

**Government schools' per pupil expenditure in Uttar Pradesh:
Implications for the reimbursement of private schools under the RTE Act**

by

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April 2018

The Right to Education (RTE) Act was enacted in August 2009 to guarantee free and compulsory education in a neighbourhood school to all children aged 6-14 years old in India. It is a powerful piece of legislation that specifies the duties of the government in the provision of schooling, lays down some norms and standards for the recognition of private schools, and makes provision for the inclusion of disadvantaged children in all types of schools.

Section 12(1)(c) of the RTE Act 2009 requires private schools to allocate at least 25% of their seats to children from designated weaker sections and disadvantaged groups. Section 12(2) of the Act provides for reimbursement of expenditure incurred by the private schools in teaching these RTE children. It specifies that the reimbursement to private schools shall be equal to the per-pupil-expenditure (PPE) incurred by the state government in its own schools, or the actual amount charged in fee by the private school, whichever is the lower. This means that for each RTE child that they admit:

- private schools whose fee level is *lower than* the government schools' PPE will get reimbursed the actual fee level that they charge from their fee-paying children; and
- private schools whose fee level is *greater than* the government schools' PPE will get reimbursed an amount equal to the government schools' PPE.

The private schools whose fee level is greater than the government schools' PPE are those that pay the same teacher salary levels as in government schools, and/or have high expenditure on facilities and infrastructure for students' learning, personality development and comfort².

The intent of the RTE Act is to enable disadvantaged and economically weaker section (EWS) children to also have access to the education available in all manner of private schools, including the

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² E.g., high fee schools may be those with many of the following facilities and expenses: Interactive Smart Boards in classes, rented e-Content; high speed internet connection for using learning resources from the web; computer laboratories; maths lab (for hands-on learning), language lab (for teaching pronunciation), physics, chemistry biology labs, robotics labs; ACs; well-maintained buildings; lifts; swimming pools; all-weather astro-turf sports fields; gyms with specialist trainer; high-end sports, music and sound equipment; school-band equipment, specialist clothing and band instructor; foreign languages and music teaching with expensively hired specialist native speaker peripatetic instructors; separate AC rooms for middle level school leaders such as Vice Principal, Incharges, Class coordinators; expenditure on personality development activities and events; international educational trips; inviting experts speakers, quality-assurance mechanism and staff; regular in-service teacher training, both within the school and in other cities and abroad, etc.

high fee private schools that impart not only academically good education but also focus on personality development activities. As such, in asking the state governments to reimburse such ‘high fee’ private schools an amount equal to the PPE in government’s own schools, the intent of the Act appears to be to ensure that high fee private schools are adequately compensated for admitting disadvantaged children, so that these children are as properly looked after as fee-paying children, and are given equal opportunities, and not discriminated against.

Some state governments in India have notified, through Government Orders (GOs), the amount they will pay out for each RTE child admitted, in reimbursement to private schools. Many others have not done so. The states’ reimbursement rates are given in Table A.

Table A
Upper limit of reimbursement to private unaided schools for teaching each RTE child

State	Reimbursement amount 2014-15 (per annum)	Reimbursement amount 2014-15 (per month)	Reimbursement amount 2017-18 (per annum)	Reimbursement amount 2017-18 (per month)
			(a)	(b)
Meghalaya	27,451	2,288	27,451	2,288
Tamil Nadu	N/A	N/A	23,805	1,984
Delhi	14,280	1,190	19,176	1,598
Himachal Pradesh	19,111	1,593	19,111	1,593
Maharashtra	13,474	1,123	17,329	1,444
Uttarakhand	10,320	860	16,560	1,380
Karnataka	11,848	987	16,000	1,333
Rajasthan	16,596	1,383	15,029	1,253
Gujarat	10,000	833	13,500	1,125
Odisha	9,184	765	9,184	765
Chattisgarh	7,650	638	7,650	638
Uttar Pradesh	5,400	450	5,400	450

Source: Various websites and newspaper reports, and Sarin, Dongre and Wad (2017) for the 2014-15 data for some states, which in turn is drawn from the answer in Lok Sabha on 21st Dec 2015 to Starred Question No. 311. *Note: Figures are for Primary sections and do not include Pre-Primary.* The figures from the different sources differ for some of the states.

