting point to that effect.

## Current Education Structure

Presently in Delhi, there are 11 exclusive schools for the visually impaired (blind schools) and 20<sup>1</sup> public and government schools in which students with visual impairment are enrolled along with students with no impairment (inclusive schools). Under the provisions of The Persons with Disabilities Act, the efforts of the government and non- governmental organizations are directed towards an inclusive approach towards education, wherein students with disabilities are enrolled in the same schools as those with no impairment.

However, the general trend as seen amongst students with visual impairment is that students undergo primary education in blind schools, after which they are enrolled into inclusive schools, based on their merit. According to the current norms, proficiency in Braille language is a must for a visually impaired student who has studied up to class 8. Primary education is generally imparted to students with visual impairment by the means of Braille books in most schools. During primary classes education for the visually impaired stresses on proficiency in Braille language, while basic knowledge in computers is also provided to the students.

At the secondary level, education is imparted to students by means of audio books mainly, owing to the limitations of Braille books in the secondary classes. Also, students with visual impairment are made proficient in the use of computers at the secondary level of education, using screen reading software such as JAWS. National Association for the Blind records audio books, which are distributed to schools that are members of the Library of the National Association for the Blind. While studying in blind schools provides students with visual impairment a protective environment, a more inclusive form of education is preferred by educationists when it comes down to higher education.

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<sup>1</sup> This is the number of schools in which students with visual impairment have gained admission based on their merit, as mentioned by Ms. Vasantha Kumaran(Coordinator, Integrated Education Programme, National association for the Blind) during a personal interview.

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## Methodology

The annual reports and auditor's reports for the years 2008-09 and 2009-10 for three blind schools, namely Institution for the Blind (Panchkuian Road), Blind School (Amar Colony) and Janta Adarsh Andh Vidyalaya were collected. The expenditures incurred by the schools (as mentioned in the income and expenditure accounts for the corresponding years) were classified into major heads such as Infrastructure, Salaries and Wages, Student's Welfare and Others.

Blind School, Amar Colony and Institution for the Blind, Panchkuian Road have students enrolled up to class 8, while Janta Adarsh Andh Vidyalaya has students enrolled up to class 10. Hostel facilities in all the three schools are provided to visually impaired students up to class 10. The number of students in all the three schools for both the years in consideration are between 110-150, while the teaching and non-teaching staff varies between 20-35 in the three schools.

The figures of expenditure pertaining to each school have been dealt with individually in order to provide a true picture in the disparity between the expenditure, if any. The hypothesis<sup>2</sup> of the paper is as follows:

1. The maximum amount of expenditure is incurred by blind schools towards teacher's salaries and teacher training.
2. Blind schools direct a major part of their expenditure towards providing infrastructural facilities such as ramps, elevators, Braille books and audio books, audio announcement systems in washrooms etc.
3. Student's welfare activities also form an important part of the expenditure, however being less important than infrastructure and teachers' salaries.
4. Blind schools also incur expenditure which is not directly beneficial to the students but is imperative in the running of the school.

Here, the underlying assumption with regard to expenditure on infrastructure is the consideration of the expenditure incurred on using the infrastructure and not the provision of the infrastructural facilities. The expenditure incurred on the provision of infrastructural facilities has not been included in calculating the annual per child expenditure incurred by the schools.

The figures generated during the computation of the per child expenditure incurred by the blind schools have proved and disproved various parts of the hypothesis.

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<sup>2</sup> The hypothesis has been made keeping in mind the National Policy for Persons with Disability and the guidelines with regard to infrastructural facilities provided at [www.disability.org](http://www.disability.org).

## Funding of Blind Schools

The schools exclusively for the visually impaired are private aided schools, three of them being aided by the Directorate of Education. 25% of the funds of these institutions are in the form of grants from the Department of Social Welfare, MCD, NDMC, Directorate of Education and Ministry of Social Justice and Empowerment.

The Ministry of Social Justice and Empowerment provides funding to the schools under schemes such as the Deen Dayal Upadhyay Rehabilitation Scheme and schemes arising out of the implementation of the Persons with Disabilities Act. The Ministry also provides direct aid to visually impaired students by means of merit scholarships and national awards for academic excellence. Private donations (cash and kind) form a major part of the funds of blind schools. They receive donations from individuals as well as organizations, ranging from Rs. 5000 to Rs.300000. Being run by non-profit organizations, member subscriptions are another important source of funds for these schools. The average percentage of funds generated through donations is 65%.

