Chapter - IV

Structure and Growth of Receipts
CHAPTER IV

STRUCTURE AND GROWTH OF RECEIPTS

4.0 Introduction

Sri Venkateswara University receives income from different sources and the University presents its sources of receipts under different heads of Accounts in the annual budgets. An attempt is made in this chapter to study the trends in different sources of income for the period 1983-84 to 1998-99. This is presented at aggregate and desegregated levels first as presented conventionally by the University in the Budget Reports and at later stages in the classified forms. An attempt is also made to study the differences in the growth of receipts in terms of the number of years and particularly between two periods - pre-reform and reform periods corresponding to Eighth Five Year Plan (1985-90) and Ninth Five Year Plans (1992-97) respectively.

4.1 Structure and Growth of Receipts

The S V University has been receiving income from different sources presented under different Sections and Accounts. They are (i) Block-Grant Section (ii) Capital Section (iii) Computer Section (iv) Debt Section. The Block Grant Section includes receipts for the purpose of 'running/maintaining the university like general administration, examinations, library, S V U Colleges and P G Centers. The Capital Section includes receipts for construction/acquisition/improvements of permanent assets like buildings, books, equipment and earmarked schemes. Computer Section (Computer Center Account) includes receipts for the maintaining the Computer Center which offers different courses and conducts training programmes. Debt Section consists of receipts concerning all transactions in respect of which the university acts as a banker or borrower or lender. Table 4.1 shows the structure and growth of receipts under different Sections and Accounts.
Table 4.1: Structure and Growth of Receipts During 1983-84 to 1998-99

<table>
<thead>
<tr>
<th>Year</th>
<th>Block Grant Section</th>
<th>Capital Section</th>
<th>Computer Center Section</th>
<th>Debt Section</th>
<th>S V U Jr College Account</th>
<th>Total</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>(Rupees in Lakhs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1983-84</td>
<td>376.08 (59.76)</td>
<td>161.91 (25.30)</td>
<td>9.03 (1.41)</td>
<td>93.03 (14.53)</td>
<td>-</td>
<td>640.05 (100.00)</td>
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<tr>
<td>1984-85</td>
<td>445.36 (64.30)</td>
<td>133.05 (19.22)</td>
<td>11.89 (1.70)</td>
<td>102.38 (14.78)</td>
<td>-</td>
<td>692.59 (100.00)</td>
</tr>
<tr>
<td>1985-86</td>
<td>504.68 (62.04)</td>
<td>196.52 (24.18)</td>
<td>10.16 (1.25)</td>
<td>102.13 (12.55)</td>
<td>-</td>
<td>813.49 (100.00)</td>
</tr>
<tr>
<td>1986-87</td>
<td>521.42 (57.25)</td>
<td>196.41 (21.57)</td>
<td>17.60 (1.93)</td>
<td>175.32 (19.25)</td>
<td>-</td>
<td>910.75 (100.00)</td>
</tr>
<tr>
<td>1987-88</td>
<td>571.27 (59.48)</td>
<td>236.37 (24.61)</td>
<td>6.99 (0.73)</td>
<td>145.86 (15.18)</td>
<td>-</td>
<td>960.49 (100.00)</td>
</tr>
<tr>
<td>1988-89</td>
<td>891.46 (60.05)</td>
<td>386.81 (26.06)</td>
<td>4.95 (0.33)</td>
<td>201.35 (13.56)</td>
<td>-</td>
<td>1484.57 (100.00)</td>
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<td>1989-90</td>
<td>1180.01 (64.18)</td>
<td>288.77 (15.71)</td>
<td>2.63 (0.14)</td>
<td>397.12 (19.97)</td>
<td>-</td>
<td>1838.53 (100.00)</td>
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<tr>
<td>1990-91</td>
<td>964.03 (55.45)</td>
<td>217.65 (14.78)</td>
<td>9.07 (0.62)</td>
<td>282.24 (19.15)</td>
<td>-</td>
<td>1472.99 (100.00)</td>
</tr>
<tr>
<td>1991-92</td>
<td>1062.02 (46.82)</td>
<td>215.77 (9.60)</td>
<td>5.91 (0.28)</td>
<td>973.11 (43.32)</td>
<td>-</td>
<td>2246.81 (100.00)</td>
</tr>
<tr>
<td>1992-93</td>
<td>1257.51 (59.99)</td>
<td>404.08 (19.27)</td>
<td>0.88 (0.04)</td>
<td>433.30 (20.67)</td>
<td>0.77 (0.03)</td>
<td>2096.54 (100.00)</td>
</tr>
<tr>
<td>1993-94</td>
<td>1356.79 (64.76)</td>
<td>289.49 (13.82)</td>
<td>1.42 (0.07)</td>
<td>446.80 (21.33)</td>
<td>0.64 (0.02)</td>
<td>2095.14 (100.00)</td>
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<td>1994-95</td>
<td>1598.68 (63.81)</td>
<td>378.21 (15.10)</td>
<td>1.96 (0.08)</td>
<td>626.09 (20.99)</td>
<td>0.35 (0.02)</td>
<td>2505.29 (100.00)</td>
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<tr>
<td>1995-96</td>
<td>1830.04 (57.04)</td>
<td>495.53 (15.45)</td>
<td>1.27 (0.04)</td>
<td>876.65 (27.33)</td>
<td>4.56 (0.14)</td>
<td>3208.08 (100.00)</td>
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<tr>
<td>1996-97</td>
<td>1723.13 (53.92)</td>
<td>479.03 (15.02)</td>
<td>4.35 (0.14)</td>
<td>988.29 (30.92)</td>
<td>-</td>
<td>3195.70 (100.00)</td>
</tr>
<tr>
<td>1997-98</td>
<td>2239.63 (57.80)</td>
<td>509.22 (13.14)</td>
<td>3.52 (0.09)</td>
<td>1122.17 (28.97)</td>
<td>-</td>
<td>3874.54 (100.00)</td>
</tr>
<tr>
<td>1998-99</td>
<td>2448.76 (62.78)</td>
<td>543.93 (13.95)</td>
<td>4.59 (0.12)</td>
<td>902.77 (23.14)</td>
<td>0.75 (0.01)</td>
<td>3000.80 (100.00)</td>
</tr>
<tr>
<td>LGR</td>
<td>11.26</td>
<td>8.50</td>
<td>( ) 11.36 ( ) 13.48</td>
<td>10.03</td>
<td>11.16</td>
<td></td>
</tr>
<tr>
<td>t Value</td>
<td>16.15</td>
<td>7.30</td>
<td>3.38</td>
<td>7.67</td>
<td>0.58²</td>
<td>14.66</td>
</tr>
<tr>
<td>CV (%)</td>
<td>55.22</td>
<td>45.49</td>
<td>80.60</td>
<td>71.41</td>
<td>103.92</td>
<td>54.81</td>
</tr>
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</table>

Source: Budget Reports of Sri Venkateswara University

Note: Significant at 1% level. NS: Not Significant.
Out of the total receipts, the Block-Grant Section Accounts for the highest percentage. This is followed by the Capital Section in the initial period of 1980s and by the Debt Section in the later period of 1990s corresponding to the pre-liberalisation and liberalisation periods respectively. These three Accounts put together form the largest chunk of total receipts. The other Accounts of Computer Center and S V U Junior College form less than 2 per cent of the total receipts. The S V U Junior College Account was present for a brief period of four years only. However, the structure of receipts has been changing significantly as shown by the percentages of different Sections in the total receipts. The percentage of Block-Grant Section in the total receipts increased from 58.76 in 1983-84 to 62.78 in 1998-99. The percentage of Capital section however decreased from 25.30 to 13.95 whereas the percentage of Debt Section increased from 14.53 to 23.14 during the same period. The percentage of Computer Center Account decreased from 1.41 to 0.12 whereas that of S V U Junior College Account has been stable except in one year.

The total receipts increased from Rs 640.05 lakhs in 1983-84 to Rs 3900.80 lakhs in 1998-99 with a linear growth rate of 11.16 which is significant at 1% level. The highest growth rate can be found in Debt Section which increased from Rs 93.03 lakhs in 1983-84 to Rs 902.77 lakhs in 1998-99 with a linear growth rate (LGR) of 13.48. The receipts under Capital Section increased from Rs 161.91 lakhs to Rs 543.93 lakhs during the same period with a linear growth rate of 8.50 which is the lowest. The receipts under Block-Grant Section increased from Rs 376.08 to Rs 2448.76 lakhs with a linear growth rate
of 11.26 which is slightly above the growth rate of total receipts. The receipts under Computer Section Account decreased from Rs 9.03 lakhs to Rs 4.59 lakhs with a negative growth rate of (-) 11.36 which is also significant at 1% level.

The receipts under S V U Junior College Account started in 1992-93 and ended in 1998-1999. The structure and growth of receipts have shown wide variations among different periods and different Sections. For instance, the percentage of Block Grant increased from 58.76 in 1983-84 to 65.45 in 1990-91 after which it has fluctuated between 46.82 and 63.81 before reaching 62.78 in 1998-99. The percentage of Capital Section also fluctuated. It increased from 25.30 in 1983-84 to 26.06 in 1988-89 and decreased to 13.85 in 1998-99 with wide fluctuations. The percentage of Computer Center increased in the beginning from 1.41 to 1.93 and decreased in the later period and reached a minimum of 0.12 in 1998-99.

We can find the same variations in the growth rates of income under different Sections. The Debt Section showed highest growth rate, whereas the Capital Section showed the lowest growth rate and the Computer Center Account showed negative growth rate. Keeping the Computer and the Junior College Accounts aside, the Debt section has shown the highest coefficient of variation (71.41) whereas the Capital Section has shown the lowest C.V (45.49). The Block Grant Section and the total receipts have shown same variation of about 55.
Anova Table for Structure and Growth of Receipts

<table>
<thead>
<tr>
<th>Source of Variation</th>
<th>Degrees of Freedom</th>
<th>Sum of Squares</th>
<th>Mean Sum of Squares</th>
<th>F-Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between Years</td>
<td>15</td>
<td>7664169 078</td>
<td>5109446 052</td>
<td>5 2311</td>
</tr>
<tr>
<td>Between Sections</td>
<td>02</td>
<td>8600167 162</td>
<td>4300083 581</td>
<td>44 0247</td>
</tr>
<tr>
<td>Error</td>
<td>30</td>
<td>2930226 78</td>
<td>97674 226</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>47</td>
<td>19194563 02</td>
<td>-</td>
<td></td>
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</table>

Note  
* Significant at 5% level  
* Significant at 1% level

From the results of ANOVA it is found that there is significant difference between years of study and between three sections with reference to the structure and growth of receipts. The corresponding F-Values are 5 2311 and 44 0247 respectively which are highly significant at 1% level.

Chow Test for Structure and Growth of Receipts

<table>
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<tr>
<th>Sections</th>
<th>F-Values</th>
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</thead>
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<tr>
<td>Block Grant Section</td>
<td>0 7433&lt;sup&gt;NS&lt;/sup&gt;</td>
</tr>
<tr>
<td>Capital Section</td>
<td>0 0782&lt;sup&gt;NS&lt;/sup&gt;</td>
</tr>
<tr>
<td>Debt Section</td>
<td>4 4191&lt;sup&gt;NS&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

Note  
* NS Not Significant

The results obtained from the application of Chow test for structural change revealed that there is no significant structural change (or difference between growth rates) between the two Plan-periods of 1985-90 and 1992-97 representing the pre-liberalisation and the liberalisation periods. The corresponding F-Values are given by 0 7433, 0 0782 and 4 4191 which are not significant at 5% level.
Account-wise Receipts under Block-Grant Section

Table 4.2 presents Account-wise receipts under the major head i.e. Block Grant Section. This Section consists of General Account, Examination Account, Library Account and the Accounts of different S V U Colleges and P G Centres. In this Block Grant Section, the General Account constitutes the greatest proportion followed by the Examination Account, the S V U College Account and the S V U Engineering College Account. These Accounts form the major part of the receipts under this Block Grant Section, the other Accounts forming only a marginal proportion. During the year 1983-84, the General Account receipts formed 75.74 per cent of the total receipts; the figure increased to 87.95 per cent in 1998-99. The Examination Account receipts decreased from 15.93 per cent to 7.19 per cent during the same period. The S V U College Account and S V U Engineering College Account decreased from 3.58 per cent and 3.15 per cent to 3.18 per cent and 1.50 per cent respectively. The receipts in S V U School Account fell significantly from 1.23 per cent to 0.11 per cent. The S V U Library Account and the Child Development Account are only marginal and ranged from 0.01 per cent to 0.3 per cent and 0.04 per cent to 0.6 per cent respectively.

