UNIT 16 ADMINISTRATION RELATED ACTIVITIES

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16.1 INTRODUCTION

A school organises different academic and non-academic programmes throughout the year for its pupils. To organise these programmes, it requires resources in the form of money, man and materials. To tap these resources from various sources and manage them properly, the teachers and principal require to plan for it, i.e., prepare the budget, purchase or hire the required resources and also plan out the activities to be organised. This unit describes budget preparation, procedure of purchasing and storing materials and the ways in which various activities be organised in the school.

16.2 OBJECTIVES

Going through this unit, you will be able to:

• explain the meaning and purpose of preparing school budget;
• describe the steps of preparing school budget;
• explain the procedures of purchasing and storing of materials; and
• describe the procedures of organising activities for pupils.

16.3 PREPARATION OF THE SCHOOL BUDGET

In order to prepare the school budget, you should know what a budget is and why is it needed for a school. This is explained briefly.
16.3.1 Meaning and Purpose of School Budget

i) Meaning

A budget is a plan of expenditure and shows our intentions regarding the distribution of income for various items of consumption, savings and investment. It, therefore, helps in appropriate use of money for achieving the objectives within a prescribed time frame. Budgeting is a process of preparing a statement of the expected income and the proposed expenditure over a period of time. In a school set up, it is the process of preparing a summary of programmes of the school reflecting the expected resources and expenditures. The budget helps a school to achieve the set objectives. The specific purposes of preparing a budget are as follows.

ii) Purposes

1. It helps in planning school programmes.
2. It provides a cost-and-time framework for implementing school programmes.
3. It permits the most appropriate use of school resources.
4. It guides the school principal to delegate authority to teachers and students in charge of various school activities as per their budget estimates.
5. It serves as a guideline to evaluate the school programmes.
6. It helps to monitor the implementation of various programmes.
7. It reflects the priorities attached to various objectives and activities of the school.

16.3.2 Types of School Budget

Schools prepare two types of budget from the point of view of time coverage. A budget that covers the coming financial year is known as current budget. Similarly, a budget that covers more than one year and keeps in view the long range perspective is known as long-term budget. Several times in a school, one has to prepare budget for specific programmes. This is known as programme budget. However, in most schools while preparing a budget one refers to previous year’s budget and plans the income and expenditure for the current year. This is known as traditional budget. All these types of budget are discussed in the following paragraphs:

i) Current Budget

You know that schools receive grants from the government for a year for carrying out many of their activities. These grants are for salaries of teaching and non-teaching staff, purchase of equipments, maintenance of building, sanitary materials, contingency, student services and the like. Students also pay tuition fees, examination fees, sports and games fees, medical fees etc. per term or year. The money that a school gets from these sources are the income of the school in a year. Within that year a school organises some activities for pupils. These activities include teaching, sports, cultural programmes, examination, construction etc. For carrying out these activities the school spends money. This requires preparing a plan for the whole year, which indicates how much income it will have from different sources and how much it will spend on different heads during this year. The plan prepared for the year is known as current budget.

ii) Long-term Budget

As you know, schools are established by Government or private organisations with certain objectives. In order to achieve the long-term objectives, a school plans well in advance and continues to work year after year to achieve these objectives. Such plans layout the possible sources of school’s income and possible heads of expenditure for more than one year, generally five years. But, plans are also prepared for 10-15 years or even more. Taking into consideration such long-term budget the fiscal budget of a school is generally worked out. The long-term budget provides a perspective and priority for the current budget to be prepared.

iii) School Programme Budget

This budget is prepared by a school for a specific purpose. In fact, it serves as a guideline
for carrying out a programme and is called a "School Programme Budget". Suppose for example, a school wants to organize an essay competition. For this programme, school has to lay down the income it will have in the form of entry fees, sponsorship from some agencies etc. After estimating the income, school has to plan the expenditure needed for organising the competition. This expenditure could be for purchase of stationery, hiring the venue, contingency, prizes etc. You can easily note that, this planning of income and expenditure is only for a specific purpose and this kind of budgeting is needed for many programmes in the school.

In brief it can be said, that, when a budget is prepared for a specific purpose with respect to specific programme and serves as a guideline to carry out the programme, it is called School Programme Budget.

iv) Traditional Budget

A traditional budget does not lay emphasis on purposes to be achieved, but, on the issue of generating income and expenditure on different heads. It is prepared with reference to the previous years budget where possible sources of income and heads of expenditure remain the same. It means it does not deviate from the budget of the previous year and follows the tradition. Certainly it requires any price hike to be kept in mind and raise the amount under each head accordingly. In most schools, except a few progressive ones, it is the traditional budget which is prepared.

