AN ANALYSIS OF EXPENDITURE

* Itemwise Analysis
* Interpretation of Expenditure and Emerging Trends
* Comparison of Madhya Pradesh Universities
The expenditure of the University is mainly divided under three broad categories (i) recurring, (ii) non-recurring, and (iii) debts and deposits. Under each there are several objects on which the expenditure is incurred.

**Recurring Expenditure:**

The gross expenditure during the year 1960-61 was Rs. 68,44,860.54 out of which Rs. 25,31,663.70 was the recurring expenditure which was 36.98% of the gross expenditure of the University. Similarly, the gross expenditure during the years 1965-66, 1970-71 and 1975-76 was respectively Rs. 1,07,79,544.73, Rs. 1,24,47,164.53 and Rs. 1,64,39,418.01. The recurring expenditure was Rs. 35,67,060.03 (33.1%), Rs. 51,91,647.13 (41.71%) and Rs. 81,56,108.91 (49.67%), respectively for the representative years i.e., 1965-66, 1970-71 and 1975-76 (vide Table No. 2-4 & Fig. No. 34). The details head wise income along with these percentage in reference to recurring income is discussed on the following paragraphs.

Recurring expenditure falls under thirteen sub-heads, the analysis of which is presented below year-wise.

(1) **Establishment:**

The trend of expenditure shows a decreasing function, the highest being 19.13% of the total recurring expenditure in
1950-51, and the lowest in 1970-71 which was 10%. Expenditure in 1955-56 was 13.21%, which decreased to 11.55% and 10.23% respectively during 1960-61 and 1965-66. It slightly increases from the lowest level in 1975-76, as the expenditure during that year is 10.55% as against the expenditure of 10% in 1970-71 (vide Table No. B-1 & Fig. No. 23).

2. Faculties (Teaching Departments):

The trend of expenditure under this head shows a sudden rise in 1955-56 and 1960-61 as compared to the expenditure during 1950-51. But subsequently it dropped slightly and has remained almost constant for the rest of the period.

During 1950-51 it was 37.92% with a substantial increase to 51.57% and 54.32% during 1955-56 and 1960-61 respectively. In 1965-66 and 1970-71, it was 50.26% and 49.36%. The level of expenditure remains almost the same with slight increase during 1975-76 (51.32%) (vide Table No. B-1 & Fig. No. 23).

(3) Examinations:

The trend of expenditure under this head is strongly distributed like a Gaussian curve, slightly skewed towards the negative side, the hump of the distribution being situated in 1965-66 (Fig. No. 23).

The expenditure under this head was 27.46% in 1965-66 while it was 18.02% in 1960-61 and 17.71% during 1970-71. In 1955-56 it was 11.15% while in 1975-76 it was 15.24%; the expenditure was 16.04% during 1950-51 (vide Table No. B-1 & Fig. No. 23).
(4) **Hostels**

The trend of expenditure on hostels is just opposite during the year from 1950-51 to 1955-56 as compared to the expenditure on general administration. For the rest of the years it also shows a decreasing tendency till 1965-66, then remains stable for 1970-71, 1975-76. The percentage of expenditure was 2.60% during 1950-51 with sudden rise to 9.45% during 1955-56. It goes down suddenly to 4.94% and 1.91% during 1960-61 and 1965-66, and is fairly steady with 2.60% and 2.72% during 1970-71 and 1975-76 respectively (vide Table No. B-1 & Fig. No. 23).

(5, 6) **Library, Medical and Sanitation**

This item presents a dismal picture. All educationists in the world are unanimous in the opinion that the library is the soul of the educational system. Similarly it is an established fact that a sound mind requires a sound body. To have a sound body proper medication and sanitation are essential but the figures of the expenditure shows that the expenditure on both these most important aspects of education is the least.

The expenditure on library was 1.92% in 1950-51 and 2.33% on medical and sanitation during that year. This expenditure incidentally the highest percentage of expenditure among all the representative years considered in this study. The highest percentage of expenditure incurred on library is 3.17%
during 1955-56. It reflects the real cause of the gloomy picture of our present educational system (vide Table No. B-1 & Fig. No. 29).

(7) **Electricity and Water Supply:**

The trend of expenditure under this head is of 'U' shape. The highest was during 1950-51 and 1970-71 which is 5.3% and 4.74% respectively, while in between, it ranges from 1.19% to 2.33% (vide Table No. B-1 & Fig. No. 29).

(8) **Transport:**

After the initial investment during 1950-51 (5.31%) the percentage of expenditure shows a steady fall. In 1955-56 it was 1.78% and reached 0.43% during 1975-76 (vide Table No. B-1 & Fig. No. 29).

(9) **Buildings:**

As can be readily understood, the expenditure on buildings is naturally always higher during the initial years. Later on it remains largely a matter of maintenance of already established buildings. Hence, the expenditure decreased significantly. During the years immediately after the construction, this expenditure was almost negligible because the newly constructed buildings required very little maintenance in the early years. The trend of expenditure under this head reflects this situation. The expenditure during 1950-51 was 8.73% which shows a steep fall during 1955-56 and 1960-61, reaching almost to zero level. During 1965-66 the percentage was 5.48%. It
was 41% and 0.02% during 1960-61 and 1965-66 respectively. As expected it increases to 2.45% and 3.19% during 1970-71 and 1975-76 (vide Table No. B-1 and Fig. No. 30).

110) **Guest House**: Expenditure on the guest house remains negligible during the years 1955-56 and 1960-61, being 0.04% during both the years. It touches the highest point during 1965-66 with an expenditure of 0.57%. It again decreases during 1970-71 and 1975-76 (0.19% and 0.20%) (vide Table No. B-1 and Fig. No. 31).

111) **General Expenditure**: This expenditure shows an irregular trend. During the year 1955-56 it was 0.32% which increased to 2.54% during 1960-61. It again goes down to 0.80% during 1965-66, and rises sharply to 4.11% and 4.48% during 1970-71 and 1975-76 (vide Table No. B-1 and Fig. No. 31).

12,13) **Publication and Press**: Expenditure in 1955-56 and 1960-61 was 0.22% and 0.02% from publications which increased significantly to 1.03% during 1970-71. It was 2.42% and 2.23% during 1970-71 and 1975-76 on the University Press (vide Table No. B-1 and Fig. No. 31).

**Non-Recurring**:

The total non-recurring expenditure during the representative years was respectively 34.38% (Rs. 23,53,514.30),
31.66% (Rs. 34,13,245.25), 13.04% (Rs. 22,46,999.64) and 20.22% (Rs. 33,24,060.60) for the years 1960-61, 1965-66, 1970-71 and 1975-76 of the gross expenditure which is given earlier when we are discussing the recurring expenditure (vide Table No. B-4 & Fig. No. 34).

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

(1) **Staff**:

The staff of any organisation is the base of working and success of that organisation, specially in a developing institution. The expenditure on staff is supposed to be higher during the early years. Once a viable level is reached, the expenditure on the staff either remains stable or starts decreasing. The same trend is reflected in the expenditure on staff in Saugar University. In the year 1960-61 the expenditure was 4.93% on staff which gradually increased till the year 1970-71. In 1960-61 it was 8.42% and in 1965-66 it was 9.45%. The trend shows a steep rise during the year 1970-71, it comes to 24.33% as against 9.45% during the year 1965-66. The expenditure on this head decreased to 18.33% during 1975-76 (vide Table No. B-2 & Fig. No. 32).

(2) **Buildings**:

Non-recurring expenditure on buildings shows a steep fall from the 1960-61 to the 1975-76. During 1960-61 it was 63.54% while in 1975-76 it comes down to 4.02%. During 1965-66 and
1970-71 it was 39.25% and 24.32% respectively (vide Table No. B-2 & Fig. No. 32).

(3) **Furniture and Equipment**:

The expenditure under this head shows a very regular trend. During 1960-61 it was 68.43% which decreased to 27.23% during 1965-66 and further down to 8.76% in 1960-61. Again it increases to 25.63% in 1965-66 and shows deep decline during the subsequent years 2.90% in 1975-76. The strange thing regarding expenditure under this head is that there was no income shown by the University under the head. It seems that University authorities have taken this amount from the fund allocated for some other purpose. But this transfer is not justified in the books of the University (vide Table No. B-2 & Fig. No. 32).

(4) **Books and Journals**:

The expenditure on books and journals reflects poor academic interest as has already been mentioned while discussing the recurring expenditure under the head of library. A similar trend is seen under non-recurring expenditure on books and journals. What a poor commentary it is that only 6.54% of the total income was spent on books and journals in 1965-66, which decreases to 5.81% and 4.47% during 1960-61 and 1965-66! It increases slightly during 1970-71 and comes down to almost nil during 1975-76 with an expenditure of 0.45% (vide Table No. B-2 & Fig. No. 32).
(5) **Scholarships and Fellowships**

This is another head which shows a continuous increase from year to year. This may be due to the fact that the amount of scholarships and fellowships comes from different national and provincial agencies, and the University is accountable to them. Moreover, the persons getting them might be pressing the University authorities for the payment of the same. Hence, University authorities could not divert the funds in any other direction as it seems in the case of books and journals, furniture and equipments etc. The expenditure was 3.32% during 1955-56 and becomes 46.71% during 1975-76 showing a substantial increase between these two points (vide Table No. B-2 & Fig. No. 32).

