

Budgetary Provisions and Utilisation of Funds in Secondary Education in Gujarat State

Viral Jadav, Paras Uchat & Sheetal Helaiya

Indian Institute of Teacher Education – Gandhinagar

viralj@iite.ac.in, parasu@iite.ac.in, sheetalh@iite.ac.in

Abstract

The efficient utilisation of funds is an essential objective of any budget. The effective use of funds and proper allocation in various components can facilitate in achieving expected results. The aim of the study is to analyse the budgetary provisions and its utilisation of funds in secondary education in Gujarat state. The study examines the component-wise utilisation of funds in various aspects of secondary school education and its weightage with reference to allotment of funds. For the duration 2005-06 to 2022-23, Government documents related to budagory provisions and its utilization were analysed. The result showed that the average budget of secondary education was 27.76% of the total general education budget, while the average utilisation of funds was 27.58%. The government allocated the highest share in the assistant to non-government secondary schools and the lowest share in other teacher training from the total secondary education allocation. It is suggested that the government needs to invest more in the education and tries to allocate funds to education as suggested 6% of total budget. Additionally, investment in the secondary education will facilitate in terms of creating base for manpower for vocational education and higher education. Secondary education is bridge between the elementary education and higher education. So, it is important to study the investment and utilization of funds in secondary school education in Gujarat state.

Key Words: Secondary Education, Budgetary Provision, Funds Utilization

This Research was investigated under the Project “Progress of Secondary and Higher secondary Education in Gujarat” funded by Government of Gujarat under the Scheme “Namo Matrubhumi Mission Sharde.”

Introduction

A government budget is an annual financial statement that outlines the estimated government expenditure and expected government revenues for the looming fiscal year (Chawla, 2019). All capital and revenue expenditures along with expected revenue generation are considered in the budget of a government. For the record, capital expenditures are planned expenditures incurred for some fixed years, and revenue expenditures are non-plan expenditures incurred on a yearly basis. It is noteworthy that the expenditures are classified in two ways, i.e., development

expenditure and non-development expenditure. Education, medical, employment, agriculture, etc., are covered under the development expenditure. The expenditures incurred on defence, collection of taxes and duties, and so on are part of non-development expenditure. The division between developmental and non-developmental expenditure beyond a certain point, gives a distorted picture of the whole government expenditure (Chawla, 2019). Educational budget is classified under the social service sector. Education was initially the state's responsibility, but in 1976 it was included to the Constitution's Concurrent List, making it an equal responsibility of the central and state governments (Singh, 2019). Since India is a federal country, ensuring access, quality, quantity, and equity in education is the responsibility of both the central and state governments (Shivakumar B. P., 2020). So, both governments allocate funding for education. Elementary education, secondary education, higher education, adult education, and language developments are sub-sectoral classifications of the general education budget. In each-sector, certain specific amount is spent by the government. The education sector is a crucial sector, as the development of a nation majorly depends on it as it trains human resources as per societal needs. Educated and skilled population plays an important role for the nation-building. To provide quality education to citizen of the nation, with other resources finance is one of important resources. The amount of investment in education can facilitate in predicting which kind of human resources can be available to the nation in future. The government provides various facilities and grants for the school education through the budgetary provisions. Moreover, central, state, and local bodies are all providing separate financial assistance for school education. This paper focuses budgetary provisions and its utilization in secondary education in the Gujarat. The actual utilisation of components namely, direction and administration, teacher training, textbook, funds to government secondary school and non-government secondary school, assistant to local bodies for secondary schools, Samagra Shiksha Abhiyan and other expenditure considered under study to find out the trend and utilisation of budgetary funds for secondary education in the Gujarat state.

Review of Literature

(Chawla, 2019) studied the efficient use of the Indian budget from the year 2005-06 to 2015-16. A comparison of budget estimates with actual expenditure has been done by the study, and descriptive statistics and independent t-test were applied. The study found that there was no significant difference between budget and actual allocation of India. Another study conducted by (Bhattacharya, 2009) on spending of government in six different states by considering education, health, and drinking water facility. The interstate comparison resulted in significant and concerning disparities within most of the states. (Shivakumar B. P., 2020) analysed the allocation of budget in education by the Karnataka State from the year 2012-13 to 2016-17. The inter-sectors, i.e., elementary education, secondary education, higher education, and technical education have been taken for the analysis. The government has spent more funds in elementary education than the other sectors found by the study. On an average 25% of funds are allocated to secondary education by the Karnataka government. (Singh, 2019) studied the trends of educational allocation with special reference to school education in Jharkhand State, India, and foreign countries. The study revealed that the Indian government has allocated less funding to school education than the other countries. The study suggested that the government