Thus, you have seen that there are four types of budget which are:

- Current Budget
- Long-term Budget
- School Programme Budget
- Traditional Budget

16.3.3 Preparing a School Budget

From the preceding section you know that a school budget may be for one year or more than one year. It may also be objective oriented or a traditional one. Whatever be its type, a school budget provides extensive and accurate estimates of income and expenditure.

<table>
<thead>
<tr>
<th>Activity 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>In order to have better understanding of the budget, visit a school Principal and collect the following information:</td>
</tr>
<tr>
<td>i) Steps followed in budget preparation.</td>
</tr>
<tr>
<td>ii) Heads of expenditure and income of the school.</td>
</tr>
</tbody>
</table>

The collected information may be as follows:

The headings of income of a school are:

a) Student fees  
b) Government grants  
c) Donation/Gifts  
d) Parent Teacher Association Support  
e) Sponsorship  
f) Student Activities

The items of expenditure are:

a) Salary to teachers and supportive staff  
b) Examinations  
c) Construction and Repair
d) Equipments purchase and maintenance  
c) Teaching aids and materials  
f) Stationery  
g) Infrastructure  
h) Library  
i) Medical check-up  
j) Advertising  
k) Extra-curricular activities  
l) Miscellaneous (Tax, Electricity Bill and Telephone Bill etc.)

Steps in the Budget Preparation  
Budget preparation is a complex process. It involves both individual effort and group-work. The staff and administrator should follow the following steps in preparing a school budget:

i) Determine the objectives of educational programmes of the school and examine objectives of the existing programmes.

ii) Fix short-term and long-term objectives.

iii) Priority of the objectives and programme are decided.

iv) Prepare detailed plans for educational programme to be done.

v) Prepare plans for implementation of the programmes.

vi) Work out details of expenditure and income or benefit from the programme.

vii) Develop a plan for evaluating programme.

Through the above seven steps a school budget is prepared and it may be placed before a committee formed by the school or Government for approval. Once a budget is approved, it is ready for implementation. The success of the budget depends much on its proper management i.e., close monitoring. In the next section you will learn to manage a school budget.

16.3.4 Managing the School Budget

You must be knowing that in our country schools are having a common fund. The income from different sources is collected and put in this account. Within the appropriation for various budget heads, school principal and teachers are entitled to make commitments to spend money. Any expenditure that incurred can be subjected to a particular norm designed to guarantee that good accounting practices and rules are followed. Expenditure is entered in the register immediately. Whatever financial transactions are made daily or monthly, proper expenditure vouchers are maintained. If the allotted money on any budget head is inadequate or in case of any new heading is needed and there is no provision in the budget, special provision can be made for that by the Principal. The Principal has to call special meeting of the budgeting committee or of the management as the case may be for making that special provision. Then only can expenditure be made under that heading.

It is the role of teachers and specially the Principal of a school to ensure that the objectives envisaged in the budget are achieved within the specified time by spending the allocated funds. This process requires close and continuous monitoring of the budget. At the end of the year there is the need for a final appraisal by the school management. Further, auditing is done by a Chartered Accountant at the end of the financial year and subsequently the District Education Officer. The Accountant General of the State Government also does auditing of schools once in two-three years. For any lapses that are noted, the school administrators are answerable.
Check Your Progress

Notes: a) Write your answers in the space given below.
               b) Compare your answers with those given at the end of the unit.

1. What do you mean by a school budget?

2. Explain the four types of budget listed here.

3. Write four points as to why school budget is necessary.

4. What are the steps for preparing a school budget?

5. What care will you take to manage the budget?

16.4 PURCHASING AND STORING

16.4.1 Purchasing Materials

As you have learnt from the earlier section, schools are required to procure resources for organizing various activities. To procure these resources, purchases are made by following a certain procedure. To understand for the procedure of purchasing goods and services yourself, do the following activity:

Activity 2

Visit a school and meet the Principal and Office Superintendent individually and collect information as to how they purchase goods and services for their school.

From this visit to the school you must have come to know that purchase of goods and services is made by the school under different budgetary heads. These are earmarked at the beginning of the year. If there is no budget head but the purchase is deemed necessary, then special provision has to be made.

The second point you may be knowing is that different norms are laid down by the school authority or the Government for purchase of materials or services. These norms are:

a) Any item costing less than Rs. 5000 can be purchased directly by the School Principal.

b) For any item costing above Rs. 5000 the School Principal requires prior permission of the school's governing body and it has to be purchased by inviting quotations and selection of the right vendors; the goods may be purchased by the purchasing committee.
c) Hiring/employing resource persons should be done by the Principal with prior permission of the governing body.

d) Daily labourers or works that require expenditure below Rs. 5000 can be done directly by the Principals.

e) Teachers can purchase laboratory equipments, teaching aids, study materials, sports materials etc. with the permission of the school Principal.

f) Books for the library can be purchased directly by looking into the budgetary provision.

g) Any repair of building or equipment can be done by the school Principal with the approval of the school’s governing body.