While these reimbursement amounts are meant to represent the different states' per pupil expenditure in their respective government elementary (primary + upper primary) schools, it is not clear whether actual calculations of per pupil expenditure within the public school system were formally made or whether, in some cases, an arbitrary reimbursement amount has been stipulated.

There has been some research estimating per pupil expenditures in the different states of India (Dongre et al, 2014; Pritchett and Aiyar, 2014) for the year 2011-12. However, in UP the regularisation of 176,000 para teachers announced in 2014 (and which was progressively implemented in the years 2014-15 and 2015-16) added significantly to its elementary education budget, and thus revised estimates of per pupil expenditures are needed, rather than simply extrapolating the 2011-12 figures to 2015-16, using the inflation rate i.e. the Consumer Prices Index.

There is also more recent research on per pupil expenditures in government schools in different states of India in Dongre and Kapur (2016) and Bose et. al. (2017), though both of these include aided schools as well. To give just one example, Bose et. al. (2017) at the National Institute of Public Finance and Policy (NIPFP) find that the Uttar Pradesh government's actual per pupil expenditure in 2014-15 on its government and aided schools was Rs. 18,348 or Rs. 1529 per month (though there are only few aided elementary schools in UP). This compares with our estimate for 2014-15 of Rs. 1,333 per month later in Table 1. If this Rs. 1529 estimate were to be inflated up to 2018-19 by 10% per annum (and there has been the Seventh Pay Commission salary increases since 2014-15 too), the per pupil expenditure today would be equivalent to Rs. 26,863 or Rs. 2239 per month on account of the increase in expenditure alone. If we also add the fall in enrolment from 2014-15 to projected enrolment in 2018-19 based on the previous 3 years' enrolment trend, then the average per pupil expenditure as per Bose, et. al. would be Rs.2652 per month in 2018-19. This can be compared with the Rs. 450 pm upper limit of reimbursement set by the Uttar Pradesh government in June 2013, which has remained at the same level until 2018-19.

This short paper seeks to estimate the per pupil expenditure in government elementary schools in Uttar Pradesh, using the government's own expenditure and enrolment data.

Table 1 presents a calculation of the per pupil expenditure in the government elementary school system for the period from 2013-14 to 2018-19, using education expenditure data from the UP education budget, and using official data on government elementary school student numbers from the District Information System on Education (DISE) for Uttar Pradesh. The enrolment numbers upto 2016-17 are available on the DISE website, but we have extrapolated them to 2017-18 and 2018-19 using the trend of the previous three years.

The Table 1 is self-explanatory. The methodology for the calculation of the government elementary schools' Per-Pupil-Expenditure (PPE) is to divide 'Total Revenue expenditure on government elementary education' in column D by the 'Number of Students in class 1-8 in government elementary & secondary schools' in column E. Further to get monthly PPE in the last column, we divide the annual PPE by 12.

Table 1 shows that PPE in government elementary schools in 2018-19 is Rs 2,925 per month, which is 6.5 times the reimbursement amount fixed (Rs 450 pm per child) by the Government of Uttar Pradesh in clause 2(b) of its Government Order (GO) dated 20th June 2013. In other words, the upper limit of UP government's reimbursement amount is a mere 15% of the actual per pupil expenditure on government elementary schools, while the RTE Act requires state governments to pay a reimbursement to private schools equal to the Per-Pupil-Expenditure in its own (government school) system.

