

**ASSESSMENT OF BUDGET EFFECTIVENESS OF BASIC EDUCATION  
INSTITUTIONS IN MYANMAR: A COMPARATIVE STUDY ON  
TEACHERS' PERCEPTIONS**

By

**KHIN, Theingi Aung**

**THESIS**

Submitted to

KDI School of Public Policy and Management

In Partial Fulfillment of the Requirements

For the Degree of

**MASTER OF DEVELOPMENT POLICY**

**2018**

**ASSESSMENT OF BUDGET EFFECTIVENESS OF BASIC EDUCATION  
INSTITUTIONS IN MYANMAR: A COMPARATIVE STUDY ON  
TEACHERS' PERCEPTIONS**

By

**KHIN, Theingi Aung**

**THESIS**

Submitted to

KDI School of Public Policy and Management

In Partial Fulfillment of the Requirements

For the Degree of

**MASTER OF DEVELOPMENT POLICY**

**2018**

Professor Junesoo LEE

**ASSESSMENT OF BUDGET EFFECTIVENESS OF BASIC EDUCATION  
INSTITUTIONS IN MYANMAR: A COMPARATIVE STUDY ON  
TEACHERS' PERCEPTIONS**

By

**KHIN, Theingi Aung**

**THESIS**

Submitted to

KDI School of Public Policy and Management

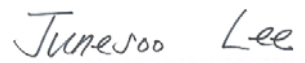
In Partial Fulfillment of the Requirements

For the Degree of

**MASTER OF DEVELOPMENT POLICY**

Committee in charge:

Professor Junesoo LEE, Supervisor

  
\_\_\_\_\_

Professor Seulki CHOI

  
\_\_\_\_\_

Professor Ju-Ho LEE

  
\_\_\_\_\_

Approval as of August, 2018

## **ABSTRACT**

The study assessed budget effectiveness of basic education institutions in Myanmar through a comparative study on teachers' perceptions. This paper mainly focused on the government education expenditures on basic education. A survey and in-depth interviews with teachers from Pyawbwe Town, Mandalay Region, Myanmar were conducted to help analyse government education expenditures and teachers' perception.

By applying factor analysis, it was found that topics of interest can be grouped into methodology approach, which can be useful in evaluating education's budget process. Delightful of all these findings and the successful practices of the paper indicates recommendations that can be valuable for government education expenditures to improve their budget size, efficiency, policy making, implementation, evaluation and others.

## **ACKNOWLEDGMENT**

I would like to express my special gratitude to my thesis supervisor, Professor Lee June Soo and thesis committee member, Prof. Choi Seul Ki for their invaluable support to the development and completion of this paper. I would also like to thank the staff of KDI School of Public Policy and Management for their kindness; and other professors from KDI School who have shared with us their knowledge through their lectures. Lastly, I also thank the KDI librarian who is always ready to assist in getting my needed resources.

I am grateful to the National Institute for International Education (NIIED) for its scholarship programme that has provided Myanmar students with the opportunity to learn the Korean Language and do a Master degree; and has helped us to acquire new academic knowledge and skills in the field of Research and Development. In addition, I would like to acknowledge the teachers from Pyawbwe town in Myanmar for their interest in this paper, and for sharing their valuable experiences with me during the interview and survey.

Finally, I wish to thank my family, colleagues and friends for their contribution and cooperation to collect data and for providing necessary information for my paper.

## CONTENTS

<b>ABSTRACT</b> .....	<b>i</b>
<b>ACKNOWLEDGMENT</b> .....	<b>ii</b>
<b>CONTENTS</b> .....	<b>iii-iv</b>
<b>LIST OF TABLES AND FIGURES</b> .....	<b>v</b>

### **CHAPTER 1.INTRODUCTION**

1.1. Background.....	1
1.2. Statement of the problem.....	1
1.3. Purpose of the study.....	2
1.4. Objectives of the study.....	2

### **CHAPTER 2.LITERATURE REVIEW AND RESEARCH QUESTIONS**

2.1. Education budget and Ministry of Education in Myanmar- structure and organization....	3
2.2. Education expenditures by economic classification.....	3
2.3. Education expenditures by the Ministry of Education.....	4
2.4. Research questions .....	5
2.5. Structure of the paper.....	5

### **CHAPTER 3.RESEARCH METHODS**

3.1.Variables.....	6
3.2.Data collection.....	7
3.3. Data Analysis.....	8

### **CHAPTER 4.FINDINGS**

4.1.Descriptive Analysis.....	8
4.1.1. Population and sample.....	8

4.1.2.Schools and Teachers .....	9
4.2. Inferential Analysis.....	9
4.2.1 Assessment of absolute effectiveness for quantitative Data(compared to planned goal).....	10
4.2.2. Assessment of relative effectiveness for quantitative Data(compared to prior government).....	17
4.2.3. Comparison of absolute and relative assessment of budget in scholarship and buildings.....	23
4.3. Qualitative data results for absolute and relative effectiveness.....	26
<b>CHAPTER5. SUMMARY, CONCLUSION AND RECOMMENDATIONS</b>	
5.1 Summary on findings.....	27
5.1.1.Primary, Junior and senior teacher analysis.....	27
5.1.2. Primary, Middle and High School Analysis.....	28
5.2. Recommendations and Implications.....	29
5.2.1. Recommendation to teachers.....	29
5.2.2 Policy implications and Recommendation to government.....	29
5.3. Limitations of the study.....	31
5.4. Conclusion.....	31
<b>BIBLIOGRAPHY.....</b>	<b>32</b>
<b>APPENDIX .....</b>	<b>33</b>
1.Questionnaire for survey.....	33
2.List of schools in survey.....	47

## **LIST OF TABLES AND FIGURES**

Table 1.Ministry of education expenditures from 2008-2009 to 2017-2018 fiscal year.....	4
Table 2.Absolute effectiveness of expenditures: comparison on urban and rural area.....	10
Table 3.ANOVA table for absolute effectiveness on salary, telephone, repair, scholarship, building and machinery.....	15
Table 4.Relative effectiveness of expenditures: comparison on urban and rural areas.....	18
Table 5.ANOVA table for relative effectiveness on scholarship and building expenditure....	22



# CHAPTER 1

## INTRODUCTION

### **1.1. Background**

Myanmar is implementing the reforms on economics, social, health, education as well as policies to promote country's economic development. The government has embraced wide-ranging reforms under the framework of economics and social reform. One of the frameworks of economic and social reform is the Fiscal Reform.

Education is considered as the engine of human resource development in both developed and developing countries as they generate more employment opportunities. Its role is very important for achieving human resource development. Myanmar Government is implementing the measures for social sector development in the area of health, education. For the development of social sector, the government has continuously expanded the budget allocation for education and health since 2011. However, more allocation and effective utilization of budget for these sectors are still in need.

### **1.2. Statement of the problem**

Myanmar couldn't spend much budget on country's educational systems in previous time. In fact, the World Bank found that, in 2011, Myanmar government's spending on education was below the international standard of 5% of a country's GDP.

Myanmar's education sector faces a number of challenges that makes the delayed development. Those include school's physical condition and location, teacher's quality, teacher-student ratio, teacher's inadequate salary, family's economic condition, urban and rural gap for school, lack of accessibility of education for children, and lack of supporting facilities and multi-media rooms. Low income families find it difficult to get education, and lack of government support is also problem for ethnic persons in hilly regions.

