
DIFFERENTIAL FUNDING AND EXPENDITURES AMONG STATE UNIVERSITIES IN INDIA

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ABSTRACT

In India, there are various types of higher education institutions and all have different characteristics and behaviors. Among the university system, we broadly have three types of universities - Central, State, Private universities, etc. In this proposed work, we have studied various universities from different states of India. This is because central universities have a common financing pattern from the Government of India or its agencies like various ministries of the Government of India and they are governed by similar conditions and constraints. Private universities are run with largely profit considerations and their financing has different parameters and the control mechanism varies. Still, these enjoy enough freedom for financing and expenditures. Given this situation, we had undertaken various universities from different states because financing pattern not only varies across the states of India but also it varies within a state for different universities. State universities have financing and expenditure patterns far different from the Central universities.

We analyzed a few state universities from selected states to understand the dynamics of financing and expenditures. Since the data for such universities is unavailable consistently and within a common framework, it becomes difficult to make a time series analysis or a proper comparative study. Hence, with the available data, we have used the case study method for analysis and deriving inferences for policy suggestions.

Keywords: *State universities; financing; funding; expenditures; case study.*

1. INTRODUCTION

In the modern era, higher education is getting more and more capital intensive where financial investments in various dimensions become the pre-condition for enhanced outputs with new dimensions and pathways. Success in the rapidly evolving knowledge economy depends on having a well-designed, egalitarian higher education system that encourages high-quality learning as an outcome of research and teaching. It is widely known that education plays a crucial role in economic development (Prakash, 2007).

India's educational history dates back to ancient times when knowledge hubs were thriving and luring erudite students across the globe. Takshashila, Nalanda, and Vikramashila were renowned educational institutions that drew learners and educators from varied cultural backgrounds across the globe. These educational institutions provided a comprehensive

curriculum encompassing astronomy, mathematics, philosophy, medicine, and other subjects, encouraging a multidisciplinary approach to learning.

India's educational system underwent significant changes with the advent of British rule. A new and contemporary educational system was first established with the setting up of universities like Calcutta University (1857), Bombay University (1857), and Madras University (1857). However, at this time, an educational framework was introduced that was primarily designed to serve the needs of the British government, creating a divide between Western education and traditional Indian learning practices. From the outset of independence, India recognized the importance of education and made it a top priority for development, as evidenced by the first Five-Year Plan. Education, as stated in the National Policy on Education 1968, is an 'investment' and indeed a 'crucial' investment (Tilak J. B., 2003).

After independence, the Indian government appointed several education commissions tasked for analyzing, reforming, and recommending modifications and forward approach to the education system given the changing needs. These commissions were essential in reshaping the country's educational landscape by providing comprehensive insights, recommendations, and policy frameworks to handle varied issues and fulfill the nation's growing requirements. Nevertheless, along with these reforms, funding higher education institutions was another important aspect that needed to be addressed. Addressing the financing of higher education institutions is imperative to bridge educational disparities, promote excellence, enhance global competitiveness, and contribute to the nation's socio-economic development.

Educational finance plays a crucial role in the successful and efficient functioning of the country's higher education system. Just as a plant needs the right amount of water to grow, finances are crucial to the system's growth and development. To achieve the objectives of higher education and the associated areas, educational funding is of the utmost importance (Borah, 2020). Some studies suggest that colleges that attach funding to outputs experience immediate improvements in funding, greater awareness of state priorities and institutional performance, and increased competition across institutions for status. Due to these immediate effects, performance funding leads to intermediate institutional changes that promise to improve student outcomes, such as increased data use in institutional planning and policymaking and altered academic and student service policies and practices (Reddy, 2011).

The higher education sector is going through a notable transition towards capital-intensive approaches in the present scenario. The need for sophisticated infrastructure, technology, research facilities, faculty development, and enhancing the overall learning and research environment is driving this change. Significant financial investments in several areas are required for the modernization of higher education to spur improved outcomes while paving new pathways for innovation and growth in the field.

Thus, the paper aims to analyze the funding and expenditure patterns of different state universities in India with the help of case studies. The study will further attempt to explain the mechanism of financing and the pattern of expenditure of the selected state universities.

This will help to draw inferences from the financing patterns and give us useful insights for policy suggestions.

2. SIGNIFICANCE OF THE STUDY

State universities have a very varied pattern of finance. These universities lack consistent availability of resources and strong planning in their institutions. The financing pattern of state universities not only varies across the states of India but also varies within a state for different universities.

So, this paper plans to address such issues for the sample state universities.

