## CHAPTER-VI

FINDINGS AND SUGGESTIONS

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CHAPTER-VI

FINDINGS AND SUGGESTIONS

6.1 Major findings:

On the basis of the analysis and interpretation of the data presented in the previous chapter, the major findings of the study are presented. The sequence of the findings has been done on the basis of the objectives of the study.

The findings of the study are—

1. State government budgetary provision for Higher education of Assam:

i) The state government budgetary grant for higher education has been increased in the period 1999-2000 to 2008-2009. During the study period grant for higher education was increased more than 2.5 times.

ii) The trend of the budgetary grant for higher education was fluctuating throughout the study period.

iii) The percentage of budgetary grant for higher education out of the total grant was reducing very drastically.
iv) It has been found that the Capital Head of Accounts for 'higher education' was not given adequate importance by the state government while allocating fund. The percentage of budgetary allocation for revenue expenditures under higher education out of the total budgetary grant was more than 99% in 1999-2000 to 2008-09, but for capital expenditures, it was only 0.01%.

v) The amount of the budgetary allocation for capital head of accounts remained constant throughout the study period (i.e only Rs.5,00,000 lakh). It is an example of government apathy towards the higher educational institutions of Assam.

vi) The amount of unutilization of budgetary grant for higher education is another cause of concern. During the study period more than 20% amount remained unutilized in six years.

vii) 'During the study period utilization of budgetary grant for revenue head of accounts were better. But not a single penny has been spent for the capital expenditures in the study period. It reveals that asset creation for higher education was not given due importance in the execution of the state government plan.
2. Nature of state government expenditure for higher education of Assam:

(i) It has been found that state government of Assam spent major part of resources of higher education mainly in three head of accounts i.e. Assistance to University, Assistance to Government Colleges & institution and Assistance to non Government Colleges.

(ii) Assistance to University involves 10% to 26% amount of the total expenditures.

(iii) In the category of Assistance to Government College and institution 4% to 68% expenditures has been incurred in the study period.

(iv) Similarly, 2% to 71% amount of total expenditures of higher education was spent in the head- Assistance to Non Government Colleges.

(v) From the study it has been found that a significant amount of government expenditure had been spent under the head miscellaneous expenses i.e. 8% to 25% during the study period.

(vi) Among all the heads of government expenditure for higher education, textbook development receives the lowest amount i.e. 0.04% to 0.17%.
3. The trend of state government expenditures for higher education:

(i) It has been found that in most of the cases the actual utilization has been less than the budgetary grant.

(ii) Under the head "Assistance to Universities", budgetary allocation was not sufficiently utilized in majority years of the study period.

(iii) It has been found that unutilized amount was more than 30% in five consecutive years of the study period under the head assistance to Government College and institution. It shows that the state government failed to put adequate effort in achieving the budget target for financing the higher educational institutions of Assam.

(iv) The state government could not disburse the fund for the head of accounts Assistance to Non Government Colleges as per budget target in 1999-2000 to 2006-07. But in the years, 2007-08 and 2008-09 the actual disbursement was more than the budget target. In the years 2007-08 and 2008-09 actual utilization were Rs. 8.05 and Rs. 13.15crores in comparison to the budgetary allocation of Rs. 6.25 and Rs. 11.09crore respectively.
4. **Comparison of state government finance on higher education with investment of other agencies:**

(i) A comparison of the sources of finance reveals that the provincialised colleges of Assam mainly rely on the state government for meeting their expenses. It has been found that 76% to 90% of the total funds received from various sources have been contributed from state government sources.

(ii) But government assistance remained fluctuating throughout the study period. In the year 2000-01, as high as 90% fund had been contributed from the state Government sources but in the year 2004-05, this was reduced to 76%. Though, a progress in the amount of government fund had been recorded afterwards.

