

**FINANCIAL ADMINISTRATION AND CONTROLLING
MECHANISM OF HIGHER EDUCATION INSTITUTION
FOCUSING CENTRAL UNIVERSITIES OF INDIA WITH
SPECIAL REFERENCE TO BABASAHEB BHIMRAO
AMBEDKAR UNIVERSITY LUCKNOW U.P.**

Ph.D. THESIS

Submitted to
Babasaheb Bhimrao Ambedkar University
(A Central University)
Lucknow



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**IN
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Supervisor

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(A CENTRAL UNIVERSITY)
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LUCKNOW-226025**

2021



DEDICATED
TO
MY BELOVED FAMILY



CANDIDATE'S DECLARATION

I declare that the entire thesis entitled “**FINANCIAL ADMINISTRATION AND CONTROLLING MECHANISM OF HIGHER EDUCATION INSTITUTION FOCUSING CENTRAL UNIVERSITIES OF INDIA WITH SPECIAL REFERENCE TO BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY LUCKNOW U.P.**” submitted to the Babasaheb Bhimrao Ambedkar University (A Central University), Lucknow for the award of Doctor of Philosophy in Management . It is my original work and it has not previously been produced for the award of any degree, diploma, fellowship or similar other titles anywhere. This research study is carried out under the supervision of **Prof. M. S. Khan**, Department of Rural Management, and School for Management Studies (SMS), Babasaheb Bhimrao Ambedkar University (A Central University), Lucknow, Uttar Pradesh, India.

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CERTIFICATE

This is to certify that the thesis titled “FINANCIAL ADMINISTRATION AND CONTROLLING MECHANISM OF HIGHER EDUCATION INSTITUTION FOCUSING CENTRAL UNIVERSITIES OF INDIA WITH SPECIAL REFERENCE TO BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY LUCKNOW U.P.” submitted by Mr. Raviraj Singh is an original research work has not been previously submitted in part or full for the award of any other degree or diploma to this or any other university.

The thesis submitted to Babasaheb Bhimrao Ambedkar University, Lucknow satisfies all requirements as stipulated in the *Doctor of Philosophy (Ph.D.) regulations- 1999 as amended in 2008 /2010/ 2013* and it is fit for submission and evaluation for the award of degree of Doctor of Philosophy of the University.

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Raviraj Singh

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LIST OF ABBREVIATIONS

The followings important abbreviations have been used to save time, energy and space and for assist to readability and understanding of thesis. These abbreviations used from very section of the thesis.

1. **ACU** - Association of Commonwealth Universities
2. **AIU** - Association of Indian Universities
3. **CSIR** - Council of Scientific and Industrial Research
4. **DIE** - Department of Atomic Energy
5. **DOEF** - Department of Environment and Forestry
6. **DST**- Department of Science and Technology
7. **GOI**- Government of India
8. **ICHR**- Indian Council for Historical Research
9. **ICSSR**- Indian Council of Social Science Research
10. **IITT**- Indian Institute of Tourism and Travel
11. **INSA**- Indian National Science Academy
12. **MHRD**- Ministry of Human Resource Development
13. **NAI**- National Archive of India
14. **NBHM**- National Board for Higher Mathematics
15. **NCERT**- National Council of Education Research and Training
16. **NIEPA**- National Institute of Educational Planners and Administration
17. **SICI**- Shastri Indo-Canadian Institute
18. **UGC**- University Grants Commission
19. **FA** - Financial administration
20. **DRDA**- Department of Rural Development and Administration
21. **AICTE**- All India Council for Technical Education
22. **GER** - Gross Enrolment Ratio
23. **HE** - Higher Education
24. **FM** - Financial Management
25. **NPE** - National Policy for Education
26. **GDP** - Gross Domestic Product

27. **UT** - Union Territory
28. **BE** - Budget Estimate
29. **RE** - Revised Estimate
30. **DEB** - Distance Education Bureau
31. **AIU** - Association of Indian University
32. **NAAC**- National Accredited Assessment Council
33. **UG** - Under Graduate
34. **PG** - Post Graduate
35. **SC/ST** – Schedule Cast/ Schedule Tribe
36. **BHU** - Banaras Hindu University
37. **IUB** - Indian University Board
38. **USA** - United State of America
39. **CUBA** – University College and Business Administration
40. **AICPA** – American Institute for Certified Public Accounts
41. **ESF** - Earmarked Special Funds
42. **DDA** - Debt Deposit Advance
43. **CPF** - Contributory Provident Fund
44. **GPF** - General Provident Fund
45. **EC** - Executive Council
46. **BOS** - Board of School
47. **AC** - Academic Council
48. **SAC** - Social Advisory Council
49. **FC** - Finance Committee
50. **TA/DA** – Traveling Allowances / Dearness Allowances
51. **FO** - Finance Officer
52. **VC** - Voice Chancellor
53. **DSW** - Department of Social Welfare
54. **RTI** - Right to Information
55. **NCC** - National Cadet Core
56. **MBA** - Masters of Business Administration
57. **PPPBS** - Planning Programing Performing Budgeting System
58. **NACUBO** - *National Association of College and University Business Officers*
59. **AISHE** - All India Survey of Higher Education.

CENTRAL UNIVERSITIES

1. AMU- Aligarh Muslim University
2. **BBAU- Babasaheb Bimroa Ambedkar University**
3. BHU - Banaras Hindu University
4. DU - Delhi University
5. IGNOU - Indira Gandhi National Open University
6. JMI - Jamia Millia Islamia
7. JNU - Jawaharlal Nehru University
8. NEHU - North Eastern Hill University
9. PU - Pondicherry University
10. VB - Visva Bharati



CHAPTER-I
INTRODUCTION



CHAPTER-I

INTRODUCTION

1.1.1 Introduction

The education which is providing after school education class 12th at the level of college or university is known as higher education. Under the higher education in India constitute various degrees like Bachelor/ undergraduate degree, diploma, PG/Master's Degree and pre Doctoral/Doctoral Degree programs, etc. these degrees also known as technical and non-technical education and technical education control by the AICTE in the various forms of program like training and research in the fields of Engineering, Architecture, Town planning, Pharmacy, Management, and crafts, and applied arts and such, many other programs.

At present, there is an almost 23.6 percent „Gross Enrolment Ratio (GER) in India which is much lesser than the average 30 percent GER of the world. It is the target to increase GER by 23.6 percent at the end of the 12th plan. Currently, there is almost 65 percent number of unaided higher education institutions is rise in the private sector, and 24 percent of the private sector's educational institutes have improved ensure access to higher education. Along with that more than 50 percent of students have enrolled. The importance of financing to higher education is not only in terms of the historical track but also for future estimates which concern the measure visualize central plan by the UGC. Thus UGC determines its sizable plan to fix the programs and scheme, in other words, it scans to challenges and real shortfall for the required scheme. Thus due to the scarcity of resources arises due to assured significant reasons that appear uncertain in the disciplined planning of education and policy for the UGC.

Therefore it becomes difficult as a constitutional body of the state. An overview of education policy and planning needs to be achieved through the Government-appointment commission and the education committee. It would show where the gap between the execution and policy? This would link some unclouded on the large gap of investment to explain the equity and quality. The gap explain in terms of discriminating between the actual achievement and expected outcome and achievement on quality and preparation so that NITI Aayog could study this more factually which

it examines actual allocation. A positive attempt made by this study to forecast the large gap in investment and expenditure after making provision for plan assistance and the current level of denationalization which make the potential for commercialization.

The insufficient program assists to understand in the context of policy failure. It is an effort to display that a large financial gap is required to be managed by the proper strategy. The means as ways it should be found to bridge this gap so that it realises the inclusive economic growth. In the absence of proper strategy huge gap of investment has been uncured and it will have unfavourable consequences in Higher Education. Thus to manage the gap of investment managing with the help of cost-sharing students should provide great focus. A proactive step to bridge this gap is suggested. The defining the financing of higher education should be based on the principle of nature and objective of higher education.

The public assets or human capital which is created by society and for the society through the knowledge under Higher Education. Therefore financing plays a primary and crucial responsibility in higher education along with the Govt. However, it is debated higher education partially if not wholly is private assets. The education and knowledge passed on to entitle to individual and him to a future income with this point of view it permits to financing the higher education. The state plays an important role progressively to economise and finance the institutions for the higher education liberally because of matter of production of knowledge.

Today it needs to fulfill the increasing demand of youths in higher education. To get the quality of education the cost of unit per student continuously going to hike off the higher education thus we need too much investment. However, higher education state funds decrease.

An expected consequence of the high and growing investment gap has been arising because of market forces, to guide the development in higher education for allocation of the fund on the cost of per students. Another factor behind increasing the cost per student is privatization and still, substandard business practices have directed the present phase in the development of higher education.

There is a great necessity to stop the condition of making a gap of investment in such a way where the commercial expansion can be stopped in higher education. And there we can be ensuring quality higher education to the large numbers of aspirants. In

this sequence we have to develop a diverse source of financing and funding mechanism to promote the qualitative higher education system, so that parallel maintain the cost of per student to meet the objectives of access, quality, and equity in higher education by providing world-class competitive education.

1.1.2. NATIONAL DEVELOPMENT AND UNIVERSITY EDUCATION

Vital Role and Importance of the University

The main aim of the university is to establish humanism, and patience for the exploration of new innovative ideas for the search of the truth. It makes capable to normal man to human race towards achieving a higher education for life if the university fulfills its duties capably than it will with the development of the nation and welfare for their people. India in (1964-66), the educational commission is rightly quoted that by the first prime minister of India Pt. Jawaharlal Nehru who had been concisely illuminated role and the importance of the university education for the development and welfare of the society.

1.1.3. Socio-Economic and Educational Development

It has been shown now education is a dynamic area of socio-economic development. As an investment in HRD the expenditure on education measured through creates the human capital, in the current time education emergent as the most important sector in the service sector. Over the last decades constantly increases by its expenditure on education. If you perceive a human capital view as economic development, it is accelerative and if you invest in the education of the people, then the national income nation certainly will rise. But assume the people going to get jobs and there is something that's driving the progress of the country. How to get jobs? How to a nation adopt new technology to upgrading its effective producers? This type thinks not just agreement about to supply education. It just does the focusing on the opportunities for economic development with specializing and develop is going to thinks about how with the help of modern technology ensure the economic development.

Investment on Education

The investment pattern in India by Union and State Government expenditure sector reflects the priority in public policies. Under this chapter, the approval of the education commission (1996), which is popularly referred to as the Kothari

Commission on the issue of government financing of education is to be considered as an important benchmark. The financial requirement for education is estimated educational system in India up to 1985-86. This time 6.0 percent of GNP was accepted by Kothari commission under the national policy of education (NPE) in 1968. India's total public expenditure last one a half decades the very highest 3.8 percent of GDP in 2000-01 and it further came down to 3.0 percent by the year 2004-05.

In the year 2010-11 total spends on education by the centre and state government of 3.5 percent of GDP from the last decades during 2004-05 to 2013-14 the Indian government total proportion of union budget spending on education on education by 2.2 percent, therefore sector-wise expenditure on public education as a proportion of GDP. The actual expenditure was Rs 14,552.52 crore by the centre and where is Rs. 8806.10 crores by the state within the year of 2005-06, under the non-plan expenditure was Rs. 3270.64 crores by the centre and Rs. 67854, crore by the state within the year 2005-06. Thus the total expenditure including plan and non-plan expenditure was Rs. 17823 crore in by the centre and total expenditure by state Rs.76660.54 crore in 2005-06, about, 88.62 percent of the central expenditure on education under the plan whereas by the state / Union Territory (UT), it was only 11.57 percent within the year of 2007-08. On the higher education outlay recommended in the 12th plan and union government budgetary allocation for education from (2012-13 to 2016-17) Rs. recommended in crore by the department of higher education plan budget for Rs. 1, 10,700 crores and whereas state universities and colleges total amount of Rs. 25,000 crore under the planned budget like for the above 5 years in the 12th plan (i.e.2012-13 to 2016-17).

Finance to Central Universities & the Higher Education Institution

In the financial year, 2014-15; The Budget and receipt of Grant-in-Aid was the extent and indicated below under Table no. 1.1.

Table 1.1

S.N. Budget heads	Plan Allocation		Non –Plan Allocation	
	BE	RE	BE	RE
1. General	3959.00	3770.61	5460.26	5667.00
Total	3959.00	3770.61	5460.26	5667.94

Source: UGC Annual Report, 214-15

Table 1.2

During 2014-2015 the Grant received under Plan & Non-Plan (General)
(`Rs.in Corers)

S.N.	The Grants Received from	Plan Expenditure	Non-Plan Expenditure
1	Shastri Bhawan, New Delhi, MHRD	3481.00	5432.07
2	(General)	149.00	0.00
	The Ministry of Social & Justice		
3	New Delhi Empowerment	0.00	0.00
4	New Delhi Ministry of Tribal Affairs	0.00	0.00
5	New Delhi Ministry of Minority Affairs	1251.00	0.00
	The Indira Gandhi National Open University (DEB)		
	Total	4881.00	5432.07

Source: UGC Annual report, 2014-15

Whereas the total Non-Plan grants (Rs.5432.07 cores) have been released during 2014-2015, its 63.26 percent had gone to the Central Universities, 28.45 percent colleges of Delhi, BHU, other central universities, 4.54 percent, and Deemed universities, approx. 2.57 percent and whereas the state universities and 0.88 percent to centres of inter-university 0.05 percent to the college of state universities 1.45 percent to Administrative charges.

Table 1.3

During 2014-2015 Plan Grants Released to Institution

(Rs. in crore)

S.N.	Type of Institutions	Plan Grants	% of total Plan Grants + Unspent balance
1	The State Universities	500.04	12.35
2	The Colleges of State Universities	231.45	5.75
3	The Central Universities	2317.20	58.25

4	The Colleges of Central Universities	47.00	1.16
5	Centre of Inter-University	128.27	3.16
6	Deemed to be Universities	107.38	2.64
7	Non-University-/Miscellaneous & Institution.	156.62	4.85
8	Scholarships/Fellowships Online Payments through Banks	132.00	3.25
9	Centres for Regional	561.41	14.15
10	Establishment section	2.33	0.06
11	Distance Education Bureau(DEB)	2.15	0.05
	Total:	4185.81	105.67

Source: UGC Annual report, 2014-15

Under the plan grants (Rs.4185.81 cores) has been released during 2014-15, and of this budget, **58.25** percent had gone to Central Universities of India, by 2.64 percent to Deemed Universities, and where its 12.35 percent to the State Universities and thus the other 5.75 percent to colleges of state universities, and further 1.16 percent went to colleges of central universities, with 3.15 percent to Inter-University centres, 14.15 percent to Misc. /Non-University Institution, 3.25 percent to online payments for Fellowship and scholarships, 0.06 percent, East. And 0.05 present Distance Education Bureau.

1.1.4. NEED FOR THE STUDY

The Societal Low Rate of Return

The study at global and national on cost Benefits analysis levels have that the rate of return on universities education is relatively less than that of another level of education. The unit cost of students is the maximum at the level of the university. Whereas it is imperious that greatest effort, Further, the universities are the sources of circulating pioneering principles of FM among organisations and other industrial and the Universities themselves must accept such rigorous principles and concepts of modern FM.

While studying, 'Management of Higher Education by Y.S. Kirannayi, in India' reflected this opinion. It is certainly unfortunate to note that universities are those places where decent researches have been going on numerous aspects of the management of profit and non-profit organisations. There were no efforts has been made by the university's administration to take fruits as benefits of these research organizations.

The late studies on Economics Education, a sequence of studies have been taken up in the field of education of economics but studies on FA in the service sector, particularly education are not as much of in number. In the field of in which there is an urgent need to apply techniques of economic and economic insights is FM of education; it was remarked by C.B. Padmanabhan. Indeed, such studies on FA of the universities are important to improving the effective utilisation of funds and framing educational guidelines and policies for the efficient governance of universities. The area-wise distribution studies on financial administration like resource allocation in Cost Benefits and Return to Education Subsidies Education Investment in Education. There are some alternative ways and means of financial statistics and Financing Education Total of 19 references was classified under Financial Management, only nine books/papers had direct references to Financial Management and only four references were in the Indian context.

In a comprehensive study of 'Bibliography on higher education in India' by Nirmal Malhotra, and Moonis Raza it is found that the number of studies related to FM/ FA was far less than other fields G.D. Sharma and Amrik Singh.

Studies on Economics of Education

Several studies have been taken later in the field of economic education. In the case of studies on Financial Administration of the service sector, especially in the education sector are much less in its numbers. In this regard, C.B. Padmanabhan has been remarked that there is an urgent need to apply the technique of economic and economic insight is the Financial Administration (FA) universities are essential to improve its effectiveness of funds utilisation and also to formulating the education policies and rules for the efficient governance of the universities.

The bibliography has been analysed by S.C. Balla and S. Nalini in the book 'Universities and College Finance and found the following field wise distribution of the topic:

University Finance	31
Financing Education	12
Financial Studies	22
Alternative ways and means of Financing education	20
Grants –in-Aids	13
Financial Management	19
Resource allocation in Education	24
Investment in Education	12
Cost Benefits and Return on education	43
Subsidies to Students	02
University Finance and Investment	09
Total	207

Although out of 19 references categorized under the financial management thus the only 9 papers /books had been direct references to FM and where only four references were on in the Indian context.

TABLE 1.4

HIGHER EDUCATION IN INDIA NUMBERS OF WORKS LISTED IN THE BOOKS

Details	Books	Articles	Committee Reports	Research Studies	Total
Total topic(57)	629	1447	157	269	2502
Finance (serial no.27)	47	54	07	17	142
About FA/FM Fully or Partly	12	17	--	16	45

Note: FM: Financial Management FA: Financial Administration

Therefore in the precise sample of bibliography, only Finance of Higher Education by 4.35 percent and 28.7 percent was relating to partly/fully on FM/FA of higher education. The papers/books percentage on FM/FA to the total number of articles/books/studies/reports was 1.25 only. The majority of studies come under universities of financing.

Limited Studies on Financial Administration of Universities

There are limited Studies on FA of Universities. The large number of studies related to Financing Universities, which explaining the funding pattern of Government/ UGC and the related subjects or the studies reside upon the growth of income and expenditure under several heads as studied in AIUs.

The higher education in India there is a few studies that deal with the general management of the universities describing Financial Management as a minor section of the study.

There are studies under the field of educational Administration this administration-mostly studying the organizational aspects as proven by the Second Survey of Research in Education. Neither number of studies nor available in this wide area of FA of universities is very limited and hence there is an increasing need for studies on various sides of Financial Administration in Universities.

Significance of Studies on Financial Administration

An in-depth study about the sources of funds and their practices in universities and a study of fixed and working capital and its management may reveal definite areas which are weak and need the focus to improve its effectiveness. Further, in autonomous organizations and public sector enterprises like mostly in which universities apply the codes and regulation of government with the objective of social and welfare, there are honest as well as artificial restraints that hinder principles of sound application of FM. The present study will help to identify such limitations and articulate ways and means of improving the whole FA system in universities, which is crucial in the context of diminishing financial resources.

1.1.5. STATEMENT OF THE PROBLEM

In the service sector the wide conceptual structure of Financial Administration particularly in education. Now it is considered an important means of HRD and subsequently a significant factor of national development, a detailed study on FA on Central universities, which are concerned with highest organizations of Higher Education, Research. In this study research and development program is carried out with special reference to BBAU. On the portals of higher educational universities/institutions, the cream of top-level and middle-level managers is formed.

The FA Universities can become a model institution with a coordinated instruction of the faculties and managerial experts.

The study how far universities are practicing the assumed and principles through their classrooms, within other restraints which may misuse the ideal acceptance of these principles. Stephen P. Robbins defined in his popular book 'The Administrative Process', "The management administration term as considered interchangeably in this book.

Central Universities

In India 2017, there are 123 deemed Universities in India and 47 of them are Central Universities out of which 10 are Open universities. The Central universities are those universities recognized by acts of the parliament with precise objectives for the national importance. These universities have a separate recognizable category. The funding pattern and financial structure of these universities have different from the State Universities. It has been commissioned with distinct objectives to fostering national integration and reach the peaks of excellence of the University. Central Universities of Uttar Pradesh are the nascent and oldest universities of India.

1.1.6 BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY

The Luck now as capital City of UP and the Babasaheb Bhimrao Ambedkar University is one of the most premier central universities in the country, the jurisdiction of the residential university in over the entire state of Uttar Pradesh. Babasaheb Bhimrao Ambedkar University was established on 10th January 1996 in the great memory of the world's knowledge symbol as Dr. B. R. Ambedkar.

The university was established by an Act. Of Parliament with the object to promoting advanced knowledge with the help of instructional and research facilities and frontier areas of technology and another allied discipline. The area-wise this university is spread out in 251-acre land near at heart city of Lucknow. The university providing a postgraduate and research program and it is one of the main objectives to promote professional studies, interdisciplinary studies along research and development activities. At present, the university has eight functional schools comprising of twenty functional departments.

- School for Ambedkar Studies comprising of Department of Economics, Department of History, Department of Political Science & Department of Sociology.

- School for Bio-Science & Biotechnology comprising of Department of Biotechnology, Department of Applied Plant Science, Department of Applied Animal Science & Department of Pharmaceutical Science.
- School for Environmental Science of Department of Environmental Science.
- School for Information Science & Technology which comprises of Department of Library & Information Science, Department of Computer Science, Department of Information Technology, and Department of Mass Communication & Journalism.
- School for Legal Studies comprising of Department of Human Rights and Department of Law.
- School for Physical Science Department of Applied Chemistry, Department of Applied Physics, Department of Applied Mathematics, and Department of Applied Statistics.
- School for Management Studies.
- School for Home Science Department of Human Development & family studies.

These entire departments offering postgraduate courses and each department is also providing a Ph.D. Programs. Under this program, admission takes through the All Indian Entrance Test, which is conducted in different centers of the country.

Central Universities of India

University Grants Commission

Table 1.5

List of Central Universities as on 15.01.2016

S.N.	Name of University	Name of State	City of state	Year of Establishment
1.	RAJIV GANDHI UNIVERSITY	ARUNACHAL PRADESH	ITANAGAR	1985 (2007)
2.	ASSAM UNIVERSITY	ASSAM	SILCHAR	1994
3.	TEZPUR UNIVERSITY	ASSAM	TEZPUR	1994
4.	CENTRAL UNIVERSITY OF SOUTH BIHAR	BIHAR	GAYA	2009
5.	MAHATMA GANDHI CENTRAL UNIVERSITY	BIHAR	MOTIHARI	2016

6.	NALANDA UNIVERSITY	BIHAR	RAJGIR, NALANDA	2010
7.	GURU GHASIDAS UNIVERSITY	CHHATTISGARH	BILASPUR	1983
8.	INDIRA GANDHI NATIONAL OPEN UNIVERSITY	DELHI	NEW DELHI	1985
9.	JAMIA MILLIA ISLAMIA	DELHI	NEW DELHI	1920
10.	JAWAHARLAL NEHRU UNIVERSITY(JNU)	DELHI	NEW DELHI	1969
11.	SOUTH ASIAN UNIVERSITY	New DELHI	NEW DELHI	2010
12.	UNIVERSITY OF DELHI	NEW DELHI	NEW DELHI	1922
13.	UNIVERSITY OF GUJARAT	GUJARAT	GANDHINAGAR	2009
14.	HARYANA CENTRAL UNIVERSITY	HARYANA	MAHENDRAGARH	2009
15.	HIMACHAL PRADESH CENTRAL UNIVERSITY	HIMACHAL PRADESH	DHARAMSALA	2009
16.	JAMMU CENTRAL UNIVERSITY	JAMMU AND KASHMIR	JAMMU	2011
17.	CENTRAL UNIVERSITY OF KASHMIR	J&K	SRINAGAR	2009
18.	JHARKHAND CENTRAL UNIVERSITY	JHARKHAND	RANCHI	2009
19.	CENTRAL UNIVERSITY OF KARNATAKA	KARNATAKA	GULBARGA	2009
20.	CENTRAL UNIVERSITY OF KERALA	KERALA	KASARAGOD	2009
21.	DR. HARI SINGH GOUR UNIVERSITY	MADHYA PRADESH	SAGAR	1946
22.	INDIRA GANDHI NATIONAL TRIBAL UNIVERSITY	MADHYA PRADESH	AMARKANTAK	2007
23.	M G ANTARRASHTRIYA HINDI VISHWAVIDYALAYA	MAHARASHTRA	WARDHA	1997

24.	CENTRAL AGRICULTURAL UNIVERSITY	MANIPUR	IMPHAL	1993
25.	MANIPUR UNIVERSITY	MANIPUR	IMPHAL	1980
26.	N EASTERN HILL UNIVERSITY	MEGHALAYA	SHILLONG	1973
27.	MIZORAM UNIVERSITY	MIZORAM	AIZAWL	2000
28.	NAGALAND UNIVERSITY	NAGALAND	LUMAMI	1994
29.	C U OF ORISSA	ODISHA	KORAPUT	2009
30.	PONDICHERRY UNIVERSITY	PONDICHERRY	PONDICHERRY	1985
31.	CU PUNJAB	PUNJAB	BATHINDA	2009
32.	CENTRAL UNIVERSITY OF RAJASTHAN	RAJASTHAN	AJMER	2009
33.	SIKKIM UNIVERSITY	SIKKIM	GANGTOK	2007
34.	CENTRAL UNIVERSITY OF TAMIL NADU	TAMIL NADU	TIRUVARUR	2009
35.	INDIAN MARITIME UNIVERSITY	TAMIL NADU	CHENNAI	2008
36.	ENGLISH AND FOREIGN LANGUAGES UNIVERSITY	TELANGANA	HYDERABAD	1958
37.	M A NATIONAL URDU UNIVERSITY	TELANGANA	HYDERABAD	1998
38.	UNIVERSITY OF HYDERABAD	TELANGANA	HYDERABAD	1974
39.	TRIPURA UNIVERSITY	TRIPURA	AGARTALA	1987
40.	AMU	UP	ALIGARH	1920
41.	UNIVERSITY OF ALLAHABAD	UP	ALLAHABAD	1887
42.	BBAU	UP	LUCKNOW	1996
43.	BHU	UP	VARANASI	1916

44.	RGN AVIATION UNIVERSITY	UP	RAEBARELI	2013
45.	HNB UNIVERSITY	UTTARAKHAND	SRINAGAR	1973
46.	VISVA-BHARATI UNIVERSITY	WEST BENGAL	SANTINIKETA N	1921

Note: Today there are total no. of central universities in India is 49 by 2019. Till June 2020 total no. of Central Universities 54 in India.

1.1.7. REVIEW OF RELATED LITERATURE

The need for the study as it was indicated, there is a very limited number of studies on Financial Administration. A are some brief surveys on the selected studies which ensuing the paragraphs and their findings.

It was found that by D.Jha (1974) through the study on Patna University that in 1952, when it became a teaching-cum-residential university, that the expenditure increased. And in 1964-65, The Govt. grants were the primary source of themselves there was a deficit of funds. Due to a lack of financial rules, the Committee of Finance failed to function properly.

It was found that in the study of Kerala University by E.T. Mathew (1974), the receipts from examination fees were the initial source of income of the university. Later this becomes the major item of expenditure. The expenditure on science

Department was higher than the department of Humanities. Thus the overall 17 percent of expenditure increased per year. In 1970-71, expenditure on Administration was 19 percent.

K.M. Mukerji (1974), found in his study on Calcutta University Finances and he found that the administrative expenditure was 30 percent between 1948-49 to 1969-70., and where the salaries to the teachers varied from 13.12 percent to 18.76 percent. To sustain finances the trust and endowments funds went a long way.

The finances of Karnataka University were analysed by D.M. Nanjundappa in (1975) and up to the level of 54 percent he found State Government financed and where was 35 percent income from fees. Thus it was found a decline in per capita grants. In 1949-50 the per capita expenditure was Rs. 80. And in 1972-73 it became Rs.3306. That's by the here was an enormous increase in expenditure, particularly in the grants for teaching staff were only 13 percent still in an academic department. There was found a need for utmost implementation in the economy of expenditure.

In his study M.S. Nigam founded (1974) in Rajasthan University that there was a massive discrepancy in recommended and budget. To settle financial issues UGC was like a state-level body. He recommended the need to stabilize per capita educational facilities.

E.T. Mathew, a Study of Kerala University Finances, Department of Economics, Kerala University, 1974.2. K.Y. Yukerji, Study of Calcutta University Finances, Department of Commerce, Calcutta University, 1974; D.Y. Nanjundappa, A Study of University Finance, Department of Economics, Karnataka University, 1975. To settle financial issues a state-level body like UGC. He recommended the need to alleviate per capita facilities of education.

There are brought out two publications by the Indian Universities Association in 1978 and the other in 1982 that provided that ratios of several items of income and expenditure in respectively in 64 and 75 universities. There were massive differences among universities in income and expenditure per per-student as was indicated.

In 1980; G.D. Sharma studied the structure and unit costs of university. The unit cost is also compared to General and professional universities by Sharma.

In 1981; G.D. Sharma and Amrik Singh has published and compiled the papers of the National Seminar conducted in 1978 which was presenting the case studies of finances Management of Rajasthan, Baroda and Delhi, Bombay, Baroda, and Delhi Universities. It also studied the methods of funding was recommended alternatives for them.

At the Andhra University G. Subrahmanyam (1982) has studied the finances during the IV Plan; the source of income was around 3 to 60 percent from its internal sources. The key sources of income of non-academic were Publication and Press, Interest earned on Corpus fund. The expenditure was 20 to 30 percent on general administration. The teaching department's expenditure varied between 40 to 69 percent and the library expenditure varied from 2.58 to 9.13 percent. He suggested a method for providing depreciation.

Another studied has been conducted by C.B. Padmanabhan in 1984; His book on FM in Education, there are 18 topics which covering education financing and administration of education finance, analysis of expenditure, the budgetary reforms of college management, and the planning and budgeting of university, research on education finance and others.

Y.S. Kiranmayi conducted a study in 1989; on Management of Higher Education which was dedicated to India a chapter on Financial Management which dealing with the FM organizational structure and weaknesses of Financial Management in universities and income and expenditure patterns of the universities. He recommended us essential to have a more scientific FM system in universities.

An article was in 1989 published by V. Ramamurthy on 'Computers in Financial Management, " this was indicated the efforts which have been taken by Delhi University in familiarizing the computer system for FM.

The Delhi University committee studied the financial performance of the universities by working out particulars of resource allocation, the cost per student for varied departments, percentage of expenditure on diverse heads of universities.

In the study of AIU in 1991; on 'Financial Deficits of Universities' which collected information through a data format from 80 institutions. Thus it studied causes of financial deficits, methods of meeting the deficits, and suggested recommendations for improving the finance of the university.

In 1992; M.Y. Sharma studied comprehensively, the importance of FM of Universities in India', which was based on opinions composed through a questionnaire. He grew a model criterion and normative pattern of expenditure for fixing the grant. This was suggested financial autonomy to the universities. The adequate powers should delegate to the Heads of Departments of the universities and Universities should prepare Accounts Manual on its level.

Bridges the Research Gap

It would be seen from the above analysis there is no full-fledged academic research study on Financial Administration. It has conducted Financial Administration of Central universities as a significant relation and model in the University systems Central University should work efficiently and effectively which applies the modern technique/principles of financial management. Thus, the present study bridges a long existed gap in the area of research.

1.1.8. SCOPE OF THE STUDY

According to Howard Upton "The Financial Management is essential as an application of general managerial principles in the field of financial decision making."

The most effective and efficient way of FA with the entire extent of managerial efforts it has been taken in Financial Administration with aspect of proper utilization sources of funds and its application for value maximization of the enterprise. For the sound, FA, direct application of principles/techniques of FM, and certain other parts of FA such as layouts and improving forms, reporting, and procedures of control systems, may help attain better the extensive goals of FM in precise and the organization in general. It is also another cause for asserting the problem as FA of Central Universities instead of FM, though Universities are not profit-making business organizations and the efficiency of operation can be maximized by approving sound procedures and principles of FA.

In the Universities, FA can be viewed from two different angles.

1. Financial Administration as viewed by top Managers and Administrators namely Registrar and Finance Officer, Vice-Chancellor and controlling the organizations such as the UGC. The FA assists in monitoring the effective distribution of funds in fixed assets and working capital. The FA essentially helps in improving the output from an assumed input of funds. It requires, taking investment decisions, financial estimating, and formulating Policy of Assets Management, and appraisal of financial performance, management of cash, analysis, and recognizing new sources of finance.

2. The FA viewed as its beneficiaries namely students, faculty, and customers, and staffs these aspects of FA profit significance when reconsidering the operational efficiency of FA aspects. As University, not making profit motive organization but is a social motive organization. Only by success in FA principles alone will not support it to attain its objectives, the main drive of the first aspect of the study, especially it considered by financial experts and the executive-in-charge, Finance Officer of the whole financial operations in the context of sound procedures. And the principle of FM in philosophy and practice detailed study of Income and Expenditure, Receipts, and Payments; the Balance sheet is made to find out the trends from the angle of Financial Administration. The identified are deficiencies identified and methods to improve the FA have suggested.

1.1.9. OBJECTIVES AND HYPOTHESES

The main objective of the research is to study and analyse the Financial Administration and controlling mechanism of central universities of India with reference to Babasaheb Bhimrao Ambedkar University, Lucknow Uttar Pradesh.

There are following specific objectives are taken up toward for this study.

- i.** To study the concept of Central Universities of India.
- ii.** To study the Mechanism of Financial Administration of Central Universities.
- iii.** To study the Financial Controlling Mechanism of Central Universities.
- iv.** To study the Planning and Budget control procedures of the Central Universities.

Hypothesis

The significant hypotheses relating to the objectives of the study are as follows:

H1. There is a significant impact on the financial administration of balanced financial resources.

H0. There is no significant impact on the financial administration of balanced financial resources.

H1. There is a significant impact on the financial controlling mechanism of budget planning.

H0. There is no significant impact on the financial controlling mechanism of budget planning.

H1. There is a significant impact on budget controlling procedures by the percentage of internal income.

H0. There is no significant impact on budget controlling procedures by the percentage of internal income

1.1.10. RESEARCH METHODOLOGY

Sampling Design

The research method will comprise the following steps:

- **Nature of study:** The first objective of the study envisages a descriptive research method. And other objectives require an analytic approach, for remain objective needs empirical study.

- **Sample size:** 250
- **Sampling method:** A judicious use of the descriptive method will use to select the respondent. Stratified random sampling has been used to collect the data.
- **Research Techniques / Methods:** In this study, some research methods and techniques have been applied to analyse financial administration. These methods have comprised the Descriptive method, Ratio Analysis, Variance Analysis, and Chi-square Test, Techniques of Budget Control, etc.
- **Primary data:** The Primary data has been collected with the help of structured questionnaires and personal & telephonic interviews with the respondents like faculty, students, and staff.
- **Secondary data:** The secondary data was obtained from the financial planning and development section of the university, publication of the UGC & Govt. of India report, etc. And other sources of topic-related literature, published books, and articles published in different journals, periodicals, conference papers, working papers, newspapers, and magazines.
- **Tools:** The primary and secondary data have been used, and a structural questionnaire was designed to scale the attitudes of the different respondents' groups. Non – descriptive interview technique was followed to enable the respondent, talk about their experience, views, and opinion.

1.1.11. ENSURING VALIDITY

The related review of literature support to formulate a hypothesis of the concerning objective for the research topic, these hypotheses justify the aim of the research which describe the conceptual description of all level of research theory. This research study used itself analytical approach to find out the solution of the problem by being the current context of this research.

1.1.12. ENSURING RELIABILITY

There are some important precautions and controls were adopted to promote the reliability of the research. The research design was incorporated following controls.

1. The respondent's anonymity was ensured at the individual.
2. It was tried to some necessary take care of the personal privacy biases of the respondents to give their feedback in the questionnaire without any hesitation and their understanding of the questionnaire.

1.1.13. THE PILOT STUDY

There are some much-closed items to the research that have been applied to measure the feedback of the respondent through the questionnaire. First of all review of related literature and references help us to design the appropriate questionnaire. This questionnaire was widely divided into three major categories to receive the primary data from the convening respondents of the study.

- 1. Scholar / Student View**
- 2. Faculty / Teaching Staff View**
- 3. Officers / Non-Teaching Staff View**

And further, these above-given heads have separate sub-item to measure the results of the study. The pilot study, there was involved primary feedback from the 30 respondents to check the estimated consequence of the research design. The method of convenience sampling was used and some of the respondents were found unaware of the terminology of Accounting and Finance later it was modified to make it understandable.

1.1.14. LIMITATION OF THE STUDY

The available relevant data used in this study for the period from 2014-15 to 2017-18 is the Babasaheb Bhimrao Ambedkar University, Lucknow. It was commissioned only on 15th October 1985. Since the Financial Administrative aspects need micro-level as well macro-level analysis, **C.B. Padmanabhan** (1984) specified “much detailed database with minute particular relating to education in general and universities, is not available. The statistics of financial education has been greatly limited and what small information collected is circulated after much time interval”. The main printed documents available are Annual Reports, Annual Accounts and Establishment Schedule, other reports, financial estimates, and publications. The researcher recreated the necessary information of statistics from these and other primary documents/ recodes. Periodicals, books, and reports, published on the related topics were also analysed.



CHAPTER-II
UNIVERSITY OBJECTIVES AND
PROBLEM



CHAPTER-II

UNIVERSITY OBJECTIVES AND PROBLEM

2.2.1. INTRODUCTION

The objective and benefits system of the Central University is its profile of central universities as compared with the total image of all the universities. It has been traced with a historical perspective thus the unique objective with which the central universities have been launched. In the context of an implication of such specific objectives, Financial Administration also analyzed.

2.2.2. MAIN OBJECTIVES OF EDUCATION

Society and Education

Under the Chairmanship of D.S. Kothari the education commission (1964-66) has been constituted, the former chairman of UGC. The reports initiated, thus it is the education that decides the level of the prosperity, well-being, and security of the people. This world is shaped by science and technology. In short, the commission has brought for the important basis of development in education. These are three major goals of a learning society.