(6) **Miscellaneous**

Miscellaneous expenditure also shows a similar increasing trend starting with 3.25% and ending up at 27.50% (vide Table No. B-2 & Fig. No. 32).

The total non-recurring expenditure was 20.25% of the total expenditure during 1955-56 while it was 34.38% and 31.66% during 1960-61 and 1965-66. It decreased to 13.04% and 20.22% during two subsequent years, i.e., 1970-71 and 1975-76.

**Debts and Deposits**

The percentage of expenditure shown in debts and deposits was 24.62% (Rs. 19,59,692.04), 35.24% (Rs. 37,99,239.45) 40.25%
(Rs. 50,09,247.76) and 30.16% (Rs. 49,69,248.60) in the years 1960-61, 1965-66, 1970-71 and 1975-76 respectively (vide Table No. 2-4 & Fig. No. 34).

These percentages are the percentages of the gross expenditure and not the percentages of the debts and deposits. The gross expenditure already referred in discussing the recurring expenditure.

The expenditure on debts and deposits was 27% during 1950-51 with a sudden increase to 50.30% during 1965-66. It again decreased during 1960-61 and 1965-66 to 24.62% and 35.24%. In 1970-71 it stood at 40.35%, while in 1975-76 it was 30.16% (Fig. No. 34). Item-wise details (Fig. No. 33).

Summing Up:

Highest expenditure incurred on faculties followed by examinations and general administration. Lowest expenditure was on library which was on the average near about 2%. All other expenditure was less than 1% except electricity and water.

From the non-recurring head highest expenditure was incurred on buildings except in 1975-76 than it was 4.02%.

Next highest source of expenditure was staff. A substantial amount was spent on scholarships which was 46.71% in 1975-76.

Evaluation:

The picture of income and expenditure of recurring grant reflects very efficient working of the Sauger University in all
the years with the exception of 1970-71 when there was a saving in the net amount. The total income under this head was 73.5% in 1950-51 while the expenditure was 69.44%. This shows a net gain of 4.06%. During 1955-56 the gain was similar which increased during 1960-61 to almost double. The income was 45.70% while expenditure was 36.93% which shows a saving of 18.77%. During 1965-66 it again comes to the level of initial saving. During the period 1970-71 the university incurred a loss of 6.95% as the income was 34.76% while the expenditure was 41.71%. This loss was mainly due to increased expenditure on faculties, electricity and coal supply, general and library. In brief the expenditure was more under each head except on examinations and buildings.


During 1955-56 there was an expenditure of 20.25% against an income of 17.78%. The University perhaps had the heaviest loss during 1960-61, as the expenditure was 34.38% against the income of 8.67%. The year 1965-66 shows an expenditure of 31.66% against the income of 26.24%. During 1970-71 and 1975-76 the income was 18.62% and 21.42% while expenditure was 13.04% and 20.23% respectively.

The expenditure on debts and deposits is also less than the income. The income during 1950-51 was 26.50% while the expenditure was 27.90%. During 1955-56 the income was 48.62%
and expenditure was 50.31% putting the University to a loss of 1.03%. It made up for this loss during 1960-61 with an expenditure of 24.63% against an income of 45.63%. A similar trend continues during the next two years, i.e., 1965-66 and 1970-71. During the year 1975-76, there was a loss of 3.43% as the expenditure was 30.16% while the income was 26.73%. 
RECURRING EXPENDITURE

Expenditure:

The total expenditure during the representative year 1960-61 was Rs. 16,71,650.00, out of which Rs. 13,99,220.00 was the recurring expenditure which was 83.71% of the total expenditure. Similarly the total expenditure during 1966-67, 1970-71 and 1975-76 was respectively Rs. 32,99,447.00, Rs. 65,87,220.00, Rs. 82,82,432.00 (Table No. B.4, Fig. 34).

The recurring expenditure was Rs. 25,47,102.00 (65.49%), Rs. 44,31,820 (67.13%) and Rs. 66,79,775.00 (80.16%) respectively for the year 1965-66, 1970-71 and 1975-76 (Table No. B.4).

The detailed headwise expenditure along with the percentage in reference to recurring income is discussed in the following paragraphs.

1. Establishment:

The trend of expenditure on establishment was an irregular one, the highest being 31.99% during 1965-66 and the lowest during 1960-61 with 81.12%. In 1970-71 it was 15.15% and in 1975-76 it increased to 22.02% (Fig. No. 35, Table No. B.5).
2. Examinations:

As in the case of income, the main expenditure was under the item of examinations. But the trend was a decreasing one. During 1960-61 the expenditure was 49.33% of the total expenditure. It decreased by approximately 10% during 1965-66, and became 12.13% during 1975-76 (Fig. No. 35, Table No. B.5).

3. Other expenditure:

Other expenses amounted to 24.38% during the 1960-61 which gradually decreased to 7.29% during 1975-76. In 1965-66, it was 29.60% and was reduced by nearly half in 1970-71 (10.34%) (Fig. No. 35, Table No. B.5).

4. Teaching departments:

Expenditure on the teaching staff was 17.33% and 25.30% during 1970-71 and 1975-76. There was no expenditure on this head in the rest of the years, as the teaching departments were discontinued. (Fig. No. 35, Table No. B.5).

5. Travelling allowances:

The expenditure on T.A. was 2.71% and 2.34% during the year 1960-71 and 1975-76 (Fig. No. 36, Table No. B.5).

6. Publications:

Expenditure on publications was almost negligible
VIKRAM UNIVERSITY: EXPENDITURE (RECURRING):
1960-61 TO 75-76

A - Establishment
B - Examinations
C - Other expenses
D - Teaching Dept.

Y (2 mm = 1%)

X (8 mm = 1 Year)

FIG. 35

VIKRAM UNIVERSITY: EXPENDITURE (RECURRING):
1960-61 TO 75-76

E - T.A.
F - Publications
G - Academic activities
H - Sardha ancient institute
I - University garden
J - Press
K - Contributions to other bodies
L - Physical Education
M - Buildings

Y (2 mm = 1%)

X (8 mm = 1 Year)

FIG. 36
with .16% and .54% during the years 1970-71 and 1975-76 (Fig. No. 36, Table No. B.5).

7. Academic and other activities:

Expenditure on academic and other activities was Rs. 39,365.00 and Rs. 7801.00 during the years 1970-71 and 1975-76 (Fig. No. 36, Table No. B.5).

8. Sindhia Institute:

Expenditure on the Sindhia Institute was .33% and .68% during the years 1970-71 and 1975-76 (Fig. No. 36, Table No. B.5).

9. Gardens:

Expenditure on gardens was 1.01% and .72% in 1970-71 and 1975-76 (Fig. No. 36, Table No. B.5).

10. University Press:

1.36% of the total expenditure in 1970-71 was on the University press. In the year 1975-76, 1.71% was spent under this head (Fig. No. 36, Table No. B.5).

11. Contributions to other bodies:

.57% and .31% were contributed to other bodies in the years 1970-71 and 1975-76 (Fig. No. 36, Table No. B.5).
12. Physical education:

Expenditure on physical education increased from Rs. 32,390.00 (2.32%) in 1960-61 to Rs. 1,52,471 (2.30%) during 1975-76. It was Rs. 57,805.00 (2.27%) and Rs. 1,054,40.00 (2.38%) respectively during 1965-66 and 1970-71 (Fig. No. 36, Table No. B.5).

13. Buildings:

The expenditure on buildings shows an increasing trend which is but natural for a growing University. It was 3.34% in 1965-66 while in 1975-76 it was 3.99%. In the year 1970-71 it was 2.65% (Fig. No. 36, Table No. B.5).

14. Scholarships:

The expenditure on scholarships shows an increasing trend. It was 1.81% during 1960-61 which jumped to 4.03% in the year 1965-66. In the year 1970-71 and 1975-76 it was 6.30% and 7.89% (Fig. No. 37, Table No. B.5).

15. Library:

Expenditure on the library shows a decreasing trend, which reflects a poor condition and lack of interest by the University authorities towards academic activities. The expenditure was 7.41% during 1960-61, which decreased to 4.01% in the year 1970-71. The years 1965-66 and 1970-71
show an expenditure of 6.98% and 5.39% respectively (Fig. No. 37, Table No. B-5).

16. Hostels:

During the year 1960-61 hostels did not exist in the University. During 1965-66 the expenditure on hostels was Rs. 22,086.00, i.e., 0.87% of the total expenditure. It increased to Rs. 77,620.00, i.e., 1.76% of the total expenditure. During the year 1975-76 the expenditure increased to 3.20% but the actual amount spent was more than double the amount in the year 1970-71, the amount being Rs. 2,12,617. The general trend of expenditure has been an increasing one, with a steep rise as shown in (Fig. No. 37, Table No. B-5).