The receipts under S V U Engineering College Account have shown the highest growth rate of 14.55; the receipts having increased from Rs 11.83 lakhs in 1983-84 to Rs 36.76 lakhs in 1998-99 (the growth rate significant at 1% level). The receipts under General Account increased from Rs 284.85 lakh in 1983-84 to Rs 2153.68 lakhs in 1998-99 with a linear growth rate of 13.85 which is significant at 1% level. Next in order, the Child Development Account and
<table>
<thead>
<tr>
<th>Year</th>
<th>General Account</th>
<th>SVUORI Account</th>
<th>Examination Account</th>
<th>SVU College Account</th>
<th>SVU Engg, College Account</th>
<th>SVU Library Account</th>
</tr>
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<tbody>
<tr>
<td>1983 84</td>
<td>284 85</td>
<td>(75 74)</td>
<td>56 92</td>
<td>(15 93)</td>
<td>13 38</td>
<td>(3 56)</td>
</tr>
<tr>
<td>1984 85</td>
<td>358 76</td>
<td>(80 56)</td>
<td>0 16</td>
<td>(0 04)</td>
<td>51 45</td>
<td>(11 55)</td>
</tr>
<tr>
<td>1985 86</td>
<td>383 32</td>
<td>(75 95)</td>
<td>0 22</td>
<td>(0 04)</td>
<td>73 47</td>
<td>(14 56)</td>
</tr>
<tr>
<td>1986 87</td>
<td>404 24</td>
<td>(77 53)</td>
<td></td>
<td></td>
<td>72 12</td>
<td>(13 83)</td>
</tr>
<tr>
<td>1987 88</td>
<td>444 47</td>
<td>(77 80)</td>
<td>96 14</td>
<td>(11 58)</td>
<td>42 65</td>
<td>(7 46)</td>
</tr>
<tr>
<td>1988 89</td>
<td>777 80</td>
<td>(87 25)</td>
<td>0 01</td>
<td>(0 001)</td>
<td>69 88</td>
<td>(7 34)</td>
</tr>
<tr>
<td>1989 90</td>
<td>1038 79</td>
<td>(91 85)</td>
<td>0 11</td>
<td>(0 001)</td>
<td>55 67</td>
<td>(4 71)</td>
</tr>
<tr>
<td>1990 91</td>
<td>829 35</td>
<td>(86 03)</td>
<td>0 04</td>
<td>(0 004)</td>
<td>78 35</td>
<td>(8 13)</td>
</tr>
<tr>
<td>1991 92</td>
<td>953 98</td>
<td>(90 68)</td>
<td></td>
<td></td>
<td>61 93</td>
<td>(5 89)</td>
</tr>
<tr>
<td>1992-93</td>
<td>1142 48</td>
<td>(90 85)</td>
<td>0 05</td>
<td>(0 003)</td>
<td>62 16</td>
<td>(4 94)</td>
</tr>
<tr>
<td>1993 94</td>
<td>1223 48</td>
<td>(90 18)</td>
<td>81 45</td>
<td>(6 00)</td>
<td>38 45</td>
<td>(2 83)</td>
</tr>
<tr>
<td>1994 95</td>
<td>1468 85</td>
<td>(91 88)</td>
<td>77 91</td>
<td>(4 95)</td>
<td>28 35</td>
<td>(1 77)</td>
</tr>
<tr>
<td>1995 96</td>
<td>1627 56</td>
<td>(88 94)</td>
<td>0 06</td>
<td>(0 003)</td>
<td>149 16</td>
<td>(8 15)</td>
</tr>
<tr>
<td>1996 97</td>
<td>1557 69</td>
<td>(90 40)</td>
<td>0 04</td>
<td>(0 002)</td>
<td>116 36</td>
<td>(6 75)</td>
</tr>
<tr>
<td>1997 99</td>
<td>2037 45</td>
<td>(90 97)</td>
<td></td>
<td></td>
<td>128 09</td>
<td>(5 72)</td>
</tr>
<tr>
<td>1998 99</td>
<td>2153 68</td>
<td>(87 95)</td>
<td>0 02</td>
<td>(0 00)</td>
<td>175 84</td>
<td>(7 19)</td>
</tr>
<tr>
<td>LGR</td>
<td>13 85</td>
<td>( ) 12 99</td>
<td>8 15</td>
<td>3 46</td>
<td>14 55</td>
<td>10 19</td>
</tr>
<tr>
<td>t value</td>
<td>6 30</td>
<td>2 64</td>
<td>5 36</td>
<td>1 28 NS</td>
<td>4 41</td>
<td>3 89</td>
</tr>
<tr>
<td>CV (%)</td>
<td>76 71</td>
<td>89 48</td>
<td>47 32</td>
<td>50 83</td>
<td>90 83</td>
<td>67 34</td>
</tr>
</tbody>
</table>

Source: Significant at 1% level; * Significant at 5% Level; NS Not Significant

Note: Significant at 1% level; * Significant at 5% Level; NS Not Significant

Budget Reports of Sri Venkateswara University
Figures in Parentheses indicate percentages to total

Contd
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<thead>
<tr>
<th>Year</th>
<th>SVU School Account</th>
<th>Child Development A/c</th>
<th>SVUPG Center Cuddapah Account</th>
<th>SVUP Center Kavall Account</th>
<th>SVUPG Center Kumool Account</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983 84</td>
<td>4.61 (1.23)</td>
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<td>0.19 (0.05)</td>
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</tr>
<tr>
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<td>0.53 (0.12)</td>
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<td>0.23 (0.05)</td>
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</tr>
<tr>
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<td>1.00 (0.11)</td>
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<td>1.38 (0.11)</td>
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<td>0.55 (0.05)</td>
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<td>3.98 (0.32)</td>
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<td>-</td>
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</tr>
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<td>1.03 (0.06)</td>
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<td>0.02 (0.01)</td>
<td>-</td>
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<tr>
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<td>4.64 (0.21)</td>
<td>0.61 (0.03)</td>
<td>0.54 (0.02)</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
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<td>1.03 (0.04)</td>
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<td>-</td>
<td>-</td>
<td>2448.76</td>
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<td>(3.25)</td>
<td>12.08 (3.28)</td>
<td>(3.28)</td>
<td>12.88 (2.86)</td>
<td>2.86 (1.12)</td>
<td>11.26</td>
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<td>2.07</td>
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<td>68.45</td>
<td>101.67</td>
<td>64.88</td>
<td>55.22</td>
</tr>
</tbody>
</table>

Source: Significant at 1% level * Significant at 5% Level NS Not Significant
Budget Reports of Sri Venkateswara University
Figures in parentheses indicate percentages to totals
Note: Figures in parentheses indicate percentages to totals.
SVU P.G. Center Kavali Accounts have shown linear growth rate of about 12 of which former is significant at 1% level and the later is significant at 5% level.

The SVU Library Account, the Examination Account, SVU College Account and the SVU P.G. Center Kurnool Account have shown growth rates which are lower than that of total receipts under Block Grant Section (11.26%). Their growth rates are 10.19, 8.15, 3.46 and 2.86 respectively. The first two are significant at 1% level whereas the last two are not significant.

The other Accounts viz., SVU ORI Account, SVU School Account and P.G Center Cuddapah Account, have shown negative growth rates of (-) 12.99, (-) 3.25 and (-) 3.26 respectively. The negative growth rates of SVU School and SVU ORI Account are significant at 5% level whereas the growth rate of PG Center Cuddapah Account is not significant.

The structure and growth of receipts pertaining to the Block Grants Section under different heads have shown variations. The percentage of General Account shot up from 75.74 per cent to about 92 per cent in some years and fell to about 75 per cent during a few years. The percentage of SVU College Account also shot up from 3.56 to 7.46 and later decreased with fluctuations. The decrease in the percentages of SVU Engineering College Account, SVU School Account also have shown fluctuations. The growth of receipts under different sections also has shown wide variations. Some have shown positive growth rates while others have shown negative growth rates. Further we can observe variations among different Sections. Thus, SVU P.G. Center Kavali Account, had a Co-efficient of variance of 10.187 while SVU School Account had only 25.76.
Source wise Receipts Under Block Grant Section

Block Grant Section receipts are from two main sources: Grants and Self-Generating Receipts. Grants come from State Government, the University Grants Commission (UGC) and Tirumala Tirupati Devasthanams (TTD). Out of the total receipts in the Block Grant Section, Grants not only form the largest proportion but also keep increasing over time (Table 4.3). Out of the total grants, State Government grants form the largest proportion followed by those of UGC and the TTD, the later two existing in a few years only. The Grants formed slightly more than seventy percent (71.11 per cent) in 1983-84 and the percentage increased to 84.62 in 1998-99 and it reached maximum level of 93.98 per cent in 1994-95. As a result, the percentage of self-generating receipts decreased from 28.89 to 15.18 during the same period. It reached a maximum level of 29.06 per cent in 1985-86. The State Government grants formed 67.93 per cent of the total receipts in 1983-84. The percentage increased to 84.21 in 1998-99. It reached a maximum level of 93.04 in 1994-95. The UGC grants decreased from 3.18 per cent in 1983-1984 to 0.20 per cent in 1997-98. The percentage is maximum (5.20) in 1987-88. The UGC grant is altogether nil in a few years including the last year of study 1998-99. The TTD grant was absent in the initial years of study up to 1988-89. In 1989-90 it was 0.98 per cent of the total grants. It reached a maximum next year to 1.55 per cent and declined to 0.61 per cent in 1998-99.

The growth of receipts has, however, been significant. The State Government grants increased from Rs 255.48 lakhs in 1983-84 to
<table>
<thead>
<tr>
<th>Year</th>
<th>Grants</th>
<th>State Govt</th>
<th>UGC</th>
<th>TTD</th>
<th>Total Grants</th>
<th>Self Generating Receipts</th>
<th>Grand Total of Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983 84</td>
<td>255 48 (67 93)</td>
<td>11 99 (3 18)</td>
<td>--</td>
<td>--</td>
<td>267 47 (71 11)</td>
<td>108 65 (28 89)</td>
<td>376 12 (100 00)</td>
</tr>
<tr>
<td>1984 85</td>
<td>317 28 (71 24)</td>
<td>5 07 (1 14)</td>
<td>--</td>
<td>--</td>
<td>322 35 (72 38)</td>
<td>123 01 (27 82)</td>
<td>445 36 (100 00)</td>
</tr>
<tr>
<td>1985 86</td>
<td>343 79 (67 80)</td>
<td>15 91 (3 14)</td>
<td>--</td>
<td>--</td>
<td>359 70 (70 94)</td>
<td>144 98 (29 06)</td>
<td>504 68 (100 00)</td>
</tr>
<tr>
<td>1986 87</td>
<td>379 79 (72 33)</td>
<td>10 16 (1 93)</td>
<td>--</td>
<td>--</td>
<td>389 95 (74 26)</td>
<td>131 47 (25 74)</td>
<td>521 42 (100 00)</td>
</tr>
<tr>
<td>1987 88</td>
<td>394 43 (68 28)</td>
<td>30 03 (5 20)</td>
<td>--</td>
<td>--</td>
<td>424 46 (73 48)</td>
<td>146 81 (26 52)</td>
<td>571 27 (100 00)</td>
</tr>
<tr>
<td>1988 89</td>
<td>731 83 (81 81)</td>
<td>11 57 (1 29)</td>
<td>--</td>
<td>--</td>
<td>743 40 (83 10)</td>
<td>148 06 (16 90)</td>
<td>891 46 (100 00)</td>
</tr>
<tr>
<td>1989 90</td>
<td>972 25 (82 21)</td>
<td>--</td>
<td>11 62 (0 98)</td>
<td>--</td>
<td>983 87 (83 19)</td>
<td>196 14 (16 81)</td>
<td>1180 01 (100 00)</td>
</tr>
<tr>
<td>1990 91</td>
<td>777 50 (80 37)</td>
<td>--</td>
<td>15 00 (1 55)</td>
<td>--</td>
<td>792 50 (81 92)</td>
<td>171 53 (18 08)</td>
<td>964 03 (100 00)</td>
</tr>
<tr>
<td>1991 92</td>
<td>899 97 (85 06)</td>
<td>--</td>
<td>15 00 (1 42)</td>
<td>--</td>
<td>914 97 (86 48)</td>
<td>137 05 (13 52)</td>
<td>1052 02 (100 00)</td>
</tr>
<tr>
<td>1992 93</td>
<td>1075 78 (85 55)</td>
<td>0 12 (0 01)</td>
<td>--</td>
<td>--</td>
<td>1075 90 (85 86)</td>
<td>181 61 (14 44)</td>
<td>1257 51 (100 00)</td>
</tr>
<tr>
<td>1993 94</td>
<td>1167 32 (86 04)</td>
<td>8 09 (0 60)</td>
<td>15 00 (1 10)</td>
<td>--</td>
<td>1190 41 (87 74)</td>
<td>166 38 (12 28)</td>
<td>1356 79 (100 00)</td>
</tr>
<tr>
<td>1994 95</td>
<td>1487 44 (93 04)</td>
<td>--</td>
<td>15 00 (0 94)</td>
<td>--</td>
<td>1502 44 (93 98)</td>
<td>96 24 (6 02)</td>
<td>1598 68 (100 00)</td>
</tr>
<tr>
<td>1995 96</td>
<td>1578 78 (86 27)</td>
<td>2 21 (0 12)</td>
<td>15 00 (1 10)</td>
<td>--</td>
<td>1595 99 (87 21)</td>
<td>234 05 (12 79)</td>
<td>1830 04 (100 00)</td>
</tr>
<tr>
<td>1996 97</td>
<td>1479 90 (86 88)</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>1479 90 (85 88)</td>
<td>243 23 (14 12)</td>
<td>1723 13 (100 00)</td>
</tr>
<tr>
<td>1997 98</td>
<td>1985 09 (87 74)</td>
<td>4 50 (0 20)</td>
<td>15 00 (0 51)</td>
<td>--</td>
<td>1985 40 (88 65)</td>
<td>254 23 (11 35)</td>
<td>2239 63 (100 00)</td>
</tr>
<tr>
<td>1998 99</td>
<td>2082 07 (84 21)</td>
<td>--</td>
<td>15 00 (0 61)</td>
<td>--</td>
<td>2077 07 (84 82)</td>
<td>371 69 (15 18)</td>
<td>2448 76 (100 00)</td>
</tr>
</tbody>
</table>

