PCF11

Sub-theme: Sustaining communities of learning and practice in innovative open education

Financial Assessment of Student Support Services in Bangladesh Open University Programmes

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Abstract

This study analyzes the financial and budget trends of Bangladesh Open University (BOU) with a specific focus on student support services. BOU, established in 1992 with funding from the Asian Development Bank, transitioned to government funding through the University Grants Commission (UGC) after the completion of its establishment project in 2000. Over the years, BOU has maintained financial stability through a combination of UGC grants, internal earnings from student fees, and retained earnings, which constitute a substantial amount of its revenue budget. Ratio and fund flow analysis are deployed for this study. An analysis of budget allocations from 2018 to 2023 reveals consistent reliance on internal earnings and prudent financial management to offset reductions in UGC funding. While UGC grants decreased over the years, internal and retained earnings ensured solvency. Expenditure trends for student support services, including examination, book printing, and tutorial sessions, were assessed from 2019 to 2023. Tutorials consistently received the highest allocation, reflecting their importance, with spending rising from 10% to over 16% of the total budget. Examination and book printing expenditure fluctuated but remained significant. The findings highlight BOU's strategic prioritization of student support services, as this directly contributes to the quality of programme. This commitment emphasizes the institution's focus on enhancing learner experience and ensuring financial sustainability within the constraints of public procurement regulations.

Introduction

Open and distance learning (ODL) has emerged as a critical mode of educational delivery in developing countries, offering flexible, affordable, and accessible opportunities for populations with resources constraints (Mnyanyi, 2000)..Bangladesh Open University (BOU), established in 1992, has played a pioneering role in expanding educational access to marginalized groups, including rural learners, working adults, and women (Rahman, 2025). Student support services, including tutorial sessions, printed materials, examinations, and learner feedback mechanisms, are foundational to ensuring quality and effectiveness in ODL programmes (Tait, 2000; Şen Ersoy, 2024). These services require not only pedagogical commitment but also sustainable financial investment. Since its inception, BOU's financial structure has evolved. Initially supported by the Asian Development Bank (ADB), the institution transitioned to a government-funded model via the University Grants Commission (UGC) after 2000. Over time, internal earnings from student tuition fees and retained revenues have become substantial contributors to the university's operational budget. As public universities in Bangladesh face increasing pressure to manage resources efficiently amid fluctuating public funding, the financial management of student support services has gained renewed importance. These services are not only essential for learner engagement and retention but are also indicators of institutional accountability and quality assurance in ODL contexts (Jung, 2012). This study aims to analyze the financial allocations and trends in student support services at BOU from 2018 to 2023. Through ratio and fund flow analysis, it assesses how budgetary decisions have influenced the delivery and prioritization of services such as tutorials, examinations, and printed materials. Understanding these trends provides critical insights into how BOU maintains quality while navigating funding challenges. The research further seeks to suggest policy-level recommendations that enhance the effectiveness and sustainability of student support services within the financial constraints and public procurement regulations applicable to BOU.

Objectives

This research achieves the following specific objectives:

i) To examine the trends in financial allocations to student support services in the Bangladesh Open University from 2018 to 2023.
ii) To analyze the relative expenditure on key components of student support, including tutorial sessions, examinations, and book printing.
iii) To evaluate the impact of internal and retained earnings in offsetting reductions in UGC funding.
iv) To suggest and recommend strategic improvements in the financial planning and prioritization of student support services by i) to iii).

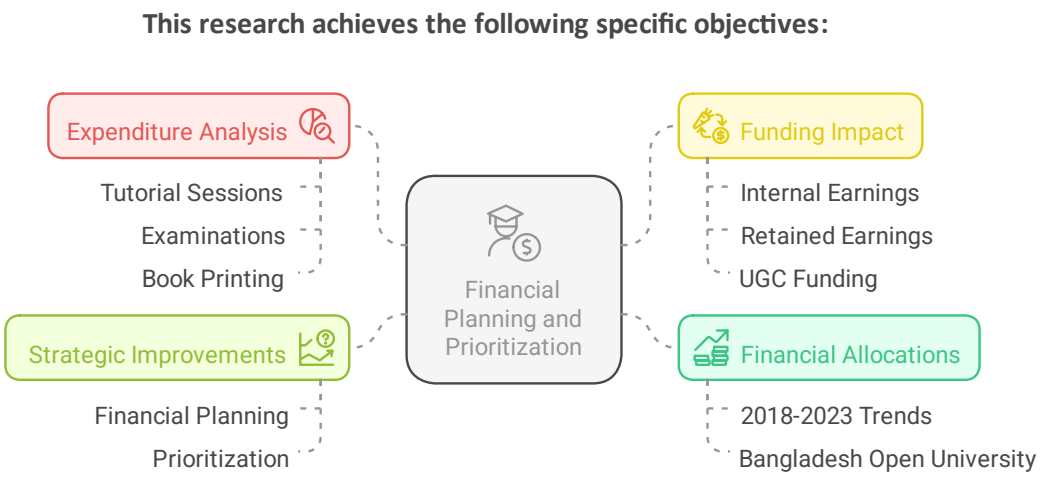


Figure 1: Research Objectives

Literature Review

The financial sustainability of student support services in open and distance learning (ODL) institutions is critical for maintaining academic quality and learner satisfaction. In developing countries, where institutions often operate under resource constraints, effective financial planning and investment in student support services are crucial for achieving equitable learning outcomes (Jung, 2012; Tait, 2000). These services—comprising tutorial sessions, examinations, instructional materials, counseling, and ICT-based support—directly influence learner retention, academic achievement, and satisfaction in distance education environments. Tait (2000) emphasized that student support is one of the three pillars of distance education, along with course design and delivery. He argued that meaningful engagement with learners is only possible through sustained academic and non-academic support systems. Financial investment in these services must therefore be seen not as an expenditure, but as an investment in learning outcomes and student well-being. Similarly, there is a direct link between levels of academic support and student retention in distance education (Ndege, et al., 2023; Ouko-Ouambo, et al., 2025). These findings have informed the design of support mechanisms across various ODL systems.