At the time of writing this paper, DISE enrolment data is downloadable and available only upto 2016-17. As explained in the note to Table 1, we have extrapolated the enrolment numbers based on the trend in previous years. If we did not extrapolate and, instead, we presume that the enrolment in the government school system in the next two years remains unchanged at the 2016-17 level (i.e. does not fall in 2017-18 and 2018-19), then the PPE in the government school system would be Rs. 2700 pm in 2018-19. But these figures do not include government expenditure on items such as gratuity and encashment of upto 300 days of earned leave, at the time of retirement, so the estimates of Rs. 2925 or Rs. 2700 pm are both under-estimates.

Moreover, it is worth bearing in mind that although the UP budget shows/includes the state government's expenditure on Sarva Shiksha Abhiyan items on UP's government schools, it does not show the central government's expenditure on such items. Since the central government also spends funds on SSA items for UP children in public schools which are not added here, our estimates of per pupil expenditure are under-estimates.

Table 1
Calculation of per pupil expenditure in UP government elementary schools

Year	Revenue expenditure on govt. primary and upper primary schools	Revenue expenditure on govt. upper primary classes in secondary schools	Revenue expenditure on pensions of govt. elementary teachers*	Total Revenue expenditure govt. elementary education	Number of students in classes 1-8 in govt. elementary & secondary schools	Annual per pupil expenditure	Monthly Per Pupil expenditure
	(‘crore)	(‘crore)	(‘crore)	(‘crore)		(Rupees)	(Rupees)
	(A)	(B)	(C)	(D = A+B+C)	(E)	(F = D/E)	(G = F/12)
2013-14	18622	597	3382	22601	17712153	12760	1063
2014-15	22900	486	3959	27345	17096925	15994	1333
2015-16	29870	553	4000	34423	16602729	20733	1728
2016-17	37994	604	5000	43598	15657255	27845	2320
2017-18	45420	619	N/A	46039	15030965	30629	2552
2018-19	49953	702	N/A	50655	14429726	35105	2925

Source: For columns (A), (B) and (C), the source is the Uttar Pradesh Budget of various years, except that for the latest year (2018-19) it is estimated rather than actual expenditure. For student numbers in government elementary schools, the source is the UP government's District Information System on Education (DISE) data from www.dise.in. A detailed description of the Sources with the relevant page numbers etc. and some explanatory notes about the data in the table are given in Annex 1.

Note: The estimated annual per pupil expenditure in the second last column (Rs 12760) for 2013-14 is fairly consistent with the PPE for UP in Pritchett and Aiyar (2014). They report the PPE in UP in 2011-12 to be Rs 10,997 which, when inflated by an assumed 10% inflation rate each year to 2013-14 comes to Rs 13306, which is only 4% higher than our estimates. In 2014-15 UP government's elementary education budget rose significantly due to the regularisation of 176,000 para teachers. See detailed note about that later in this paper. The per pupil expenditure in columns F and G increased year on year because of two factors – increase in public expenditure (in column D) and the decrease in the number of students (column E). The enrolment figures for 2017-18 and 2018-19 are extrapolations of the enrolment trend of the previous three years.

We have made calculations only for government *elementary* schools, i.e., taken into account government expenditure pertaining to the education of children and teachers in classes 1 to 8 in government run schools – whether they are 'primary-only' schools, or 'primary with upper primary' schools, or 'upper primary with secondary + higher secondary' schools. Since most government secondary schools have upper primary sections, it is difficult to divide up the government's secondary education expenditure into the part pertaining to junior grades (classes 6 – 8) and the part relating to the secondary grades (classes 9 – 12). However, it is possible to get a fairly acceptable estimate of the upper primary per-pupil-expenditure (PPE) in government schools in the manner set out in Appendix 1.