2.1. National Education Policy (NEP) and Finance

To attain the goal of education with excellence and the corresponding multitude of benefits to this Nation and its economy, this Policy unequivocally endorses and envisions a substantial increase in public investment in education by both the Central government and all State Governments. In particular, financial support will be provided to various critical elements and components of education. In addition to one-time expenditures, primarily related to infrastructure and resources, this Policy identifies some key long-term thrust areas for financing to cultivate an education system: (a) revamping colleges and universities to foster excellence; (b) cultivating research; and (c) extensive use of technology and online education. The Policy also calls for the rejuvenation, active promotion, and support for private philanthropic activity in the education sector. The matter of commercialization of education has been dealt with by the Policy through multiple relevant fronts, including:

- the ‘light but tight’ regulatory approach that mandates full public self-disclosure of finances, procedures,
- course and program offerings, and educational outcomes;
- the substantial investment in public education; and
- mechanisms for good governance of all institutions, public and private.
- Similarly, opportunities for higher cost recovery without affecting the needy or deserving sections will also be explored.

Through these measures, the policy aims to cultivate a robust education system that is accessible, equitable, and of high quality, driving socio-economic development and national progress.

3. SOURCES OF FINANCE

India’s higher education system is a multifaceted ecosystem made of several kinds of institutions, each with its own distinct goals, characteristics, and ways of functioning. The educational landscape demonstrates a spectrum of diversity in terms of governance structures, academic programs, funding models, and educational philosophies, ranging from state

universities, private colleges, and specialized institutes to centrally-funded premier institutions like the Indian Institutes of Technology (IITs) and Indian Institutes of Management (IIMs).

Centrally Financed Institutions such as central universities, IITs, and IIMs are well-known for their proficiency in technical education and management studies. These institutions often receive substantial funding from the central government and are equipped with sophisticated infrastructure, cutting-edge laboratories, and internationally recognized faculty members. Their emphasis on research and innovation further necessitates significant capital investments to remain at the forefront of academic excellence and technological advancements.

State Universities, on the other hand, differ widely in terms of resources, infrastructure, and academic offerings. While some state universities have considerable financing and assistance, others have constraints on resources that limit their capacity to offer top-notch education in addition to a conducive environment for research and development. Students often experience different academic standards and opportunities because of these disparities in financing and resources.

Private Universities and specialized institutes also contribute to the Indian higher education system. They often resort to several funding strategies, depending on tuition fees, donations, and collaboration with industries. These institutions play a vital role in providing specialized programs, catering to specific areas of study, and are often adaptable to changing industry demands.

Understanding the distinct characteristics and behavior of different types of institutions is crucial in formulating targeted funding strategies that foster academic excellence, innovation, and holistic development within the diverse higher education ecosystem of the country. However, the present only focuses on the funding patterns, sources of income, and expenditures of different state universities in India.

4. DATA AND METHODS FOR THE STUDY

The data for the present study is mainly collected from secondary sources. Various published sources such as annual reports, annual accounts, balance sheets, audit reports, and budget estimates of the selected state universities of India have been used to conduct the study. In the present study, only the universities are considered for analysis and not the colleges- such as government-aided or private colleges, although they are responsible for providing education to a majority of students in the country.

The fact that the data was not consistently available was one of the main drawbacks that was faced during the analysis. Furthermore, the balance sheets or yearly reports of the majority of universities have not been updated. Hence, due to the limitations regarding the availability of consistent time series data, an analysis of two time periods for which the financial data of the universities were available, has been carried out to understand the changing pattern of finance of the selected state universities.

We have attempted to take diversified institutions for analysis through their case studies. For this, a sample of 8 state universities in Haryana, Punjab, Uttar Pradesh, Rajasthan, Maharashtra, Goa, West Bengal, and Andhra Pradesh were considered for the analysis. With the help of the data at hand, we shall explain the mechanism of financing and the pattern of expenditure of the selected state universities in the following sections, so that possible suggestions can be provided for improving state universities' finances and resource mobilization.

5. INCOME OF THE UNIVERSITIES

There are various sources of income for the universities. Broadly, these incomes can be classified into the following heads:

1. Grants (from State governments, Central governments, UGC, or other Government of India funding agencies),
2. Fees and other academic receipts,
3. Internal incomes, and,
4. Other income.

Government grants are a significant source of funding for Indian higher education institutions. The UGC is primarily responsible for the flow of federal grants to state or central universities. As a result, the UGC and the state government are mentioned as two major income sources for state universities. The university's own finances make up the third important source. However, they also include internal income from auxiliary services like hostels, press and publications, buildings, interests, etc., as well as student contributions like fees (such as tuition, examination, registration, and other fees) that are often mentioned separately. Lastly, universities may also mobilize resources from other sources like late admission fees, sale of admission forms, sale of fixed assets and scraps, rental incomes, etc. (Tilak J. B., 1988).