These institutions also generate their annual funds by means of small scale production of handicrafts which are sold at exhibitions organized by these Institutions as well as other non-governmental organizations. Sources of funds of blind schools also include bank interest, re-imburement of teachers, interest on fixed deposits etc.

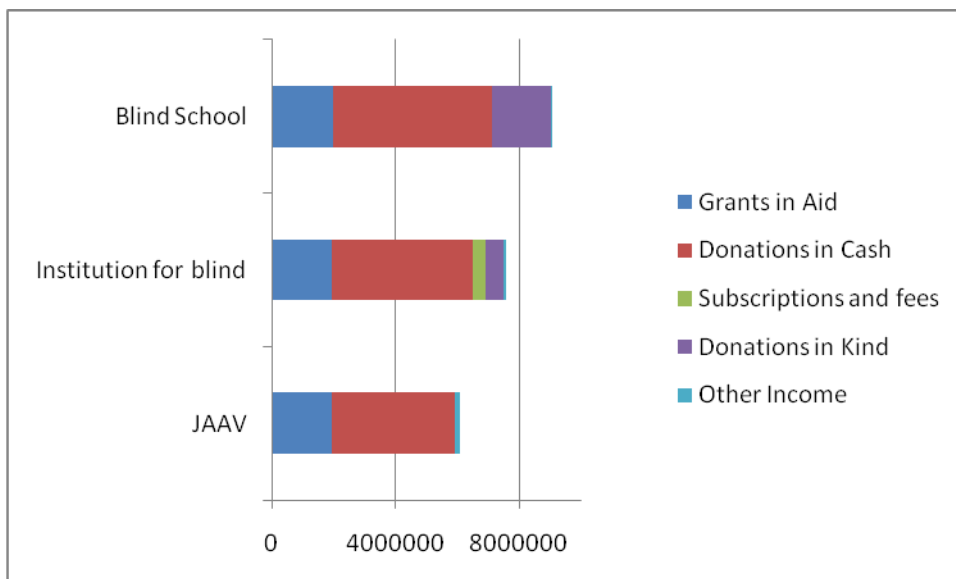


Chart showing the Funding structure of 3 Blind Schools for the year 2009-10<sup>3</sup>

<sup>3</sup> An interesting observation with regard to the expenditures of all the three schools for the two years in consideration is that all schools have an excess of expenditure over income, implying the lack of funds available annually.

## Per child expenditure incurred by Blind Schools

The following table shows the per child expenditure incurred by the schools in the data set for the years 2008-09 and 2009-10.

| Name of the School                         | Year    |                    |
|--------------------------------------------|---------|--------------------|
|                                            | 2008-09 | 2009-10            |
| Blind School, Amar Colony                  | 53943   | 67916 <sup>4</sup> |
| Institution for the Blind, Panchkuian Road | 60745   | 57007              |
| Janta Adarsh Andh Vidyalaya                | 49061   | 45515              |

Table showing per child expenditure for two years by different schools<sup>5</sup>

The following table shows the per child direct expenditure incurred by blind schools in the data set for the years 2008-09 and 2009-10:

| Name of the School                         | Year    |         |
|--------------------------------------------|---------|---------|
|                                            | 2008-09 | 2009-10 |
| Blind School, Amar Colony                  | 51046   | 64544   |
| Institution for the Blind, Panchkuian Road | 58421   | 54844   |
| Janta Adarsh Andh Vidyalaya                | 47587   | 43096   |

Table showing per child direct expenditure for two years by different blind schools<sup>6</sup>

