



Non Salary Budget Scheme for Primary & Elementary Schools

PMIU

Punjab Government

Objectives of Scheme

- To reduce the budgetary constraints of school
- To reduce drop out
- To improve & ensure retention of children in school
- To empower school management and school council
- To improve the school's environment (physical & learning)

NSB fund's outcomes (NSB Policy Section 2.3)

- 100% cleanliness of Building
- 100% cleanliness of Classrooms
- 100% cleanliness of Playground
- 100% cleanliness of Washrooms
- 90% teacher's attendance
- 100% Functionalize available facilities i.e. electricity, drinking water, washrooms, boundary wall
- 100% repair of furniture

Cont.

NSB fund's outcomes

- Purchase of new furniture (25% out of available furniture)
- 100% functionalize available classrooms
- Students retention enhanced by 20% in 3 years (baseline 78%)

Estimate of school budget

- PMIU will allocate the funds for schools according to the NSB formula
- PMIU will inform to EDO (Edu.) and EDO (F&P) school's fund
- Each school will be informed about decided funds
- Funds will be directly deposited from province to SC account as **Special Drawing Account (SDA)**
- FTF and other funds will be deposited in another account (These amounts will not be mixed in SC account)

Usage of funds

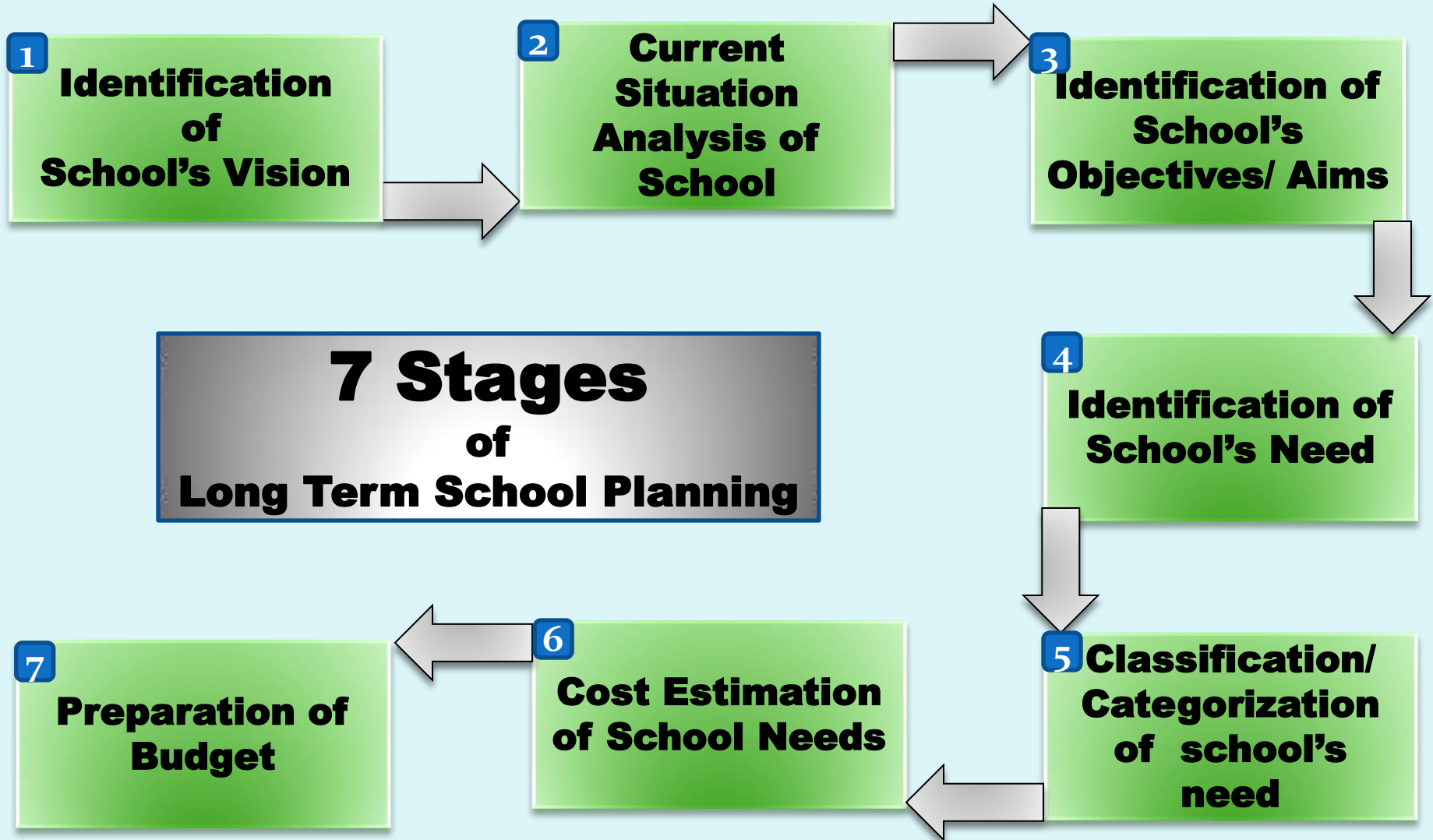
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- Head teacher will use these funds as Drawing and Disbursing Officer (DDO) with maintaining expenditure record
- School has liberty to use funds under NSB policy section 2.3
- SC will work according to SC Policy 2007
- Any construction work can be done after fulfilling the important need as per NSB policy
- SBAP (School Based Action Plan) will be prepared