Objectives and Benefits

Many experts have been identified generally there are two kinds of profits of education, are external and internal. The external benefits are those which are related to dwelling, employment, and social benefits, promotion of the national integration and mobility and unity for the economic development. Whereas internal related benefits concern with the technical ability, creative minds, discovery ability, and creative activities, which interchange of foreign exports, also earning in foreign exchange by exporting a competent human resource to other countries.

University Education Objective

Though the education such as medium which contributes to the nation as well world development at all the levels. It accelerates the development of national by the social abilities among the citizen of the country about higher skills and

knowledge. And it is creating new knowledge and it is very necessary for the development in self-belief.

2.2.3. OUTLINE OF THE CENTRAL UNIVERSITIES

By way of we specified in the earlier chapter there are total no of central universities is 46 out of the 789, universities of India and 37204 colleges since February 2017; and details with sole objectives of central universities and its problems for the Financial Administration. Its efforts provide a brief profile of the entire university system of India. In common that the central universities as in particular information as it's the background.

India has started its first three universities in 1857; viz. Calcutta, Bombay, Madras. Thus, that was a time there were only 25 total universities including 700 colleges and deemed universities in the country since, 1947-48. The development of the Indian university system since 1960-61 is has been traced in table 2.1.

TABLE 2.1
UNIVERSITY GROWTH SYSTEM IN INDIA DURING
1960-61 TO 1990-91

Year	Colleges	Universities	Colleges & Univ- Teachers	University	Enrolment College
1960-61	1537	49	645	NG	NG
1965-66	2572	73	1094	14291	70338
1970-71	3604	93	1953	21619	107257
1975-76	4508	111	2426	31624	135999
1980-81	4722	123	2752	29964	157718
1985-86	5723	149	3571	49561	180075
1990-91	7121	177	4425	58661	204446

Source: UGC Theme paper on Financing Higher Education, Vice-Chancellors conference 1992, Pondicherry, February 1993.

TABLE 2.2**GROWTH IN STUDENT ENROLLMENT BY LEVEL OF EDUCATION
AND FIELD OF STUDY IN INDIA (2008-2016)**

Growth in Student Enrollment by Level of Education and Field of Study in India (2008-2016)				
Source: UGC India Analyzed by DrEducation.com				
Level of Education	2008	2016	Increase (#)	Increase (%)
Bachelor's (Graduate)	11,908,151	24,593,321	12,685,170	107%
Master's (Post-graduate)	1,489,685	2,764,886	1,275,201	86%
Doctorate	95,872	180,957	85,085	89%
Others	148,100	945,582	797,482	538%
Total	13,641,808	28,484,746	14,842,938	109%

Field of Study	2008	2016	Increase (#)	Increase (%)
Arts	5,875,532	10,271,296	4,395,764	75%
Engineering/Technology	1,313,706	4,885,134	3,571,428	272%
Science	2,612,406	5,417,464	2,805,058	107%
Commerce/Management	2,486,901	4,637,317	2,150,416	86%
Education	286,478	1,085,876	799,398	279%
Medicine	446,087	1,118,178	672,091	151%
Others	620,698	1,069,481	448,783	72%
Total	13,641,808	28,484,746	14,842,938	109%

TABLE 2.3**GROWTH IN UNIVERSITIES AND COLLEGES IN INDIA
(2008-2016)**

Growth in Universities and Colleges in India (2008-2016)				
Source: UGC India Analyzed by DrEducation.com				
Institutions	2008	2016	Increase (#)	Increase (%)
Central Universities	25	47	22	88%
State Universities	228	345	117	51%
State Private Universities	14	235	221	1579%
Institutions Deemed to be Universities	103	123	20	19%
Total	370	750	380	103%
Colleges	23,206	41,435	18,229	79%

The significant role of the central universities in India is an identifiable and viable units system of the Indian universities. Now, this chapter will describe the evaluation of the Central Universities and their specific objectives and their problems for analysing the Financial Administration.

2.2.4. SPECIAL OBJECTIVES OF CENTRAL UNIVERSITIES

Evolution of the Central Universities

By an Act of Parliament which a Central University is established whereas a State University is established under the State Legislature Act. The Central legislature passed in 1957, for establishing universities at Calcutta, Bombay, and Madras. Thus the following universities were established by a central legislature, like the University of Punjab in (1882), Allahabad in (1887), Banaras in (1916), and Patna (1917), Aligarh (1920). It is fact that Calcutta University had the position of Central University for a long time. As it was placed in the capital of the country at that time and the Governor-General was called its Chancellor.

A central university continued to be even after the capital in 1916 was moved to Delhi. Further as per the Montague -Chelmsford report presented in (1919). Under the provincial government, this time the education became a transferred subject, and as a result, the Banaras Hindu University and the AMU were moved to the provincial governments. The first three Central Universities – Banaras, Aligarh, and Delhi University, when the University of Delhi was established in 1922, It was an outer command of the jurisdiction of state government and hence it came in 1935 under central legislature, by the Government of India Act. Thus there are only these three universities (AMU, BHU, DU) have been included in List – I and continued as Central Universities.

The singular objectives and features of the universities these universities were brightly carried out by the Radhakrishnan Commission Report as follows, because of the conditions of their bases Banaras and Aligarh are the Central Universities and the customs which they have made. These two institutes billed their start to donations and legacies collected from all over the nation. As the Muslim or the Hindu University, they were satisfied with the members of the community, and their students from all parts of the country were fascinated to them.

The professional and technological institutions might, by the training they conveyed, and draw the students from every province. Delhi was mainly in central because geographically it is outside any complete province, and thus the capital city, is also able to pull students from other parts of the nation. The Central Government has been done for Delhi University and what Provincial Governments do for the universities in its province.

The Statutory Provision

When the independent Indian constitution was shaped, there were fiery discussions on the register education below the State or Union or jurisdiction and finally, education found the dwelling under in all the three lists - Union, State, and Concurrent.

The 63 access of Union list reads as follows: The 83 entry institutes known when the commencement of this constitution as the Banaras Hindus University, the Delhi University and Aligarh Muslim University, and any other institution has been declared by Parliament by law to be an institution being of national importance. It has been inferred from the documents that the Central Universities have their sole objectives of serving particular needs and it's apart from being institutions of national importance, attracting students and faculty from all over the nation.

The Visva Bharti University

In 1951 the Visva Bharti University was established as a Central University with the objectives was brought out under the schedule of an act of 1951 as Visva Bharti Act. According to section 6(k) as the matters for which the late Rabindranath Tagore originated the Vishva - Bharti at Santiniketan for the study mind of Man in its actualization and different aspects of the truth from different points of view. to take into more near relations with one another, through stable study and research in the East based on the diverse culture of these are the primary unit to approach the west from the viewpoint of such unity of life and thought out of Asia. As seek to identify in a common companionship of the study to the meeting of the East and the world central peace conditions through the formation of free communication of the ideas between the two hemispheres. And with such ideals in view to provide at Santiniketan aforesaid a center of a culture where research into the study of religion, fiction, history, science, and art Jain, Hindu, Hindu, Muslims, Sikh, Buddhist, Christian, and other society it may be trailed along with the culture of the west with its simplicity in external, here which is very necessary for the realization of true spiritual. In amity, good fellowship and co-operation between the scholars and thinkers who are both of Eastern and Western countries, free from all resentment of race, nationality creed or caste.

In 1969, Jawaharlal Nehru University (JNU)

In 1973, North Eastern Hill University (NEHU)

In 1974, Hyderabad University (HU)

The Jawaharlal Nehru University (JNU)

The precise objectives of JNU as publicized in the first schedule under section 4 of its act, as mention in the university shall attempt to promote the study on the principles of which Jawaharlal Nehru has functioned during his lifetime, social justice, national integration, secularism, democratic way of life, global understanding and technical approach to solve the problem of the society.

- i.** In the direction of the end, the University shall raise the composite culture of India and found such institutions or departments as may be obligatory for the study and its development of the languages arts and culture of India to take special measures to enable students and teachers from all over India to link with the university and take part in its academic programs.
- ii.** Promote to teachers and students a cognizance and understanding of the social needs of the nation and prepare them for satisfying such needs. The Special Provisions are made for integrated courses in science humanities, and technology, and the educational programs of University.
- iii.** To promoting Interdisciplinary studies taken suitable measures in the universities by establishing such departments or institutions as may be required for the study of languages, the life of foreign countries literature, and to inculcate in the students a for the world perspective and international understanding provide amenities for students and teachers from other nations to participate in the academic programs and the life of the university.

The specific purposes of Jawaharlal Nehru University have been intensely drawn in this schedule and the stress should always be given to these objectives while it's organizing and developing the programs of the University. The allocation of funds should be towards fulfilling these objectives.

The North-Eastern Hill University

The North-Eastern Hill University has begun its work at Shillong in the month of August 1973. Its jurisdiction authority extends to states of Meghalaya,

Nagaland, and union territories of Mizoram and Arunachal Pradesh. Due to another bill, Arunachal Pradesh was barred from the jurisdiction of the university under section 4 of the Act the University delivers for its objects as follows:

The University shall distribute the advanced knowledge with this objective through the instructional and research facilities in where such branches of learning as it may consider fit; To pay the special focus to the upgrade the social and economic environment conditions and welfare to the people of the hill areas of North Eastern region and in specific their intellectual, cultural and academic advancement.

The Northern Eastern Hill University has been commissioned with a precise objective to assisting the hill people who were coming from so backward areas and there was a crucial need to cater to their well-being.

The University of Hyderabad

As a result of the six-point formula, the University of Hyderabad was set up and it agreed for the state of Andhra Pradesh further, in the Southern part of India in 1974 it was not a single Central University. The University of Hyderabad has shown its objective under Section 4 of the Act is as follows:

The University objectives shall be to circulate and advance through providing the instructional and research facilities in branches of learning as it may deem fit and by the Specimen of its corporate life and it has made special provision for running Integrated courses in science and humanities, in the educational programs of the University and to take suitable measure for promoting research and inter-disciplinary studies in the University.

1.2.5. The Babasaheb Bhimrao Ambedkar University (BBAU), Lucknow

The Babasaheb Bhimrao Ambedkar University (BBAU), is Accredited 'A' Grade by NAAC in 2015 Central University. The University was established on January 10, 1996 (By an Act of Parliament 1994). This University was established in 1996, to realize the unique objective of as it was Dr. Ambedkar's vision to make as the democratic and educated society of India. In the essence, the entire academic, research, and outreach programs of the BBAU, it has included the Act of University. The Statutes of the university have informed by Dr. Ambedkar's basic philosophy is the concern to make the tool of education for a universal socio-cultural conversion.

The Babasaheb Bhimrao Ambedkar University is fairly a well-spread, and student-centric University, where it has more than 4800 students enrolled in a wide range of UG, PG & Doctorate programs and there also including several professional programs in different schools of the university.

In 2013 there are the 51 new innovative and contemporary courses have been started and to reflect a world-class education hub for innovation, covering the latest classroom with modern teaching technology, The Babasaheb Bhimrao Ambedkar University, with a definite promise to academics, and the strengthened actualization that it is no ordinary time for the higher education, The BBAU is resolute to grasp the strange opportunities which are existing to it by the introducing innovation and accelerating the growth and setting to the higher goals for its achievements, both in the infrastructure development as well academic.

Now to fulfill the goals of attaining academic excellence, Thus there are some new initiatives have been undertaken towards the change of academic excellence, infrastructure, and campus development, students faculty empowerment, and the necessary management reforms have been taken like the formation of sports, health, and other facilities, and it also strengthening of the grievance redressed systems for faculty, staff, and students; and it also launching new hostels for students, introducing and innovation in academic for extracurricular activities to increase access and justice for all and especially and the marginalized groups from the society. In the effort to integrate the BBAU's mission of bearing social responsibilities first, contributing the impartial knowledge resources. And it is a service to the public objectives. It has recently started inclusive society- oriented programs in the university such as it introduce of additional seats for students as a single girl child, and cancer, separate seat for thalassemia patients; The free education for those students who belong to the below poverty line/ BPL and these cardholders, adoption of underdeveloped, orphans, resource-limited colonies for sharing of education and making the awareness for social and environmental and issues etc. To agree with the transfer of the University's mission aims, and objectives, it also approved certain important traditional and public duties; like developing the managerial and leadership skills of faculties who have proved brilliant ability. Babasaheb Bhimrao Ambedkar University, with its administrative ability, it encourages the faculty for conducting many innovative workshop and programs for growth, and development for its advancement of our

faculty. In the upcoming coming years, The BBAU will be take up many ranges of other constrictive activities designed to further and preserve our environment.

It creates and provides modern learning experiences that grow inter-culturally skillful graduates, who can make a difference as well socially and morally accountable like global citizens; It reports many difficulties challenging excellence within the University by imposing strong leadership talent at all the levels of academics, viz. pupil's life, administrative and service area; to develop a student-centered culture of success and a staff-cantered assisting culture, and it for fair and sustainable human development. It has been planned an environment-friendly atmosphere by excavating more rain harvesting pits, and thus it planting more trees. It confirms to reach the education knowledge and interior of the University also policies launch own a radio station, for the broadcasting of public-oriented information, knowledge, and education.

CAMPUS

The BBAU campus is located in the city of Lucknow, at Vidya Vihar, Raebareli Road, Lucknow - 226025 (Uttar Pradesh). It has extended over 250 acres of land. The university has it's also a satellite campus in Amethi, and it has also certain UG and PG courses. It has many residential hostels facility available for both girls and boys.

2.2.6. OBJECTIVES OF THE BBAU

- To encourage advance and innovative knowledge by providing instructional and research facilities for integrated courses also, in the science and key frontier area of technology and along with other allied disciplines.
- To deliver proper courses related knowledge for the development of society by rendering modern education facility to those students who are coming from a depressed section of the society, including rural craft and agricultural technology.
- To promote the study pattern which is based on the principles of Babasaheb Bhimrao Ambedkar worked during his whole lifetime, namely, social justice, national integration, and which is adopted democratic way of his life, and also taken study the Constitution of the World.

- To take suitable measures for the encouraging of innovations in the modern teaching-learning process and inter-disciplinary research and studies.
- To pay special attention to the promotion of educational and economic interests of the people for their welfare in general and members belonging for special to the SC/ST in particular.

2.2.7. OBJECTIVES OF THE CENTRAL UNIVERSITIES

The Inquiry Committee of BHU articulated in its report in 1969 about the objectives and the role of Central Universities as follows. In the perspective of there is one point of some importance to which we wish to refer. The Aligarh Muslim University, like BHU, Delhi University, The Vishva Bharati University, and The JNU are Central Universities and which is completely financed from the Union Government, through the University Grant Commission the expenditures incurred by these universities. The question arises here what should be the specific structures of a Central University. Thus the Central universities should not be viewed as Central University merely because it's financed by the central government of India. These should have a distinctive character to their own.

The Central Universities should pursue to supplement and not always identify the facilities and achievements of State Universities. The State Universities, though they should function in every possible manner as all Indian institutions have a basic responsibility to fulfill the needs of the state and the local community and whereas sometimes these may not agree exactly with the order of priorities and demands of other parts from the country as an entire.

In the case of Central Universities, its role and responsibilities are clear. This does it functions effectively and vigorously on the all-India basis to help builds up a corporate intellectual life of the country and further to national integration. Generally talking, the central universities should provide such courses which need facilities (in terms of equipment and staff) normally beyond the reach of the State Universities or for which the demand would be too lesser if limited only to the necessities of an individual state. There is another aspect we would like to refer to as it has mentioned to the special functions and responsibilities of Central Universities.

In our country it is well known, that just as some areas are economically backward, and whereas some areas are educationally backward; as we feel that our

Central Universities should regard as a part of their special function which contributes towards the exclusion of imbalances from the academic life of our country and further take suitable action to help deserving students whose comes from educationally backward areas. In the sequence to achieve their objectives, such facilities may be necessary should be made available to the Central Universities.

2.2.8. PROBLEMS FOR FINANCIAL ADMINISTRATION

In this chapter, the discussions have made and recognized the fact that the Central Universities. The commissioner has set unique objectives as they are institutions of national importance. Therefore the hypotheses of the central universities have specific objectives as compared to the other universities. The objective of the central universities keeping as all Indian institutions is not fulfilled in almost all universities. The University Grant Commission report has published on central universities also suggests the reasons and remedies: "It is in the interest of these universities to aim at the great quality in their postgraduate education and research also to attract students from far and wide. It has implied that encouragement should be provided to the students from far-off states by providing TA and DA, and more hostel facilities, good concessions, and scholarships to inspire them to join. In the case of staff, incentives should be given to the staff from far-off places with TA and DA and the campus should be developed with quarters and other facilities to live in. Apart from encouraging students from all over India as per National Institutions, its jurisdiction, and other objectives of establishing specialized courses, departments/schools, imply FA.

The central universities should give importance to the allocation to start such courses and schools and to deliver education in such areas regardless of the cost-benefit aspects. It is required to realize the national goals and purposes. It should be taken into appreciation by the Financial Managers and Auditors, but still, here the optimal application of resources can be analysed and asserted upon in such cases. Thus the objectives have implications for Financial Administration. In the interest of the economy, the Finance Officer of a central university or prudence cannot object to such expenditures which are predictable for accomplishing the very fundamental objective of the central universities.

2.2.9 SUMMARY AND CONCLUSION

In the welfare of people and social-economic development, university education plays a vital role. It delivers much external and internal assistance. Several universities developed faster after the national independence. Thus the Central universities were established with precise objectives. These institutions and universities are made of national importance so that we should cater to our students and faculty all over India. The UGC conduct a study that showed mostly these objectives were not satisfied and suggested necessary remedial measures. Thus, the key objective behind establishing Babasaheb Bhimrao Ambedkar University (BBAU) is a premier university of our country especially in the field of research and others graduate academics programs with the objective of uplift and welfare of the society through providing equal qualitative educational opportunities.

The national importance of central universities as a common objective should be encouraging students and staff from all over India to join them. They should also provide particular courses which are beyond the reach of the state universities and eliminate imbalances from the education at the state level. Along with the completion of these objectives they have many financial implications apart from providing TA and DA, quarters, and hostels to the students and faculties from far-off states.



CHAPTER-III

STRUCTURE AND EVOLUTION OF FINANCIAL ADMINISTRATION IN CENTRAL UNIVERSITIES



CHAPTER-III

STRUCTURE AND EVOLUTION OF FINANCIAL ADMINISTRATION IN CENTRAL UNIVERSITIES

3.3.1. INTRODUCTION

The historical viewpoint of the University for Development Education System to the establishment of Central Universities with its special objectives has been discussed in the previous Chapter. In its continuation, the evolution of the accounting system and the structure of financial administration in the universities have been discussed in this Chapter. The university needs a sound financial administrative system and its objects are presented clearly. The various efforts have taken in recent years by many National and International organizations, to develop the Financial Administrative system are also defined. The organizational structure of the Finance Division of BBAU is also discussed as a background for introducing the financial administrative reforms to be suggested in the succeeding chapters.

3.3.2. NEED FOR EVOLUTION OF FINANCIAL ADMINISTRATION

Objectives and Financial Administration

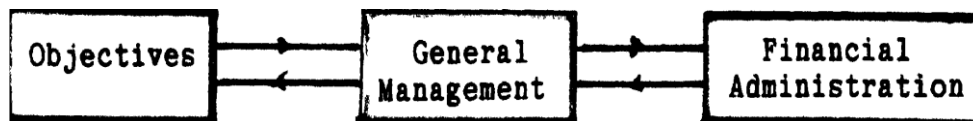
Modern Universities have a problem of management far too Complex. Certainly, some of our university campuses have become main townships dealing with such activities like large electricity involving municipal services and water systems, roads, sanitization and so on, not to express of administering there is a large number of departments many thousand students, teachers, and non-teaching employees. The models of management that we have been following inappropriately remained far too rigid and conservative.

The teaching, research, extension work, and publication and propagation of knowledge are the major objectives, and management of other services as in comprehensive above becomes an important part of the total administration to attain the objectives better. The effectiveness or success of general management and administration depends to a great extent on effective FA because, every activity pointing to attaining the objectives of a University system, which involves monetary

component and if funds are not providing or not efficiently utilized, every objective is dissatisfied and thus the spirit of the objective is lost. It is interdependence as shown below:

Figure: 3.1

**OBJECTIVE AND FINANCIAL ADMINISTRATION
INTERDEPENDENT ON GENERAL MANAGEMENT**



Need for Effective Financial Administration

Ultimately, the objectives of the University's attainment depend on the efficiency of the Financial Administration of the University. The significance of FA is carried out by the UGC Committee on Calcutta University. This time the Committee is not in a position to articulate the question of the university's proper financial administration. However, the Committee has been observed that Calcutta University being autonomous in its financial matters, thus, there is a need to be exercised the utmost vigilance of Financial Administration and to its discipline, further it to be cautious against unplanned expansion and also to observe certain norms of expenditure. Without strict control and financial management there we need not emphasize too much that control is always a risk of regularly running into huge deficits. Indeed, large deficits will destroy and change the goals of the University, and hence we need maximum vigilance and discipline in FA the evolution of funding and accounting system.

In the ancient time the prominent Universities of Nalanda, Takshasila, Kanchi, Vedapuri (Pondicherry) there might not have been many complications in FM as we are facing in modern Universities. At that time the kings and rulers patronized them on behalf of the society and finance was not the main constraint on those days as specified in Higher Education in India: This period there was no special arrangement for the salaries of teachers who generally continued themselves on the personal earnings or on presents received from students which were called 'Guru Dakshina (teaching fee). In the Buddhist time, Takshasila and Nalanda began to collecting some

tuition fees from some rich students to arrange funds for the maintenance of Institutions. The Kings provided payments in terms of a scholarship to poor and deserving students, land, gifts, and prizes to meritorious scholars. However, in this period there was no systematic and regular source of finance for these Institutions.

The First Grant for Education

In 1813 the educational channel in India was a landmark because the Charter Act was accepted which specified "an amount should not less than one lakh of rupees in every year is set apart and applied to the renewal and improve literacy and to help of the educated natives of India. In the British regions of India for the promotion and introduction had made of knowledge of sciences among inhabitants." We may even replicate the sum of money thus it provided as a kind of grant ever approved by the Britishers.

Period of Post-Independence

At the time of the nineteenth and twentieth centuries when Universities have expanded fast due to the detonation of knowledge and because of the arrival of integrated computers and chips, and the thrust for higher education is perpetually increasing. Now, modern Universities have different sources of income –these are not sufficient due to the faster growth with different items of expenditure along with increasing inflation.

Bombay, Calcutta, and Madras have been established in 1857 as the first three universities of India. The universities were only the major source of the university fund was either Government or Private grants created for private universities and Colleges. During 1947-48 there is the number of universities has been increased by 3 to 20 and whereas the number of students from 250 to 2, 15,000. Naturally, it was an investment in higher education which increased along with the levels of education. In 1947 education expenditure increased in India was Rs. 550 million to 80,000 million in 1985-86.

When India became the Sovereign Democratic Republic, the nation at this time planning system was developed and the funds which were provided to the Universities have been classified under the two main heads viz- Plan and Non-plan funds from 1950-51 onwards, Despite the ostensibly inspiring growth of educational expenditure

in India. It has been normally argued by the various experts about the planning and financing of educational funds have been inadequate on the one hand it unequally allocated on the other. These financial resources were distributed into two parts (i) Plan and (ii) Non-Plan expenditure.

The plan resources are those employed for the extension and development of physical facilities like the construction of new buildings for laboratories, classrooms and, the purchase of various instruments for laboratories, recreational activities, libraries, and the formation of facilities for fulfilling other physical and academic needs. Secondly, Non-plan expenditure is utilized for the maintenance of the existing infrastructure of the university. This non-plan expenditure is almost 80 percent of the total expenditure. The financial resource allocations on University education were followed by during the five-year plans.

TABLE 3.1
PLAN FUND ALLOCATION TO UNIVERSITY EDUCATION
IN PERCENTAGE

Period	Plan	Rs. In Millions	Percentage
(1951-56)	Plan First	141	9
(1956-61)	Plan Second	482	19
(1961-66)	Plan Third	873	14
(1966-69)	Holiday Plan	774	25
(1967-74)	Plan Fourth	1952	24
(1974-79)	Plan Fifth	2051	23
(1980-85)	Plan Sixth	4861	14
(1985-90)	Plan Seventh	7500	18

Source: C.P.S. Chauhan, Higher Education in India, 1990.

By studying given above table of allocation of funds which is showing absolute expenditure was steadily increasing, but here there was a lot of deviation in the percentage of allocation of funds which is an index of significance given to University Education to the comparison with other levels of education. Because of here two accounts as Plan and Non- Plan accounts we consider separate and regular

expenditure like the salary of a teacher, and the expenditure continued from the last plan, now it becomes non-plan maintenance expenditure whereas the outlay on salaries of new departments which opened under plan scheme comes under plan head.

When we want to find out about the total expenses on salaries, thus both Plan and non-plan expenditures we have to be added together. Central Universities and UGC for the United Kingdom (UK) was established in 1919. As we follow-up, the need for all India agencies to coordinate the Indian universities board (IUB) was established as an advisory body. The Sargent Committee recommended in 1945 that University Grants Committee is established for the look into the financial matters; consequently, the UGC was established in 1945; which was invented to concern three Central Universities Aligarh, Banaras, and Delhi. Future on, however, amendments made in 1946 and 1947, the State Universities were also taken under its jurisdiction. It is nothing here that time the University Grants Committee was only a single recommending body whose function was to ascertain the financial requirements of the Universities and recommend to the Government accordingly. It was not reconsidered its powers to sanction grants of the Universities. At that time on the approval of the University Education Commission in (1948-49) and the meeting of Vice-Chancellors, the bill for the launch of the University Grants Commission was encouraged along with powers to sanction funds and to also manage the academic activities.

The UGC was recognized by an Act of Parliament in 1956, at that time all kids' funds of the Government were directed through UGC and it continued to be the funding agency. In the context of Central Universities the UGC meets the whole maintenance grant as well as plan expenditure while in respect of State Universities, the preservation grants are met by the State Governments and that for items comes under plan expenditure, it is shared by the University Grant Commission and the State Government on an identical basis.

The Accounting Practice in the United State of America (USA), the approved method used to account for and to report on the financing conditions of Universities and colleges is fund accounting. It means accounting for the allocation of funds by sources of funding with no precise focus on the effectiveness with which funds are placed to use. Here there are two reference principal sources of funds of accounting.

They are University and College Business Administration (CUBA), published by the National Association of College and University Business Officers. Whereas Audit Guide circulated by the (AICPA)., American Institute for Certified Public Accountants.

There are two guiding funds accounting principles as in CUBA are:

(1) In the books of account and the financial reports the Accounts must be classified in balanced funds groups; here suggested fund groups include in six categories: Current funds, Annuity, life income funds, Plan fund, Loan funds, Sanction fund, Endowment funds, and Agency funds. Other kinds of funds and subsections may be established when it is needed.

(2) All these financial transactions must be recorded and reported by fund groups.

3.3.3. STRUCTURE OF ACCOUNTING

Accounting subsystems and Model of budgets

The University objectives are reproduced by the activities which are carried in academic and other services is required in the past actual and estimate future on these expenditure items are operated in the budget. That's by the budget is a tool for monitoring and planning the financial income and expenditure of the organization. It is like a control device of an organization. On this the University Grant Commission advised a model budget with the following major heads:

Under Part I - Maintenance Grant Account

Under Part II - Plan Account

Under Part III- Earmarked (Reserved) Special Funds (ESF)

Under Part IV - Debts, Deposits, and Advances (DDA)

Thus the rationale of the model budget is underlying so far as one can see it from the recommended format which appears to be the following. The Universities obtain their resources from various quarters like UGC, State Governments, and Student Fees. Therefore Universities have Certain Acts to lay down that the funds of Universities should be set aside separately in their University funds. Therefore given above from Part I and Part II will be concerned with UGC and University funds respectively; each part will have both the receipts and expenditure.

Plan Accounting and Maintenance

In the case of Central Universities, It may be distinguished here, both part I and Part II are funded by the University Grant Commission but to control and accounting still, it dealt distinctly under the two different main heads, on Plan and Plan Accounts. Whereas Part I is related to day-to-day current maintenance of university and Part II is for concerned developmental programs under the plan of the scheme.

Debit Deposit Accounts and Earmarked Special Fund

Thus III part of the fund deal with delivered for precise academic activities like seminars, projects, and schemes, by the various funding agencies. Whereas Part IV is discussed on debt and deposit of heads, (CPF) Contributory Provident Fund, (GPF) General Provident Fund, Pension fund, other endowments received for a scholarship, and lectures are maintained under the distinct head of Debts and Deposits.

Deviations

It is a concern that Certain Universities like Shivaji University, Poona (Pune), Kerala, did not follow the format of the model budget. The University of Kerala has its specific heads of account for the budget based on many academic activities like examination, general administration, or departments like Humanities, Sciences, etc. The sources of the grant of Shivaji University have the budget categorized only in three parts and that the fourth part on debt and there is no deposit heads.

The Debt Deposit Account (DDA) relating all details in the books of accounts would have been there but the Universities might not have been the existing form of accounting. The statement reports of receipts and payments of DDA in such a particular university as there might not have been a compulsion. Due to the fact by the differences of these Universities are influenced by the requirement and practice of State Governments to give grants.

University as Multiple Task Enterprise

The Ford Foundation states have described the Self- Study guide for Indian Universities and Colleges.

It says that the University is not only an congress of Colleges for teaching the higher divisions of learning with the authority to confer degrees but to a multiple task enterprise which acting its different tasks about a complex and competitive

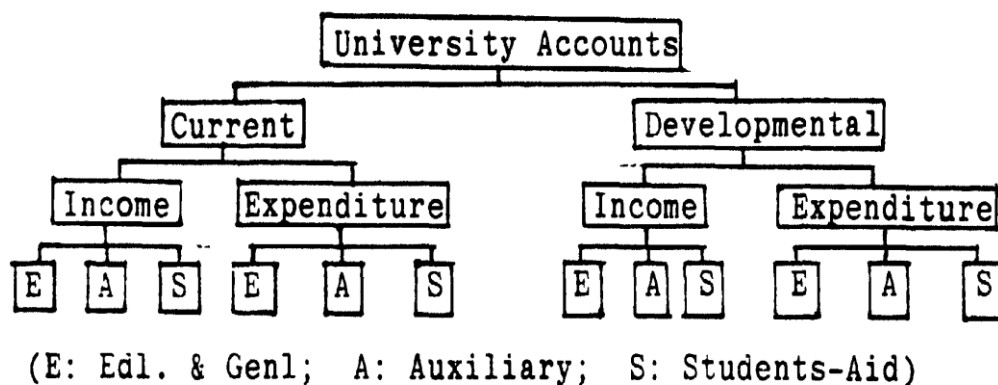
environment. In the field of educational administration, University practices a structural and functional unit of huge systems like State and Central Governments. By the 42nd amendment done in 1976, to the constitution, the subject of Education' was shifted to the concurrent list and therefore both Central and State Governments have specified rights in planning and administering the education. It will empower the Centre to act a more conclusive role in higher education and where the University Grant Commission (UGC). It played as a right arm of the Ministry of Education, of India, in monitoring and molding the higher education system towards national development. To promote and legalize the higher education system, the financing function has been taken by UGC it has recommended the procedure of a model budget with four parts which were discussed earlier.

Functional classification of University

The study on University Finances of Andhra University by G. Subrahmanyam has described categorized account into two main categories (a) Current (b) Developmental Accounts and these two major categories were further classified into 3 more sub-heads both have under income and expenditure.

Figure: 3.2

CLASSIFICATION OF UNIVERSITY ACCOUNTS



To include their portion of the income and expenditure here current income and expenditure are well-defined and in various parts of the budget which is connected to the current operations of the University. The whole I part and the income items in Part III typically come according to this. It explained here is related to note the definition of current funds as defined in "College and University Business

Administration" (CUBA); which funds are available for running operations is called Current Funds of the university whether is for a distinct purpose or unrestricted by the giver or another provider of the funds. There are three main categories of funds are (a) Funds for Student (b) General and Educational purpose funds (c) Funds for the Operation of Auxiliary Enterprises.

The developmental part of income is clear to comprise that part of the income- both revenue and capital - which is relevant to the developmental activities of universities and new processes predicted by the University in the budget year.

Current Income

- (i) General and Educational Income :(which are available for service program) Normal sources are State and Central Governments, UGC, CSIR, Local Authority, ICSSR other research organizations, examination fees, tuition fees, and endowments and gifts other fees.
- (ii) Secondly, Auxiliary Income: Revenue received from sources not comes from directly a part of the educational program (income from the hostel, staff and faculty quarters and the press, co-operative stores).
- (iii) Income from student aid: Fellowship, scholarship, medals, Expendable on prizes, and other awards.

Current Expenditure

- (i) General and Educational expenditure: It included that the total current expenditure for all Units and Departments which engaged in the educational program General administration, and operation of the physical plant (Building, ground).Academic library maintenance.
- (ii) Auxiliary Expenditure: That the total costs which come from direct and indirect, of the activities included under auxiliary expenditure, co-operative stores, enterprises such as faculty quarters, and hostel staff, etc.
- (iii) Expenditure aid to Student: The Funds which has been expended for fellowship, scholarship, awards, medals, and prizes. And further, it includes that type of student's aid like exemptions and remissions of student tuition and other such types of fees.

To evaluate the productivity and efficiency subsystem of University units and departments, Units and Centres, are more explain groupings and calculations of expenditure details both under the revenue and capital expenditure are obligatory.

3.3.4. PROCEDURES OR EFFORTS TO IMPROVE THE FINANCIAL ADMINISTRATIVE SYSTEM OF UNIVERSITIES

Financing in the higher education source and methods is one side of the coin, and whereas the other side is the Financial Management and productivity of the education system. Financial Management at the institutional level is, to put it no more sturdily, what it used to be a period ago. Although the size of the universities is concern about the scale of finances involved and the problem of management have been almost changed beyond the recognition over years, yet the University budgets are still decorative on-old accounting shapes. Some procedures or efforts have been taken to develop new systems of accounting and Financial Management, in the context of Universities by the National Institute of Educational Planners and Administrators (NIEPA) New Delhi, and the Association of Indian Universities and other organizations.

The Conference on the Contemporary Management Techniques

It is relevant to note here that way posterior in the year 1970 (2- 12 November) the Asian Institute of Educational Planning and Administration, (AIEPA), New Delhi, organized a National level Conference on the Application of Contemporary Management Techniques for Educational Administrators. The papers which have been presented at the conference encircled all important topics related to the field of educational management including financial management, management accounting, resource allocation, and budget control. These methodologies were called that time "Planning of Second Generation Education". It shows the maturity of educational planning both as a profession and discipline but also highlights the fact that the separation from custom has become marked and perceptible.

Conference on Financial Administration and Educational Planning

At the Kuala Lumpur, Malaysia in another National Conference on Educational Planning organized from June 30 to July 5, 1970, in this conference the topics on which specifically discussed Educational Finance and Administration. Many recommendations have been given on structures of accounting, project evaluation performance budgeting as applicable to Universities Financial Administration was verbalized. After two decades, the outcome of such efforts could not be found by us in the University FA due to several restraints in financing and extraordinary quantitative

expansion. "The initial eagerness was so convincing with that a clear vision type of the development.

Training & Development Programme on FA

Two training programs for Finance Officers of Universities in India have been organized in the Delhi University National Staff College with the co-operation of the Faculty of Management Studies of the Delhi University. The first training Programme was conducted from 31st May to 11th June 1976, in which 24 Universities were shielded and in the next training Programme from 5th July to 15th July 1976 for another batch of 23 Universities was covered. There are the following themes covered in the courses were:

- Responsibilities and Role of the Finance Officers
- Higher Education in India
- Planning to maintain Quality in Higher Education
- Systems of Financial Administration of Indian Universities
- The discussion of Panel on Role and Functions of the finance officers
- Accounting as Instrument in the management
- The Books and Accounts maintained in the Universities
- The Financial aspects of Planning Higher education
- The concept of Financial Management and techniques
- The Analysis of Cashflow
- The Budget process in Universities Control and Delegation and Universities
- University Grant Commission and Financing to the Higher education
- The Model Budgeting
- The Reforms in Performance Budgeting and budgeting

ICSSR, AIU Conference on University Finances

Indian Council of Social Sciences Research (ICSSR) in Collaboration with The Association of Indian Universities (AIU) organized a conference in 1979. It was also followed up by another conference at the Indian Institute of Education, at Pune in November 1979. Which papers presented in these conferences have been published in a book entitled "University and College Finance", and these were edited by Amrik Singh and G.D. Sharma. It covers basic economic and socio-political issues, a method of funding agencies, and the case studies of five Universities including Central

University (Delhi University). It too covered papers on substitute methods of financing.

Accounting and Financial Rules and Need for Handbook

Today, most of the Universities being confronted with progressively persistent financial straining to meeting their crucial needs and development programs, both administrator and planners, they have to realize every means of refining the efficiency to their financial system. The administrative and educational so when they want to get best value utilization from existing resources. Therefore one noticeable shortage in the area of Financial Administration to which focus has been drawn in certain reports lately is the nonappearance of classified handbooks rules of accounts and financial in most of the Universities. To meet this serious shortage, NIEPA has been allocated a study to prepare Accounts and Financial and Codes under the M.L. Sobti, capable supervision of an advisory committee consisting of renowned financial officers from the University Grant Commission, and Universities. They have prepared three followings of books:

- (1) Accounts Code**
- (2) Financial Code**
- (3) Forms**

In general forms, they have been formed these codes so that every University could familiarise themselves to fulfill its needs. On the educational management, the UGC constituted a committee under the leadership of Prof. A. Gnanam.

(i) To review the management designs comprising the roles and responsibilities of different structures, In the light of new requirements the university to evolved operative substitute modes on the University system.

(ii) To establish norms for the educational institutions and their valuation performance.

Towards the new educational management, the report of this committee has been entitled which published by the University Grant Commission in 1990. It has systematically studied all current problems of management which containing Financial Management and it also provides us with applied solutions and guidelines.

If the suggestions and recommendations of this committee are executed in these phases, there could be assured progress in a system of the management and Universities Financial Management.

Committee's Main Recommendations

The main recommendations regarding Financial Management are specified in detail.