1. Grants (from State governments, Central governments, UGC, or other Government of India funding agencies)-

Grants constitute the largest item of income for the universities. Of all the selected universities, Indira Gandhi University and Jadavpur University showed a substantial increase in state government grants over the previous year with an increase of approximately ₹839 Lacs and ₹1386 Lacs respectively in the year 2021-22. Besides, universities like Goa University, Punjab University, University of Rajasthan, and Andhra University also showed an increase in state government grants. A notable exception is Savitribai Phule Pune University which showed a decline of 24.89 per cent in grants from the state government in 2022-23 and for Gautam Buddha University the grants for the year 2020-21 were not mentioned in the university's balance sheet. However, it can be seen that the share of central government grants across almost all state universities has been declining over time and has been relatively small (See Annexure Tables 1-8).

The increasing trend in grants from the state governments in most universities indicates that the governments have been actively working to improve the performance of the universities and providing sufficient and timely funds for their smooth functioning. Nevertheless, in some cases, a downward trend can be attributed to policy changes at the centre and state-level funding decisions for state universities (Panigrahi, 2018).

2. Fees and other academic receipts

Sharing the cost of education with students through fees is a commonly used method to mobilize more resources. In addition to tuition fees, the state universities' total fees are primarily funded by enrollment fees, examination fees, development fees, affiliation fees, self-finance fees, etc. (Panigrahi, 2018). Apart from fees, there are other academic receipts of the universities like the sale of prospectus, income from research projects, publications, library services, and other educational activities.

The data from the balance sheets of universities show that out of all the selected universities, at Indira Gandhi University, Savitribai Phule Pune University, and University of Rajasthan, fee collection constitute more than 50 per cent of the total income. At Gautam Buddha University, the fee collection amounted to ₹4000 Lacs (more than 100 per cent increase over last year) for 2020-21, and other academic receipts accounted for ₹160 Lacs. Similarly, at Goa University, income from fees and educational activities showed an increase of approximately 27 per cent in 2019-2020 over the previous year. Furthermore, at Punjab University and Andhra University, fees and other academic receipts accounted for 41.68 per cent (in 2022-23) and 31.75 per cent (in 2021-22) respectively. Jadavpur University turned out to be an exception where fee collection amounted to a mere 0.93 per cent of the total income which showed a decline of approximately 43 per cent over the previous year in 2021-22 (See Annexure Tables 1-8).

Even though tuition fees alone contribute to a small proportion of the overall recurring costs of university education, total academic receipts including students' contribution in the form of fees paid, combined make up a sizable portion of these costs, and studies have shown that examinations generate substantial revenue surpluses in nearly all universities (Tilak J. B., 1988).

3. Internal Incomes

Apart from streamlining the educational fee structure, there is also ample opportunity for the institutions to generate more resources independently (Tilak J. B., 1988). These are referred to as internal or own resources, and the institution is allowed to use them for whatever reason the appropriate authority approves (Krishnan, 2021). The internal income of the university includes hostel and mess receipts, income from investments or interest earned, etc. In Gautam Buddha University, hostel and mess receipts accounted for the third largest source of income after academic receipts and other income with 22.16 per cent of the total income of the university in the year 2020-21. At Goa University, internal income in the form of interest earned constitutes 6.06 per cent of the total income with an increase of 32.88 per cent over

the previous year in 2019-2020. Universities like Savitribai Phule Pune University and Punjab University also showed a substantial increase in internal income with 42.72 per cent and 233.03 per cent respectively for 2022-23. However, in Indira Gandhi University, University of Rajasthan, and Andhra University, hostel receipts/ interest earned showed a decline of 59.82 per cent, 30.31 per cent, and 10.51 per cent respectively in the year 2021-22 (Refer Annexure Tables).

The decline in internal incomes particularly hostel receipts can be attributed to the disruptions caused by the COVID-19 pandemic. This is evident from the fact that before and after the pandemic period, hostel receipts recorded a substantial increase in the aforementioned universities.

4. Other Income

The universities mobilize their additional resources through other types of income such as sale of fixed assets, waste paper, scraps, admission forms, donations, or income from late admission fees, university press, rents from quarters/ buildings, guest houses, and other miscellaneous incomes (Panigrahi, 2018). At Gautam Buddha University, income from other sources had been budgeted for ₹760 Lacs in the year 2020-21 (an increase of 73.52 per cent over previous year). In Goa University, 2.88 per cent of the total income came from other sources in 2019-20. Similarly, in Jadavpur University other income constitutes about 2.77 per cent of the total income for the year 2021-22. Furthermore, Andhra University and University of Rajasthan have generated about 4.71 per cent and 4.18 per cent of the total income from other sources respectively for the year 2021-22. For universities- Savitribai Phule Pune University and Punjab University, their revenue generated from other income accounted for 16.92 per cent and 9.41 per cent of the total income respectively for 2022-23. Lastly, Indira Gandhi University had successfully mobilized about 7.27 per cent of its total receipts for the year 2021-22 from other sources (See Annexure Tables).