should focus on school education and try to increase the allocation of funds in schools according to GDP and GSDP for the completion of the goals. Certain studies have considered the economic indicators to compare the educational spending by the government. (Balodi & Srivastava, 2021) examined the relationship between the educational spending and GDP of India and GSDP of states from the years 1999-2000 to 2015-16 and found that a relationship exists between education expenditure of India with GDP. While a negative result was found in the case of state results. The Panel Vector Error Correction model was applied by (Bhattacharyya, 2019) to analyse the causal relationship between education expenditure and economic growth in 28 states of India. GDP and education expenses have unidirectional causality in the long run found by the study. A longitudinal study conducted from the year 1951-52 to 2010-11 on the impact of determinants of education expenditure and policy on GDP of the Indian economy by (Verma, 2024) and the result of multiple linear regression showed a positive and statistically significant impact of educational expenditure on GDP; educational policies have a significant impact. (Kundu, 2016) studied on education sector's provisions, which included school education, financing right to education, higher education, and priorities for skilled education from the year 2012-13 to 2016-17 and found that the government didn't maintain 6% legacy and spent less than 4% of GDP though education is the combined responsibility of the union and state governments. It is suggested that the government should focus on public investment in education and pay attention to the quality quotient. (Gbenga, 2017) analyzed the changing pattern of education expenditure in India from the year 2000-01 to 2013-14. Inter-sectoral allocation, state-center allocation, plan non-plan allocation and growth of each allocation have been counted by the study. Education expenditure was lower than the minimum level and spent an average of 3 to 4 percent of GDP found by the study. (Ahir, 2015) made an interstate comparison of public expenditure on education for the year 2010-11. The study has considered plan and non-plan accounts, capital and revenue accounts of elementary, secondary, university, and technical education sectors. The result found that Maharashtra, Uttar Pradesh, and Andhra Pradesh allocated the highest funds in education as compared to other states. (Behera & Khatei, 2018) examined the pattern and trend of education expenditure of central, state, and UT governments from the years 2000-01 to 2018-19. The role of the central government reduced and increased in the role of state government has been expended after the year 2001, after the decentralisation in financing of education. Since 2001, combined public expenditure by central and state governments on education has remained around three to four percent of GDP. (Gupta, 2020) analysed the trend of public expenditure in school education in Jharkhand from the year 2011-12 to 2019. The indicators, such as school education expenditure of India and Jharkhand state, GDP, GSDP, budgetary provisions, and expenditure on major schemes have been taken. Spending on elementary education, secondary school education, and schemes showed an increasing trend during the study period.

The study reviewed studies have majorly focus on found the overall education expenditure of Central and State Governments. They focused on sectoral classification of budgets and its utilisation, and compared it with GDP. Limited researches have been found by the researchers on secondary education with reference to Gujarat state. To know the detail provisions and fund utilisations of budgets for secondary education. Hence, the present study focuses on the budgetary provisions and utilisation of funds in Secondary Education in the Gujarat state for

18 years of time period starting from the year 2005-06 to 2022-23. The study considers detail analysis of secondary educational budgets as per each component.

Objectives

1. To analyze the budgetary provisions and actual utilisation in secondary education in the Gujarat state
2. To find out the spread between budgetary provisions and actual utilisation in secondary education in Gujarat state
3. To find out the utilisation of funds for direction and administration, teacher training, and textbook in secondary education in the Gujarat state
4. To find out the utilisation of funds in government secondary school, assistant to non-government secondary school and assistant to local bodies for secondary schools in the Gujarat state
5. To find out the utilisation of funds in Samagra Shiksha Abhiyan and other expenditure in secondary education in the Gujarat state
6. To compare the component-wise utilisation of funds in secondary education in the Gujarat state

Research Methodology

The present study focuses on the trend and utilisation of funds in secondary education in the Gujarat state. The study has covered the budget estimates, revised budget estimates, and actual utilisation of funds in secondary education over the general education in the Gujarat state, as well as component-wise utilisation of funds over secondary education in the Gujarat state. The actual utilisation of components namely, direction and administration, teacher training, textbook, funds to government secondary school, assistant to non-government secondary school, assistant to local bodies for secondary schools, Samagra Shiksha Abhiyan and other expenditure have been taken to study the trend and utilisation of funds in secondary education in the Gujarat state. Main source of data was Educational Budgets of Government of Gujarat, which was collected from the website of Department of Finance, Government of Gujarat. This study represents the educational budgets for only 18 years, starting from 2005-06 to 2022-23. The ratio analysis technique has been used for the calculation of the proportion of different components of the secondary budget. Descriptive statistics employed for the data analysis of budgets and utilisation of funds in secondary education, component-wise utilisation of funds in secondary education by the Government of Gujarat.

Delimitation of the Study

1. The study is delimited to 18 years only, starting from the year 2005-06 to 2022-23.

Limitation of the Study

1. The data and information used in the study was based on the Government Budgets. No specifications are given with respect to over or under access funds and its utilisation.