**NON-RECURRING EXPENDITURE**

The total non-recurring expenditure was respectively Rs. 272,430.00 (16.29%), Rs. 13,42,345.00 (34.51%), Rs. 1,61,4000.00 (24.50%) and Rs. 5,92,902.00 (7.15%) in the years 1960-61, 1965-66, 1970-71 and 1975-76 of gross income (Table No. B-4, Fig. No. 40).

The total amount and percentage discussed in the following lines are in reference to non-recurring income and not to the gross income.
During the year 1960-61, Rs. 94,640.00 was spent for development purposes from State and U.C.G. funds. This was 34.74% of the total expenditure. In the year 1965-66, the amount spent under this head was Rs. 126,543 which is higher than the amount in the year 1960-61. But in terms of percentage it was lower (9.43%) as compared to the expenditure of the year 1960-61 (34.74%). During the year 1970-71 there was a big rise to 68.64% with an amount of Rs. 11,34,000. In the year 1975-76 the sole expenditure was on developing scheme. An amount of Rs. 5,02,302.00 was spent which is approximately half that in the year 1970-71. But the percentage shows an increase of about 30.36% (Fig. No. 38, Table No. B.6).

Gangajali fund:

There was no income from the Gangajali fund during the year 1965-66, 1975-76. The expenditure chart indicates an expenditure of 10.35% and 20.45% respectively during the year 1960-61 and 1970-71 (Fig. No. 38, Table No. B.6).

Books and Journals:

There was an expenditure of 39.44% during 1960-61 which suddenly drops to 8.98% during the year 1965-66. The expenditure on this head was 9.91% during the year 1970-71 i.e., an increase of 0.93% (Fig. No. 38, Table No. B.6).
Buildings:

The expenditure on buildings as shown in the University accounts was 48.74% during 1965-66. There was no expenditure on buildings during any other years (Table No. B-6).

Equipments:

15.47% of the total expenditure was spent on equipments during the year 1960-61. During the year 1965-66 it increased almost 40 times, i.e., Rs. 4,41,492.00 (32.39%). There was no expenditure in subsequent years on this head (Fig. No. 38, Table No. B-6).

Debts and Deposits

The percentage of expenditure on debts and deposits was 8.35% (Rs. 552,000) and 12.69% (Rs. 10,50,312.00) during the years 1970-71 and 1975-76 respectively. There was no income shown in the years 1960-61 and 1965-66 and there was no expenditure in the same years (Table No. B-4, Fig. No. 40).

Expenditure on this category was made only during the years 1970-71 and 1975-76. 43.66% was spent on deposits while 32.79% on advances and 23.55% on loans during the year 1970-71 (Fig. No. 39).

In the year 1975-76 expenditure on deposits shows an increasing trend with 71.01%, while it shows a decrease on advances with 4.92% spent on this item.

The expenditure on loans remains almost static with 24.07%. The total amount increased from Rs. 1,30,000.00 to Rs. 2,52,908 (Fig. No. 39, Table No. B-7).
Summing up:

Highest expenditure was incurred on examination from recurring receipts, followed by establishment. The third head of expenditure was library. Teaching departments consumed 17.33% and 25.30% during the year 1970-71 and 1975-76 respectively. Lowest expenditure was incurred on publications.

From non-recurring receipts the highest amount was spent on books and journals followed by development expenditure where it was 100% during the year 1975-76.

EVALUATION

The working of the University is not very impressive from the economic point of view. It was only in 1960-61 that there was a saving of about 10%. The only heads under which the University spent more than the income were library, physical education, scholarships and other expenses while the main heads of examination and establishment show a significant saving. But during all other years the picture is very depressing. The total recurring income was 63.50% while the expenditure was 65.49%. This loss was mainly due to the amount spent on administration, miscellaneous expenses. During the year 1970-71 the loss increased in terms of amount as well as in terms of percentage. The
total income was Rs. 39,80,000.00 while the expenditure was Rs. 44,21,320.00. Income was 64.52% while expenditure shows a percentage of 67.13%. This loss was mainly due to the increased amount spent on library and teaching departments. In spite of losses it presents a rosy picture as far as the growth of education is concerned because the extra amount spent is on academic heads like library and teaching departments which are the soul of any University.

The percentage of loss increased from 2.5% to almost 4% in 1975-76. This loss was due to the amount spent on T.A., buildings, library, University garden and teaching departments. The amount spent on the library was 4.01% against an income of 1.15% while there was an income of 1.38% from the teaching departments against the expenditure of 25.30%.

In this respect this University gives a better picture of economy as compared to Sagar University which shows a poor picture by spending the amount on non-academic heads. It is really descreditable for the oldest University of the State to spend an almost negligible amount on academic heads like library, equipments and other similar heads.

NON RECURRING:

In the non-recurring category, during the year 1969-61 the University was running under a loss of 9.5%. The
expenditure was 16.28% against an income of 6.86%. It is commendable for the University to show a profit of 2% during 1965-66 which means that the amount was very judiciously spent. Moreover, it is remarkable that the maximum expenditure was on equipment and buildings. During the years 1970-71 and 1975-76 it maintains the same trend, showing loss only under the expenditure from the Gangajal Trust Funds.

DEBITS AND DEPOSITS.

There was a loss of .33% during the year 1970-71 due to repayment of loans which was 22.55% against an expenditure of 12.63%. On the whole this type of profitable budgeting reflects the efficiency of the University authorities.

JABALPUR UNIVERSITY

RECURRING EXPENDITURE

The gross expenditure during the year 1960-61 was Rs. 14,74,971.00 out of which Rs. 13,94,130.00 was the recurring expenditure, which was 89.78% of the gross expenditure. During the years 1965-66, 1970-71 and 1975-76, it was respectively Rs. 38,36,255.00, Rs. 31,12,264.00 and Rs. 44,96,108.00. The recurring expenditure was Rs. 1561906
Rs. 24,69,375 (79.35%) and Rs. 35,32,570.00
(78.75%) respectively for the representative years i.e.,
1965-66, 1970-71 and 1975-76 (Table No. B.12, Fig. No.44).

The detailed headwise expenditure along with the
percentage in reference to recurring expenditure is
discussed in the following paragraphs.

1. Establishment:

Expenditure on establishment increased from year to
year, being 10.85% in 1960-61 and 18% in 1975-76 (Fig. No. 41,
Table No. B.9).

1. Teaching Departments:

Expenditure on teaching departments increased as a
natural trend, being minimum in the year 1940-61 (3.48%)
and maximum in the year 1965-66 (25.10%). It was 18.05%
in the year 1970-71 and increased to 22.32% in 1975-76.
It was but natural because the post-graduate departments
were introduced during these years (Fig. No. 41, Table No. B.9).

3. Examinations:

Expenditure on examinations in 1960-61 was 23.74%, which
increased to 29.11% in 1965-66 and remained almost static
during the subsequent years (29.92%, 25.36%) in the years
1970-71 and 1975-76 (Fig. No. 41, Table No. B-9).
4. **Miscellaneous**:  

Miscellaneous expenditure shows an irregular trend. It was 9.73% in the year 1960-61, 8.61% in the year 1975-76 (Fig. No. 41, Table No. B.9).  

5. **Travelling allowances**:  

Expenditure on T.A. shows a decreasing trend, being 1.62% in the year 1960-61 and 1.13% in the year 1970-71. It was 1.92% in the year 1965-66, but decreased to 1.19% in the year 1975-76 (Fig. No. 42, Table No. B.9).  

6. **Library**:  

Expenditure on the library shows a growing tendency. It increased from .80% in the year 1960-61 to 3.83% in the year 1965-66. In the year 1970-71, it was maximum with 4.37%. In the year 1975-76, it was 4.14% (Fig. No. 42, Table No. B.9).  

7. **Physical education**:  

On physical education, expenditure was 2.58% in the year 1960-61 which increased to 3.82% in the year 1965-66. It decreased in the year 1970-71 to 1.77% and slightly increased in the year 1975-76 (1.93%) (Fig. No. 42, Table No. B.9).
JABALPUR UNIVERSITY: EXPENDITURE (RECURRING)
1960-61 TO 75-76

A = Establishment
B = Teaching Dept.
C = Examinations
D = Misc.

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JABALPUR UNIVERSITY: EXPENDITURE (RECURRING)
1960-61 TO 75-76

E = T.A.
F = Library
G = Physical Education
H = Academic activities
I = Re. Scholarships
J = Institute of Language

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8. Academic activities:

Expenditure on special academic and other activities was 3.37% in the year 1960-61. In the year 1965-66 it was nil. Expenditure in the year 1970-71 was .99% and in 1975-76, it was .60% (Fig. No. 42, Table No. B.9).

9. Research Scholarships:

Expenditure shows a decreasing trend under this head. It was 1.52% in the year 1960-61 and 1.50% in the year 1965-66. In the year 1970-71 it decreased to 1.23% and slightly increased in the year 1975-76 (1.33%) (Fig. No. 42, Table No. B.9).