While income from other sources showed an increasing trend in almost all the universities, however its share in total income remained low. This indicates that still universities depend largely on grants and academic receipts rather than mobilizing resources from other sources of income. Efforts can be made to incorporate additional resources from the private corporate sector by establishing strong university-industry relationships that benefit both the institutions and the industrial sector. (Tilak & Rani, 2002).

6. EXPENDITURE OF THE UNIVERSITIES

Expenditures of the universities comprise various academic and administrative expenses. These expenditures can be broadly classified into the following-

1. Salaries and wages,
2. Expenditure on academic activities, and
3. Other administrative expenses.

Salaries and wages of teaching and non-teaching staff constitute a major component of the universities' expenses. Apart from that, expenditure on academic activities is also an

important component of mobilizing the resources of the universities. These include expenditures on periodicals, journals, seminars and conferences, publications, research, fellowships, etc. Lastly, there are other administrative expenses of the universities like expenditures on general services such as water, electricity, etc., hostel expenses, repair and maintenance of infrastructure, expenditure on conduct of examinations, fixed assets or estate maintenance, etc.

1. Salaries and Wages

The largest share of the total expenditure of the university goes to salaries and wages for teaching and non-teaching staff (these may also include outsourced staff). It is observed that in most universities like Goa University, Indira Gandhi University, and Jadavpur University, salaries and wages constitute more than 50 percent of the overall expenditure of the universities. Meanwhile, at Gautam Buddha University, salaries accounted for 27.96 per cent of the total budgeted expenditure for 2020-21. Besides, Savitribai Phule Pune University, and Punjab University data shows that the share of expenditure on salaries approximates 46 per cent and 41 per cent respectively for the year 2022-23. Data from other universities also show a similar trend, at University of Rajasthan and Andhra University salaries had the highest share of total expenditure accounting for 43 per cent and 31.54 per cent respectively for the year 2021-22 (Refer Annexure Tables).

From the above analysis, it is found that a substantial part of expenditure for salaries comes from grants from the government. Salaries of academic and non-academic staff are mandatory payments for the universities.

2. Expenditure on academic activities

This is the most crucial component of university expenditures. This indicates the proportion of funds the universities actually spend on “education”. It is observed that in Gautam Buddha University, the share of academic expenses in the total expenditure of the university was 18.31 per cent in 2020-21. Similarly, Savitribai Phule Pune University saw a 69.81 percent increase in its share of academic expenses from 24.70 percent in 2021–2022 to 33.92 percent in 2022–2023. Nonetheless, academic expenses at Punjab University and Indira Gandhi University rose by ₹635.51 Lacs and ₹18.07 Lacs, respectively, over the previous year, while their share in the total expenditures remained low.

Likewise, the percentage of academic expenditures to overall expenditures at Jadavpur University was also lower, at 4.77 percent. Additionally, the academic expenses at Andhra University decreased from ₹56 Lacs in 2020–21 to ₹44 Lacs in 2021–22. The academic expenditures were not listed separately in the university balance sheets for Goa University and University of Rajasthan (See Annexure Tables).

It may be noted that in some cases, the decline in academic expenditure may be attributed to the onset of COVID-19, when various academic activities were halted such as the conduct of seminars, conferences, research, field works, etc. Nevertheless, it is found that the

universities have not been able to successfully mobilize their finances into academics and education.

3. Other administrative expenses

Other administrative expenditures are those incurred in day-to-day activities directly related to academic and administrative work along with providing general services like water, electricity, etc., hostel expenses, repair and maintenance of infrastructure, expenditure on conduct of examinations, fixed assets or estate maintenance, etc.

Of all the selected universities, it is observed that at Gautam Buddha University and Punjab University, other administrative expenses account for more than 50 per cent of the overall expenditure. For Goa University and Andhra University, the share of other expenses in total expenditure was 16.22 (in 2019-20) per cent and 22.94 per cent (in 2021-22) respectively. Furthermore, at Savitribai Phule Pune University and Jadavpur University, the share was approximately 20 per cent of the total expenditure. Additionally, at University of Rajasthan and Indira Gandhi University, the other expenses stood at around 46.51 per cent and 42.69 per cent respectively. However, at Indira Gandhi University the share of other expenditures declined by 6.09 per cent from the previous year (Refer Annexure Tables).

It can be seen that in most of the universities, the share of expenditure associated with non-academic activities has gone up. It is noteworthy that the expenditure on non-academic activities not only outweighs expenditure on academic activities, but over the past few years, the gap has widened, considering the overall expense of non-academic activities has been rising (Tilak J. B., 1988).