(iii) From the present study it has been found that the fund received from U.G.C and other sources was very nominal. It ranges from 2% to 10% only. Hence dependence on tuition fee was at an increasing end and it ranges from 7% to 19% during the study period.
5. (a) Extent of resource crunch on the part of the higher educational institutions of Assam:

(i) From the investigation it has been found that though the state government has been taking a key role in financing the provincialised colleges of Assam, the inadequacy of fund create severe resource crunch on the part of the colleges. From the study it has been found that in the entire study period, the extent of resource crunch was more than 20%.

(ii) The state government fund was granted to the colleges not with proper consideration of the resource crunch of the colleges. The value of correlation coefficient in between the state government fund and resource crunch was less than 0.5 (i.e. \( r=0.46 \)). It indicates that the degree of relationship of the state government fund and resource crunch of the colleges is inadequate.

(iii) The degree of resource crunch was more in the urban colleges than in the rural colleges. In the selected urban colleges the range of resource crunch was 15% to 53% of the total expenditure whereas, in the rural colleges it was 7% to 31%.
(iv) The trends of expenditure of both the select rural and urban colleges were upward; but, the increasing trend of expenditure of the urban colleges was higher than that of the rural colleges. On the other hand, increasing rate of the state government grant for the rural colleges was more than the same of the urban colleges. Therefore, resource crunch in the urban colleges was more than the rural colleges.

5(b): Potential of resource generation on the part of the higher educational institutions of Assam:

i) Tuition fee is an essential means of internal resource generation in the select colleges. An amount of 7% to 19% income has been generated out of tuition fee. It signifies that the tuition fee acts as a significant means of resource generation to meet the expenditures of the colleges.

ii) From the study it has been found that resource crunch in urban colleges was more; it ultimately, it gave rise to more dependence on tuition fee as a potential source of meeting the challenge.
iii) In the urban college the range of fund received out of tuition fee was 8% to 27% of total receipts in comparison to the rural colleges 6% to 9%. Thus tuition fee acts as a potential source of overcoming the burgeoning expenditures of both the urban and rural colleges.

iv) From the investigation it has been found that urban colleges were more efficient in internal resource generation.

v) It has also been found that both the rural and urban colleges are taking steps for internal resource generation by opening up self financing courses in various disciplines viz, Computer Application, Mass Communication and Journalism, Functional English, Foundation course in Human Rights and Forestry & Wildlife Management, etc.

vi) The courses offered in the distance mode through IGNOU, IDOL and KKHSOU are also serving as potential source of resource generation.

6. Nature of Expenditures of the Provincialised Colleges:

(i) The nature of expenditures of the colleges were in the categories of Salary related expenditures, Library, Student Welfare, Electricity, Telephone, Festival, Maintenance, Printing, Magazine, Examination, NSS, NCC, Laboratory and other related expenditures.
(ii) It has been found that the salary related expenses accounts for the highest amount out of the total expenditure both in the rural and urban colleges.

(iii) The range of salary related expenses of the rural colleges was more i.e. 59% to 92% in comparison to the urban colleges 41% to 73% per annum.

(iv) One noticeable fact is that in the rural colleges merely an amount of 0.19% to 1.15% out of the total expenses had been spent for improvement of Library facilities. But in the urban colleges’ expenses for library facilities ranges from 0.55% to 4.31% per annum.

(v) Both the rural and urban colleges spent an amount of 4.14% to 10% and 4% to 10% per annum respectively for laboratory purpose.

(vi) A comparison of the expenses of both the urban and rural colleges in various categories reveal that due to limited resource and increased salary expenditure the colleges authorities failed to focus on few priority areas namely, student welfare, library maintenance, minimum facilities of internet, good laboratory setup which is an urgent requirement for the excellence of the institution.

(vii) In case of the rural colleges the situation is further complicated. In the rural colleges on an average only 8% to 41% amount could be spent for developmental expenditures. Whereas, in the urban colleges it was slightly improved i.e. 27% to 59%.
The expenditures of urban and rural colleges have substantial \( r = 0.71 \) and high correlation \( r = 0.82 \) with the number of students. Therefore, it may be concluded that increased enrollment of students may lead to increased expenditures of the colleges.