**LGR**

<table>
<thead>
<tr>
<th>Value</th>
<th>12 15</th>
<th>10 46</th>
<th>1 37</th>
<th>11 99</th>
<th>8 03</th>
<th>11 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>C V (%)</td>
<td>59 46</td>
<td>93 98</td>
<td>8 19</td>
<td>58 69</td>
<td>38 97</td>
<td>55 22</td>
</tr>
</tbody>
</table>

**Source**

Budget Reports of Sri Venkateswara University

**Notes**

- Significant at % level
- Not Significant

Figures in Parentheses indicate percentages to total

Significant at % level

NS Not Significant
Rs 2062.07 lakhs in 1998-99 with a linear growth rate of 12.15 which is significant at 1% level. The UGC grants decreased from Rs 11.99 lakhs in 1983-84 to Rs 4.50 lakhs in 1997-98 showing a negative linear growth rate of (-) 10.46 which is not significant. The TTD grants which started only in 1989-90 were Rs 11.62 lakhs and increased to Rs 15.00 lakhs the next year and remained constant though absent in a few years. The self generating grants increased from Rs 108.65 lakhs to Rs 371.88 lakhs between 1983-84 and 1998-99 with a linear growth rate of 6.03 which is significant at 1% level. The total grants increased from Rs 267.47 lakhs to Rs 2077.07 lakhs during the period of study with a linear growth rate of 11.99 which is significant at 1% level. The total receipts including grants and self generating receipts increased from Rs 376.12 lakhs to Rs 2448.95 lakhs recording a linear growth rate of 11.10 which is significant at 1% level.

The structure and growth of resources have shown wide variations. The proportion of each source out of total receipts has been fluctuating. The growth has also showed fluctuations. The greatest CV of 93.98 is found in receipts from UGC and the least CV of 8.19 is found in TTD Grants.

4.2.3 Source wise Receipts in the General Account of Block Grant Section

Under the Block Grant Section, the General Account forms the largest component. It also receives income from various sources: grants from different sources and also self-generating receipts. Other Accounts except the SVU College and Engineering College Account have got self generating receipts only as a single source of income (Table 4.4). Of the total receipts in the General
Table 4.4: Source wise Receipts in the General Account Under Block Grant Section During 1983-84 - 1998-99

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>Grants</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Govt</td>
<td>Other Receipts</td>
<td>UGC</td>
<td>TTD</td>
<td>Self Generating Receipts</td>
<td>Grand Total of Receipts</td>
</tr>
<tr>
<td>1983-84</td>
<td>255.48 (89.69)</td>
<td>162 (0.56)</td>
<td>277.75 (9.75)</td>
<td>284.85 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1984-85</td>
<td>317.00 (89.36)</td>
<td>170 (0.48)</td>
<td>40.06 (11.16)</td>
<td>358.78 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985-86</td>
<td>343.69 (89.96)</td>
<td>46 (0.13)</td>
<td>39.17 (10.21)</td>
<td>383.32 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1986-87</td>
<td>375.73 (92.94)</td>
<td>43 (0.11)</td>
<td>28.08 (6.95)</td>
<td>404.24 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987-88</td>
<td>389.54 (87.64)</td>
<td>-</td>
<td>54.93 (12.36)</td>
<td>444.47 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1988-89</td>
<td>727.85 (89.24)</td>
<td>-</td>
<td>49.95 (6.42)</td>
<td>777.80 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1989-90</td>
<td>967.17 (89.24)</td>
<td>0.12 (0.01)</td>
<td>11.60 (1.06)</td>
<td>104.99 (9.69)</td>
<td>1083.88 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1990-91</td>
<td>777.99 (93.81)</td>
<td>-</td>
<td>14.32 (1.73)</td>
<td>37.04 (4.46)</td>
<td>829.35 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1991-92</td>
<td>897.73 (94.10)</td>
<td>0.12 (0.01)</td>
<td>17.77 (1.86)</td>
<td>38.36 (4.03)</td>
<td>953.98 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1992-93</td>
<td>1092.09 (95.59)</td>
<td>-</td>
<td>15.00 (1.31)</td>
<td>36.39 (3.10)</td>
<td>1142.48 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1993-94</td>
<td>1146.75 (94.50)</td>
<td>-</td>
<td>15.00 (1.24)</td>
<td>51.73 (3.93)</td>
<td>1213.48 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1994-95</td>
<td>1393.86 (94.89)</td>
<td>1.00 (0.00)</td>
<td>15.00 (0.92)</td>
<td>84.79 (5.21)</td>
<td>1627.56 (100.00)</td>
<td></td>
</tr>
<tr>
<td>1995-96</td>
<td>1526.77 (93.81)</td>
<td>15.00 (0.96)</td>
<td>73.59 (4.72)</td>
<td>1557.69 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1996-97</td>
<td>1469.10 (94.32)</td>
<td>-</td>
<td>71.55 (3.51)</td>
<td>2037.45 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1997-98</td>
<td>1965.90 (95.49)</td>
<td>-</td>
<td>76.61 (3.58)</td>
<td>2153.68 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1998-99</td>
<td>2062.07 (95.74)</td>
<td>15.00 (0.70)</td>
<td>76.61 (3.58)</td>
<td>2153.68 (100.00)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LGR</td>
<td>21.32</td>
<td>129.81</td>
<td>4.57</td>
<td>4.32</td>
<td>13.85</td>
<td></td>
</tr>
<tr>
<td>t Value</td>
<td>2.01 NS</td>
<td>2.87 NS</td>
<td>0.27 NS</td>
<td>2.46</td>
<td>6.30</td>
<td></td>
</tr>
<tr>
<td>CV %</td>
<td>214.81</td>
<td>101.55</td>
<td>162.66</td>
<td>37.46</td>
<td>76.71</td>
<td></td>
</tr>
</tbody>
</table>

Source: Budget Reports of S V University
Note: Figures in Parentheses indicate percentages to totals

Significant at % level
Significant at 5% level NS Not Significant
Account State Government grants constitute the highest percentage followed by a small percentage of self generating receipts. The other two UGC and TTD form only a marginal proportion. Moreover, the percentage of State Government grants has been increasing while that of other sources, including self generating receipts, is decreasing. The proportion of State Government grants increased from 89.69 per cent in 1983-84 to 95.74 per cent in 1998-99, reached a maximum of 96.49 per cent in 1997-98. The proportion of UGC grants declined from 0.56 per cent in 1983-84 to 0.01 per cent in 1991-92 after which this grant was stopped altogether. The TTD grant constituted 1.06 percent in 1989-90 and the figure declined to 0.70 per cent in 1998-99. The proportion of self generating receipts reached a maximum of 12.36 per cent in 1987-88 from 9.75 per cent in 1983-84 and declined to 3.55 per cent in 1998-99.

The State Government Grants in the General Account increased from Rs 255.48 lakhs in 1983-84 to Rs 2062.07 lakhs in 1998-99 recording a linear growth rate of 21.32 which, however, is not significant. The UGC grants declined drastically at a linear growth rate of (-) 29.81 which is also not significant. The TTD grants increased from Rs 11.50 lakhs to Rs 15.00 lakhs registering a growth rate of 4.57. Yet, it is not significant at 5% level. The self generating receipts increased at the rate of 4.32. This however, is not significant at 5% level. The total receipts increased from Rs 27.75 lakhs to Rs 76.61 lakhs between 1983-84 and 1998-99. The total receipts in the General Account increased from Rs 284.85 lakhs to Rs 2153.65 lakhs with a linear growth rate of 11.64 which is not significant.
The structure and growth of receipts under various sources in the General Account have shown variations; the highest being in the total receipts itself with a CV of 285.79. The proportion of each source also showed fluctuations. The greatest variation among different sources is found in the State Government's Grants with a CV of 214.891 followed by TTD with a CV of 162.66. The least variation is found in self-generating receipts (CV 37.48) while UGC grants has a CV of 101.55.

4.2.4 Structure and Growth of Receipts in SVU College Account, SVU Engineering College Account

Apart from the General Account under which the University receives funds through different sources, there are other two Accounts which contribute to the University finances through grants and self-generating receipts. They are SVU College Account and SVU Engineering College Account. These are shown in Table 4.5. As far as SVU College Account is concerned, self-generating receipts accounted for major proportion, constituting 99.42 per cent in 1984-85. This proportion increased from 92.85 per cent in 1983-84 to 93.30 per cent in 1994-95 and to hundred per cent in later years. These percentages however fluctuated widely during this period.

The proportion of grants decreased from 7.15 per cent in 1983-84 to 6.70 per cent in 1994-95 and to zero percent later showing wide fluctuations in between. In the case of SVU Engineering College Account, self-generating receipts formed a greater proportion than the Grants except in two years.
### Table 4.5 Structure and Growth of Receipts in Certain Accounts During 1983-84 - 1998-99

(Rupees in Lakhs)

<table>
<thead>
<tr>
<th>Year</th>
<th>S V U College Account</th>
<th>S V U Engineering College Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Grants</td>
<td>Self Generating Receipts</td>
</tr>
<tr>
<td>1983-84</td>
<td>0.96 (7.15)</td>
<td>12.42 (92.85)</td>
</tr>
<tr>
<td>1984-85</td>
<td>1.10 (0.52)</td>
<td>20.08 (99.48)</td>
</tr>
<tr>
<td>1985-86</td>
<td>11.00 (34.66)</td>
<td>20.74 (65.34)</td>
</tr>
<tr>
<td>1986-87</td>
<td>0.99 (4.96)</td>
<td>18.97 (95.04)</td>
</tr>
<tr>
<td>1987-88</td>
<td>30.03 (70.42)</td>
<td>12.62 (29.58)</td>
</tr>
<tr>
<td>1988-89</td>
<td>11.57 (40.30)</td>
<td>17.14 (59.70)</td>
</tr>
<tr>
<td>1989-90</td>
<td>22.23 (100.00)</td>
<td>22.23 (100.00)</td>
</tr>
<tr>
<td>1990-91</td>
<td>0.50 (1.16)</td>
<td>42.70 (98.84)</td>
</tr>
<tr>
<td>1991-92</td>
<td>–</td>
<td>22.46 (100.00)</td>
</tr>
<tr>
<td>1992-93</td>
<td>0.75 (2.19)</td>
<td>33.64 (97.81)</td>
</tr>
<tr>
<td>1993-94</td>
<td>1.37 (3.11)</td>
<td>37.08 (96.89)</td>
</tr>
<tr>
<td>1994-95</td>
<td>2.21 (6.70)</td>
<td>23.14 (93.30)</td>
</tr>
<tr>
<td>1995-96</td>
<td>–</td>
<td>13.95 (100.00)</td>
</tr>
<tr>
<td>1996-97</td>
<td>–</td>
<td>19.92 (100.00)</td>
</tr>
<tr>
<td>1997-98</td>
<td>–</td>
<td>15.90 (100.00)</td>
</tr>
<tr>
<td>1998-99</td>
<td>–</td>
<td>73.25 (100.00)</td>
</tr>
</tbody>
</table>

| Source | Budget Receipts of Sri Venkateswara University |
| Note | Figures in Parentheses indicate percentages to total |

**Significance**
- **NS**: Not Significant
- ****: Significant at 5% level
- **NS**: Significant at 1% level

**CV (%)**

| 148.65 | 37.14 | 25.83 | 60.28 | 42.44 | 90.83 |
During the study period of 1983-84 - 98-99 the proportion of self-generating receipts increased from 20.46 per cent to 86.09 per cent in 1996-97 and to hundred per cent later whereas the proportion of Grants decreased from 79.54 per cent to 13.91 per cent in 1998-99 and to zero percent later.

The growth trends of receipts in the above Accounts show interesting trends. In the SVU College Account the grants increased from Rs 0.96 lakhs to Rs 2.21 lakhs. The receipts decreased significantly in the intervening years. So the growth recorded a negative linear rate of (-)13.12 which however is not significant. The self-generating receipts increased from Rs 12.42 lakhs in 83-84 to Rs 73.25 lakhs in 1998-99 but as the receipts fell significantly in a few years the growth recorded a negative linear rate of (-)3.05 which again is not significant. In the SVU Engineering College Account the grants decreased from Rs 9.41 lakhs in 1983-84 to Rs 4.50 lakhs in 1986-97 and to zero afterwards recording a negative linear growth rate of (-) 3.24 which is not significant. The self-generating receipts increased from 2.42 lakhs to Rs 38.75 lakhs with a linear growth rate of 8.72 which is significant at 5% level.