Data Analysis and Interpretation

Table No. 1 Budget Estimated, Revised Budget Estimates and Actual Expenditure of Secondary and General Education in Gujarat

Year	Budget Estimated			Revised Budget Estimated			Actual Expenditure		
	Secondary Education (Rs. in '000)	Total General Education (Rs. in '000)	% of BE of Secondary Edu to GE	Secondary Education (Rs. in '000)	Total General Education (Rs. in '000)	% of RB of Secondary Edu to GE	Secondary Education (Rs. in '000)	Total General Education (Rs. in '000)	% of AE of Secondary Edu to GE
2005-06	11716203	35664684	32.85%	11635617	37648627	30.91%	12532815	38523371	32.53%
2006-07	11688977	38980795	29.99%	12080275	40654580	29.71%	13609685	43205278	31.50%
2007-08	13670689	42912659	31.86%	14623644	45078746	32.44%	15962569	49864761	32.01%
2008-09	15116100	47264966	31.98%	15980297	51205278	31.21%	16345838	52489166	31.14%
2009-10	15791021	58375707	27.05%	18978717	67938739	27.94%	22673561	72080608	31.46%
2010-11	17281983	78243361	22.09%	32363515	102570000	31.55%	30412775	100414682	30.29%
2011-12	33104657	99804608	33.17%	34155569	109618287	31.16%	31798657	107104323	29.69%
2012-13	33510823	110765015	30.25%	35578828	119720875	29.72%	34254902	118163989	28.99%
2013-14	36481304	127580547	28.59%	37583114	132870990	28.29%	37158617	131866179	28.18%
2014-15	39970321	153152574	26.10%	38689768	151936285	25.46%	37965368	149170723	25.45%
2015-16	43236323	163914445	26.38%	43458546	169423132	25.65%	40562874	162581219	24.95%
2016-17	44905689	170121060	26.40%	43713042	167314160	26.13%	41871263	166761800	25.11%
2017-18	46917748	177577122	26.42%	47194852	196050466	24.07%	45976818	190564110	24.13%
2018-19	53981086	197458860	27.34%	54228369	218335029	24.84%	52987734	215590828	24.58%
2019-20	58826422	219692605	26.78%	59376573	230497015	25.76%	54543323	222304898	24.54%
2020-21	63882199	235521777	27.12%	61269669	236145469	25.95%	57327551	233932787	24.51%
2021-22	66368039	244926138	27.10%	66169117	254404707	26.01%	62766763	249207310	25.19%
2022-23	67997593	259357167	26.22%	69569052	303865093	22.89%	64635292	291986232	22.14%
Mean			28.21%			27.76%			27.58%
Std. Dev.			0.029			0.029			0.034

Source: Budget Estimates of Education Department for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025

Table No. 1 presents the percentage share of Budget Estimates (BE), Revised Budget Estimates (RE), and Actual Expenditures (AE) of secondary education within the overall general education budget in Gujarat from 2005–06 to 2022–23. The detail information is given below: The average percentage of secondary education in the general education budget over a period of time (2005-06 to 2022-23) was 28.21% in the Budget Estimates, 27.8% in the Revised Estimates, and 27.76% in Actual Expenditures. The standard deviation of AE was 0.034, reflecting that the variability in actual spending as compare to budgetary provisions.

Between the year 2005-06 to 2010-11, the percentage of secondary education showed oscillating trend. Whereas, the revised budget showed increased significantly from ₹17,281

million to ₹32,363 million in 2010–11, increasing the RE share of secondary education to 31.55%. But in 2011–12, the percentage share started to gradually drop, reaching about 26% by 2014–15 and staying there or lower in the years that followed. After the year 2015-16, the percentage of secondary education in the general education budget showed below 27%. Whereas, it showed lowest in the year 2022-23. The government spent least amount in the year 2022-23 as compare to other years.

Table No. 2 Changes between Budget Estimated, Revised Budget Estimates and Actual Expenditure of Secondary Education of Gujarat State

Year	Spread between RB* and BE** (Rs. in '000)	% of Changes	Spread between RB* and AE*** (Rs. in '000)	% of Changes
2005-06	-80586	-0.69%	-897198	-7.71%
2006-07	391298	3.35%	-1529410	-12.66%
2007-08	952955	6.97%	-1338925	-9.16%
2008-09	864197	5.72%	-365541	-2.29%
2009-10	3187696	20.19%	-3694844	-19.47%
2010-11	15081532	87.27%	1950740	6.03%
2011-12	1050912	3.17%	2356912	6.90%
2012-13	2068005	6.17%	1323926	3.72%
2013-14	1101810	3.02%	424497	1.13%
2014-15	-1280553	-3.20%	724400	1.87%
2015-16	222223	0.51%	2895672	6.66%
2016-17	-1192647	-2.66%	1841779	4.21%
2017-18	277104	0.59%	1218034	2.58%
2018-19	247283	0.46%	1240635	2.29%
2019-20	550151	0.94%	4833250	8.14%
2020-21	-2612530	-4.09%	3942118	6.43%
2021-22	-198922	-0.30%	3402354	5.14%
2022-23	1571459	2.31%	4933760	7.09%
Mean		<u>7.21%</u>		0.61%
Std. Dev.		0.207		0.078