10. Institute of Languages and Research:

Expenditure on this institute increased to 2.03% in the year 1965-66 from 3.38% during the year 1960-61. During the year 1970-71 it was 5.06% which increased by .1% in the year 1975-76 (Table B.9, Fig. No. 42).

11. Capital expenditure:

Capital expenditure on buildings was 37.29% in the year 1960-61 and 1.80% in the year 1970-71. It was nil during the years 1965-66 and 1975-76. For books it was .23% and for furniture 1.34% in the year 1960-61. For the rest of the period it was nil (Table No. B.9).
NON RECURRING

The total non-recurring expenditure during the representative year was respectively 9.67% (Rs. 142521.00), 45.71% (Rs. 1753786.00) in the year 1960-61 and 1965-66 of the gross expenditure. Which is given earlier when we are discussing the recurring expenditure. There is no amount shown in the year 1970-71 and 1975-76 in the University budget. (Table No. B.14, Fig. No. 44).

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

Expenditure on teaching departments from U.G.C. was 58.57% in the year 1960-61. The rest of the period shows no expenditure.

Expenditure on buildings was 3.39% and 87.13% respectively during the year 1960-61 and 1965-66 (Fig. No. 43, Table No. B.10).

Expenditure on books and journals, research and other purposes was 38.04% in the year 1960-61 and 12.87% in the year 1965-66. In the other years it was nil (Table No.B.10).

DEBTS AND DEPOSITS

The percentage of expenditure shown in debts and deposits was .55% (Rs. 8220.00) 13.39% (Rs. 5,30,663.00),
20.65% (Rs. 6,42,339), 21.25% (Rs. 9,53,538.00) in the year 1960-61, 1965-66, 1970-71 and 1975-76 respectively (Table No. B.12, Fig. No. 44).

Above percentages are the percentages of the gross income and not the percentages of the debts and deposits. The gross expenditure already referred in discussing the recurring expenditure.

Expenditure increased under this head from 26.37% in the year 1965-66 to 29.12% in the year 1970-71. It becomes 58.78% in the year 1975-76. There was no expenditure under this head during the year 1960-61. (Fig. No. 43, Table No. B.11).

Expenditure on special fund was 100% in the year 1960-61 of debts and deposits; during other periods, there was no expenditure.

Expenditure on advances was nil in the year 1960-61. It was 73.63% in the year 1965-66 and 70.88% in the year 1970-71. Expenditure on this head dropped down to 41.22% in the year 1975-76 (Fig. No. 43, Table No. B.11).

**Summing up**

From recurring receipts higher expenditure was incurred on examination, highest being 29.92% in the year 1970-71. Next highest expenditure was on establishment which was
Jabalpur University: Expenditure (Non-Recurring): 1960-61 to 75-76

K - Building (Part I)
L - Deposits & Loans (Part II)
M - Advances (Part III)

Y (in Rs. lakh)

<table>
<thead>
<tr>
<th>60-61</th>
<th>65-66</th>
<th>70-71</th>
<th>75-76</th>
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X (8 mm = 1 Year)

Fig: 43

Jabalpur University: Comparative Statement of Expenditure: 1960-61 to 75-76

α = Repeating (Part I)
β = Non-repeating (Part II)
γ = Deposits (Part III)

Y (in Rs. lakh)

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X (8 mm = 1 Year)

Fig: 44
26.01% in the year 1975-76. Teaching departments consumed 36.10% in the year 1965-66 which was the highest among all the periods under consideration. Books and journals was given the minimum attention with .23% of expenditure.

From non-recurring, teaching departments consume the highest, i.e., 58.57% and books and journals 38.04%.

**EVALUATION**

The accounts of the University show a deficit during all the representative years. The income under the head of recurring receipts was 78.18% in the year 1960-61, against 44.78% in the year 1960-61. In the year 1965-66 the income was 39.71% against 44.46% of expenditure. The period 1970-71 shows an income of 77.69% against expenditure of 79.35%. The only exception to this trend is seen in the year 1975-76. During this period the income was 91.10% against an expenditure of 78.75%. The maximum expenditure was on buildings followed by examination during the year 1960-61. In the year 1970-71, the highest amount was spent on examinations followed by establishment. This order is reversed in the year 1975-76.

The expenditure from non-recurring income is less, while other universities show a deficit account under this head. As compared to the leading universities of the province, for example, Sagar and Vikram, who made more of this kind of expenditure on non-academic activities, this
University rightly spent 38.64% on books and journals against income of .02% in the year 1960-61.

Expenditure on debts and deposits was 13.83% in the year 1965-66 against income of 10.49%. The income was 22.31% in the year 1970-71 while the expenditure was 22.65%, the maximum being on advances. In the year 1975-76 there was a heavy loss as the expenditure was 21.25% against an income of 4.90%.
The gross expenditure during the year 1965-66 was Rs. 28,96,251.00 out of which Rs. 12,16,547.00 was the recurring expenditure which was 42.01% of the gross expenditure of the University. Similarly the gross expenditure during the years 1970-71 and 1975-76 was respectively Rs. 66,29,997.00 and Rs. 75,53,298.00. The expenditure was Rs. 21,15,133.00 (31.91%) and Rs. 39,77,716.00 (52.67%) respectively for the representative years i.e., 1970-71 and 1975-76 (vide Table No. B-16 and Fig. No. 51).

The detailed headwise income along with the percentages in reference to recurring income is discussed in the following paragraphs.

(1) Establishment:

The expenditure on establishment was 22.67% in 1965-66 which slightly decreased in 1970-71 to 21.83%. It again increased in 1975-76 to 24.90%. The increase in percentage is only about 3% but the actual amount increased to about double (Rs. 9,90,535.00 from Rs. 4,61,568.00 vide Table No. B-13 and Fig. No. 45).

(2) Examinations:

There was 42.22% expenditure in 1965-66 on examinations which increased to 44.63% in 1970-71. In 1975-76 it signifi-
cantly dropped to 36.37% (vide Table No. B-13 & Fig. No. 45).

(3) Teaching Departments:

Expenditure on teaching departments was nil in 1965-66. In 1970-71 it was 6.23%, and 10.34% in 1975 (vide Table No. B-13 & Fig. No. 45).

(4) Other charges:

This item shows a decreasing trend. There was 10.3% expenditure in 1965-66, which was 9.33% in 1970-71; in 1975-76 it was 7.15% (vide Table No. B-13 & Fig. No. 45).

(5) Travelling Allowances:

3.77% of the total expenditure was incurred in 1965-66 on T.A. It was 3.47% in 1970-71 and 1.83% in 1975-76 (vide Table No. B-13 & Fig. No. 46).

(6) Academic and other Activities:

1% was spent in 1965-66 on academic activities. It increased to 2.63% and 5.33% in 1970-71 and 1975-76 (vide Table No. B-13 & Fig. No. 46).

(7) Sports:

The expenditure on sports increased from year to year. It was 1.55% in the year 1965-66 and 1.71% in 1970-71. 2.53% was spent on sports in 1975-76 (vide Table No. B-13 & Fig. No. 46).
(8) **Contributions to other bodies**

Rs. 3,650.00 was contributed by the University to other bodies in 1965-66. This donation of the University cost it 4.49% during 1970-71. Rs. 1,11,061 was contributed by the University to other bodies in 1975-76 (2.53%) (vide Table No. B-13 and Fig. No. 46).

(9) **Study Hall**

16.85% was spent on the study hall in 1965-66, which dropped to almost nil during 1970-71 and 1975-76. The percentage of expenditure was 0.61% and 0.69% during these years (vide Table No. B-13 and Fig. No. 46).

(10) **Roads and Buildings**

0.42% and 0.35% of the total expenditure was incurred on buildings and roads in 1965-66 and 1970-71. In 1975-76, it was 0.33% (vide Table No. B-13 and Fig. No. 47).

(11) **Library**

Expenditure on the library was 0.96% in 1965-66. It increased to 2.15% and 2.32% during 1970-71 and 1975-76 (vide Table No. B-13 and Fig. No. 47).

(12) **Student Welfare**

0.89% was spent on student welfare in 1970-71 and 3.01% in 1975-76 (Rs. 1,19,599.00) (vide Table No. B-13 and Fig. No. 47)
NON-RECURRING:

The total non-recurring expenditure during the year was respectively 7.24% (Rs. 2,03,912.00), 16.08% (Rs. 10,66,170.00) and 5.67% (Rs. 4,28,563.00) in the years 1965-66 and 1970-71 and 1975-76, of the gross expenditure. (vide Table No. B-16 and Fig. No. 51).

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

32.66% was spent on chemicals in 1965-66 (vide Table No. B-13).

2.48% was spent on buildings in 1965-66. Expenditure under this head increased in 1970-71 to 79.73% which again dropped down to 14.66% (vide Table No. B-13 and Fig. No. 48).