Nevertheless, similar to other developing countries, financing education is vital to its development. Both national and regional governments emphasize that education is the engine of growth in realizing human resource development of the country. In this regard, it is important to concentrate on the basic education. This study focuses on the assessment of education budget for all schools in Myanmar through a comparative study of teachers' perceptions, and proposes policy recommendations to address these problems.

### **1.3. Purpose of the study**

The purpose of this study is to analyse education budget for all schools in Myanmar through comparative study of teachers' perceptions in Myanmar.

### **1.4. Study Objectives**

The study objectives are as follows:

- To assess the budget effectiveness of basic education institutions in Myanmar;
- To examine teachers' perceptions on education expenditures; and
- To analyse whether government education budget is effective and sufficient or not

## **CHAPTER 2**

### **LITERATURE REVIEW AND RESEARCH QUESTIONS**

#### **2.1. Education budget and Ministry of Education in Myanmar- structure and organization**

The Ministry of Education in Myanmar is the primary government arm which is responsible for improving the Myanmar educational system. It is separated into 8 departments including the Minister's Office. They are: Departments of Higher Education, Departments of Basic Education, Department of Human Resources and Educational Planning, Department of Teachers' Education and Training, Department of Myanmar Educational Research, Department of Myanmar Language and Linguistics and Department of Myanmar Examinations.

According to the 2014 population census, Myanmar's literacy rate is 89.5%. Males have higher literacy rate of 92.6% than females with 86.9%. In Myanmar, Ministry of Education allocates the education budget for the whole country. However, the annual budget allocation for the education sector remains low, accounting only 1.2% of the country's GDP.

#### **2.2. Education expenditures by economic classification**

Education budget items are divided into two: current expenditures and capital expenditures. Current expenditures are salary; material and services (patrol, diesel, electricity bill, stationary); expenditures for telephone, travel expenses, advertisement fee, entertainment fee, telegraph; repair and maintenance expenditures (building, others expenditures); wages for temporary workers; scholarship fees and scholarship subsidies; training costs; recreation expenditures (sports, culture, religion) and toiletries. Capital expenditures are school building expenses and machinery expenses.

### 2.3. Education expenditures by Ministry of Education

Government's education expenditures are continuously increasing from 2008 to 2018.

Table -1 highlight Ministry of Education expenditures from F.Y.2008-2009 to 2017-2018.

**Table 1.Ministry of Education expenditures (F.Y. 2008-2009 to 2017-2018)**

Sr	Fiscal Year	Expenditures(kyat in Billion)	
1	2008-2009	176.589	ACTUAL
2	2009-2010	210.223	
3	2010-2011	266.702	
4	2011-2012	310.020	
5	2012-2013	640.798	
6	2013-2014	892.824	
7	2014-2015	1105.831	
8	2015-2016	1405.851	Provision
9	2016-2017	1726.539	RE
10	2017-2018	1756.041	BE

The Bank Policy Paper on Primary Education (1990) and subsequent education policy papers (1995, 1999) stated that education is the foundation of economic growth and social development, and that primary education lays the groundwork for a more productive labour force through promoting literacy and numeracy. It provides the foundation for secondary and tertiary education and training(Boissiere, 2004).

According to Thu Hein Kyaw's paper, population of Myanmar is about 60 million and primary school students were about 5.2 million in 2011, approximately 8% of total population. The enrolment rate was around 85%. However, in 2011, the completion rate was just over 81%. According to 2010 statistics, the literacy rate in Myanmar has 92% which is higher than some South East Asian countries. However, there are still some challenges

before meeting the educational goals. In order to improve quality of basic education, the Ministry of Education is implementing the Thirty-Year Long-Term Basic Education Development Plan (F.Y. 2001-02 to 2030-31).

#### **2.4. Research questions**

The core objective of this study is to assess teachers' perception on the effectiveness of educational budget administration (salary, scholarship, maintenance, etc.).The study sought to answer the following questions:

1. How do teachers perceive the effectiveness of educational budget administration in terms of size, efficiency, policy making, implementation, and evaluation?
2. How do teachers perceive the effectiveness of educational budget administration in terms of absolute scale (i.e., compared to planned goal) and relative one (i.e., compared with prior government)?
3. How do teachers perceive the effectiveness of educational budget administration in terms of the differences according to school levels?
4. How do teachers perceive the effectiveness of educational budget administration in terms of the differences between urban and rural schools?

#### **2.5. Structure of the paper**

This paper is organized into five chapters. Chapter 1 is Introduction and background of study. Chapter 2 contains the Literature Review. The analytical methodology is explained in Chapter 3, while the results of empirical analysis and related discussion are in Chapter 4. Lastly, summary on findings, recommendations and policy implications and limitations are presented in Chapter 5.

## CHAPTER 3

### RESEARCH METHODS

#### 3.1. Variables

Survey questionnaires include two main parts: absolute and relative assessment of effectiveness. Regarding with assessment of absolute effectiveness(compared to planned goal), education expenditures such as salary, material and services(patrol, diesel, electricity bill, stationary), expenditures for (telephone, telegraph, travel expenses, advertisement fee, entertainment fee), repair and maintenance expenditures(building, others expenditures), wages for temporary worker, scholarship fees, scholarship subsidies, training costs, recreation expenditures(sports, culture, religion, etc.), toiletries, school building costs, machineries are identified as dependent variables. The quantitative type survey questionnaires are used to rate the variables on five points likert scale (1=very low, 2=low, 3=fair,4=high,5=very high)of the budget size, efficiency, policy making, implementation ,evaluation ,others.

Regarding relative effectiveness (compared to prior government), education expenditures such as salary, material and services(patrol, diesel ,electricity bill, stationary), expenditures for (telephone, telegraph, travel expenses, advertisement fee, entertainment fee), repair and maintenance expenditures( building, others expenditures), wages for temporary worker, scholarship fees, scholarship subsidies, training costs, recreation expenditures(sports, culture, religion, etc.), toiletries, school building costs, machinery were asked more efficient or not previous government. The quantitative type survey questionnaires are used to rate the variables on five points likert scale (1=much lower,2= lower,3= same,4=higher,5= much higher) of budget size, efficiency, policy making, implementation ,evaluation ,others. In here,

1. Budget size means comparing if budget allocation is greater than or less than budget needed.
2. Efficiency means beyond the size/amount of budget, whether the budget is efficiently spent. For example, If school A and B spend the same amount of budget, but each of them results in different outcome (eg. school A :100, school B:200) then school B efficiency is much higher than school A's. In short, efficiency is fraction or ratio of outcome/budget.
3. Policy making means making decisions on government actions to resolve public problems.
4. Implementation means taking actions to get through policy and give results as planned or expected.
5. Evaluation means assessing if policy is made and implemented as planned or expected.
6. Others means open-ended answers (if they want to answer others).

Dependent variables are effectiveness of education expenditure, salary, material and services, expenditures for (telephone, telegraph, travel expenses, advertisement fee, entertainment fee), repair and maintenance expenditures (building, others expenditures), wages for temporary worker, scholarship fees, scholarship subsidies, training costs, recreation expenditures (sports, culture, religion, etc.), toiletry, school building costs, machinery. Independent variables are all schools level, urban and rural schools, teacher's perception level and comparing with former government and current government.