***RB = Revised Budget Estimates, **BE = Budget Estimates, ***AE = Actual Expenditure**

Source: Budget Estimates of Education Department for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025

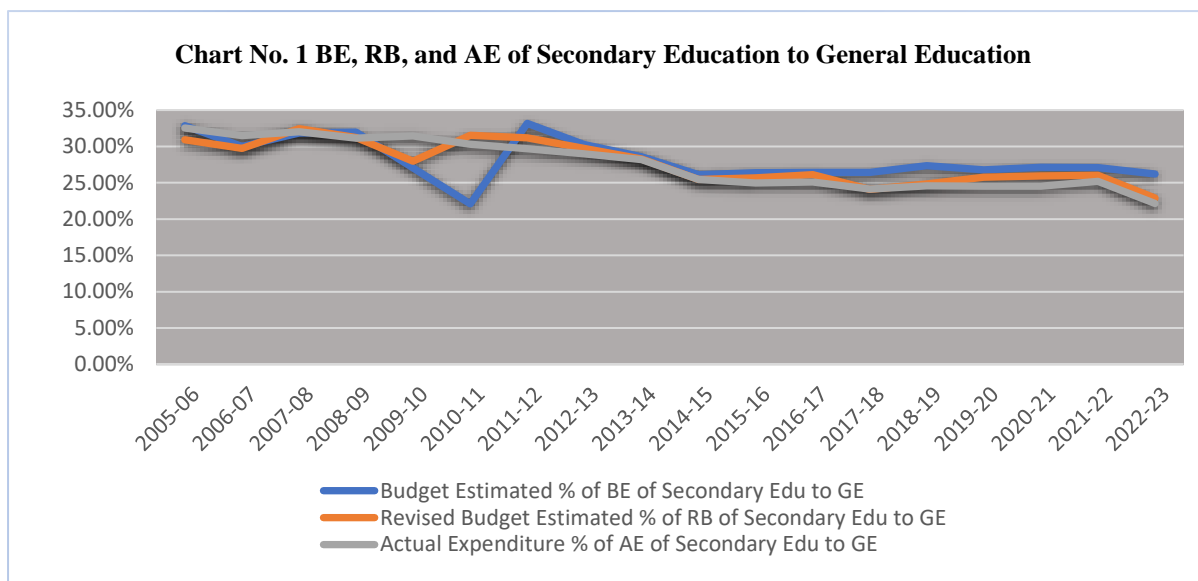


Table No. 2 and Chart No. 1 shows the changes between Budget Estimates (BE), Revised Budget Estimates (RB), and Actual Expenditures (AE) for Secondary Education in Gujarat from 2005–06 to 2022–23. The average spread between Revised Budget and Budget Estimates was 7.21%.

The average percentage change between RB and BE is 7.21%. In the year 2010-11, the revised allocation jumped to 87.27% due to introduction of new allocations by Government of Gujarat. There were negative changes observed from 2005-06 to 2009-10, which indicates that the amount of investment in the secondary education reduced. Later from

Some years, however, experienced negative spreads, with updated projections falling short of the budgeted amounts. These years included 2014–15 (-3.20%), 2016–17 (-2.66%), 2020–21 (-4.09%), and 2005–06 (-0.69%) there was reduction in amount invested in secondary education. These decreases could be the result of policy changes that deprioritized some secondary school programs, lower-than-expected utilization, or fiscal rationalization.

The spread between RB and AE presents the information about the utilisation of funds. The average percentage of spread is 0.61% which presents that the actual utilisation generally closely matched with budgets. From the year 2005-06 to 2007-08, the actual utilisation of funds showed lower than the budgeted, it may indicate delays in disbursements of funds. However, the positive spread found in the year 2019-20, 2020-21, and 2022-23, which indicate that the government spent less amount than anticipated due to epidemic years. While the RB-AE standard deviation is lower (7.8%), suggesting more consistent implementation after revisions are finalized, the RB-BE spread's standard deviation of 20.7% is quite high, suggesting substantial variability in mid-year budget adjustments.

The Component-wise detail analysis presented as under:

The following table shows the result of the utilisation of funds for direction and administration, teacher training, and textbook in secondary education in the Gujarat state:

Table No. 3 Ratio of Direction and Administration, Teacher Training, and Textbooks Expenditure to Total Secondary Education Expenditure in Gujarat state