The materials and equipment purchased are stored properly by the school authority. The responsibility for storing and maintaining is given to different staff members of the school. The following table shows the personnel incharge of different sections.

<table>
<thead>
<tr>
<th>Incharge</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Librarian</td>
<td>a) Books and Magazines in the Library.</td>
</tr>
<tr>
<td>b) Sports Teacher</td>
<td>b) Sports and games materials.</td>
</tr>
<tr>
<td>c) Laboratory Technician/Assistant</td>
<td>c) Equipments, Chemicals etc.</td>
</tr>
<tr>
<td>d) Technicians/Teachers</td>
<td>d) Teaching Aids (maps, charts, models, OHP, VCR, TV etc.).</td>
</tr>
<tr>
<td>e) Principal</td>
<td>e) Overall Incharge.</td>
</tr>
</tbody>
</table>

16.4.2 Storing Materials

It has to be ensured that materials are stored properly for further use. For example, you may observe that in many schools the computers are kept in the Computer Laboratory with an air-conditioning facility, that maps and charts are wrapped up in plastic covers and kept inside a cupboard, that books in the library are kept in different racks and cleanliness is maintained to keep them dust free. You can also see that for storing these materials, personnel are properly trained to classify these materials and catalogue them and store them according to the catalogue. It helps in quick and easy tracing of the needed materials and thereby maximising their use by students and teachers. In addition to this, proper storing is needed to save materials from being damaged also.

Another point which is of utmost importance for you to know is the basis for discarding a material or equipment. Any material or equipment that is lying idle in a school for years without any use or if the material is out of order and is not repairable should be discarded. There are specific procedures for discarding such materials. The person incharge of the materials, as mentioned above, will have to inform the Principal who can take the final decision to sell or dispose off the material as required. The materials considered to be useless or obsolete or irreparable are often disposed off through auctions.

You, as a customer, know that some gadgets that we use in our house viz., TV, radio etc. require maintenance and companies also give warranty period of one/two years for such items. If anything goes wrong, they repair such items free of charge during the warranty period. Schools require equipments, viz., Computers, TVs, VCR, OHP, Slide Projector etc. and these items require regular maintenance. There would be some expenditure earmarked in the budget for this purpose. Authorised dealers who deliver these items should be given a contract for maintenance. Moreover, if a school has a competent technician, he can take proper care of these materials. The details of purchase and storage can be maintained in a register and the current status of materials can be known directly.

16.4.3 Maintenance of Dead Stock Register

A Dead Stock register is maintained by a school to find out the purchase and provision for its maintenance. It contains the following headings:
Check Your Progress

Notes: a) Write your answers in the space given below.

b) Compare your answers with those given at the end of the unit.

6. What are the norms followed by a school Principal to purchase materials for the school?

7. What materials are purchased by a school and who are the people given the charge of storing them?

8. How is the Dead Stock register maintained?

16.5 MANAGING OTHER SCHOOL ACTIVITIES

Schools mainly organise curricular activities. But, in order to promote all-round development of children, schools organise many other activities. Such activities are known as co-curricular and extra-curricular activities. You will learn from the following as to how such activities are organised by schools.

16.5.1 Co-curricular Activities

The activities which are supportive of curriculum of a school are co-curricular activities. Such activities are:

- Essay competition
- Debate competition
Painting competition
— Study tours
— Poem writing competition, and
— Science fair exhibition, etc.

Such activities are organised by a school from time to time throughout the year to promote students’ special abilities. The organisation of these activities are planned out at the beginning of the academic year. To organise all such activities, schools in our country follow different procedures. To know the details of the organisation of these activities do the following activity.

**Activity 3**
Visit a school Principal and obtain the following information from him/her:
1. Names of co-curricular activities organised in the school.
2. Procedure followed for organising these activities.

You may learn from the principal names of co-curricular activities organised in school, matched with the list that you have read earlier. Further, the procedure followed to organise these activities may be as follows:
1. Deciding the type and number of co-curricular activities to be organised during the academic year.
2. Fixing tentative dates for organisation of these activities.
3. Planning the procedure of organisation which involves:
   - teachers to be in charge of the activities,
   - money required for organisation of the activity,
   - time required for the activity and timing of the activity,
   - mode of students’ participation,
   - how to raise money for the programme,
   - venue of the programme,
   - monitoring of the programme,
   - evaluation of the programme.