The grants in SVU Engineering College Account showed wider variations with CV of 60.28 than the self generating receipts with CV of 42.44. But in the case of SVU College Account the self generating receipts have shown greater variations (CV of 371.49) than the grants (CV of 148.65).
Structure and Growth of Self-Generating Receipts under some Accounts under the Block Grant Section

A few Accounts in the Block Grant Section receive income from self-generating receipts only. They do not receive any Grants (Table 4.6). In the SVU Oriental Research Institute Account the receipts under self-generating receipts decreased from Rs 0.16 lakhs in 1984-1985 to Rs 0.018 lakhs in 1998-99 with a negative linear growth rate of (-) 32.84 which however is not significant. But there has been a significant growth of receipts in the Examination Account in which the self-generating receipts increased from Rs 59.92 lakhs to Rs 175.84 lakhs in 1998-99 with a linear growth rate of 5.38 which is significant at 1% level. The self-generating receipts in the SVU Library Account are meager. They increased from Rs 0.03 lakhs in 1983-84 to Rs 0.84 lakhs in 1998-99 recording a linear growth rate of 17.65 which is significant at 1% level. Conversely in the SVU School Account the receipts decreased from Rs 4.61 lakhs to 2.75 lakhs recording a negative growth rate of (-) 3.32 which however is not significant. In the Child Development Account, however the receipts increased from Rs 0.13 lakhs to Rs 1.03 lakhs with a linear growth rate of 12.92 which is significant at 1% level.

The P.G Centres Accounts show a different picture. The receipts in SVU P.G Centre Cuddapah Account were Rs 0.95 lakhs in 1983-84 and increased to Rs 1.10 lakhs in 1998-99. But as the receipts declined in other intervening years, the growth rate was negative at (-) 0.59 which is not significant. The same trend is observed in SVU P.G Center.
<table>
<thead>
<tr>
<th>Year</th>
<th>SVUORI Account</th>
<th>Examination Account</th>
<th>SV Jr College Account</th>
<th>SVU Library Account</th>
<th>SVU School Account</th>
<th>Child Development Account</th>
<th>PG Center Account Cuddapah</th>
<th>PG Center Account Kurnool</th>
<th>PG Center Account Kavali</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983-84</td>
<td>-</td>
<td>59.92</td>
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<td>-</td>
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<td>0.80</td>
<td>0.08</td>
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<td>1.26</td>
<td>0.23</td>
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<td>0.16</td>
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<td>0.67</td>
<td>1.00</td>
<td>0.97</td>
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<tr>
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<td>-</td>
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<td>1.38</td>
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<td>0.56</td>
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<td>0.49</td>
<td>0.32</td>
<td>5.09</td>
<td>0.26</td>
<td>0.32</td>
<td>0.65</td>
<td>1.34</td>
</tr>
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<td>0.31</td>
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<td>0.18</td>
<td>0.76</td>
<td>0.42</td>
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<td>-</td>
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<td>3.84</td>
<td>0.57</td>
<td>0.38</td>
<td>0.0027</td>
<td>0.89</td>
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<tr>
<td>1995-96</td>
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<td>96.33</td>
<td>-</td>
<td>0.30</td>
<td>3.92</td>
<td>0.51</td>
<td>0.16</td>
<td>-</td>
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<td>-</td>
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<td>1.03</td>
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<td>-</td>
<td>0.02</td>
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<tr>
<td>1997-98</td>
<td>-</td>
<td>128.09</td>
<td>-</td>
<td>0.26</td>
<td>4.64</td>
<td>0.61</td>
<td>0.54</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1998-99</td>
<td>0.018</td>
<td>175.84</td>
<td>-</td>
<td>0.84</td>
<td>2.75</td>
<td>1.03</td>
<td>1.10</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Linear growth rate: ( ) 32.84 5.38 - 17.65 (-) 3.32 12.82 ( ) 0.58 ( ) 1.57 12.31

$t$ Value: 1.50 (NS) 4.03 - 8.31 (NS) 1.55 (NS) 5.82 (NS) 0.16 (NS) 0.22 (NS) 2.12 (NS)

CV (%): 280.69 29.64 - 82.23 23.96 73.12 67.17 67.17 101.73

* Significant at 5% level  ** Significant at 5% level  NS Not Significant

Source: Budget Reports of SV University Note: Figures in Parentheses indicate percentages to total
Kurnool Account in which the receipts fell from Rs 0.19 lakhs to a meager amount of Rs 0.0027 lakhs in 1994-95 after which it did not appear as the P G Center was transferred to Sri Krishnadevaraya University, Anantapur. The growth rate has been negative at (-) 1.57 which is not significant. The self-generating receipts under P G Center, Kavali Account however have increased from Rs 0.19 lakhs in 1983-84 to Rs 0.87 lakhs in 1994-95 recording a linear growth rate of 12.31 which however, is not significant. The growth of self-generating receipts in these Accounts has shown wide variations and fluctuations. The greatest variation can be found in SVU O R I Account with a CV of 286.09 while SVU School Account showed the lowest variation with a CV of 23.96. The Examinations Account also experienced the lowest variation with a CV of 29.64 only. Other Accounts showed moderate variations where the CV is around 60 in the case of Child Development Account and SVU P G Center Kurnool Account. It is around 70 in the case of SVU P G Center Kavali Account and P G Center Cuddapah Accounts.

4.3.0 Structure and Growth of Receipts under Capital Section

Capital Section consists of receipts for the purpose of the buildings, books, equipment and special projects which have a bearing on the physical and human capital. These receipts come from UGC, the State Government and from other agencies like I C S S R, I C S R, I C A R and I C M R. The structure of these receipts and their trends are presented in this section.
431 Account-wise Receipts under Capital Section

Table 4.7 shows the details of receipts under Capital Section in different heads of Accounts. Among different ones, 'Other Miscellaneous Account forms the largest percentage followed by the Buildings Account and the Books & Equipments Account. The DDE Account which appeared only in the year 1993-94, constituted the smallest percentage. However, there have been significant changes in the percentages. The proportion of Buildings Account decreased from 18.08 per cent in 1983-84 to 26.61 per cent in 1998-99 while that of other Miscellaneous Account increased from 48.40 per cent to 58.23 per cent during the same period. The proportion of Books, Equipment and Vehicles decreased from 33.52 per cent to 13.21 per cent during the period and that of DDE also decreased from 6.59 per cent to 1.95 per cent between 1993-94 and 1998-99. Thus, the proportion of Books and Equipment and that of Other Miscellaneous Grants has been increasing while that of Buildings Account and DDE Account has been decreasing.

The total receipts in the Capital Section increased from Rs 161.91 lakhs in 1983-84 to Rs 543.93 lakhs in 1998-99 recording a linear growth rate of 8.50 which is significant at 1% level. The receipts for Buildings Account and Other Miscellaneous Account have shown lower rates. The receipts in Books and Equipment have shown equal rates while the receipts in DDE Account have shown negative rate. The receipts in Buildings Account have increased from Rs 29.28 lakhs in 1983-84 to Rs 144.77 lakhs in 1998-99 with a linear growth rate of 7.61 which is significant at 5% level. The receipts in Books and
<table>
<thead>
<tr>
<th>Year</th>
<th>Buildings</th>
<th>Books, Equipments and Vehicles</th>
<th>Other Miscellaneous Grants Account</th>
<th>D &amp; E</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983 84</td>
<td>29.28</td>
<td>54.27</td>
<td>78.38</td>
<td>84.10</td>
<td>161.91</td>
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<tr>
<td></td>
<td>(18.08)</td>
<td>(33.52)</td>
<td>(45.40)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
<td>1984 85</td>
<td>59.43</td>
<td>14.01</td>
<td>59.61</td>
<td>44.80</td>
<td>133.05</td>
</tr>
<tr>
<td></td>
<td>(44.67)</td>
<td>(10.53)</td>
<td>(44.80)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
<td>1985 86</td>
<td>31.93</td>
<td>33.01</td>
<td>131.58</td>
<td>66.98</td>
<td>198.52</td>
</tr>
<tr>
<td></td>
<td>(16.24)</td>
<td>(16.80)</td>
<td>(66.98)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
<td>1986 87</td>
<td>54.44</td>
<td>7.79</td>
<td>134.18</td>
<td>68.32</td>
<td>196.41</td>
</tr>
<tr>
<td></td>
<td>(27.71)</td>
<td>(3.97)</td>
<td>(68.32)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
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<td>61.78</td>
<td>0.71</td>
<td>173.88</td>
<td>73.58</td>
<td>236.37</td>
</tr>
<tr>
<td></td>
<td>(26.14)</td>
<td>(0.30)</td>
<td>(73.58)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
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<td>228.29</td>
<td>56.02</td>
<td>386.81</td>
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<tr>
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<td>(13.86)</td>
<td>(27.12)</td>
<td>(56.02)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
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<td>27.18</td>
<td>198.02</td>
<td>68.58</td>
<td>268.77</td>
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<tr>
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<td>(22.01)</td>
<td>(9.41)</td>
<td>(68.58)</td>
<td></td>
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</tr>
<tr>
<td>1990 91</td>
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<td>178.30</td>
<td>81.92</td>
<td>217.65</td>
</tr>
<tr>
<td></td>
<td>(16.43)</td>
<td>(1.65)</td>
<td>(81.92)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
<td>1991 92</td>
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<td>151.81</td>
<td>70.28</td>
<td>215.77</td>
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<tr>
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<td>(18.15)</td>
<td>(11.59)</td>
<td>(70.28)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
<td>1992 93</td>
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<td>43.34</td>
<td>316.93</td>
<td>78.43</td>
<td>404.08</td>
</tr>
<tr>
<td></td>
<td>(10.84)</td>
<td>(10.73)</td>
<td>(78.43)</td>
<td></td>
<td>(100.00)</td>
</tr>
<tr>
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<td>11.36</td>
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<td>79.44</td>
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<tr>
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<td>(10.04)</td>
<td>(3.93)</td>
<td>(79.44)</td>
<td>19.09 (6.59)</td>
<td>(100.00)</td>
</tr>
<tr>
<td>1994 95</td>
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<td>261.31</td>
<td>69.09</td>
<td>378.21</td>
</tr>
<tr>
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<td>(19.76)</td>
<td>(9.69)</td>
<td>(69.09)</td>
<td>5.65 (1.49)</td>
<td>(100.00)</td>
</tr>
<tr>
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<td>301.37</td>
<td>80.81</td>
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<td>(28.34)</td>
<td>(7.75)</td>
<td>(80.81)</td>
<td>15.38 (3.10)</td>
<td>(100.00)</td>
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<tr>
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<td>319.19</td>
<td>66.51</td>
<td>479.93</td>
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<td>(13.65)</td>
<td>(66.51)</td>
<td>2.31 (0.48)</td>
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<td>371.50</td>
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<td>(17.10)</td>
<td>(7.36)</td>
<td>(72.95)</td>
<td>13.17 (2.50)</td>
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<td>316.72</td>
<td>58.23</td>
<td>543.93</td>
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<td>(26.61)</td>
<td>(13.21)</td>
<td>(58.23)</td>
<td>10.80 (1.95)</td>
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<tr>
<td>LGR</td>
<td>7.67</td>
<td>8.59</td>
<td>7.91</td>
<td></td>
<td>8.80</td>
</tr>
<tr>
<td>t Value</td>
<td>3.01</td>
<td>1.92**</td>
<td>7.37</td>
<td>0.59**</td>
<td>7.30</td>
</tr>
<tr>
<td>C V (%)</td>
<td>53.06</td>
<td>81.85</td>
<td>39.35</td>
<td>56.39</td>
<td>45.49</td>
</tr>
</tbody>
</table>

Source: Budget Reports of S V University
Note: Figures in Parentheses indicate percentages to total

---

**Source**

Significant at 5% level

**Note**

Figures in Parentheses indicate percentages to total.
Equipment have increased from Rs 54.57 lakhs to Rs 71.84 lakhs during the same period with a linear growth rate of 8.59% which, however, is not significant. The receipts in 'Other Miscellaneous Account' increased from Rs 78.35 lakhs to Rs 316.72 lakhs between 1983-84 and 1998-99 with a linear growth rate of 7.91% which is significant at 1% level. The receipts in DDE Account decreased from Rs 19.09 lakhs to Rs 10.60 lakhs recording a negative growth rate of (-) 8.53% which, however, is not significant.

The structure and growth of receipts in different Accounts under Capital Section have shown wide variations. During the period of study the proportion of Buildings Account fluctuated; it decreased from 18.08 per cent to the minimum of 10.04 per cent before it increased to 26.81 per cent. In the same way the percentage of Books, Equipment and Vehicles plummeted to the minimum of 0.30% from 33.52% and increased to 13.21%. The proportion of 'Other Miscellaneous Grants' also fluctuated between 48.40 per cent and 81.92 per cent. The growth of receipts also showed variations, maximum in Books, Equipment and Vehicles with CV of 81.85% and minimum in Other Miscellaneous Grants Account with 39.35% and more than 50% in other two Accounts.