7. Basic infrastructural facilities of higher educational institutions

against state government fund:

(i) Number of teachers-

The study reveals that on an average both the select urban and rural colleges of Assam have faculty strength on average 83 and 55 teachers respectively. A good number of teachers are PhD Degree holders and enjoy UGC pay scale and all other amenities enjoyed by state government employees.

(ii) Area of college compound-

From the investigation it had found that the average area of the college compound of the urban colleges was 20168sq.m and rural colleges was 52358sq.m. Therefore, it has been found that the rural colleges were superior over the urban colleges with regard to the average area of the college compound.

(iii) Area of college premises-

The study reveals that in relation to the average area of college premises the urban colleges were above than the rural colleges. The average area of college
premises of the urban colleges was 17471sq.m whereas that of the rural colleges was 16330sq.m.

(iv) **Number of classrooms**-

With regard to the number of classroom facilities also the urban colleges were better than the rural colleges. The average number of classrooms of the urban colleges was 72 and that of the rural colleges was 31.

(v) **Library books**-

From the study it has been found that with regard to the collection of library books both the urban and rural colleges have a satisfactory position, though the average number of books of the urban colleges was more than the rural colleges.

(vi) **Computer facilities**-

The average facility of computer of the urban colleges is again superior over the rural colleges. The average number of computer of the urban and rural colleges was 76 and 46 each.

(vii) **Number of Laboratories**-

From the study, it has found that the urban colleges' possess on an average 7 laboratories, the select rural possess on an average 6 laboratories.
(viii) **Conference Hall**-

It has been found that except one urban and one rural college, facility of conference hall was available in all the select colleges. The conference halls were utilized by the college authorities for organizing scholastic discussion and co-curricular activities.

(ix) **Indoor Stadium**-

Physical education is an essential element for all round development of a person. But it has been found that sports and physical education was not given due attention since, none of the rural and urban colleges of the sample own the facility of indoor stadium.

(x) **Playground**-

It has been found out that the facility of playground is not common in all the select colleges. Four of the rural colleges possess a good playground and which is maintained by the college authorities but only in one urban college, the facility of playground is available.

(xi) **Hostels**-

In the sample colleges, hostel facilities are available for both boys and girls. Though, with regard to number of hostels, two urban colleges and three rural colleges do not provide hostel facilities. However, construction of hostels is under progress.
(xii) **Internet facility**-

In the era of information revolution, internet facility is a basic requirement. From the study conducted it has been found that all the select urban colleges offer internet facility for academic pursuits. But in case of the rural colleges, only 4 colleges offer internet facility.

(xiii) **Result of correlation between state government grant and basic facilities**-

Substantial correlation was found between number of teachers and state government fund ($r=0.71$). It has also been found that government fund has a very low correlation with library and computer facilities (i.e. $r=0.43$ and $r=0.31$ respectively). The reason of low correlation may be addressed to the fact that government grant is mainly provided for salary purpose and not for other developmental purpose.

(xiv) **Regression Analysis between state government grant and number of teachers**-

The result of Regression analysis states that the state government grant is usually in between Rs.11,008.43 to Rs.11,841 crores against the range of number of teachers 428 to 464.

(xv) **Correlation of infrastructural facilities with assistance from other Agencies** –

The correlation coefficient of UGC grant and infrastructural facilities has been found below 0.5. It may be mentioned that infrastructural facilities of colleges
namely, number of classrooms, library books and laboratory facilities were not enhanced in accordance with UGC's assistance.

(xvi) **Correlation between tuition fees and number of class rooms**-

The result of correlation between tuition fees and classroom was very high, i.e. $r = 0.86$. But the correlations of tuition fees and other facilities viz, number of laboratories, number of computers and library books were very insignificant. It indicates that tuition fees are utilized appreciably for development of college premises but not adequately for other purpose.

(xvii) **Regression Analysis between tuition fee and number of classrooms**

The result of Regression analysis states that tuition fee is usually in between Rs.3,562.51 to Rs.3,884.07 against the range of number of classrooms 226 to 262.