Year	Direction and Administration Expenditure				Teacher Training Expenditure				Textbooks Expenditure			
	Rs. in Thousand	% of Secondary Edu			Rs. in Thousand	% of Secondary Edu			Rs. in Thousand	% of Secondary Edu		
2005-06	34777	0.28%			7099	0.06%			5000	0.04%		
2006-07	36130	0.27%			5253	0.04%			6000	0.04%		
2007-08	41587	0.26%			8349	0.05%			9600	0.06%		
2008-09	38898	0.24%			8675	0.05%			9580	0.06%		
2009-10	59209	0.26%			11077	0.05%			12287	0.05%		
2010-11	68769	0.23%			11146	0.04%			15520	0.05%		
2011-12	69780	0.22%			17475	0.05%			12000	0.04%		
2012-13	75668	0.22%			19051	0.06%			12000	0.04%		
2013-14	72583	0.20%			19156	0.05%			144871	0.39%		
2014-15	66313	0.17%			18779	0.05%			200000	0.53%		
2015-16	102345	0.25%			19330	0.05%			300000	0.74%		
2016-17	160095	0.38%			22163	0.05%			436868	1.04%		
2017-18	177594	0.39%			27586	0.06%			611000	1.33%		
2018-19	523502	0.99%			26295	0.05%			611000	1.15%		
2019-20	822440	1.51%			10579	0.02%			611000	1.12%		
2020-21	1495487	2.61%			11325	0.02%			500000	0.87%		
2021-22	1287940	2.05%			12698	0.02%			437500	0.70%		
2022-23	650519	1.01%			16985	0.03%			525000	0.81%		
Mean		0.64%				0.04%				0.50%		
Std. Dev.		0.72%				0.01%				0.47%		

Source: Budget Estimates of Education Department for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025

Table No. 3 presents the ratio of Direction and Administration, Teacher Training, and Textbooks Expenditure to Total Secondary Education Expenditure from the years 2005-06 to 2022-23. The average expenditures were 0.64% (direction and administration), 0.04% (teacher training), and 0.50% (textbooks), respectively. Component-wise result presents as under:

Direction and Administration expenditure has increased at a nominal rate from the year 2005-06 to 2020-21. It was increased from 0.28% in 2005-06 to 2.61% in 2020-21. Afterward it was decreased in two subsequent years to 1.01% in the year 2022-23. The average expenditure was 0.64%, with a standard deviation of 0.72%, presenting moderate fluctuation.

Teachers Training expenditure presented a minimum share of the secondary education budget throughout the year. It ranged from 0.02% to 0.07% during the study period. The average

expenditure was 0.04%, with a lower standard deviation of 0.01%, which indicates a consistent but little focus on teacher training.

The share of textbook expenditure increased significantly over a period of time, starting at 0.02% in 2005-06 and reaching 1.33% in 2017-2018. Whereas, it was dropped slightly in subsequent years. The average expenditure was 0.50%, with a standard deviation of 0.47%, indicating priorities of learning resources during the study period.

The following table shows the result of the utilisation of funds in government secondary school, assistant to non-government secondary school and assistant to local bodies for secondary schools in the Gujarat state:

Table No. 4 Ratio of Government Secondary Schools, Assistance to Non-Government Secondary Schools, and Assistance to Local Bodies for Secondary Schools Expenditure to Total Secondary Education Expenditure in Gujarat state

Year	Government Secondary Schools Expenditure				Assistance to Non-Government Secondary Schools Expenditure				Assistance to Local Bodies for Secondary Schools Expenditure			
	Rs. in Thousand	% of Secondary Edu			Rs. in Thousand	% of Secondary Edu			Rs. in Thousand	% of Secondary Edu		
2005-06	481294	3.84%			11343360	90.51%			567952	4.53%		
2006-07	521405	3.83%			12348401	90.73%			601126	4.42%		
2007-08	589894	3.70%			14551145	91.16%			669584	4.19%		
2008-09	609909	3.73%			14928933	91.33%			671173	4.11%		
2009-10	1321549	5.83%			20306361	89.56%			865407	3.82%		
2010-11	1079429	3.55%			27603296	90.76%			1173927	3.86%		
2011-12	1054258	3.32%			29098150	91.51%			1206838	3.80%		
2012-13	1172356	3.42%			31259778	91.26%			1269905	3.71%		
2013-14	1221798	3.29%			33841767	91.07%			1369548	3.69%		
2014-15	1279773	3.37%			34508862	90.90%			1325055	3.49%		
2015-16	1354825	3.34%			36987784	91.19%			1318395	3.25%		
2016-17	1583582	3.78%			37639318	89.89%			1459604	3.49%		
2017-18	2626215	5.71%			40907496	88.97%			1469508	3.20%		
2018-19	3079484	5.81%			46947304	88.60%			1613539	3.05%		
2019-20	2540539	4.66%			48702838	89.29%			1671761	3.07%		
2020-21	2743148	4.79%			50755390	88.54%			1655152	2.89%		
2021-22	3856870	6.14%			55290832	88.09%			1731557	2.76%		
2022-23	3747515	5.80%			56610282	87.58%			1974197	3.05%		
Mean		4.33%				90.05%				3.58%		
Std. Dev.		1.06%				1.26%				0.53%		

Source: Budget Estimates of Education Department for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025

Table No. 4 shows the ratio of Government Secondary Schools, Assistance to Non-Government Secondary Schools, and Assistance to Local Bodies for Secondary Schools Expenditure to Total Secondary Education Expenditure from the years 2005-06 to 2022-23. The average expenditures of government secondary schools, assistance to non-government secondary schools, and assistance to local bodies for secondary schools were 4.33%, 90.05%, and 3.58%, respectively. Component-wise result presents as under:

Government secondary school expenditure has shown an oscillating trend over period of time. The maximum utilisation was 6.14% in the year 2021-22, and the lowest was 3.29% in the year 2013-14. The average expenditure was 4.33%, with a standard deviation of 1.06%. It means the spending of government towards secondary schools was minimal.