### **3.2. Data collection**

Data were collected through the use of survey questionnaires and face to face interviews. Survey was conducted with the teachers of Pyawbwe town, Yemethin District, Mandalay Region, Myanmar. Pyawbwe town has 257 schools (21 in the urban areas and 236 in the rural areas); and 1,873 teachers (316 in the urban areas and 1,557 in the rural areas). There are 868 primary assistant teachers, 776 junior assistant teachers, and 229 senior

assistant teachers. For this study, 17 schools (8 urban and 9 rural) were selected as samples. Those schools include: monastic schools (2), basic education primary schools (8), post primary schools (2), basic education middle schools (3), and basic education high schools (2). From those schools, a total of 104 teachers (48 urban and 56 rural) were asked to answer the survey questionnaire. The breakdown of these teachers is as follows: primary assistant teachers (79), junior assistant teachers (21), and senior assistant teachers (4). The answers for the survey questionnaires were interpreted using **STATA**.

### 3.3. Data Analysis

This study applied the survey tool to get primary data from teachers. The analysis used the **p value of variables** as the standardized score from the ANOVA-test data regression using the statistical software STATA.

## CHAPTER 4

### FINDINGS

#### 4.1. Descriptive Analysis

##### 4.1.1. Population and Sample

Teacher's level	Sample size in each region			Population size
	urban	rural	total	
primary	34	45	79	868
junior	10	11	21	776
senior	4		4	229
<b>total</b>	<b>48</b>	<b>56</b>	<b>104</b>	<b>1873</b>



#### 4.1.2. Schools and Teachers

##### Schools

school	school				
	whole town total number	urban		rural	
		total number	sample size	total number	sample size
high	22	3	2	19	
middle	52	7		45	3
post primary	15	2	2	13	
primary	152	7	2	145	6
monastic	16	2	2	14	
<b>total</b>	<b>257</b>	<b>21</b>	<b>8</b>	<b>236</b>	<b>9</b>

##### Teachers

school	teacher	total number	teachers			
			urban		rural	
			total number	sample size	total number	sample size
high	primary	116	14	4	102	
	junior	362	51	4	311	
	senior	229	57	4	172	
middle	primary	145	46		99	9
	junior	284	35		249	11
	senior	0	0		0	
post primary	primary	55	12	6	43	
	junior	48	8	6	40	
	senior	0				
primary	primary	460	50	12	410	36
	junior	82	31		51	
	senior	0				
monastic	primary	92	12	12	80	
	junior	0				
	senior	0				
<b>total</b>		<b>1873</b>	<b>316</b>	<b>48</b>	<b>1557</b>	<b>56</b>

#### 4.2. Inferential Analysis

The descriptive analysis separately observed the assessment of absolute effectiveness (compared to planned goal) and assessment of relative effectiveness (compared to prior government).

#### 4.2.1. Assessment of absolute effectiveness for quantitative data (compared to planned goal)

The quantitative results from the survey of the absolute effectiveness have about 200 variables. Table 2 states the comparison of urban and rural areas on absolute effectiveness of expenditures. In table 2, primary and junior teachers from urban and rural schools answered that telephone costs, repairs, scholarship, building and machinery in budget size, efficiency, policy making, implementation, and evaluation are in low condition but senior teachers answered that they are in fair condition. In this table, mean values are low standardized score variable for primary and junior but not senior teachers both urban and rural.

It means that financial budget for telephone, repair, scholarship; building and machinery in budget size, efficiency, policy making, implementation, and evaluation were insufficient for both urban and rural schools for primary and junior teachers. This is a clear evidence of the need to improve the governance management system.

**Table-2. Absolute effectiveness of expenditures: comparison of urban and rural areas**

teacher	region								
	urban					rural			
	category	variable	sample size	mean	std	variable	sample size	mean	std
<b>primary</b>	salary	Absolute budget size	34	3	0	Absolute budget size	45	2.29	0.46
		Absolute efficiency	34	2.97	0.17	Absolute efficiency	45	2.67	0.48
		Absolute policy making	34	2.97	0.17	Absolute policy making	45	2.78	0.42
		Absolute implementation	34	2.97	0.17	Absolute implementation	45	2.78	0.42
		Absolute evaluation	34	2.91	0.29	Absolute evaluation	45	2.76	0.43
	telephone	Absolute budget size	34	1.24	0.65	Absolute budget size	45	1.2	0.4

		Absolute efficiency	34	1.24	0.65	Absolute efficiency	45	1.2	0.4
		Absolute policy making	34	1.24	0.65	Absolute policy making	45	1.2	0.4
		Absolute implementation	34	1.24	0.65	Absolute implementation	45	1.2	0.4
		Absolute evaluation	34	1.24	0.65	Absolute evaluation	45	1.18	0.39
	repair	Absolute budget size	34	1.26	0.67	Absolute budget size	45	1.8	0.4
		Absolute efficiency	34	1.26	0.67	Absolute efficiency	45	1.8	0.4
		Absolute policy making	34	1.26	0.67	Absolute policy making	45	1.8	0.4
		Absolute implementation	34	1.26	0.67	Absolute implementation	45	1.8	0.4
		Absolute evaluation	34	1.26	0.67	Absolute evaluation	45	1.8	0.4
	scholarship	Absolute budget size	34	2	0.35	Absolute budget size	45	2.62	0.75
		Absolute efficiency	34	2.09	0.45	Absolute efficiency	45	2.62	0.75
		Absolute policy making	34	2.09	0.45	Absolute policy making	45	2.62	0.75
		Absolute implementation	34	2.06	0.49	Absolute implementation	45	2.62	0.75
		Absolute evaluation	34	2.06	0.49	Absolute evaluation	45	2.53	0.76
	building	Absolute budget size	34	1.26	0.67	Absolute budget size	45	1.42	0.5
		Absolute efficiency	34	1.26	0.67	Absolute efficiency	45	1.42	0.5
		Absolute policy making	34	1.26	0.67	Absolute policy making	45	1.42	0.5
		Absolute implementation	34	1.26	0.67	Absolute implementation	45	1.42	0.5
		Absolute evaluation	34	1.26	0.67	Absolute evaluation	45	1.42	0.5
	machinery	Absolute budget size	34	1.24	0.43	Absolute budget size	45	1.2	0.4
		Absolute efficiency	34	1.21	0.41	Absolute efficiency	45	1.29	0.63
		Absolute policy making	34	1.21	0.41	Absolute policy making	45	1.29	0.63
		Absolute implementation	34	1.21	0.41	Absolute implementation	45	1.29	0.63
		Absolute evaluation	34	1.21	0.41	Absolute evaluation	45	1.29	0.63