4.3.2 Structure and Growth of Receipts under 'Other Miscellaneous Grants'

Other Miscellaneous Grants occupy a prominent place in the Capital Section of the University finances. These Grants come mainly from State Government, the UGC and in the form of Special Schemes Finances from
other sources like ICSSR, ICAR and ICMR. Out of the total Miscellaneous Grants, Special Scheme Finances formed a major portion in the 1980's but in the 1990's the State Government Grants formed a major portion. The UGC Grants occupying third place throughout (Table 4.8). The Special Schemes Grants formed 65.03% per cent in 1983-84 increased to 66.79 per cent in 1987-88 and later declined to 39.93 per cent in 1998-99. Of course, with fluctuations, the State Government Grants formed 22.23 per cent in 1983-84, increased to 43.85 per cent in 1990-91 and decreased slightly before they reached the highest percentage of 49.27 in 1995-96. Then they declined to 47.76 per cent in 1998-99. Thus during the study period the proportion of State Government Grants increased, whereas that of Special Schemes declined, particularly, in the 1990's. The proportion of UGC Grants, however, increased from 12.74 per cent in 1983-84 to 20.52 per cent the next year, after which it declined to 12.31 per cent in 1998-99 with wide fluctuations in between.

The UGC grants in Other Miscellaneous Grants Account increased from Rs 9.98 lakh in 1983-84 to Rs 38.98 lakhs in 1998-99 recording a linear growth rate of 5.35 which is significant at 1% level. The State Government Grants increased from Rs 17.42 lakhs to Rs 151.25 lakhs during the same period with a linear growth rate of 4.68 which is not significant. The Special Schemes Grants increased from Rs 50.96 lakhs in 1983-84 to Rs 126.48 lakhs in 1998-99 showing a linear growth rate of 5.52 which however is significant at 1% level. The total receipts under Other Miscellaneous Grants showed a growth rate of 5.18 (significant at 1% level) as they increased from Rs 78.36 lakhs.
Table 4.8  Structure and Growth of Receipts - 'Other Miscellaneous Grants' During 1983-84 -1998-99

<table>
<thead>
<tr>
<th>Year</th>
<th>U G C Grants</th>
<th>State Govt Grants</th>
<th>Special Scheme financed from grants of other sources</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Rupees in Lakhs)</td>
<td>(Rupees in Lakhs)</td>
<td>(Rupees in Lakhs)</td>
<td>(Rupees in Lakhs)</td>
</tr>
<tr>
<td>1983 84</td>
<td>9 98 (12 74)</td>
<td>17 42 (22 23)</td>
<td>50 96 (65 03)</td>
<td>78 38 (100 00)</td>
</tr>
<tr>
<td>1984 85</td>
<td>12 23 (20 52)</td>
<td>21 13 (35 45)</td>
<td>26 26 (44 03)</td>
<td>59 81 (100 00)</td>
</tr>
<tr>
<td>1985 86</td>
<td>18 63 (14 16)</td>
<td>35 88 (27 25)</td>
<td>77 09 (58 59)</td>
<td>131 58 (100 00)</td>
</tr>
<tr>
<td>1986 87</td>
<td>20 62 (15 37)</td>
<td>35 88 (26 74)</td>
<td>77 88 (57 89)</td>
<td>134 18 (100 00)</td>
</tr>
<tr>
<td>1987 88</td>
<td>22 51 (12 95)</td>
<td>35 23 (20 26)</td>
<td>116 14 (68 79)</td>
<td>173 88 (100 00)</td>
</tr>
<tr>
<td>1988 89</td>
<td>29 84 (13 12)</td>
<td>57 13 (25 03)</td>
<td>141 22 (61 85)</td>
<td>228 29 (100 00)</td>
</tr>
<tr>
<td>1989 90</td>
<td>14 13 (7 13)</td>
<td>58 74 (29 66)</td>
<td>125 15 (63 21)</td>
<td>198 02 (100 00)</td>
</tr>
<tr>
<td>1990 91</td>
<td>21 70 (12 17)</td>
<td>78 18 (43 85)</td>
<td>78 42 (43 98)</td>
<td>178 30 (100 00)</td>
</tr>
<tr>
<td>1991 92</td>
<td>19 32 (12 74)</td>
<td>47 81 (31 53)</td>
<td>84 60 (55 73)</td>
<td>151 61 (100 00)</td>
</tr>
<tr>
<td>1992 93</td>
<td>15 58 (4 92)</td>
<td>133 47 (42 11)</td>
<td>167 88 (52 97)</td>
<td>316 93 (100 00)</td>
</tr>
<tr>
<td>1993 94</td>
<td>13 58 (5 91)</td>
<td>107 85 (48 80)</td>
<td>108 52 (47 19)</td>
<td>224 12 (100 00)</td>
</tr>
<tr>
<td>1994 95</td>
<td>24 14 (9 22)</td>
<td>89 06 (34 01)</td>
<td>148 66 (56 77)</td>
<td>261 98 (100 00)</td>
</tr>
<tr>
<td>1995 96</td>
<td>21 80 (7 23)</td>
<td>148 47 (49 27)</td>
<td>131 10 (43 60)</td>
<td>301 37 (100 00)</td>
</tr>
<tr>
<td>1996 97</td>
<td>32 07 (10 05)</td>
<td>128 12 (40 14)</td>
<td>159 00 (49 81)</td>
<td>319 19 (100 00)</td>
</tr>
<tr>
<td>1997 98</td>
<td>41 64 (11 21)</td>
<td>162 53 (43 78)</td>
<td>167 33 (45 04)</td>
<td>371 50 (100 00)</td>
</tr>
<tr>
<td>1998 99</td>
<td>38 89 (12 99)</td>
<td>151 25 (47 75)</td>
<td>126 48 (39 93)</td>
<td>316 72 (100 00)</td>
</tr>
<tr>
<td>LGR</td>
<td>5 35</td>
<td>4 68</td>
<td>5 52</td>
<td>7 91</td>
</tr>
<tr>
<td>t value</td>
<td>2.94</td>
<td>1.08 NS</td>
<td>3.61 NS</td>
<td>7.37</td>
</tr>
<tr>
<td>C V (%)</td>
<td>37.87</td>
<td>72.99</td>
<td>34.88</td>
<td>39.34</td>
</tr>
</tbody>
</table>

Source: Significant at % level  Significant at 5% level  NS Not Significant

Note: Figures in Parentheses indicate percentages to total

Budget Reports of S V University

Figures in Parentheses indicate percentages to total.
to Rs 316.72 lakhs between 1983-84 and 1998-99. The analysis of trends in the structure and growth of these receipts shows that there have been wide fluctuations, the highest in State Government Grants with C V of 72.99 and the lowest in Special Schemes Grants with C V of 34.88. The UGC Grants also showed fluctuations with C V of 37.67 resulting in a C V of 39.36 with regard to the total Miscellaneous Receipts.

4.4 Structure and Growth of Receipts under Computer Section

The Computer Center receives income mainly from Grants and Self-generating receipts. The Grants were from the UGC and the State Government. Consequent to the cessation of UGC's assistance the State Government took over the entire recurring liability of the Computer Center from 1996, and the commitment was included in the Block Grant Section. However, the Computer Center has been depending more upon the self-generating receipts rather than on the grants since 1990's. The table 4.9 presents the receipts of the Computer Center during 1983-84 - 1998-99.

The table reveals that the Grants constituted a greater percentage than the self-generating receipts until the end of mid 1980's. But later, the self-generating receipts constituted a higher percentage until 1988-89. Since 1991, the self-generating receipts formed the highest per cent of the total receipts. The proportion of Grants formed 89.23 per cent of the total receipts in 1983-84 and decreased to 38.07 per cent in 1988-89. In the year 1990-91 again the grants formed 66.39 per cent of the total receipts. After this, the grants became nil.
Table 4.9  Structure and Growth of Receipts in Computer Section During 1983-84 to 1998-99

<table>
<thead>
<tr>
<th>Year</th>
<th>Grants</th>
<th>Self Generating Receipts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983-84</td>
<td>9.00 (99.23)</td>
<td>0.03 (0.77)</td>
<td>9.03 (100.00)</td>
</tr>
<tr>
<td>1984-85</td>
<td>11.50 (98.65)</td>
<td>0.30 (1.35)</td>
<td>11.80 (100.00)</td>
</tr>
<tr>
<td>1985-86</td>
<td>8.24 (81.10)</td>
<td>2.52 (18.90)</td>
<td>10.76 (100.00)</td>
</tr>
<tr>
<td>1986-87</td>
<td>13.69 (77.79)</td>
<td>3.91 (22.21)</td>
<td>17.60 (100.00)</td>
</tr>
<tr>
<td>1987-88</td>
<td>1.71 (24.26)</td>
<td>5.28 (75.54)</td>
<td>6.99 (100.00)</td>
</tr>
<tr>
<td>1988-89</td>
<td>1.89 (38.07)</td>
<td>3.06 (61.93)</td>
<td>4.95 (100.00)</td>
</tr>
<tr>
<td>1989-90</td>
<td></td>
<td>2.63 (100.00)</td>
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<tr>
<td>1990-91</td>
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<td>3.07 (33.61)</td>
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<tr>
<td>1991-92</td>
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<td>5.91 (100.00)</td>
<td>5.91 (100.00)</td>
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<tr>
<td>1992-93</td>
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<tr>
<td>1993-94</td>
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<td>1.42 (100.00)</td>
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<td>1.96 (100.00)</td>
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<tr>
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<td>1.27 (100.00)</td>
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<tr>
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<td>4.35 (100.00)</td>
<td>4.35 (100.00)</td>
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<td>1997-98</td>
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<td>3.53 (100.00)</td>
<td>3.53 (100.00)</td>
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<tr>
<td>1998-99</td>
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<td>4.59 (100.00)</td>
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<tr>
<td>LGR</td>
<td>18.19</td>
<td>2.13</td>
<td>( ) 11.36</td>
</tr>
<tr>
<td>t Value</td>
<td>1.39 NS</td>
<td>0.70 NS</td>
<td>3.38 NS</td>
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<tr>
<td>CV (%)</td>
<td>68.77</td>
<td>55.07</td>
<td>80.60</td>
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</table>

NS: Significant at % level, Significant at 5% level,
Not Significant
Source: Budget Receipts of Sri Venkateswara University
Note: Figures in Parentheses indicate percentages to total
making the self-generating receipts the only source of income. The proportion of self-generating receipts formed only 0.77 per cent in 1983-84 and increased to 61.93 per cent in 1988-89. After this, they formed 33.61 per cent of the total receipts except in the year 1990-91 when they formed 33.61 per cent of the total receipts.

The total receipts declined from Rs 9.03 lakhs to Rs 4.59 lakhs between 1983-84 and 1998-99 recording a negative growth rate of (-) 11.49 which is significant at 5% level. The Grants declined from Rs 9.00 lakhs in 1983-84 to Rs 6.00 lakhs in 1990-91 and to zero afterwards recording a negative linear growth rate of (-) 16.19 which is not significant. The self-generating receipts increased from Rs 0.03 lakhs to Rs 4.59 lakhs with a linear growth rate of Rs 2.13 which is also not significant. The Grants showed greater variation than the self-generating receipts with C V values of 68.77 and 55.07 respectively.

4.5 Structure and Growth of Receipts under Debt Section

Debt Section consists of receipts for the University from Deposits, Advances, Investment, Provident Fund, Special Fund Account, etc. Out of the total receipts under the Debt section, Deposit Account and Provident Fund Account occupied dominant positions, the former in the 80's and the latter in the 90's. Other Accounts viz. Investments, Suspense and Scholarship Accounts are of marginal importance only (Table 4.10). The Deposit Account, as a proportion of total receipts, formed 47.38 per cent in 1983-84. It slowly decreased to 42.07 per cent in 1990-91 after which it declined to 31.82 per cent in 1998-99.
<table>
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<th>Year</th>
<th>Provident Fund Account</th>
<th>Special Fund Account</th>
<th>Deposit Account</th>
<th>Advance Account</th>
<th>Investment Account</th>
<th>Suspense Account</th>
<th>Scholarship Account</th>
<th>Total</th>
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<td>(100.00)</td>
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<td>(0.13)</td>
<td>(100.00)</td>
</tr>
<tr>
<td>LGR</td>
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<td>12.55</td>
<td>6.92</td>
<td>7.27</td>
<td>60.13</td>
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<tr>
<td>t value</td>
<td>10.96**</td>
<td>4.72**</td>
<td>16.98**</td>
<td>4.53**</td>
<td>0.34**</td>
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<td>161.48</td>
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**Significant at % level Significant at 5% level NS Not Significant**

Budget Reports of S V University Note Figures in Parentheses indicate percentages to total

Source: Table 4.10 Structure and Growth of Incomings Under Debt Section During 1983-84 1998-99 (Rupees in Lakha)
however the percentage reached to 43.58 in 1993-94. Provident Fund as a proportion of total receipts on the other hand declined from 39.69 per cent in 1983-84 to 17.58 per cent in 1991-92 and increased significantly to 58.27 per cent in 1998-99. The percentage of Special Fund Account remained between 2.5 per cent until 1994-95 after which it rose significantly to 29.99 per cent in 1996-97 and to 23.34 per cent in 1997-98. The proportion of Advances Account increased from 7.77 per cent to 17.25 per cent between 1983-84 and 1988-89 after which it declined slowly to 3.83 per cent in 1998-99. The Investment Account formed only less than 2 per cent except in two years consisting of 17.60 per cent and 48.19 per cent in 1989-90 and 1991-92 respectively. The Suspense Account constituted a meager percentage of 0.01 - 1.00 per cent. The Scholarship Account formed a significant proportion in 1986-87 (34.21%) and in 1987-88 (16.36%) but later declined to less than one percent by 1990-91.