20.27% and 30.83% were spent on departments in 1970-71 and 1975-76 respectively. 60.04% of the total expenditure was spent on furniture in 1965-66 (vide Table No. B-13 and Fig. No. 48).

DEBTS AND DEPOSITS:

The percentage of expenditure shown in debts and deposits was 50.75% (Rs. 14,69,762.00), 41.66% (Rs. 31,47,019.00) in the year 1965-66, 1970-71 and 1975-76 respectively (vide Table No. B-16 and Fig. No. 51).
These percentages are the percentages of the gross expenditure and not the percentages of the debts and deposits. The gross expenditure is already referred to in discussing the recurring expenditure.

100% expenditure was shown in 1965-66 from Gangajali Fund on development schemes. 0.57% and 10.30% were spent from this fund in 1970 - 71 and 1975 - 76 (vide Table No. B-14 & Fig. No. 49).

4.15% and 2.41% from deposits were spent in 1970 - 71 and 1975 - 76 (Fig. No. 49).

3.10% and 13.76% respectively were spent on advances during 1970 - 71 and 1975 - 76; 92.15% of the total expenditure in 1970 - 71 was on investment. It was 73.44% in 1975-76 (vide Table No. B-14 & Fig. No. 49).

Summing Up:

44.63% of the recurring grant was spent on examination in 1970 - 71 which was highest. Next item of higher expenditure was on establishment followed by teaching departments. Lowest expenditure was on works (0.36%).

From non-recurring expenditure the highest was on equipments in 1975-76 (54.41%); then departments consumed 30.83% and 20.27% during 1975-76 and 1970-71 respectively.
EVALUATION:

The expenditure during the year 1965-66 and 1970-71 was less than the income, i.e., the University was running at a profit. In 1965-66 the total expenditure under recurring category was 42% (Rs. 12,16,547.00) against an income of 45.26% (Rs. 12,46,977.00). Maximum expenditure was under examinations followed by establishment, as mentioned earlier. In 1972-73 the same trend continued. The expenditure was 13.91% (Rs. 21,15,133.00) against an income of 36.11% (Rs. 22,97,255.00). 52.67% (Rs. 39,77,716.00) was expenditure during 1975-76 against the income of 48.71% (Rs. 38,54,520.00). The increased expenditure was mainly due to the amount spent on teaching departments while the government grant was reduced.

Non-recurring expenditure for the year 1965-66 and 1970-71 under this head shows deficit accounting. The income in 1965-66 was 4.72% (Rs. 1,30,116.00) while the expenditure was 7.24% (Rs. 2,09,912.00). Maximum expenditure was rightly incurred on purchasing chemicals, and the State Government failed to provide any grant during 1970-71; 16.08% (Rs. 10,66,170.00) of the total expenditure was spent while the income was 12.81% (Rs. 9,11,713.00). During this period, the maximum was spent on buildings (79.73%).

Surprisingly the expenditure was less than the income during 1975-76. The income was 14.81% (Rs. 4,23,563.00). This was because of increased grant (73.92%) from the U.G.C.
The expenditure under the third category during 1965-66 was 50.75% against an income of 50.02%. In 1970-71 the income was 52.03% against an expenditure of 52.01%. This insignificant loss suddenly rises to a higher level in 1975-76. The income was 36.43% (Rs. 23,87,753.00) while expenditure was 41.66% (Rs. 31,47,019.00).

On the whole the financial condition of the University was better as compared to other Universities like Saugar and Jabalpur in the State.
JIWADI UNIVERSITY: COMPARATIVE ACCOUNT OF EXPENDITURE: 1960-61 TO 75-76

- a - Recurring (Part I)
- B - Non-recurring (Part II)
- r - Deposits (Part III)

Y (2 mm = 1%)

X (8 mm = 1 Year)

FIG. 51

INDORE UNIVERSITY: EXPENDITURE (RECURRENT): 1960-61 TO 75-76

- A - Establishment
- B - Teaching departments
- C - Examinations
- D - Miscellaneous

Y (2 mm = 1%)

X (8 mm = 1 Year)

FIG. 52
INDORE UNIVERSITY, INDORE:

RECURRING EXPENDITURE:

The gross expenditure during the year 1965-66 was Rs. 15,07,712.72, out of which Rs. 3,75,220.80 was the recurring expenditure which was 64.63% of the gross expenditure of the University. Similarly the gross expenditure during the years 1970-71 and 1975-76 was respectively Rs. 39,09,553.92 and Rs. 66,79,910.07. The recurring expenditure was Rs. 19,31,049.94 (50.92%) and Rs. 33,22,892.98 (49.75%) respectively for the representative years i.e. 1970-71 and 1975-76 (vide Table No. B-20 & Fig. No. 57).

The detail head wise expenditure along with these percentage in reference to recurring expenditure is discussed in the following paragraphs:

(1) Establishment:

20.97% was spent on administrative staff in 1965-66. 13.51% and 21.01% were spent on administrative staff during 1970-71 and 1975-76 (vide Table No. B-17 & Fig. No. 52).

(2) Teaching Staff:

2.26% which is about one tenth the expenditure on administrative staff, was spent on teaching staff in 1970-71. It was 3.13% in 1975-76, which was 2.5 times of the expenditure on administrative staff (vide Table No. B-17 & Fig. No. 52).
(3) **Examinations:**

54.75% amount was spent on examinations during 1965-66. An expenditure of 47.90% was incurred on examinations in 1970-71. In 1975-76 the total expenditure on examinations was 43.16%. The expenditure continuously decreased from year to year. It was because of the bifurcation of the Universities. (i.e., Bhopal University was established in 1970) (vide Table No. B-17 & Fig. No. 52).

(4) **Miscellaneous:**

7.33%, 2.41% and 2.77% were spent on miscellaneous heads during the years 1965-66, 1970-71 and 1975-76 respectively (vide Table No. B-17 & Fig. No. 52).

(5) **General Changes:**

9.10% and 6.59% were spent on common service and general changes in 1965-66 and 1970-71 (vide Table No. B-17 & Fig. No. 53).

(6) **Travelling Allowances:**

3.10% and 2.39% were paid as T.A. during 1965-66 and 1970-71. This expenditure decreased to 1.69% in 1975-76 (vide Table No. B-17 & Fig. No. 53).

(7) **Library:**

3.36% and 5.72% were spent on library in 1970-71 and 1975-76 (vide Table No. B-17 & Fig. No. 53).
INDORE UNIVERSITY: EXPENDITURE (RECURRING):
1960-61 TO 75-76

E - General charges
F - T.A.
G - Library
H - Student facilities (sports)

FIG. 53
(8) **Sports**:  
2.50% and 4.61% were spent on sports, during the years 1965-66 and 1970-71, which was 4.16% in 1975-76 (vide Table No. B-17 & Fig. No. 53).

(9) **Scholarships**:  
3.61% and 1.48% were the expenditure on scholarships in year 1970-71 and 1975-76 respectively (vide Table No. B-17 & Fig. No. 54).

(10) **Academic and Other Activities**:  
1.65% was spent in 1965-66. It increased to 2.08% in 1970-71 and again decreased to 1.41% in 1975-76 (vide Table No. B-17 & Fig. No. 54).

(11) **Press**:  
6.16% and 8.01% were spent on press respectively during 1970-71 and 1975-76 (vide Table No. B-17 & Fig. No. 54).

(12) **Publications**:  
The expenditure on publication was 0.12% and 1.63% in the years 1970-71 and 1975-76 respectively (vide Table No. B-17 & Fig. No. 54).

(13) **Hostels**:  
For the first time in 1975-76 the hostel was established in the University and the expenditure was 0.72% (Rs. 23,336.81) (vide Table No. B-17 & Fig. No. 54).
Non-Recurring:

The total non-recurring expenditure during the representative year was respectively 16.32% (Rs. 2,45,976.92), 29.92% (Rs. 11,69,383.24) and 34.49% (Rs. 23,03,665.09) in the year 1965-66, 1970-71 and 1975-76 of the gross expenditure which is given earlier when we are discussing the recurring expenditure.

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure (vide Table No. B-20 & Fig. No. 57).

The expenditure on staff was 10.03% and 22.09% during 1970-71 and 1975-76 (vide Table No. B-13 & Fig. No. 55).

Rs. 31,667.00 that is 12.87% was spent on books and journals during 1965-66. It increased to 20.16% in 1970-71. In 1975-76 it again comes down to 14.22% (vide Table No. B-13 & Fig. No. 55).

0.02% and 1.16% were spent on furniture in 1970-71; in 1975-76 it again comes down to 14.22% (vide Table No. B-13 & Fig. No. 55).

12.16% and 26.91% were spent on equipments in 1970-71 and 1975-76 respectively (Fig. No. 55).
The maximum expenditure under this category was on buildings which showed a decreasing proportion from year to year. 59.87%, 50.05% and 29.41% were spent on buildings during 1965-66, 1970-71 and 1975-76 respectively (vide Table No. B-13 & Fig. No. 55).