<b>junior</b>	salary	Absolute budget size	10	3	0	Absolute budget size	11	2.91	0.3
		Absolute efficiency	10	3	0	Absolute efficiency	11	3	0
		Absolute policy making	10	3	0	Absolute policy making	11	3	0
		Absolute implementation	10	3	0	Absolute implementation	11	3	0
		Absolute evaluation	10	3	0	Absolute evaluation	11	3	0
	telephone	Absolute budget size	10	1.8	1.03	Absolute budget size	11	1	0
		Absolute efficiency	10	1.8	1.03	Absolute efficiency	11	1	0
		Absolute policy making	10	1.8	1.03	Absolute policy making	11	1	0
		Absolute implementation	10	1.8	1.03	Absolute implementation	11	1	0
		Absolute evaluation	10	1.8	1.03	Absolute evaluation	11	1	0
	repair	Absolute budget size	10	1.9	0.99	Absolute budget size	11	1.09	0.3
		Absolute efficiency	10	1.9	0.99	Absolute efficiency	11	1.09	0.3
		Absolute policy making	10	1.9	0.99	Absolute policy making	11	1.09	0.3
		Absolute implementation	10	1.9	0.99	Absolute implementation	11	1.09	0.3
		Absolute evaluation	10	1.9	0.99	Absolute evaluation	11	1.09	0.3
	scholarship	Absolute budget size	10	1.8	0.42	Absolute budget size	11	1.36	0.5
		Absolute efficiency	10	1.9	0.57	Absolute efficiency	11	1.36	0.5
		Absolute policy making	10	1.9	0.57	Absolute policy making	11	1.36	0.5
		Absolute implementation	10	1.9	0.57	Absolute implementation	11	1.36	0.5
		Absolute evaluation	10	1.9	0.57	Absolute evaluation	11	1.36	0.5
	building	Absolute budget size	10	1.8	1.03	Absolute budget size	11	1	0
		Absolute efficiency	10	1.8	1.03	Absolute efficiency	11	1	0
		Absolute policy making	10	1.8	1.03	Absolute policy making	11	1	0
		Absolute implementation	10	1.8	1.03	Absolute implementation	11	1	0

		Absolute evaluation	10	1.8	1.03	Absolute evaluation	11	1	0
	machinery	Absolute budget size	10	1.4	0.52	Absolute budget size	11	1	0
		Absolute efficiency	10	1.4	0.52	Absolute efficiency	11	1	0
		Absolute policy making	10	1.4	0.52	Absolute policy making	11	1	0
		Absolute implementation	10	1.4	0.52	Absolute implementation	11	1	0
		Absolute evaluation	10	1.4	0.52	Absolute evaluation	11	1	0
<b>senior</b>	salary	Absolute budget size	4	3	0				
		Absolute efficiency	4	3	0				
		Absolute policy making	4	3	0				
		Absolute implementation	4	3	0				
		Absolute evaluation	4	3	0				
	telephone	Absolute budget size	4	3	0				
		Absolute efficiency	4	3	0				
		Absolute policy making	4	3	0				
		Absolute implementation	4	3	0				
		Absolute evaluation	4	3	0				
	repair	Absolute budget size	4	3	0				
		Absolute efficiency	4	3	0				
		Absolute policy making	4	3	0				
		Absolute implementation	4	3	0				
		Absolute evaluation	4	3	0				
	scholarship	Absolute budget size	4	2	0				
		Absolute efficiency	4	2.5	0.58				
		Absolute policy making	4	2.5	0.58				
		Absolute implementation	4	2.5	0.58				

		Absolute evaluation	4	2.5	0.58				
	building	Absolute budget size	4	3	0				
		Absolute efficiency	4	3	0				
		Absolute policy making	4	3	0				
		Absolute implementation	4	3	0				
		Absolute evaluation	4	3	0				
	machinery	Absolute budget size	4	2	0				
		Absolute efficiency	4	2	0				
		Absolute policy making	4	2	0				
		Absolute implementation	4	2	0				
		Absolute evaluation	4	2	0				

Table 3 highlights the schools and teachers' ANOVA table for absolute effectiveness on salary, telephone, repair, scholarship, building, and machinery. In this table, most of p-values are the low standardized variable.

Dependent variables such as salary have significant effect on independent variable, primary teacher for all schools, primary vs. junior teacher for high, middle, post primary schools, both urban and rural for all schools and both urban and rural for primary schools but not significant effect on junior teacher for high, middle, post primary schools. Dependent variables in telephone, repair, and scholarship variables have significant effect on all independent variable. Dependent variables in building and machinery have not significant effect on both urban and rural for all schools and primary schools.

**Table-3.ANOVA table for absolute effectiveness on salary, telephone, repair, scholarship, building and machinery**

No	Independent variables	scope	Dependent variables of interest				
			Salary				
			Absolute budget size	Absolute efficiency	Absolute policy making	Absolute implementation	Absolute evaluation
1	primary teacher	all schools	0.0000	0.0446	0.2449	0.2449	0.0956
2	junior teacher	high, middle, post primary schools	0.4075	0.6499	0.6499	0.6499	0.6499
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0010	0.0345	0.0345	0.0047
4	urban vs. rural	just generally	0.0000	0.0040	0.0088	0.0088	0.0466
5	urban vs. rural	primary schools	0.0492	0.2269	0.2269	0.2269	0.8551
			Telephone				
1	primary teacher	all schools	0.0000	0.0000	0.0000	0.0000	0.0000
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
4	urban vs. rural	just generally	0.0096	0.0096	0.0096	0.0096	0.0061
5	urban vs. rural	primary schools	0.0563	0.0563	0.0563	0.0563	0.0764

			<b>Repair</b>				
1	primary teacher	all schools	0.0000	0.0000	0.0000	0.0000	0.0000
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
4	urban vs. rural	just generally	0.3820	0.3820	0.3820	0.3820	0.3820
5	urban vs. rural	primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
			<b>Scholarship</b>				
1	primary teacher	all schools	0.0000	0.0000	0.0000	0.0000	0.0000
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
4	urban vs. rural	just generally	0.0024	0.0024	0.0418	0.0312	0.0911
5	urban vs. rural	primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
			<b>Building</b>				
1	primary teacher	all schools	0.0000	0.0000	0.0000	0.0000	0.0000
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000



3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000	
4	urban vs. rural	just generally	0.1839	0.3820	0.3820	0.3820	0.3820	
5	urban vs. rural	primary schools	0.0008	0.0008	0.0008	0.0008	0.0008	
			<b>Machinery</b>					
1	primary teacher	all schools	0.0000	0.0039	0.0039	0.0039	0.0039	
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000	
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000	
4	urban vs. rural	just generally	0.0404	0.4397	0.4397	0.4397	0.4397	
5	urban vs. rural	primary schools	0.5832	0.6022	0.6022	0.6022	0.6022	

Notes: p- values are reported in the table.

#### **4.2.2. Assessment of relative effectiveness for quantitative data (compared to prior government)**

Table 4 shows the comparison of urban and rural areas on relative effectiveness of expenditures. Primary, junior and senior teachers from urban and rural areas answered that salary, telephone, repair, scholarship, building and machinery in budget size, efficiency, policy making, implementation, and evaluation have the same condition compared to the previous government but a little increase in scholarship and building in urban areas. It means that budget allocation for salary, telephone, repair, scholarship, building and machinery in budget size, efficiency, policy making, implementation, evaluation did not have any significant increase for schools both urban and rural when compared with the previous

government. This implies that current government need to increase budget on education expenditures on rural areas.