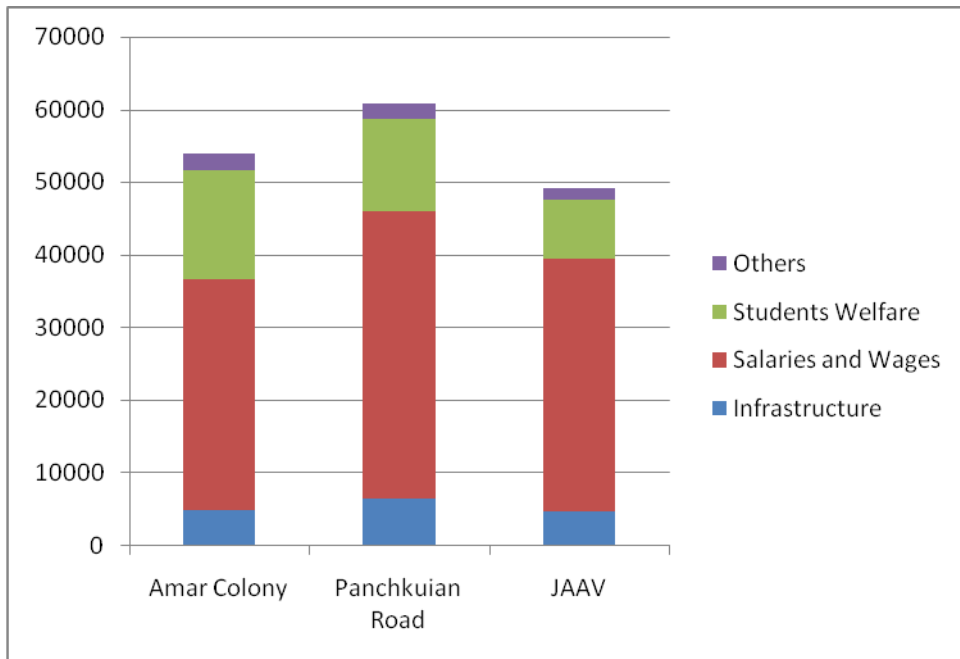
<sup>4</sup> For Blind School, Amar Colony the excessive hike in the expenditure from the year 2008-09 to 2009-10 is owing to the expenditure met by them towards the maintenance of the premises.

<sup>5</sup> The per child expenditure includes expenditure incurred on salaries and wages, Infrastructure, Students' Welfare and Other items such as Audit fees, Commission, Bank Interest etc.

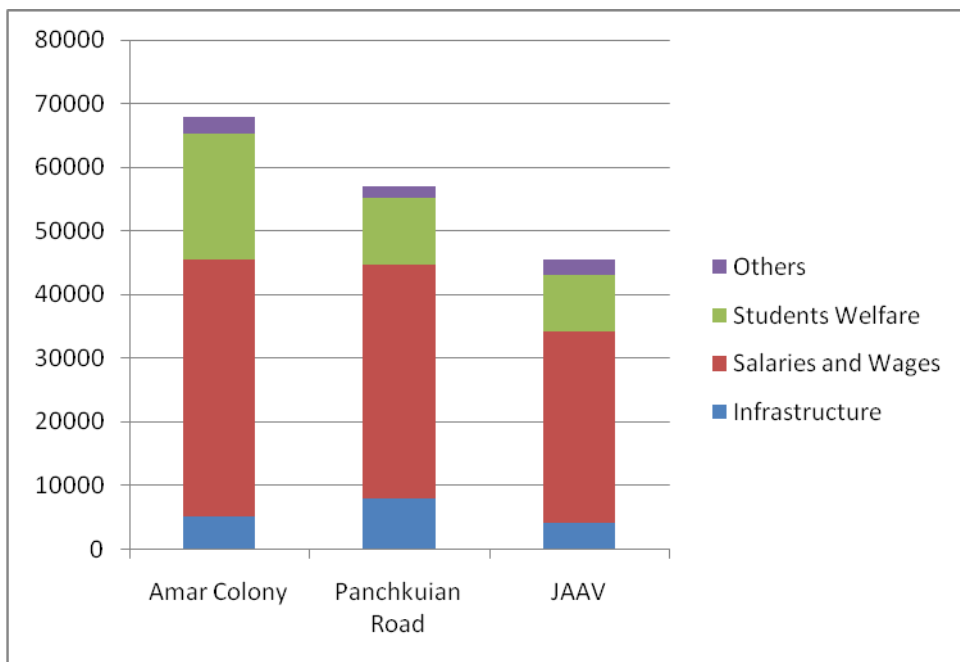
<sup>6</sup> The Per Child Direct Expenditure includes expenditure incurred on salaries and wages, infrastructure and students' welfare.



### Break up of the expenditure



Per child expenditure on various areas for the year 2008-09



Per child expenditure on various areas in 2009-10<sup>7</sup>

<sup>7</sup> The actual expenditure under major heads for the two years are provided in Appendix 2

## Infrastructure

While calculating the expenditure incurred on infrastructure, the expenses of running/using the infrastructural facilities incurred by the blind schools have been accounted for. Expenditure incurred on infrastructure by the sample schools is less than the expenditure incurred by them on students' welfare, disproving the second and third hypothesis.