Expenditure of assistants to non-government secondary schools indicated the largest portion of total secondary school expenditure. The average expenditure was 90.05%, with a standard deviation of 1.26%. It indicates that the government was focusing more on non-government secondary schools in providing assistance. The utilisation was more than 90% from 2005-06 to 2015-16, except for the year 2009-10. It slightly declined after the year 2015-16.

Expenditure of assistants to non-government secondary schools indicated a smaller portion over total secondary school expenditure. The average expenditure was 3.58%, with a standard deviation of 0.53%. The result showed oscillating trend during the study period. It was 4.53% in 2005-06 and decreased to 2.76% in 2021-22. Whereas it increased at a nominal rate in 2022-23. Overall, it indicates that the government's main focus is on supporting non-government secondary schools with the highest utilisation, and the least focus on government secondary schools and local body secondary schools as compared to non-government secondary schools as per the above table.

Table No. 5 Ratio of Samgra Shiksha Abhiyan, and Other Expenditure to Total Secondary Education Expenditure in Gujarat state

Year	Samgra Shiksha Abhiyan Expenditure		Other Expenditure
	Rs. Thousand	% of Secondary Edu	Rs. Thousand
2005-06	NA	NA	93333
2006-07	NA	NA	91370
2007-08	NA	NA	92410
2008-09	NA	NA	78670
2009-10	NA	NA	97671
2010-11	NA	NA	460688
2011-12	NA	NA	340156
2012-13	NA	NA	446144
2013-14	NA	NA	488894
2014-15	NA	NA	566586
2015-16	NA	NA	480195
2016-17	NA	NA	569633

2017-18	NA	NA	157419	0.34%
2018-19	NA	NA	186610	0.35%
2019-20	NA	NA	184166	0.33%
2020-21	NA	NA	167049	0.28%
2021-22	NA	NA	149366	0.24%
2022-23	953747	1.48%	157047	0.24%
Mean		1.48%		0.77%
Std. Dev.				0.48%
NA means Not Applicable				

Source: Budget Estimates of Education Department for the years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025

Table No. 4 shows the ratio of Samagra Shiksha Abhiyan and Other Expenditure to Total Secondary Education Expenditure from the years 2005-06 to 2022-23. The average expenditures of samagra shiksha Abhiyan and other expenditures for secondary schools were 1.48% and 0.77% respectively. The utilisation in samagra shiksha Abhiyan by the Government of Gujarat was done from the year 2022-23. In this year, 1.48% of total amount spent on samagra shiksha Abhiyan. The other expenditure showed oscillating trend over the study period. The maximum expenditure was 1.51% in 2010-11, while the minimum expenditure was 0.24% in two years, i.e., 2021-22 and 2022-23. The average expenditure was 0.77%, with a standard deviation of 0.48%. It means the government spends an average of 0.77% towards other expenditure from total secondary education expenditure from the year 2005-06 to 2022-23.

The below chart shows the overall result of each component of expenditure of secondary education in Gujarat during the study period.