8. **Level of satisfaction of the students and teachers regarding the basic facilities:**

(i) From the investigation on students’ responses it has been found that a major group of students’ were not satisfied with the existing educational standard and basic facilities of the colleges.

(ii) From the students’ responses it has been found that infrastructural development in the colleges is under progress.

(iii) Most of the students depend on private tuition. Dependence on private tuition was more among the students of Science and Commerce stream than that of the Arts stream.
(iv) Seminars and academic discussions were regularly held in the colleges and students' participation was satisfactory to some extent. Though a concerted effort is required for greater participation of the students.

(v) From the comparison of student's responses of both the urban and rural colleges it has been found that students' satisfaction level was more in urban colleges than in the rural colleges.

(vi) On the basis of the analysis of the students' responses of both urban and rural colleges it was found that discontentment on library facility was more among the students of rural college though library books per student are more in the rural colleges.

(vii) Good number student respondents of urban colleges said that the library facilities were of average standard, as there is a lack of sufficient text and reference materials and internet facility in the library was not satisfactory. Students complained about non-availability of reference materials as most of the books were issued to the teachers.

(viii) Almost all the student respondents of the rural colleges revealed that library facilities of the sampled colleges doesn't include sufficient text books and reference materials according to revised degree syllabus.

(ix) More number of students of urban colleges prefers to go for private tuition. On the other hand percentage of rural students is higher than urban student in participating seminar, symposia and other academic discussion.
From the enquiry conducted on the teachers regarding their satisfaction level on basic facilities it has been found that a good number of teachers expressed their dissatisfaction. The teacher respondents complained about lack of proper infrastructural facilities in the libraries, laboratories and administrative lacunas etc.

(i) With regard to the academic performance of the students only a small fraction expressed their satisfaction while majority of them expressed their dissatisfaction.

(ii) Out of the total respondents a significant portion of teachers commented that the classroom facilities, library facilities, laboratory facilities have an average standard. However, a small group of teacher respondents gave a favorable response.

(iii) The teacher respondents feel that the existing state Government fund is not adequate for college development as per the student strength.

(iv) From the analysis of teachers’ responses it may be commented that the basic facilities of the provincialised colleges of Assam are not satisfactory.

(v) The result of chi-square test on student and teacher respondents reveal that there exist no significant differences in the opinion of the teachers’ and students’ regarding their satisfaction level on the basic facilities of higher education.
9. **Unit cost per student in Arts, Science and Commerce streams:**

(i) **Number of teachers per 100 students** –

The infrastructural facilities with regard to the number of teachers per student were to some extent better in select rural colleges in comparison to select urban colleges. Number of teachers against per 100 students in urban colleges was 2.19 to 4.72, whereas, the same in rural colleges is 2.17 to 5.54.

(ii) **Number of Classroom per 100 students** -

From the investigation, it has been found that the classroom facilities of select urban colleges were better than the select rural colleges. The range of classroom facilities per 100 students was 1.47 to 4.63 in the urban colleges, whereas, in the rural colleges the same facilities ranges from 1.63 to 2.68.

(iii) **Library books per student** -

An investigation into the number of library books per student in urban and rural colleges revealed that the condition of the rural colleges was better than the urban colleges. The range of library books per students in urban colleges was 14.63 to 18.69, whereas the same in the rural college was from 10.00 to 39.41.

(iv) **Computer facilities per 100 students** -

The computer facilities per 100 students in the urban as well as rural colleges have been quite discouraging. The facility per 100 students ranges from 2.23 to 4.77 in the urban colleges, in the rural colleges it ranges from 1.84 to 4.04.
Correlation between the basic facilities and cost per student-

It has been found that increased cost per student may not produce increased infrastructural facilities. Cost per student and laboratory facilities has substantial correlation (i.e. \( r=0.75 \)). The correlation between library books and cost per student was 0.50. But the correlation of the cost per student with other facilities viz, college premises, number of teachers, number of computers and number of class rooms are very insignificant.

Unit cost per student in the Arts, Science and Commerce streams-

It has been found that average cost per student for science stream was more in comparison to the Arts and Commerce streams. The reason of high cost per student for science stream may be addressed to the expenses related to laboratory equipments and other facilities.

The range of cost per unit for the students of Arts stream in the urban and rural colleges was Rs.5,588 to Rs.22,728 in the year 2008-09. The range of cost per unit for the Science stream was Rs. 12,437 to Rs 1,24,386 and for Commerce stream it was Rs. 3,528 to Rs. 45,498.

Cost per student of urban and rural colleges:

From the investigation it was found that the cost per student of rural colleges was more than the cost per student of the urban colleges. The reason may be,
against the average annual expenditure in rural colleges, the total enrolment of students was lesser in comparison to the urban colleges.

10. **Linkage between academic performance and financial health of the higher educational institutions:**

(i) From the result of correlation it has been found that the financial state may not always ensure increased facilities.

(ii) The total expenditure of the colleges has substantial correlation with number of teachers (i.e 0.69) and library books (i.e. 0.78); but it has moderate correlation with number of class rooms (0.54) and low correlation with number of laboratories and computers (0.44 and 0.43 respectively).

(iii) It has been found that the financial state of the colleges don’t have significant relationship with the academic performance of the colleges.

(iv) The academic performance of the select rural colleges was better than the same of the select urban colleges. The range of pass percentage of urban colleges was 56% to 98%, whereas pass percentage of rural colleges was 61% to 92%.

(v) But it was also found that with regard to academic distinction, the performance of the urban colleges was better. The number of First
Class holders in B.A, B.Sc and B.com Final Examination was higher in the urban colleges than the rural colleges throughout the study period.

(vi) Against the investigation, it was found that more proportion of the students of the select rural colleges have discontentment over the existing academic standard and basic facilities.

6.2 Discussion on the findings:

The findings of the present study have been discussed in the context of the reviewed literature presented in the Chapter-II. The sequence of the discussion has been done on the basis of the findings of the study.

In the present study it has been found that the percentage of budgetary grant for higher education out of the total grant was reducing very drastically. The findings of the study conducted by *OECD (1971)* with the title, "Reviews of National Policy for Education on Financing Higher Education in Japan", supports this finding. It was found out that higher education in Japan has been suffering from under financing & the total investment in higher education is notably less than investment in primary & secondary education. Thus, an increase in investment for higher education was called for. Moreover,
funds to finance students & a planning body for an expansion of the scholarship & loan system is called for.

Further it has been found that utilization of budgetary grant for revenue head of accounts was better than the capital head during the study period. It reveals that asset creation for higher education was not given due importance in the execution of the state government plan.

*Choudhury R (2002)*, in her study “Budgetary Expenditure in Assam during 1992-97-An Analytical study” also found a similar fact. It was stated that Fiscal scenario of the state government is turning from bad to worse over time in the period of study. Mismanagement and irregularity in proper utilization of government fund is creating menace. It was also found that Public expenditure on education have not been effective.

In yet another study conducted by *Sharma P (2004)* on “Impact of State Government budget on Socio-Economic Development of Assam”, and the finding of the study supports the fact that the Non-Plan Expenditure is always higher than the Plan Expenditure. From the study of state government budget, it was concluded that the economic development of the state is not up to the mark as compared to the budget provision of the government of Assam.

For the objective resource crunch of the colleges it has been found that during the entire study period, the extent of resource crunch of the
Provincialised colleges of Assam was more than 20%. It has also been revealed that tuition fee is an essential means of internal resource generation in the select colleges. An amount of 7% to 19% income has been generated out of tuition fee. It signifies that the tuition fee act as a significant means of resource generation to meet the expenditures of the colleges.

The findings of the study conducted by Azad, J.L (1975) "The patterns, procedures & policies of providing financial support to the institutions of higher education" also reports a similar fact. The study suggests that rates of fees should be revised in the wake of increased resource crunch of the colleges. Students should be provided grants & loans through support agencies and it was also stated that higher education could be made both equities & self financed.

Investigation regarding the nature of expenditure of the colleges it was found that the salary related expenses accounts for the highest amount out of the total expenditure both in the rural and urban colleges. The range of salary related expenses of the rural colleges was more i.e 59% to 92% in comparison to the urban colleges 41% to 73% per annum.

Sharma G.D. and Mridula (1982) carried a study on "Economics of College Education, A Study of Hindu College," and found that salary of teaching staff accounted for almost two third of the college budget.
A similar finding was stated by Chalam (1986), “The Cost and Productivity of Higher Education in Andhra Pradesh”. It was stated that among different items of direct expenditure, salaries of teachers in the general and professional streams accounted for 60.0 per cent and 53.0 per cent of total expenditure on higher education in 1975-76. As a result expenditure for developmental purpose is always in constraint. This showed the apathy of the system towards the improvement in quality of higher education.

Pathak R.K (2006) conducted a study on “Cost of Higher Education, a case study of selected non technical colleges in Assam” and stated few similar facts. Average cost per student in Government colleges was maximum & in single faculty rural colleges it was minimum, colleges spend 5.10% & 1.41% on infrastructure & maintenance, expenditure on teaching & non-teaching staff account for 84.65% & 88.4% of total public cost.

From the investigation it has also been found that average cost per student for science stream was more in comparison to the Arts and Commerce streams. Cost per unit for the students of Arts stream in the urban and rural colleges was Rs.5, 588 and Rs.22, 728 respectively. Cost per unit in the Science stream was Rs. 12,437 and Rs 1, 24,386 and for the Commerce stream it was Rs. 3,538 and Rs. 45,498 respectively. The reason of high cost per student for
science stream may be addressed to the expenses related to laboratory equipments, other facilities and student enrolment.

*Bottomley (1972)* conducted a study on "Cost of Education at Bradford University". He calculated economic, capital and teaching cost by departments and courses and came to the conclusion that increase in class size reduced the cost per student. Some of the important findings of the study were: The total economic cost per student varied between $2500 and $4000 for laboratory-based-course and between approximately $1650 and $2400 for classroom-based course. This implied that laboratory based courses were more expensive than classroom-based courses. Teaching costs varied between 34 to 55% of total costs for lab-based and 22 to 35% for classroom-based courses.

*Psacharopoulos (1972)* in his study "Return to Education at the International level" made a comparison of the ratio of total costs per student per year by education level for a group of developed and developing countries. The findings of the study reveal that the developing countries spend a large proportion of their educational budget on a very small proportion of students enrolled in universities and professional schools.
6.3 Suggestions:

The following suggestions are based on the findings of the study in order to improve existing standard of higher education of the state:

- The state government budgetary allocation for higher education ought to be enhanced with consideration of the increased financial requirements of the institutions.

- The Government of Assam should ensure allocation and utilization of enough resources under capital head of accounts. Moreover adequate attention should be given for asset creation by the state government.

- Special measures should be taken for proper utilization of government fund in order to achieve the desired results.

- Since the state government grant for the higher educational institutions had been fluctuating, so, the college authorities may search for alternative sources of fund to enhance their income. In this regard the latest UGC plan document suggested that for maximum utilization of the resources there may be arrangement of shift system of classes (i.e. day shift and evening shift) in the colleges which may lead to increased enrolment, decreased unit cost and
internal resource generation together with employment opportunities for the human resources.

• As there are certain restrictions in the enhancement of tuition fee, the financial assistance from UGC and other funding agencies viz, DST, ASTEC, MP fund and other philanthropic contributions need to be explored.

• The state government grant to should be provided to the colleges with due consideration of the need of expenditures and the degree of resource crunch.

• While formulating their annual budget the colleges need to pay attention to actual need of expenditures and scarcity of resources. Zero based Budgeting technique may be suggested in place of the conventional budget.

• There should be provision of orientation programme for the institutional heads in few priority areas viz, institutional planning and management skills, financial discipline, administrative skills, etc.

• Need based approach in institutional planning should be followed contrary to the prevailing practice of finance oriented planning.
• In the annual financial plan of the colleges, the priority areas namely, student welfare, library maintenance, minimum facilities of internet, good laboratory setup, ought to be given due importance.

• Further, from the enquiry of satisfaction of the students on basic facilities, a large group of student respondents complained about unhygienic urinals, lack of pure drinking water and a poorly managed college canteen. Therefore, the aforesaid basic facilities should be stressed for greater benefit of the student community.

• It is also suggested that the college libraries should try to introduce computer cataloguing i.e barcode of all the books which will be of immense help for the students and teachers.

• There is a requirement of revision of government policy while providing grants to the provincialised colleges. The governmental grant should include the amount to be spent for enhancing the basic facilities along with salary related expenditures.

• Teacher student ratio need to be improved. The Government has to arrange for further recruitment of faculties to improve the teacher student ratio.
• The number of computers against total number of students of the colleges was very fewer; therefore the state government has to provide special financial assistance for enhancement of computer facilities.

• It has been observed that sports and physical education was completely neglected in the higher educational institutions of Assam. There should be separate budgetary provision for constructing indoor stadiums and procurement of sports facilities in every college. Here preference should be given to the colleges having large college compound.

• There should be regular exchange of views among the college authorities and the stakeholders to make out their discontentment in different aspects. It will assist the college authorities in formulating and implementing plans for future development of the college.

• The college authorities ought to maintain statistics of the ratios of the students and other basic facilities. The internal resource generation through increased rates of tuition fees needs to be supported by increased facilities.
• It is suggested that important official documents concerning financial transactions should be handled with greater efficiency. In order to do so, an orientation programme should be held on financial management for the office assistants and accountants of the colleges.

• There is an urgent requirement of training the office assistants and accountants of all the colleges regarding latest accounting practices and software training in computer application viz, Tally, M.S Office, Ms Excel and Management Information System (MIS).

• There should be provision of regular government audit of the annual accounts of the colleges. A comparison of the estimated receipt and disbursement with the actual receipts and expenditures may support the colleges to formulate further plans for development.

• To ensure more community involvement in higher education, there may be provision for publishing the annual budget and audited annual accounts of the colleges.
• The higher educational institutes of Assam may think for application of management or operational audit system which may ensure more managerial or operational efficiencies in utilizing resources and providing services. It may contribute in up gradation of the academic standard of the colleges.

• There may be special financial package for the colleges based on higher academic performances.

• Success in any field of education is possible only through well motivated, learned and accountable teachers. Because it is not finance neither infrastructure but the students all round development which matters the most. Hence there should be continuous evaluation of teachers and institutions throughout the year by the head of the institution or an equivalent authority.

6.4 Suggestions for Further Research:

Research opens the advanced frontiers of knowledge in various areas of education. Research enables us in gaining insight into the problems after
systematic and scientific exploration. From the review of related literature it has been found that only a few studies have been conducted in the area of government expenditure for higher education. Therefore, the investigator feels that there is much scope of research in this pertinent area. The following few areas can be suggested for future research-

1. The present study was conducted on the State Government finance for higher education with reference to the provincialised Colleges of Assam. An equivalent study may be conducted on State Government finance for higher education with reference to the professional Degree colleges of Assam.

2. A comparative study on unit cost per student of the engineering and medical colleges of Assam may be conducted.

3. A study on financial management of higher education at the central and state universities of Assam may be conducted.

4. In the present study internal resource generation has been studied in the provincialised colleges of Assam. Keeping in mind the increased resource crunch of the higher educational institutions of Assam a similar study may
be conducted on Resource Mobilization in Higher Education with special reference to the General Degree colleges of other north eastern states.

5. There is scope for a study of expansion and development of technical education in the north eastern region.