In 1965-66 the expenditure was 27.26% on miscellaneous heads; this expenditure came down to 1.53% and 6.21% in 1970-71 and 1975-76 (vide Table No. B-13 & Fig. No. 55).

**Debts and Deposits:**

The percentage of expenditure shown in debts and deposits was 19.9% (Rs. 2,86,520.00), 13.16% (Rs. 7,49,115.74) and 15.76% (Rs. 10,53,352.00) in the year 1965-66, 1970-71 and 1975-76 respectively (vide Table No. B-20 & Fig. No. 57).

These percentages are the percentages of the gross income and not the percentages of the debts and deposits. The gross expenditure already referred in discussing the recurring expenditure (vide Table No. B-20 & Fig. No. 57).

24.47% were spent during 1965-66. Deposits during 1970-71 and 1975-76 were respectively 24.62% and 2.72% (vide Table No. B-19 & Fig. No. 56).

A huge amount was given as advances. 59.31% and 52.38% were disbursed as advances in 1965-66 and 1970-71 respectively which significantly rose to 76.15% in 1975-76 (Table No. B-19 & Fig. No. 56).
Miscellaneous expenditure was 16.22% in 1965-66. During 1970-71 and 1975-76, expenditure increased to 23% and 21.09% (vide Table No. B-19 & Fig. No. 56).

Summing Up:

The highest expenditure was on examination, like other universities, followed by the expenditure incurred on administrative staff. The expenditure on library was 5.72% during 1975-76 and 3.36% in 1970-71. Lowest expenditure was on publications (12%) in 1970-71.

Highest expenditure from non-recurring receipts was incurred on buildings followed by books and journals but the expenditure on books and journals was less than one third of the buildings.
INDORE UNIVERSITY: EXPENDITURE (PART II) DEBTS & DEPOSITS: 1960-61 TO 75-76

- R - Deposits
- S - Advances
- T - Miscellaneous

INDORE UNIVERSITY: COMPARATIVE STATEMENT OF EXPENDITURE: 1960-61 TO 75-76

- \( \alpha \) - Recurring (Part I)
- \( \beta \) - Non-recurring (Part II)
- \( \gamma \) - Debts & Deposits (Part III)
The gross expenditure during the representative year (1965 - 66) of the University was Rs. 12,56,851.76 out of which Rs. 7,72,121.27 was the recurring expenditure which was 61.44% of the gross expenditure of the University. Similarly the gross expenditure during the year 1970 - 71 and 1975 - 76 was respectively Rs. 23,67,053.21 and Rs. 41,79,735.00. The recurring expenditure was Rs. 22,41,121.64 (78.17%), Rs. 41,75,735.08 (60.07%) respectively for the representative year i.e., 1970 - 71 and 1975 - 76 (Table No. B-24 & Fig. No. 62).

The detailed headwise income along with the percentage in reference to recurring income is discussed in the following paragraphs.

1. Establishment (General Administration):

22.53% of the total expenditure was spent on establishment in the year 1965 - 66. During the year 1970 - 71 it decreased to 19.35% and again increased to 22.46% in the year 1975 - 76 (Table No. B-21 & Fig. No. 58).

2. Examinations:

54.39% and 8.7% were spent on examinations in the years 1965 - 66 and 1970 - 71 respectively. 34.19% was spent in the year 1975 - 76 (Table No. B-21 & Fig. No. 58).
3. Teaching Departments:

Only 3.83% was spent on teaching departments during the year 1965-66. Encouragingly the expenditure increased to 11.29% during the year 1970-71. In the year 1975-76 it was 16.49% (Fig. No. 58, Table No. B.21).

4. Physical Education:

Physical education accounted for 1.53% and 4.66% of the total expenditure in the year 1965-66 and 1970-71 respectively. In the year 1975-76 it was 4.97% (Fig. No. 58, Table No. B.21).

5. Building Maintenance:

Only 2.30% and .94% and 2.97% were incurred during both the year 1965-66, 1970-71 and 1975-76 respectively for building maintenance (Fig. No. 59, Table No. B.21).

6. Publications:

.62%, .53% and 0.06% were spent on publications in the years 1965-66, 1970-71 and 1975-76 respectively (Fig. No. 59, Table No. B.21).

7. Travelling Allowances:

4.73% was spent on T.A. during the year 1965-66. The expenditure under this head was cartoiled to 1.58% during the year 1970-71 and again it was 1.65% in the year 1975-76. (Fig. No. 59, Table No. B.21).
8. Other expenses:

Rs. 353.00 was spent under other expenses in the year 1965-66. In the year 1970-71, the amount spent under this head increased to Rs. 60,748.00 (3.11%) and again decreased to 2.20% (Rs. 92,349.00) in the year 1975-76 (Table No. B-21 & Fig. No. 59).

9. Scholarships and Prizes:

0.20% and 2.52% of the total expenditure were spent on scholarships and prizes and it decreased in the year 1975-76, i.e., 1.50% (Table No. B-21 & Fig. No. 60).

10. Library:

0.31% was spent on library during the year 1965-66. This increased to 2.34% during the year 1970-71 and 2.40% in the year 1975-76 (Fig. No. 60).

It is a sorry picture that the proportion of expenditure on the library was less than on scholarships, maintenance, physical education etc.

11. Academic activities:

Only 0.11% and 0.33% were spent on special academic activities during the years 1965-66 and 1970-71 respectively. No expenditure on this item was shown in the year 1975-76 (Table No. B-21 & Fig. No. 60).
12. Engineering Departments:

The expenditure on this department was 9.94% in the year 1965-66 and 2.70% in the year 1970-71 and 1.43% in the year 1975-76 (Table No. B-21 & Fig. No. 60).

Non-Recurring:

The total non-recurring expenditure during the representative years was respectively 23.42% (Rs. 2,94,302.90), 21.83% (Rs. 6,25,931.57) for the years 1970-71 and 1975-76 of the gross expenditure which is given earlier when discussing the recurring expenditure (Table No. B-22, Fig. No. 62).

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

The total expenditure was Rs. 2,94,303.00 in the year 1965-66 and Rs. 6,25,931.00 in the year 1970-71. Out of this 17.33% was spent on books in the year 1965-66 and 8.42% in the year 1970-71. In the year 1975-76 the total expenditure was Rs. 12,06,737.97 out of which 10.22% was spent on books (Table No. B-22 & Fig. No. 61).

Furniture was purchased for Rs. 43,286.00 (14.71%) in the year 1965-66. In the year 1970-71 the expenditure on furniture was Rs. 73,357.00 (11.70%). In the year 1975-76 it was Rs. 3,57,664.59 (29.63%) (Table No. B-22 & Fig. No. 61).
Rs. 5,00,000.00 was invested on fixed deposits. In the year 1970-71 Rs. 2,00,000.00 was given as State share for building in the year 1965-66 and Rs. 45,179.27 was given in the year 1975-76 for this purpose.

DEBTS AND DEPOSITS:

The percentage of expenditure shown in debts and deposits was 3.03% of the gross income of Rs. 12,56,951.00 in the year 1965-66. In the year 1975-76 it was 11.93% of the gross income (Rs. 6,95,933.03). In the year 1970-71 it was nil (Table No. B-24 & Fig. No. 62).

Rs. 1,90,377.00 was deposited as advances during the year 1965-66, and Rs. 1,57,2309.98 in the year 1975-76 (Table No. B-23).

Summing up:

From recurring receipts, the highest amount was spent on examinations i.e. 54.33% in the year 1965-66 which was the highest and 34.19% in 1975-76 which was the lowest. Next object of higher expenditure was general administration, 29.4% being highest during the year 1975-76. The lowest expenditure was on Engineering departments.

From non-recurring receipts buildings consumed the highest followed by books and journals. During the year 1970-71 the highest expenditure was on fixed deposits (79.80%).
EVALUATION

The total expenditure was 61.44% against an income of 79.36% during 1965-66. In the year 1970-71, Rs. 22,41,121 was spent against an income of Rs. 26,52,946.00. Hence the University saved a significant amount during both the years, under the recurring category.

The picture under the non-recurring category is similar to that of other Universities of State. Raipur University was also not an exception in spending more than the income under non-recurring category. 23.42% was spent against an income of 16.60% during the year 1965-66; the income in the year 1970-71 was 21.95% while the expenditure was 21.83%.

Rs. 1,90,377.00 was invested on deposits, while the income under this head was Rs. 68,623.00.
The gross expenditure of the University during the year 1970 - 71 was Rs. 21,87,398.00. Out of this, Rs. 21,72,045.32 was the recurring expenditure. It was 99.30% of the gross expenditure of the University. Similarly the gross expenditure of the University was Rs. 31,86,419.00 during the year 1975-76. Out of this Rs. 30,36,07.00 was the recurring expenditure which was 64.68% of the gross income of the University (Table No. B-23).

The detailed headwise expenditure along with the percentage in reference to recurring income is discussed in the following paragraphs.

1. Establishment:

3.83% was spent on establishment in the year 1970-71. This expenditure increased to 34.33% in the year 1975-76 (Table No. B-25).