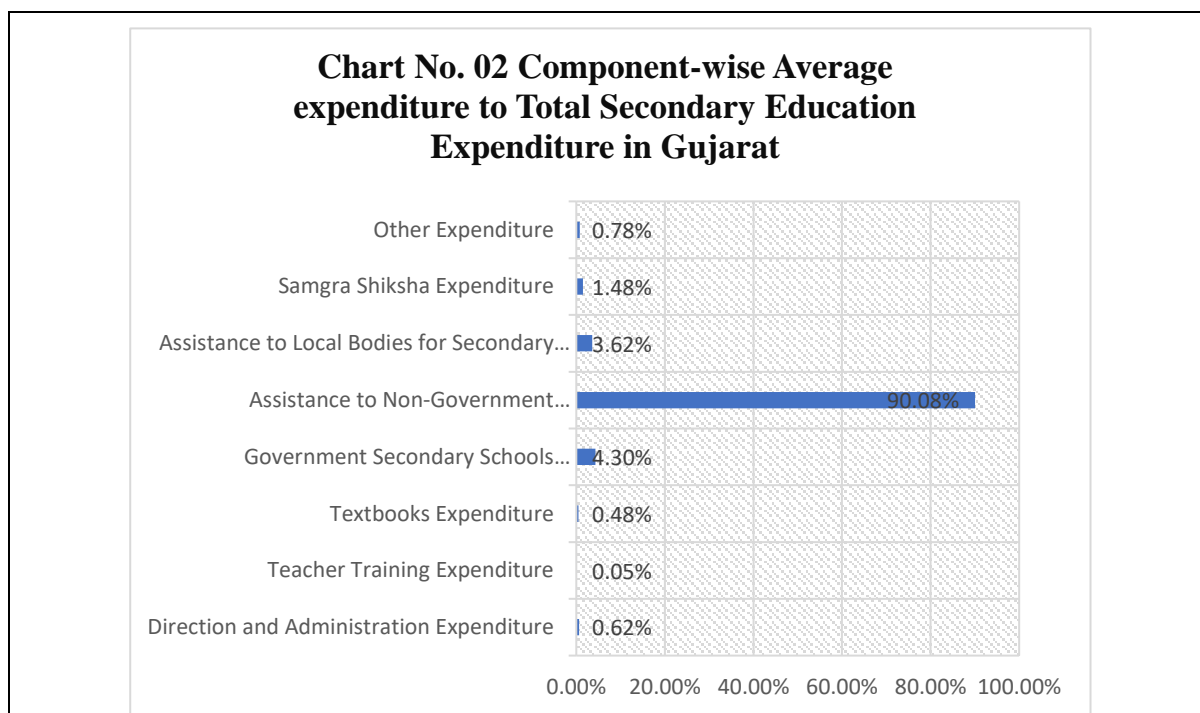


Chart No. 02 shows component-wise expenditure of secondary education in the Gujarat state from the year 2005-06 to 2022-23. It includes direction and administration, teacher training, textbook, government secondary school, assistant to non-government secondary school, assistant to local bodies for secondary schools, samagra shiksha, and other expenditure. The maximum amount spent by the Gujarat government is on assistant to non-government secondary school, followed by government secondary schools and assistant to local bodies for secondary schools. Whereas, least amount spent on teacher training.

Discussion of Findings and Conclusion

The Government of Gujarat has spent approximately 28% towards secondary education from total general education utilisation. The utilisation was consistently maintained over a period of time. The share of Gujarat state was lower as compared to other states, namely, Maharashtra, West Bengal, Uttar Pradesh, Tamil Nadu, and Andhra Pradesh as These states allocated on an average of 35.10% as per the study (Ahir, 2015). Whereas, the allocation of Karnataka Government in secondary education was an average of 25% as per the study conducted by (Shivakumar B. P., 2020).

Direction and administration included the secondary school certificate examination board, strengthening of Gujarat secondary education board, Gujarat secondary education tribunal, and Gujarat higher secondary education tribunal up to the year 2015-16. The utilisation varied from 0.28% in 2005-06 to 0.25% in 2022-23. Afterward, minor changed were made by the government, and two subcomponents, such as Gujarat higher secondary school tribunal and Gujarat secondary school tribunal, were removed from the year 2016-17. Afterward, INSAT project and assistant to non-government arts institutions were added in direction and administration component by increasing the budget. The utilisation found constant increased

from the years 2016-17 to 2021-22. In subsequent year, it was decreased to 2.05% over 2.61% in 2021-22.

Teacher training included training colleges and grants to non-government secondary teacher college. From the year 2005-06 to 2018-19, the funds were utilised for training colleges. However, the grants to non-government secondary teacher colleges continued throughout the study period. A minor amount was allotted to teacher training, approximately 0.05% till the year 2018-19. After reallocating the budget for funding for teacher training college, the utilisation showed a decreasing trend, dropping to 0.02%.

Textbook expenditure included setting up of Book Banks in secondary schools up to the year 2015-16. Afterward, the government has taken an initiative to allocate funds for higher secondary schools' textbooks and replaced the setting up of book banks in secondary schools with the setting up to book banks in secondary and higher secondary schools under Chief Minister Youth Self Dependence Scheme (General & OBC). The funds were allocated from the year 2016-17 to 2022-23.

Government Secondary Schools Expenditure included government secondary school, government higher secondary school, government multipurpose school up to the year 2009-10. From the years 2010-11, two different funds for schools were allocated i.e., government secondary schools in coastal area and government secondary schools in higher secondary schools in coastal areas, and a scheme allocation was also created by the government. The centrally sponsored scheme namely, Implementation of Rashtriya Madhyamik Shikshan Abhiyan (RMSA) Scheme. From the year 2016-17, RMSA Scheme allocation was bifurcated between the central and state in the ratio of 60 to 40. As a result, the utilization of funds in government secondary schools increased at a normal rate after the implementation of RMSA Scheme.

Assistance to Non-Government Secondary Schools Expenditure included regulated growth of non-government secondary school, provision of educational facilities-maintenance grant, higher secondary school, special grant, free education for girls, teaching course through computers, grant-in-aid to non-government schools for games & sports, and computer literacy and studies in school. In the year 2005-06, the government has taken an initiative for the opening of new higher secondary schools and allotted grants till the year 2017-18. Grant-in-aid for non-government secondary schools for games and sports were allotted up to the year 2007-08. With the focus on the girls' education, Gujarat government has allotted money for the free education for girls between the years 2010-11 to 2020-21. Maximum amount allocated in the assistance of non-government secondary schools from the total allocation with various initiatives and schemes.