7. CONCLUSION AND POLICY SUGGESTIONS

The financial stability of a university is demonstrated by its balance sheet, which provides information on revenue, expenses, surpluses, and deficits. On this account, it is found through this study that most of the universities have performed unsatisfactorily in terms of mobilizing their finances, and in some cases, the conditions are deteriorating.

One of the major limitations was the unavailability of data in a consistent manner. Moreover, it is important to note that the balance sheets or annual accounts of most of the universities have not been updated. For proper accountability and transparency, it is essential for the universities to not only maintain their accounts regularly but also update them from time to time. Moreover, although the total expenditures of the universities exceeded their total income, a substantial share of the expenditures were spent on non-academic activities.

The universities' budget framework seems thorough and precise, yet it excludes critical aspects of educational finance in addition to a budget analysis. Several crucial components, such as total income and expenditures under categories like academic, non-academic, educational, non-educational, etc., are not easy to identify in the accounts. This limits us in understanding the revenue and expenditure patterns of the universities from the point of view of economics of education (Tilak J. B., 1988).

Although academic institutions are striving to become sustainable, the current case study presents quite the opposite picture. Unlike central universities, many of the state universities are richer despite not getting funding from the government. They have fixed deposits or reserves of billions of rupees. This is reflected in the balance sheets of universities in terms of their interest earnings which are in crores. But still, most of our country's universities rely on funding from the central or state governments to run daily. However, while these universities are active in their efforts to generate their resources and strive towards self-sustenance, their dependence on the funds supplied by the State and Central governments remains evident (Krishnan, 2021).

Higher education financing trends have not been favorable due to tightening budgets and other fiscal issues the federal and state governments are dealing with. Nevertheless, the government and its agencies like the Ministry of Social Justice, minorities, tribal affairs, etc. are providing some type of finance to the universities, if not for the departments or university administration but at least for the education of students in the form of scholarships or fellowships. This indicates some new ways of funding or financial management. Thus, simply looking at the union budget or central/state governments would only bring out a lopsided view of higher education funding. In such a case, it is important for the universities to carefully mobilize their funds towards productive sources or academic activities. It necessitates a comprehensive strategy that strikes a balance between quality and sustainability, creativity and inclusivity, and tradition and modernity. India's higher education system can navigate this revolutionary phase with resilience and adaptation if it embraces a variety of funding sources, prioritizes quality education for all, promotes accountability, and makes effective use of technology.

Declaration: All authors declare that they have no conflicts of interest.

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ANNEXURE TABLES

Table 1: Gautam Buddha University, Greater Noida

INCOME (IN RS. LACS)					
ITEMS	2019-20 (Actuals)	% of Total Income	2020-21 (Budgeted)	% of Total Income	% change over PY
Registration Fee	173	3.26%	200	1.41%	15.61%
Academic Fee	2006	37.83%	3800	26.72%	89.43%
Hostel Fee	1251	23.59%	1750	12.31%	39.89%
Mess Receipt	1020	19.23%	1400	9.85%	37.25%
Research Projects	0	0.00%	100	0.70%	0.00%
Grants (Noida & Greater Noida)	300	5.66%	NA	0.00%	0.00%
Industrial Deve. Dept. / Authority	0	0.00%	6099	42.89%	0.00%
Sale of Prospects	60	1.13%	60	0.42%	0.00%
Interest From Banks	55	1.04%	50	0.35%	-9.09%
Other Income	438	8.26%	760	5.34%	73.52%
TOTAL INCOME	5,301.96	100.00%	14,219.00	100.00%	
EXPENDITURE (IN RS. LACS)					
Salary	1637.92	30.00%	4200	27.96%	156.42%
E.P.F.	138.78	2.54%	350	2.33%	152.20%
Electricity	572.84	10.49%	1200	7.99%	109.48%
Outsource Staff	441.88	8.09%	800	5.33%	81.04%
Academic	989.37	18.12%	2700	17.98%	172.90%
Fixed Asset	295.88	5.42%	2015	13.42%	581.02%
G.B.U. Scholarship	11.35	0.21%	50	0.33%	340.53%
Other (Estate Maintenance)	774.92	14.20%	1400	9.32%	80.66%
Repairs & Maintenance	15.5	0.28%	50	0.33%	222.58%
Others	580.48	10.63%	2254	15.01%	288.30%
TOTAL EXPENDITURE	5458.92	100.00%	15019	100.00%	