(i) The well-defined powers of authorization, sanction and re-appropriation should have to Pro-Vice-Chancellor (Finance). For Decentralized Financial Management Suitable guidelines are worked out by each University indicating the levels and limits of powers of sanction and re-appropriation within the certain approved budgets for the officers like Dean and Heads, Vice-Chancellor, Pro-Vice-Chancellor, etc.

(ii) The University should recruit its own Finance Officer (FO). It may be on fixed tenure basis. The Finance Officer should be nominated as Registrar (Finance). This Finance Officer should fundamentally be academics acquainted with financial management.

(iii) (a) To Maintenance of grants to Delhi, Colleges are funded by the Delhi Administration similar government of other states.

(b) The Government of India should pay maintenance grants to Central Universities.

(c) An initiate may be prepared to generate endowment funds in the Universities so that they become independent ultimately and do not continue dependent for day-to-day operations on Government grants.

One of the core approvals in general, which have an impact on the financing of Universities, is to establish Four to Five regional offices of the University Grant Commission for the effective operation and monitoring of the programs and to its funding for the colleges and Universities. The report has also developed about the various models of University.

Some Major Recommendations of the Conventions about the Financial Management

(1) **The Mobilization of alternative resources**

(2) **The Analysis of resource crisis**

(3) **The Economical and Efficient management**

Major Recommendations of the Convention there are following major recommendations were decided by them:

(a) Reasons for Resource Crisis

- i. Expansion of Departments, students and staff, and institutions
- ii. Appreciation of costs and inflation
- iii. The absence of a mechanism for resource creation
- iv. Unproductive use of available resources
- v. Uneconomical utilization of resources

(b) Resources Mobilization may be planned by:

- i. Increasing fees for (categorized fees for foreign and part-time students)
- ii. Instituting by the new lead bank for endowments and business houses
- iii. Taking Research project and consultancy service
- iv. The Optimum utilization of the idle capacity of the corporeal resource and computer center

(C) Following efforts should be taken to

- i. Used for the cost-saving and control techniques
- ii. Introduce techniques of budget reforms like Zero Base Budgeting and PPBS
- iii. To increase the efficiency of time management which dealing with papers
- iv. To accept recycling methods in management
- v. To offer the management training to staff

Structure for Financial Administration

If a University is to realize its objective, it is widely acknowledged that it should be organized effectively. An efficient administrative structure should exist in the University. The main aim of assisting the objectives of the University and the rigidity or inflexibility should be naturalized. To the organizational setup of the University and capacity and elasticity to change should be it is characteristic.

3.3.5. ORGANISATION STRUCTURE FOR FINANCIAL ADMINISTRATION OF BBAU

The organizational structure of BBAU is reviewed with this point of view. The University was established in 1996. The Babasaheb Bhimrao Ambedkar University (BBAU) Lucknow, is Accredited 'A' Grade by NAAC in 2015. This University was established on January 10, 1996 (By an Act of Parliament 1994). This University was

established to realize the unique objective of as it was Dr. Ambedkar's vision to make as the democratic and educated society of India.

It is a complex corporate organizational body. It has administrative powers which are vested with the authorities. The officers of the University are enshrined in its Act. The various financial powers and authorities of the officers should be identified while analysing the financial management aspects with special reference to Public University.

Authorities of the University as per the Act are as follows.

- i. The Executive Council (EC)
- ii. The Court
- iii. The Boards of Schools (BOS)
- iv. The Academic Council (AC)
- v. The Board of Planning and such other authorities as may be stated by the Acts

The Executive Council (EC)

There are the following powers of the Executive Council and other things. The EC is directly connected with the Financial Administration of the University under Section: 12 (2) (VI) to regulate and manage the finances accounting, investments, property.

The University does its business and all administrative affairs for that purpose to appoint such professionals as it may think fit.

- i. To set the limits of total recurring and non-recurring expenditures for a year on the approvals of the Financial Committee.
- ii. The University invests any financial resource which is related to it and also comprising any uninvited income such as funds, securities, shares stocks, as it shall, from time to time for the buying of fixed assets in India with similar authorities in changing such investments from time to time.
- iii. To accept or transfer of any current or fixed assets on the behalf of the University

Some other sections, which indirectly related and involve financial powers e.g. staff, the appointment of faculty members, to furniture, provide buildings, premises,

to institute scholarship, medals, prize fellowship, studentship, medals, etc. The Board of school and The Academic Council, the Planning Board are empowered on academic issues which have an indirect impact on finance and expenditure.

The Court

The Court has the right to review from time to time to extensive policies and growth status of the University. Further, it also advises procedures for the upgrading and progress of the University.

- a) To pass resolutions and consider the annual report and annual accounts of the University and the audit report on such accounts.
- b) The court to advise Visitor.
- c) As the Annual Reports and Accounts are considered by the Court after that they are approved by the Executive Council and since the reports and Annual Accounts are also presented before the Parliament, of late it is opposed that Court is dismissed and it may be eliminated. The UGC Committee working of Central Universities recommended its removal but the Gangnam Committee suggested that its suppression by redesigning it as Social Advisory Council (SAC) or Consultative Committee of Society (CCS).

The Finance Committee

The Finance Committee (FC) is another important authentic committee that has the following powers and authority as described in statute 18. (6) and (7): Statute 18(6). The annual financial estimates and annual accounts of the University are prepared by Finance Officer, Committee for the consideration and remarks thereafter it is submitted for approval to the Executive Council section 18(7). The Finance Committee shall approval boundaries for the total periodic nature expenditure and the total non-recurring nature expenditure for the year based on the income and resources of the University (which, in case of productive works may include loans).

Among the various officers of the University, the Registrar and Vice-Chancellor have powers to grant administrative approval for the University expenditure whereas the Finance Officer (FO) has the direct powers as specified in Statute 5(5) to (7): Statute 5(5): The Finance Officer shall following powers.

- (a) To exercise general supervision over the various funds of the University and shall recommend it as respects include its financial policy.
 - (b) Such other financial functions are performed by the Executive Council or as may be prescribed by the Laws or Act. The Finance Officer shall not incur any expenditure or not make any investment which will be beyond ten thousand rupees without the prior approval of the Executive Council.
- (6) The Finance Officer shall be subject to the control of the Executive Council:
- (a) To manage and hold the property and investments of the University including endowed Property and trust.
 - (b) To ensure that the limits be set by the Executive Council for the recurring and non-recurring expenditure of the University for a year are not surpassed and that all amounts of money are expended on the purpose for which they are allocated and granted.
 - (c) Responsible for the making of the budget and annual accounts of the University and its presentation infants the Executive Council.
 - (d) To keep a continuous watch on the state of the cash and bank balances till the date of Investments.
 - (e) It should be in proper watch about the progress of the collection of revenue and to be a recommendation on the processes of collection employed.
 - (f) It should confirm that the registers of land, buildings, furniture, and equipment are preserved update and that stock-checking is directed, of usable material, equipment, and others in all Offices, Specific Laboratories and special centers, Colleges, and Institutions maintained by the University.
 - (g) The explanation should be for unofficial expenditure and other financial loopholes and suggest disciplinary action against that person who has been found faulty.
- (7) The receipt of the person or the Finance Officer or persons duly accredited in this behalf of by the Executive Council for any cash payable to the University shall be necessary discharge for disbursement of such money.

Figure: 3.3

GENERAL AND FINANCIAL ADMINISTRATIVE STRUCTURE OF THE UNIVERSITY

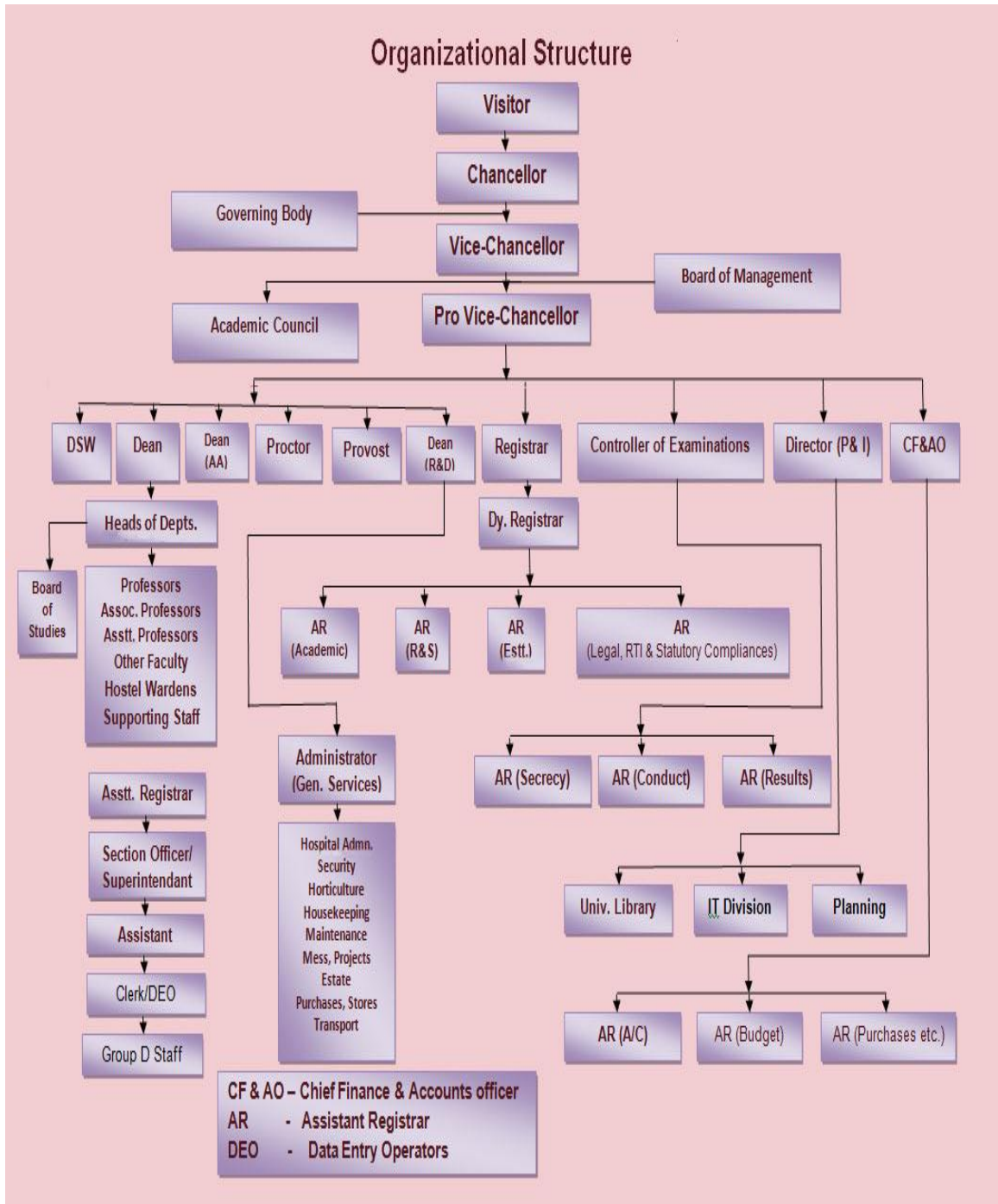


Figure: 3.4

THE NORMAL ACADEMIC LEVEL STRUCTURE OF UNIVERSITY

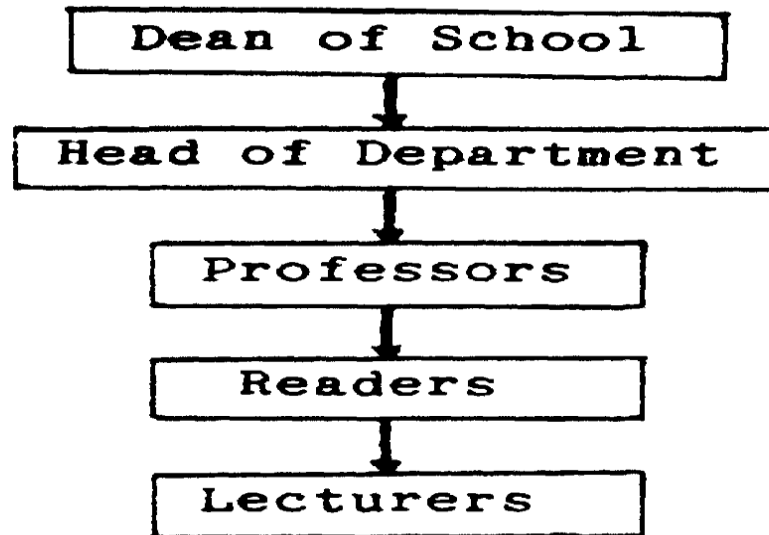
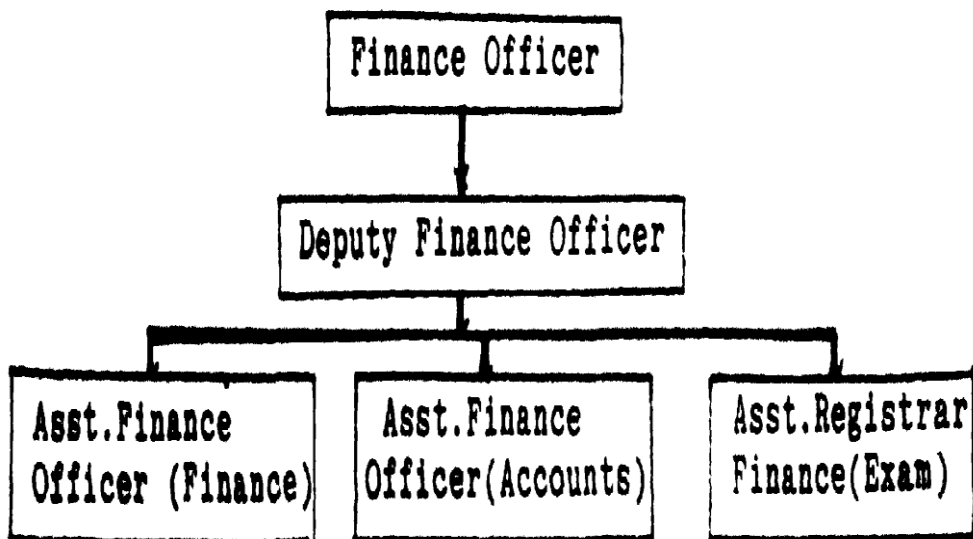


Figure: 3.5

FINANCE DIVISION

The Finance Division is an authentic agency for implementing all financial policies and decisions. Here we are discussed about the structure of Finance Division with a view to determining regard to management principles and its soundness.



The Finance Officer:

The Finance Officers is deputed from the office of the Accountant General. Generally, he is an IAAS Officer. He is authorized to sanction funds up to Rs.10, 000. Any sanction afar 10,000 has to need to be approved by the Vice-Chancellor on behalf of Executive Council whereas, the Deputy Finance Officer works directly under the Finance Officer and coordinates the movement of documents/files received from two Assistant Finance Officers and Assistant Registrar (Examination, Finance). This post has not been assigned with powers to sanction the bills even at the minimum level. He is directly accountable to the Finance Officer.

Assistant or Deputy Finance Officers:

The Assistant Finance Officer comes on the 3rd level Officers to practice bills and files from sections. Here one is on deputation from State Government and others then got captivated and the other was directly recruited along with ACA qualification. These officers are answerable to the higher Officers.

Finance Officer and Assistant Finance Officer

The Assistant Registrar (Finance), post who will be dealing with 11th financial matters related to the examination wing. The financial transactions are settled without any delay because of their special provision for the examination wing and the examiners who are come for the central valuation to BBAU. They get their TA/DA and remuneration on the spot immediately after completion of evaluation work which is valued by faculty members who come from the other universities for examination work purposes.

To supervise the work of the staff there is only one Section Officer (SO) - and 14 other Junior Assistants/ Assistant/Typists who work under the Finance Department. There is a heavy workload on certain seats and hence unreasonable delay is caused to settling some of the project's accounts. There is some key work assigned to individual seats and their allocation to AFO is as follows:

- F1. All audits and committee meetings, and Budget Register for (Non-Plan), Budget Control
- F 2 - The Scholarship, Earmarked Special Fund, and Plan - all files Departmental Advance

- F 3 - All files of Non-Plan, EMD, and caution and work files
- F 4 – The Administrative Office and Salary bills
- P 5 – The Department’s Salary bills
- P 6- The TA/DA, Honorarium A11 Departmental Advances (Non-Plan), of non-officials, wages of Casual Labourers, Guest Lecture,
- F 7 - TA claim, all LTC, Imp rest files
- P 8 – The Bills of Medical
- P 9 - Terminal benefits, Pension, GPF/CPF Investments
- P10 - Cashbook writing Non-Plan Cheque/ Bank reconciliation
- F11 – The Classification of Accounts under Non- Plan
- PI2 - The Classification of accounts preparation of annual accounts, Plan, ESF Cashbook,
- P13 - Cash receipts and disbursements, sub cash book, and preparation of daily chits
- P14 - Typing, stores, Receipt and Dispatch, Miscellaneous

Figure: 3.6

ALLOCATION OF SEATS

Allocation of Seats to AFO's:



When Section Officer is available to send their files through dealing assistant. A military observer, According to Hamilton, there is an arithmetical limit to the number of subordinates that a manager could supervise effectively. The proper number of assistants should be 3rd proximate to the top and 6th almost the lowest of the organization.

The ideal number of subordinates for a directorial purpose authority to be 4th and to the lowermost level of the organisation, it was found by Lyndall Urwick, whereas what is deputized is the reason for the performance for the precise tasks and is not for the supervision of others, the numbering maybe 8 or 12.

Today it needs to independent working for the Finance Section. And it cannot be considered as lower level-specific jobs 6 people can be under one Section Officer. One more Section Officer is necessary despite fourteen assistants so that Section Officer may not become the bottleneck in the channel of processing and communication. In respect of pay bills and Provident Fund Accounts Computerization is introduced, some efforts are taken to have an additional computer in the finance section to make quickly the entire process by computerization further which will reduce to laborious and monotonous work of keeping accounts, ledgers and other records. So that computers will be capable to make better and rapid analysis in financing affairs and provide the accounts timely which could solve any problem delivered the personnel are well trained.

University of Delhi

There is a post of Honorary Treasurer who will directly report to the Vice-Chancellor in Delhi University. For the day-to-day functioning of the Finance Department, the Finance Officer is full-time in charge and he will directly report to the Pro-Vice-Chancellor.

Subsequently the Finance Officer, there like a joint Finance Officer. In the department of Finance, there are two divisions; one is internal audit, and the other is related to the accounting part. The Accounts Division is headed by one Assistant Registrar and there are two wings Audit Division is also headed by an Assistant Registrar.

3.3.6. Summary and Conclusion

By the demanding modern general and financial administrative inputs, today Universities have become big enterprises to realize successfully its objectives. They have developed to this standing from a simple level of financing, without plentiful need for application of Financial Administration.

In the system of Financial Administration and evaluation, there are some of the milestones efforts are taken to update it as follows:

- The Bombay, Madras, and Calcutta there were the first three universities that started in 1857.
- The Board of inter-university was started in 1924.

- The UGC was started in 1945.
- To monitor funding needs and academic progress the UGC was started in 1956.
- A National Seminar conducted in 1970, on Financial Administration by the Asian Institute of Educational Planning and Administration.
- The National Seminar was organized in 1970 on FA in Malaysia. (June-July).
- The Traditional Staff College and Delhi University have been trained 47 Finance Officers in 1976.
- The ICSSR and AIU, National Seminar was conducted in 1979.
- To prepare Account and Financial Code the KIEPA project launched in 1982.
- For the University Management, the Gnanam Committee is formed in 1990.
- The Association of University Administrators conducted a National Convention on Resource Crunch in 1992.
- The University Grant Commission organized a Conference of Vice-Chancellors on Financing of Higher Education in 1993.
- The Financial Administration of BBAU includes the organizational structure of the Court, Finance Committee, Executive Council, with its specific powers as described in Acts. The Finance division of the university needs additional personnel especially one Section Officer and a DFO to manage the Department effectively. It required an in-built subsystem for especially internal Audit as it is in Delhi University and need to make prompt and effective financial administration of the University. When sketching the evolution of the University's financial administrative system in India the study efforts have been taken to develop the FA in Universities. It displays that it is a continuous ongoing process. Now there is a necessity to improve the organizational structure make an effective system of BBAU.



CHAPTER-IV

DATA ANALYSIS

**STUDY THE MECHANISM OF FINANCIAL
ADMINISTRATION OF CENTRAL UNIVERSITIES**



CHAPTER-IV
DATA ANALYSIS
STUDY THE MECHANISM OF FINANCIAL ADMINISTRATION
OF CENTRAL UNIVERSITIES

This objective is accomplished through studying the mechanism of financial administration of various educational departments of central universities specifically BBAU Lucknow. The mechanism of financial administration is analysed from three points of view:

1. Scholar / Student View
2. Faculty / Teaching Staff View
3. Officers / Non-Teaching Staff View

From scholars' point of view financial administration includes the procedure of fee payment and disbursement of scholarship to scholars. The following eleven items or statements were derived to study the mechanism of financial administration from scholars' point of view. These statements represent the scholar's perception of financial administration practices followed by the university.

1. The financial administration & controlling mechanism in respect of student service is well organized.
2. The prescribed format of Challan form for payment of tuition fees etc. is satisfactory.
3. The prescribed format of the Challan form for other fee payments needs to be revised.
4. The procedure of payments of fees is satisfactory at present.
5. The procedure of paying charges for other purposes is also satisfactory at present.
6. The fellowship/scholarship is paid within a reasonable period.
7. The adopted fellowship/scholarship payment procedure needs to change.
8. The fund for fellowship/scholarship/contingency is timely provided by UGC, CSIR, and ICSSR etc.

9. The fellowship/scholarship claim is timely forwarded by the department.
10. The finance section arranges prompt payments of amounts for students.
11. The overall financial administration & controlling mechanism of academics is satisfactory.

From the faculty point of view financial administration includes the procedure of various payments made to faculty like salary, TA, Project Finance etc. The following eight items or statements were derived to study the mechanism of financial administration from the faculty's point of view. These statements represent the faculty perception of financial administration practices followed by the university:

1. The procedure which is adopted for claims and payments of TA, bills, needs revision.
2. The medical reimbursement procedure is functioning satisfactorily
3. The TA/DA is paid within a reasonable time after its proper claims.
4. The present system for claiming project funds from funding agencies works well.
5. The details of projects expenditures are maintained in the department for early settlement of the account.
6. The salary disbursement procedure is working well.
7. The financial administrative system concerning academic activities is satisfactory.
8. The department is developing a better financial monitoring procedure.

From a staff point of view financial administration includes the procedure of various payments made to staff. The following five statements were derived to study the mechanism of financial administration from a staff point of view. These statements represent the staff's perception of financial administration practices followed by the university.

1. The present salary disbursement procedure is working well.
2. After making a proper claim for TA/DA is paid within the time.
3. Children's fee payment is made within a response time.
4. Medical reimbursement is made within a response time after making proper claims.

5. Financial administration in respect of staff welfare activities is satisfactory.

The three points of view are analysed statistically to conclude. Each of these statements was initially recorded on a five-point rating scale with responses arranged from lowest to highest degree of agreement with the statement with numbers representing the following category of responses: '1 – Disagree, 2 – Tend to disagree, 3 – Cannot say, 4 – Tend to agree and 5 – Agree'. And to perform the statistical or inferential analysis only pure categories are required therefore responses 1 and 2 were combined to form a single category of 'disagreement with the statement' represented by '1'. Category 'cannot say' remains as it is and was represented by '2'. Thus, responses 4 and 5 were combined to form a single category of 'agreement with the statement' represented by '3'.

This study analyses the mechanism of financial administration by asking directly scholars, faculty, and staff about the particular practice of the financial administration through the statements mentioned above. The analysis includes establishing the perception of scholars, faculty, and staff about each practice of financial administration. As mentioned above any of the respondents may have the response of 'agree, can't say or disagree' with the financial administration particular or statement.

If the majority of the respondents 'agree' with the statement (significantly more number of respondents agree with the statement) then the statement is considered to be 'true' and practice related to that statement is considered to be followed and hence the perception of scholars, faculty, and staff is established. Similarly, if the majority of the respondents 'disagree' or have the status 'can't say with the statement (significantly more number of respondents disagree with the statement) then the statement is considered to be 'false' and it is considered that practice related to that statement is not followed and hence the perception of scholars, faculty, and staff cannot be established. For any statement, if the occurrence of all the three responses is equal (equal 'agree, can't say or disagree') then it could not be determined whether the given statement is true or false and that particular financial administration practice is followed or not.

The above-stated inferential analysis is performed employing the Equal Occurrences 'One-Sample Chi-Square Test. This test launches whether all the considered categories some particular category or occur equally significantly more. In this study, the three categories which are considered of response for each statement are 'agree, can't say, or disagree'. The null and alternate hypothesis for this test is:

All the categories are equally probable under the H₀; All the categories are not similarly probable under H_a: The generic null and alternate hypothesis for this study is:

All the three categories of 'agree', 'can't say, or 'disagree' are equally probable under the H₀: (hence it could not be concluded whether the statement is true or false).

H_a: All the three categories of 'agree', 'can't say, or 'disagree' are not equally probable (hence it could be concluded whether the statement is true or false depending upon the frequency of occurrence of the specific category). In the perspective of reflected practices of financial administration the alternate generic null hypothesis for this study is stated as:

All the three categories of 'agree', 'can't say or 'disagree' related to the particular financial administration practice are equally probable under H₀: (hence it could not be concluded whether the considered financial administration practice is followed or not)

All the three categories of 'agree', 'can't say or 'disagree' related to the specific financial administration practice are not equally probable under the H_a: (hence it can be concluded whether the financial administration practice is followed or not dependent upon the occurrence of incidence of the specific category).

The above-stated hypotheses are generic for financial administration practices followed. Since each statement or particular financial administration practice will be tested through a separate One-Sample Chi-Square Test of Equal Occurrences there a separate hypothesis will be there for each statement or particular financial administration practice. As stated above, the three points of view of scholars, faculty, and staff are analysed and presented in the below sections.

4.4.1. SCHOLAR /STUDENTS VIEW

Scholar's view of financial administration includes the procedure of fee payment and disbursement of scholarship to scholars. As mentioned above eleven statements were derived to study the mechanism of financial administration from scholars' point of view. Each statement represents the scholar's perception of a particular financial administration practice followed by the university. The particular financial administration practice corresponding to each statement is shown in the below table. Each of these practices is analysed separately and conclusions are drawn for each practice in the sections below.

SCHOLAR /STUDENTS VIEW

Scholar's view of financial administration includes the procedure of fee payment and disbursement of scholarship to scholars. As mentioned above eleven statements were derived to study the mechanism of financial administration from scholars' point of view. Each statement represents the scholar's perception of a particular financial administration practice followed by the university. The particular financial administration practice corresponding to each statement is shown in the below table. Each of these practices is analyzed separately and conclusions are drawn for each practice in the sections below.

Table 4.1: Financial Administration Practices

S. N.	Items or Statement	Practice
1	The financial administration & controlling mechanism in respect of student service is well organized.	Student Service
2	The prescribed format of Challan form for payment of tuition fees etc. is satisfactory.	Tuition Fee Challan Form
3	The prescribed format of the Challan form for payment needs not to be revised.	Other Payments Challan Form
4	The procedure of payments of fees is satisfactory at present.	Fee Payment Procedure

5	The procedure of paying charges for other purposes is also satisfactory at present.	Other Payments Procedure
6	The fellowship /scholarship are paid within a reasonable period	Fellowship Payment Time
7	The adopted payment procedure of fellowship/scholarship does not need any change.	Fellowship Payment Procedure
8	The fund of fellowship/scholarship/contingency is timely providing by UGC, CSIR, and ICSSR etc.	Timely Payment from UGC & other institutions
9	The claims of fellowship and scholarship are making timely by the department.	Timely Fellowship Forwarding by Dept.
10	The finance section arranging prompt payments of amounts for students.	Timely Payment Arrangement by Finance Dept.
11	The overall financial administration & controlling mechanism of academics is normally satisfactory.	Overall Financial Administration

4.4.1. STUDENTS SERVICE

Alternate & Null Hypothesis:

All the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to H01.1: the good organization of financial administration & controlling mechanism in respect of student service are equally probable.

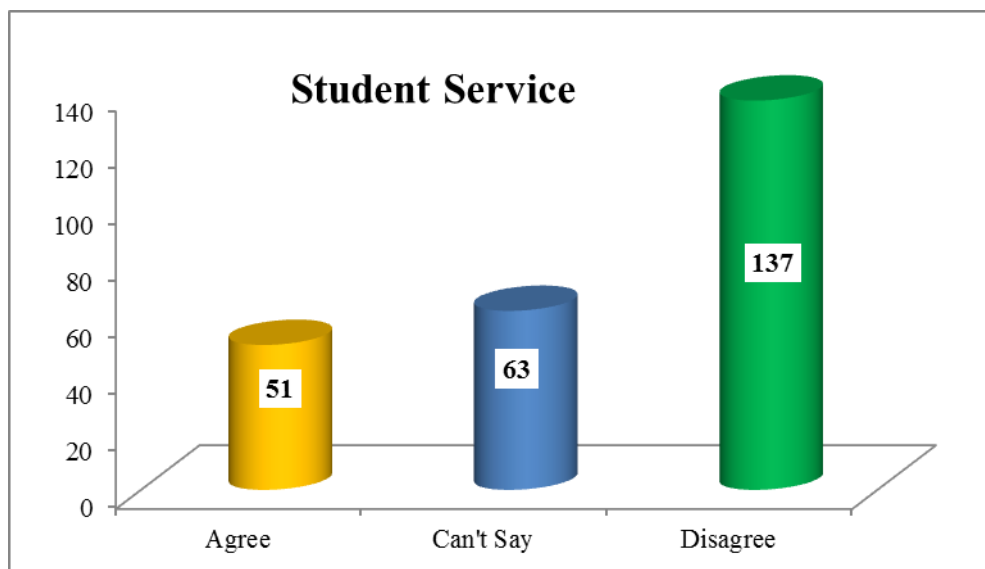
Ha1.1: All the three categories of ‘agree’, ‘can’t say, or ‘disagree’ related to the good organization of financial administration & controlling mechanism in respect of student service are not equally probable.

First of all, for hypothesis testing, all the related descriptive statistics are presented through table and graph followed by the inferential statistics and conclusion.

Table 4.2: Student Service Frequency Distribution

The financial administration & controlling mechanism in respect of student service is well organized.			
	Observed N	Expected N	Residual
Agree	52	84	-32
Can't Say	63	84	-21
Disagree	137	84	53
Total	252		

From the table that the majority of respondents may be observed to disagree with the statement. The perceived frequencies are shown graphically in the below figure. This indicates that financial administration & controlling mechanisms in respect of student service may not be well organized. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.1: Student Service Frequency Graph**

To confirm that the above-specified view and test above stated hypothesis inferential analysis is done through the results are shown one sample Chi-Square test and the below:

Table 4.3: Student Service Test Statistics

Student Service	
Chi-Square	50.88 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies are less than 5. The minimum predictable cell frequency is 38.7.	

It may be observed that the p-value is $< .05$, therefore the above stated null hypothesis may be rejected in favour of alternate that ‘all the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to the good organization of financial administration & controlling mechanism in respect of student service are not equally likely. Hence it could be determined whether the statement is true or false which is dependent upon the frequency of occurrence of the specific category. In this case, the incidence of ‘disagree’ is significantly more than the other categories consequently it is concluded that the statement is false and the practice of well-organized student service is not followed in the university.

4.4.3. TUITION FEE CHALLAN FORM

Alternate & Null Hypothesis:

Here the H01.2: All the three categories of ‘can’t say’ or ‘disagree’ ‘agree’, related to satisfaction of prescribed format of Challan form for payment of tuition fees etc. are equally probable.

Ha1.2: All the three categories of 'agree', 'can't say or 'disagree' related to satisfaction of prescribed format of Challan form for payment of tuition fees etc. are not equally probable.

First of all the expressive data related to hypothesis testing is presented through table and graph followed by the inferential statistics and conclusion.

Table 4.4: Tuition Fee Challan Form Frequency Distribution

The prescribed format of Challan form for payment of tuition fees etc. is satisfactory.			
	Observed N	Expected N	Residual
Agree	118	84	34
Can't Say	58	84	-26
Disagree	76	84	-8
Total	252		

That most of the respondents agree with the statement it was observed from the above table. The observed frequencies are depicted graphically in the below figure. This indicates that the scholars may be satisfied with the prescribed format of the Challan form for payment of tuition. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

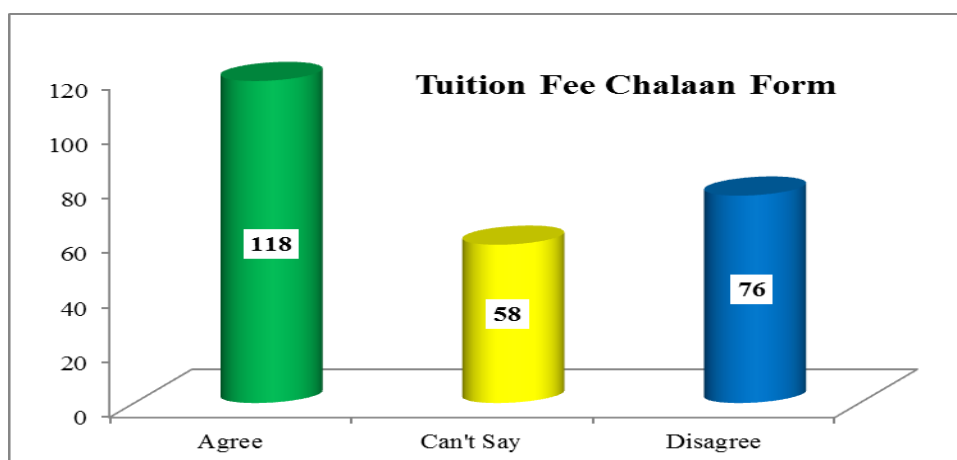


Figure 4.2: Tuition Fee Challan Form Frequency Graph

To confirm this view and test the above-specified hypothesis the inferential study is done through one sample Chi-Square test and which the results are shown below:

Table 4.5: Tuition Fee Challan Form Test Statistics

Tuition Fee Challan Form	
Chi-Square	22.57*
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies are less than 5. The minimum predictable cell frequency is 38.7.	

It is marked from the table that the p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favour of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to satisfaction of prescribed format of Challan form for payment of tuition fees etc. which was not equally probable. Hence it could well be determined whether the statement is true or false depending upon the frequency of occurrence of the precise category. In this case, the occurrence of the 'agree' category is significantly more than other categories therefore it is concluded that the scholars are satisfied with the present prescribed format of Challan form for payment of tuition fee.

4.4.4 OTHER PAYMENTS CHALLAN FORM

Alternate & Null Hypothesis:

All the three categories under the H01.3: of 'agree', 'can't say, or 'disagree' related to the revision of the prescribed format of Challan form for other payments are equally probable.

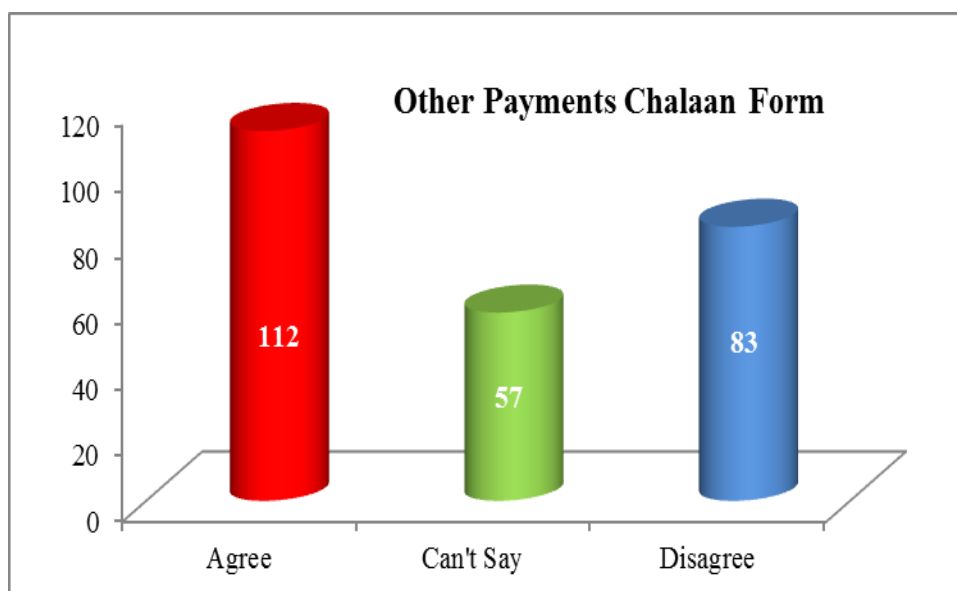
Ha1.3: All the three categories of 'agree', 'can't say, or 'disagree' related to the revision of the prescribed format of Challan form for other payments are not equally probable.

First of all the expressive data related to hypothesis testing is presented through table and graph followed with the help of inferential statistics and conclusion.

Table 4.6: Other Payments Challan Form Frequency Distribution

The prescribed format of the Challan form for other payments needs to be revised.			
	Observed N	Expected N	Residual
Agree	112	84	28
Can't Say	57	84	-27
Disagree	83	84	-1
Total	252		

From the above table, it may be observed that the majority of the respondents agree with the statement. The observed frequencies are shown graphically in the below figure. This shows that the present prescribed format of the Challan form for other payments may require revision. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.3: Other Payments Form Challan Frequency Graph**

To confirm this view and test the above-specified hypothesis the inferential study is done through one sample Chi-Square test and which the results are shown below:

Table 4.7: Other Payments Challan Form Test Statistics

Other Payments Challan Form	
Chi-Square	18.02 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies less than 5. The minimum predictable cell frequency is 38.7.	

It marked from the above table that the p-value is $< .05$, consequently the above specified null hypothesis may be rejected in favour of alternate that 'all the three categories of 'agree', 'can't say' or 'disagree' related to the revision of prescribed format of Challan form for other payments are not equally probable. Hence it could be concluded whether the statement is true or false depending upon the frequency of occurrence of the specific category. In this case, the incidence of 'agree' is significantly more than other categories, therefore, it is concluded that the statement is the true and present prescribed format of Challan form for other payments requires revision.