Assistance to Local Bodies for Secondary Schools Expenditure covered maintenance grants over the study period. In the year 2016-17, the maintenance grants were allotted to municipal schools. Hence, the name was replaced with assistance to municipality corporations. The grant allocation showed a constant decreasing trend from the years 2016-17 to 2021-22. It was increased by nominal rate in the year 2022-23.

Samagra Shiksha Abhiyan Expenditure made from the year 2022-23, which has covered the grants allotted to schemes of central and state government. The proportion between grants is 60:40. Average 1.48% grants allotted by the government in secondary education.

Other Expenditure included setting up of a special cell for vocational education, grants for vocational education, inclusive education of the disable at secondary stage (IEDSS). The grant for IEDSS was allotted between the years 2010-11 to 2020-21. It was fully funded by central government from the year 2010-11 to 2015-16. From the subsequent year, it was allotted in the proportion of 60:40 by central and state government. As a result, the allocation was higher from the year 2010-11 to 2016-17. Afterward, it showed an oscillating trend.

It is concluded that the Gujarat government has allotted funds in secondary education on average 28%. From all components, maximum funds were utilised in the assistant of non-government secondary schools, and the minimum was in teacher training during the study period starting from the year 2005-06 to 2022-23. Still, the government is not reached at the minimum level of funding towards school education as well as in overall education sector. It is suggested that the government should focus on the more allocation of funds in education sector, at least 6% of the GSDP.

References

Ahir, K. (2015). An Interstate Comparison of Budgeted Expenditure on Education in India. *Indian Journal of Applied Research*, Vol.5, Issue-6, 521-523.

Balodi, B., & Srivastava, A. (2021). Government Expenditure on Education: A Study of Centre and States in India. *Educational Quest: An Int. J. of Education and Applied Social Sciences*: Vol. 12, No. 3, 227-237.

Behera, P., & Khatei, R. (2018, July-December). An Analysis of Public Finance on Education Sector in India. *VISION: Journal of Indian Taxation*, 05(02), 72-83. doi:10.17492/vision.v5i2.14521

Bhattacharya, G. (2009). Intra-State Disparity in Government Expenditure: An Analysis. *Economic & Political Weekly*, Vol-44, Issue-26-27, 231-237.

Bhattacharyya, P. (2019). PUBLIC EXPENDITURE ON EDUCATION AND ECONOMIC GROWTH: A STATE-LEVEL ANALYSIS IN INDIA. *Humanities & Social Sciences Reviews*, 07(06), 533-539. doi:<https://doi.org/10.18510/hssr.2019.7683>
Chawla, P. (2019). A Comparative Analysis of Budgeted and Actual Expenditure of India. *VISION: Journal of Indian Taxation*, Vol.6, Issue-2, 16-24.

Gbenga, A. (2017). Development, growth and Changing patterns of Public Expenditure on education in India. *Global Journal of Business and Management*, Vol-5(3), 144-148.
Gujarat, G. o. (2006-07). *Budget Estimates of Education Department*, Budget Publication No. 04, . Gandhinagar: Department of Finance.

Gujarat, G. o. (2007-08). *Budget Estimates of Education Department, Budget Publication No. 04*, . Gandhinagar: Department of Finance.

Gujarat, G. o. (2008-09). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2009-10). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2010-11). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2011-12). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2012-13). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2013-14). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2013-14). *Budget Estimates of Education Department, Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2014-15). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2015-16). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2016-17). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2016-17). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2017-18). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2018-19). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2019-20). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2020-21). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2021-22). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2022-23). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2023-24). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gujarat, G. o. (2024-25). *Budget Estimates of Education Department, Budget Publication No. 04*. Gandhinagar: Department of Finance.

Gupta, R. (2020, October). PUBLIC EXPENDITURE AND SCHOOL EDUCATION IN INDIA: WITH SPECIAL REFERENCE TO JHARKHAND. *International Education & Research Journal*, 06(10), 13-15.

Kundu, P. (2016). Provisions for Education Sector. *YOJANA*, 53-56.

Shivakumar B. P. (2020). *An Analysis of Allocation to Education Sector in the State Budget (2012-13 to 2016-17)*. Bengaluru: Fiscal Policy Institute, Government of Karnataka.

Singh, U. (2019). A Comparative Study of The Trends of Public Expenditure on Education in India with Special Reference to School Education. *Journal of Economic & Social Development*, Vol. - XV, No. 1, 111-128.

Verma, N. (2024, July-August). Determinants of Public Expenditure on Education in India: An Empirical Analysis. *International Journal for Multidisciplinary Research*, 06(04), 01-17. Retrieved from www.jifmr.com