In the context of developing countries, the challenges of financing student support are further complicated by unstable funding streams. According to Latchem and Jung (2009), many open universities in Asia and Africa rely heavily on government subsidies, making them vulnerable to budget cuts or delays. To mitigate this, institutions like the BOU have diversified their funding base by increasing internal earnings from tuition and service fees. This has allowed them to continue offering critical support services even in times of fiscal uncertainty. Over time, BOU developed a financial model that blends public grants with internally generated revenue. Studies have shown that from 2018 to 2023, the proportion of revenue from internal earnings increased significantly, supporting key student support functions such as tutorial delivery, book printing, and assessments (Rahman, 2025).

Tutorial support services are among the most critical elements in BOU's student support structure. These are typically delivered through face-to-face or online sessions and involve the engagement of local tutors at regional centers. Research indicates that these tutorial sessions consistently receive the highest proportion of BOU's expenditure on student support—rising from approximately 10% to over 16% of the university's total operational budget between 2019 and 2023 (Rahman, 2025). This strategic allocation reflects a deliberate policy to prioritize student-teacher interaction, especially in a context where learners often face digital and social barriers to education. Printing and distribution of books remains another major expenditure category. Although BOU has initiated efforts to digitize materials and promote open educational resources (OER), printed books remain essential, particularly for rural learners with limited digital access. Jung et al. (2011) found that printed materials continue to be the most relied-upon learning resources among South Asian distance learners, suggesting the need for continued investment in this area.

However, balancing between print and digital resources is a growing policy concern, especially given the rising costs of paper, printing, and logistics. Institutions like BOU must therefore develop robust financial planning frameworks that not only ensure compliance but also accommodate the dynamic needs of ODL learners. A model of participatory budgeting, involving academic and administrative staff, has been recommended to enhance transparency and responsiveness.

Moreover, the sustainability of student support financing must be viewed in the context of institutional autonomy. When institutions have greater discretion over internally generated funds, they can prioritize expenditures more effectively (Hodgkinson-Williams & Trotter, 2018). This autonomy allows ODL institutions to remain agile and responsive in the face of both funding constraints and emerging learner needs.

The literature consistently affirms the essential role of student support services in promoting quality and equity in open and distance learning. For institutions like BOU, financial planning for these services must strike a balance between efficiency, equity, and responsiveness. The ability to leverage internal earnings while maintaining compliance with public financial systems is key to ensuring sustainability and continuous improvement in service delivery.

Methodology

This study employs a qualitative document analysis combined with quantitative financial analysis to assess the budgetary trends and financial allocations for student support services at BOU from 2018 to 2023. Document analysis is a systematic research method for reviewing printed and electronic materials (Bowen, 2009). For this study, official documents including BOU's annual reports, audit reports, UGC funding allocations, internal financial records, and procurement plans were reviewed to extract data relevant to revenue sources and expenditures related to student support services such as tutorial sessions, book printing, and examination management. The financial analysis incorporates both fund flow analysis and ratio analysis to evaluate trends and patterns in BOU's funding structure and expenditure behavior. Fund flow analysis was used to trace the movement of funds from different sources—such as UGC grants and internal earnings—towards various cost centers within the university. Ratio analysis, on the other hand, was employed to measure the proportion of budget allocated to different categories of student support over time, allowing comparative insights across the study period (Wildavsky, 1986). The integration of document and financial analysis enables a comprehensive understanding of how BOU manages financial resources within a constrained public education financing framework. This methodological approach is particularly suitable for institutional financial assessments where access to primary survey data may be limited but administrative and financial documentation is extensive (O'Leary, 2017). Data were coded and thematically analyzed to identify patterns and policy implications. Cross-validation of data was done by comparing figures from multiple documents (e.g., UGC reports vs. internal BOU reports) to enhance the reliability of findings. Ethical considerations were upheld by ensuring confidentiality of unpublished internal documents and by obtaining necessary permissions.