4.4.5. FEE PAYMENTS PROCEDURE

Alternate & Null Hypothesis:

All the three categories under H01.4: of 'agree', 'can't say, or 'disagree' related to satisfaction of the present procedure of fee payment are equally probable.

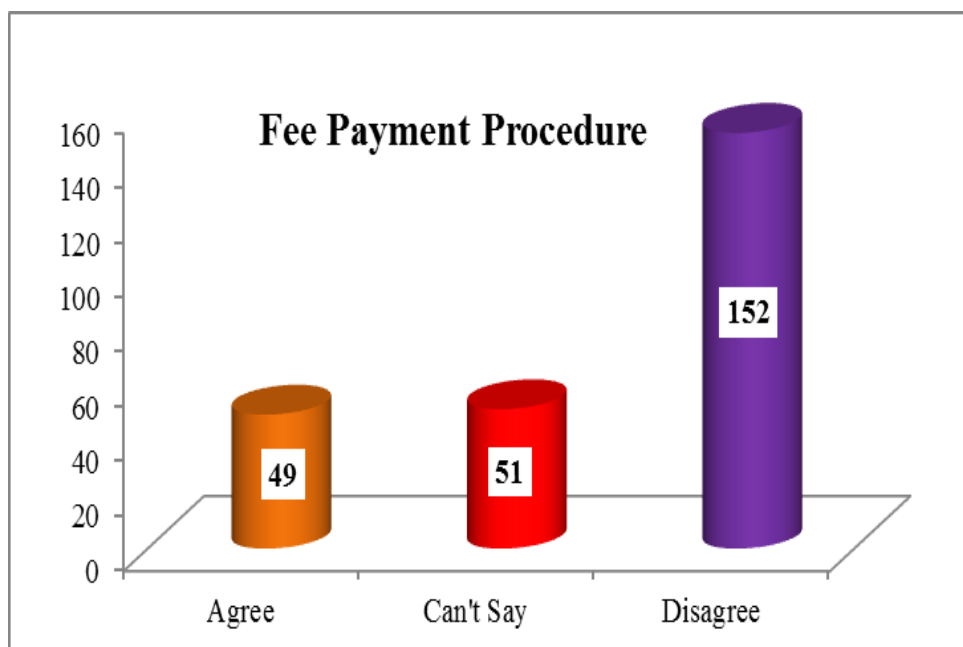
Ha1.4: All the three categories of 'agree', 'can't say' or 'disagree' related to satisfaction of the present procedure of fee payment which was not equally likely.

First of all the expressive data related to hypothesis testing is presented through table and graph followed by the inferential statistics and conclusion.

Table 4.8: Fee Payment Procedure Frequency Distribution

The procedure of payments of fees is satisfactory at present			
	Observed N	Expected N	Residual
Agree	49	84	-35
Can't Say	51	84	-33
Disagree	152	84	68
Total	252		

It may be witnessed from the table that a common of the respondents disagree with the statement. The perceived frequencies are shown graphically in the below figure. This shows that the procedure of payments of fees may not be satisfactory at present. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.4: Fee Payment Procedure Frequency Graph**

To ratify this view and test above stated hypothesis the inferential study is done through one sample Chi-Square test and which the results are shown below:

Table 4.9: Fee Payment Procedure Test Statistics

Fee Payment Procedure	
Chi-Square	82.60 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies less than 5. The minimum predictable cell frequency is 38.7.	

It marked from the above table that the p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favour of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to satisfaction of present procedure of fee payment are not equally probable. Hence it could be concluded whether the statement is true or false depending upon the frequency of occurrence of the specific category. In this case, the occurrence of 'disagree' is significantly more than other categories, therefore, it is concluded that the statement is false and the present procedure of fee payment followed in the university is not satisfactory.

4.4.6. OTHER PAYMENTS PROCEDURE

Alternate & Null Hypothesis:

All the three categories under the H01.5 of 'agree', 'can't say or 'disagree' related to satisfaction of procedure of paying charges for other purposes are equally probable.

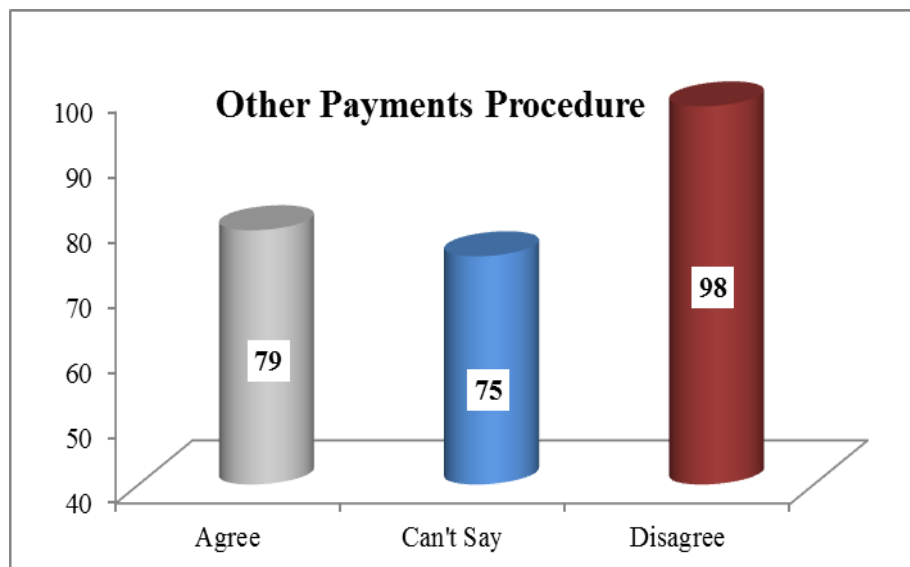
Ha1.5: All the three categories of 'agree', 'can't say' or 'disagree' related to satisfaction of procedure of paying charges for other purposes are not equally probable.

First of all the expressive statistics associated with hypothesis testing are presented through table and graph which followed by the inferential statistics and conclusion.

Table 4.10: Other Payments Procedure Frequency Distribution

The procedure of paying charges for other purposes is also satisfactory at present			
	Observed N	Expected N	Residual
Agree	79	84	-5
Can't Say	75	84	-9
Disagree	98	84	14
Total	252		

It may be witnessed from the above table that though most of the respondents were agree with the statement the incidence of the other two categories is also substantial. The witnessed frequencies are shown graphically in the below figure. This shows that the procedure of paying charges for other purposes may be satisfactory at present. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.5: Other Payments Procedure Frequency Graph**

To confirm this view and test the above-specified hypothesis inferential analysis is done through one sample Chi-Square test and the results are presented below:

Table 4.11: Other Payments Procedure Test Statistics

Other Payments Procedure	
Chi-Square	3.61 *
df	2
Asymp. Sig.	0.167
*. 0 cells (0.0%) have predictable frequencies less than 5. The minimum predictable cell frequency is 38.7.	

It marked from the above table that the p-value is $> .05$, therefore the above specified null hypothesis that ‘all the three categories of ‘agree’, ‘can’t say’ or ‘disagree’ related to satisfaction of procedure of paying charges for other purposes are equally probable’ cannot be rejected in favour of alternate. Since the probability for all three categories is equal this cannot be concluded whether the statement is true or false. Therefore it could not be established with the witnessed indication whether the procedure of paying charges for other purposes is satisfactory or not.

4.4.7. FELLOWSHIP PAYMENTS TIME

Alternate & Null Hypothesis:

All the three categories under the H01.6 of ‘agree’, ‘can’t say’ or ‘disagree’ related to payment of fellowship /scholarship in a reasonable period are equally probable.

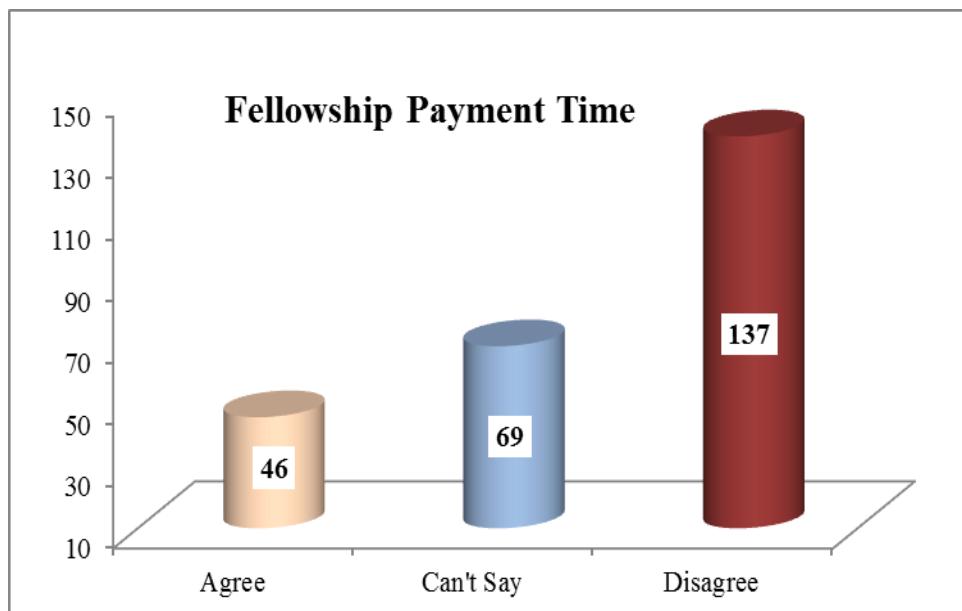
Ha1.6: All the three categories of ‘agree’, ‘can’t say’ or ‘disagree’ related to payment of fellowship /scholarship in a reasonable period are not equally probable.

First of all the expressive data related to hypothesis testing is presented through the above table and graph which is followed by the inferential statistics and conclusion.

Table 4.12: Fellowship Payment Time-Frequency Distribution

The fellowship /scholarship are paid within a reasonable period			
	Observed N	Expected N	Residual
Agree	46	84	-38
Can't Say	69	84	-15
Disagree	137	84	53
Total	252		

It may be witnessed from the table that a devastating majority of the respondents are disagreeing with the statement. The pragmatic frequencies are shown graphically in the below figure. This strongly specifies that fellowship /scholarship is not paid within a reasonable period. However, to draw a definite conclusion inferential statistics are studied in the below section.

**Figure 4.6: Fee Payment Time-Frequency Graph**

To confirm this view and test the above-specified hypothesis inferential study is done through one sample Chi-Square test and the results are shown below:

Table 4.13: Fee Payment Time Test Statistics

Fellowship Payment Time	
Chi-Square	53.32 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies are less than 5. The minimum predictable cell frequency is 38.6.	

It marked from the above table that p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favor of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to payment of fellowship /scholarship in a reasonable period not equally likely. Hence it could well be concluded whether the statement is true or false depending upon the frequency of incidence of the precise category. In this context, the incidence of 'disagree' is significantly more than other categories therefore it is concluded that the statement is false and the fellowship /scholarships are not paid within a reasonable period.

4.4.8. FELLOWSHIP PAYMENTS PROCEDURE

Alternate & Null Hypothesis:

All the three categories under H_0 1.7 'agree', 'can't say, or 'disagree' related to change in presently adopted payment procedure of fellowship/ scholarship are equally probable.

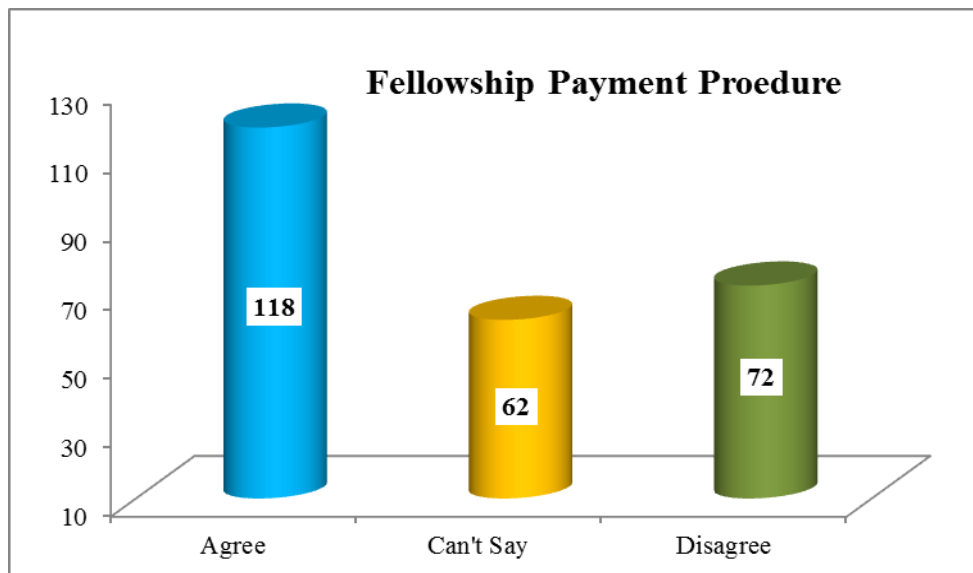
H_a 1.7: All the three categories of 'agree', 'can't say, or 'disagree' related to change in the presently adopted payment procedure of fellowship/ scholarship are not equally probable.

Primarily All the descriptive statistics related to hypothesis testing are presented through the above table and graph followed by the inferential statistics and conclusion.

Table 4.14: Fellowship Payment Procedure Frequency Distribution

The adopted payment procedure of fellowship/ scholarship need to change			
	Observed N	Expected N	Residual
Agree	118	84	34
Can't Say	62	84	-22
Disagree	72	84	-12
Total	252		

It may be witnessed from the above table that respondent's majority agree with the statement. The perceived frequencies are shown graphically in the shown below figure. This indicates that the present adopted payment procedure of fellowship/ scholarship needs to change. However, to draw a certain conclusion inferential statistics are studied in the below section.

**Figure 4.7: Fellowship Payment Procedure Frequency Graph**

To confirm this view and test the above-specified hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are presented below:

Table 4.15: Fellowship Payment Procedure Test Statistics

Fellowship Payment Procedure	
Chi-Square	21.25 *
df	2
Asymp. Sig.	0.000
* . 0 cells (0.0%) have anticipated frequencies less than 5. The minimum anticipated cell frequency is 38.8.	

It is evident from the above table that the p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favor of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to change in presently adopted payment procedure of fellowship/ scholarship not equally likely Hence it could well be concluded whether the statement is true or false depending upon the frequency of incidence of the specific category. In this context, the incidence of 'agree' is significantly more than other categories therefore it is concluded that the statement is true and the presently adopted system of fellowship/ scholarship payment needs to change.

4.4.9. TIMELY PAYMENT FROM UGC/OTHER INSTITUTION

Alternate & Null Hypothesis:

All the three categories under H01.8 'agree', 'can't say' or 'disagree' related to the timely provision of funds for fellowship/scholarship/contingency by UGC, CSIR, and ICSSR etc. are equally probable.

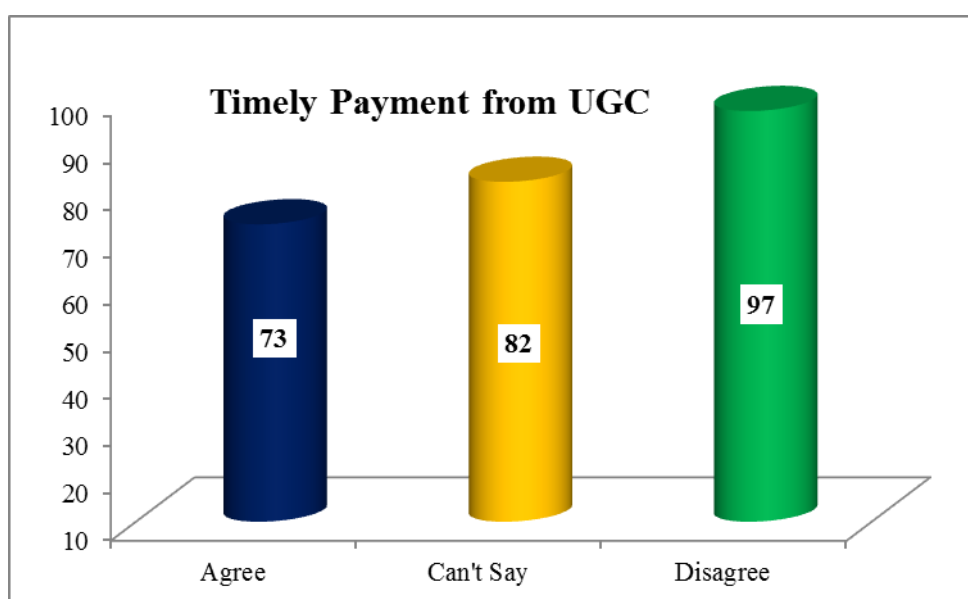
Ha1.8: All the three categories of 'agree', 'can't say' or 'disagree' related to the timely provision of funds for fellowship/scholarship/contingency by UGC, CSIR, and ICSSR etc. are not equally probable.

Primarily the all the descriptive statistics related to hypothesis testing is presented with the table and graph followed by the inferential statistics and conclusion.

Table 4.16: Timely Payment from Institutions Frequency Distribution

The fund of fellowship/scholarship/contingency is timely provided by UGC, CSIR, and ICSSR etc.			
	Observed N	Expected N	Residual
Agree	73	84	-11
Can't Say	82	84	-2
Disagree	97	84	13
Total	252		

It was observed through the table that though most of the respondents are disagree with the statement of occurrence of the other two categories is also considerable. The witnessed frequencies are displayed graphically in the below figure. This may indicate that the fund of fellowship/scholarship/contingency is not timely provided by UGC, CSIR, and ICSSR etc. However, it draws a certain conclusion inferential statistics are studied in the below section.

**Figure 4.8: Timely Payment from Institutions Frequency Graph**

This notion has been confirmed and test above specified hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are shown below:

Table 4.17: Timely Payment from Institutions Test Statistics

Timely Payment from UGC & other institutions	
Chi-Square	3.52*
Df	2
Asymp. Sig.	0.175
*. 0 cells (0.0%) have predictable frequencies less than 5. The minimum estimated cell frequency is 38.7.	

It marked that the above table which p-value is $> .05$, therefore the above specified null hypothesis that 'the three categories of 'agree', 'can't say or 'disagree' connected to the timely provision of fund for fellowship/scholarship/contingency by UGC, CSIR, and ICSSR etc. are equally probable' cannot be rejected in favor of alternate. Since the probability for all three categories is equal it cannot be concluded whether the statement is true or false. Therefore it could not be established with the observed evidence whether the **fund of fellowship/scholarship/contingency provided by UGC, CSIR, and ICSSR etc.** is timely or not.

4.4.10. TIMELY FELLOWSHIP FORWARDING BY DEPARTMENT

Alternate & Null Hypothesis:

All the three categories under H01.9 'agree', 'can't say, or 'disagree' related to timely forwarding of fellowship and scholarship claims by the department are equally probable.

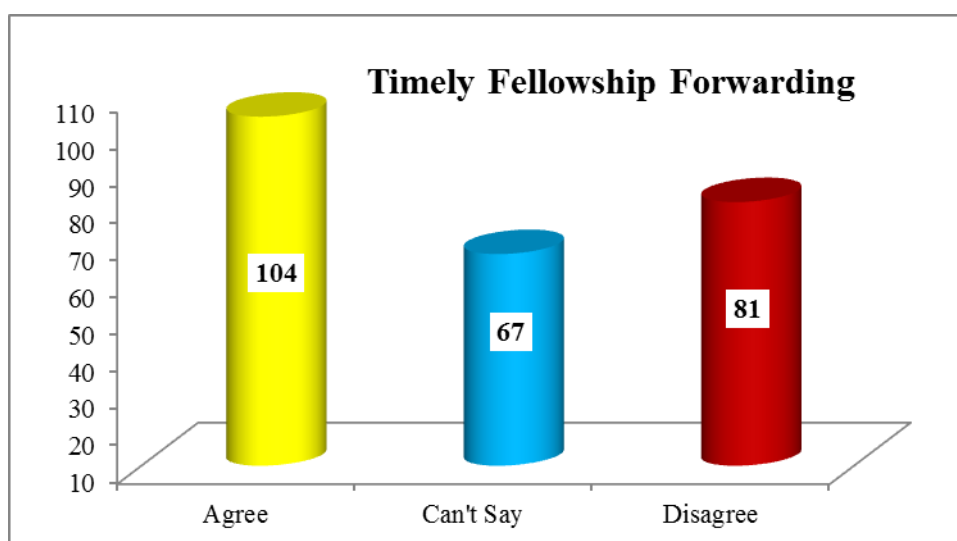
Ha1.9: All the three categories of 'agree', 'can't say, or 'disagree' related to timely forwarding of fellowship and scholarship claims by the department are not equally probable.

Primarily all the descriptive statistics connected to hypothesis testing are presented through table and graph which was followed by the inferential statistics and conclusion.

Table 4.18: Timely Fellowship Forwarding by Dept. Frequency Distribution

The fellowship/scholarship claim is timely forwarded by the department			
	Observed N	Expected N	Residual
Agree	81	84	-3
Can't Say	67	84	-17
Disagree	104	84	20
Total	252		

It was observed from the above table that though disagrees category is the largest occurring which means most of the respondents disagree with the statement the occurrence of agreeing on a category is also considerable. The witnessed frequencies are shown graphically in the below figure. This may indicate that **the fellowship/scholarship claim is not timely forwarded by the department.** However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.9: Timely Fellowship Forwarding by Dept. Frequency Graph**

To confirm this view and test above indicated hypothesis inferential study is done with the help of one sample Chi-Square test and the results are shown below:

Table 4.19: Timely Fellowship Forwarding by Dept. Test Statistics

Timely Fellowship Forwarding by Dept.	
Chi-Square	8.32 *
df	2
Asymp. Sig.	0.017
*. 0 cells (0.0%) have estimated frequencies are less than 5. The minimum expected cell frequency is 38.7.	

It marked that the above table the p-value is $< .05$, so the above indicated null hypothesis may be rejected in favour of alternate that the three categories of 'agree', 'can't say' or 'disagree' connected to timely forwarding of fellowship and scholarship claims by the department not equally likely. Hence it could be concluded whether the statement is true or false is reliant upon the frequency of incidence of the precise category. In this context, the occurrence of 'disagree' is significantly more than other categories therefore it is concluded that the statement is false and the fellowship/scholarship claim is not forwarded by the department timely.

4.4.11. TIMELY PAYMENTS ARRANGEMENT BY FINANCE DEPT.

Alternate & Null Hypothesis:

All the three categories under H_0 1.10 'agree', 'can't say, or 'disagree' related to prompt arrangement of payment by finance section are equally probable.

H_a 1.10: All the three categories of 'agree', 'can't say or 'disagree' related to prompt arrangement of payment by finance section are not equally probable.

Primarily of all the descriptive statistics associated with hypothesis testing are presented through table and graph which followed by the inferential statistics and conclusion.

Table 4.20: Timely Payment Arrangement by Finance Dept. Frequency Distribution

The finance section arranges prompt payments of amounts for students			
	Observed N	Expected N	Residual
Agree	78	85	-5
Can't Say	76	83	-9
Disagree	98	84	14
Total	252		

It was observed from the above table that a large number of the respondents disagree with the statement however the occurrence of the other two categories is too considerable. The observed frequencies are shown graphically in the below figure. This may indicate that the finance section arranges prompt payments of amounts for students. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

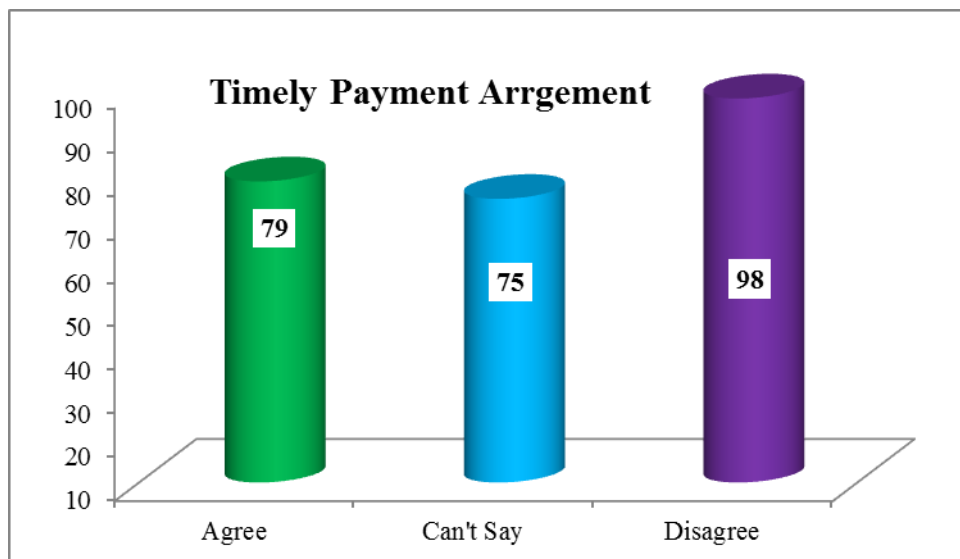


Figure 4.10: Timely Payment Arrangement by Finance Dept. Frequency Graph

To confirm this view and test the above-recognized hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are shown below:

Table 4.21: Timely Payment Arrangement by Finance Dept. Test Statistics

Timely Payment Arrangement by Finance Dept.	
Chi-Square	3.61 *
Df	2
Asymp. Sig.	0.167
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least expected cell frequency is 38.7.	

It proved from the above table that the p-value is $> .05$, so the above stated null hypothesis that the three categories of 'agree', 'can't say or 'disagree' related to prompt arrangement of payment by finance section are equally probable,' cannot be rejected in favor of alternate. Since the probability for all three categories is equivalent this cannot be decided whether the statement is true or false. Therefore it could not be established with the observed evidence whether the finance section arranges prompt payments of amounts for students or not.

4.4.12. OVERALL FINANCIAL ADMINISTRATION

Alternate & Null Hypothesis:

All the three categories under the H01.11 of 'agree', 'can't say or 'disagree' associated with the overall satisfaction of financial administration & controlling mechanism of academic are equally probable.

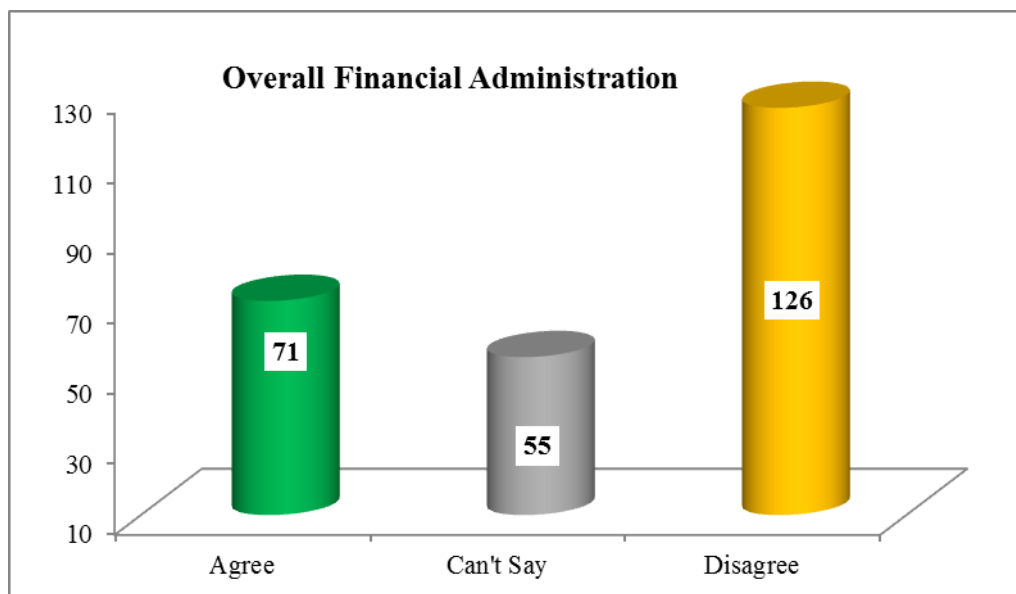
Ha1.11: All the three categories of 'agree', 'can't say or 'disagree' related to the overall satisfaction of financial administration & controlling mechanism of academic are not equally probable.

First of all the descriptive statistics associated with hypothesis testing is depicted with the help of a table and graph followed by the inferential statistics and conclusion.

Table 4.22: Overall Financial Administration

The overall financial administration & controlling mechanism of academic is satisfactory			
	Observed N	Expected N	Residual
Agree	71	84	-13
Can't Say	55	84	-29
Disagree	126	84	42
Total	252		

It was detected from the above table that though most of the respondents disagree with the statement. The witnessed frequencies are shown graphically in the below figure. This specifies that the overall financial administration & controlling mechanism of academics is unsatisfactory at present. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.11: Overall Financial Administration Frequency Graph**

To confirm this view and to test the above specified hypothesis inferential analysis is done with the help of one sample Chi-Square test and the outcomes are shown below:

Table 4.23: Overall Financial Administration Test Statistics

Overall Financial Administration	
Chi-Square	33.12 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have anticipated frequencies are less than 5. The least predictable cell frequency is 38.7.	

It marked from the above table that the p-value is $< .05$, therefore the above indicated null hypothesis may be rejected in favour of alternate that 'the three categories of 'agree', 'can't say' or 'disagree' related to the overall satisfaction of financial administration & controlling mechanism of academic not similarly probable. Whereas could be determined whether the statement is true or false depending upon the frequency of occurrence of the particular category. In this situation, the incidence of 'disagree' is significantly more than other categories, consequently, it is decided that the statement is false and the overall financial administration & controlling mechanism of academics is unsatisfactory at present.

2. FACULTY/ TEACHING STAFF VIEW

From the faculty's point of view financial administration includes the procedure of various payments made to faculty and disbursal of scholarship to scholars. As mentioned above eight statements were derived to study the mechanism of financial administration from the faculty point of view. Each statement represents the faculty's perception of a particular financial administration practice followed by the university. The particular financial administration practice corresponding to each statement is shown in the below table. Each of these practices is analyzed separately and conclusions are drawn for each practice in the sections below.

Table 4.24: Financial Administration Practices

S. N.	Item	Practice
1	The procedure which is adopted for claims and payments of TA / DA and other bills needs revision.	TA / DA & Other Payments
2	The medical reimbursement procedure is functioning satisfactorily	Medical Reimbursement
3	The TA/DA is paid within a reasonable time after its proper claims.	TA / DA Payment Time
4	The present funds claiming project system from funding agencies work well.	Project Fund Claim System
5	The project's expenditure details are maintained properly in the department for early settlement of an account.	Maintenance of Project Funds
6	The salary disbursement procedure is working well.	Salary Disbursement Procedure
7	The financial administrative system in respect of overall academic activities is satisfactory.	Overall Financial Administration
8	The department is developing better financial monitoring procedures.	Financial Administration Development

4.4.13 TA / DA & Other Payment

Alternate & Null Hypothesis:

All the three categories under the H02.1 of 'agree', 'can't say' or 'disagree' related to the revision of claim and payment procedure of TA / DA and other bills are equally probable.

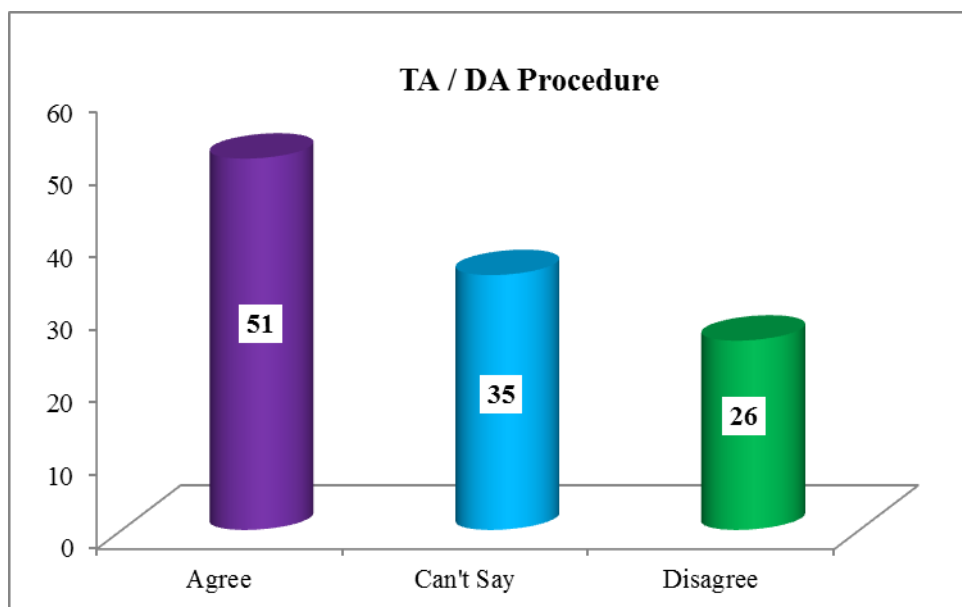
Ha2.1: All the three categories of 'agree', 'can't say, or 'disagree' related to the revision of claim and payment procedure of TA / DA and other bills are not equally probable.

Primarily all the descriptive statistics related to hypothesis testing are depicted with the help of a table and graph which is followed by the inferential statistics and conclusion.

Table 4.25: TA / DA Payment Frequency Distribution

The procedure which is adopted for claims and payments of TA / DA and other bills needs revision			
	Observed N	Expected N	Residual
Agree	51	37.3	13.7
Can't Say	35	37.3	-2.3
Disagree	26	37.3	-11.3
Total	112		

It was observed from the above table that a maximum of the respondents agrees with the statement. The observed frequencies are revealed graphically in the below figure. This may indicate that procedure adopted for claims and payments of TA / DA and other bills needs revision. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.12: TA / DA Payment Frequency Graph**

To confirm the above-indicated view and test above specified hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are shown below:

Table 4.26: TA / DA Payment Test Statistics

TA / DA Procedure	
Chi-Square	8.61*
df	2
Asymp. Sig.	0.015
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least expected cell frequency is 37.3.	

It may be detected that the p-value is $< .05$, therefore the above indicated null hypothesis may be rejected in the favor of the alternate hypothesis that 'all the three categories of 'agree', 'can't say or 'disagree' related to the revision of claim and payment procedure of TA / DA and other bills are not similarly probable. Hence, it could be determined, whether that statement is true or false reliant upon the frequency of incidence of the particular category. In this situation, the incidence of 'agree' is significantly more than the other categories, thus, it is concluded that the statement is true and the current procedure adopted for claims and payments of TA / DA and other bills needs revision.

4.4.14 MEDICAL REIMBURSEMENT

Alternate & Null Hypothesis:

H02.2: Three all categories of 'agree', 'can't say, or 'disagree' interrelated to satisfactory functioning of the medical reimbursement procedure are equally probable.

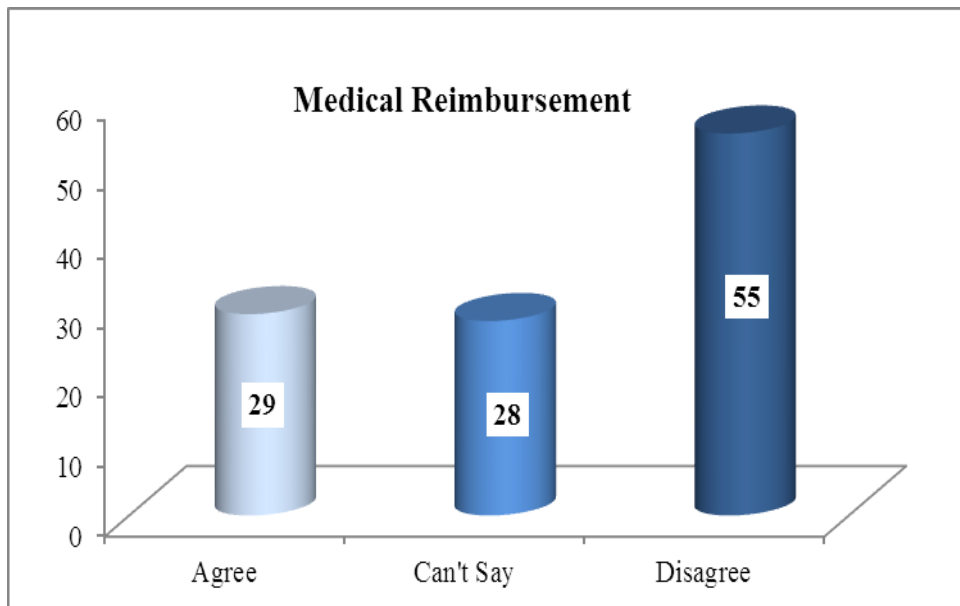
Ha2.2: All the three categories of 'agree', 'can't say, or 'disagree' related to satisfactory functioning of the medical reimbursement procedure are not equally probable.

Primarily all the descriptive statistics concerning hypothesis testing to presented with the help of a table and graph which is followed by the inferential statistics and conclusion.

Table 4.27: Medical Reimbursement Frequency Distribution

The medical reimbursement procedure is functioning satisfactorily			
	Observed N	Expected N	Residual
Agree	29	37.3	-8.3
Can't Say	28	37.3	-9.3
Disagree	55	37.3	17.7
Total	112		

It was observed from the above table that the majority of the respondents have disagreed with the statement. Thus the observed frequencies are presented graphically in the below figure. This indicates the functioning of the medical reimbursement procedure is functioning is not satisfactory. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.13: Medical Reimbursement Frequency Graph**

To make confirm this view and test above indicated hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are shown below

Table 4.28: Medical Reimbursement Test Statistics

Medical Reimbursement	
Chi-Square	12.57*
df	2
Asymp. Sig.	0.003
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least expected cell frequency is 37.3.	

It is marked from the table that the p-value is $< .05$, therefore the above indicated null hypothesis may be rejected in the favor of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to satisfactory functioning of the medical reimbursement procedure are not equally probable. Hence it could well be concluded whether the statement is true or false depending upon the frequency of occurrence of the specific category. In this situation, the incidence of the 'disagree' category is significantly more than other categories thus it is concluded that the statement is false and the functioning of the medical reimbursement procedure is not satisfactory.