**Table-4.Relative effectiveness of expenditures: comparison of urban and rural areas**

teacher	Region								
	urban					rural			
	category	variable	sample size	mean	std	variable	sample size	mean	std
<b>primary</b>	salary	relative budget size	34	3	0	relative budget size	45	3	0
		relative efficiency	34	3.03	0.17	relative efficiency	45	3	0
		relative policy making	34	3.03	0.17	relative policy making	45	3	0
		relative implementation	34	3.03	0.17	relative implementation	45	3	0
		relative evaluation	34	3.03	0.17	relative evaluation	45	3	0
	telephone	relative budget size	34	3	0	relative budget size	45	3	0
		relative efficiency	34	3	0	relative efficiency	45	3	0
		relative policy making	34	3	0	relative policy making	45	3	0
		relative implementation	34	3	0	relative implementation	45	3	0
		relative evaluation	34	3	0	relative evaluation	45	3	0
	repair	relative budget size	34	3	0	relative budget size	45	3	0
		relative efficiency	34	3	0	relative efficiency	45	3	0
		relative policy making	34	3	0	relative policy making	45	3	0
		relative implementation	34	3	0	relative implementation	45	3	0
		relative evaluation	34	3	0	relative evaluation	45	3	0
	scholarship	relative budget size	34	3.53	0.61	relative budget size	45	3.16	0.4
		relative efficiency	34	3.38	0.6	relative efficiency	45	3.16	0.4
		relative policy making	34	3.38	0.6	relative policy making	45	3.16	0.4

		relative implementation	34	3.38	0.6	relative implementation	45	3.16	0.4
		relative evaluation	34	3.38	0.6	relative evaluation	45	3.16	0.4
	building	relative budget size	34	3.56	0.5	relative budget size	45	3	0
		relative efficiency	34	3.56	0.5	relative efficiency	45	3	0
		relative policy making	34	3.56	0.5	relative policy making	45	3	0
		relative implementation	34	3.56	0.5	relative implementation	45	3	0
		relative evaluation	34	3.56	0.5	relative evaluation	45	3	0
	machinery	relative budget size	34	3	0	relative budget size	44	3	0
		relative efficiency	34	3	0	relative efficiency	45	3	0
		relative policy making	34	3	0	relative policy making	45	3	0
		relative implementation	34	3	0	relative implementation	45	3	0
		relative evaluation	34	3	0	relative evaluation	45	3	0
<b>junior</b>	salary	relative budget size	10	3	0	relative budget size	11	3	0
		relative efficiency	10	3	0	relative efficiency	11	3	0
		relative policy making	10	3	0	relative policy making	11	3	0
		relative implementation	10	3	0	relative implementation	11	3	0
		relative evaluation	10	3	0	relative evaluation	11	3	0
	telephone	relative budget size	10	3	0	relative budget size	11	3	0
		relative efficiency	10	3	0	relative efficiency	11	3	0
		relative policy making	10	3	0	relative policy making	11	3	0
		relative implementation	10	3	0	relative implementation	11	3	0
		relative evaluation	10	3	0	relative evaluation	11	3	0
	repair	relative budget size	10	3	0	relative budget size	11	3	0
		relative efficiency	10	3	0	relative efficiency	11	3	0

		relative policy making	10	3	0	relative policy making	11	3	0
		relative implementation	10	3	0	relative implementation	11	3	0
		relative evaluation	10	3	0	relative evaluation	11	3	0
	scholarship	relative budget size	10	3.2	0.79	relative budget size	11	3	0
		relative efficiency	10	3.2	0.79	relative efficiency	11	3	0
		relative policy making	10	3.2	0.79	relative policy making	11	3	0
		relative implementation	10	3.2	0.79	relative implementation	11	3	0
		relative evaluation	10	3.2	0.79	relative evaluation	11	3	0
	building	relative budget size	10	3.7	0.48	relative budget size	11	3	0
		relative efficiency	10	3.7	0.48	relative efficiency	11	3	0
		relative policy making	10	3.7	0.48	relative policy making	11	3	0
		relative implementation	10	3.7	0.48	relative implementation	11	3	0
		relative evaluation	10	3.7	0.48	relative evaluation	11	3	0
	machinery	relative budget size	10	3	0	relative budget size	10	3	0
		relative efficiency	10	3	0	relative efficiency	11	3	0
		relative policy making	10	3	0	relative policy making	11	3	0
		relative implementation	10	3	0	relative implementation	11	3	0
		relative evaluation	10	3	0	relative evaluation	11	3	0
<b>senior</b>	salary	relative budget size	4	3	0				
		relative efficiency	4	3	0				
		relative policy making	4	3	0				
		relative implementation	4	3	0				
		relative evaluation	4	3	0				
	telephone	relative budget size	4	3	0				

		relative efficiency	4	3	0				
		relative policy making	4	3	0				
		relative implementation	4	3	0				
		relative evaluation	4	3	0				
	repair	relative budget size	4	3	0				
		relative efficiency	4	3	0				
		relative policy making	4	3	0				
		relative implementation	4	3	0				
		relative evaluation	4	3	0				
	scholarship	relative budget size	4	3.5	0.58				
		relative efficiency	4	3.5	0.58				
		relative policy making	4	3.5	0.58				
		relative implementation	4	3.5	0.58				
		relative evaluation	4	3.5	0.58				
	building	relative budget size	4	4	0				
		relative efficiency	4	4	0				
		relative policy making	4	4	0				
		relative implementation	4	4	0				
		relative evaluation	4	4	0				
	machinery	relative budget size	4	3	0				
		relative efficiency	4	3	0				
		relative policy making	4	3	0				
		relative implementation	4	3	0				
		relative evaluation	4	3	0				

Table 5 highlights that schools and teachers' ANOVA table for relative effectiveness on scholarship and building expenditures. In this table, p-values are low standardized variable. Dependent variables are scholarship and building in budget size, efficiency, policy making, implementation, and evaluation. These variables have significant effect on independent variables primary teacher for all schools, primary vs. junior teacher for high, middle, post primary schools, both urban and rural for all schools and both urban and rural for primary schools. It means that these kinds of expenditures are lesser compared to that of the previous government.

**Table-5.ANOVA table for relative effectiveness on scholarship and building expenditures**

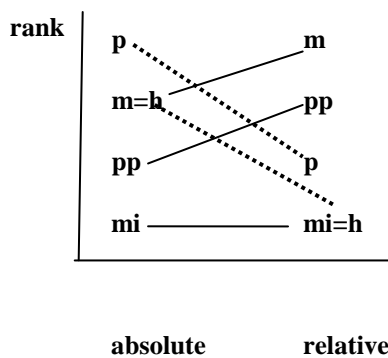
No	Independent variables	scope	Dependent variables of interest				
			Scholarship				
			Relative budget size	Relative efficiency	Relative policy making	Relative Implementation	Relative evaluation
1	primary teacher	all schools	0.0005	0.0005	0.0005	0.0005	0.0005
2	junior teacher	high, middle, post primary schools	0.4075	0.4075	0.4075	0.4075	0.4075
3	primary vs. junior teacher	high, middle, post primary schools	0.0002	0.0000	0.0000	0.0000	0.0000
4	urban vs. rural	just generally	0.0011	0.0208	0.0208	0.0208	0.0208
5	urban vs. rural	primary schools	0.1290	0.1025	0.1025	0.1025	0.1025

			Building				
1	primary teacher	all schools	0.0000	0.0000	0.0000	0.0000	0.0000
2	junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
3	primary vs. junior teacher	high, middle, post primary schools	0.0000	0.0000	0.0000	0.0000	0.0000
4	urban vs. rural	just generally	0.0000	0.0000	0.0000	0.0000	0.0000
5	urban vs. rural	primary schools	0.0000	0.0000	0.0000	0.0000	0.0000

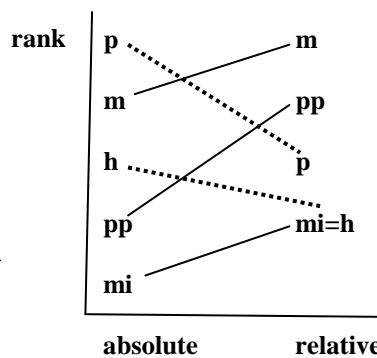
Notes: p- values are reported in the table.