Assumptions towards calculation of expenditure on infrastructural facilities:

1. Expenses incurred on using the infrastructural facilities have been taken into account and not the expenditure incurred on providing such infrastructural facilities, that is only revenue expenditures and not capital expenditures have been taken into account.
2. It has been assumed that all blind schools follow the same accounting procedures.
3. It has been assumed that no blind school charges depreciation on its fixed assets owing to excess of expenditure over income in all the years.
4. Expenses pertaining to the use of fixed assets have been assumed to be directly beneficial to the students. For example, expenses under the category of "Printing and Stationery" have been taken as Infrastructural expenses as the schools have shown "Computers and Printer" as a part of their fixed assets.

The following table provides the expenditure incurred by the various blind schools on using infrastructural facilities as a percentage of the total per child expenditure incurred by the schools:

| Year    | Blind School, Amar Colony | Institution for the Blind | Janta Adarsh Andh Vidyalaya |
|---------|---------------------------|---------------------------|-----------------------------|
| 2008-09 | 8%                        | 9.90%                     | 9.51%                       |
| 2009-10 | 6.40%                     | 13.40%                    | 9.06%                       |

Table showing percentage of per child expenditure incurred on using infrastructural facilities for two years

## Salaries and Wages

A major part of the expenditure of all the three schools is directed towards salaries and wages. Under the head of salaries and wages, amount spent on salaries for teaching and non-teaching staff have been included, apart from expenditure incurred on staff welfare activities in Janta Adarsh Andh Vidyalaya. Salaries and wages also include the amount spent on gratuity to teachers and ex gratia to staff.

The initial hypothesis of the project was that the expenditure incurred by blind schools on areas such as teachers' special training towards the visually impaired would also be accounted for in the per child expenditure, but such expenditure has been accounted for by one school in the data set. Here, the underlying assumption is that the expenditure incurred on staff welfare was directed towards teachers' training, which also constitutes only 1% of the total expenditure incurred by Janta Adarsh Andh Vidyalaya on salaries and wages. The other two sample schools have not accounted for any kind of expenditure towards staff welfare or teacher training.

The following table provides the expenditure incurred by blind schools on salaries and wages as a percentage of the per child expenditure:

| Year    | Blind School, Amar Colony | Institution for the Blind | Janta Adarsh Andh Vidyalaya |
|---------|---------------------------|---------------------------|-----------------------------|
| 2008-09 | 59.70%                    | 65.60%                    | 70.70%                      |
| 2009-10 | 60.10%                    | 64.90%                    | 66.10%                      |

Table showing percentage of per child expenditure incurred on salaries and wages for two years

## Students' Welfare

Contrary to the hypothesis, the expenditure directed towards students' welfare activities in all three schools for both the years is more than the expenditure directed towards using the infrastructural facilities provided to the students. The following table shows the percentage of expenditure directed towards students' welfare activities by the three schools in two years:

| Year    | Blind School, Amar Colony | Institution for the Blind | Janta Adarsh Andh Vidyalaya |
|---------|---------------------------|---------------------------|-----------------------------|
| 2008-09 | 27%                       | 20.84%                    | 16.70%                      |
| 2009-10 | 29.04%                    | 18.21%                    | 19.47%                      |

Table showing percentage of per expenditure incurred on students' welfare for two years

The blind schools provide a lot of facilities such as school uniforms, food, hostel facilities, lodging, medical facilities etc to students for free. Expenditure on the provision of such facilities forms a major part of the expenditure incurred on students' welfare. Besides, blind schools also provide merit scholarships to the visually impaired students which have been taken as a part of the expenditure incurred on students' welfare. Extra-curricular activities are given due importance in all the three schools. They organize annual functions and sports events for the students enrolled in the schools. Expenditure incurred on such activities has also been taken as a part of the per child expenditure under the major head of students' welfare.

## Other items

The hypothesis in the case of expenditure incurred on other items such as administration fees, audit fees, bank interest and charges, interest on loans etc has been proved right. Although such expenses are incurred by all the schools, implying their importance in the running of the schools, the percentage of such expenditures as compared to that on other items is considerably less.