2. Examinations:

30.80% and 45.36% respectively were spent on examinations during the years 1970-71 and 1975-76 (Table No. B-25).
3. Other Charges:

4.49% and 8.89% were spent on other charges during the years 1970-71 and 1975-76 (Table No. B.25).

4. Travelling Allowances:

1.36% was spent on T.A. in the year 1970-71, which increased to 2.88% in the year 1975-76 (Table No. B.25).

5. Physical Welfare:

Expenditure on physical welfare was 1.48% in the year 1970-71 and 2.40% in the year 1975-76 (Table No. B.25).

6. N.S.S.:

0.13% was spent on N.S.S. in the year 1970-71 and 5.14% was the expenditure in the year 1975-76 on this item (Table No. B.25).

7. Library:

0.66% was spent on library in the year 1975-76 only (Table No. B.25).

8. Taxes and rent and contribution to other bodies:

0.20% was spent on taxes and rent in the year 1970-71 (Table No. B.25).
9. **Contribution to other bodies**

The same percentage (.20%) was spent on contribution to other bodies (Table No. B.25).

10. **Buildings**

.03% was spent on buildings in the year 1970-71 (Table No. B.25).

**MISCELLANEOUS**

52.19% was spent on miscellaneous items (Table No. B.25).

**NON RECURRING**

The total non-recurring expenditure during the representative years was 24.57% (Rs. 7,35,702.00) for the year 1975-76 of the gross expenditure of the University which is given earlier when we are discussing the recurring expenditure (table No. B.23), there is no expenditure in the category in the year 1970-71 as shown in University budget.

20.15% was spent from specific grant, 66.83% was utilized for buildings, furniture and equipments consumed 5.12%; 7.00% was spent on purchasing books. All the expenditure under this category was in the year 1975-76. No amount was spent in 1970-71 under this category (Table No. B.26).
The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

**DEBTS AND DEPOSITS**

The percentage of expenditure shown in debts and deposits was 0.70% (Rs. 15,352.72) and 11.77% (Rs. 3,756,629.00) in the years 1970-71 and 1975-76 respectively (Table No. B-23).

These percentages are the percentages of the gross expenditure and not the percentages of the debts and deposits. The gross expenditure is already referred to in discussing the recurring expenditure.

The expenditure was 53.45% and 10.36% on advances in the years 1970-71 and 1975-76 (Table No. B-27).

Deposits were 47.55% and 43.29% respectively during the years 1970-71 and 1975-76.

Rs. 1,74,565.00 was kept as a Reserve Fund (Table No. B-27).

**Summing up**

45.36% and 30.80% was spent during the years 1975-76 and 1970-71 on examinations which was the highest expenditure. Next source of expenditure was established on which 34.33% was spent during the year 1975 - 76. In the year
1970-71, 52.19% was spent on other accounts. Lowest expenditure was on library.

Buildings consume the major share from non-recurring head (66.83%); 7.90% was spent on books.

EVALUATION

99.30% was the expenditure in the year 1970-71 against the income of 98.59% under the recurring category. It was 63.66% against an income of 71.29% in the year 1975-76 under this head. There was no expenditure in the year 1970-71 under non-recurring category. 24.57% was spent in the year 1975-76 against an income of 16.91% under this category.

There was 0.5% expenditure against an income of 1.44% under debts and deposits in the year 1970-71. It was 11.77% in the year 1975-76 against the income of 11.80% under this category.
The total expenditure was Rs. 8,01,862.00 and Rs. 4,04,205.30 in the year 1970-71 and 1975-76.

RECURRING:

The gross expenditure during the representative year 1970-71 of the University was Rs. 8,01,862.00 out of which Rs. 7,04,361.00 was the recurring expenditure which was 87.85% of the gross expenditure of the University was Rs. 40,42,053.00. Out of this Rs. 37,90,853.00 was the recurring expenditure which was 93.79% of the gross expenditure of the University (Table No. B-31).

The detailed headwise expenditure along with the percentage in reference to recurring income is discussed in the following paragraphs.

The total expenditure in this category was Rs. 7,04,361.00 and Rs. 37,90,853.00 in the year 1970-71 and 1975-76 which were 87.85% and 93.79% of the total expenditure.

1. Establishment:

Expenditure on establishment was 2.51% and 20.25% during the years 1970-71 and 1975-76 respectively (Table No. B-29).

2. Examinations:

The University spent only 4.02% in the year 1970 - 71.
on examinations, i.e., Rs. 28,349. The expenditure increased to Rs. 13,69,090.00 in the year 1975-76, which was 86.11% of the total expenditure (Table No. B.29).

3. Travelling allowances:

Amounts of Rs. 10335.00 and Rs. 64,637 were spent on T.A. in the year 1970-71 and 1975-76 respectively. The percentage was 1.47% and 1.71% during these years (Table B.29).

4. Miscellaneous expenditure:

83.03% and 38.00% were spent on miscellaneous items during the year 1970-71 and 1975-76 (Table No. B.29).

5. Sports:

Sports consumed 164% and 2.37% of the total expenditure during these two tentative years i.e. 1970-71 and 1975-76 (Table No. B.29).

6. Student welfare:

Rs. 1,666.00 was spent on student welfare in the year 1970-71 while Rs. 12,048.00 was spent in the year 1975-76 (Table No. B.29).

7. Buildings:

Buildings consumed 2.09% of the total expenditure in the year 1970-71 (Table No. B.29).
8. **Academic and other activities** :

Rs. 9434 was spent on academic and other activities in the year 1975-76 (Table No. B.29).

**NON-RECURRING** :

The total non-recurring expenditure during the representative years was 12.15% (Rs. 97501.00) and 6.21% (Rs. 2,61,200.00) for the year 1970-71 and 1975-76 of the gross expenditure of the University, which is given earlier when we are discussing the recurring expenditure (Table No. B.31).

The total amount and percentage discussed recurring expenditure.

92.84% was spent from the grant given by the State and 7.16% from the amount received from the U.G.C. in the year 1970-71. During the year 1975-76 the total amount spent was from U.G.C. grants. (Table No. B.30).

**Summing up**:

Miscellaneous expenditure consumed 33.02% from recurring head during the year 1970-71 and 38.99% in the year 1973-74, which is the highest proportion of expenditure.

Examination consumed 36.11% in the year 1975-76 followed by establishment (30.25%) lower amount was spent on academic
and other activities in the year 1975-76 (.25%).

In the year 1970-71 and 22.84% was spent from State grants under non-recurring head while in the year 1975-76 100% expenditure was on U.G.C. grant under this head.

EVALUATION

87.85% was spent against an income of 99.49% in the year 1970-71. In the year 1975-76 the University increased an expenditure of 93.79% against the income of 85.51%. Hence, it remains loss of about 9%. This loss was mainly due to heavy expenditure on establishment.

The total amount and percentage discussed in the following lines are in reference to non-recurring expenditure.

The total picture of accounts under this category is more or less similar to that of the recurring category, with the exception that the University remits loss during the year 1970-71 with an expenditure of 12.15% against an income of .61%. In the year 1975-76 the income was 14.49% while the expenditure was only 6.21%. 
Comparative Expenditure:

The gross expenditure (pertaining to M.P. Universities) during 1960-61 was Rs. 99,91,481-54 which is 27% higher than the gross income. During 1965-66 again the expenditure was 6.69% (Rs. 2,41,66,068.21) more than the gross income. In 1970-71 the expenditure was Rs. 3,35,43,112.36 which is 98.05% of the gross income. Hence the universities in Madhya Pradesh saved 1.95% of the gross income, which bring forth bright side of the picture. In the year 1975-76 again expenditure (Rs. 5,76,41,031.11) was less than the gross income by 4.95% (vide Table No. I).

The total recurring expenditure on M.P. universities in the year 1960-61 was 52.59% of the gross expenditure (vide Table No. E). The Saugur University spent 5.56% of this in 1960-61 on establishment while the Vikram University spent 5.63% and Jabalpur University spent 2.74% of the gross expenditure by M.P. universities (vide Table No. M). In 1965-66 Saugur University spent 3.26% of the total on establishment items while the Vikram University spent 7.67% in the same year under this head. The expenditure of Jabalpur, Jiwaji, Indore and Ravishanker University under this head was respectively 2.63%, 2.53%, 1.92% and 1.64% of the total recurring expenditure (vide Table No. M).

It is surprising to note that Indore and Ravishanker Universities which started this year have spent very less
amount on establishment as compared with the established universities like Saugar and Vikram. The highest expenditure was incurred by Vikram University (vide Table M). The gross recurring expenditure of M.P. universities was 55% more than the gross recurring income (vide Table No. I).

In the year 1970-71 surprisingly for the first time the gross recurring expenditure was less by 0.75% than the gross recurring income of M.P. universities (vide Table No. I). The Vikram University again spent (on establishment) the highest amount (3.14%) among the M.P. universities followed by Jabalpur (2.67%), Saugar (2.44%), Jiwaji (2.17%), Ravishanker (2.04%), Indore (1.73%), A.P.S. University Rewa (0.90%) and Bhopal University (0.22%) (vide Table No. M).