### 4.2.3. Comparison of absolute and relative assessment of budget in scholarship and buildings

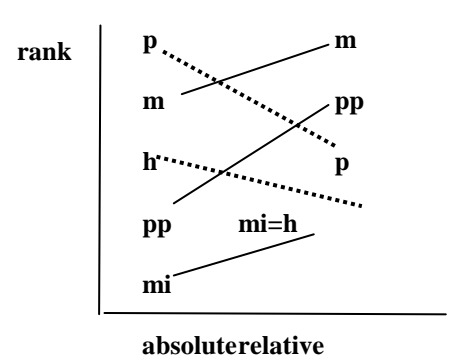
scholarship size



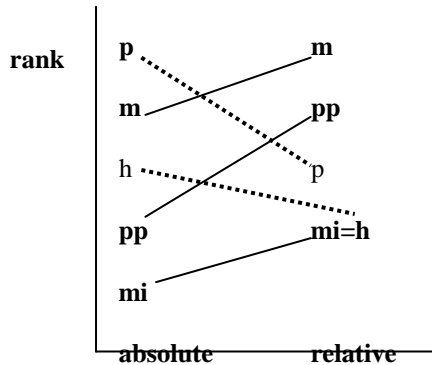
scholarship efficiency



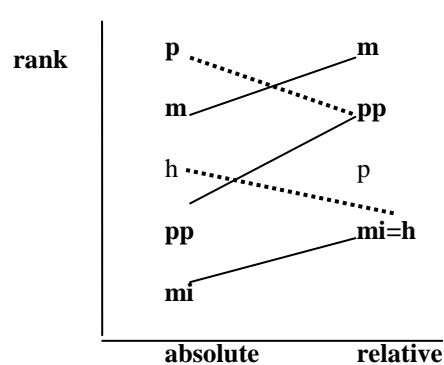
scholarship policy making



scholarship implementation



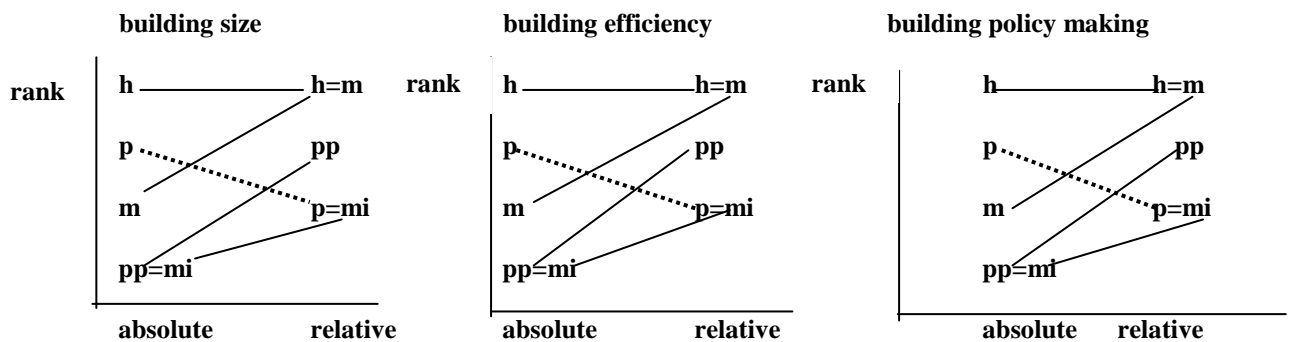
scholarship evaluation



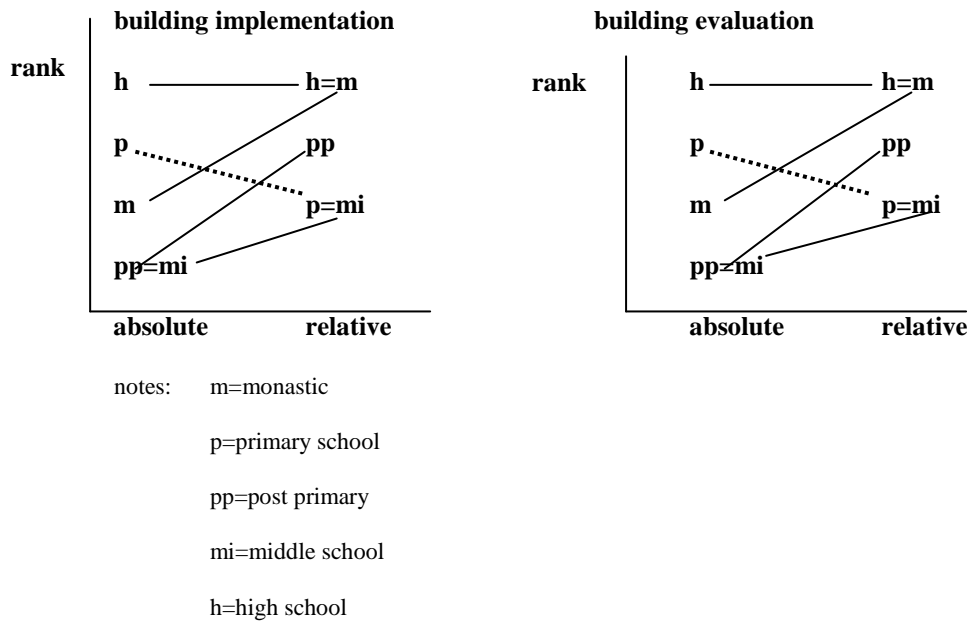
notes: m=monastic  
 p=primary school  
 pp=post primary  
 mi=middle school  
 h=high school

There are five kinds of school in my study: monastic, primary, post primary, middle and high school. Based on the analysis results, absolute assessment for scholarship in budget size, efficiency, policy making, implementation, and evaluation in monastic schools rank are second and relative assessment is upward to first condition. Also, post primary and middle schools are upward sloping to high condition for both absolute and relative assessment. However, primary and high schools' position is doing well at first in absolute assessment, but is downward sloping in relative assessment as compared to the previous government.

Primary school and high schools were in good conditions in the previous governments but the negative slope in the analysis shows that at present, primary and high schools did not receive appropriate scholarship budget compared to other schools. In primary schools, urban schools receive more budget than rural schools. Therefore, there must be emphasis on the budget allocation of rural schools. This highlights that current government's budget condition is worse than the previous government by comparing absolute and relative assessment.







Moreover, analysis of results show that absolute assessment of building in budget size, efficiency, policy making, implementation, evaluation condition in monastic, post primary, middle, high schools are upward sloping to high condition for both absolute and relative assessment. However, primary schools are doing well in second position at first in absolute assessment but are downward sloping in relative assessment as compared to the previous government. Primary schools are in good condition in previous government but the negative slope in the analysis shows that budget allocation for primary schools in buildings is insufficient compared to other schools.

Therefore, current government's primary school's scholarship and building expenditures and high school's scholarship condition are needed to revise comparing with the previous government. This may be attributed to the mismanagement of budget and they don't know which place actual need which budget and they should do more emphasize and evaluate whether effective or not.