4.4.15. TA / DA PAYMENT TIME

Alternate & Null Hypothesis:

H02.3: Three all categories of 'agree', 'can't say, or 'disagree' related to the timely payment of TA/DA after its proper claims are equally probable.

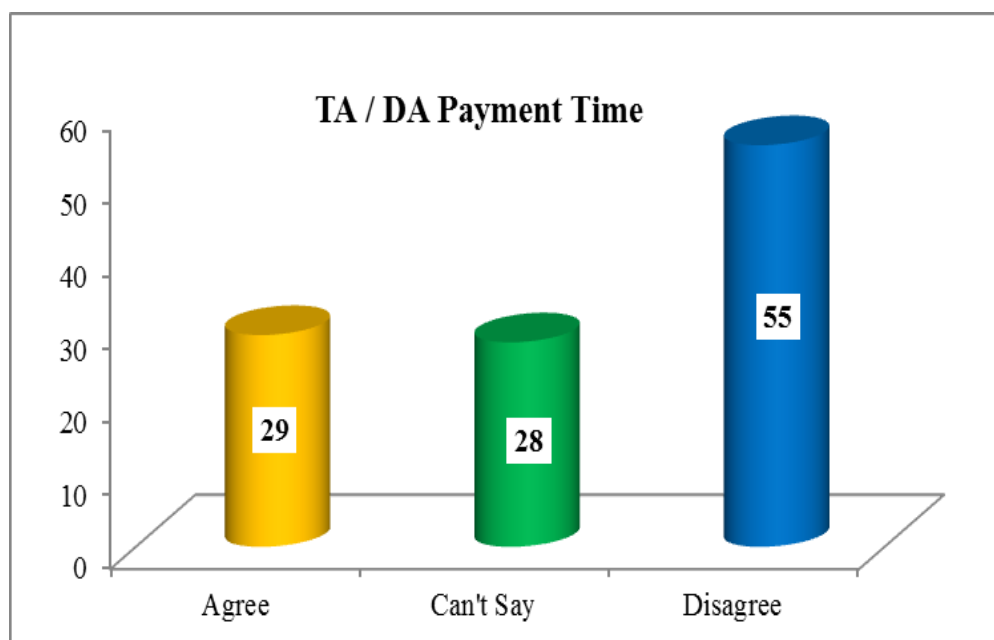
Ha2.3: All the three categories of 'agree', 'can't say, or 'disagree' related to the timely payment of TA/DA after its proper claims are not equally probable.

The descriptive statistics related to hypothesis testing are displayed with the help of a table and graph followed by the inferential statistics and conclusion.

Table 4.29: TA / DA Payment Time-Frequency Distribution

The TA/DA is paid within a reasonable time after its proper claims			
	Observed N	Expected N	Residual
Agree	29	37.3	-8.3
Can't Say	28	37.3	-9.3
Disagree	55	37.3	17.7
Total	112		

It may be detected from the above table that the majority of the respondents disagreed with the statement. The perceived frequencies are displayed graphically in the below figure. This specifies TA/DA is not paid within a reasonable time after its proper claims. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.14: TA / DA Payment Time-Frequency Graph**

To ensure this view and test the above-specified hypothesis estimated analysis is done with the help of one sample Chi-Square test and the results are shown below:

Table 4.30: TA / DA Payment Time Test Statistics

TA / DA Payment Time	
Chi-Square	12.57*
df	2
Asymp. Sig.	0.003
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least expected cell frequency is 37.4.	

It marked that the above table p-value is $< .05$, therefore the above-identified in favor of alternate null hypothesis may be rejected that 'all the three categories of 'agree', 'can't say or 'disagree' related to the timely payment of TA/DA are not equally probable after its proper claims. Hence it could be concluded whether the statement is true or false depending upon the frequency of incidence of the particular category. In this situation, the occurrence of 'disagree' is significantly more than other categories, thus, it is concluded that the statement is false and currently TA/DA is not paid within a reasonable time after its proper claims.

4.4.16. PROJECT FUND CLAIM SYSTEM

Alternate & Null Hypothesis:

H02.4: The three all categories of 'agree', 'can't say, or 'disagree' related to the proper working of projects fund claiming system from funding agencies are equally probable.

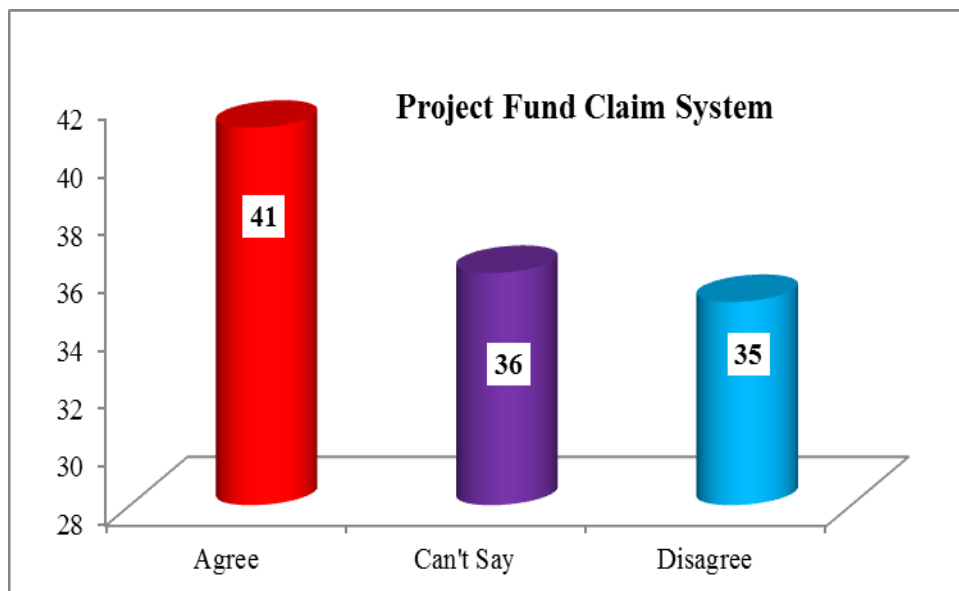
Ha2.4: All the three categories of 'agree', 'can't say, or 'disagree' related to the proper working of projects fund claiming system from funding agencies are not equally probable.

Primarily all the descriptive statistics related to hypothesis testing are depicted through table and graph which was followed by the inferential statistics and conclusion.

Table 4.31: Project Fund Claim System Frequency Distribution

The present funds claiming project system from funding agencies work well			
	Observed N	Expected N	Residual
Agree	41	37.3	3.7
Can't Say	36	37.3	-1.3
Disagree	35	37.3	-2.3
Total	112		

It may be detected from the above table that most of the respondents are agree with the statement the other two categories are also equivalent. The perceived frequencies are presented graphically in the below figure. This may indicate that present funds claiming project systems from funding agencies work well. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.15: Project Fund Claim System Frequency Graph**

To ensure this view and test above indicated hypothesis estimated analysis is done with the help of one sample Chi-Square test and the results are presented below:

Table 4.32: Project Fund Claim System Test Statistics

Project Fund Claim System	
Chi-Square	0.56 *
df	2
Asymp. Sig.	0.759
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least expected cell frequency is 37.3.	

It marked from the above table that the p-value is $> .05$, therefore the above indicated null hypothesis that ‘all the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to the proper working of projects fund claiming system from funding agencies are equally probable’ cannot be rejected in favor of alternate. Since the probability for all three categories is identical this cannot be decided whether the statement is true or false. Thus it could not be recognized through the detected evidence that whether the present funds claiming project system from funding agencies works well or not.

4.4.17 MAINTENANCE OF PROJECT FUNDS

Alternate & Null Hypothesis:

H02.5: Three all categories of ‘agree’, ‘can’t say, or ‘disagree’ related to the proper maintenance of projects expenditures details in the department for early settlement of account are equally probable.

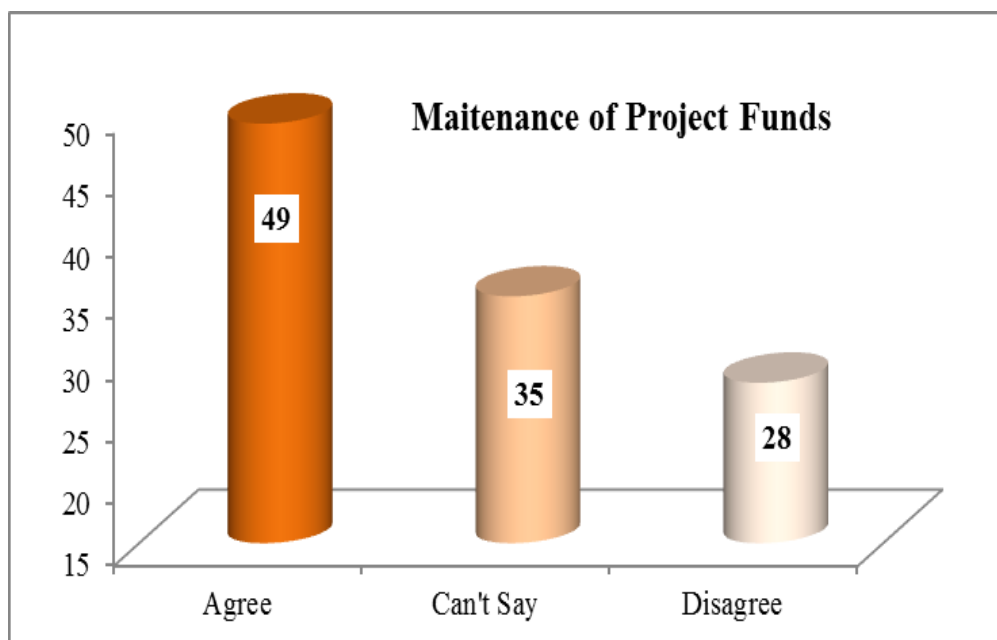
Ha2.5: All the three categories of ‘agree’, ‘can’t say, or ‘disagree’ related to the proper maintenance of projects expenditures details in the department for early settlement of account are not equally probable.

Primarily all the related descriptive statistic to hypothesis testing is presented with the help of the above table and graph followed by the estimated statistics and conclusion.

Table 4.33: Maintenance of Project Funds Frequency Distribution

The projects expenditures details are maintained properly in the department for early settlement of account			
	Observed N	Expected N	Residual
Agree	49	37.3	11.7
Can't Say	35	37.3	-2.3
Disagree	28	37.3	-9.3
Total	112		

It may be detected from the above table that most of the respondents agree with the statement. The detected frequencies are presented graphically in the below figure. This directs that projects details of expenditures are maintained properly in the department for early settlement of the account. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.16: Maintenance of Project Funds Frequency Graph**

To ensure this view and test the above-identified hypothesis estimated analysis is done with the help of one sample Chi-Square test and the results are presented below:

Table 4.34: Maintenance of Project Funds Test Statistics

Maintenance of Project Funds	
Chi-Square	6.14 *
df	2
Asymp. Sig.	0.049
*. 0 cells (0.0%) have predictable frequencies are less than 5. The lowest estimated cell frequency is 37.3.	

It is evident from the above table that the p-value is $> .05$, therefore the above null hypothesis may be rejected in favor of alternate that 'all the three categories of 'agree', 'can't say or 'disagree' related to the proper maintenance of projects expenditures details in the department for early settlement of an account. Therefore it could be determined whether that statement is true or false depending upon the occurrence of frequency for the specific category. In this situation, the incidence of 'agree' is significantly more than other categories thus it is concluded that the statement is true and presently that that projects details of expenditures are maintained properly in the department for early settlement of an account.

4.4.18 SALARY DISBURSEMENT PROCEDURE

Alternate & Null Hypothesis:

H_0 2.6: All three categories of 'agree', 'can't say or 'disagree' linked to proper salary disbursement procedure are equally probable.

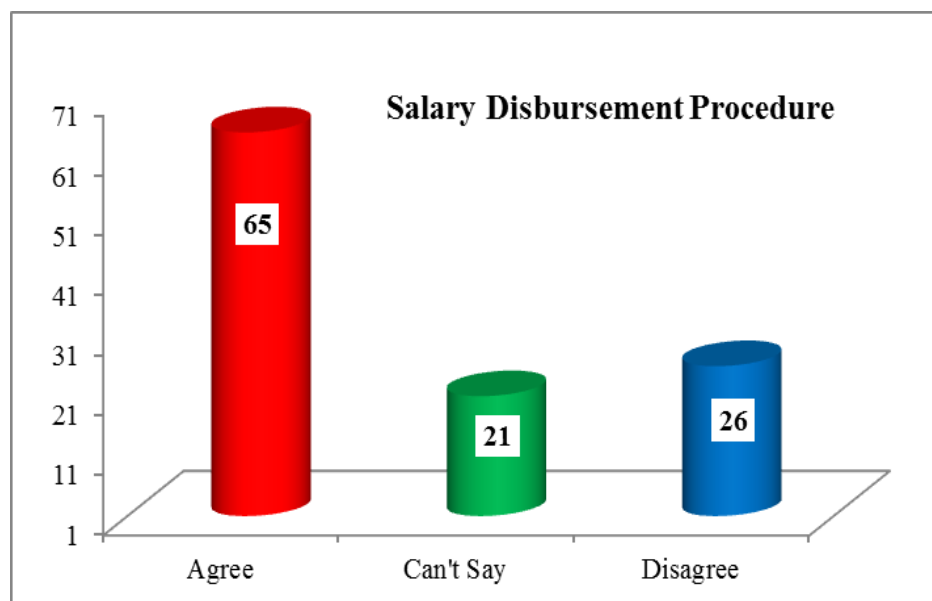
H_a 2.6: All the three categories of 'agree', 'can't say or 'disagree' related to proper salary disbursement procedure are not equally probable.

Primarily all the descriptive statistics hypothesis testing was presented with the help of a table and graph followed by the estimated statistics and conclusion.

Table 4.35: Salary Disbursement Procedure Frequency Distribution

The salary disbursement procedure is working well			
	Observed N	Expected N	Residual
Agree	65	37.3	27.7
Can't Say	21	37.3	-16.3
Disagree	26	37.3	-11.3
Total	112		

It may be witnessed from the above table majority of the respondents agree with this statement. The detected frequencies are presented graphically in the below figure. This directs that the salary payment procedure is working well. However, to draw a sure conclusion estimated statistics are studied in the below section.

**Figure 4.17: Salary Disbursement Procedure Frequency Graph**

To ensure this view and test the above-specified hypothesis estimated study is done with the help of one sample Chi-Square test and the results are presented below:

Table 4.36: Salary Disbursement Procedure Test Statistics

Salary Disbursement Procedure	
Chi-Square	31.13*
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have estimated frequencies are less than 5. The smallest predictable cell frequency is 37.3.	

It marked from the above table that p-value is $< .05$, thus the above-identified in favor of alternate null hypothesis may be rejected that 'all the three categories of 'agree', 'can't say or 'disagree' related to proper salary disbursement procedure not similarly probable. Therefore it could well be concluded whether the statement is true or false depending upon the occurrence of frequency of the specific category. In this situation, the occurrence of 'agree' is significantly more than other categories so it is concluded that the statement is true salary disbursement procedure is working well.

4.4.19. OVERALL FINANCIAL ADMINISTRATION

Alternate & Null Hypothesis:

H_0 2.7: All three categories of agree, 'can't say or 'disagree' related to satisfaction of overall financial administrative system in respect of academic activities are equally probable.

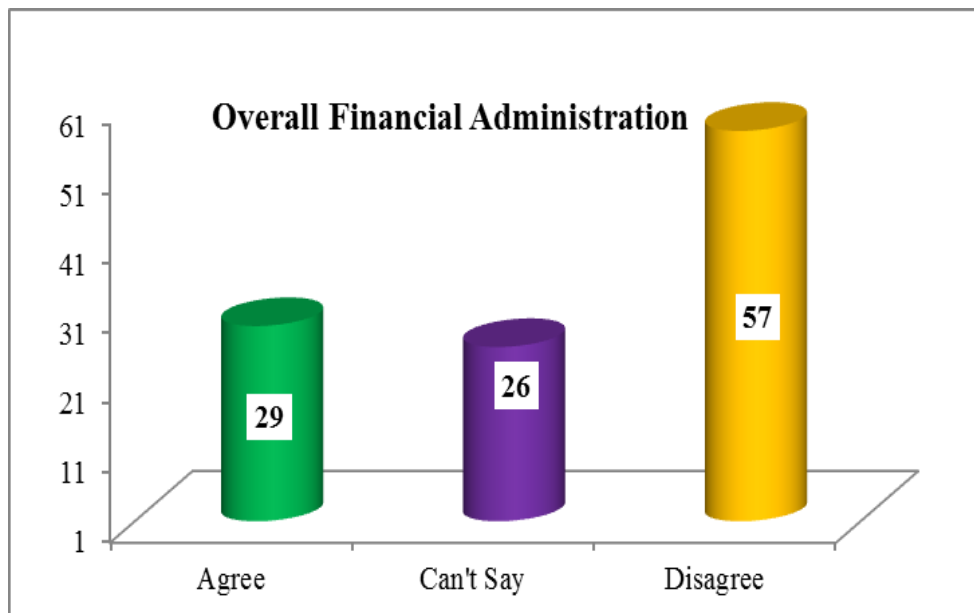
H_a 2.7: All the three categories of 'agree', 'can't say or 'disagree' related to satisfaction of overall financial administrative system in respect of academic activities are not equally probable.

Primarily related to hypothesis testing all the descriptive statistics are presented with the help of the above table and graph followed by the estimated statistics and conclusion.

Table 4.37: Overall Financial Administration Frequency Distribution

The overall financial administrative system in respect of academic activities is satisfactory			
	Observed N	Expected N	Residual
Agree	29	37.3	-8.3
Can't Say	26	37.3	-11.3
Disagree	57	37.3	19.7
Total	112		

It may be detected from the table most of the respondents disagree with the statement. The graphically observed frequencies are shown in the below figure. It was indicated that the present overall financial administrative system in respect of academic activities is not satisfactory. However, to draw a definite conclusion inferential statistics are studied in the below section.

**Figure 4.18: Overall Financial Administration Frequency Graph**

To ensure this view and test the above-identified hypothesis estimated study is done with the help of one sample Chi-Square test and the results are presented below:

Table 4.38: Overall Financial Administration Test Statistics

Overall Financial Administration	
Chi-Square	15.68 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least predictable cell frequency is 37.3.	

It marked that the above table that the p-value is $< .05$, thus the above indicated null hypothesis may be rejected in favor of the alternate hypothesis that ‘all the three categories of ‘agree’, ‘can’t say’ or ‘disagree’ related to satisfaction of overall financial administrative system in respect of academic activities are not correspondingly probable. Therefore it could well be determined whether the statement is true and false dependent upon the occurrence of frequency of the specific category. In this situation, the incidence of ‘disagree’ is significantly more than other categories therefore it is concluded that the statement is false and the present overall financial administrative system in respect of academic activities is not satisfactory.

4.4.20 FINANCIAL ADMINISTRATION DEVELOPMENT

Alternate & Null Hypothesis:

H_0 2.8: The three all categories of ‘agree’, disagree or ‘can’t say’ related to the development of financial monitoring procedures in the department are equally probable.

H_a 2.8: All the three categories of ‘agree’, ‘can’t say’ or ‘disagree’ related to the development of financial monitoring procedures in the department are not equally probable.

Primarily all the descriptive statistics related to hypothesis testing are presented through table and graph followed by the estimated statistics and conclusion.

Table 4.39: Financial Administration Development Frequency Distribution

The department is developing better financial monitoring procedures			
	Observed N	Expected N	Residual
Agree	20	37.3	-17.3
Can't Say	21	37.3	-16.3
Disagree	71	37.3	33.7
Total	112		

It may be detected from the above table where a strong majority of respondents are disagreeing with the statement. The detected frequencies are presented graphically in the below figure. This may indicate that the department is not developing better financial monitoring procedures. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

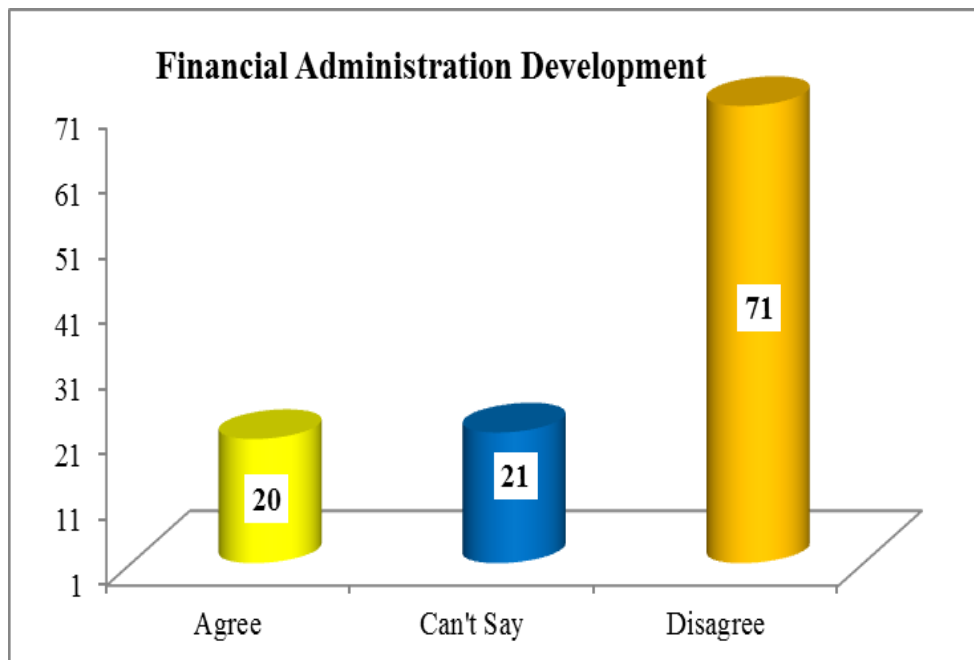


Figure 4.19: Financial Administration Development Frequency Graph

To ensure this view and test the above-specified hypothesis estimated study is done with the help of one sample Chi-Square test and the results are revealed in the under:

Table 4.40: Financial Administration Development Test Statistics

Financial Administration Development	
Chi-Square	45.61 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least anticipated cell frequency is 37.3.	

It appeared from the above table that the p-value is $< .05$, thus the above-identified null hypothesis may be rejected in favor of the alternate hypothesis that ‘all the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to the development of financial monitoring procedure in the department are not correspondingly probable. Therefore it could be concluded whether the statement is true or false depending upon the occurrence of the frequency in a specific category.

In this case, the occurrence of ‘disagree’ is significantly more than other categories therefore it is concluded that the statement is false and the present department is not developing better financial monitoring procedures.

3. STAFF / NON – TEACHING STAFF VIEW

From the staff point of view financial administration includes the procedure of various payments made to staff like salary, TA, DA and children fee etc. As mentioned above five items were derived to study the mechanism of financial administration from the staff point of view. Each item or statement represents the staff’s perception of a particular financial administration practice followed by the university. The particular financial administration practice corresponding to each item is shown in the below table. Each of these practices is analyzed separately and conclusions are drawn on each practice in the sections below.

Table 4.41: Staff Financial Administration Practices

S. N.	Item	Practice
1	After making a proper claim for TA/DA is paid within the time.	TA / DA Payment
2	Medical reimbursement is made within responsible time after making proper claims.	Medical Reimbursement
3	The present salary disbursement procedure is working well.	Salary Disbursement
4	Children's fee payment is made within responsible time.	Children Fee Payment
5	Financial administration in respect of staff welfare activities is satisfactory.	Overall Financial Administration

4.4.21. TA / DA PAYMENTS

Alternate & Null Hypothesis:

H_0 3.1: All three categories of 'agree', 'disagree', or 'can't say' related to the timely payment of TA / DA after making the proper claim are equally probable.

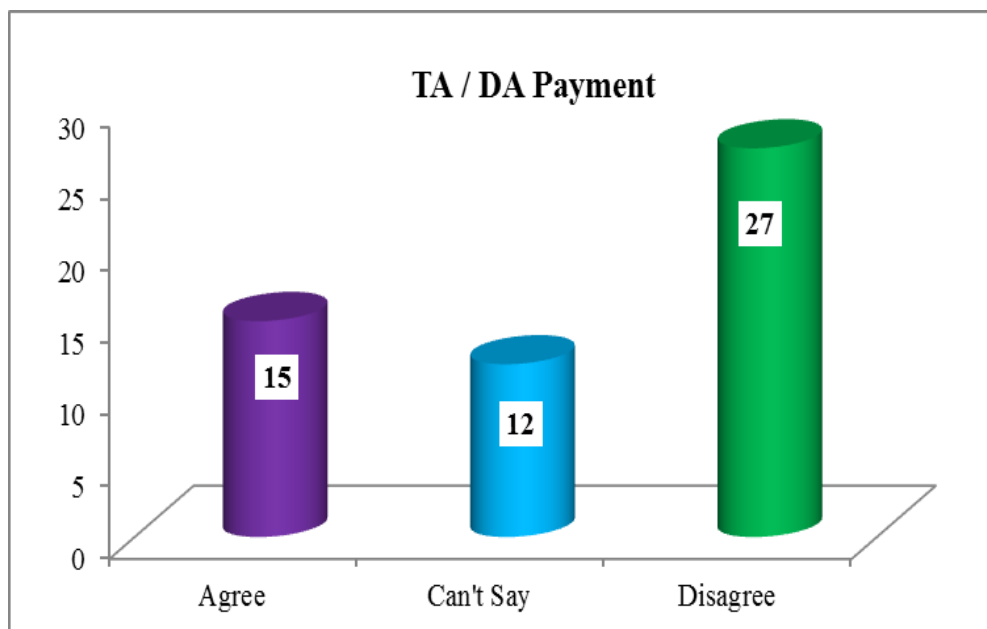
H_a 3.1: All the three categories of 'agree', 'can't say, or 'disagree' related timely payment of TA / DA after making the proper claim are not equally probable.

Primarily the descriptive statistics associated with hypothesis testing are presented with the help of the above table and graph which is followed by the estimated statistics and conclusion.

Table 4.42: TA / DA Payment Frequency Distribution

After making a proper claim for TA/DA is paid within the time			
	Observed N	Expected N	Residual
Agree	15	18	-3
Can't Say	12	18	-6
Disagree	27	18	9
Total	54		

It may be detected from the above table that almost half of the respondents disagree with the statement. The observed frequencies are graphically presented in the below figure. This indicates TA/DA is not paid within time even after making a proper claim. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.20: TA / DA Payment Frequency Graph**

To ensure the above-specified view and test above indicated hypothesis estimated study is done with the help of one sample Chi-Square test and the results are depicted below:

Table 4.43: TA / DA Payment Test Statistics

TA / DA Payment	
Chi-Square	7.10 *
df	2
Asymp. Sig.	0.032
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least anticipated cell frequency is 18.	

It may be detected that the p-value is $< .05$, therefore the above indicated null hypothesis may be rejected in favor of the alternate hypothesis that ‘all the three categories of ‘agree’, ‘disagree’ or ‘can’t say’ linked timely payment of TA / DA after making a proper claim are not correspondingly probable. Therefore it could be decided whether the statement is false or true reliant upon the occurrence of the frequency of the specific category. In this situation, the incidence of ‘disagree’ is significantly more than other categories, therefore, it is concluded that the statement is false and TA/DA is not paid within time even after making a proper claim.

4.4.22. MEDICAL REIMBURSEMENT

Alternate & Null Hypothesis:

H03.2: All three categories of ‘agree’, ‘disagree’, or ‘can’t say’ interrelated to timely medical reimbursement after making a proper claim are correspondingly probable.

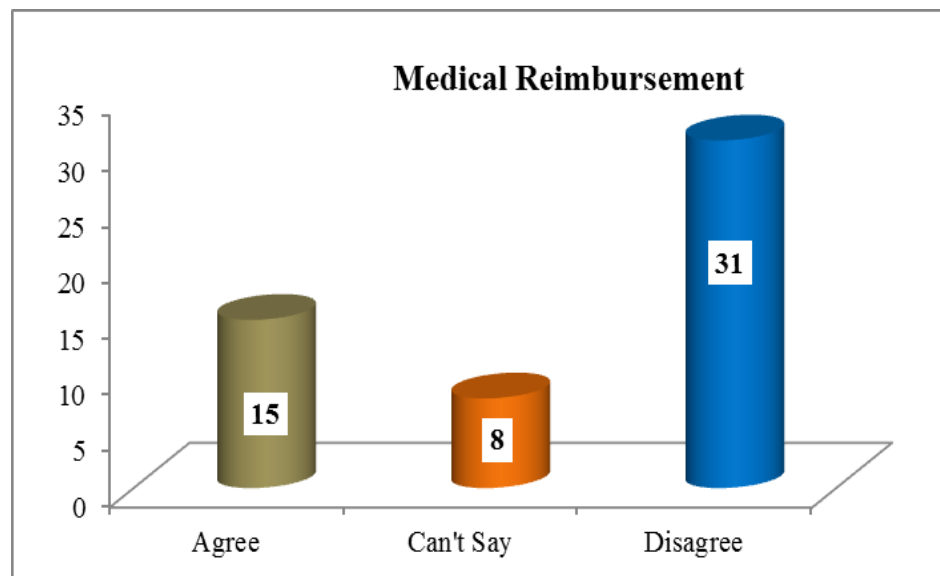
Ha3.2: All the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to timely medical reimbursement after making a proper claim are not equally probable.

Primarily of all the descriptive statistics which are related to hypothesis testing are existing with the help of table and graph followed by the estimated statistics and conclusion.

Table 4.44: Medical Reimbursement Frequency Distribution

Medical reimbursement is made within responsible time after making proper claims			
	Observed N	Expected N	Residual
Agree	15	18	-3
Can't Say	8	18	-10
Disagree	31	18	13
Total	54		

The majority of the respondents disagree with the statement it may be observed from the above table. These observed frequencies are displayed graphically in the below figure. This directs medical reimbursement is not made within responsible time after making proper claims. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.21: Medical Reimbursement Frequency Graph**

To ensure this view and test the above-specified hypothesis inferential analysis is done with the help of one sample Chi-Square test and the results are depicted below:

Table 4.45: Medical Reimbursement Test Statistics

Medical Reimbursement	
Chi-Square	15.47 *
df	2
Asymp. Sig.	0.000
*. 0 cells (0.0%) have estimated frequencies are less than 5. The smallest expected cell frequency is 18.	

It is marked from the above table the p-value is $< .05$, thus the above indicated null hypothesis may be rejected in favor of the alternate hypothesis that ‘all the three categories of ‘agree’, ‘disagree’ or ‘can’t say’ interrelated after making a proper claim timely medical reimbursement which is not equally probable. Therefore it could well be concluded whether the statement is true or false reliant upon the frequency of incidence of the particular category. In this situation, the occurrence of the ‘disagree’ category is significantly more than other categories therefore it is concluded that the statement is false **medical reimbursement is not made within responsible time even after making proper claims.**

4.4.23. SALARY DISBURSEMENT PROCEDURE

Alternate & Null Hypothesis:

H03.3: The three all categories of ‘agree’, ‘disagree’, or ‘can’t say’ interrelated to proper salary disbursement procedure are equally probable.

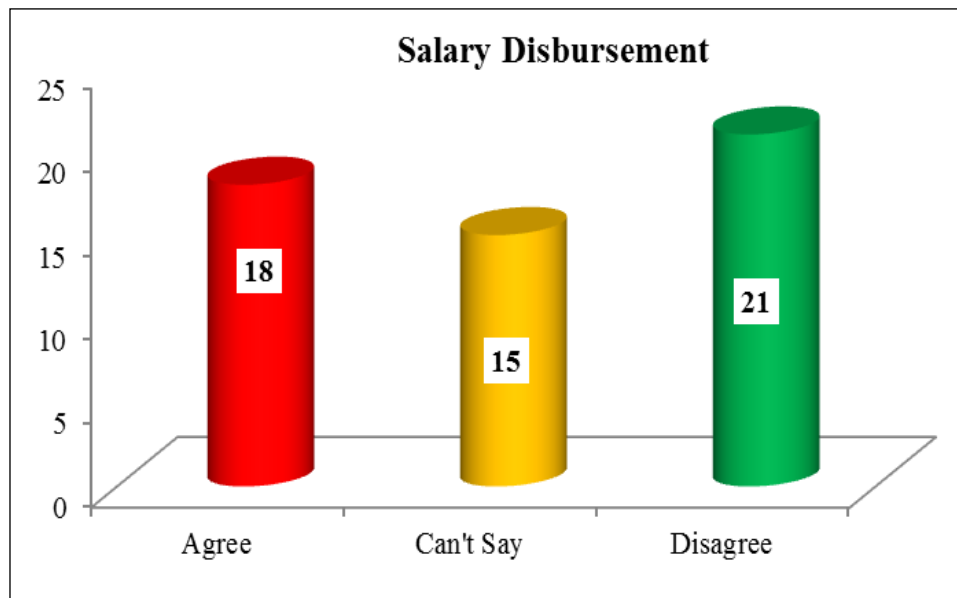
Ha3.3: All three categories of ‘agree’, ‘disagree’, or ‘can’t say’ related to proper salary disbursement procedure which is not equally probable.

Mainly all the descriptive statistics which are related to hypothesis testing are presented with the help of a table and graph followed by the inferential statistics and conclusion.

Table 4.46: Salary Disbursement Procedure Frequency Distribution

The present salary disbursement procedure is working well			
	Observed N	Expected N	Residual
Agree	18	18	0
Can't Say	15	18	-3
Disagree	21	18	3
Total	54		

From the above table, it may be observed that the majority of the respondents agree with the statement. These observed frequencies are presented graphically in the following figure. It was pointed out that the present salary disbursement procedure is not functioning well. Though, to draw a definite conclusion inferential statistics are studied in the below section.

**Figure 4.22: Salary Disbursement Procedure Frequency Graph**

To ensure this view and test the above-specified hypothesis estimated study is done with the help of one sample Chi-Square test and the results are displayed below:

Table 4.47: Salary Disbursement Procedure Test Statistics

Salary Disbursement	
Chi-Square	1.10 *
df	2
Asymp. Sig.	0.608
*. 0 cells (0.0%) have estimated frequencies are less than 5. The lowest predictable cell frequency is 18.	

From the above table it is evident that the p-value is $> .05$; hence the above specified null hypothesis that ‘all the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to proper salary disbursement procedure are equally probable’ cannot be rejected in favor of alternate. Since the probability for all three categories was equal it cannot be determined whether the statement is true or false. Therefore it could not be established through the observed evidence that whether the present salary disbursement procedure is working well or not.

4.4.24. CHILDREN FEE PAYMENT

Alternate & Null Hypothesis:

H03.4: All all three categories of ‘agree’, ‘disagree’, or ‘can’t say which was related to the timely payment of children fee are equally probable.

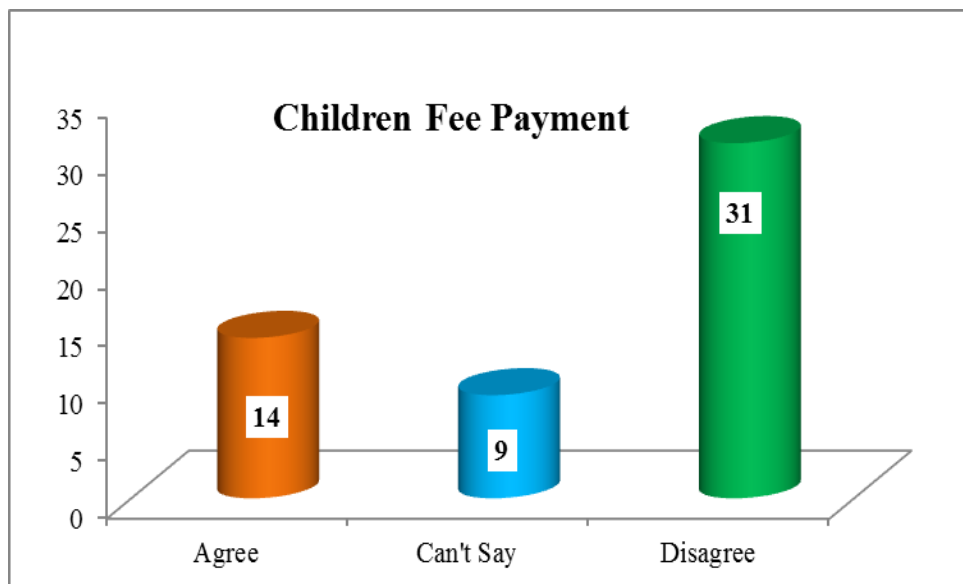
Ha3.4: All the three categories of ‘agree’, ‘can’t say or ‘disagree’ related to the timely payment of children's fees are not equally probable.

Mainly all the descriptive statistics which were related to hypothesis testing are depicted with the help of the above table and graph followed by the inferential statistics and conclusion.

Table 4.48: Children Fee Payment Frequency Distribution

Children's fee payment is made within a responsible time			
	Observed N	Expected N	Residual
Agree	14	18	-4
Can't Say	9	18	-9
Disagree	31	18	13
Total	54		

From the above table, it may be observed that the majority of the respondents agree with the statement. The detected frequencies are presented graphically in the below figure. This may indicate children's fee payment is not made within responsible time. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.23: Children Fee Payment Frequency Graph**

To ensure this view and test the above-specified hypothesis inferential study is done with the help of one sample Chi-Square test and the results which are shown below:

Table 4.49: Children Fee Payment Test Statistics

Children Fee Payment	
Chi-Square	14.88 *
df	2
Asymp. Sig.	0.011
*. 0 cells (0.0%) have predictable frequencies are less than 5. The smallest anticipated cell frequency is 18.	

From the above table, it is evident that the p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favor of the alternate hypothesis that 'all the three categories of 'agree', 'can't say' or 'disagree' related to the timely payment of children fee are not equally probable. Whether the statement is true or false hence it could be concluded reliant upon the occurrence of the frequency of the specific category. In this situation, the incidence of the 'disagree' category is significantly more than other categories therefore it is concluded that the statement is false children's fee payment is not made within responsible time.