Note: (NA) Data Not Available

Source: https://www.gbu.ac.in/public/annual_report Retrieved on- 27.11.2023

Table 2: Goa University

INCOME (IN RS. LACS)					
ITEMS	2018-19	% of Total Income	2019-20	% of Total Income	% Change over PY
Grants/ Subsidies	6,298.960	70.53%	6,699.990	69.65%	6.37%
Fees/ Subscriptions	1,984.836	22.22%	2,058.540	21.40%	3.71%
Interest Earned/ Income	438.890	4.91%	583.186	6.06%	32.88%
Other Income	208.634	2.34%	277.184	2.88%	32.86%
Income from Educational activities	0.166	0.00%	0.205	0.00%	23.54%
TOTAL INCOME	8931.529	100.00%	9,619.066	100.00%	
EXPENDITURE (IN RS. LACS)					
ITEMS	2018-19	% of Total Expenditure	2019-20	% of Total Expenditure	% Change over PY
Establishment Expenses	5,667.033	75.64%	5,910.201	73.50%	4.29%
Other Administrative Expense	1,164.207	15.54%	1,304.412	16.22%	12.04%
Depreciation	661.044	8.82%	826.260	10.28%	24.99%
TOTAL EXPENDITURE	7492.283	100.00%	8040.873	100.00%	

Source: <https://www.unigoa.ac.in/uploads/document/annual-accounts/20210617.070138~2019-2020.pdf>

Retrieved on- 27.11.2023

Table 3: Indira Gandhi University, Meerpur – Rewari (Haryana)

INCOME (IN RS. LACS)					
ITEMS	2020-21	% of Total Income	2021-22	% of Total Income	% Change over PY
Grants-in-aid received from State Government	661	22.40%	1,500	37.29%	127.05%
Grants from Central Government/ Other	0.75	0.03%	0.25	0.01%	-66.67%
University Teaching Departments	40.06	1.36%	46.04	1.14%	14.94%
College Fee	194.65	6.60%	193.60	4.81%	-0.54%
Hostel Receipts	19.46	0.66%	13.07	0.32%	-32.84%
Examination Fee	909.54	30.83%	1291.51	32.10%	42.00%
Development & Research & Academics	574.39	19.47%	519.35	12.91%	-9.58%
Interest Earned	229	7.75%	167	4.15%	-26.98%
Other Income	321.68	10.90%	292.61	7.27%	-9.04%
TOTAL INCOME	2,950	100.00%	4,024	100.00%	
EXPENDITURE (IN RS. LACS)					
ITEMS	2020-21	% of Total Income	2021-22	% of Total Income	% Change over PY
Salary & Wages	1,200	46.93%	1,680	56.52%	40.01%
Extension Lecture/ In-House Seminars etc.	1.89	0.07%	5,16	0.17%	173.14%

Field works/ Research Lab./ Chemical & other Academic program	3.59	0.14%	17.17	0.58%	377.54%
Journal/ Other Knowledge Resources	0.14	0.01%	1.30	0.04%	857.63%
Seminar & Conference National	NA	0.00%	0.06	0.00%	0.00%
Other Expenditures	1,351.01	52.85%	1,268.69	42.69%	-6.09%
TOTAL EXPENDITURE	2,556	100.00%	2,972	100.00%	

Note: (NA) Data Not Available

Source: <https://igu2023.igu.ac.in/financial-reports/> Retrieved on- 27.11.2023

Table 4: Jadavpur University, Kolkata

INCOME (IN RS. LACS)					
ITEMS	2021-21	% of Total Income	2021-22	% of Total Income	% Change over PY
State Government Grant	31,253.09	87.27%	29,689.89	86.42%	-5.00%
Grant from State Government other than Salary Government	55.26	0.15%	233.47	0.68%	322.48%
Grant from Others (Non- Government)	59.45	0.17%	347.13	1.01%	483.95%
Grant from Central Government	1,710.49	4.78%	945.54	2.75%	-44.72%
Foreign Grant	201.37	0.56%	140.06	0.41%	-30.44%
UGC	28.40	0.08%	38.93	0.11%	37.07%
Donations	24.00	0.07%	95.03	0.28%	295.96%
Fees Collection	563.55	1.57%	318.45	0.93%	-43.49%
Consultancy/ Technical Fees	1,469.13	4.10%	1,593.80	4.64%	8.49%
Other Income	445.25	1.24%	951.49	2.77%	113.70%
TOTAL INCOME	35,809.98	100.00%	34,353.78	100.00%	
EXPENDITURE (IN RS. LACS)					
ITEMS	2020-21	% of Total Expenditure	2021-22	% of Total Expenditure	
Salary & Allowances	**	NIL	20,031.13	55.88%	
Retirement Benefits	**	NIL	7,097.77	19.80%	
Periodicals & Journals	**	NIL	471.82	1.32%	
Research Contingency Expenses	**	NIL	50.64	0.14%	
Seminars etc.	**	NIL	2.44	0.01%	
Educational Tour	**	NIL	15.61	0.04%	
Publication of Journals	**	NIL	4.06	0.01%	
Fellowship & Research Activities	**	NIL	1,165.51	3.25%	
Repair & Maintenance	**	NIL	1,112.48	3.10%	
Expenses for the UGC HRDC prog.	**	NIL	16.62	0.05%	
Books & Journals	**	NIL	0.68	0.00%	

Others	**	NIL	5,876.08	16.39%	
TOTAL EXPENDITURE	**	NIL	35,844.84	100.00%	

Note: Data for the year 2020-21 has not been provided by the university.