### **4.3. Qualitative data results for absolute and relative effectiveness**

For the open questions for absolute assessment of effectiveness, most of the teachers answered that the number of school staffs are insufficient and their qualifications do not match the local school needs. They answered that there is a lack of budget for the purchase of important school items like electric meter and stationeries.

There is also insufficient budget for purchasing diesel to drive electric engine to get water. The most important need is for telephone line because primary schools don't have their own school telephones, forcing teachers to use their own personal mobile phones. Besides, for travel and entertainment expenses, there is a big gap with actual expenses and allocated budget. For example, school headmasters find it hard to have their school buildings repaired because their budget is too small. Training and machinery budgets also remain very low.

For relative assessment of effectiveness, most of the teachers answered that salary are the same with previous government, commodity prices are increasing, therefore staff are facing difficulties for high prices and expenses. And the other items such as diesel, electricity, stationary, telephone cost, travel expenses, entertainment, advertisement, wages for temporary worker, training, recreation and toiletry are the same with previous government and still need to actual cost. Repair and maintain costs items are the same as before and big gap with actual cost and scholarship and building also have no differences with prior government. Lastly, they answered that most of the schools are suffering from insufficient amount of education budget annually.

## **CHAPTER 5**

### **CONCLUSIONS**

#### **5.1. Summary on findings**

##### **5.1.1. Primary, Junior and senior teacher analysis**

Primary and junior teachers are facing difficulties in cost of telephone bill, repair and maintain cost, scholarship, building and machinery in budget size, efficiency, policy making, implementation, and evaluation compared to senior teachers. Allocation of budget for telephone, repair, scholarship, building and machinery in budget size, efficiency, policy making, implementation, evaluation were insufficient for both urban and rural schools.

Government is increasing budget for basic education in the whole country for every year since 2008-2009 to 2017-2018. However, the increased budget still cannot be sufficient because numbers of students are increasing.

Primary and junior teachers are facing difficulties because their school don't have enough budgets items and they use their own budget for telephone, stationary, etc. Seniors teachers' conditions are better than primary and middle teachers because high schools have cost of telephone and favourable budget for necessary items. And then all of their salaries are just cover for only consumption and they cannot spend on other facilities for life, examples; health and luxury things.

Besides, in absolute assessment, teachers are facing difficulties for high prices and expenditures and they feel that salary and other financial budget items are not sufficient. In relative assessment, all of the budgets are the same with prior government and not significant increase in all budget items. And then they feel that there are insufficient numbers of staffs.

Myanmar's education system is continuously changing since Myanmar gained independence in 1948. Military government managed education system from 1962 to 2011 and faced a lot of problems. New government is also facing same problems related to education. Nowadays, Myanmar is still lagging behind its neighbouring countries in the ASEAN on its educational system. The current government has to solve a lot of financial problems which the previous government left. They cannot extend more budgets for country needs.

### **5.1.2. Primary, Middle and High School Analysis**

Primary schools do well in terms of absolute assessment but worse compared to the previous government in terms of relative assessment. In particular, budget allocation for scholarship and buildings remain insufficient, implying a need for more attention by the government. Middle schools do well in both absolute assessment and relative assessments.

For high schools, scholarship items do well in absolute assessment but worse in relative assessment compared to the previous government. This means that there is an insufficient budget for high school scholarships. There is a need for the government to increase scholarship funding for high school students.

Education expenditures is continuously increasing every year but are not being used effectively and efficiently. Among all of the schools levels, this is especially true for primary schools in rural areas which are suffering from insufficient amount of budget expenditures for repairs and maintain costs, building costs, scholarship programs and machinery for learning activities.

There is widespread mismanagement of government budget system in every level. The entire school budget is allocated depending on student numbers but there should be more comprehensive evaluation on its effectiveness in both rural and urban areas. For example,

primary school in rural certainly need budget to repair and maintain school buildings but they did not receive this budget but high school receive that budget although they don't need. Government need to reduce budget allocation gap between urban and rural schools.

## **5.2. Recommendations and Implications**

### **5.2.1. Recommendation to teachers**

In Myanmar, the teachers are in three categories: primary, junior and senior teachers. Most of the teachers are primary teachers. Primary education lays the foundation for country's labour force through promoting literacy and numeracy. Primary education also provides the foundation for secondary and tertiary education and training. Not only Primary school but also basic education are important and area fundamental place to foster children.

Therefore, teachers should emphasize how to improve and foster all children by using efficient education budget such as scholarship, and maintain and repair expenses for school buildings. Teachers should assert and have to dare and claim their needs according to school's condition for needs and wants.

In addition, teachers should try to improve their own skills not by force and have to learn continuously how education budget system is going on and which parts are needs and how to repair and correct it. Teachers' quality is also important in country and teachers and professionals need to do more research to solve the education problems, needs and wants.

### **5.2.2. Policy implications and Recommendation to government**

Government should relax rules and regulations upon teachers because they control the teachers under a lot of regulations and procedures especially to go to abroad to learn and attend seminar about education development factors. So, teachers don't have more educational knowledge how to improve and foster the children. If Government will

release rules and regulations upon teachers, teachers can gain more exposure and get more trainings in order to create better life for children in the future. Actually, teachers can do and teach children well, they know how to use budget efficiently.

Government's mismanagement policies may also cause failure of budget allocation system. If government will increase education budget, support education facilities and relax rules and regulations which are control upon teachers, not only education system but also education budget system may be better than before. Government should extend and support items for school facilities' budget such as projector, computer, multi-media room and lab. Myanmar cannot practice using lab in school efficiently.

In addition, government should emphasize to repair and maintain costs of the schools which are not good physical condition and some of the schools in rural areas are suffering the dangerous condition because of climate change and disasters.

Government should allocate the budget for rural schools compared with urban schools. Moreover, government need to provide people for accessibility of education without discrimination of urban and rural.

Government need to provide adequate salary and facilities for teachers because they can do more efficient and effective works if they get more budgets for them. If they are inadequate budget, they cannot do effective even though they wanted to do the best.

Government should give training to teacher mentoring and cluster support in order to improve basic education skills and knowledge. Moreover, more study should be conducted on the structure of education expenditures to identify the reasons for their ineffectiveness. For example, the education expenditures should be efficiently allocated into basic education expenditures, high education expenditures, R&D and etc.

### **5.3. Limitations of the study**

The limitations of this study are as follows. First, many teachers were afraid to answer the survey because they saw it as a huge threat for their careers. This is because there don't have transparency and accountability. To prevent this issue, securities and privacy on this survey is explained effectively.

Second, there is relatively low budget literacy among the teachers, meaning most of them do not know how the process of budget allocation works.

Third, teachers don't fully understood questionnaires and don't have awareness. They answered the same reply for some of the parts. This is because they are not used to answer the survey questionnaires in their career life. Not only teachers but also citizens don't have that sort of experience to answer the survey.

Despite these limitations, this investigation supports the newly study of the interaction between education expenditures and teachers on the related perception and gives possible outcomes of work related consequences.

### **5.4. Conclusion**

This study investigates how basic education's expenditures affect each all levels of basic education in Myanmar. Analysing the questionnaires results of 104 teachers in the town of Pyawbwe, this study found that insufficient amount of salary of teachers, few amount of telephone costs and other budget items, ineffective and inefficient scholarship programs, not enough for repairs and maintain costs, and building costs for primary schools that are not good physical condition, and unfair budget condition for urban and rural areas. Government have to revise and consider their policies to improve the effectiveness and efficiency of education budget expenditures.