As far as the growth of receipts in the Debt Section is concerned the Special Fund Account and Provident Fund Account have shown significant trends registering greater growth rates while others showed lower rates. The Suspense Account and the Scholarship Account are the exceptions to this rule. The former has a very high growth rate and the latter has a negative growth rates which however are not significant. The total receipts in the Debt Section increased from Rs 93.03 lakhs to Rs 902.77 lakhs between 1983-84 and 1998-99 showing a linear growth rate of 13.89 which is significant at 1% level. The Provident Fund Account and Special Fund Accounts recorded higher growth rates of 17.12 and 25.35 respectively. The receipts increased from Rs 36.92
lakhs and Rs 4 71 lakhs in 1983-84 to Rs 526 08 lakhs and Rs 261 87 lakhs in 1997-98 in the respective Accounts. The receipts under Deposit Account increased from Rs 44 07 lakhs to Rs 287 23 lakhs during the same period with a linear growth rate of 12.55 which is significant at 1% level. The receipts under Advance Account increased from Rs 7 23 lakhs in 1983-84 to Rs 34 58 lakhs in 1998-99 with a linear growth rate of 6.92. The receipts under Investment Account existed for a few years only. They increased from Rs 2 00 lakhs in 1985-86 to Rs 64 61 lakhs in 1989-90 after which they sharply declined to Rs 1 40 lakhs in 1990-91 and then shot up to Rs 468 86 lakhs in 1991-92 recording a growth rate of 7.27 which, however, is not significant. The Suspense Account has also shown growth trends which are not significant at 5% level.

The structure and growth of receipts in the Debt Section under different Accounts have shown wide variations. The proportions of receipts under different Accounts have shown wide variations and fluctuations. While the proportions of Provident Fund and Special Fund Account have been increasing, that of Deposit and Advance Accounts has been declining but with a lot of fluctuations. These fluctuations in the proportions are due to variations in the growth rates of different Accounts receipts. The Investment Account recorded widest variations with the highest CV of 225.39 followed by Special Fund Account (CV 131.58) while the Deposit Account and Advance Account have shown least variations with CV of 57.38 and 39.58 respectively.
460 Structure and Growth of Grants and Self Generating Receipts

In so far as the liberalisation policy implications are concerned, the total receipts of the University can be broadly divided into Grants and Self-Generating receipts because these two will have direct impact on the policy concerned. The change in the policy of financing the University by the agencies will be reflected in their relative proportions and significance. That is why the total receipts are analysed in terms of Grants and self-generating receipts as shown in table 4.11.

Out of the total receipts, Grants formed a greater proportion than the Self-Generating receipts (Table 4.11). Further, the proportion of Grants has been increasing while that of the Self-generating receipts is declining. Out of the total receipts, Grants and Self-Generating receipts formed 78.02 per cent and 21.98 per cent respectively, in 1983-84. The State Government grants constituted the major proportion of 60.22 per cent and that of UGC 17.80 per cent of total receipts in the year 1983-84. The grant from TTD and others ranged between 0.5 per cent and 1.5 per cent of the total receipts. The State Government grants as a proportion of total receipts increased from 60.22 per cent in 1983-84 to the highest level of 78.76 per cent in 1991-92 and to 73.54 per cent in 1998-99. On the whole, it can be said that the State Government Grants registered an increasing trend during the study period. The UGC Grants declined from 17.80 per cent to 12.92 per cent during the same period, after reaching the highest level of 18.44 per cent in 1988-89 and the lowest level of 7.78 per cent in 1991-92.

The Self-Generating receipts which were 21.98 per cent of the total receipts in 1983-84, increased to a maximum of 23.53 per cent in 1985-86. Then
<table>
<thead>
<tr>
<th>Year</th>
<th>State Govt</th>
<th>UGC</th>
<th>Others (TID &amp; T N)</th>
<th>Self Generating Receipts</th>
<th>Total</th>
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**Note:** Figures in Parentheses indicate percentages to total.

**Source:** Budget Reports of S V University

**NS:** Significant at % level

**Source:** Budget Reports of S V University

**Note:** Figures in Parentheses indicate percentages to total.
the percentage declined to a minimum of 9.85 in 1992-93 and again increased to 13.02 in 1988-99. The total receipts increased from Rs 494.42 lakhs in 1983-84 to Rs 285.79 lakhs in 1998-99 recording a linear growth rate of 10.76 which is significant at 1% of level. The total State Government receipts increased from Rs 297.75 lakhs to Rs 2100.04 lakhs with a linear growth rate of 11.72 which is significant at 1% level. The total UGC grants also increased from Rs 88.02 lakhs to Rs 368.87 lakhs between 1983-84 and 1998-99 with fluctuations in the interim period. The total Self generating receipts increased from Rs 108.65 lakhs to Rs 371.88 lakhs during the same period with fluctuations. The growth rates of these two are 9.92 and 6.54 respectively which are significant at 1% of level.

4.6.1 Structure and Growth of State Government Grants

The State Government grants form the major chunk of receipts by S.V University. But, most of this comes under Block Grant Section under Non-plan Revenue Account. Only a small portion is given to the Capital Section. The receipts under Computer Section occur only in a few years. All these are shown in Table 4.12. It reveals that the proportion of receipts under Block Grant Section has been increasing while that of Capital Section has been decreasing. The receipts under Block Grant Section formed 85.81 per cent in 1983-84 and increased to 98.19 per cent in 1998-99 though with small fluctuations. It reached the highest level of 98.85 per cent in 1993-94. Within this Section, a major chunk is given under the General Account and only a small proportion of 0.24 - 1.11 per cent is given under S.V.U. Engineering College Account.
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Source: Budget Reports of S V University. Note: Figures in Parentheses indicate percentages to total.
The receipts under Capital Section formed 11.00 per cent of the total receipts in 1983-84. It decreased to the lowest level of 1.15 per cent in the year 1993-94 and increased to 8.05 per cent in 1986-87 ending with 1.81 per cent in 1989-90 though with fluctuations. Within the Capital Section, Buildings and Other Miscellaneous Grants Account get larger portion of the receipt. The proportion of Buildings has declined while that of the Other Miscellaneous Grants remained fairly stable and declined later. The Buildings Account receipts formed 6.90 per cent in 1983-84 and declined to a low of 1.87 per cent in 1991-92 after which this Account has not received any amount. It reached the lowest level of 1.00 per cent in 1989-90. The receipts under Other Miscellaneous Grants Account formed 4.10 per cent in 1983-84, increased marginally to 5.09 per cent in 1987-88 and declined to 1.81 per cent in 1998-99.

The Computer Section Account received income in only two years of the study period and constituted 3.19 per cent and 0.73 per cent in 1983-84 and 1990-91 respectively.

The growth has been fairly significant, especially in the Block Grant Section and 'Other Miscellaneous Account', under Capital Section. The Block Grants receipts increased from Rs 255.48 lakhs in 1983-84 to Rs 2062.07 lakhs in 1998-99 with a linear growth rate of 12.18 which is significant at 1% level. The General Account receipts increased from Rs 255.48 lakhs to Rs 2062.07 lakhs during the same period showing the same linear growth rate (12.18) which is significant at 1% level. (In most of the years the General Account receipts are the only receipts under Block Grant Section.) The receipts under S V U Engineering College Account also showed a growth rate of 14.33 which, however, is not significant. The receipts increased from Rs 0.30 lakhs in 1984-85 to Rs 2.24 lakhs in 1991-92 though with gaps in between.
The Capital Section receipts decreased from Rs 32.77 lakhs to Rs 13.59 lakhs in 1993-94 and increased afterwards to 37.97 in 1998-99 showing a negative growth rate of (-) 1.20 which is not significant. The receipts in Buildings Account declined from Rs 20.54 lakhs to Rs 17.56 lakhs between 1983-84 and 1991-92 showing a negative linear growth rate of (-) 5.79 which however is not significant. However, the receipts in Other Miscellaneous Account increased from Rs 12.23 lakhs to Rs 37.97 lakhs between 1983-84 and 1998-99 except in the second year of study. The trend showed a linear growth rate of 5.47 which is significant at 1% level. The receipts under Computer Section declined from Rs 9.50 lakhs to Rs 6.00 lakhs and to nil afterwards. The total receipts under State Government Grants, however, increased from Rs 29.75 lakhs in 1983-84 to Rs 21.00.04 lakhs in 1998-99 recording in linear growth rate of 11.72 which is significant at 1% level.

The growth, however, has not shown much variations. The highest variation occurred in S V U Engineering College Account with a CV of 69.15 and the lowest in Capital Section Account with a CV of 31.06.

4 6 2 Structure and Growth of U G C Grants

The U G C provides grants mostly to the Capital Account for the purpose of Buildings, Books and Other Miscellaneous Grants. A small portion is given to the S V U College, S V U Engineering College Accounts and to the Computer Sections in a few years. The Grants to the Capital Section (Table 4.13) formed 84.10 per cent of the total receipts, the Block Grant Section 13.63 per cent and the Computer Account 2.27 per cent of the total receipts in the year 1983-84. The Grants under Block Grant Section fluctuated widely. They reached a
### Table 4.13: Structure and Growth of UGC Grants During 1983-84 - 1998-99

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</table>

** Significant at % level
*** Significant at 5% level
NS Not Significant

Source: Budget Reports of S V University
Note: Figures in Parentheses indicate percentages to total
maximum percentage of 32.08 in 1987-88 and decreased to 1.55 per cent of the total receipts in the year 1996-97. These Grants under Block Grants Section are given to the General Account, S.V.U. College, and S.V.U. Engineering College Account. The Grants of the General Account decreased from 1.84 per cent in 1983-84 to 0.13 per cent of the total receipts in 1991-92, the grants to S.V.U. College increased from 1.09 per cent to a maximum of 32.08 per cent in 1987-88 after which it decreased to 1.10 per cent in 1994-95. The grants to S.V.U. Engineering College also decreased from 10.69 per cent to 1.55 per cent between 1983-84 and 1996-97.

The Grants to Capital Section, after an initial decrease, increased from 84.16 per cent to 100 per cent of the total receipts between 1983-84 and 1998-99. Under Capital Section, grants to Buildings decreased drastically from 44.18 per cent in 1983-84 to 18.67 per cent after which they increased to 39.25 per cent in 1998-99. The percentage of Books Account increased from 15.92 in 1983-84 to 59.52 next year, decreased to a minimum of 0.76 in 1987-88 and again increased to 19.47 in 1998-99. The grants to 'Other Miscellaneous Account' increased from 24.00 per cent in 1983-84 to a maximum of 73.62 per cent in 1990-91 and decreased to 41.28 per cent in 1998-99. The Grants under Computer Section decreased from 2.27 per cent in 1983-84 to 0.90 per cent in 1988-89 after which they were given a go by.

The total UGC Grants increased from Rs 88.02 lakhs to Rs 368.87 lakhs between 1983-84 and 1998-99 with a linear growth rate of 8.82. This is significant at 1% level. Next, the Grants under 'Other Miscellaneous Account'...
recorded a high linear growth rate of 12.48 due to increase of receipts from Rs 21.13 lakhs to Rs 152.26 lakhs between 1983-84 and 1998-99. The two other Accounts in which the receipts have shown positive growth rates are Buildings and Books 8.10 and 5.02 respectively because the receipts increased from Rs 38.89 lakhs to Rs 144.77 lakhs in the Buildings Account and from Rs 14.01 lakhs to Rs 71.84 lakhs in the case of Books Account. The receipts under Other Account have recorded negative growth rate. The General Account has shown the highest negative linear growth rate of (-) 20.43 which however, is not significant as the grants decreased from Rs 1.62 lakhs to Rs 0.12 lakhs. The receipts under S.V.U College Account and S.V. Engineering College Account have shown very low linear growth rates of 2.68 and 3.83 respectively and both are not significant. But the total U.G.C. Grants under Block Grants Section recorded a negative growth rate of (-) 8.41 which is not significant. The total receipts under Capital Account also have shown negative linear growth rate of (-) 12.28 which is not significant. The Computer Section also has shown negative linear growth rate of (-) 3.99 which is not significant.

The structure and growth of receipts under Grants from UGC have shown variations. Greater variations are found in the Buildings Account of Capital Section with C.V of 328.16 and in the S.V.U College Account of Block Grant Section with a C.V of 130.16. The Accounts which have shown fairly high variations are General Account, Total Block Grants receipts, Books Account, Other Miscellaneous Grants Account, Total Capital Section and Computer Section with C.V values of 72.88, 85.87, 79.81, 83.28, 97.12 and 97.12.
respectively. The Accounts which have shown low variations are S V U Engineering College Account and Total UGC Grants with C V values of 49.36 and 54.85 respectively.