Adjustments

The source of data for the student enrolment figures (column E) in Table 1 above was the District Information System on Education (DISE) data. DISE data is collected via a Data Capture Format sent to schools and thus, it is school-returns data. Some questions have been raised – from time to time – about the veracity and trustworthiness of enrolment data from DISE. In September 2015, the DISE enrolment data for the Lucknow district were reviewed by the District Magistrate who ordered for a survey to be carried out by the district Basic Education Officer (Basic Shiksha Adhikari). The survey showed that 18% of students in Lucknow were "absent for long period" and the District Magistrate ordered the cancellation of the admission of many of the elementary school children whose names were in the enrolment registers (Times of India, 2015a). This is fairly consistent with the findings of the SchoolTELLS survey of 80 rural primary schools in 5 districts of Uttar Pradesh³ where each school was visited 4 times in the year 2007-08, and it was found that *15% of students in the enrolment registers were never present in the school in any of the four survey visits*, i.e. 15% of the total primary school enrolment was fake. And this is disregarding the absenteeism among children who are not fake enrolments⁴. A joint survey by the Comptroller and Auditor General (CAG) and the Mid Day Meal Authority (MDMA) reported in (*Times of India*, 2015b) showed that there is widespread

³ Rural parts of districts Agra, Shrawasti, Mahoba, Bijnor and Lucknow.

⁴ Surveys by the Ministry of Human Resource Development (MHRD) and the Annual Status of Education Report (ASER) suggest that just over half the children who enrol have a tenuous connection with the school in UP. The ASER survey for 2015 shows student attendance rates in UP government schools as 55.1% in primary and 54.7% in upper-primary schools. Thus, when UP elementary schools show a pupil teacher ratio of 33 according to their enrolment data, this amounts to about 17 pupils per teacher actually present in school any day.

over-reporting of enrolments in the enrolment registers of public schools in Uttar Pradesh, with “over 10% students mentioned in class register being absent all through the year in nearly every government school”.

Table 2
Revised calculation of per pupil expenditure in UP government elementary schools,
after correcting enrolment numbers

Year	Revenue expenditure on govt. primary and upper primary schools	Revenue expenditure on govt. upper primary classes in secondary schools	Revenue expenditure on pensions of govt. elementary teachers*	Total Revenue expenditure govt. elementary education	Number of students in classes 1-8 in govt. elementary & secondary schools	Annual per pupil expenditure	Monthly Per Pupil expenditure
	(‘crore)	(‘crore)	(‘crore)	(‘crore)		(Rupees)	(Rupees)
	(A)	(B)	(C)	(D = A+B+C)	(E)	(F = D/E)	(G = F/12)
2013-14	18622	597	3382	22601	1,55,86,695	14,500	1208
2014-15	22900	486	3959	27345	1,50,45,294	18,175	1515
2015-16	29870	553	4000	34423	1,46,10,402	23,560	1964
2016-17	37994	604	5000	43598	1,37,78,384	31,642	2636
2017-18	45420	619	N/A	46039	1,32,27,249	34,806	2900
2018-19	49953	702	N/A	50655	1,26,98,159	39,892	3324

Source: As Table 1 but the DISE enrolment has been reduced by 18%, to adjust for over-reported fake enrolments.

It has been widely suggested that there are economic incentives for government schools to over-report enrolments since grains for mid-day meals, cloth for school uniforms, scholarship money for SC/ST students, and the number of teachers appointed, all these increase with the reported number of enrolled children in a school, and there are no penalties for over-reporting enrolments.

In Table 2, we adjust downward the DISE government school enrolment figure by 18% in each year, and thus present a revised calculation of per pupil expenditure. The adjustment results in the PPE estimate for 2018-19 rising to Rs 3,324 per month per child.

Discussion

Our estimation shows that the per pupil expenditure in the government elementary schools in Uttar Pradesh is Rs 2,925 per month per child if we ignore the over-reporting of enrolment in government schools, but it is Rs 3,324 per month per child, if DISE student enrolment figures are revised to adjust for the reported fake enrolments, where the extent of adjustment (18%) is provided by the government's own estimation of over-reporting in government school enrolments. And the figure of Rs 3,324 per month is an under-estimate of the true per pupil expenditure in the govt. school system since it does not include the Central government's share of Sarva Shiksha Abhiyan funds spent on public schools in Uttar Pradesh. Our estimate of the per pupil expenditure in government elementary schools is consistent with that in Pritchett and Aiyar (2014) for Uttar Pradesh, as shown in the note below Table 1.

In fixing the reimbursement amount for private schools for RTE admissions, most states have not publicly presented their calculations of the per pupil expenditure in their government school system, nor explained transparently the basis for determining their fixed reimbursement amount.

This needs to change, and the reimbursement amount needs to be fixed at the accurately estimated and annually updated actual government per pupil expenditure. This is important for three reasons. Firstly, in order for state governments to be compliant with the legal requirement in clause 12(2) of the RTE Act. Indeed when the legality of section 12(1)(c) of the Act (which requires private schools to admit poor and disadvantaged children) was challenged by the Society for the Private Unaided Schools of Rajasthan on the grounds that this requirement violates private school managers' fundamental right to occupation, the Supreme Court held that it was a reasonable restriction on the fundamental right to occupation because the private schools shall be reimbursed as per section 12(2) of the Act.

Secondly, it is important to reimburse private schools properly because large financial losses due to low government reimbursement may force private schools to reduce the quality of their provisioning, which would be worrying in the context of the grave concerns about the already low quality of schooling in the country. Thirdly, some private schools may be tempted to discriminate against the RTE-admitted children if they attract an unfair and illegally-low reimbursement amount, which would be contrary to the inclusive intention of the RTE Act.

Apart from the amount of reimbursement, there is also the question of the timing of the reimbursement. In UP's reimbursement scheme, there is provision for payment of the first tranche of

reimbursement amount after 15th October of the year of admission of the students, implying a 6.5 month wait for reimbursement at the earliest, whereas salary and other costs have to be incurred by private schools from day one of the admission. Moreover, in many states where RTE admissions began several years ago, reimbursement delays of 2-3 years have been experienced by many private schools, and there is no provision for compensation or for penalty payment at market interest rate for such inordinate delays. In UP, schools have also been complaining that they have received only partial reimbursement, not full – typically only around 25 – 30 % of the amount owed by the state.

These issues are important. In order to ensure that disadvantaged children are as equally welcomed, cherished and nurtured as the fee-paying children within the private schools, it is important that private schools do not perceive them as a financial burden because they experience that they are reimbursed only a fraction of the amount that the law mandates for their reimbursement, and that too with long delays.

Some state governments have made efforts to comply with the RTE law. An example of the Government Gazette of the Tamil Nadu government dated 24th July 2017 is attached here as Annex 3, which notifies the state's per child expenditure in the government school system separately for hilly and plain areas. The Uttar Pradesh and other state governments that have not yet done so, need to make calculations of their per pupil expenditures in the government school system, to notify those, and thus to reimburse schools as per the section 12(2) of the RTE Act 2009 and their respective state Rules for the RTE Act, such as Rule 8(2) of the UP RTE Rules 2011, in the interests of maintaining quality and equity in the private schools.

Annex 1
Sources and Explanations Related to Table 1

Sources of data in Table 1

- For ‘Revenue Expenditure on elementary education’ data (Table 1, column A), the source is the Uttar Pradesh Budget 2015-16, which gives actual expenditure for 2013-14, Uttar Pradesh Budget 2016-17, which gives actual expenditure for 2014-15 and revised expenditure for 2015-16 and Uttar Pradesh Budget 2018-19, which gives actual expenditure for 2016-17, revised expenditure for 2017-18 and estimated expenditure for 2018-19.
- For Revenue Expenditure on upper primary classes in secondary schools (Table 1, column B), the source is page 19, Anudaan Sankhya 72 of the UP Budget 2015-16, 2016-17 and 2017-18 (Khand 5, Bhaag 8), from where the expenditures have been taken in the same way as above. The way of getting to the number shown in Table 1’s Column B is shown in Annex 2.
- For ‘Expenditure on Pensions of elementary teachers’ data (Table 1, column C), the source is Page 87, Anudaan Sankhya 62, of the UP Budget 2015-16 and 2016-17 (Khand 5 Bhaag 8) as well; the item is titled “Basic shiksha parishad ke seva-nivritt karmikon / seva-nivritt shikshakon ki pension evam seva-nivritti suvidhayen”. However, it is not clear whether this includes the pensions of upper primary section teachers who teach in government *secondary* schools. If it excludes them, then our estimated PPE will be an under-estimate. But here one thing is important that from 2017-18 onwards budget of pensions has been included in the UP Budget (Abudaan Sankhya 72, Bhaag 8), therefore the figures for 2017-18 & 2018-19 are not mentioned in column ‘C’ as they are already included in column ‘A’.
- For ‘Number of students in government elementary schools’ data (Table 1, column E) for the year 2013-14, 2014-15, 2015-16 and 2016-17 the source is the government’s own data published in the District Information System of Education (DISE)’s State Report Card for UP for the year 2013-14, 2014-15, 2015-16 and 2016-17, downloaded from www.dise.in. The DISE state report cards are not yet published for the years 2017-18 or 2018-19. To get the enrolment numbers for those two years, we have taken the Uttar Pradesh DISE State Report Cards for the four years 2013-14, 2014-15, 2015-16 and 2016-17, and calculated the percentage decline in total government elementary school enrolment in UP from 2013-14 to 2014-15 and from 2014-15 to 2015-16, and from 2015-16 to 2016-17 and taken the simple average of these annual percentage reductions, which is 4.1% per year. We have then extrapolated the total UP ‘government elementary school enrolment of 2016-17’ from published DISE data for 2016-17 (= 1,56,57,255) by applying this rate of decline in government enrolment based on 4 years’ historical data (namely 4.1%), to get the UP government elementary school enrolment of 2017-18 and of 2018-19.

Explanations related to data in Table 1

The increase in UP’s recurrent elementary education budget (in column A) from 2013-14 to 2014-15 is a very large 30.3% and, the further increase from 2014-15 to 2015-16 is yet again a large 30.8%. The major reason for this (apart from generous increase in DA of 15% per annum, plus increase in basic pay of 3% per annum), appears to be that the UP government announced in February 2014 – just before the Code of Conduct for national elections of April 2014 came into effect – that it will

regularise the services of 176,000 para teachers. They were getting a salary of Rs 3,500 per month, but as regular teachers they got from July 2014 a salary of approximately just over Rs 29,000 pm, and from July 2015, a salary of Rs 31,405 pm, and some were regularised in 2014-15 and some in 2015-16. This added just under 6000 crore per annum (176,000 para teachers times Rs 28,000 salary hike per month per teacher) to the elementary education recurrent budget.

There are other ways of reaching the per pupil expenditure figures seen in Table 1. In July 2015, average (rather than ‘starting’) teacher salary in UP government primary schools is approximately Rs 43,600 per month. We know this because Table 6.3 in Vimala Ramachandran (2015) cites data provided by the UP SCERT showing that in July 2014, at 15 years’ work-experience, primary-level teacher salary was Rs 39,683 pm and the upper-primary level teacher salary (which is the same as secondary teachers’ salary) it was Rs 47,716 pm. The 2015 salary rate is likely to be about 10% higher. Taking only the average teacher salary for primary teachers only i.e. Rs 39683, (and disregarding the upper primary teachers’ salary), we increase it by 10% to get approximately Rs 43600 pm primary teachers’ average salary in 2015. We then divide Rs 43,600 by 33 (the pupil teacher ratio in government elementary schools, as per the UP DISE data), which gives the teacher salary cost of the government schools as Rs 1321 per child per month, i.e. only the *teacher salary* expenditure per child in 2015.

In theory, since clause 9 of the Uttar Pradesh Government Order (GO) of 8th May 2013 stipulates salary expenditure to be 80% of total fee revenue (and thus 80% of total costs in all schools, since by law all schools are non-profit entities), so total (100%) per-child expenditure will be Rupees 1651 per child per month.

But, to this, one would need to add the *costs of administration and management of schools* by the Basic Shiksha Adhikari (BSA), District Inspector of Schools (DIOS), including the cost of office buildings, equipment, and their maintenance, the cost of their vehicles, their maintenance and their fuel⁵. Adding these to the Rs 1651, as well as the costs of government providing free mid-day meals every day, free uniform, free textbooks, and the mandated scholarship amount to SC/ST children, as well as adding the cost of pension, PF and gratuity to retiring staff, *the per pupil expenditure by government on its own schools is likely to be the same as Rs 1918 per month per child as that calculated in Table 1* through a different method. In other words, the two methods appear to triangulate.

⁵ This is to parallel private schools’ costs of administration and management, staff training, data maintenance for compliance with the requirements of various government departments (Registrar of Societies, Income Tax and TDS, the PF and ESI Organisations, the DIOS, BSA, Nagar Nigam, Regional Transport Office, etc.), and costs incurred on facilities such as offices, vehicles, computers and their maintenance.

Annex 2
Calculating the government’s expenditure on junior section classes 6-8
within government secondary schools

The first column of Annex Table 2 (column (a)) shows the total revenue expenditure on secondary education – in both government and aided schools taken together. We first isolate the expenditure only on students of classes 6 - 8 who are studying within secondary schools, by making the simplifying assumption that all ‘secondary’ schools go upto class 12, i.e. are higher secondary schools, and thus have 7 grades (from 6th to 12th). Thus, classes 6 – 8 are three grades out of seven grades in the school. Therefore, expenditure on classes 6-8 in secondary schools can be assumed to be three-sevenths (3/7th) of the total secondary education expenditure, and this is shown in column (b) of the Annex Table 2. Lastly, we need to isolate the students studying in grades 6-8 *only in* government schools and not in aided schools. The last two lines at the bottom of Page 18, Anudaan Sankhya 72 of the UP Budget 2015-16 (Khand 5, Bhaag 8) shows the plan and non-plan expenditure on government secondary schools (‘Rajkiya madhyamik vidyalayas’) and on aid to non-government secondary schools (‘ghair sarkaari madhyamik vidyalayon ko sahayata’). This shows that salary expenditure on government secondary schools is Rs 1,20,53,640,000 (1205 crore) and on aided schools is 5,65,65,433,000 (5657 crore), and this implies that the government’s salary expenditure on government secondary schools is about 17.55% of the government’s total salary expenditure on government and aided secondary schools. Thus, we have multiplied the ‘revenue expenditure on classes 6 – 8 in secondary schools’ in column (b) below by 0.1755 and the resulting figure (in column (c) is the government of UP’s recurring expenditure on students studying in classes 6-8 within *government* secondary schools.

The other rows of the table have been further made from UP Government Budgets of 2016-17 and 2018-19, using the figures as mentioned in the explanation of Table 1 Column ‘A’.

Annex Table 2
Government expenditure on secondary schools

Year	Revenue expenditure on secondary education (all classes 6 – 12) (in Govt. & Aided schools) ('crore)	Revenue expenditure on secondary education (only in classes 6 – 8) (in Govt. & Aided schools) ('crore)	Revenue expenditure on junior classes 6 – 8 in secondary schools but in ONLY Govt schools ('crore)
	(a)	(b) = a x 3/7	(c = B x 0.1755)
2013-14	7943	3404	597
2014-15	6467	2772	486
2015-16	7350	3150	553
2016-17	8037	3444	604
2017-18	8230	3527	619
2018-19	9335	4001	702

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