This study confirms the importance of basic education's expenditures on all levels schools and teachers. This study also provides a good platform for understanding the linkage between education budgets and teachers' perceptions which affect their working conditions. Particularly, this research study could bring the new interests or could broaden the studies of education expenditures related to teachers on today's organization and resulting in more focus and more research in this area in the future.

## **BIBLIOGRAPHY**

- Boissiere, M. (2004). Rationale for public investments in primary education in developing countries. Background Paper for the Evaluation of the World Bank's Support to Primary Education.
- Snapshot of Social Sector Public Budget Allocations and Spending in Myanmar (Unicef.2013)
- Ministry of Education in Myanmar
- Thu Hein Kyaw, ELTO Intake 35, explains the current state of primary education in Myanmar.



## APPENDIX

### 1.Questionnaire for survey

#### Introduction

1. Budget size means comparing budget allocated is greater than or less than budget needed
2. Efficiency means beyond the size/amount of budget, whether the budget is efficiently spent.  
For example, If school A and B spend the same amount of budget, but each of them results in different outcome (examples. school A:100, school B:200) then school B efficiency is much higher than school A's. In short, efficiency is fraction or ratio of outcome/budget.
3. Policy making means making decisions on government actions to resolve public problems.
4. Implementation means taking actions to get through policy and give results as planned or expected.
5. Evaluation means assessing if policy is made and implemented as planned or expected.
4. Others means open-ended answers( if they want to others answers )

Questionnaire for increasing government's education expenditures impact on education outcomes

#### Assessment of education expenditure effectiveness

Country -----Region-----District-----Township-----

Respondents Name -----

#### 1.Schools

- 1.1.Monastic school -----
- 1.2.Basic Education Primary school -----
- 1.3.Post Primary school -----
- 1.4.Basic Education middle school -----
- 1.5.Basic Education high school -----

## 2. Teachers

2.1. Primary Assistant Teacher -----

2.2. Junior Assistant Teacher -----

2.3. Senior Assistant Teacher -----

## 3. Budgets items

### 3.1. Salary

3.1. Assessment of absolute effectiveness (compared to planned goal)

	1. very low	2. low	3. fair	4. high	5. very high
1. budget size	-----	-----	-----	-----	-----
2. efficiency	-----	-----	-----	-----	-----
3. policy making	-----	-----	-----	-----	-----
4. implementation	-----	-----	-----	-----	-----
5. evaluation	-----	-----	-----	-----	-----
6. others	-----				

### 3.2. material and services (patrol, diesel)

3.2. assessment of absolute effectiveness (compared to planned goal)

	1. very low	2. low	3. fair	4. high	5. very high
1. budget size	-----	-----	-----	-----	-----
2. efficiency	-----	-----	-----	-----	-----
3. policy making	-----	-----	-----	-----	-----
4. implementation	-----	-----	-----	-----	-----
5. evaluation	-----	-----	-----	-----	-----
6. others	-----				

**3.3.material and services ( electricity bill)**

3.3. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others-----	-----				

**3.4.material and services (stationary)**

3.4. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others-----	-----				

**3.5.expenditures for (telephone, telegraph)**

3.5. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----

4.implementation-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----
6.others-----				

**3.6.expenditures for ( travel expenses)**

3.6. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.7.expenditures for (advertisement fee)**

3.7. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.8.expenditures for (entertainment fee)**

3.8. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.9.repair and maintain expenditures( building, others expenditures)**

3.9. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.10.wages for temporary worker**

3.10. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----

4.implementation-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----
6.others-----				

**3.11.scholarship fees, scholarship subsidies, training costs**

3.11. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.12. training costs**

3.12. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.13.recreation expenditures(sports,culture,religion...etc)**

3.13. assessment of absolute effectiveness(compared to planned goal)

1.very low	2.low	3.fair	4. high	5.very high
------------	-------	--------	---------	-------------

1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

### 3.14.toiletry

3.14. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

### 3.15.school building costs

3.15. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.16.machinery**

3.16. assessment of absolute effectiveness(compared to planned goal)

	1.very low	2.low	3.fair	4. high	5.very high
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.**

**3.2.1.salary**

**3.2.1. assessment of relative effectiveness (compared to prior government)**

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.2.material and services (patrol, diesel)**

3.2.2. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----



3.policy making-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----
6.others-----	-----			

**3.2.3.material and services ( electricity bill)**

3.2.3. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policymaking-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----	-----				

**3.2.4.material and services ( stationary)**

3.2.4. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----	-----				

**3.2.5.expenditures for (telephone, telegraph)**

3.2.5. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.6.expenditures for ( travel expenses)**

3.2.6. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.7.expenditures for (advertisement fee)**

3.2.7. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----

4.implementation-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----
6.others-----				

**3.2.8.expenditures for (entertainment fee)**

3.2.8. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.2.9.repair and maintain expenditures (building, others expenditures)**

3.2.9. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

**3.2.10.wages for temporary worker**

3.2.10. assessment of relative effectiveness (compared to prior government)

1. much lower	2. Lower	3.same	4.higher	5.much higher
---------------	----------	--------	----------	---------------

1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.11.scholarship fees, scholarship subsidies**

3.2.11. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

**3.2.12.training costs**

3.2.12. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

### 3.2.13.recreation expenditures (sports, culture, religion...etc)

3.2.13. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

### 3.2.14.toiletry

3.2.14. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----
4.implementation	-----	-----	-----	-----	-----
5.evaluation	-----	-----	-----	-----	-----
6.others	-----				

### 3.2.15.school building costs

3.2.15. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size	-----	-----	-----	-----	-----
2.effeciency	-----	-----	-----	-----	-----
3.policy making	-----	-----	-----	-----	-----

4.implementation-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----
6.others-----				

**3.2.16.machinery**

3.2.16. assessment of relative effectiveness (compared to prior government)

	1. much lower	2. Lower	3.same	4.higher	5.much higher
1.budget size -----	-----	-----	-----	-----	-----
2.effeciency -----	-----	-----	-----	-----	-----
3.policy making-----	-----	-----	-----	-----	-----
4.implementation-----	-----	-----	-----	-----	-----
5.evaluation -----	-----	-----	-----	-----	-----
6.others-----					

## 2.List of schools in survey

No	Township	Rank	Sample school	Sample teacher	School name		urban	rural
1	Pyawbwe	Monastic	2	6	Mhannan	urban	1	
2				6	sankyaung	urban	1	
3		Primary	8	6	pyitawtha	urban	1	
4				6	myokanoo	urban	1	
5				6	thabootkwe	rural		1
6				6	thabootkone	rural		1
7				6	paykone	rural		1
8				6	ohnpin	rural		1
9				6	minlan(s)	rural		1
10				6	minlan(n)	rural		1
11		Post primary	2	6	tharyarkonenae	urban	1	
12				6	naekanoo	urban	1	
13		Middle	3	7	moenankone	rural		1
14				6	kyattae	rural		1
15				7	zeetaw	rural		1
16		High	2	6	BEHS(1)	urban	1	
17				6	BEHS(2)pansone	urban	1	
			<b>17</b>	<b>104</b>			<b>8</b>	<b>9</b>