4.4.25. OVERALL FINANCIAL ADMINISTRATION

Alternate & Null Hypothesis:

H03.5: Three all categories of 'agree', 'disagree' or 'can't say' which related to satisfaction of overall financial administrative system in respect in respect of staff welfare activities are equally probable.

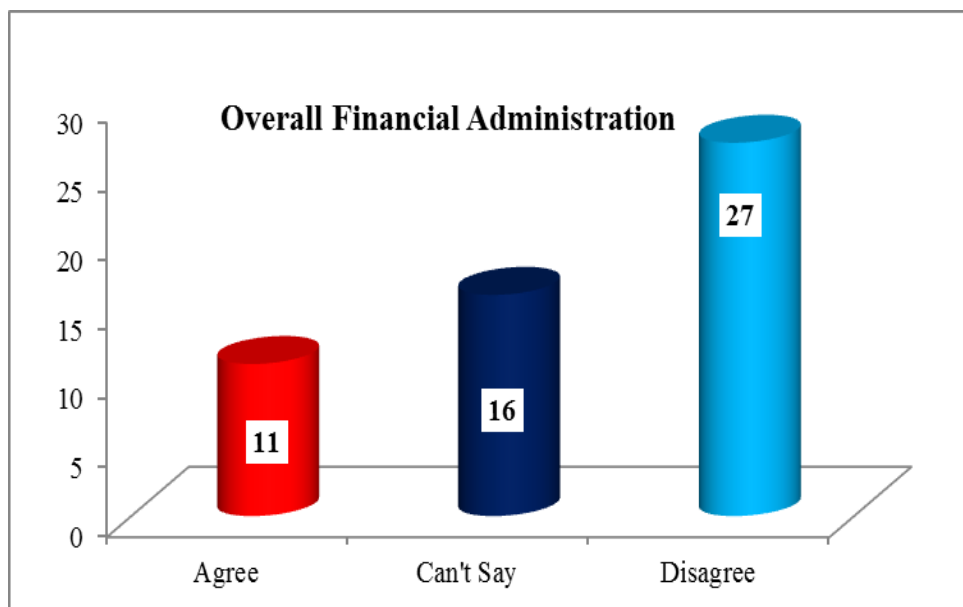
Ha3.5: All the three categories of 'agree', 'can't say' or 'disagree' related to satisfaction of overall financial administrative system in respect in respect of staff welfare activities are not equally probable.

Mainly all the descriptive statistics which were related to hypothesis testing is depicted with the help of the above table and graph followed by the inferential statistics and conclusion.

Table 4.50: Overall Financial Administration Frequency Distribution

Overall Financial administration in respect of staff welfare activities is satisfactory			
	Observed N	Expected N	Residual
Agree	11	18	-7
Can't Say	16	18	-2
Disagree	27	18	9
Total	54		

From the above table, it may be observed that the majority of the respondents agree with the statement. The observed frequencies are shown graphically in the below figure. This specifies that the overall financial administration in respect of staff welfare activities is not satisfactory. However, to draw a definite conclusion inferential statistics are analyzed in the below section.

**Figure 4.24: Overall Financial Administration Frequency Graph**

To ensure this view and test the above-specified hypothesis estimated study is done with the help of one sample Chi-Square test and the results are displayed below:

Table 4.51: Overall Financial Administration Test Statistics

Overall Financial Administration	
Chi-Square	7.47 *
df	2
Asymp. Sig.	0.025
*. 0 cells (0.0%) have predictable frequencies are less than 5. The least anticipated cell frequency is 18.	

From the above table, it is evident that the p-value is $< .05$, therefore the above specified null hypothesis may be rejected in favor of the alternate hypothesis that 'all the three categories of 'agree', 'can't say or 'disagree' related to satisfaction of overall financial administrative system in respect in respect of staff welfare activities are not equally probable. Whether the statement is true or false it could well be concluded reliant upon the occurrence of the frequency of the particular category. In this situation, the occurrence of 'disagree' is significantly more than other categories, therefore, it is concluded that the statement is false and the overall financial administration in respect of staff welfare activities is not satisfactory.

4.4.26. SUMMARY AND INTERPRETATION

This objective is accomplished through studying the mechanism of financial administration of various educational departments of central universities specifically BBAU Lucknow. The questionnaire-cum attitude scale has been designed to analyze the mechanism of financial administration from three points of view:

- I. Scholar / Student View**
- II. Faculty / Teaching Staff View**
- III. Officers / Non-Teaching Staff View**

Views of scholars

From scholars' point of view financial administration includes the procedure of fee payment and disbursement of scholarship to scholars. The following eleven items or statements were derived to study the mechanism of financial administration from scholars' point of view. These statements represent the scholar's perception of financial administration practices followed by the university.

1. Students service

It is indicated that financial administration & controlling mechanisms in respect of student service may not be well organized. In this situation, the occurrence or incidence of 'disagree' is significantly more than other categories thus it is concluded that the statement is false and the practice of well-organized student service is not followed in the university.

2. Tuition Fee Challan Form

This indicates that the scholars may be satisfied with the prescribed format of Challan for payment of tuition because the majority of respondents are satisfied with the 'agree' statement.

3. Other Payments Challan Form

It is indicated that the present prescribed format of the Challan form for other payments may require revision because the majority of respondents agree with these statements.

4. Fee Payment Procedure

From the above, it may be observed table that the majority of the respondents disagree with the statement. Thus it indicates that the procedure of payments of fees may not be satisfactory at present.

5. Other Payments Procedure

The procedure of paying charges for other purposes may be satisfactory at present.

6. Fellowship Payment Time

This strongly indicates that fellowship /scholarships are not paid within a reasonable period.

7. Fellowship Payment Procedure

From the above, it may be observed table that the majority of the respondents agree with the statement. Thus it is indicated that the present adopted payment procedure of fellowship/ scholarship need to change

8. Timely Payment from UGC & other institutions

This may indicate that the fund of fellowship/scholarship/contingency is not timely provided by UGC, CSIR, and ICSSR etc.

9. Timely Fellowship Forwarding by Dept.

This may indicate that **fellowship/scholarship claim is not timely forwarded by the department**

10. Timely Payment Arrangement by Finance Dept.

This may indicate that the finance section arranges prompt payments of amounts for students.

11. Overall Financial Administration

The observed frequencies indicate that the overall financial administration & controlling mechanism of academics is unsatisfactory at present.

Faculty / Teaching Staff View

From the faculty's point of view financial administration includes the procedure of various payments made to faculty and disbursement of scholarship to scholars. As mentioned above eight statements were derived to study the mechanism of financial administration from the faculty point of view.

1. TA / DA & Other Payment

This may indicate that procedure adopted for claims and payments of TA / DA and other bills needs revision.

2. Medical Reimbursement

It is indicated that the functioning of the medical reimbursement procedure is functioning is not satisfactory.

3. TA / DA Payment Time

The data analysis about the TA/DA is not paid within a reasonable time after its proper claims.

4. Project Fund Claim System

This may indicate that present funds claiming project systems from funding agencies work well.

5. Maintenance of Project Funds

This indicates that projects details of expenditures are maintained properly in the department for early settlement of an account.

6. Salary Disbursement Procedure

The salary disbursement procedure is working well.

7. Overall Financial Administration

The present overall financial administrative system in respect of academic activities is not satisfactory.

8. Financial Administration Development

This may indicate that the department is not developing better financial monitoring procedures.

Staff / Non-Teaching Staff View

From a staff point of view financial administration includes the procedure of various payments made to staff like salary, TA, DA and children fee etc. As mentioned under five items were derived to study the mechanism of financial administration from a staff point of view. Each item or statement represents the staff's perception of a particular financial administration practice followed by the university.

1. TA / DA Payment

This indicates TA/DA is not paid within time even after making the proper claim.

2. Medical Reimbursement

This indicates medical reimbursement is not made within responsible time after making proper claims.

3. Salary Disbursement Procedure

It is indicated that the present salary disbursement procedure is not working well.

4. Children Fee Payment

This may indicate children's fee payment is not made within responsible time.

5. Overall Financial Administration

This indicates that the overall financial administration in respect of staff welfare activities is not satisfactory.



CHAPTER -V

FINANCIAL CONTROLLING MECHANISM OF CENTRAL UNIVERSITIES

(INTER-UNIVERSITY AND INTRA-UNIVERSITY COMPARISON)



CHAPTER -V
FINANCIAL CONTROLLING MECHANISM OF CENTRAL
UNIVERSITIES
(INTER-UNIVERSITY AND INTRA-UNIVERSITY COMPARISON)

RATIOS OF COMPARISON OF ACCOUNTS

The main ratios of total accounts of composition have been worked out here.

5.5.1. Introduction

Financial Administration is one of the most significant aspects to manage financial affairs with the utmost efficiency within the organization. The other significant aspect is financial performance position for comparison with other organizations, so that this efficiency may improve in future. The ratio analysis becomes so effective tool for comparison and analysis of the FA of the university. For designing the number of diagnostic ratios in the context of part I to part IV the Balance Sheet and Accounts. It is an effort to manage the assets as an annual average to compare among in different central universities. Here it has been conducted an important comparison with BHU.

The effecting management techniques need to comparison

We perilous crossroads position history, whereas choice between disasters and education outlines a sound balance to make an imaginative and effective education system. It is meet the evolving necessities and reply the aspiration of challenges. This is the unconditional statement for the education counterpart in 1966 is still effective even at present. It was a mass break-in educational history reforms and the approaches of communities and commission don't find the light of the day resources crisis. Any approval or improvement comprises cost which just enumerates a long last. Along it will not get the wanted effects just to lack of funds for its execution.

Hence our first most concern should evolve the effectiveness of the financial system therefore within available resources. These efforts made for evolving systems targeting the goals like that amount of powering the water in leak bucket will not get benefits. Beforehand finding the sources of improves the resources it must be utilized optimally for the effectiveness. There is no drought in finance it is a constraint that has no impairment. This is the real weakness of the higher education management system in India today. The immediate need to make attention to the higher education system is that manage the education.

Financial Administration is the basis of any Management System

The whole management system of the university depends on its FA and whereas it becomes necessary to execute the managerial decision. It is excluding in case if motivational programs and also non-monetary programs which use contemporary techniques and methods for making effecting and necessary for the university.

The Inter-University Comparison

With the view of its vibrant objective and efforts is made to grow a few indicators which help to analyze the unit and department of the university. Further, it also efforts to find out certain indicators for the comparisons of inter-university and which may have definite limits but it called be improved by applying a better budgetary and accounting system.

The need for Uniform Accounting

That is the technique that is used by corporate bodies for inter-firm comparisons. This was used for improving the performance of the industry through the applied uniform accounting and cost method where it is possible.

This type of comparison is very useful to identify the weakness of some units and departments for the comparison. Hence we have to adopt certain procedures and methods followed by the organization.

The Inter-University Indicator

For specifying the historical records the annual accounts are very necessary which include the historical cost of the university, although where the universities are non-profit service organizations that aim not to make a profit. It means here to

management to improve their productivity if any university wants to improve its performance of output, where the natural managerial techniques of accounting should be used.

Ratio

The importance of ratios given by Mr. Omprakash, the word ratio in Latin stands for cause and reasons which indicate the proportion or relation of one thing to another. The ratio of accounting has been applying evolved study and analysis for making more effective of the organization. The modern science of management made efforts to introduce accuracy and objectivity into the decision-making process and it was a quantitative technique.

Ratio as its application

The enormous importance of ratio analysis is being attempted to apply this practice for the whole field of management, comprising financial management, rational and personal management, production management sales & marketing management, and also general management. Such type of methods and techniques is not copiously for the comparison of the education system at the national and international level and even at the university level.

As a Method of comparison and its advantages of ratios

There are four annual accounts which provide us with important information. These accounts have some heads like Plan /Developmental Accounts, Plan / Maintenance Accounts, Debit /Deposit Accounts, last fourth accounts is Earmarked Special Funds Accounts. An attempt was made here to develop the set of ratios containing the comparison of the university. Because of varied factors have involved due to this be cannot compare the entire value, for instance, an emerging university may not has many assets as compared to the old university. Thus this ratio helps us eliminates the boundaries of units and time for the use of comparison. There are certain numbers of ratios that have been worked out here from that data was related to annual accounts of BBAU and BHU for the of 2015-16.

Thus the present composition of ratio analysis of two universities for FA it may be renowned here that ratio from 11 to 15 can be changed from the matching receipts and payments ratios.

For example:
$$\frac{TR}{NPR} \times \frac{NPP}{TP} = \frac{NPR}{NPR}, \text{ Because } TP = TR$$

The ratios of receipts indicate the amount received during the financial year and as compared to total receipts and the ratio of the payment. The ratio of payments to receipts shows whether the receipts and payments were equal to what degree of shortage has been generated under what particular head.

It represents that the ratio was exceeding by 1 the payments have greater than receipts, either taking from any opening balance and the funds use from other heads.

Table: 5.1

RATIOS OF ACCOUNTS CONFIGURATION FOR THE YEAR ENDED 2015-16.

There is some major ratio of the configuration of the total accounts that have been worked out here.

S. N.	RATIOS OF RECEIPTS	2015-16	
		BBAU	BHU
01. OB	OPENING BALANCE		
-----	-----		
TR	TOTAL RECEIPTS	0.02	0.046
02. NPR	NON –PLAN RECEIPTS		
-----	-----		
TR	TOTAL RECEIPTS	0.22	0.27
03. PR	PLAN RECEIPTS		
----	-----		
TR	TOTAL RECEIPTS	0.78	0.09

04. ESFR	EARMARKED SPECIAL FUND RECEIPTS		
-----	-----	0.034	0.034
TR	TOTAL RECEIPTS		
05. DDAR	DEBT DEPOSIT ADVANCE RECEIPTS		
-----	-----	0.013	0.04
TR	TOTAL RECEIPTS		

RATIOS OF PAYMENTS**2015-16**

		BBAU	BHU
06. NPP	NON –PLAN PAYMENTS		
-----	-----	0.94	0.04
TP	TOTAL PAYMENTS		
07. PP	PLAN PAYMENTS		
----	-----	0.05	0.01
TP	TOTAL PAYMENTS		
08. ESFP	EARMARKED SPECIAL FUND PAYMENTS		
-----	-----	0.15	0.00
TP	TOTAL PAYMENTS		
09. DDAP	DEBT DEPOSIT ADVANCE PAYMENTS		
-----	-----	0.05	0.07
TP	TOTAL PAYMENTS		
10. CB	CLOSING BALANCE		
----	-----	0.87	0.01
TP	TOTAL PAYMENTS		

PAYMENTS TO RECEIPTS COMPARISON**2015-16**

		BBAU	BHU
11. NNP	NON-PLAN PAYMENTS		
-----	-----	0.98	0.17
NPR	NON PLAN RECEIPTS		

12. PP	PLAN PAYMENTS		
---	-----	0.15	0.18
PR	PLAN RECEIPTS		
13. ESFP	EARMARKED SPECIAL FUND PAYMENTS		
-----	-----	1.21	0.01
ESFR	EARMARKED SPECIAL FUND RECEIPTS		
14. DDAP	DEBT DEPOSIT ADVANCE PAYMENTS		
-----	-----	3.93	1.80
DDAR	DEBT DEPOSIT ADVANCE RECEIPTS		
15. CB	CLOSING BALANCE		
---	-----	11.08	0.93
OB	OPENING BALANCE		

5.5.1. ANALYSIS OF RATIOS

An analysis of both the ratios of receipts and payments under the Plan Account which almost with half much higher to BBAU than BHU in the financial year **2015-16**. Whereas the components of receipts under the Non-Plan Account were approximately equal to each other for **0.22** of BBAU and for **0.27** for BHU, thus we can say BBAU was more able to get more plan funds. It was indicated that BBAU is much sustained than BHU. This is because the parts of receipts ratio of BBAU for **0.78** was higher than its parts of BHU for **0.09**.

The analysis indicates that both the universities have the same competencies of trustworthiness to getting funds from other organizations under the head of Earmarked Special Funds Accounts. It was shown that equal parts of ratio to both universities for **0.034**, whereas the Debt Deposit advance receipt slightly deviated from **0.013** for BBAU and it was **0.04** for BHU.

In the context of payments to the receipt, ratios have more Non-Plan payments from **0.98** parts than for **0.17** of BHU. It indicates that BBAU has better paying capacity than BHU, and whereas it was almost equal at Plan Payments Ratios **0.15** for BBAU and **0.18** part of ratio for BHU.

In the study of Endowments Payments Accounts of BBAU, it was evident that the BBAU has a better position of endowments payments from **1.21** than **0.01** for BHU, which is evident by itself. Another BBAU has remained much positive of its Closing Balance along **11.08** than **0.93** ratio parts of BHU.

Table: 5.2**NON–PLAN ACCOUNT RATIOS OF PART –I**

The payments for recurring and non-recurring expenditures are depicted by the receipts and payments accounts. The accounts of income and expenditure are only reliant upon the availability of detailed figures. The following analysis of recurring expenditure is made as balance sheet figures as an aspect of assets.

		2015-16	
S. N.	RATIOS OF RECEIPTS	BBAU	BHU
01. MG	GRANT MANTINANCE FROM UGC		
----	-----		
TI	TOTAL INCOME	0.87	0.01
02. UR	RECEIPTS OFUNIVERSITY		
----	-----		
TI	TOTAL INCOME	1.42	2.50
03. AF	ACADEMIC FEE		
----	-----		
TI	TOTAL INCOME	0.09	0.01
04. EF	EXAMINATION FEES		
----	-----		
TI	TOTAL INCOME	0.10	0.03
05. MR	MISCELANIUS RECEIPTS		
----	-----		
TI	TOTAL INCOME	0.15	0.01
06. LBI	LAND BUILDING INCOME		
----	-----		
TI	TOTAL INCOME	0.14	0.00
07. PI	PUBLICATION INCOME		
----	-----		
TI	TOTAL INCOME	0.00	0.00

08. AF	ACADEMIC FEES		
----	-----	0.00	0.00
UR	UNIVERSITY RECEIPTS		
09. EF	EXAMINATION FEES		
----	-----	0.00	0.00
UR	UNIVERSITY RECEIPTS		
10. LBI	LAND BUILDING INCOME		
----	-----	0.11	0.02
UR	UNIVERSITY RECEIPTS		
11. PI	PUBLICATION INCOME		
----	-----	0.00	0.00
UR	UNIVERSITY RECEIPTS		
12. MR	MISCELANIUS RECEIPTS		
----	-----	0.08	0.00
UR	UNIVERSITY RECEIPTS		
RATIOS OF PAYMENTS			
13. RP	RECURING PAYMENTS		
----	-----	0.35	0.17
TP	TOATL PAYMENTS		
14. NRP	NON RECURING PAYMENTS		
----	-----	0.22	0.00
TP	TOTAL PAYMENTS		
15. AOE	ADMINISTRATIVE OFFICE EXPENCESS		
----	-----	0.33	0.07
TE	TOTAL EXPENDITURE		
16. VCOE	VC OFFICE EXPENDITURE		
----	-----	3.06	Not Shown
TE	TOTAL EXPENDITURE		
17. ROE	REGITRAR OFFICE EXPENDITURE		
----	-----	0.00	Not Shown
TE	TOTAL EXPENDITURE		
18. FOE	FINANCE OFFICE EXPENDITURE		
----	-----	0.00	Not Shown
TE	TOTAL EXPENDITURE		
19. VCOE	VC OFFICE EXPENDITURE		
----	-----	0.00	Not Shown
AOE	ADMINISTRATIVE OFFICE EXPENDITURE		

20. ROE	REGISTRAR OFFICE EXPENDITURE	0.02	Not Shown
-----	-----		
AOE	ADMINISTRATIVE OFFICE EXPENDITURE		
21. FOE	FINANCE OFFICE EXPENDITURE	0.00	Not Shown
-----	-----		
AOE	ADMINISTRATIVE OFFICE EXPENDITURE		
22. ADE	ACADEMIC DEPARTMENT EXPENDITURE	0.05	0.00
-----	-----		
TE	TOTAL EXPENDITURE		
23. TS	TOTAL SALARIES	0.01	0.61
---	-----		
TE	TOTAL EXPENDITURE		
24. OC	OTHER CHARGES	0.00	0.07
----	-----		
TE	TOTAL EXPENDITURE		
25. TSS	TEACHING STAFF SALARIES	Not Shown	Not Shown
-----	-----		
TS	TOTAL ALARIES		
26. NTSS	NON TEACHING STAFF SALARIES	Not Shown	Not Shown
-----	-----		
TS	TOTAL SALARIES		
27. EE	EXAMINATION EXPENSES	0.12	0.01
----	-----		
TE	TOTAL EXPENDITURE		
28. LE	LIBRARY EXPENSES	Not Shown	Not Shown
----	-----		
TE	TOTAL EXPENDITURE		
29. PSE	FELLOWSHIP SCHOLARSHIP EXPENSES	0.02	0.04
-----	-----		
TE	TOTAL EXPENSES		
30. HE	HOSTEL EXPENSES	Not Shown	Not Shown
-----	-----		
TE	TOTAL EXPENSES		

31. SFE	STUDENTS FELLOWSHIP EXPENSES		
-----	-----	Not Shown	0.02
TE	TOTAL EXPENSES		
32. ODE	OTHER DEPARTMENTS EXPENSES		
-----	-----	0.01	0.00
TE	TOTAL EXPENSES		
33. PFPE	PROVIDENT FUND PENSION EXPENSES		
-----	-----	Not Shown	0.00
TE	TOTAL EXPENSES		

1.5.3 ANALYSIS OF NON-PLAN ACCOUNT RATIOS

Analysis of Receipts

For BBAU, the university contributed receipts from **1.40** parts and whereas the BHU has contributed to **2.49** parts of the ratio. The Examination and Academic fees contributed by BBAU for **(0.00+0.08) = 0.08** and whereas it was only **0.02** parts by BHU. In this sequence other income from Land and Building, Publication were not so appropriate for BHU and BBAU also not getting sufficient income from these heads of receipts. But in spite, the BBAU has much better income receipt under the head of land and building as compared to BHU for of its parts. **0.11**.

Analysis of Expenditure

The expenditure ratios of the analysis show that the Office and Administrative expenditure of BBAU was appropriately higher for **(3.06 and 0.33)** parts of the ratio than for **(0.07 and 0.00)** parts of BHU. The expenditure of the VC Office is not depicted separately in the accounts of BHU.

The other expenditure of department was **0.05** for BBAU and **0.00** parts were for BHU, which is less than BBAU, and whereas expenditure for total salaries was higher for BHU to **0.61** parts than **0.01** parts for BBAU. The parts for examination expenses of total expenditure for **0.12** parts were higher for BBAU than **0.01** part was for BHU. There are some other related expenditures were slightly differed from each other. There are some items of ratios not shown separately.

This interpretation is indicating that the expenditure condition of BBAU is more expensive than BHU. This condition may occur due to the less no. of students as compared increasing no. of staff of the university.

The above analysis of expenditure indicates that the BBAU incurring more expenditure as compared to BHU. Hence, it becomes important for BBAU to manage its expenditure by cutting the cost of operation and increasing its source of income also where it is possible. For example increase strength of students, increase in earmarked funds, finding a better option for investment etc.

Academic Expenditure

In the context of academic expenditure analysis, the departmental expenditures are higher of BBAU for **(0.05)** parts than the BHU for **(0.00)**. Whereas per student and teacher expenditures were higher of BHU for **(Rs. 2.87 lakhs and Rs. 59.81 lakhs)** and these were **(Rs. 2.20 lakhs and Rs. 50.84 lakhs)** for BBAU. Further, per student and teacher departmental expenditures were higher for BBAU from **(Rs. (2.020 lakhs and 50.84 lakhs)** than this expenditure of BHU for **(Rs.0.02 and Rs. 0.42 lakhs)**.

As compared per teacher departmental expenditure here the situation has not found the same between these universities. Consequently, BBAU was spending more on per-student departmental expenditure as compared to BHU. This was caused by differing student-teacher ratios, whereas it was for BBAU **(1:32.71)** and ratio **(1:18.41)** for BHU. It means there were **32.71** students for every teacher in BBAU which is higher than BHU for **18.41** students per teacher. Thus, BBAU needs to improve the strength of teachers per student. It was already cleared by UGC and MHRD etc. according to department-wise about the Standard Teacher Ratio (STR) for the effective utilization of university funds and resources.

Expenditure on Examination

In the analysis of expenses on examination, it indicated the BBAU incurred slightly more expenses for **0.12** than BHU for **0.01** parts. It was indicated the need to control expenses on examination to improving the financial condition of BBAU.

Table: 5.3**PLAN ACCOUNT RATIOS OF PART -II**

The account as computed from the receipts and payments which are related to plan accounts are given below.

		2015-16	
		BBAU	BHU
S. N.	RATIOS OF PLAN ACCOUNT		
01. RP	REVENUE/ RECURRING PAYMENTS		
---	-----	0.35	0.17
TP	TOTAL PAYMENTS		
02. NRP	NON-RECURRING PAYMENTS		
-----	-----	0.22	0.00
TP	TOTAL PAYMENTS		
03. BP	BUILDING PAYMENTS		
---	-----	0.03	42.06
NRP	NON-RECURRING PAYMENTS		
04. LBP	LIBRARY BOOKS PAYMENTS		
-----	-----	0.63	0.03
NRP	NON-RECURRING PAYMENTS		
05. FP	FURNITURE PAYMENTS		
-----	-----	0.09	0.24
NRP	NON-RECURRING PAYMENTS		
06. VP	VEHICLE PAYMENTS		
---	-----	0.00	0.00
NRP	NON-RECURRING PAYMENTS		
07. EP	EQUIPMENT PAYMENTS		
-----	-----	0.04	14.86
NRP	NON-RECURRING PAYMENTS		

5.5.4. ANALYSIS OF PLAN ACCOUNT RATIOS OF PART –III

The ratio which are providing necessary data to better analyze the structure of receipts and payments here are some important indicators that make a more useful comparison to the expenditure pattern of the universities. A ratio is a good tool for the analysis of financial administration. The analysis indicates revenue expenditure was just half more of BBAU for **0.35** parts of the ratio as proportionate total payments of BHU for **0.17** parts, whereas, it was in case of Non-Plan expenditure also to higher of

BBAU for **0.22** than **0.00** BHU. It indicates that the need to make better planning about the budget.

Analysis of receipt and payment structure shows that the capital expenditure of Building Payments for BBAU was **0.03** parts of Non-Recurring expenditure very little as compared to parts of BHU for **42.06**. It was indicating BHU spend more funds on its infrastructure development. So BBAU needs to increase its capital expenditure which was already very low.

The capital expenditure on furniture and equipment of BBAU was for (**0.09 and 0.04**) that also very less as compared to BHU for (**0.24 and 14.86**.) The BBAU required more investments for providing better facilities to its students. Hence, payments for library books were better for BBAU from **0.63** parts than it was **0.03** parts for BHU which was very low. It indicates that the book payments capacity of BBAU is better than BHU.

Table: 5.4

EARMARKED SPECIAL FUND ACCOUNT PART-III

The ratios for Earmarked Special Fund Account have been worked out from the receipts and payments accounts as shown in the following.

		2015-16	
S. N.	RATIOS	BBAU	BHU
01. FSP	FELLOWSHIP SCHOLARSHIP PAYMENTS		
-----	-----	0.10	0.014
TP	TOTAL PAYMENTS		
02. PP	PROJECT PAYMENTS		
----	-----	Not Shown	0.017
TP	TOTAL PAYMENTS		
03. FSP	FELLOWSHIP SCHOLARSHIP PAYMENTS		
-----	-----	Not Shown	1.17
FSR	FELLOWSHIP SCHOLARSHIP RECEIPTS		

04. PP	PROJECT PAYMENTS		
----	-----	Not Shown	1.58
PR	PROJECT RECEIPTS		
05. SP	SEMINAR PAYMENTS		
----	-----	0.01	0.00
TP	TOTAL PAYMENTS		
06. AP	ASSETS PAYMENTS		
----	-----	0.24	0.04
TP	TOTAL PAYMENTS		

5.5.5. ANALYSIS OF EARMARKED SPECIAL FUNDS ACCOUNTS

The analysis of earmarked special funds accounts, it represents the total payments of assets of BBAU. It was **0.24** parts for BBAU whereas it was only **0.04** for BHU. This situation indicates the BBAU received more funds for the payments of assets including sponsored projects etc. than BHU. The funds received for the seminar were slightly positive from **0.01** for BBAU as compared to BHU for **0.00** just negligible. In the given above table sponsored project is not shown separately.

Table: 5.5

DEBT DEPOSIT AND ADVANCE ACCOUNT RATIOS OF PART -IV

Separates groups of ratios of receipts and payments have worked out for part IV account as given bellows.

S. N.	RATIOS OF RECEIPTS	2015-16	
		BBAU	BHU
01. PFR	PF RECEIPTS		
----	-----	2.79	0.10
TDR	TOTAL DEPOSIT RECEIPTS		
02. DRR	DEP. RESERVE RECEIPTS		
-----	-----	Not Shown	0.00
TDR	TOTAL DEPOSIT RECEIPTS		
03. HBFR	HOUSE BUILDING FUND RECEIPTS		
-----	-----	Not Shown	0.00
TDR	TOTAL DEPOSIT RECEIPTS		

04. SD	SECURITY DEPOSIT		
----	-----	0.07	0.00
TDR	TOTAL DEPOSIT RECEIPTS		
05. CDR	CAUTION DEPOSIT RECEIPTS		
-----	-----	0.01	0.00
TDR	TOTAL DEPOSIT RECEIPTS		
06. RRR	REMITTANCE RECOVERY RECEIPTS		
-----	-----	Not Shown	0.00
TDR	TOTAL DEPOSIT RECEIPTS		

5.5.6. ANALYSIS OF DEBT DEPOSIT AND ADVANCE ACCOUNTS

Under the debt deposit advance account, it was shown that the PF receipts of BBAU for **2.79** parts are higher than BHU for **0.10** part of its total deposit of receipts. The provision for security deposit is much positive for **0.07** of BBAU than it was so low in BHU for **0.00**, whereas receipts for caution deposit was **0.01** for BBAU and just negligible for BHU. Through the analytical study of this account, the BBAU was looking better in its financial condition than BHU. Here BBAU was represented proactive nature to handle the future payments effectively to maintain its goodwill.

2015-16

		BBAU	BHU
RATIOS OF PAYMENTS			
07. PFP	PF PAYMENTS		
----	-----	0.00	0.00
TP	TOTAL PAYMENT		
08. DFP	DEP. FUND PAYMENTS		
-----	-----	0.06	0.00
TP	TOTAL PAYMENTS		
09. HBAP	HOUSE BUILDING ADVANCE PAYMENTS		
-----	-----	0.00	0.00
TP	TOTAL PAYMENTS		

10. CDP	CAUTION DEPOSIT PAYMENTS		
-----	-----	02.7	0.00
TP	TOTAL PAYMENTS		
11. SDP	SECURITY DEPOSIT PAYMENTS		
----	-----	0.00	0.00
TP	TOTAL PAYMENTS		
12. PFP	PF PAYMENTS		
----	-----	0.00	0.00
PFR	PF RECEIPTS		
13. PFP	PENSION FUND PAYMENTS		
----	-----	0.00	0.00
PDF	PENSION FUND RECEIPT		
14. EP	ENDOWMENT PAYMENTS		
----	-----	0.00	16.26
EIR	ENDOWMENT INTREST RECEIPTS		
15. ETR	ENDOWMENT TOTAL RECEIPTS		
-----	-----	0.03	0.01
TR	TOTAL RECEIPTS		

Analysis

There was a most uniform pattern of items of payments ratios. Hence was some item of payments ratios of higher of BBAU than payments ratios of BHU. For example, higher ratios of BBAU were Debt Funds Payments, caution deposit payments for **0.06** and **2.7** whereas these ratios of BHU were almost negligible by bringing concern proportionate of this ratio.

There were only payments for Endowments funds of BHU higher for **16.26** than BBAU and whereas endowments total receipts of BBAU was showing for **0.03** and **0.01** for BHU. This pattern of payments was indicating better funds position of BBAU to meet the urgent future expenses of the university than BHU. It represents BBAU has adequate funds for paying temporary future expenses and the deposit may be utilized temporarily and recouped.

Table: 5.6
BALANCE SHEET RATIOS

The separate ratios are given below which are relating to assets and liabilities.

		2015-16	
S. N.	RATIOS OF ASSETS	BBAU	BHU
01. FA	FIXED ASSETS		
----	-----		
TA	TOTAL ASSETS	0.62	0.52
02. CA	CURRENT ASSETS		
----	-----		
FA	FIXED ASSETS	0.25	0.34
03. BV	BUILDING VALUE		
----	-----		
FA	FIXED ASSETS	0.75	0.41
04. FV	FURNITURE VALUE		
----	-----		
FA	FIXED ASSETS	0.02	0.00
05. LBV	LIBRARY BOOK VALUE		
-----	-----		
FA	FIXED ASSETS	1.39	0.00
06. VV	VEHICAL VALUE		
----	-----		
FA	FIXED ASSETS	0.00	0.00
07. EV	EQUIPMENT VALUE		
-----	-----		
FA	FIXED ASSETS	0.00	0.10
08. TA	TEMPORARY ASSETS		
-----	-----		
CA	CURRENT ASSETS	Not Shown	0.06
09. PF I	PROVIDEND FUND INVESTMENT		
-----	-----		
CA	CURRENT ASSETS	0.08	1.97
10. EI	ENDOWMENT INVESTMENT		
-----	-----		
CA	CURRENT ASSETS	0.09	10.09

11. CBH	CASH BANK & HAND		
-----	-----	0.67	1.04
CA	CURRENT ASSETS		

RATIOS OF LIBILITIES

2015-16

S. N.	RATIOS OF ASSETS	BBAU	BHU
12. CG	CAPITAL GRANTS		
-----	-----	0.66	0.75
TL	TOTAL LIBILITIES		
13. CL	CURRENTS LIBILITES		
-----	-----	0.66	0.14
TL	TOTAL LIBILITIES		
14. E	ENDOWMENTS		
----	-----	0.09	0.52
CL	CURRENTS LIBILITES		
15. D	DEPOSITS		
----	-----	0.08	0.00
CL	CURRENTS LIBILITES		
16. PFD	PF DEPOSITS		
-----	-----	0.00	0.00
CL	CURRENTS LIBILITES		
17. UB	UNSPENT BALANCE		
-----	-----	Not Shown	1.62
CL	CURRENTS LIBILITES		
18. NWC	NET WORKING CAPITAL		
-----	-----	2.45	0.04
TA	TOTAL ASSETS		

5.5.7. ANALYSIS OF BALANCE SHEET

About the Fixed Assets for the total assets of BBAU were **0.62** and **0.52** for BHU. The major parts of the universities investment head gone to Library Books value and Building value for BBAU. These were **1.39** parts for Library Book value and **0.75** parts for Building value which was itself higher than BHU.

The ratio of current assets as a proportion to fixed assets was lower of BBAU for **0.25** and whereas it was **0.34** for BHU.

The total current liabilities parts of ratio were higher of BBAU for **0.66** than the BHU just for only **0.14**. PF Deposit was almost the same for both the universities.

In the context of ratio analysis of Net Working Capital as proportionate to total assets was much positive for BBAU with parts of **2.45**. It was only **0.04** for BHU. This positive ratio of Net Working Capital indicates that the BBAU has a better financial condition in **2015-16** as compared to BHU.

5.5.8. ANALYSIS AND INTERPRETATION

The analysis for the testing of the hypothesis is established by the third objective of this study, whereas the ratios as an important indicator. This analysis connected with the various accounts and balance sheets to justify the impact of the established hypothesis. Under, the study of this objective as a financial controls mechanism of **BBAU** as compared to **BHU**. This analysis was evident that **BBAU** has a significant impact on the financial controlling mechanism. Thus the **H1** hypothesis was accepted whereas **H0** (Null Hypothesis) was rejected.

Table: 5.7

UNIT INVESTMENT ON ASSETS OF BBAU AND BHU

A comparison of per unit expenditure from maintenance and grants shows which gaps are linked by special effort.

		2015-16	
		BBAU	BHU
UNIT INVESTMENT ON ASSETS		(Rs. in Lakhs)	
01. PEFA	PER EMPLOYEE FIXED ASSETS	6607.14	105.91
02. PTFA	PER TEACHER FIXED ASSETS	104.93	110.93
03. PSFA	PER STUDENT FIXED ASSETS	4.54	5.73
		(Figure in No.)	
04. PSLB	PER STUDENT LIBRARY BOOK	13.80	35.69

05. PSE	PER STUDENT EQUIPMENT	0.44	Not Shown
06. PTLB	PER TEACHER LIBRARY BOOK	318.73	743.00

Table: 5.8**UNIT EXPENDITURE OF BBAU AND BHU**

The comparison of per unit expenditure indicated from maintenance grant shows that bridge the gaps which show by special effort.

		2015-16	
		BBAU	BHU
		(Rs. in Lakhs)	
01. PEEPER	EMPLOYEE EXPENDITURE	32.01	53.07
02. PSE	PER STUDENT EXPENDITURE	2.20	2.87
03. PTE	PER TEACHER EXPENDITURE	50.84	59.81
04. PSD	PER STUDENT DEPT. EXPENDITURE	2.20	0.02
05. PDE	PER TEACHER DEPT. EXPENDITURE	50.84	0.42

RATIOS

06. PEEPER	EMPLOYEE EXPENDITURE		
-----	-----		
PTE	PER TEACHER EXPENDITURE	0.63	0.88
07. PSE	PER STUDENT EXPENDITURE		
-----	-----		
PTE	PER TEACHER EXPENDITURE	0.04	0.04
08. PSE	PER STUDENT EXPENDITURE		
-----	-----		
PEE	PER EMPLOYEE EXPENDITURE	0.06	0.05
09. PSD	PER STUDENT DEPT. EXPENDITURE		
-----	-----		
PTDE	PER TEACHER DEPT. EXPENDITURE	0.17	0.04

10. NTSN	NON –TEACHING STAFF NO.		
-----	-----	0.59	0.12
TSN	TEACHING STAFF NUMBER		

5.5.9. SUMMARY AND INTERPRETATION

To compare the financial perspective of the university the techniques of the ratios analysis are very useful. The ratios of receipt and payments have been analyzed and the summary /abstract part I to part VI in the ratio table shown above. For the composition from the part, I to VI has been brought out understandably along with closing balance and opening balance.