4.5.3 Structure and Growth of T T D Grants

The grants from Tirumala Tirupati Devasthanams (T T D) Tirupati is the single source of funds at the local level. Apart from maintaining many educational institutions upto undergraduate level, TTD provides grants to the Universities. S V University also gets grants from TTD on a permanent basis. TTD provides grants either for General Account under Block Grant Section or for Buildings under Capital Section (Table 4.14). Only in two years i.e., 1991-92 and 1992-93 the University received grants for General Account and also for Buildings totalling upto Rs 17 lakhs and Rs 18.06 lakhs respectively, after which the grants remained constant at Rs 15 lakhs. In the year 1984-85 TTD provided a grant of Rs 9 lakhs for the Computer Section. However, the total grants increased from Rs 9 lakhs in 1984-85 to Rs 15 lakhs in 1998-99 with a linear growth rate of 4.86 which is significant at 1% level. The receipts for General Account under Block Grant Section increased from Rs 11.62 lakhs in 1989-90 to Rs 15 lakhs in 1998-99 with a linear growth rate of 1.93 which is not significant. The receipts for Buildings under Capital Section decreased from Rs 9 lakhs to Rs 3.06 lakhs and to nil afterwards with a negative linear growth rate of (-) 20.42 which is significant at 5% level. The Total Grants showed moderate variation in growth with a C V of 22.94. The grants under Capital Section showed greater variation with a C V of 59.68 whereas the grants under Block Grants Section showed minimum variation with a C V of 7.70 only.
Table 4.14 Structure and Growth of TTD Grants During 1983-84 to 1998-99

(Rupees in Lakhs)

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<thead>
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<th>Year</th>
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<th>COMPUTER SECTION</th>
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**Significant at 3% level**

**Significant at 5% level**

**Not Significant**

**Source** Budget Reports of S V University

**Note** Figures in Parentheses indicate percentages to total.
Self generating receipts are the major source of receipts apart from the Grants. However, their importance has been growing ever since the reforms were introduced in early 1980s. Out of the total self-generating receipts, Examination Account followed by General Account, forms a major portion (Table 4.15). SVU College Account and Buildings Account are the two other heads under which fairly good amount of self-generating receipts arise. Computers Account is the recent addition to the list. Other Accounts are less important than these five Accounts as far as these self-generating receipts are concerned.

The receipts under Examination Account and the General Account formed 25.54 per cent and 55.15 per cent of the total receipts in 1983-84 respectively. The percentage of these Accounts show reverse trends, the percentage of General Account increased in the early period and reached a maximum level of 52.82 in 1989-90. After this, the percentage declined, of course with fluctuations to 20.60 in 1998-99. The percentage of Examination Account on the other hand, declined in the early period and reached a minimum of 27.95 per cent in 1989-90 after which it increased to 47.27 per cent in 1998-99. The same opposite trends can be observed in the SVU College Account and SVU Engineering College Account. The percentage of SVU College Account declined from 11.43 in 1983-84 to 8.23 per cent in 1987-88 and showed increasing trend afterwards. The figure reached 19.70 per cent in 1998-99. The proportion of SVU Engineering College Account was very low in the early

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**Note:**
- Significant at % level
- Significant at 5% level
- Not Significant
- Figures in Parentheses Indicate percentages to total

Source: Budget Reports of S V University
period but increased in the 1990s and reached about 16 per cent in 1997-98 and 9.62 in 1998-99. Another Account to be reckoned with is the S V U School Account whose proportion decreased from 4.24 per cent to 0.74 per cent between 1983-84 and 1998-99. The proportion of Computer Center Account however fluctuated between 0.03 per cent and 3.45 per cent of the total self-generating receipts during 1983-84-1998-99. The proportion of Other Accounts remained below one per cent of the total self-generating receipts.

The total self-generating receipts increased from Rs 108.65 lakhs in 1983-84 to Rs 371.88 lakhs in 1998-99 showing a linear growth rate of 7.12 which is significant at 1% level. The SVU Engineering College Account has recorded the highest growth rate of 19.09 owing to an increase in the receipts from Rs 2.42 lakhs to Rs 35.75 lakhs whereas S V U O R I Account showed the highest negative growth rate of (-) 13.94 due to decrease in receipts from Rs 0.16 lakhs to Rs 0.02 lakhs during 1984-85-1998-99. The receipts under Examination Account increased from Rs 59.92 lakhs to Rs 175.84 lakhs recording a linear growth rate of 7.08 which is significant at 1% level. The receipts under Library Account increased from Rs 0.03 lakhs to Rs 0.98 lakhs with a linear growth rate of 6.29 which is not significant. The self-generating receipts under S V U School Account decreased from Rs 4.61 lakhs to Rs 2.75 lakhs recording a negative growth rate of (-) 2.59 which is significant at 5% level. The receipts under the Child Development Account increased from Rs 0.13 lakhs to Rs 1.02 lakhs recording a linear growth rate of 12.62 which is significant at 1% level.
The P G Center Account Kavali has also recorded growth rate of 12.69 which is significant at 5% level. The receipts increased from Rs 0.19 lakhs to Rs 0.89 lakhs in 1994-95. The other two PG Centres Accounts of Cuddapah and Kurnool have shown merely low and non-significant growth rates. The growth of receipts in the Computer Center Account is only 3.94 which is also not significant.

The structure and growth of self-generating receipts under different Accounts have shown wide variations. The largest variations are found in S V U Engineering College Account and P G Center, Kavali Account with a C V of 115.48 and 105.65 respectively. The Total receipts however have a C V of 412.68 showing wide variations during the period 1983-84 - 1998-99. The S V U School Account showed lowest variation in the case of self-generating receipts with a C V of 22.62. Other Accounts have shown moderately high variations with co-efficient values ranging from 62.07 in the case of Computer Center Account to 75.95 in the case of S V U Library Account.

4.7 Revenue and Capital Receipts

The receipts of the University can be broadly divided into Revenue and Capital receipts. The Revenue receipts are those resources meant for meeting the routine activities of the University. In this sense all these receipts are for recurring purposes/activities like rent from buildings, fees from students and receipts from sale of publications etc. The Capital Receipts, on the other hand constitute resources for construction acquisition/improvements of permanent
assets like buildings, books, equipment and earmarked schemes. Both these receipts are important for the university for carrying out academic activities and also for building infrastructure. Yet their importance changed over time. The receipts under these heads are shown in Table 4.16.

It is clear from the above table that Revenue Account receipts form a large proportion in the total receipts. Further, this proportion increased over time. The proportion of Capital receipts in the total receipts is not only small but declined over a time. The Revenue Account receipts formed 70.40 per cent of the total receipts in 1983-84 increased to the maximum level of 83.06 per cent in 1991-92 but declined to 81.70 per cent in 1998-99. But, the proportion increased over the study period of 1983-84 - 1998-99. The Capital receipts formed 29.60 per cent in 1983-84, decreased to the minimum level of 16.94 per cent in 1991-92, and increased to 18.30 per cent in 1998-99. Yet, there was a decline in the proportion between 1983-84 and 1998-99. The Revenue Account receipts increased at a greater rate than the Capital receipts and the Total receipts. Their corresponding linear growth rates 11.25, and 8.52, which are significant at 1% level.

The Revenue receipts increased from Rs 385.11 lakhs to Rs 2448.76 lakhs during the period of study with fluctuations. The Capital receipts also increased with fluctuations from Rs 161.91 lakhs to Rs 548.52 lakhs during the same period. The Revenue Receipts showed greater variation with a CV of 55.30 than the Capital receipts (CV of 45.41) and the total Receipts (51.46)
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<td>2239 63 (81 37)</td>
<td>512 74 (18 63)</td>
<td>2752 37 (100 00)</td>
</tr>
<tr>
<td>1998-99</td>
<td>2448 76 (81 70)</td>
<td>548 52 (18 30)</td>
<td>2997 28 (100 00)</td>
</tr>
</tbody>
</table>

**LGR**

| LGR | 11.24 | 8.48 | 9.54 |

| t value | 15.13 | 7.28 | 12.45 |

**CV (%)**

| CV (%) | 55.30 | 45.41 | 51.46 |

**Source**

Budget Reports of SV University

**Note**

Figures in Parentheses indicate percentages to total

<table>
<thead>
<tr>
<th>Significant at % level</th>
<th>Significant at 5% level</th>
<th>NS</th>
<th>Not Significant</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>Significant at % level</th>
<th>Significant at 5% level</th>
<th>NS</th>
<th>Not Significant</th>
</tr>
</thead>
</table>
The results of Chow Test for structural changes between the two Plan periods 1985-90 and 1992-97 corresponding to pre reform and reform periods with reference to receipts, reveal that there is no structural change between the two periods. The corresponding F-values are 0.7269 and 0.698 which are not significant.

4.8 Plan and Non-Plan Receipts

With reference to time-frame and the specific use of the receipts of the University the resources can be classified into Plan and Non-Plan. The former is received for the specific purpose of Plan schemes with a specific time frame whereas the latter refers to receipts devoted to general purposes and on a regular basis. The funds received for the purpose of purchase of books and equipment, construction of buildings, research projects and special assistance come under the Plan receipts while the amounts received for the purpose of salary, fees, services, self-generating receipts and miscellaneous income come under the Non-Plan receipts. Predictably the Non-plan receipts form a greater proportion of the total receipts than the Plan receipts. Further, the proportion of Plan receipts is declining while that of the Non-plan receipts is increasing. Of the total receipts the Plan and Non-plan receipts constituted 30.13 percent and 69.87 percent respectively in 1983-84. The percentage of Plan receipts declined, with fluctuations, to 18.90 while that of the Non-Plan receipts increased also with fluctuations to 81.10 in 1998-99. All these are presented in Table 4.17.
<table>
<thead>
<tr>
<th>Year</th>
<th>Plan Receipts</th>
<th>Non-Plan Receipts</th>
<th>Total Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983-84</td>
<td>164 81</td>
<td>382 21</td>
<td>547 02</td>
</tr>
<tr>
<td></td>
<td>(30 13)</td>
<td>(69 87)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1984-85</td>
<td>137 07</td>
<td>453 14</td>
<td>590 29</td>
</tr>
<tr>
<td></td>
<td>(23 22)</td>
<td>(76 78)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1985-86</td>
<td>199 34</td>
<td>512 02</td>
<td>711 36</td>
</tr>
<tr>
<td></td>
<td>(28 02)</td>
<td>(71 98)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1986-87</td>
<td>214 01</td>
<td>521 42</td>
<td>735 43</td>
</tr>
<tr>
<td></td>
<td>(29 10)</td>
<td>(70 90)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1987-88</td>
<td>243 36</td>
<td>571 27</td>
<td>814 63</td>
</tr>
<tr>
<td></td>
<td>(29 67)</td>
<td>(70 13)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1988-89</td>
<td>391 74</td>
<td>891 48</td>
<td>1283 22</td>
</tr>
<tr>
<td></td>
<td>(30 53)</td>
<td>(69 47)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1989-90</td>
<td>291 40</td>
<td>1180 01</td>
<td>1471 41</td>
</tr>
<tr>
<td></td>
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<td>1190 75</td>
</tr>
<tr>
<td></td>
<td>(19 04)</td>
<td>(80 96)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1991-92</td>
<td>221 68</td>
<td>1052 02</td>
<td>1273 70</td>
</tr>
<tr>
<td></td>
<td>(17 40)</td>
<td>(82 60)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1992-93</td>
<td>405 73</td>
<td>1356 02</td>
<td>1761 75</td>
</tr>
<tr>
<td></td>
<td>(23 03)</td>
<td>(76 97)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1993-94</td>
<td>291 55</td>
<td>1356 15</td>
<td>1647 70</td>
</tr>
<tr>
<td></td>
<td>(17 69)</td>
<td>(82 31)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1994-95</td>
<td>370 77</td>
<td>1608 08</td>
<td>1978 85</td>
</tr>
<tr>
<td></td>
<td>(18 73)</td>
<td>(81 26)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1995-96</td>
<td>501 39</td>
<td>1825 45</td>
<td>2326 84</td>
</tr>
<tr>
<td></td>
<td>(21 55)</td>
<td>(78 45)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1996-97</td>
<td>502 18</td>
<td>1705 23</td>
<td>2207 41</td>
</tr>
<tr>
<td></td>
<td>(22 75)</td>
<td>(77 25)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1997-98</td>
<td>530 74</td>
<td>2221 63</td>
<td>2752 37</td>
</tr>
<tr>
<td></td>
<td>(19 28)</td>
<td>(80 72)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>1998-99</td>
<td>566 52</td>
<td>2430 76</td>
<td>2997 28</td>
</tr>
<tr>
<td></td>
<td>(18 90)</td>
<td>(81 10)</td>
<td>(100 00)</td>
</tr>
<tr>
<td>LGR</td>
<td>8 49</td>
<td>11 25</td>
<td>9 54</td>
</tr>
<tr>
<td>t value</td>
<td>7 26</td>
<td>15 12&quot;</td>
<td>12 45&quot;</td>
</tr>
<tr>
<td>CV (%)</td>
<td>55 19</td>
<td>45 37</td>
<td>51 46</td>
</tr>
</tbody>
</table>

**NS** Significant at % level, **Significant at 5% level,**
**Not Significant**

**Source** Budget Reports of SV University

**Note** Figures in Parentheses indicate percentages to total
As the table reveals, the Plan receipts increased from Rs 164.81 lakhs in 1983-84 to Rs 566.52 lakhs in 1998-99 recording a linear growth rate of 8.49 which is significant at 1% level. The Non-Plan receipts increased from Rs 382.21 lakhs to Rs 2430.76 lakhs during the same period recording a linear growth rate of 11.25 which is also significant at 1% level. The Non-Plan receipts increased at a greater rate than the Plan and the Total receipts. The Non-Plan receipts showed greater variation than the Plan receipts and the total receipts. The corresponding C V values are 55.19, and 45.42, respectively.

The results of Chow Test for structural changes between the two Plan periods 1985-90 and 1992-97 corresponding to pre-reform period and reform period show that there is no structural change between the two periods with reference to the Plan and Non-Plan receipts. The corresponding F-values 0.7198 and 0.6712 are not significant.

4.9 Structure and Growth of Receipts - Per Student

The main focus of the university is on the students, their educational and personality development in a rapidly changing social and scientific environment. The greater the thrust on students' academic and welfare aspects, the better will be the quality of those who come out of the portals of university as citizens of the nation. The amount of focus on curricular and co-curricular activities pertaining to students is reflected by the contribution of the Government and other agencies concerned on the one hand, and the amount of expenditure on different programmes on the other. So it is necessary to look into the University
finances on average terms. The relative amounts and trends under different sections reveal the type of thrust given to students' activities. For the purpose of calculating the per-student receipts, the students from affiliated colleges were also taken into consideration. Regarding receipts, the Block Grant Section and Capital Section were considered keeping aside the Debt Account because most of these receipts pertain to the employees only. The Table 4.18 shows per student receipts from 1983-84 to 1998-99.

As shown in the table, the number of students, including students from affiliated colleges, increased from about 65,000 in 1983-84 to 72,459 in 1985-86. Thereafter, the number suddenly fell to 57,770 in 1986-87 and to 38,603 in 1987-88 due to the transfer of a few colleges from SV University to the Sri Krishnadevaraya University, Anantapur. The number increased to 51,219 in 1998-99, of course, with fluctuations. However, between 1983-84 and 1998-99, the number of students showed a negative linear growth rate of (-) 2.15 which is not significant. The per student total receipts, which increased from Rs 827.64 in 1983-84 to Rs 967.72 in 1985-86, suddenly shot up to Rs 1,242.56 in 1986-87 and Rs 2,092.16 in 1987-88. Thereafter, the average receipts started increasing and reached a high level of Rs 5,842.93 in 1998-99. The total receipts increased at 10.38% while the per-student receipts increased at 10.46%. Both these linear growth rates are significant at 1% level. The per student receipts under Block Grant Section increased from Rs 578.56 to Rs 4,780.96 between 1983-84 and 1998-99, recording a linear growth rate of 11.09% which is significant at 1% level, while the total receipts under this Section increased at 11.26% which is significant.
<table>
<thead>
<tr>
<th>Year</th>
<th>No of Students</th>
<th>Total Receipts (In Lakhs)</th>
<th>Per Student Receipts (In Rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Block Grant Section</td>
<td>Capital Section</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>Capital Section</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total Receipts</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Block Grant</td>
<td>Capital</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Section</td>
<td>Section</td>
</tr>
<tr>
<td>1983-84</td>
<td>65003</td>
<td>376.08 (69.90)</td>
<td>161.91 (30.10)</td>
</tr>
<tr>
<td>1984-85</td>
<td>67491</td>
<td>445.56 (74.18)</td>
<td>155.05 (25.82)</td>
</tr>
<tr>
<td>1985-86</td>
<td>72459</td>
<td>504.88 (71.97)</td>
<td>196.52 (28.03)</td>
</tr>
<tr>
<td>1986-87</td>
<td>57770</td>
<td>521.42 (72.64)</td>
<td>196.41 (27.36)</td>
</tr>
<tr>
<td>1987-88</td>
<td>38603</td>
<td>571.27 (72.64)</td>
<td>236.37 (29.27)</td>
</tr>
<tr>
<td>1988-89</td>
<td>41668</td>
<td>891.46 (70.73)</td>
<td>386.81 (30.26)</td>
</tr>
<tr>
<td>1989-90</td>
<td>43307</td>
<td>1180.01 (80.34)</td>
<td>288.77 (19.66)</td>
</tr>
<tr>
<td>1990-91</td>
<td>42146</td>
<td>964.03 (81.58)</td>
<td>217.65 (18.42)</td>
</tr>
<tr>
<td>1991-92</td>
<td>42172</td>
<td>1052.02 (82.98)</td>
<td>215.77 (17.02)</td>
</tr>
<tr>
<td>1992-93</td>
<td>41626</td>
<td>1257.51 (75.68)</td>
<td>404.08 (24.32)</td>
</tr>
<tr>
<td>1993-94</td>
<td>42441</td>
<td>1356.79 (82.42)</td>
<td>289.49 (17.58)</td>
</tr>
<tr>
<td>1994-95</td>
<td>45084</td>
<td>1598.68 (80.87)</td>
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<td>1995-96</td>
<td>46883</td>
<td>1830.04 (78.70)</td>
<td>495.53 (21.30)</td>
</tr>
<tr>
<td>1996-97</td>
<td>48059</td>
<td>1723.13 (78.22)</td>
<td>479.93 (21.76)</td>
</tr>
<tr>
<td>1997-98</td>
<td>52102</td>
<td>2239.63 (81.48)</td>
<td>509.22 (18.52)</td>
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<td>1998-99</td>
<td>51219</td>
<td>2448.76 (81.82)</td>
<td>543.93 (18.18)</td>
</tr>
<tr>
<td>LGR</td>
<td>( ) 2.15</td>
<td>11.26 (8.50)</td>
<td>8.50 (10.38)</td>
</tr>
<tr>
<td>CV (%)</td>
<td>20.92</td>
<td>54.49 (41.64)</td>
<td>51.12 (51.12)</td>
</tr>
</tbody>
</table>

Source: Significant at % level, Significant at 5% level, NS Not Significant
Note: Figures in Parentheses indicate percentages of total
at 1% level. The per capita receipts under Capital Section increased from Rs 249.08 to Rs 1061.97 during the same period. They recorded a linear growth rate of 8.15 whereas the total receipts under this Section increased at a linear growth rate of 8.50. Both these rates are significant at 1% level. The per student receipts under Block Grant Section showed greater variation than under Capital Section and the Total receipts. The corresponding CV values are 53.83, 44.59 and 51.05.

4.10 Budgeted and Actuals in the Receipts

Financial administration, as enunciated in the budgeting process, is an ongoing exercise of any organisation. The net results of this exercise will be reflected in budgeted and actual figures. The wide gap between the budgeted receipts and actual receipts indicates that the organisation is not efficient in its budget exercises. Further if this gap persists, the organisation will lose its financial strength in so far as the budget is an instrument of controlling other activities. In the case of universities also, there ought to be consonance between the budgeted and actuals to the best possible extent. Hence an attempt is made to analyse the extent of divergences, existing between the budgeted and the actuals during the study period. A comparison is made between the growth and variations of the budgeted and actuals during the period. Further the ANOVA technique is also used to study the extent of divergence between the two. These are shown in Table 4.19.
<table>
<thead>
<tr>
<th>Year</th>
<th>Block Grant Section</th>
<th>Capital Section</th>
<th>Debt Section</th>
<th>Computer Section</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budgeted</td>
<td>Actuals</td>
<td>Budgeted</td>
<td>Actuals</td>
<td>Budgeted</td>
</tr>
<tr>
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<td>376.08</td>
<td>172.65</td>
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<td>1984-85</td>
<td>475.76</td>
<td>445.36</td>
<td>177.86</td>
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<td>89.86</td>
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<td>1986-87</td>
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<td>521.42</td>
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<td>196.41</td>
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<td>1987-88</td>
<td>578.18</td>
<td>571.27</td>
<td>260.73</td>
<td>238.37</td>
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<td>240.56</td>
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<td>317.59</td>
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<td>199.60</td>
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<td>644.78</td>
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<td>309.55</td>
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<td>1993-94</td>
<td>1439.97</td>
<td>1356.79</td>
<td>441.39</td>
<td>289.48</td>
<td>352.01</td>
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<td>1994-95</td>
<td>1689.88</td>
<td>1595.68</td>
<td>512.42</td>
<td>386.46</td>
<td>712.78</td>
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<td>1995-96</td>
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<td>1830.04</td>
<td>518.79</td>
<td>495.53</td>
<td>602.71</td>
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<td>11.09</td>
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<td>t values</td>
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<td>14.84</td>
<td>7.71</td>
<td>7.30</td>
<td>6.79</td>
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<td>C V</td>
<td>58.64</td>
<td>64.48</td>
<td>44.71</td>
<td>42.43</td>
<td>95.16</td>
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</tbody>
</table>

- Significant at 5% level
- Not Significant

Source: Budget Reports of S V University
Note: Figures in Parentheses Indicate percentages to total
A close look at Table 4.19 shows that there was not much divergence between the actuals and the budgeted figures in all the Sections and the total receipts except in the Debt Section. The actuals were greater than the estimated figures only in a few years in the Totals, Block Grant Section, the Capital Section and in the Computer Center. Only in the Debt Section the actuals were greater than the estimated in eleven years out of sixteen years of the study period. The widest difference between the actual and estimated figures under Block Grant Section occurred in the year 1989-90 when the actuals exceeded the estimated by Rs 378.31 lakhs. The least difference occurred very next year when the actuals fell short of the estimated by Rs 3.86 lakhs only. The same situation occurred under Capital Section in the years 1988-89 and 1998-99 in both the years actuals exceeded the estimated figures by Rs 178.69 lakhs and Rs 2.43 lakhs respectively. In the year 1985-86 the actuals were less than the estimated by Rs 5.78 lakhs. Under the Debt Section, the largest divergence occurred in the year 1991-92 when the actuals exceeded the estimated figures by Rs 721.66 lakhs and the least difference in the year 1987-88 when the actuals were less than the estimated figures by Rs 2.09 lakhs. In the case of total receipts the highest and lowest difference occurred in 1989-90 and 1990-91 in the former actuals exceeded the estimated and in the latter vice versa. Under the Computer Section the largest and the least difference between actuals and the estimated can be found in the years 1991-92 and 1996-97, the actuals exceeding the estimated in the former and the reverse in the latter year.
Regarding the growth pattern in the actuals and the estimated figures regarding receipts under different Sections, the Budgeted figures showed greater growth rates than the actuals in all the Sections and the total receipts. In the Computer Section the actuals showed greater negative growth rate than in the Budgeted. The largest and the least difference between the growth rates can be found in the Debt Section and the Block Grant Section respectively. Further the growth rates of actuals and budgeted are significant at 1% level in all the Sections and totals except in Computer Section where both the rates are significant at 5% level. The corresponding growth rates of budgeted and actuals are 11.98 and 11.09 in Block Grant section, 8.46 and 7.93 in the case of Capital Section 17.51 and 14.06 in Debt Section, and (-) 8.15 and (-) 10.21 in Computer Section and 12.37 and 11.24 in Totals. Another interesting feature is that budgeted figures showed greater variation than the actual figures in all the Sections and the total receipts except in the Computer Section where the opposite is true. The corresponding CV values are 58.64 and 54.48 in Block Grant Section, 44.71 42.43 and Capital Section 95.16 and 75.95 in Debt Section, 52.49 and 74.73 in Computer Section and 61.18 and 55.09 in the Total receipts.

The results of ANOVA are shown in the following table.
### ANOVA for Budgeted and Actual Receipts

<table>
<thead>
<tr>
<th>Source of Variation</th>
<th>Degrees of Freedom</th>
<th>Sum of Squares</th>
<th>Mean Sum of Squares</th>
<th>F Value</th>
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<tbody>
<tr>
<td><strong>BLOCK GRANT SECTION</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Between Years</td>
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<td>892386 6875</td>
<td>78 4833</td>
</tr>
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<td>Between Budgeted and Actuals</td>
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<td>188 00</td>
<td>0 0165NS</td>
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<tr>
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<td>11370 1337</td>
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<td><strong>TOTAL</strong></td>
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<td>13556240 00</td>
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<tr>
<td><strong>CAPITAL SECTION</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Between Years</td>
<td>15</td>
<td>613878 00</td>
<td>40925 1992</td>
<td>9 0909</td>
</tr>
<tr>
<td>Between Budgeted and Actuals</td>
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<td>16198 75</td>
<td>3 5983NS</td>
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<td>Error</td>
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<td>4501 75</td>
<td></td>
</tr>
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<td><strong>TOTAL</strong></td>
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<td></td>
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<tr>
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**Note**
- **NS** Not significant
- Significant at 1% level
- Significant at 5% level
The ANOVA table shows that there is significant difference in the budgeted and actuals receipts between years in the Block Grant Section, the Capital Section, Debt Section, and in the Totals, but not in the Computer Section. The F values are significant at 1% level in all the Sections and Totals except in Computer Section in which F-value is not significant. However, the variation between the budgeted and the actuals is not significant in all the Sections and the Totals. The F values are not significant.