Usage of funds

- Funds will not be used on non listed items in NSB Policy which are;
 - Purchase of Land
 - Any work/ activity which is not in school's premises
 - Purchase of vehicles etc.
 - Those items which will not be used in school
- Those items which are not mentioned in SBAP/ non listed items can be fulfilled after the written approval of AEO
- All Non salary/ recurrent expenditures will be covered from NSB Fund
- No extra funds will be allocated for non salary expenditures

Stages of Long Term School's Planning



Identification of School Vision

- Vision will help to set the school's objectives
- SC and Head Teacher will prepare School's vision
- Parents and students will also be the part of this activity
- Vision can be:

“Provide comfortable and encouraging educational environment to achieve the better results”

Current Situation Analysis of School

- School baseline will be conducted
- Information of teachers attendance, results, cleanliness and basic facilities will be gathered
- Use school's data, govt. reports and MEAs record

Identification of School's Objectives/ Aims

- 3 to 6 comprehensive objective are sufficient for proper implementation of SBAP and results
- Objective will be prepared by SC and Head Teacher
- Objectives set by govt. will be considered as per NSB Policy section 2.3

Example:

- Improvement in educational environment
- Improvement in physical environment
- Ensure the retention of students

Identification of School's Need

- School needs will be identified according to the SC policy 2007
- Daily school's need i.e. educational and learning material will be addressed
- Taken steps to reduce Drop out and improve the attendance
- Any kind of Changes/ situations which can makes future requirements

Example

White wash, cleanliness of classrooms and wash rooms ,utility bills, repair of boundary wall, stationary, new furniture and repair of existing furniture, sanitary work etc.

Classification/ Categorization of school's need

- All school needs will be Classified/ categorize in 2 groups for better results
 - **Compulsory Needs:**
Repair & white wash of classrooms, material for gardening, utility bill, accessories for cleanliness, cleanliness of school, repair of electric wiring, repair of furniture, purchase of furniture, sanitary work and drinking water, learning material, learning material for children
 - **Important Needs:**
White wash of building, repair of boundary wall, plantation, stationary for learning & office, temporary teachers, water tank, first aid box/ material
- Schools needs can be categorized according to the local situation

Cost Estimation of School Needs

- Cost estimation of all needs will be done by SC and Head Teacher
- Consider all type of expenses like:
 - Cost of material/ items
 - Packing cost of items
 - Transportation, loading/ unloading cost of items
 - Installation cost
 - Maintenance cost

Preparation of Budget

- SBAP Budget will be prepared for Primary & Elementary schools according to SC policy 2007
- SBAP/ SDP will be prepared, quantity & quality will be mentioned in plan
- All item's cost will be mentioned in plan separately

Approval of SBAP

- SC and school staff will prepare the SBAP
- SBAP will be approved in SC meeting through voting according to SC policy 2007
- Approved SBAP will be sent to AEO for review
- AEO can point out/ objection on any item(s) and inform to SC in writing with CC to relevant Dy. DEO
- Objections will be discussed in SC meeting and send the answer to Relevant Dy. DEO
- Dy. DEO will solve the issue after visiting the school

Implementation of SBAP/ Budget

- School head teacher will be responsible to implement
- Detailed implementation plan will be prepared
- Purchase items in bulk to reduce the cost
- Major work/ construction (which can be disturbed the daily school routine/ functions)will be started in summer vacation
- Procurement and Financial Guidelines for School Councils will be observed Like: 1) diversified purchase
2) purchase through quotations at local level 3) tendering at local level
- Funds will be transferred/ allocated from Special Drawing Accounts (SDAs) in SC account in 4 equal installments

Accounting of SBAP

(cont.)

- Cash Book (Record for cash transaction)
 - Cash amount/ transaction will be recorded
 - Head teacher will paste the Receipts of purchased items and & CNIC copy of purchaser in paste file
 - School bank transactions detail (check #, date of issuance and name of person) will be entered in cash book
 - SC can permit to head teacher to carry any specific amount not more than Rs. 5000/- in hand for daily expenses
 - Head teacher can draw more than Rs. 5000/- as per need in one day
 - In case of Rs. 10000/- or above amounts for any item(s) will be paid through cross check

Accounting of SBAP

(cont.)

- Inventory Register (Record for material detail)
 - Schools will prepare the inventory register
 - All items available in school will be entered in school's inventory register
 - New purchased material will be entered in inventory register

Accounting of SBAP

- Budget Register
 - School will maintain the budget register
 - All purchases detail will be entered in register
 - Ledger (income, expenses and balance sheet) must be updated

Monitoring

- SBAP will be discussed and monitored in monthly SC meeting according to SC policy 2007 and below mentioned actions will be discussed and checked
 - Are the expenses according to the budget?
 - Are the division of resources considered?
 - Are the work progress is according to the timeline
 - Are the results of SBAP according to the govt. target
 - Procurement and Financial Guidelines for School Councils are observed
 - Is the MEAs record cover the govt. targets
 - Performance of contractor will be observed
- SC can review the project and take decision regarding continuation of project, change in plan, change in timeline and also terminate the project

Reporting

- SC will check the progress on quarterly basis
- School will send the quarterly expense report and progress report of SBAP to Dy. DEO and DMO
- These expense detail and report will be provided to MEAs
- School will take bank statement on quarterly basis

Review of SBAP/ Budget

- Budget can be reviewed any time In case unplanned non forecasted items
- SC will review the SBAP in quarterly meeting
- Emended SBAP will be sent to AEO for approval according to the SC policy 2007

Audit of SBAP

- Auditor General government of Pakistan can audit the incomes and expenditures
- Govt. have liberty to nominate any 3rd party for audit
- Audit will be made in selected schools every year