The analysis of non-plan account ratios depicted that the shares of grant for BBAU from UGC were **0.87** as compared to **0.01** of the BHU. Whereas the internal receipts of the university were lower in BBAU for **1.40** and it was **2.49** for BHU, which was much better than BBAU. It was indicated that here BBAU was required to increase its internal sources of receipt to manage its expenses.

The administrative and academic expenditure was higher in BBAU for **0.33** and **0.50**. **Per student and teacher expenditure** was **Rs. 2.20 lakhs** and **Rs. 50.85 lakhs** was lower for BBAU than this expenditure was in BHU for **Rs. 22.87 lakhs** and **Rs. 59.81 lakhs**. In BBAU the non – teaching staff expenditure was higher for **0.59** part of the ratio than **0.12** part of BHU.

Per employee expenditure in BBAU was the slightly lower ratio for **0.63** than **0.88** of BHU. It was **Rs. 32.01 lakhs** for BBAU and **Rs. 53.01 lakhs** for BHU.

Library books expenditure was higher for BBAU in 2015-16 with **0.63** of its book payments ratio and it was only for **0.03** of BHU.

Under the analysis of Plan –Account, the proportion of Revenue Payments / Expenditure were higher of its parts for **0.35** and whereas it was only **0.17** for BHU. In the case of non-recurring payments the BBAU, also higher for **0.22** ratios than BHU. The payments to computers and equipment based on non-recurring payments of BBAU were lower for **0.04** ratios than **14.86** parts of the ratio for BHU. It was indicated that BBAU required more non-plan funds to provide better services for computers & equipment, furniture etc. as compared to BHU.

The analysis of Earmarked Special Funds of BBAU was slightly much able to provide fellowship payments and scholarship ratio for **0.10** of BBAU and **0.014** for BHU, but it was not satisfactory for BBAU. This ratio may be improved in the future by at least approx. **5** percent of its payments.

In the case of Debt and Deposit Advance Accounts, the major source of BBAU was PF receipts for **2.79** parts whereas it was only **0.10** for BHU. Another component of receipts of BBAU was Security Deposit for **0.07** parts. The BBAU was higher payments components for Caution Deposit payments for **2.7** parts where it was almost equal to zero of BHU.

Therefore by the complete analysis of Debt Deposit Advance Account of The BBAU and BHU was almost near about to each other by bringing receipts and payments. It was the slightly higher receipt of BBAU than its payments. This was a positive indicates for BBAU.

The Endowment Payment of BHU was higher than BBAU, with a ratio of **16.26** in 2015-16. The total endowment receipts for BBAU were higher **0.03** than **0.01** for BHU.

About the Fixed Assets for the total assets of BBAU were **0.62** and **0.52** for BHU. The major parts of the universities investment head gone to Library Books value and Building value for BBAU. These were **1.39** parts for Library Book value and **0.75** parts for Building value which was itself higher than BHU.

The ratio of current assets as a proportion to fixed assets was lower of BBAU for **0.25** and whereas it was **0.34** for BHU.

The Endowments and PF fund investments ratios were lower as proportionate current assets of BBAU for (**0.08 and 0.09**) than BHU for (**1.97 and 10.09**). It indicates that the BBAU has a low investment in these items of funds. In the case of ratio analysis of liabilities the capital grants ratio of BBAU was a little lower than BHU. It was **0.66** for BBAU and whereas **0.75** parts for BHU.

The total current liabilities parts of ratio were higher of BBAU for **0.66** than the BHU just for only **0.14**. PF Deposit was almost the same for both the universities.

In the context of ratio analysis of Net Working Capital as proportionate to total assets was much positive for BBAU with parts of **2.45**. It was only **0.04** for BHU. This positive ratio of Net Working Capital indicates that the BBAU has a better financial condition in **2015-16** as compared to BHU.

The BBAU has lower unit expenditure than BHU except per student departmental expenditure of the university. For instance, the fixed assets unit value of BBAU was higher than the BHU.

It was in the context of library book value as proportionate to fixed assets higher of BBAU as compared to BHU. This may be due to the BBAU running in a younger stage than whereas BHU was so old.

In the analysis of the Balance Sheet, there were the ratios of fixed assets slightly higher as proportionate to total assets of BBAU for **0.62**, than and only **0.52** for BHU. It was evident that BBAU has more fixed assets as compared to BHU in the financial year of **2015-16**. The BBAU has fewer current assets for **0.25** than the BHU for only **0.34** part of its ratio.

It was an analytical effort to visualize the financial position of the university. This financial system has been studied through the technique of ratio analysis. It was involved a diagnostic pattern with the help of ratio analysis by comparing two central universities of India viz. BBAU and BHU. This was an inter-organization comparison to study the financial controlling mechanism of BBAU as the central university of India.

In this study, there were two major accounts parts. These accounts parts from **I to VI** which have taken from the study concern universities. To study these parts of accounts the appropriate ratio analysis techniques have been applied to the related items. This analysis has provided us with a fertile field for future study for the financial administration of the universities. It will also provide an analytical tool to study the financial system of the universities at the macro as well as micro-level.



CHAPTER-VI
FINANCIAL PLANNING AND
BUDGET CONTROL



CHAPTER-VI

FINANCIAL PLANNING AND BUDGET CONTROL

6.6.1. INTRODUCTION

In Financial Administration, Planning and budget control are two important functions. The budget control system plays an important role in FA. An analytical review of the present budget system in the Central Universities with special reference to BBAU is presented in this chapter. A budget system is a dynamic tool with this view of FA; the improvements which justify consideration are also be recommended with some practical procedures, apart from defining two useful budget techniques - Zero Base Budget (ZBB) and Planning Programming and Budgeting System (PPBS) and for their application in the University system.

6.6.2. SIGNIFICANCE OF BUDGET CONTROL

Planning and Budget

According to the law of Garden and Shilling, a budget is “a predetermined detailed plan of action developed and distributed is a guide to current operations and as a partial basis for the subsequent evaluation of performance”. The three important Aspects are: (1) It is an action plan (2) It is a monitor to current operations (3) It is the basis for evaluation of performance.

Action Plan

Given above these three aspects of budgeting control should be their due attention to realize the anticipated outcome. The various stages involved in the plan's first and main step is the resolve of the objectives. Without the precise objectives whatever organization is not able to achieve its objective “the Planning is the process of formulating a set of decisions for taking actions in the future, directed at realizing its goals”.

Monitor to Current Operations

In monetary terms, once the plan of action functions through a budget, it should be used as an instrument for effective management and monitor to the organization in current operations and the budget performance check by constant evaluation.

Base for the Evaluation

The evaluation is the third and most significant aspect of performance and follows up the actions. In the budgeting control of the Universities, this is the most ignored part. The budget is used as a source of receiving funds and expenditure it away in the direction to attain monetary goals. At the apparent, it may seem all right but, this is not the end of it. To what extent it is necessary to evaluate the physical goals that have been achieved and whether the goals and objectives fixed have been accomplished.

Three Major Dimensions of Budget

In sound financial management has comprised in the application of managerial techniques to the better financial administration Planning and budgeting are significant tools in management. C.B. Padmanabhan highlights the importance of three dimensions of decision making in budget-making.

1. Under the economic dimension includes using available resources in an attempt to maximize the achievement to fix the goal.
2. Second, another technical dimension is based on production technology. In the case of education, it should be based on knowledge of learning and teaching situations.
3. The last dimension is related to the political aspect of the allocation of resources among various sectors.

Therefore an educational administrator should be a capable manager, an instructional leader and a competent politician, in the sagacity of determining the priorities among the rival demands and for various programs /schemes/projects/departments.

6.6.3. A REVIEW OF THE PRESENT BUDGET SYSTEM

The budget of the Central Universities

Now an analysis of the budgetary system accepted by Central Universities with a basic background in general and BBAU, in specific, is ended, indicating the need for budgetary reforms. As we have already discussed there are four parts of accounts is advised by the UGC in its model budget:

Part I- To Maintenance the Grant account; for set-up the Universities which have to pass one phase of the plan period, this will be a non-plan account.

Part II - The plan account (Specific and General Scheme)

Part III-The Earmarked' Special Funds (ESF) (primarily for a conference, and projects accounts and fellowship etc.

Part IV- The Debit Deposit and Advance (DDA)

It is related here to describe the accounts Part I to Part III may also have two sections first is Capital accounts and Revenue accounts. The Income and Expenditure Account is shown under the revenue account and whereas capital investments are taken to the Balance Sheet.

6.6.4. THE PRESENT PROCEDURE IN BBAU

The budget for expenditure planned for departments /school or administration sections, express as examination are organized at the respective center and units of expenditure. The ESF and Plan accounts are prepared by the university's planning section and it is a discussion with the associated administrative/academic and finance sections.

Part IV is prepared by the finance section as Debit Deposit and Advance.

The main operating part of the budget is planned under Part-I of the maintenance account and the expenditure which is relevant to departments academic is prepared by the HOD/Deans. And further, it is submitted to the Finance Department

The detailed processes about making the budget/ financial estimates have been given by M.L. Sobti. It is adopted by Indian universities. In this context, he has drawn a calendar for making the budget and its submission to funding authorities of the universities. He has given two options first for submission in September and the other in October.

THE CALENDAR FOR PREPARATION OF BUDGET

S. N.	PERIOD	EVENTS
1.	Early May Month	Circular send to departments of HODs and budget by the budget advisory committee.
2.	July month First week	The Receipt of Budget proposals

3.	The second week of July month	The Vice Chancellor's preliminary discussion with of Finance Officer
4.	Third week Of July month	The discussion with HODs by Dean, Registrar, and Finance Officer Indicating overall limitations
5.	In August Formulation	The budget estimate along with revised estimates For the current year
6.	Week first of September	The Budget Estimates and Revised Estimate submission to V.C.
7.	In Mid of September	the Submission to Executive Council and Finance committee
8.	Latter Mid of February	the budget presentation produces in the court of the University submission

A systematic practice evolves for better reporting between the department of finance and university to help overcome the problems. In exercise, the circular is a bench to the departments and the assistants of the office formulate. The Revised Estimate (RE) and Budget Estimate (BE) with discussion heads of the departments who forwards to the Finance Section of the university, after selection the proposal to outfit the level of predictable funds the section of finance consolidates the statements.

The detailed guidelines given by the M. L. Sobti for preparation of budget of item wise - receipts and charges objectives of the budget is the exercise to control over approved financial items of income and expenditure. In another sense, it is a device of financial control. He also worries about the goal should be realizing as close an estimate to the actuals as possible. He also defines the method for analysis of the estimates by the department of finance and the importance and process of making quarterly and monthly reviews. With a view to good control on liquid cash, there is a need to make a cash budget that indicating likely cash inflows and outflows.

A statement called Appropriation Account should prepare by the Finance Officer to the actual expenditure of the University during the previous year as compared to a budget provision for that year and presents to the Executive Council and Finance Committee.

A circular is sent to the departments which representing in exercise after sanction of the budget estimates the provisions to their departments and to go onward with application up to the 50 percent. When the final provision by the UGC in a certain year is known, the next circulars are sent to spend the balance of allocation. But in certain years the final fund which is available from the UGC is not prepared known until in January - when there are only 3 months additional to settle the accounts; then if the fund provided has been earlier exhausted, the departments have to retain quit without incurring any of the expenditure and managing with the available facilities. It is not favourable for qualitative education. Even if there is a selected fund presented as known in January month and the funds are released by end of February month.

To the spending of total provision, the difficulty arises because when certain facilities like small tools, chemicals, and equipment are ordered when it takes some time to receive the supply. This process of calling for quotation, placing orders, finalizing the firm, testing and resolving and supplying them, the bills take more time and some amount will remain unspent of the organization.

6.6.5. THE NEED FOR ADOPTING BUDGET CONTROL BENCHMARK

The developing and developed countries both have a scarcity of funds is a continuing problem. Hence in its place of waiting for more funds, strict obedience to the procedures of Budget control and adoption of Contemporary Budget systems only can relief to reduce the problems and to achieve well output from the available inputs. The budget preparing based- on scientific analysis based on facts and figures and organizing to them on the priority basis, in the essence of definite modern methods to be discussed in the subsequent parts of this chapter, which can help to incur the expenditure according to their priorities basis, instead of cutting at some unexpected point which may hamper quality education of the university.

The Determinations at Both Ends

In the realistic terms in advance, the UGC should attempt to close the firm sufficiently allocation of funds and Universities should be applied to modern management techniques to develop the effectiveness and efficiency of the organization. With the help of a periodic review, it could be done of the budget

estimates and the actual expenditure by devising proper control and reports which should be reviewed and the timely feedback should be given to the department's representative corrective procedures. There are generally four major columns in a budget document which as follows: For example, the Budget for 2014-15, and 2015-16 contains:

1. 2013-14 Actual Budget
2. 2014-15 Budget Estimate
3. 2015-16 Revised Estimates
4. 2015-16 Budget Estimate

There are two aspects receipts and charges of each part of accounts. In the first few pages, the budget gives the summary of receipts and charges under all parts. The analyses of variances between the budget estimate of the previous year and revised estimates of the previous year are given in the interlocutory section. It is to the analysis of the variance between the RE of the previous year and the BE of the current year.

Institute Need to Periodic Variance Analysis

The Financial Estimates not shown the variance analysis between the BE for a particular year and the actuals. It will bring out the deviations from the estimate of the budget. The analysis of the variance department-wise and the program-wise between the Budget Estimate and the actuals should be prepared as the expenses are incurred. It can also be done quarterly or monthly or periodically so that some essential remedial corrective and procedures and steps could be taken instantaneously and thus the continuous closed before the steed is stolen. The budget should be used as a living device of management and control for such effective monitoring, where periodic variance analysis is necessary. The Budget Estimates could help to better plan for estimates in the future.

6.6.6. VARIANCE ANALYSIS

With the following notations, the variance is analysed, **B1** is the budget estimate originally it is prepared by the Department of Finance based on a collection of data which received from various cost center and units. **B1** stands for the revised estimate after discussion with the Finance Committee of the university. It is found that the **B1** as an original document prepared by the university and it submitted to the Committee of Finance and mostly this document not reprinted with adjustment and

hence is present as a financial estimate. For the revised budget a circular is sent to the relevant departments which representing allocation as decided in Finance Committee.

When in the next six-month duration draft of the budget as the Revised Estimate is finalized based on the revised budget estimate and the variance between **R1 and B1** as well as **R1 and B2** are revealed in the preface pages of the Financial Estimates book in the next year. The difference/variance between **B1o and B1** shows the cut executed/addition allowed by the Finance Committee. **B1 - R1** is analysed to show how the revised estimate has been completed indicative of the reasons for the increase or decrease in a revised estimate of individual items. Thus **B2 - R1**, that is, **0** the variance between **RE** of the previous year and **BE** for the resulting year is analysed for individual major heads and items, to support how the BE for the consequent year has functioned.

Thus the important variance for analysed periodically based on **A1 - B1**. It is not indicated as it would not be essential for the formation of the budget for the upcoming year but is fairly important for monitoring the expenditure, for using B E as an active instrument for control.

Table: 6.1

VARIANCE IN RECEIPTS AND EXPENDITURE

OF BBAU, LUCKNOW (2013-15)

(Rs. In Lakhs)

A. RECEIPTS

S. N.	DETAILS	2013-14	2014-15	2015-16
01	BE (Originally prepared) B1 r	9963.30	5275.00	2904.00
02	BE as prepared in FC B1 f	10073.30	5389.00	3489.01
03	B1f - B1 O	44.00	114.00	582.00
		(.44)	(2.16)	(16.69)
04	RE as in next estimate R1 r	4050.00	2464.00	4035.00
05	R1r -B1r	422.00	905.00	1005.00
		(10.41)	(36.72)	(33.96)
06	Actual A1 r	1783.17	2744.94	1507.00
07	A1r -B1r O	1739.17	2630.94	925.00

		(97.53)	(95.84)	(61.38)
08	A1r - B1r f	-8223.86	-2644.06	-1979.00
		(-461.12)	(-96.32)	(-131.32)
09	A1 r -R1 r	-2266.56	280.94	-2528.00
		(-127.08)	(10.23)	(-167.75)

B. EXPENDITURE	2013-14	2014-15	2015-16
10. BE (Originally prepared) B1e O	9970.50	5001.00	3217.00
11. BE as approved in FC B1e f	4358.00	2787.15	2949.00
12. B1e f - B1e O	-5617.00	-2213.85	-268.00
	(-128.88)	(-79.43)	(-9.08)
13. RE as in next estimated R1e	5638.00	3428.00	3936.00
14. R1e -B1e	1280.00	640.85	987.00
	(22.70)	(18.69)	(25.00)
15. A1 e	1839.78	1350.20	2068.28
16. A1e -B1e O	- 8131.00	-3650.72	-1148.72
	(-442.14)	(-270.42)	(-55.53)
17. A1e - B1e f	-2518.22	-1436.87	-880.72
	(-136.87)	(-10.87)	(-42.58)
18. A1 e - R1 e	-3798.22	-2077.72	-1867.72
	(-206.44)	(153.87)	(-90.30)

Note: Figure in brackets indicates the percentage

Source: BBAU, Luck now revised budget 2013-14, 2014-15, 2015-16.

Table 01 is depicted that for the initial two years about the receipt financial committee but it was nominally reduced in 2015-16.

Thus the difference between the **B1r** and actual was **-461.12 percent** in **2013-14** and **-96.32 percent** in **2014-15** and whereas **-131.32 percent** in **2015-16**. Further, when the actual receipt has been compared with the RE, the variance was between the (points **-9**), **(-127.88)**, and **10.23 percent** and **-167.75** consequent in **201314**, **2014-15**, and **2015-16**.

Thus in the case of expenditure, the FC points **12** had cut the **-9.08** percent of the original estimate in **2015-16**, but where the actual expenditure point **-17** and points **-42.28**. This happens because the grant of maintenance was not released on time by the UGC. Sometimes few amounts remain as unspent and it will be deducted from the maintenance grants of next year. In this context, the finance section of the university should be alert in February, and in March they should be fully utilized to the funds with the help of day-to-day monitoring expenditure level. According to the given above table the inter-alia variance between budgets and estimates of revised and the actuals.

In the case of the actual variance of receipts all are not positively indicating because the actual receipts are less than the receipts estimated. This may be happening due to the fact of the university is proactive by its estimates of receipts. The grants of the university further deduct which for meeting the total expenditure. Therefore in the future, any shortfall in receipts of the university has taken the precaution to overcome the problem of the financial shortcoming.

Thus the university is very careful to handle the budget estimate appropriately. The University has already planned efficiently to budget management by keeping overestimating the budget to manage future financial requirements of the university and to maintain its expenditure requirement for better management. According to the Punniah committee, UGC now referred to the receipts of the university how to be increased by rendering the incentive to the universities and permitting them to use partially and fully the receipts for its developments schemes.

Normally the balance which remains unspent by the end financial period and which remains terminus and which has to plan it returns to the UGC. is according to the Govt. of India. When the variance of the expenditure and its analysis is made to there it is a fund that the expenditure will be approx. less the estimated budget there are some facts about the unspent balance because of uncertainty to meeting the final approval quantity of funds from the UGC.

The final approval of grants is informed in January only the time amount indicating in the budget estimate as approved by the FC of the university has been exhausted is left no money to spend for remaining three months of January, February, and March. These balances that may be released in February may not be fully utilized

due to the administrative procedure for getting a quotation of approvals for the purpose to purchase equipment, materials, and other things.

In this sequence, another major problem to getting the belted receipts of DD from this UGC by after approval and sanctioning the amount to take four months normally and it takes one or two months to receive money even after the sanction of the funds. The percentage of variance was very high in 2015-16. If efforts had been taken by the heads of the departments are concerned to review periodically to reduce it for proper utilize the funds.

The total estimate received of the university was in Rs. **3486.01 lakhs** in 2015-16 and whereas the total actual received was in same year **Rs. 3369.16 lakhs**. The actual expenditure was **Rs.2787.15 lakhs** and there **Rs 3217.15 lakhs** was the estimated expenditure.

Ultimately actual deficit as to deeper glimpse of the variance of analysis the sample of variance analysis of receipts and expenditure are shown by the two major tables for the year **2013-14 and 2015-16**. This table maintenance the grants come under the non-plan budget.

Table: 6.2

VARIANCE ANALYSIS OF RECEIPTS OF BBAU, Lucknow
(2014-15), (Rs. In Lakhs)

S. N.	Item	BE	RE	Actuals	
		B1f	R1	R1 -B1f	A1 -B1f
(A)	Students fee	75.00	75.00	00	29.34 -45.75 (-61)
(B)	Grants and Donations				
(a)	Girls & Boys Hostels	05.00	05.00	00	02.62 -02.38 (-47.6)
(b)	Examination cell	01.00	01.00	00	00.13 -00.87 (-87)

(c) Horticulture	01.00	01.00	00	00.04	-00.98 (-98)
(d) Library	02.00	02.00	00	01.13	-00.87 (-43.5)
(e) RTI	01.00	01.00	00	00.02	-00.98 (-98)
(f) Fine (students penalty)	04.00	04.00	00	04.15	+00.15 (3.75)
(g) Sell of tender form	02.00	02.00	00	00.97	-01.03 (-51.5)
(h) DSW	01.00	01.00	00	00.64	-00.36 (-36)
(i) Land Rent, of shops etc.	02.00	02.00	00	16.04	+14.04 (702)
(j) Projects	03.00	03.00	00	02.06	-00.94 (-31.33)
(k) Others	01.00	01.00	00	00.88	-00.12 (-12)
(l) Recruitment cell	08.00	08.00	00	08.61	+00.61 (7.62)
(m) Registration fee	03.00	03.00	00	05.91	+02.91 (97)
(C) Miscellaneous /pending remittance	40.00	40.00	00	65.61	+25.61 (64.02)
Total	79 .00	79.00	00	108.81	-10.96 (-13.87)

Source: BBAU, Luck now revised budget 2013-14, 2014-15, 2015-16.

6.6.7. VARIANCE ANALYSIS OF RECEIPTS OF BBAU

The analysis of main items of variance shown if we review the actuals expenditure against the estimated budget and received estimated budget has been made the huge variance must be reduced through the regular efforts of better financial management.

The income from student's fees had been gone decline by **Rs.45.75 lakhs**. Through the periodic study of income, it would be suggested to improve it. The income from grants and donations also had gone down by **Rs. 2.38 lakhs** it needs to be improving in future.

The receipt from DSW was positive which increase through the land and rent of shop etc. by **Rs. 14 lakhs** it is a good symbol of strengthening the utilization of infrastructure of the university. The tendency of receiving registration fees increasing by **Rs.2.91 lakhs**. The miscellaneous/pending remittance of the university has a positive increase by **Rs. 25.61 lakhs** which showing the better the collection management of funds. When the variance is more in the budget estimates it is requested to officers –in charge of finance of the university should take care when they preparing the budget estimate.

It was evident that the analysis of the objective of planning and budgeting controlling procedure of the percentage of internal income of BBAU not significantly good impact by its budgeting controlling procedure. Thus the **H1** hypothesis was rejected and whereas **H0** (Null Hypothesis) was accepted.

Table: 6.3

VARIANCE ANALYSIS OF EXPENDITURE OF BBAU, LUCKNOW (2014-15) UNDER NON –PLAN BUDGET

(Rs. In Lakhs)

S. N.	Item	BE	RE		Actuals
			R1 –B1f	A1 –B1f	
		B1f	R1		A1
1. (A) Office					
	(a) Salaries and Allowances	950.00	975.00	+25	550.28
					-399.72
					(-42.07)

(b) Personals claims &					
Allowance	147.00	147.00	00	43.85	-103.15
					(-70.06)
(c) Provident fund & pension	93.00	93.00	00	78.85	-100.25
					(-15.21)
(B) Common Service					
And General charges	471.00	706.00	+235	370.75	-100.25
					(-21.28)
2. (A) Academic Department					
(a) Faculties, college & Dept.	155.00	105.00	-50	07.76	-147.00
					(-94.83)
(b) Research projects	25.00	10.00	-15	01.00	-23.00
					(-92)
Examination	65.00	49.00	-16	15.60	-49.40
					(-76)
4. Library	11.00	07.00	-04	00.65	-10.45
					(-95)
5. Students facilities					
(A) DSW Office					
(a) Salaries of Data operator	21.00	06.00	-15	01.00	-20.00
					(-95.23)
(B) Proctor office	04.00	01.00	-03	0.25	-3.75
					(-95.23)
(C) Sports Activities	42.00	12.00	-30	1.85	-40.15
					(-95.59)
(D) NCC	01.00	01.00	00	0.21	-0.79
					(-79)
(E) University employment					
Bureau	01.00	01.00	00	0.03	-0.97
					(-97)
(F) Placement cell	01.00	01.00	00	01.00	00
					(00)

6. Fellowship, Scholarship	02.00	02.00	00	0.06	-1.44
					(-72)
(A) Hostels	22.00	13.00	-09	4.67	-15.37
					(-69.86)
(B) SC/ST Welfare cell	22.00	22.00	-03	0.66	-24.34
					(-110.63)
(C) Maintenance of VC					
Residence and office	10.00	10.00	00	10.00	00
					(00)
(D) Hindi Prakostha	07.00	07.00	00	01.13	-5.87
					(-83.85)
7. Publication	17.00	17.00	00	00	00
					(00)
8. Universities works					
Dept.	11.00	11.00	00	00	00
					(00)
9. University's					
Auxiliaries' services					
(a) Press	30.00	25.00	-05	5.33	-24.67
					(-82.23)
(b)					
10. Miscellaneous					
(a) Membership	30.00	28.00	-02	2.36	-27.64
					(-92.13)
&Contribution					
(b) Insurance					
Premium	02.00	02.00	00	0.27	-1.73
					(-86.5)
(c) Office equipment	385.00	506.00	+121	262.00	-122.71
					(-31.87)
Total	2483.00	2757	1356.66		-1175.68
					(-47.35)

6.6.8. VARIANCE ANALYSIS OF EXPENDITURE

In the respect of variance analysis which items are depicted in table 3. In the context of expenditure changing trends have been in the form of increasing and decreasing amongst in various items given in table third.

The expenditure was reduced by **Rs. 399.72** lakhs of Salaries and Allowances due to the unpaid salary and allowances of staff members.

The expenditure of the Academic Department and faculties' college department reduced by **Rs. 147.00** lakhs due to this the teaching staff not getting timely payments.

The funds for the expenditure of the library were reduced by **Rs. 10.45 lakhs** cause this university having a shortage of necessary books and journals etc. facilities.

The funds for sports activity have been reduced by **Rs. 40.15 lakhs** due to this university may suffer from sports facilities.

The funds for Fellowship and Scholarship also have been reduced by **Rs. 1.44 lakhs** whereas estimated funds **Rs. 2 lakhs** already was very low. It would be suggested that need to increase these funds for future investment.

The estimated expenditure amount for hostel facilities was **Rs. 22 lakhs**. In respect only **Rs. 4.67** lakhs was the actual expenditure has incurred which is a very little amount by itself. It would need to increase the investment of hostel services in the future.

The SC/ST estimated welfare expenditure amount was **Rs. 22 lakhs** but it has used only by **Rs.66** thousand in the concerning year according to the above table no. third analysis. This used amount was as low as it is estimated. It would be suggested that the amount of expenditure should be increased for providing better and necessary social welfare services to the weaker section of the society as to realize the motto of this particular university is concerned.

The expenditure amount for office expenses by **Rs. 122.71 lakhs** when it was estimated by **Rs. 385.00 lakhs** it needs to increase investment for better-equipped university facilities. Thus by the study of expenditure table analytically need to increase the amount of expenditure.

This expenditure makes as investment almost all heads of expenditure for the betterment of student's future. And it realizes the motto of the university to provide world-class competent manpower for the development of the nation and the rest of the world.

1.6.9. THE REFORMS OF BUDGET

Why Budget Reform?

On the Educational Management the report of the UGC Committee in universities, presented under the Convener ship the Gnanam says that there is very little meaningful financial analysis based on information which presently existing possible from the universities.

The health of the university does not expose by the available financial information only. Where the expenditure-related objective of the university and its physical goals are missing this concern the modern concepts of budgeting. The expenditure of the university on several activities seems to have expanded its resource base due to the lack of correlation between expenditure and resources.

For better financial management budget is a basic device, it is required time that a modern budgeting system has been introduced in universities. There has been a felt need to change the budget system from a long time to the old traditional line-item budgeting system to a new system that could be empowering the authorities to apply FM techniques. The inadequacy in the present budget system has been brought out concisely by C.B. Padmanabhan which is used in universities.

New Budget System

The new budget system has been developed to minimize the deficiencies of the traditional budget pattern. This new budget system is called by several names for example Program Budgeting or Budget outputs, Performance Budgeting, (PPBS) stands for Planning Performing and Budgeting System, and the new structure of budgeting system like an instrument of the management. A new kind of budgeting system was adopted in **1962**, by the defense department of the United State and the UK Government. This was known as Performing Budgeting which subsequently planning and performing a budgeting system. It was further extended to another department of the US and UK.

Thus this system of budgeting known as output budgeting in the UK and whereas about **30 percent** of colleges and universities were applying this budget system in the eighties. The total operation of the enterprise through its objective and its classification, program and functions, and their activities is presented by the performance budgeting.

Following are the three classifications that comprise the requirement table of the budget.

1. Activities and program classification
2. Classification by objective
3. The classification by the source of finance.

The evaluation part of the budget focuses on performance budgeting. Therefore it has a necessary part appropriate for future orientation. The program budgeting emphasized in the same major countries they used these methods like Ceylon.

The prescribed form of performance budgeting was presented to the university. This prescribed format of budgeting was prepared by the executive council. The universities should present a performance budgeting in the prescribed Form by the executive council. Following is the important information which is inter-alia of the performance budget.

- i. The objective and activity-wise expenditure during current and previous and next year.
- ii. The expenditure during previous, current, and next year are related by activity-wise and the object-wise expenditure.
- iii. The source of the finance
- iv. In case of financial program explanation of financial requirements to the planning perspective.
- v. The data relevant to static performance, enrolment drop out student's teacher ratio, per capital expenditure, review of financial and physical targets.
- vi. At imaginative cost analysis, the attempt should make which will assist in making a decision.
- vii. Every department of the university should make proper attention to preparing the draft of the performance of budgeting.

The government of India administrative reforms commission recommended that how to use of performance highest and it used by some ministries Government .of India. There is some state Govt. like Uttar Pradesh. However, they have been avoiding the review of the confusion created side by side transitional period.

6.6.10. PROGRAM, PLANNING AND BUDGETING SYSTEM

The PPBS (Planning Programing Budgeting System) is used in universities of western countries like, UK, USA, which they adopt as its systematic approach. It was first begun by preferring the defined objective. The optional projects and programs exercise great details. It is identified for most effective programs based on cost-benefit analysis which takes into account the manpower and other inputs analysis. It is to the desired output and it adopts the process technology and method organization which produces together. With the aspect here planning to stand strategic planning and program focus as shorter time. This plan transformed into operational terms it will call Programme modified on a future basis.

It became essential to fix a certain standard in terms of period and allocation of the major process for the evaluation and performance budgets. This process considers the cost of inputs and outputs and the quantity of accuracy there is a concerning number of people required for a particular activity.

Necessity for Manual

For the university system, it needs to create a detailed manual either by **AIU** and **UGC** for represents the budgetary reforms e.g. program and activity planning. To the execution of performance budgeting system activity planning played a major role, for this objective various activities in whatever universities broadly classified into different categories. Every program was designed in such a manner where it was divided into sub-heads of programs and further it is classified according to different schemes and activities.



CHATER-VII
SUMMARY, FINDINGS AND
CONCLUSION



CHATER-VII

SUMMARY, FINDINGS AND CONCLUSION

7.7.1. INTRODUCTION

7.7.1. INTRODUCTION

Education and Development

In national development, university education plays a vital role in the welfare of society. Therefore the expenditure on education is measured as an investment in the Human Resources Development of the country. From the previous years, the education expenditure has been increasing faster since the independence of the nation. The total percentage of expenditure increased in India on higher education by almost 7.92% to 15.10% during 1952-2018.

The Central Universities constitute a separate category among all the universities of the country. Thus, the plan expenditure from the center per institution was Rs.7651.00 crore in 2016-17, whereas plan expenditures on Deemed Universities were Rs.1925 crore in 2016-17. This is the same position in respect of non-plan grants also.

7.7.2. NEED FOR THE STUDY

Low Social Rate of Return

Studies on cost Benefit Analysis of Education at global and national levels have that the rate of return on university education is comparatively less than that of another level of education and that the unit student Cost is the highest at the university level. Hence it is imperative that utmost effort, further, universities are the sources of disseminating innovative principles of FM among industrial and other organizations, and the Universities themselves must adopt such sound principles and concepts of modern FA.

7.7.3. UNIVERSITY PROBLEMS AND OBJECTIVES FOR FA

In socio-economic development, university education plays a vital role and the welfare of people. The university provides many internal and external benefits. There

is some brief profiles growth of the universities in general and Central Universities. It is particularly, indicating the number, year of establishment, number of the teachers and their students are given as background information for the study.

In 1960-61 to 49 in 1990-91, there are almost 177 universities have been increased. These universities provide employment opportunities to 45 lakhs students for 2.6 lakhs of the teacher.

The study of UGC on Central Universities showed most of these objectives were not satisfied and suggested remedial methods. The realization of these objectives has financial implications for paying TA and DA to its students and faculty from far-off positions and providing hostels and quarters.

The objective of University Education

Though education such as medium which contributes to the nation as well as world development at all the levels. It accelerates national development by the social abilities among the citizen of the country about higher skills and knowledge. And it is creating new knowledge and it is very necessary for the development of self-belief. The objective system of the central university and its benefits and the profile of central universities as compared with the total picture of all the universities have been traced with a historical perspective with the unique objective of the central universities have been launched. In the context of an implication of such specific objectives, Financial Administration was also analysed. In very short, the commission has brought for the important basis of development in education. These are three major goals of a learning society.

7.7.4. EVALUATION AND STRUCTURE OF FINANCIAL ADMINISTRATION IN CENTRAL UNIVERSITIES

By the demanding modern general and financial administrative inputs, today Universities have become big enterprises to realize successfully its objectives. They have developed to this standing from a simple level of financing, without plentiful need for application of Financial Administration.

In the system of Financial Administration and evaluation, there are some of the milestones efforts are taken to update it as follows:

The Bombay, Madras and Calcutta there were the first three universities that started in 1857.

The Board of inter-university was started in 1924.

The UGC was started in 1945.

To monitor funding needs and academic progress the UGC was started in 1956.

A National Seminar conducted in 1970, on Financial Administration by the Asian Institute of Educational Planning and Administration.

The National Seminar was organized in 1970 on FA in Malaysia. (June-July).

The Traditional Staff College and Delhi University have been trained 47 Finance Officers in 1976.

The ICSSR and AIU, National Seminar was conducted in 1979.

To prepare the Account and Financial Code the KIEPA project launched in 1982.

For the University Management, the Gnanam Committee is formed in 1990.

The Association of University Administrators conducted a National Convention on Resource Crunch in 1992.

The University Grant Commission organized a Conference of Vice-Chancellors on Financing of Higher Education in 1993.

The Financial Administration of BBAU includes organizational structure of the Court, Finance Committee, Executive Council, with its specific powers as described in Acts. The Finance division of the university needs additional personnel especially one Section Officer and a DFO to manage the Department effectively. It required an in-built subsystem for especially internal Audit as it is in Delhi University and need to make prompt and effective financial administration of the University. When sketching the evolution of University's financial administrative system in India.

It shows that it is a constant on-going process. Now there is a necessity to improve the organizational structure make an effective system of BBAU.

7.7.5. MECHANISM OF FINANCIAL ADMINISTRATION OF BBAU AS CENTRAL UNIVERSITY

The second objective was accomplished through study. The mechanism of financial administration of central universities various educational departments concerning with BBAU Lucknow. The questionnaire-cum attitude scale has been designed to analyse the mechanism of financial administration from three points of view:

1. Scholar / Student View
2. Faculty / Teaching Staff View.
3. Officers / Non-Teaching Staff View

Views of scholars

From a scholar's point of view financial administration includes the procedure of fee payment and disbursement of scholarship to scholars. The following eleven items or statements were derived to study the mechanism of financial administration from scholars' point of view. These statements represent the scholar's perception of financial administration practices followed by the university.

- 1. Students Service** indicates that financial administration & controlling mechanism in respect of student service may not be well organized in this condition the incidence of 'disagree' is significantly more than other group and category thus it conclude that statement is false and the practice of well-organized student service is not followed in the university.
- 2. Tuition Fee Challan Form** This indicates that the scholars may be satisfied with the prescribed format of Challan for payment of tuition because the majority of respondents are satisfied with the 'agree' statement.
- 3. Other Payments Challan Form** It indicated that the present prescribed format of the Challan form for other payments may require revision because the majority of respondents agree with these statements.

1. Fee Payment Procedure

It may be detected from the related table that majority respondents are disagreeing with the statement. Thus it indicates that the procedure of payments of fees may not be satisfactory at present.

2. Other Payments Procedure

The procedure of paying charges for other purposes may be satisfactory at present.

3. Fellowship Payment Time

This strongly indicates that **fellowship /scholarship is not paid within a reasonable period.**

4. Fellowship Payment Procedure

It may be detected or observed concerning the table that the majority of the respondents agree with the statement. Thus it is indicated that the present adopted payment procedure of fellowship/ scholarship need to change

5. Timely Payment from UGC & other institutions

This may indicate that the fund of fellowship/scholarship/contingency is not timely provided by UGC, CSIR, and ICSSR etc.

6. Timely Fellowship Forwarding by Department

This may indicate that **the fellowship/scholarship claim is not timely forwarded by the department**

7. Timely Payment Arrangement by Finance Department

This may indicate that the finance section arranges prompt payments of amounts for students.

8. Overall Financial Administration

The observed frequencies indicate that the overall financial administration & controlling mechanism of academic is unsatisfactory at present.