Source: <https://jadavpuruniversity.in/annual-reports/> Retrieved on- 28.11.2023

Table 5: Savitribai Phule Pune University, Pune, Maharashtra

INCOME (IN RS. LACS)					
ITEMS	2021-22	% of Total Income	2022-23	% of Total Income	% Change over PY
Academic Receipts	18,690.35	50.54%	18,238.11	50.04%	-2.42%
Grants	10,696.34	28.93%	8,034.25	22.04%	-24.89%
Income from Investment	2,808.92	7.60%	4,008.63	11.00%	42.72%
Other Income	4,782.94	12.93%	6,167.70	16.92%	28.95%
TOTAL INCOME	36,978.44	100.00%	36,448.70	100.00%	
EXPENDITURE (IN RS. LACS)					
ITEMS	2021-22	% of Total Expenditure	2022-23	% of Total Expenditure	% Change over PY
Staff Payments & Benefits	13,832.35	53.53%	14,577.12	45.62%	5.38%
Academic Expenses	6,382.75	24.70%	10,838.63	33.92%	69.81%
Administrative & General Expenses	2,622.55	10.15%	2,783.06	8.71%	6.12%
Repairs & Maintenance	8.17	0.03%	8.81	0.03%	7.85%
Other	2,995.20	11.59%	3,743.94	11.72%	25.00%
TOTAL EXPENDITURE	25,841.03	100.00%	31,951.56	100.00%	

Source: http://www.unipune.ac.in/administration_files/finance_Audit_Report.htm Retrieved on-28.11.2023

Table 6: Punjab University, Chandigarh

INCOME (IN RS. LACS)							
Items	2021-22 (Actuals)	% of Total Income	2022-23 (Re)	% of Total Income	% Change Over PY	2023-24 (Be)	% of Total Income
Grants from UGC/MHRD	26,235	46.39%	27,809.10	41.05%	6.00%	29,477.65	45.84%
Grants from Govt. of Punjab	3,929.75	6.95%	4,174.97	6.16%	6.24%	3,830	5.96%
Fee of Examinations	11,748.14	20.77%	19,500	28.78%	65.98%	14,300	22.24%
Partially Self-Financed Departments	6,940.63	12.27%	7,255.15	10.71%	4.53%	7,401.78	11.51%
University Teaching Departments	1,192.49	2.11%	1,412.80	2.09%	18.47%	1,475.68	2.29%
Income from Hostels	345.31	0.61%	1,150	1.70%	233.03%	1206.5	1.88%
Pub. Bureau, Lib. Fee & Research Journals	16.26	0.03%	21.2	0.03%	30.38%	24.17	0.04%
Affiliation	42.18	0.07%	48	0.07%	13.80%	50	0.08%

Continuation Fee							
Other Income	6,101.28	10.79%	6,372.85	9.41%	4.45%	6,536.82	10.17%
TOTAL INCOME	56,551.04	100%	67,744.07	100%		64,302.60	100%
EXPENDITURE (IN RS. LACS)							
Items	2021-22 (Actuals)	% of Total Exp.	2022-23 (Re)	% of Total Exp.	% Change Over PY	2023-24 (Be)	% of Total Exp.
Salaries	36,695.68	66.36%	41,239.51	41.56%	12.38%	48,050.74	63.41%
Books, Journals & Publications etc.	904.86	1.64%	1,111.1	1.12%	22.79%	1,112.85	1.47%
Teaching & Research Aids and Other Outreach Activities	205.84	0.37%	377	0.38%	83.15%	384.99	0.51%
New Academic Programme, NAAC Fee, Registration Fee etc.	5.03	0.01%	46.57	0.05%	825.84%	42.11	0.06%
Conducting Examinations (except Salary Components)	1,949.84	3.53%	3,590.58	3.62%	84.15%	4,074.33	5.38%
Scholarships/ Fellowships/ Subsidy/ Contribution etc.	330.94	0.60%	547.51	0.55%	65.44%	567.79	0.75%
Annual Repair, Maintenance & Minor Improvements (Civil, electrical, Public Health etc.)	733.33	1.33%	1,023.71	1.03%	39.60%	1,032.82	1.36%
Others	14,472.59	26.17%	51,293.28	51.69%	254.42%	20,516.65	27.07%
TOTAL EXPENDITURE	55,298.11	100%	99,229.26	100%		75,782.28	100%