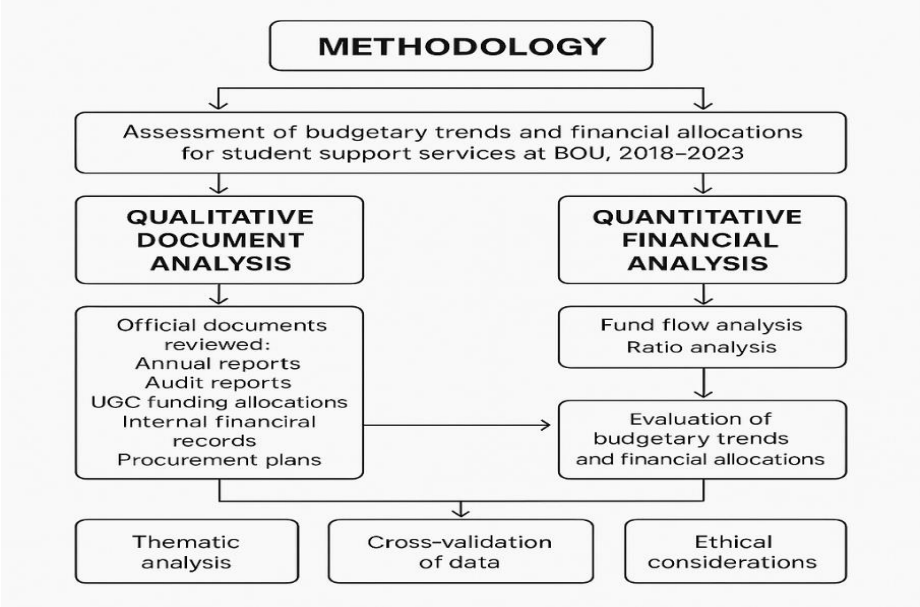


Figure 2: Methodological overview of this research

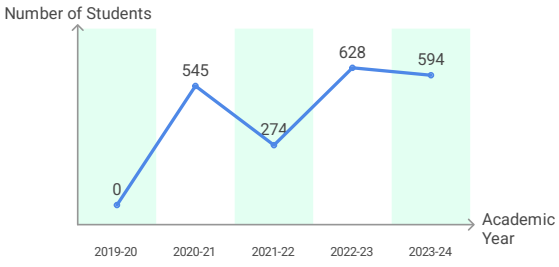
Analysis and Discussion

The financial sustainability of student support services is crucial to the success of any open and distance learning (ODL) institution. BOU, as the only public university offering education through distance modes in the country, presents a unique case for evaluating how financial planning intersects with student success and institutional stability. This section critically analyzes trends in budget allocations, internal revenue generation, and enrollment patterns to assess the financial health and effectiveness of student support services at BOU from 2018–2024. Rahman (2025) found that BOU generates a substantial portion of its budget from tuitions fees generated from its large amount of intake every year in the courses of studies. Table 1 illustrates the year-wise number of students at BOU which is prepared from the Online Student Admission and Payment System (OSAPS) (BOU, 2024b).

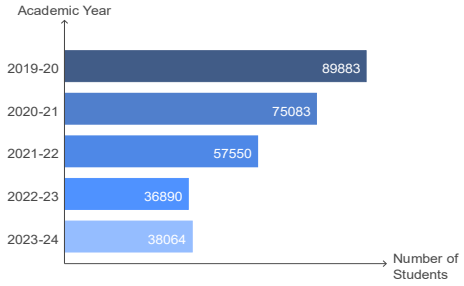
Table 1: BOU enrollment data

Program level	Enrollment				
	2019-20	2020-21	2021-22	2022-23	2023-24
Certificate	-	545	274	628	594
Open School	89,883	75,083	57,550	36,890	38,064
Diploma		358	347	258	20
Bachelor's degree	75,762	84,701	58,879	65,558	34,343
Bachelor's degree (Honors)	323	307	338	263	-
Master's degree	4,767	5,450	5,427	5,982	964
Total	170,735	166,444	122,815	109,579	73,985

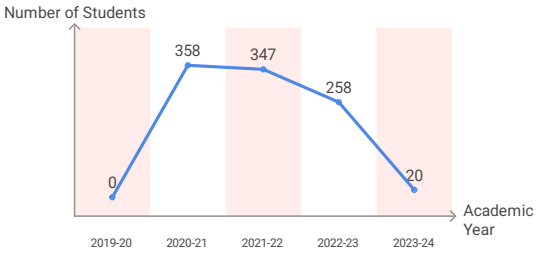
Source: BOU (2024b).



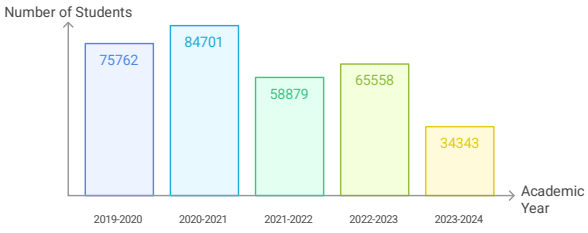
Certificate Program Enrollment Over Five Years



Open School Enrollment Trends (2019-2024)



Diploma Enrollment Over Five Years



Bachelor's Degree Enrollment Trends (2019-2024)