Faculty / Teaching Staff View

From the faculty point of view financial administration includes the procedure of various payments made to faculty and disbursement of scholarship to scholars. As mentioned above eight statements were derived to study the mechanism of financial administration from the faculty point of view.

1. TA / DA & Other Payment

This may indicate that procedure adopted for claims and payments of TA / DA and other bills needs revision.

2. Medical Reimbursement

It is indicated that the functioning of medical reimbursement procedure is functioning is not satisfactory.

3. TA / DA Payment Time

The data analysis about the TA/DA is not paid within a reasonable time after its proper claims.

4. Project Fund Claim System

This may indicate that present funds claiming project systems from funding agencies work well.

5. Maintenance of Project Funds

This indicates that projects details of expenditures are maintained properly in the department for early settlement of the account.

6. Salary Disbursement Procedure

The salary disbursement procedure is working well.

7. Overall Financial Administration

The present overall financial administrative system concerning academic activities is not satisfactory.

8. Financial Administration Development

This may indicate that the department is not developing better financial monitoring procedures.

Staff / Non-Teaching Staff View

From a staff point of view financial administration includes the procedure of various payments made to staff like salary, TA, DA and children fee etc. As mentioned under five items were derived to study the mechanism of financial administration from a staff point of view. Each item or statement represents the staff's perception of a particular financial administration practice followed by the university.

1. TA / DA Payment

This indicates TA/DA is not paid within time even after making a proper claim.

2. Medical Reimbursement

This indicates medical reimbursement is not made within a response time after making proper claims.

3. Salary Disbursement Procedure

It is indicated that the present salary disbursement procedure is not working well.

4. Children Fee Payment

This may indicate children's fee payment is not made within responsible time.

5. Overall Financial Administration

This indicates that the overall financial administration in respect of staff welfare activities is not satisfactory.

7.7.6. FINANCIAL CONTROLLING MECHANISM OF CENTRAL UNIVERSITIES

(Inter-University and Intra –University Comparison)

Financial Administration is one of the most significant aspects to manage financial affairs with the utmost efficiency within the organization. The other significant aspect is financial performance position for comparison with other organizations, so that this efficiency may improve in future. The ratio analysis becomes so effective tool for comparison and analysis of the FA of the university. For designing the number of diagnostic ratios in the context of part I to part IV the Balance Sheet and Accounts. It is an effort to manage the assets as an annual average to compare among in different central universities. Here it has been conducted an important comparison with BHU.

Inter-University Comparison

With the view of its vibrant objective and efforts is made to grow a few indicators which help to analyze the unit and department of the university. Further, it also efforts to find out certain indicators for the comparisons of inter-university and which may

have definite limits but it called be improved by applying a better budgetary and accounting system.

RATIOS OF ACCOUNTS COMPOSITION

For compared the financial perspective of the university the techniques of the ratios analysis are very useful. The ratios of receipt and payments have analysed and the summary /abstract part I to part VI in the ratio table shown above. For the composition from the part, I to VI has been brought out understandably along with closing balance and opening balance.

NON-PLAN ACCOUNT RATIOS OF PART –I

The analysis of non-plan account ratios depicted that the shares of grant for BBAU from UGC were **0.87** as compared to **0.01** of the BHU. Whereas the internal receipts of the university were lower in BBAU for **1.40** and it was **2.49** for BHU, which was much better than BBAU. It was indicated that here BBAU was required to increase its internal sources of receipt to manage its expenses.

The administrative and academic expenditure was higher in BBAU for **0.33** and **0.50**. **Per student and teacher expenditure** was **Rs. 2.20 lakhs** and **Rs. 50.85 lakhs** was lower for BBAU than this expenditure was in BHU for **Rs. 22.87 lakhs** and **Rs. 59.81 lakhs**. In BBAU the non – teaching staff expenditure was higher for **0.59** part of the ratio than **0.12** part of BHU.

Per employee expenditure in BBAU was the slightly lower ratio for **0.63** than **0.88** of BHU. It was **Rs. 32.01 lakhs** for BBAU and **Rs. 53.01 lakhs** for BHU.

Library books expenditure was higher for BBAU in 2015-16 with **0.63** of its book payments ratio and it was only for **0.03** of BHU.

Under the analysis of Plan –Account, the proportion of Revenue Payments / Expenditure were higher of its parts for **0.35** and whereas it was only **0.17** for BHU. In the case of non-recurring payments the BBAU, also higher for **0.22** ratios than BHU. The payments to computers and equipment based on non-recurring payments of

BBAU was lower for 0.04 ratios than 14.86 parts of the ratio for BHU. It indicated that BBAU required more non-plan funds to provide better services for computers & equipment, furniture, etc. as compared to BHU.

Summary of Receipts

Concerning BBAU, contributed receipts of the university from the 1.40 ratio and whereas the BHU has contributed to 2.49 of ratio. The Examination and Academic fees contributed by BBAU for $(0.00+0.08) = 0.08$ and whereas it was only 0.02 parts by BHU. In this sequence other income from Land and Building, Publication were not so appropriate for BHU and BBAU also not getting sufficient income from these heads of receipts. But despite it, the BBAU has a much better income receipt under the head of land and building as compared to BHU for it was of 0.11 ratios.

Summary of Expenditure

The ratios analysis of expenditure shows that the Office and Administrative expenditure of BBAU was appropriately higher for (3.06 and 0.33) than (0.07 and 0.00) of BHU. The expenditure of the VC Office is not depicted separately in the accounts of BHU.

The other expenditure of department was 0.05 for BBAU and 0.00, for BHU, which is less than BBAU, and whereas expenditure for total salaries was higher for BHU of 0.61 than 0.01 for BBAU. The parts for examination expenses of total expenditure for 0.12 were higher for BBAU than 0.01 for BHU. There are some other related expenditures were slightly differed from each other. There are some items of ratios not shown separately.

This interpretation is implying that the expenditure condition of BBAU is more expensive than BHU. This condition may occur due to the less no. of students as compared increasing no. of staff of the university.

The above analysis of expenditure indicates that the BBAU incurring more expenditure as compared to BHU. Hence, it becomes important for BBAU to manage its expenditure by cutting the cost of operation and increasing its source of income also where it is possible. For example increase strength of students, increase in earmarked funds, finding a better option for investment, etc.

Academic Expenditure

In the context of academic expenditure analysis, the departmental expenditures are higher of BBAU for **(0.05)** parts than the BHU for **(0.00.)**Whereas per student and teacher expenditures were higher of BHU for **(Rs. 2.87 lakhs and Rs. 59.81 lakhs)** and these were **(Rs. 2.20 lakhs and Rs. 50.84 lakhs)** for BBAU.

Further, per student and teacher departmental expenditures were higher for BBAU from **(Rs. (2.020 lakhs and 50.84 lakhs)** than this expenditure of BHU for **(Rs.0.02 and Rs. 0.42 lakhs).**

As compared per teacher departmental expenditure here the situation has not found the same between these universities. Consequently, BBAU was spending more on per-student departmental expenditure as compared to BHU. This was caused by differing student-teacher ratios, whereas it was for BBAU **(1:32.71)** and ratio **(1:18.41)** for BHU. It means there were **32.71** students for every teacher in BBAU which is higher than BHU for **18.41** students per teacher. Thus, BBAU needs to improve the strength of teachers per student. It was already cleared by UGC and MHRD etc. according to department-wise about the Standard Teacher Ratio (STR) for the effective utilization of university funds and resources.

Expenditure on Examination

In the analysis of expenses on examination, it indicated the BBAU incurred slightly more expenses for **0.12** than BHU for **0.01** parts. It was indicated the need to control expenses on examination to improving the financial condition of BBAU.

Receipt and Payments structure

The ratio which are providing necessary data to better analyze the structure of receipts and payments here are some important indicators that make a more useful comparison to the expenditure pattern of the universities. A ratio is a good tool for analysis of financial administration.

The analysis indicates revenue expenditure was just half more of BBAU for **0.35** parts of the ratio as proportionate total payments of BHU for **0.17** parts, whereas, it was in case of Non-Plan expenditure also to higher of BBAU

for **0.22** than **0.00** of BHU, It indicates that the need to make better planning for the budget.

The analysis of receipt and payment structure shows that the capital expenditure of Building Payments for BBAU was 0.03 of Non-Recurring expenditure very little as compared to a ratio of BHU for 42.06. It was indicating BHU spend more funds on its infrastructure development. Therefore BBAU needs to increase its capital expenditure which was already very low.

The capital expenditure on furniture and equipment of BBAU was for (0.09 and 0.04) that also very less as compared to BHU for (0.24 and 14.86.) The BBAU required more investments for providing better facilities to its students. Hence, payments for library books were better for BBAU from 0.63 than 0.03 ratio of BHU which was very low. It concludes that the book payments capacity of BBAU is better than BHU.

EARMARKED SPECIAL FUND ACCOUNT PART-III

The ratios for Earmarked Special Fund Account have been worked out from the receipts and payments accounts as shown in the following.

The analysis of earmarked special funds accounts represents the total payments of assets of BBAU. It was 0.24 for BBAU whereas it was only 0.04 for BHU. This situation indicates that BBAU received more funds for the payments of assets including sponsored projects etc. than BHU. The funds received for the seminar were slightly positive from 0.01 for BBAU as compared to BHU for 0.00 just negligible. In the given above table sponsored project is not shown separately.

DEBT DEPOSIT AND ADVANCE ACCOUNT RATIOS OF PART –IV

Under the debt deposit advance account, it was shown that the PF receipts of BBAU for 2.79 parts are higher than the ratio of BHU for 0.10, its total deposit of receipts. The provision for security deposit is much positive for 0.07 of BBAU than it was so low in BHU for 0.00, whereas receipts for caution deposit was 0.01 for BBAU and just negligible for BHU. Through the analytical study of this account, the BBAU

was looking better in its financial condition than BHU. Here BBAU was represented proactive nature to handle the future payments effectively to maintain its goodwill.

There was a most uniform pattern of items of payments ratios. Hence was some item of payments ratios of higher of BBAU than payments ratios of BHU. For example, higher ratios of BBAU were Debt Funds Payments, caution deposit payments for **0.06** and **2.7** whereas these ratios of BHU were almost negligible by bringing concern proportionate of this ratio. There were only payments for Endowments funds of BHU higher for **16.26** than BBAU and whereas endowments total receipts of BBAU was showing for **0.03** and **0.01** for BHU. This pattern of payments was indicating better funds position of BBAU to meet the urgent future expenses of the university than BHU. It represents BBAU has adequate funds for paying temporary future expenses and the deposit may be utilized temporarily and recouped.

SUMMARY OF BALANCE SHEET RATIOS

The analysis for the testing of the hypothesis is established by the third objective of this study, whereas the ratios as an important indicator. This analysis connected with the various accounts and balance sheets to justify the impact of the established hypothesis. Under, the study of this objective as a financial controls mechanism of **BBAU** as compared to **BHU**. This analysis was evident that **BBAU** has a significant impact on the financial controlling mechanism. Thus the **H1** hypothesis was accepted whereas **H0** (Null Hypothesis) was rejected.

UNIT EXPENDITURE OF BBAU AND BHU

The comparison of per unit expenditure indicated from maintenance grant shows that bridge the gaps which show by special effort. The BBAU has lower unit expenditure than BHU except per student departmental expenditure of the university. For instance, the fixed assets unit value of BBAU was higher than the BHU.

It was in the context of library book value as proportionate to fixed assets higher of BBAU as compared to BHU. This may be due to the BBAU running in a younger stage than whereas BHU was so old.

In the analysis of the Balance Sheet, there were the ratios of fixed assets slightly higher as proportionate to total assets of BBAU for **0.62**, than and only **0.52** for BHU. It was evident that BBAU has more fixed assets as compared to BHU in the financial year of **2015-16**. The BBAU has fewer current assets for **0.25** than the BHU for only **0.34** part of its ratio.

7.7.7. FINANCIAL PLANNING AND BUDGET CONTROL

In Financial Administration, Planning and budget control are two important functions. The budget control system plays an important role in FA. An analytical review of the present budget system in the Central Universities with special reference to BBAU is presented in this chapter. A budget system is a dynamic tool with this view of FA; the improvements which justify consideration are also be recommended with some practical procedures, apart from defining two useful budget techniques - Zero Base Budget (ZBB) and Planning Programming and Budgeting System (PPBS) and for their application in the University system.

VARIANCE IN RECEIPTS AND EXPENDITURE OF BBAU

Table **01** is depicted that for the initial two years about the receipt financial committee but it was nominally reduced in **2015-16**.

Thus the difference between the budget receipt and actual was **-461.12 percent** in **2013-14** and **-96.32 percent** in **2014-15** and whereas **-131.32 percent** in **2015-16**. Further, when the actual receipt was compared with the revised estimate (RE), the variance was between the (points **-9**) (**-127.88**), and **10.23 percent** and **-167.75** consequent in **201314**, **2014-15**, and **2015-16**.

In the case of expenditure, the finance committee (FC) had cut the original estimate by **- 9.08 percent** in **2015-16**, and where actual expenditure was **-42.28 percent**. This situation which creating due to the grant maintenance was not released on time by the UGC. Thus the sometimes few amounts of grant receipts remain unspent which further will be deducted from the maintenance grants in the next year. In this context, the finance section of the university should be alert in February and in

March they should be fully utilized to the funds on the day-to-day monitoring expenditure base.

The percentage of variance was very high in 2015-16.

If efforts had been taken by the heads of the departments are concerned to review periodically to reduce it for proper utilize the funds. The total estimate received of the university was in Rs. **3486.01 lakhs** in 2015-16 and whereas the total actual received was in same year **Rs. 3369.16 lakhs**.

The actual expenditure was **Rs.2787.15 lakhs** and there **Rs 3217.15 lakhs** was the estimated expenditure. Ultimately actually turn out to be a deficit as to a deeper glimpse of the variance of analysis the sample of variance analysis of receipts and expenditure are shown by the two major tables for the year **2013-14 and 2015-16**. This table maintenance the grants come under the non-plan budget.

7.7.8. PROS AND CONS OF UNIVERSITY BUDGETING CONTROL

The income from student's fees had been gone decline by **Rs.45.75 lakhs**. Through the periodic study of income, it would be suggested to improve it. The income from grants and donations also had gone down by **Rs. 2.38 lakhs** it needs to be improving in future.

The receipt from DSW was positive which increase through the land and rent of shop etc. by **Rs. 14 lakhs** it is a good symbol of strengthening the utilization of infrastructure of the university. The tendency of receiving registration fees increasing by **Rs.2.91 lakhs**.

The miscellaneous/pending remittance of the university has a positive increase by **Rs. 25.61 lakhs** which showing the better the collection management of funds. When the variance is more in the budget estimates it is requested to officers –in charge of finance of the university should take care when they preparing the budget estimate.

The expenditure was reduced by **Rs. 399.72 lakhs** of Salaries and Allowances due to the unpaid salary and allowances of staff members.

The expenditure of the Academic Department and faculties' college department reduced by **Rs. 147.00** lakhs due to this the teaching staff not getting timely payments.

The funds for the expenditure of the library were reduced by **Rs. 10.45 lakhs** cause this university having a shortage of necessary books and journals etc. facilities.

The funds for sports activity have been reduced by **Rs. 40.15 lakhs** due to this university may suffer from sports facilities.

The funds for Fellowship and Scholarship also have been reduced by **Rs. 1.44 lakhs** whereas estimated funds **Rs. 2 lakhs** already was very low. It would be suggested that need to increase these funds for future investment.

The estimated expenditure amount for hostel facilities was **Rs. 22 lakhs**. In respect only **Rs. 4.67** lakhs was the actual expenditure has incurred which is a very little amount by itself. It would need to increase the investment of hostel services in the future.

The SC/ST estimated welfare expenditure amount was **Rs. 22 lakhs** but it has used only by **Rs.66** thousand in the concerning year according to the above table no. third analysis. This used amount was as low as it is estimated. It would be suggested that the amount of expenditure should be increased for providing better and necessary social welfare services to the weaker section of the society as to realize the motto of this particular university is concerned.

The expenditure amount for office expenses by **Rs. 122.71 lakhs** when it was estimated by **Rs. 385.00 lakhs** it needs to increase investment for better-equipped university facilities.

Thus by the study of expenditure table analytically need to increase the amount of expenditure. This expenditure makes as investment almost all heads of expenditure for the betterment of student's future. And it realizes the motto of the university to provide world-class competent manpower for the development of the nation and the rest of the world.

7.7.9. RESEARCH FINDINGS AND PROBLEMS

UNIVERSITY OBJECTIVE AND PROBLEMS

S. N.	FINDING	POLICY PROBLEMS
1.	The BBAU was established in 1996, to realize of its unique objectives as Dr. B.R. Ambedkar's vision to make a democratic and educated society of India.	To fulfil the objectives of BBAU about entire research and academic outreach programs have been included in the University Act.
2.	The central university has furnished students and teachers from all places of the country and abroad.	All the necessary facilities for students and teachers are providing like, sports, health, hostels, mess, and grievances redress, etc.
3.	The BBAU is arranging various research activities which design to preserve our environment.	There are various provisions made for the growth and development of the students by conducting workshops and seminars.
4.	The BBAU provides helps the free education to those students, who are belong to BPL families.	There are some provisions for free education they belong to below the poverty line (BPL) families from the Indian society.
5.	The BBAU is gives special attention to promotion of education and economic interest for their welfare of general and SC/ST category students.	The university has its special objective to rendering modern education those who belong to deprived section of the society.

STRUCTURE OF FINANCIAL ADMINISTRATION

6.	There has no specific financial accounts code for the particular	Every university should be its separate financial and accounting
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university at present. In current every procedure based on general regulation of central Govt. of India which are not related for the academic purpose.

7. In the current scenario, the university has become a big industry in the field of education. It is demanding modern general in financial inputs to achieve its target effectively.

code to remove the confusion of departments. These codes should be approved by the EC/FC of the university to improve the quality of financial administration.

The university needs competent financial administration policies which fulfill the modern demand of financial administration.

7.7.10 MECHANISM OF FINANCIAL ADMINISTRATION OF BBAU

8. The student's service of the university is not well organized and the format of the fee challan form was found satisfactory.

The university needs to upgrade students' services.

9. It was found that the procedure of fee & fellowship and scholarship payments was not satisfactory.

The department of finance of the university needs to ensure timely payments procedure to students

VIEWS OF FACULTY /TEACHING STAFF

10. Through the study. It was found that the TA/DA and other payments claim to need to be revised.

The university needs to increments and timely payments bills of TA /DA and other payments to its faculty staff.

11. The study overall funds of financial administration and development system need to establish further better financial

The BBAU has required re-introducing such financial monitoring procedures which work finance department to

monitoring system.

another department properly.

STAFF /NON TEACHING STAFF VIEWS

- | | | |
|-----------|--|--|
| 12 | It was found that the TA/DA and medical reimbursement of Non-Teaching staff were not timely providing. | The university needs to provide various payments like TA/ DA and Medical reimbursements, children's fees, salaries etc. at time. |
|-----------|--|--|

7.7.11. FINANCIAL CONTROLLING MECHANISM OF CENTRAL UNIVERSITY

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|------------|---|--|
| 13. | The ratio analysis is an effective tool for inter-university comparison to diagnose the weakness of the FA of the university. | The ratio analysis is used as a technique to analyze the FA of the university. It is used on various sections of accounts of the university to improve effectively FA. |
| 14. | The internal receipt of BBAU was lower than BHU. | It was indicated the BBAU has lower internal receipts as consequent it needs to increase internal sources of receipts to manage their expenses. |
| 15. | The expenditure as academic and administrative on students and teachers was higher than BBAU. | The BBAU can be managing its administrative and academic expenditure by conducting such value added program in education like workshop, seminar and sports events etc. through making some changes on its. |

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|------------|--|--|
| 16. | The expenditures on the non-teaching staff of BBAU were higher as compared to BHU. | There are two aspects to manage non-teaching expenditure, the first thing is shorting the staff and second thing is increase the strength of students. |
| 17. | Per employee expenditure in BBAU is slightly lower than BHU. | The BBAU has the opportunity to take benefits of lower per employee expenditure. |
| 18. | The study of plain account was indicated the proportion of revenue expenditure higher in BBAU. | Under the study of BBAU has required more non-plan funds to provide better instrumental services like computers, equipment etc. |

RECEIPTS ACCOUNT

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|------------|---|--|
| 19. | The BBAU was not getting sufficient income under the heads of receipts, but BBAU has much better receipts under the heads of land and building. | It is requested to BBAU make focus to increase its receipts income for better investments in the progress of the university. |
| 20. | The study of Ratio Analysis of receipts and payments structure and non-plan expenditure higher of BBAU as compared to BHU. | The BBAU needs to manage the condition of over-expenses by making proactive budgeting planning policies. |
| 21. | The capital expenditure of BBAU was very low as compare to BHU. | The BBAU required more investments to providing better facilities to its students. |
| 22. | The library payments of BBAU were good than BHU. | The library facility of BBAU was satisfactory needs to maintain in future also |

EARMARKED SPECIAL FUNDS ACCOUNTS PART- III

23. The received earmarked special fund of BBAU was higher than BHU. The study indicates that the earmarked special funds of BBAU are in positive condition.

DEBT DEPOSIT AND ADVANCE ACCOUNT RATIOS PART -IV

24. The fund shown as PF receipts security deposit receipts and receipts for caution deposits were positives of BBAU than BHU. The study indicates the opportunity for BBAU to effectively utilize this fund has scope to maintain the better financial condition and its goodwill. Along with this, the BBAU has represented adequate funds for paying temporary future expenses.
25. The study of Ratio Analysis of receipts and payments structure and non-plan expenditure higher of BBAU as compared to BHU. The BBAU needs to manage the condition of over-expenses by making proactive budgeting planning policies.

BALANCE SHEET RATIOS

27. The balance sheets justify the impact of the established hypothesis of the third objective of this study. The analysis was evident the BBAU has a significant impact on the financial controlling mechanism. The analysis of this objective justifies the **H1 hypothesis** was accepted whereas **H0** (Null hypothesis) was rejected.

UNIT EXPENDITURE

28. The BBAU has lower unit expenditure as compare to BHU except per student's departmental expenditure of The BBAU has to improve its unit expenditure in the future, which is the better indicator of

the university.

infrastructure service to the students and teachers like expenditure on various assets, equipment etc.

7.7.12. FINANCIAL PLANNING AND BUDGET CONTROL

- 29.** Planning and budgeting are two important functions of financial administration. This budgeting control is used as a tool of analytical review of the university's financial administration.
- The planning and budgeting of FA of universities based on three aspects of this technique first plan of action, a second guide to the current operation, and last third one is evaluation of performance.
- 30.** The BBAU was proactive by its estimate of receipts because of grants of university deducted meeting its total expenditure.
- The study indicates that the BBAU has to control in future the problem of financial strengthens by maintaining precaution at the time preparing of budget estimates of receipts.
- 31.** The various incomes like student fees, grants, and donations had gone down of the university.
- It was evident to overcome the problem of declining income the periodic study to improve this condition and controlling the FA of the university.
- 32.** The income receipts from DSW were positive and increased. This is a good symbol of better utilization of university infrastructure.
- The university needs to make such policies to maintain this tendency of increase in the future also.

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|--|---|
| <p>33. The miscellaneous/pending remittance of BBAU was found positive which shown its better collection management of funds</p> | <p>If the university has more variance in budget estimates, in this case, it is requested to the office in charge of finance of the university take care when they preparing budget estimates.</p> |
| <p>34. The fund's amount which has utilized on the heads of fellowship, scholarship and for SC/ST student's welfare very low.</p> | <p>The university needs to focus management of such funds which facilitates SC/ST student's welfare, fellowship scholarship, and hostel facilities so that the university fulfills its key objective.</p> |

7.7.13. OBJECTIVES OF THE BBAU

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|--|---|
| <p>➤ To encourage advance and innovative knowledge by providing instructional and research facilities for integrated courses also, in the science and key frontier area of technology and along with other allied disciplines.</p> | <p>➤ To promote the study pattern which is based on the principles of Babasaheb Bhimrao Ambedkar worked during his whole lifetime, namely, social justice, national integration, and which is adopted democratic way of his life, and also taken study the Constitution of the World.</p> |
| <p>➤ To deliver proper courses related to knowledge for the development of society by rendering modern education facilities to those students who are coming from the depressed section of the society, including rural craft and agricultural technology.</p> | <p>➤ To take suitable measures for the encouraging of innovations in the modern teaching-learning process and inter-disciplinary research and studies.</p> |

- To pay special attention to the promotion of educational and economic interests of the people for their welfare in general and members belonging for special to the SC/ST in particular

7.7.14. SUGGESTIONS FOR THE FUTURE RESEARCHES

While exploring profound into the realm Of Financial Administration of BBAU, under the present study, a various interesting new field of study has been found out. Some of the major areas for further study are as follows.

- (a) An analytical method has been designing to analyze the mechanism of Financial Administration and control of higher education institutions in India. There are there major points that have been classified to study the financial administration of the university. For getting primary views as data from the respondents these are views of scholars/ students, view faculty /teaching staff, and views of officers and non-teaching staff. Under the type of every viewer have some relative items to go into the depth of the study and understand the mechanism of financial administration of the university. This comparative study gives a better understanding of the mechanism of FA and further assist in making important decisions in the interest of the university for better financial management and administration.
- (b) A separate study has been conducted to analyze the financial controlling mechanism of the Babasaheb Bhimrao Ambedkar University, Lucknow with compared to Banaras Hindu University, Banaras. An effective analytical tool has been designed in form of Ratio Analysis for inter-university comparison at macro level study. This tool has some diagnostic Ratios which classified in the context of Part-I to Part IV of Accounts and Balance Sheet of the university. Thus the Ratio Analysis has proved as an effective technique to analyze the financial position of the organization.
- (c) A departmental-wise separate important analytical study has been conducted with the help of Planning and Budgeting control to analyze the financial administration

of the university. This study tried to analyze and trace the unit expenditure and wasteful expenditure by making a comparison among the various department of the university. It was found that the application of variance analysis is a useful technique to measure the financial management of the university.

7.7.15. CONCLUSION

The analytical study of various bibliographies on the topic of university finance the most depicted studies about them financing the colleges and universities in the context of providing grants and donations and their sources and. These studies belong to the pattern of expenditure have in the majority. There are limited studies conducted on the topic of cost and effectiveness to better understand the financial administration of the university. There is a relative number of economics studies on education have been conducted to investigate the cost benefits and rate of return to measure the level of education.

Thus this study is special by taking the topic of general management and administration which deal with Financial Administration as a part of the illustration of the whole education institution, under this study taking macro-level analysis on various universities, detailed a case study has been conducted on financial administration. It has been considered comprehensively at the department and the level institutional of the following important parts, the pattern of income and expenditure, comparison of receipts and payment, unit direct expenditure on a departmental basis, school level. The Planning and budgeting system makes its effective instrument of Ratio Analysis, Variance Analysis for budget increases and decreasing income evolving better investment policies and their impact on FA.

This study conducts an inter-university comparison on the macro level as well as micro-level through applied techniques of ratio analysis. It has taken Banaras Hindu University to make a comparison with Babasaheb Bhimrao Ambedkar University. Various indicators were used to better analyze of FA of the **BBAU** as a diagnostic factor compares with **BHU**. In brief, this study tried its best to investigate the constraints and limitations and vital relates to aspects of Financial Administration in the university.



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APPENDICES



APPENDICES

APPENDIX -I

A STUDY OF FINANCIAL ADMINISTRATION AND CONTROLLING MECHANISM OF HIGHER EDUCATION INSTITUTE FOCUSING CENTRAL UNIVERITIES OF INDIA WITH SPECIAL REFERENCE TO BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW

(A CENTRAL UNIVEESITY)

Questionnaire- cum –Attitude Scale

VIEWS OF STUDENTS AND SCHOLARS

(The information will be kept strictly confidential and used purely for research purpose)

I PERSONAL INFORMATION

1.1	Name				
1.2	i) Course		ii)Year of Study		
1.3	Department				
1.4	Receiving Scholarship/ Fellowship			YES	NO
1.5	Funding agency of scholarship / fellowship				
1.6	State		1.7	Age	Years.
1.8	Sex	Male		Female	
1.9	Income of parents Rs.		Per month		

II. Attitude Scale of Financial Administration & Controlling Mechanism of BBAU, Lucknow.

(Kindly encircle the relevant numbers which match with your attitude, in each item;

1-Disagree, 2-Tend to disagree, 3-Cannot say 4- Tend to agree, 5- Agree.

2.1	The financial administration & controlling mechanism of academic is normally satisfactory.	1	2	3	4	5
2.2	The financial administration & controlling mechanism in respect of student service is well organised.	1	2	3	4	5
2.3	The prescribed format of Chalaan form for payment of tuition fess etc.is satisfactory.	1	2	3	4	5
2.4	The prescribed format of Chalaan form for payment need not to be revised.	1	2	3	4	5
2.5	The fellowship /scholarship are paid within reasonable time period	1	2	3	4	5
2.6	The adopted payment procedure of fellowship/ scholarship does not need to any change.	1	2	3	4	5
2.7	The fund of fellowship/ scholarship / contingency is timely providing by UGC, CSIR, and ICSSR etc.	1	2	3	4	5
2.8	The claims of fellowship and scholarship is making timely by the department.	1	2	3	4	5
2.9	The finance section arranging prompt payments of amounts for students.	1	2	3	4	5
2.10	The paying fees and charges procedure is satisfactory at present.	1	2	3	4	5
2.11	The payments of fees and charges procedure for other purposes are also satisfactory.	1	2	3	4	5

III- Concrete practical suggestion for make more effective system of Financial Administration and controlling mechanism relating to students.

3.1. Payments of fees / charges

3.2. Prompt payments of scholarship / fellowship

3.3. Any other area (specify).

Place:

Date:

Signature

APPENDIX -II

A STUDY OF FINANCIAL ADMINISTRATION AND CONTROLLING MECHANISM OF HIGHER EDUCATION INSTITUTE FOCUSING CENTRAL UNIVERITIES OF INDIA WITH SPECIAL REFERENCE TO BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW

(A CENTRAL UNIVEESITY)

Questionnaire- cum –Attitude Scale

VIEWS OF FACULTY MEMBERS

(The information will be kept strictly confidential and used purely for research purpose)

I PERSONAL INFORMATION

1.1	Name & Designation :				
1.2	Department :				
1.3	Head of the Department :	Yes		No	
1.4	Total service in teaching :				
1.5	Total approximate year experience of administrative/ financial Experience as HOD/ Principal etc.	Years			

II- Attitude scale of Financial Administration in Babasaheb Bhimrao Ambedkar , University Lucknow.

(Kindly encircle the relevant numbers which match with your attitude, in each item;

1- Disagree, 2-Tend to disagree, 3-Cannot say 4- Tend to agree, 5- Agree.

2.1	The financial administrative system in respect of academic activities is satisfactory.	1	2	3	4	5
2.2	The department has developed suitable procedure to collect fees /charges from students and it's informing	1	2	3	4	5

	details to the administration.					
2.3	The prompt payment of scholarship/ fellowship making to students by the department.	1	2	3	4	5
2.4	The administration section of university is processing the papers for early payment of fellowship etc.	1	2	3	4	5
2.5	The prompt payment of fellowship also arranging by the Finance Section of the university.	1	2	3	4	5
2.6	The procedure which is adopted for claims and payments of TA, bills, need no revision.	1	2	3	4	5
2.7	The medical reimbursement procedure is functioning satisfactory	1	2	3	4	5
2.8	The TA/DA is paid within reasonable time after its proper claims.	1	2	3	4	5
2.9	The present funds claiming project system from funding agencies works well.	1	2	3	4	5
2.10	The projects details of expenditures are maintained in the department for early settlement of account.	1	2	3	4	5
2.11	The salary disbursement procedure is working well.	1	2	3	4	5
2.12	The department develops better financial monitoring procedure.	1	2	3	4	5

III- Kindly writes your valuable and practical suggestion for more effective system of the financial administration of BBAU, Lucknow.

3.1. Payments of fees and other charges.

3.2. Timely payment of fellowship & scholarship.

3.3. Settlement of purchase bills.

3.4. Medical reimbursement claims.

3.5. Salary Payment.

IV. Give only one practical suggestion to affect more economy in various heads of university expenditure:

Place:

Date:

Signature

APPENDIX -III

A STUDY OF FINANCIAL ADMINISTRATION AND CONTROLLING MECHANISM OF HIGHER EDUCATION INSTITUTE FOCUSING CENTRAL UNIVERITIES OF INDIA WITH SPECIAL REFERENCE TO BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW

(A CENTRAL UNIVEESITY)

Questionnaire- cum –Attitude Scale

VIEWS OF OFFICERS/ NON TEACHING STAFF

(The information will be kept strictly confidential and used purely for research purpose)

PERSONAL INFORMATION

1.1	Name and Designation :					
1.2	Section /Office :					
1.3	Total service :	Years	1.4. Age:	Years		
(Kindly encircle the relevant numbers which match with your attitude, in each item; 1- Disagree, 2-Tend to disagree, 3-Cannot say 4- Tend to agree, 5- Agree.						
2.1	Financial administration in respect of staff welfare activities is satisfactory	1	2	3	4	5
2.2	The present salary disbursement procedure is working well	1	2	3	4	5
2.3	After making proper claim for TA/DA paid within time	1	2	3	4	5
2.4	Children's fee payments is made within responsible time	1	2	3	4	5
2.5	Medical reimbursement is made within responsible time after making proper claims.	1	2	3	4	5

III Kindly write your concrete and practical suggestion for more effective Financial Administration & Controlling Mechanism of the University.

3.1. TA/ DA Payments:

3.2. Medical reimbursement:

3.3. Salary:

3.4. Children fee reimbursement:

IV. Give only one suggestion for raise source of income for the University.

Place:

Date:

Signature

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RESUME



CAREER OBJECTIVES	To make highest career in the field of financial education by adopting the innovative & Research full approach to become an inspirational personality through increasing the Regular deep knowledge as per practical aspects
PROFESSIONAL QUALIFICATION	<ul style="list-style-type: none"> ▪ Bachelor of Education (B.Ed.) in Commerce, since 2014 from CCS University, Meerut. ▪ Master of Business Administration (MBA) since 2007 through the full time regular program. ▪ Specialization in Finance& Marketing from the Forte Institute of Technology Meerut (Affiliated to U.P.T.U), Luck now.
ADDITIONAL QUALIFICATION	<ul style="list-style-type: none"> ▪ UGC - NET Qualified with (Management subject) – June, 2012. ▪ UGC- NET Qualified with (Management subject) -- Dec- , 2012. ▪ One year diploma in computer application (ADCS).2005 ▪ CCC Computer certificate
RESEARCH EXPERIENCE	<p>Journal Publication</p> <ol style="list-style-type: none"> 1. Raviraj Singh & Dr. M.S. Khan (2016), Role of financial inclusion with the reference to financing poor's as bankable opportunities Micro credit and SHGs". In India. International Journal of Multidisciplinary Research and Development, New Delhi: vol(3);pp88-91; ISSN: 2349-5979. 2. Raviraj Singh & Dr. M.S. Khan (2016), Understanding the Ease of Doing Business vs. Financial Problem to create New Employment Opportunities through Start-Up in India; IJMRD, New Delhi: vol(3);pp268-272; ISSN: 2349-5979.

	<p>3. Raviraj singh & Dr. M.S. Khan (2018); ‘Financial Administration vs. Role of Higher Educational Institution focusing Central Universities of India; International Journal of Creative Thoughts, Ahmedabad (Gujarat), India: vol. (6); pp. 1528-1537; ISSN: 2320-2882.</p> <p>4. Raviraj Singh (2019); ‘Potential Socio-economic Impact of swachh Bharat Abhyan in India’.JETIR, Ahmedabad (Gujarat), India India: vol. (6); Issue 5; pp. 232-239; ISSN: 2349-5162.</p> <ul style="list-style-type: none"> ▪ Conference <ol style="list-style-type: none"> 1. Raviraj Singh & Dr. M.S. Khan (March, 2016), Business expansion impact of IT for developing Indian banking sector “International conference; at BBAU, Lucknow . ▪ Research Workshop <ol style="list-style-type: none"> 1. 15 Days National Workshop on Research Methodology (04th to 19th July, 2016) Organised by Department of Rural Management (School for Management Studies) BBAU (A Central University), Lucknow. 2. 15 Days National Workshop on Research Methodology (04th to 19th July, 2016) Organised by Department of Rural Management (School for Management Studies) BBAU (A Central University), Lucknow.
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ACADEMIC QUALIFICATION	<ul style="list-style-type: none"> ▪ B.COM from M.J.P.R.U. Bareilly since 2005. ▪ Intermediate with Banking from U.P. Board since 2002. ▪ High School with (Agriculture) from U.P. Board since 2000.
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WORK EXPERIENCE	<ul style="list-style-type: none"> ▪ I have worked as Assistant Professor at Department of Management in Vira College of Engineering (KSCEM), Bijnor. ▪ I have worked at Disha Institute of Science & Technology, Dhampur(Bijnor) as an Assistant Prof. Finance & Accounting.
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	<ul style="list-style-type: none"> ▪ I have worked as Lecturer Finance Management to teach MBA & BBA students at Pt. J.N.S. college of Mgt. & Tech. in Distt. J.P.Nagar since May 2010 to April 2012 till date. ▪ I have worked as an APO (MNREGA) at block level since 2009. This post was equivalent to the BDO.
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AREA OF INTEREST	<ul style="list-style-type: none"> ▪ All subject of Finance Management .Marketing subjects also. ▪ Reading books, Listen to news & music.
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Personal Profile	<ul style="list-style-type: none"> ▪ Father's Name : Shri Man Singh ▪ Date of Birth : 03.06.1982 ▪ Language Known : Hindi, English ▪ Nationality : Indian ▪ Permanent Address : Vill- Aurangpurtara (Jhalri), PO- Nasiri ,Distt- Bijnor, (246701). U.P.
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Declaration: I hereby declare that all the information given above are true and correct to the best of my knowledge, if anything found wrong then I would be responsible for that.

Date:

(RAVIRAJ SINGH)

Place: