

American School Practices And Our School Education – II

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Fiscal independence that permits the school district to formulate its own budget and levy taxes is one of the best features of the public schools in the USA. The reasons for this practice are as follows:

If school finances are confused with the financial management of other units of a Government, the schools remain dangerously unresponsive to the desires of the public;

Fiscal independence keeps to a minimum the influence of local politics upon public schools;

Fiscal independence encourages more liberal financial support for public schools from local sources because it allows the education authority to determine its own budgetary needs without interference as well as to approach the people of the school district directly for support;

The public school represents the educational function of the State clearly distinct from its political function and any attempt to unite both the functions will result in the destruction of this fundamental distinction. The fiscal independence of the public school, however, does not rule out the need for close co-operation between school units and associated

political units in planning a well-balanced educational programme which is of vital interest to both.

Needed Reforms In Our School Finance

Our schools are still working under the out-moded financial laws which are in need for immediate reforms as well as replacement by new laws that will make better schools possible. The way we could benefit from the American experience in school finance may be stated as follows:

Equalisation Formula: Although the State — Local partnership in financing our schools is a recognised principle, no scientific formula exists for realising that equalisation in practice. The American method of equalisation discussed above could serve as guide-lines for working out an equalisation formula suitable for our schools in order to enable them, among other things, to levy valorem taxes on real and personal property based upon full valuation of local property assessment determined under the supervision of the national Government and thus enable the

schools to raise the necessary local contribution to a foundation programme. Furthermore, the school should be allowed to share in non-property taxes as is the practice in the USA.

Capital Outlay Financing

By and large the responsibility for supplying school buildings and equipment in Bangladesh lies with the local community. But the method of financing this capital outlay is out-dated and unsatisfactory. The means followed is a crude one and an apology for the pay-as-you-go method of financing schools. Instead of raising money for capital outlay through taxation for current expenditure or sale of school bonds, recourse is taken to raising funds through voluntary donations and subscriptions. The result has been simply disastrous for our schools, which continue to be housed in sub-standard school plants.

A satisfactory school plant is indispensable for adequate school programmes and quality education. If we are to have better schools, adequate school plants should be built and

equipped through funds obtained from sale of school bonds sponsored by the national Government having a maturity schedule of fifteen to twenty years. This will allow the community to have efficient school plants on a long-range repayment basis in taxes. It is necessary that the school bonds should be sponsored by the national Government otherwise, as a new venture, they may not attract buyers in the national money markets. Besides, the national Government may provide financial assistance to local schools for capital outlay through special funds as a part of the foundation programme, if necessary. Furthermore, the national Government, ought to provide adequate consultative services for local schools through school surveys in the selection of school sites and preparation of plans for school buildings. Lastly, for obvious reasons attempts may be made to make our schools fiscally independent as well.

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