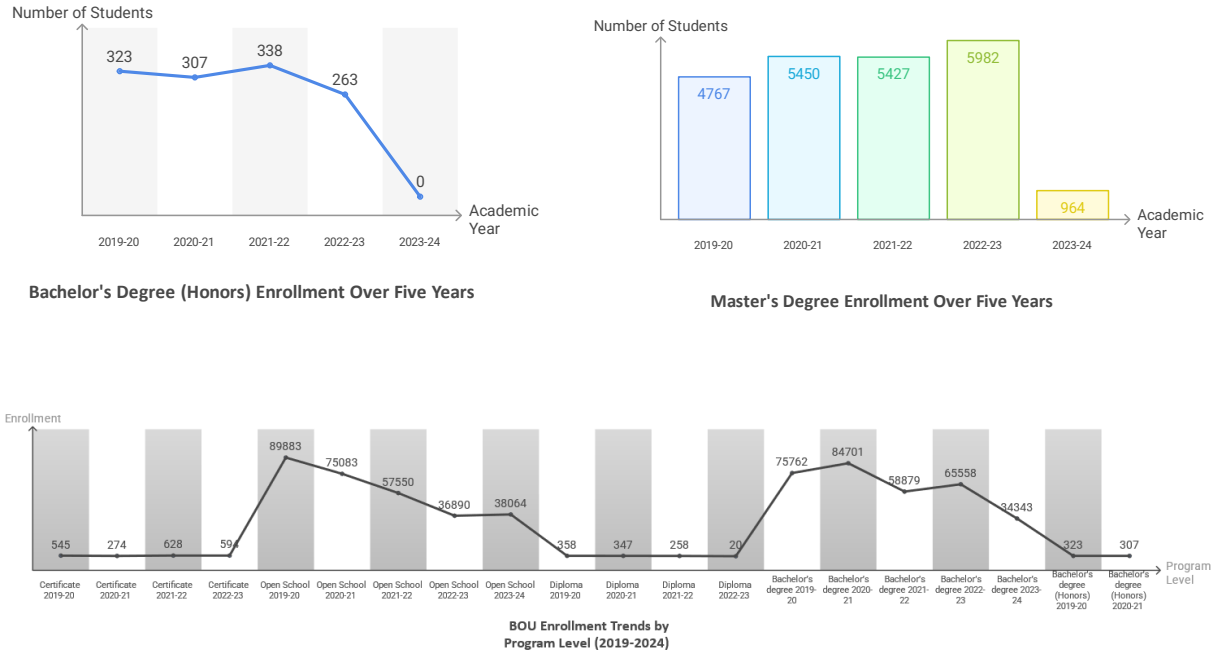


Figure 3: Program and course-based enrolment

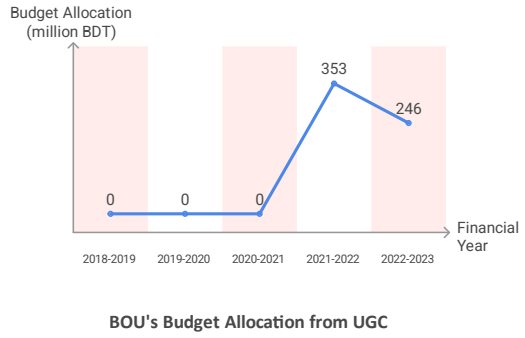
Table 1 & Figure 3 reveals a steady decline in total enrollment at BOU, dropping from 170,735 in 2019–20 to 73,985 in 2023–24—a 57% decrease. The Open School saw the largest drop, while diploma enrollments fell from 358 to 20. Bachelor's programs declined by 55% but still attract the most students. Honors program enrollment remained stable (307–338), though 2023–24 data is missing. Master's programs were steady until 2022–23 but plummeted by 84% in 2023–24. These trends reflect shifting student preferences and raise concerns. BOU's MPhil/PhD program began in 2018–19 with 29 students, but enrollment is irregular and no degrees have been conferred yet. The overall sharp decline across programs signals the need for strategic review and action. It also indicates less inflow of internal fund in addition to UGC grants.

In Bangladesh, both public and private universities aim to develop skilled manpower and foster knowledge (Government of Bangladesh, 2010). BOU, established in 1992 with ADB funding, has been funded through the government's revenue via the UGC since 2000 (ADB, 1993; Alam & Rahman, 2010). Like other public universities, BOU receives UGC funds annually and generates about 60% of its revenue from student fees (Table 1).

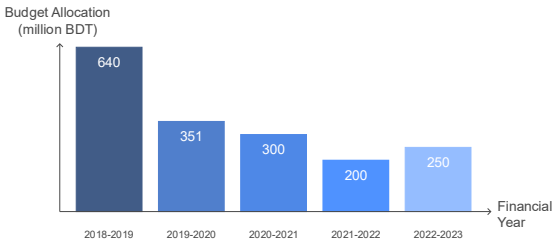
Table 2: BOU's Budget allocation from UGC (in BDT million)

Items	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Open Balance	-	-	-	353	246
UGC Grants	640	351	300	200	250
Internal Earnings	1,309	1,640	1,367	1,261	1,381
Retained Earnings	331	58	497	929	399
Total	2,280	2,048	2,165	2,743	2,276

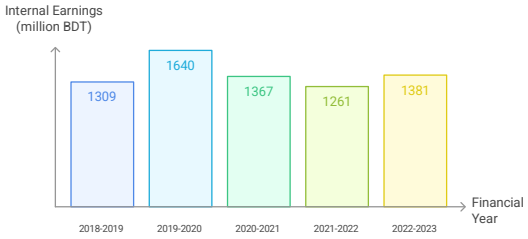
Source: BOU (2019, 2020, 2021, 2022, 2023).



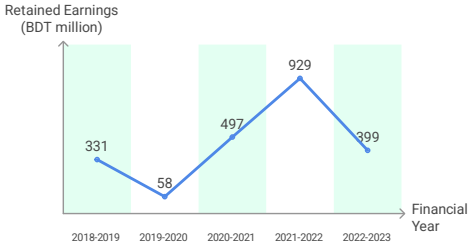
BOU's Budget Allocation from UGC



BOU's Budget Allocation from UGC (2018-2023)



BOU's Internal Earnings from 2018 to 2023



BOU's Retained Earnings Allocation (2018-2023)

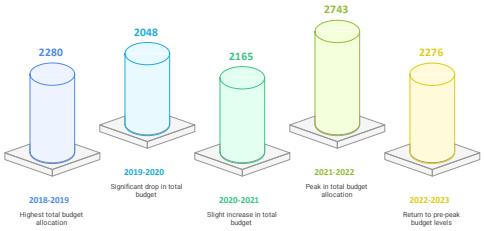


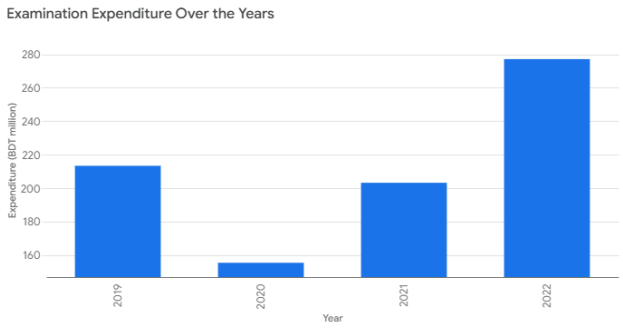
Figure 4: BOU's Budget allocation from UGC (in BDT million)

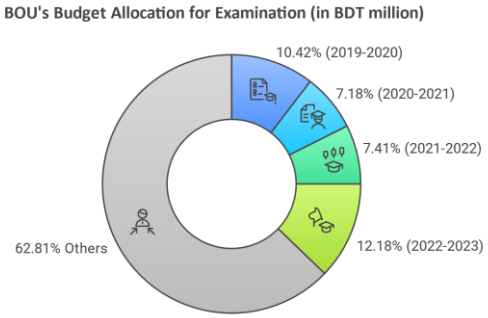
Table 2 & Figure 4 highlights BOU's financial inflows from 2018 to 2023, showing reliance on UGC funding, internal earnings, and retained earnings. As a public university, BOU follows the government's Public Procurement Rules (PPR), limiting expenses to item-wise budget allocations. If more funds are needed, UGC reallocates through a revised budget in April. BOU's highest inflow was BDT 2,743 million in 2021–22, mainly due to retained earnings. Though funding dropped to BDT 2,276 million in 2022–23, financial stability was maintained through internal earnings and prudent use of reserves. Despite reduced UGC support, BOU's diverse income sources and adherence to PPR help sustain solvency and meet operational needs within budget limits. This balanced approach supports financial resilience amid fluctuating external funding.

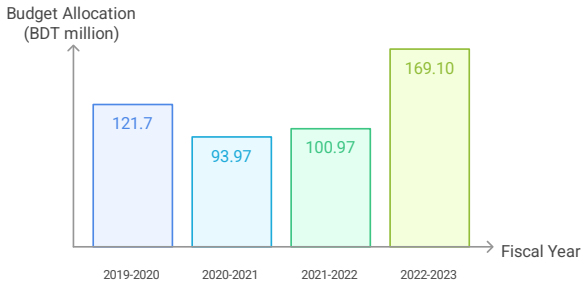
Table 3: BOU's Budget allocation student support (in BDT million)

Expenditure items	2019-2020	% of Total Budget	2020-2021	% of Total Budget	2021-2022	% of Total Budget	2022-2023	% of Total Budget
Examination	213.33	10.42%	155.34	7.18%	203.18	7.41%	277.12	12.18 %
Book printing	121.7	5.94%	93.97	4.34%	100.97	3.68%	169.10	7.43%
Tutorials	228.91	11.18%	294.75	13.61%	273.26	9.96%	374.90	16.47 %
Total Budget	2,048.00		2,165.00		2,743.00		2,276.00	

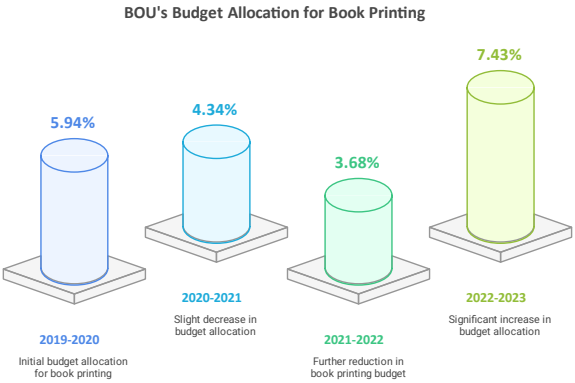
Source: BOU (2020, 2021, 2022, 2023).







BOU's Budget Allocation for Book Printing



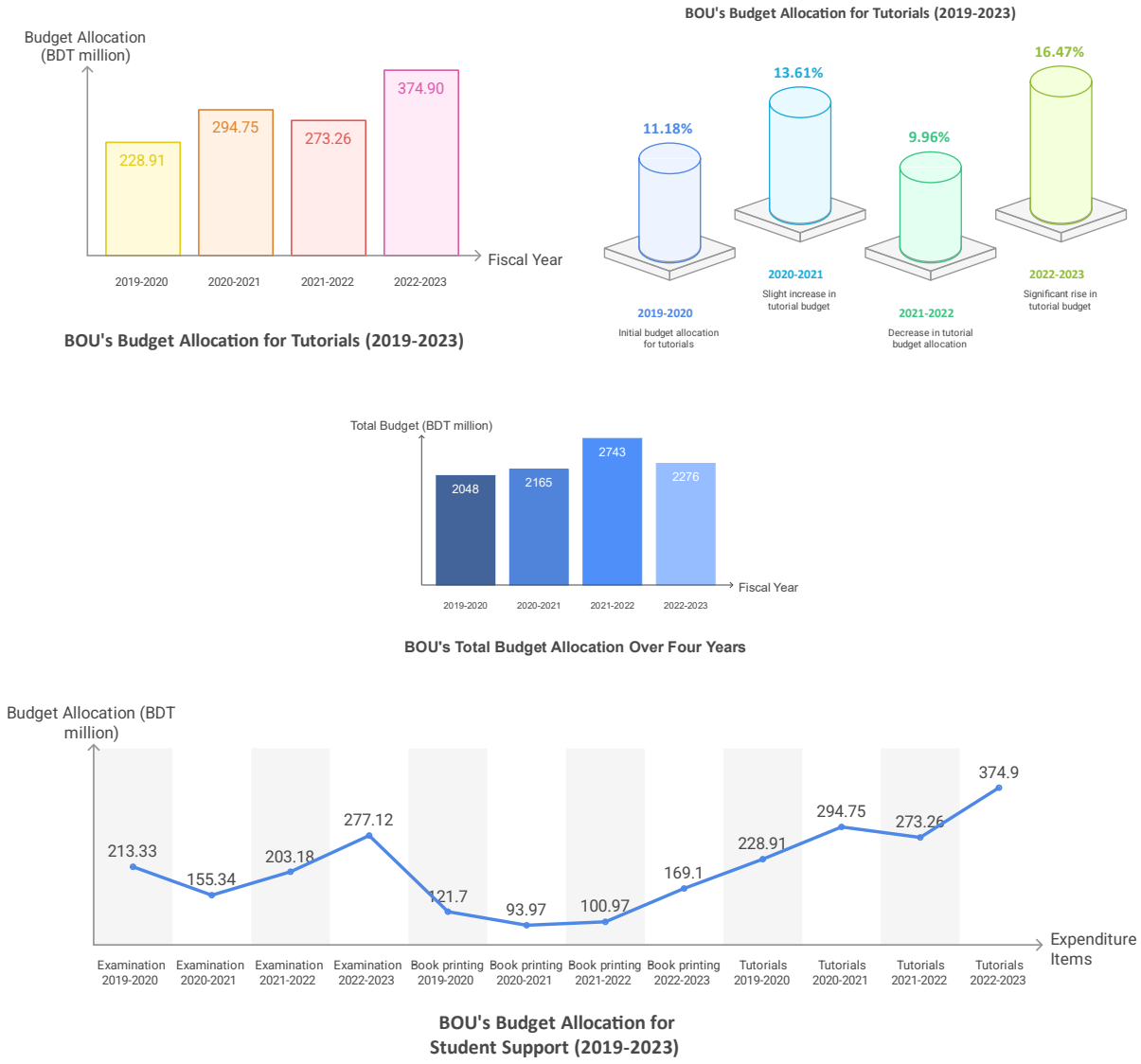


Figure 5: **BOU's Budget allocation student support (in BDT million)**

Table 3 Figure 5 shows fluctuating exam (7.18%–12.18%) and book printing (3.68%–9.43%) costs, while tutorial support remained higher (10%–16%). In 2022–23, about 36% of the total budget was allocated to exams, materials, and tutorials, reflecting BOU's strong commitment to prioritizing learner support.

Trends in Enrollment and Implications for Financial Planning

Data from BOU's enrollment reports (BOU, 2024b) indicate a significant and concerning decline in student numbers—dropping from 170,735 in 2019–20 to only 73,985 in 2023–24, a reduction of approximately 57%. The steepest declines are noted in Open School programs and bachelor's degrees, which historically attracted the largest cohorts. Notably, enrollment in diploma programs has dwindled to near non-existence, and master's program enrollment saw an 84% drop in the last recorded year. This poses a direct threat to internal revenue, which comprises nearly 60% of BOU's annual budget (BOU, 2023). Since internal earnings are largely driven by student tuition and service fees, the decline in enrollment translates to financial vulnerability. While some decline may be attributed to changing student preferences, it also raises questions about the university's capacity to innovate and retain students amid evolving educational demands. Scholars such as Tait (2014) argue that modern ODL institutions must

reconfigure learner support strategies to maintain relevance and engagement in competitive education markets. For BOU, the downward enrollment trend necessitates not only academic reform but also financial re-strategizing to ensure service continuity despite shrinking revenues.

Revenue Diversification and Budget Solvency

Despite declining UGC grants—from BDT 640 million in 2018–19 to just BDT 250 million in 2022–23—BOU has managed to maintain overall financial solvency (BOU, 2023). This has been achieved through strong internal earnings and strategic use of retained earnings, which peaked at BDT 929 million in 2021–22. The ability to self-generate revenue reflects a degree of financial autonomy and resilience, which is commendable within a public institutional framework where budget execution must comply with Public Procurement Rules (PPR) and fixed line-item allocations (BOU, 2021). However, a critical challenge lies in the sustainability of such earnings in the face of falling student numbers. While financial discipline and flexibility in reallocating revised budgets provide short-term stability, reliance on retained earnings may not be a viable long-term solution. The literature suggests that resilient financial systems in ODL institutions must also consider cost-recovery models, income-generating academic services, and partnerships (Jung, 2012). BOU must therefore diversify revenue sources beyond tuition and leverage its national footprint for innovation in educational products and services.

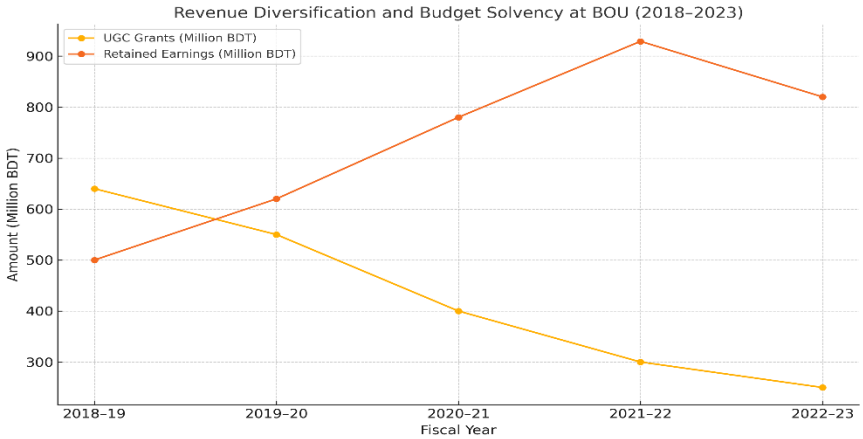


Figure 6: **Revenue Diversification and Budget Solvency**

Expenditure Priorities: A Strategic Focus on Learner Support

A critical part of this analysis is understanding how BOU allocates its financial resources, especially in relation to student support services. Between 2019–20 and 2022–23, BOU consistently allocated a significant portion of its budget—between 27% to 36%—to key learner support components: examinations, book printing, and tutorials (BOU, 2023). Among these, tutorial support has received the highest share, increasing from BDT 228.91 million in 2019–20 (11.18% of the total budget) to BDT 374.90 million in 2022–23 (16.47%). This shift reflects an institutional recognition of the pedagogical importance of face-to-face and blended academic interactions. Tait (2000) asserts that effective student support in ODL must address not only academic guidance but also motivational, administrative, and technological needs. BOU's increasing allocation toward tutorials could thus be interpreted as a response to student demands for more interactive and personalized learning environments. However, the critical issue is whether this increased spending correlates with improved outcomes.

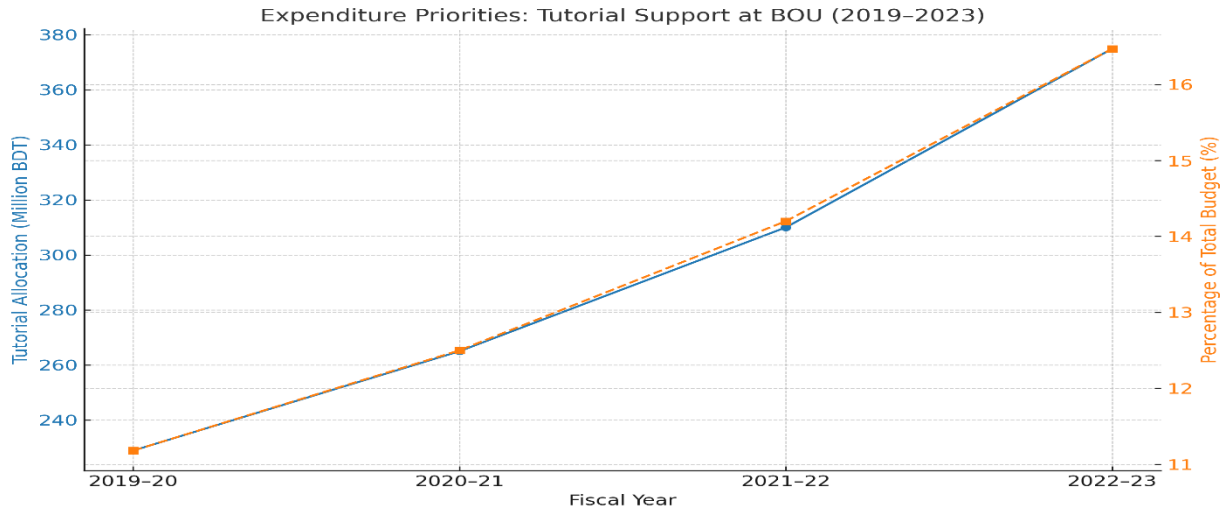


Figure 7: Expenditure Priorities: A Strategic Focus on Learner Support

Student Success Rate and the Efficiency of Support Services

The success rate data from BOU (2024a) indicate steady improvements in student completion, rising from 54.57% in 2019–20 to 71.27% in 2021–22, before slightly dropping to 66.40% in 2023–24. While this suggests some positive returns on investment in student support services, the absolute number of successful students has decreased due to declining enrollments. This means the gains in pass rates may not offset the overall contraction in impact. Moreover, gender-disaggregated success data show that male and female learners have both benefited from improved support mechanisms. However, there remains room to explore whether the current financial allocation addresses the specific needs of female learners, many of whom may face additional barriers in accessing tutorial centers or digital platforms. As Hodgkinson-Williams and Trotter (2018) argue, financial planning in ODL must be sensitive to equity and social justice concerns, particularly in the Global South.

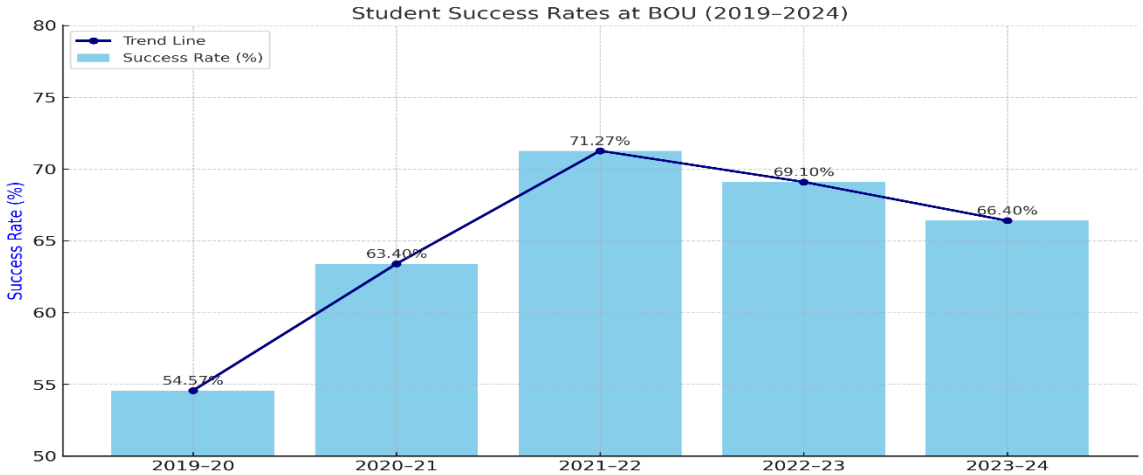


Figure 8: Student Success Rate and the Efficiency of Support Services

Volatility in Expenditures: Exam and Book Printing Costs

While tutorials have received increased investment, expenditures on examinations and book printing have fluctuated. Examination costs rose sharply in 2022–23 to 12.18% of the total budget after declining in previous years. Similarly, book printing, which dropped to 3.68% in 2021–22, rebounded to 7.43% in 2022–23 (BOU, 2023). These shifts may reflect both operational and procurement-related constraints, as BOU must operate under public financial rules that

restrict real-time responsiveness. From a critical perspective, this fluctuation suggests a reactive rather than proactive financial planning model. In contrast, quality assurance literature in distance education recommends a more predictive and learner-centered budgetary framework (Simpson, 2002; Latchem & Jung, 2009). The apparent lag in aligning expenditure patterns with enrollment shifts or learner behavior (e.g., transition to digital learning materials) implies a need for dynamic budgeting tools and real-time analytics in decision-making.

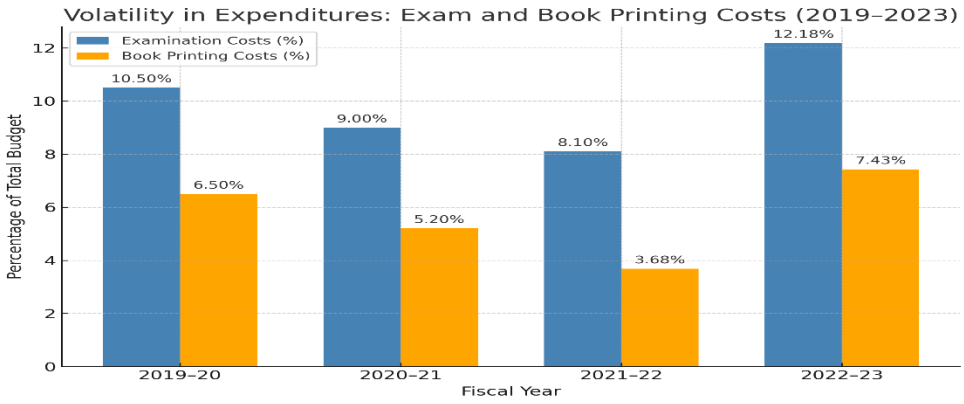


Figure 9: Volatility in Expenditures: Exam and Book Printing Costs

Policy and Governance Considerations

BOU operates within the regulatory boundaries set by the Bangladesh Open University Act (1992) and the UGC, which govern both academic and financial operations. While these frameworks provide institutional legitimacy and access to public funding, they also constrain flexibility. For instance, any shift in budget lines requires approval in the revised budget session in April. While this ensures compliance and fiscal control, it can slow down innovation or adaptation, especially in a rapidly evolving education sector. Governance literature on ODL institutions advocates for balanced autonomy—granting institutions enough financial independence while maintaining accountability mechanisms (Lane, 2017). BOU's current financial model represents a hybrid, but further autonomy in budget execution, particularly concerning technology and learner support, could enhance institutional agility. The financial assessment of student support services at BOU reveals a complex picture of stability, strategic prioritization, and looming vulnerability. On the positive side, BOU has maintained financial solvency through internal earnings and prudent budget allocation—particularly toward tutorials. The improvement in student success rates affirms the potential impact of these investments. However, declining enrollment, fluctuating expenditures, and rigid budgetary structures pose significant challenges. To sustain quality and reach, BOU must critically reexamine its financial strategies. This includes diversifying income sources, adopting dynamic budgeting practices, and integrating equity-driven planning in student support. Without such strategic reforms, financial sustainability and learner support quality may be compromised in the long term.

Conclusion and Recommendation

The financial assessment of student support services at BOU reveals a well-managed yet increasingly vulnerable system. Despite reductions in UGC funding, BOU has demonstrated financial solvency through strong internal earnings and prudent use of retained funds. The university's strategic prioritization of tutorial services has contributed to improved student success rates, highlighting the importance of targeted investment in learner engagement. However, declining enrollment, fluctuating expenditures, and procedural rigidity in budget execution emphasize the need for adaptive and straight forward financial strategies. To address these challenges and ensure long-term sustainability, several recommendations emerge. First, BOU should diversify its revenue base by expanding into new academic markets, offering short courses and professional development programs. Second, a shift toward dynamic, data-driven budgeting practices can enhance efficiency and responsiveness in resource allocation. Third, increased financial autonomy within regulatory frameworks is essential for addressing evolving learner needs. Finally, institutional policies must promote inclusive, gender-responsive, and equity-focused planning to ensure that student support services reach all segments of the learner population. By aligning financial planning with academic innovation

and student-centered strategies, BOU can reinforce its role as a national leader in open and distance education, ensuring both quality and sustainability in the years ahead.

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