In the year 1975-76 the gross recurring expenditure of M.P. universities was less than the gross recurring income by 3.46% (vide Table No. I) on establishment. The Vikram University spent 4.10% followed by Ravishanker (3.34%), Jiwaji (2.76%), Jabalpur (2.58%), Saugar (2.41%), Bhopal (2.16%) and Indore and A.P.S. University Rewa 1.96% (vide Table No. M).

The Vikram University is the university which spent the highest amount on establishment in M.P. universities while the lowest expenditure related with A.P.S. University Rewa.

The expenditure on teaching during 1960-61 was 26.41% at Saugar University while Jabalpur University spent 1.75%. This shows the negligence of the authorities of the Jabalpur
University as they have spent the higher amount on establishment than teaching which is the core of the universities (vide Table No. N).

Other universities have not shown expenditure on teaching in their budgets.

During 1965-66 Saugar spent 16.37% on teaching while Jabalpur spent 4.83% and Ravishanker University 0.28% of the total recurring expenditure on teaching (vide Table No. N).

Saugar University spent 12.09% on teaching during the year 1970-71 which is lesser than the previous year. In spite of the income being more than the expenditure reflects the working of authorities that they were not interested in the development of the teaching departments. This fact applies to all other universities of M.P. (vide Table No. N). The Vikram University spent 3.60% and 4.72% during the year 1970-71 and 1975-76 on teaching departments while Jabalpur University spent 2.67% and 2.72% of the total recurring expenditure during the year 1970-71 and the year 1975-76 respectively (vide Table No. N). Ravishanker, Jiwaji and Indore universities spent 1.19%, 0.63% and 0.21% respectively in the year 1970-71 on teaching. These universities spent 1.93%, 1.22% and 0.76% in the same order on teaching departments during the year 1975-76 (vide Table No. N). The total recurring expenditure was always higher on teaching departments as compared with the establishment expenses during the whole period of the investigation (vide Table No. M & N).
The expenditure on examinations was 3.68%, 9.21% at Saugar University respectively for the year 1960-61 and 1965-66 of the total recurring expenditure (vide Table No. 0).

Vikram and Jabalpur universities spent 11.33% and 5.98% during 1960-61 on examinations during this year. During this year the Vikram University spent the highest amount on examinations (vide Table No. 0).

During 1965-66 Vikram spent 7.83% followed by Indore (5.02%), Jiwaji (4.83%), Jabalpur (4.25%) and Ravishanker (3.95%). The expenditure on examinations in all the universities in M.P. decreased significantly during 1970-71 and 1975-76 as compared with the base year i.e. 1960-61 (vide Table No. 0). The highest amount spent during 1970-71 was by Vikram University 6.34%, and lowest by Bhopal 13%. During 1975-76 Jiwaji University spent the maximum amount i.e. 4.13% of the total recurring expenditure and Jabalpur University spent the minimum (2.51%) (vide Table No. 0).

The expenditure on miscellaneous items was highest during 1960-61 at Jabalpur University (14.74%) followed by Vikram (9.72%), and Saugar (7.51%). Except in Saugar the expenditure on miscellaneous sources was more than the income at miscellaneous sources by other universities (vide Table No. P).

The highest expenditure during 1965-66 was incurred by Vikram University (8.46%) followed by Saugar (4.21%), Jiwaji (4.02%), Jabalpur (2.83%), Indore 2.22% and Ravishanker (1.41%) (vide Table No. P).
During 1970-71 again Vikram spent the highest amount (7.78%) followed by A.P.S. Rewa (6.15%), the lowest among them was spent by Ravishanker (2.23%). All other universities spent in between these percentages (vide Table No. P).

The expenditure during 1975-76 maintained the same trend as was in 1970-71. Vikram again took the lead (6.44%) followed by Saugar (5.24%) though the lowest place is occupied at this time by A.P.S. Rewa University 1.16%. The total expenditure was less than the previous years in all the universities except Ravishanker (2.48%) (vide Table No. P).

**Non-recurring Expenditure:**

Non-recurring expenditure was 22.71% in the year 1960-61 of the gross expenditure incurred on M.P. universities. Saugar University spent the lion’s share i.e. 35.01% while Vikram and Jabalpur universities spent 9.84% and 5.15% respectively (vide Table No. E). During 1965-66, the non-recurring expenditure was 30.04% of the total expenditure of M.P. universities, which is approximately 8% higher than the year 1960-61 (vide Table No. E). This increase in expenditure may be due to the emergence of three new universities in the State of Madhya Pradesh. During this year i.e. 1965-66 again Saugar University spent 47.02% followed by Jabalpur (24.16%), Vikram (18.49%), Ravishanker (4.06%), Indore (3.39%) and Jiwaji (2.49%) (vide Table No. F). In the year 1970-71, 17.69% was spent on non-recurring items of the gross expenditure of M.P. universities (vide Table No. G). Again Saugar University spent 32.94%
followed by Vikram (23.67%), Indore (17.15%), Jiwaji (15.63%), Ravishanker (9.12%), and Bhopal University (1.43%). The University of Jabalpur and A.P.S. University Rewa did not show any expenditure under this category during this year in budget (vide Table No. G).

15.43% of the gross expenditure incurred on non-recurring expenditure during 1975-76. Which is the lowest during the whole period. That is why there was no over-expenditure during this year and 8.46% of the total income was saved (vide Table No. H). Saugar University spent 37.33% which is higher than the year 1970-71 followed by Indore (35.90%), Ravishanker (13.57%), A.P.S. Rewa (3.84%), Vikram (6.67%), Jiwaji (4.82%) and Bhopal (2.82%) (vide Table No. H).

Generally, universities spent lesser amount as compared with the base year i.e. 1960-61 on non-recurring items during the subsequent periods. The trend is decreasing one which is quite encouraging.

Debts and Deposits:

19.70% of the gross expenditure shown under this category during the year 1960-61 which is 717.52% of the total income under this head in this year (vide Table No. I).

Saugar has shown 99.52% while it is shown a 42% in Jabalpur University in the year 1960-61 (vide Table No. E). These figures gives an impression that Saugar University has taken a heavy overdraft.
During the year 1965-66 the total expenditure under this head was 25.97% of the gross expenditure. The expenditure was 10.86% more than the income in this year. Again Saugar has shown an increase of 60.53% followed by Jiwaji 23.45%, Jabalpur 8.45%, Indore 4.56%, and Ravishanker University 3.30% in the expenditure (vide Table No. F).

During the year 1970-71, 27.03% of the gross expenditure is shown under this head. Saugar has shown 42.08% followed by Jiwaji 33.11%, Indore 7.19%, Jabalpur 6.17%, Vikram 5.30%, and A.P.S. University Rewa 15% (vide Table No. G). The expenditure in this year is less than the income shown under this category (vide Table No. G). It is for the first time that universities of Madhya Pradesh did not take any overdraft.

In the year 1975-76 22.75% of the gross expenditure was shown under this category. Saugar University has shown 37.83% followed by Jiwaji 24%, Ravishanker 11.99%, Indore 8.03%, Vikram 8.01%, Jabalpur 7.27% and A.P.S. University Rewa 2.07% (vide Table No. H). Again the expenditure was more than the income by 5.53% (vide Table No. I). Saugar and Jiwaji universities have taken the maximum overdraft and spent the highest amounts under this head during the whole period i.e. 1960-61 to 1975-76.

It is evident from the above discussion that the universities are not in a position to receive grants from
the Government on the bases of any set norms. Political upper
hand always decides over such financial matters. There is
continuous increase in the various expenses on account of
sudden inflation and increased salaries that are being given
to the University staff on account of large-scale changes in
the grades and scales of pay. The cost of expenditure per
unit is never calculated. It is seen from the figures of
students enrolment that the number of beneficiaries in education
has tremendously gone up whereas the commensurate increase in
the expenditure per student is proportionately and abnormally
very very high. Whereas the level of grant is never governed
with such economic principles. The managerial costs have also
gone up. One cant think of curtailment in the elementary
administrative costs and as such the universities have to
bear the expenses any how either through budgetary deficits
or through overdrafts from their bankers. Such state of
affairs is totally enimical to the fluent growth of university
education in the state. The per capita income, and expenditure
should be worked out first to reach at certain broad outlines
for increased budgetary allocations. When there is any
increased outlay in the budget, the proposal should be supported
by facts that are based on realistic grounds. The Government
cannot deny such true approaches provided there is adequate
justification for increased budgetary proposals. In order to
reach at these realistic grounds the budget section in each
university should be handled under the supervision of an
expert who has a wide experience and who has achieved best
qualifications in budgetary methods. It is seen that budgets in every university are prepared in haste with certain plus and minus figures and when the financial grant so received is managed there is a lot of gap between the target and the achievement. This practice should be discouraged altogether whenever necessary such details may be prepared on computers which may give best results on the basis of actuals and the future potential expenditure.