At the execution stage, teachers and students in charge of activities are delegated with the power to take necessary decisions and provide regular feedback to the Principal. It is very often seen that with the available facilities of a school, such activities are organised and sometimes students are charged extra money or community provides the necessary support.

**16.5.2 Extra Curricular Activities**

Extra curricular activities are those activities that are not related to the syllabus but help students to develop their social, moral, emotional and mental faculties through entertainment and refreshment. Some of these activities are:
1. Picnics
2. Excursions
3. Campus cleaning
4. Raising funds for relief work
5. Fun-fairs
6. Annual day celebrations
7. Farewell party etc.
Such activities are organised from time to time in a school throughout the year. Proper planning and execution are required for the success of these programmes. The steps followed for the organisation of extra-curricular activities are mostly the same as that of co-curricular activities. However, students' initiative is required much more in the organisation and success of extra-curricular activities. Therefore, there is a need for various student bodies and committees formed by school to look into different problems.

16.5.3 Formation of Student Bodies

Students are the beneficiaries of a school. They have therefore, a direct say in school administration. For this purpose, the following bodies and committees are formed.

1. Class Monitor and Class Representative
2. School President
3. Sports Committee
4. Science Committee
5. Cultural Committee
6. Assembly Committee
7. Disciplinary Action Committee
8. Cleanliness Committee, etc.

As the name of the above bodies and committees suggests, they are formed for carrying out different activities in a school. You can see that in most of our schools, elections are not held. Students are generally nominated by teachers to these bodies. However, the following points are often taken care of by teachers in nominating students and in conducting election:

1. Intelligent students having leadership quality are selected/elected.
2. Representative of girl students.
3. Students's interest in carrying out responsibility and sometimes parents consent is also sought.
4. Representation of all the classes.
5. In some schools rotation of these position among students is also observed.

The formation of these bodies and committees is to smoothly organise school activities rather than to politicise school atmosphere. In most committees, teachers are represented. At times even they head various committees.

16.5.4 Transport

You might have known that transport is a service provided or arranged by schools for students and staff. Transportation needed by a school are: daily, and occasional. Daily transportation is provided for students and teachers to attend school daily. But occasional transportation services are needed for study tours, picnics or for other such occasions. Many schools in our country have their own vehicles and staff for transportation. As per the requirements, services are provided. However, transportation is not always free for students and staff. They are charged a fixed amount on monthly basis or for the particular occasional service. Some occasional transportation, like study tours, sports events or exhibition where the school is represented and picnic etc. are free of charge. Charges of transportation are decided upon by the school committee or management. Some schools hire such services from private agencies. Some times students organise their own transportation. However, if the school is responsible for students' transportation, school authorities usually enter into an agreement with some private agencies for providing these services. These agreements are made to avoid any untoward incidents and ensure regularity of services.
Check Your Progress

Notes: a) Write your answers in the space given below.
   b) Compare your answers with those given at the end of the unit.

9. Name some co-curricular and extra curricular activities that are organised in schools.
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10. Write the procedure of organising co-curricular and extra curricular activities.
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11. What are the different students' bodies which exist in school?
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12. What are the points considered by teachers to nominate or elect students to different bodies.
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13. How are transportation services organised in a school?
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16.6 LET US SUM UP

In this unit you have learnt that school prepares current budget and long-term budget. In this process it lists down sources and amount of income and the amount of expenditure under different items. In the budget preparing process priority areas are decided upon and accordingly different programmes are organised. School purchases different goods and services as per the budget outline. But if it has to make any purchase beyond what has been indicated in the budget, special provisions have to be made. For storing purchased goods, different staff members are given the charge and a dead stock register is maintained to know the status of different materials that are purchased. If any material is exhausted or any equipment is not working, sold, exchanged, stolen, or damaged, its status is shown in the dead stock register and if required, the account for that is closed in the register.

You have also learnt that the school organises co-curricular and extra curricular activities through proper planning and continuous monitoring. In this process, active participation of students is needed. Schools, therefore, follow proper steps to organise such activities. They also organise students election or nominate students to different bodies of the school and ensure their participation. Transportation is an essential service provided by schools to students and staff. This service may be daily or occasional but students and staff are charged some fixed amount of money. However if the service is required for an institutional cause, generally the school provides it free of cost.
16.7 UNIT-END ACTIVITIES

1. Visit a secondary school and meet the Principal/Headmaster. Find out the following from him.
   a) The type of budget he/she prepares.
   b) Process followed to prepare the budget.
   c) Process of implementation.

2. Visit two schools and find out from the office the process followed to purchase materials and equipment.

3. Visit a nearby school and find out as to why different co-curricular activities are organised.

4. How can you help the school in the following activities?
   a) Organising a study tour
   b) Purchasing computers
   c) Maintaining dead stock registers
   d) Formation of student bodies

16.8 ANSWERS TO CHECK YOUR PROGRESS

1. A budget is a plan of expenditure that shows our intention regarding the distribution of income for various items of consumptions i.e., saving and investment.

2. a) Current Budget
   The money that a school earns and spends in a year. School organises a lot of activities in an academic year. School spends money for these activities and earns money. School also gets finance from the government. So the financial plan of a year is known as current budget.

   b) Long-term Budget
   In order to achieve the long-term objectives, school has to plan for it. Such plans layout the possible sources of school income and possible heads of expenditure for more than one year, generally for five years or ten years.

   c) School Programme Budget
   The budget which are prepared for a specific programme or purpose are school programme budget. A school may have to prepare many such budget in a year.

   d) Traditional Budget
   A traditional budget does not lay emphasis on purposes to be achieved, but on the issue of generating income and expenditure on different heads. Such budgets are prepared with reference to previous year's budget. In such budgets, the income and expenditure remain mostly the same.

3. i) It gives direction to the head of the school to spend properly.
   ii) Caution the school head to generate funds.
   iii) To evaluate the progress of school.
   iv) To see that the fund is not mismanaged.

4. i) Determine the objectives.
   ii) Priorities the objectives.
   iii) Prepare details of educational programme.
   iv) Prepare plans for implementation of the programme.
   v) Work-out details of expenditure and income.
   vi) Develop a plan for evaluating the programme.

5. i) Know the objectives to be achieved through the budget.
ii) Knowledge of the amount of money under various headings.

iii) Good accounting practice and rules are followed.

iv) If needed special provisions are made in the budget to achieve the objectives.

v) Close and continuous monitoring of the budget.

vi) Final appraisal be made by the school management.

vii) Auditing is to be done by competent authority.

5. For purchasing any materials, a school Principal has to follow the following norms.

a) Materials costing less than Rs. 500 can be purchased directly by the Principal.

b) If the cost of the material is above Rs. 5,000, prior permission of the school governing body is needed.

c) Teachers also can purchase teaching materials with Principals’ permission.

d) Books for the library can be purchased directly by looking into the budgetary provision.

e) Repair of school building and equipment can be made by the school Principal with prior approval of school governing body.

7. **Personnel**

i) Librarian — Books, Magazines in the library.


iii) Laboratory technicians — Equipment, chemicals etc.

iv) Teachers and technicians — Teaching Aids (Maps, Charts, Models, OHP, VCR, TV etc.).

v) Principal — Overall incharge.

8. Dead stock register is maintained in the following manner. It helps to find out about the purchase and provision for its maintenance.


9. The following are the co-curricular activities and extra curricular activities generally organised in a school.

   Co-curricular activities:
   — Essay competition
   — Debate competition
   — Painting competition
   — Study tours
   — Poem writing, and
   — Science fair exhibition.

   Extra curricular activities:
   1. Picnics
   2. Excursions
   3. Campus cleaning
   4. Raising funds for relief work
   5. Fun fairs
   6. Annual day celebrations
   7. Farewell party etc.
10. The following procedure may be followed to organise co-curricular and extra curricular activities.

- Identify the teacher to be incharge of the activity.
- Other teacher/s to be associated with the activity.
- Money required for the organisation of the activity.
- Time required for the organisation of the activity.
- Mode of students' participation.
- How to raise money for the programme.
- Venue of the programme.
- Monitoring of the programme.
- Evaluation of the programme.

11. Some of the different student bodies that exist in a school are:

- Class Monitor and Class Representative
- School President
- Sport Committee
- Science Committee
- Cultural Committee
- Assembly Committee
- Disciplinary Action Committee
- Cleanliness Committee

12. The teacher shall consider the following points for nominating or electing students to different bodies.

- Intelligent students having leadership quality are selected/elected.
- Representative girl students.
- Student having the interest to carry out the responsibility and parents giving the consent.
- Representation of all the classes.
- Rotation of position among students may also be considered.

13. Transportation services are organised in a school in the following manner.

Daily and occasional transportation services required by the school. If the school is having its own vehicles, the problem is not there for staff but students are charged the actual amount which are decided by the school management Committee. A school can also hire such services from private agencies through contract. Sometimes the students also organise their own transportation. However, regular transportation services are ensured by the school authority.

**16.9 SUGGESTED READINGS**