The following table provides the expenditure incurred by the blind schools on other items as a percentage of the per child expenditure for two years:

| Year    | Blind School, Amar Colony | Institution for the Blind | Janta Adarsh Andh Vidyalaya |
|---------|---------------------------|---------------------------|-----------------------------|
| 2008-09 | 4.30%                     | 3.40%                     | 3%                          |
| 2009-10 | 4%                        | 3.37%                     | 5.30%                       |

Table showing the percentage of per child expenditure incurred on other items.

## Appendix 1

The expenses in the income and expenditure accounts of the three schools have been categorized according to the following table:

| <b>Infrastructure</b>             | <b>Salaries</b>    | <b>Students' Welfare</b> | <b>Other Expenses</b>          |
|-----------------------------------|--------------------|--------------------------|--------------------------------|
| Books and Periodicals Expenses    | Ex Gratia          | Clothing and Linen       | Accounting Charges             |
| Car Insurance                     | Gratuity           | Education                | Administrative Charges         |
| Conveyance                        | Salaries and Wages | Hostel Expenses          | Audit Fee                      |
| Electricity Charges               | Staff Welfare      | Kitchen Expenses         | Bank Interest/Charges          |
| Freight and Cartage               |                    | Food expenses            | Commission                     |
| Generator Running and Maintenance |                    | Milk Expenses            | Consultation Charges           |
| Power and Fuel Expenses           |                    | Vegetable Expenses       | Internet and Website Expenses  |
| Repairs and Maintenance           |                    | Mandir Expenses          | Legal and Professional Charges |
| Vehicle Running and Maintenance   |                    | Medical Expenses         | Miscellaneous Expenses         |
| Water Expenses                    |                    | Scholarships             | Postage and Courier            |
| Printing and Stationery           |                    | School Function Expenses |                                |
| Telephone Expenses                |                    | Sports Expenses          |                                |
|                                   |                    | Uniform to Students      |                                |
|                                   |                    | Washing and Barber       |                                |

Table showing distribution of specific items of expenditure under the major heads

## Appendix 2

The actual expenditures under the major heads for both the years for all the three schools are as follows:

| Particulars        | Amar Colony | Panchkuian Road | JAAV  |
|--------------------|-------------|-----------------|-------|
| Infrastructure     | 4160        | 6036            | 4667  |
| Salaries and Wages | 31871       | 39721           | 34724 |
| Students' Welfare  | 15015       | 12664           | 8196  |
| Others             | 2319        | 2067            | 1474  |

Expenditure under major heads for the year 2008-09

| Particulars        | Amar Colony | Panchkuian Road | JAAV  |
|--------------------|-------------|-----------------|-------|
| Infrastructure     | 4350        | 7620            | 4126  |
| Salaries and Wages | 40470       | 36840           | 30104 |
| Students' Welfare  | 19724       | 10384           | 8866  |
| Others             | 2743        | 1917            | 2419  |

Expenditure under major heads for the year 2009-10

### Appendix 3

This project is a basic study about the expenditure structure with a brief about the funding structure of the blind schools in Delhi. It can be further extended and made more comprehensive in the following ways:

1. Calculation of per child expenditure by all the blind schools in Delhi for more number of years and construction of a time series. The same procedure and distribution of the expenses can be followed to extend the study to all the blind schools in the study to comment on their necessity and importance.
2. Comparing the per child expenditure of blind schools with the per child expenditure of inclusive schools. The per child expenditure incurred by schools that have students with no disability enrolled along with persons with visual impairment (inclusive schools) can be made to ascertain the profitability of blind schools and challenging the concept of inclusion as talked about in the PWD Act 1995 from the schools' perspective.
3. Comparing the per child expenditure of blind schools with the per child expenditure of schools that have no persons with disability enrolled.
4. Fixing voucher prices and cash transfers. The above mentioned comparisons can eventually be used to set the amount of voucher to be provided to a student with visual impairment so as to not hamper his admission in a school which would perhaps be incurring excessive expenditure in terms of students' welfare and infrastructural facilities to accommodate the students with visual impairment.



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## Appendix 4

The fixed assets of the sample schools are as follows:

1. Braille Typewriter
2. Land and Building
3. Computers and Printers
4. Books and Slates
5. Braille Books and Audio Books
6. Furniture
7. Office Equipment
8. Sports Equipment
9. Music Instruments
10. Pots for Kitchen
11. Gas Appliances
12. Water Cooler
13. Cots and Mattresses
14. Car
15. Television
16. Water Tank
17. Air Conditioner
18. Typewriter

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