Source: <https://accounts.puchd.ac.in/budget.php> Retrieved on- 2.12.2023

Table 7: University of Rajasthan, Jaipur

INCOME (IN RS. LACS)							
ITEMS	2020-21 (Actuals)	% of Total Income	2021-22 (RE)	% of Total Income	% Change over PY	2022-23 (BE)	% of Total Income
Income from Fee etc.	19,778.41	55.44%	19,782.62	56.21%	0.02%	20,103.11	55.89%
Interest Receivable	1,147.86	3.22%	800	2.27%	30.31%	800	2.22%
Misc. Net Income through Pre-Entry tests	812.27	2.28%	300	0.85%	63.07%	310	0.86%
State Government Grant for Salary	11,000	30.83%	12,500	35.51%	13.64%	12,800	35.59%
UGC Grant for Disbursement	330.37	0.93%	198.44	0.56%	39.93%	150	0.42%

CSIR	9.38	0.03%	11.74	0.03%	25.16%	15	0.04%
GOI and Other Funding Agencies	234.35	0.66%	131.90	0.37%	43.72%	300	0.83%
Other Income	2,362.49	6.62%	1,472.50	4.18%	37.67%	1,489.50	4.14%
TOTAL INCOME	35,675.13	100.00%	35,197.20	100.00%		35,967.61	100.00%
EXPENDITURE (IN RS. LACS)							
ITEMS	2020-21 (Actuals)	% of Total Exp.	2021-22 (RE)	% of Total Exp.	% Change over PY	2022-23 (BE)	% of Total Exp.
Salary of Teaching & Non-Teaching Staff	15,231.73	45.81%	16,231.84	43.00%	6.57%	17,555.43	40.96%
University Examination Expenses	1,919.13	5.77%	3,617.11	9.58%	88.48%	4,752.10	11.09%
University Fellowship, Scholarship, Medals & Prizes	0	0.00%	0	0.00%	0.00%	4.35	0.01%
Hostel Expenses	1.41	0.00%	7.64	0.02%	441.84%	8.25	0.02%
UGC Grant for Disbursement	509.11	1.53%	139.85	0.37%	72.53%	200	0.47%
CSIR	14.06	0.04%	5.06	0.01%	64.01%	15	0.03%
GOI & Other Funding Agencies	234.32	0.70%	187.91	0.50%	19.81%	350	0.82%
Other Expenses	15,341.91	46.14%	17,556.84	46.51%	14.44%	19,972.61	46.60%
TOTAL EXPENDITURE	33,251.67	100.00%	37,746.25	100.00%		42,857.74	100.00%

Source: <https://www.uniraj.ac.in/aboutus/budget/budget-2022-23.pdf> Retrieved on- 2.12.2023

Table 8: Andhra University, Vishakhapatnam

INCOME (IN RS. LACS)					
ITEMS	2020-21	% Of Total Income	2021- 22	% of Total Income	% Change over PY
State Government Grants	26,157	64.57%	30,693	59.72%	17.34%
Tuition Fee & Research Fee and Specific Grants	960	2.37%	1,867	3.63%	94.48%
Examination Fee	3,232	7.98%	7,000	13.62%	116.58%
Fees from affiliated Colleges including Youth Festival/ Library Service fee etc.	957	2.36%	1,379	2.68%	44.10%
Self-Finance Fee	3,734	9.22%	5,105	9.93%	36.72%
Hostels (Rent, Electricity, Water)	89	0.22%	80	0.16%	-10.11%
Rental Income/ Licence Fee from AU Properties	704	1.74%	969	1.89%	37.64%
Interest on corpus fund and interest from endowment etc.	1,506	3.72%	1,500	2.92%	-0.40%
Fee to be reimbursed from Government of AP	1,193	2.94%	383	0.75%	-67.90%
Other Receipts	1,979	4.89%	2,419	4.71%	22.23%

TOTAL INCOME	43811	100.00%	51,912	100.00%	18.49%
EXPENDITURE (IN RS. LACS)					
ITEMS	2020-21	% of Total Expenditure	2021-22	% of Total Expenditure	% Change over PY
Salaries (Teaching and Non-Teaching Staff)	14,964	31.89%	16,525	31.54%	10.43%
Pension (TS+NTS)	14,780	31.50%	18,472	35.26%	24.98%
Retirement Benefits	4,416	9.41%	3,393	6.48%	-23.17%
Academic Expenditure	56	0.12%	44	0.08%	-21.43%
Works Department Expenditure	1,561	3.33%	2,521	4.81%	61.50%
AU Miscellaneous Account etc.	1,877	4.00%	270	0.52%	-85.62%
Examination Account	1,624	3.46%	1,940	3.70%	19.46%
Other Expenditure	7,647	16.30%	9,223	17.61%	20.61%
TOTAL EXPENDITURE	46,925	100.00%	52,388	100.00%	11.64%

Source: <https://www.andhrauniversity.edu.in/reports/report.html> Retrieved on- 2.12.2023