

**A STUDY OF THE FINANCES
OF
THE UNIVERSITY OF RAJASTHAN**

REPORT OF A RESEARCH PROJECT OF
THE INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH, NEW DELHI

M. S. Nigam

Head of the Department of Economics
University of Rajasthan, Jaipur

Social Sciences Research Centre
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PREFACE

This research study on the 'Finances of the University of Rajasthan' was sponsored by the Indian Council of Social Science Research, New Delhi. It first came as a research project to be directed by Dr. Raj Krishna but, because of his many other academic preoccupations, he desired that I should take up this responsibility while he would collaborate with me in conducting this study, and that he and I should be the co-authors of the Report. But as Dr. Raj Krishna, subsequently, left on a World Bank assignment, I could not have the benefit of his collaboration in this study beyond some very valuable guidance and suggestions received from him in the initial stages, connected with evolving a suitable research design and methodology. As such, the entire work of directing the project and of writing out the Report has been carried out by me. Subsequently, the ICSSR also recognised me as the Director of the Project and the sole author of its Report.

The Study has revealed, inter alia, a large element of subsidy in the cost of education, heavy dependence of the University on external, particularly, State government grants which is tending to impinge on its academic freedom, and a rising trend in the size and ratio of non-academic expenditure. It is desirable to set up a State University Grants Committee to suitably consider and properly allocate State government grants as between different State Universities.

The Project formally lasted for a year, September 1, 1972 to August 31, 1973, although report writing and its finalisation took some more time. Shri M.S. Rathore and Shri K.L. Sharma, who worked as Research Assistants did a good amount of work by way of compilation and analysis of data. Shri M.K. Saxena has been very efficient in rendering ministerial assistance and in typing out the first and the final draft of the Report.

I would also like to express gratitude to the Indian Council of Social Science for its grant for the publication of the present report.

JAIPUR
June 28, 1974

M. S. NIGAM
Project Director

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Chapter I

APPROACH AND METHODOLOGY

1.1 IMPORTANCE

The establishment in India of many new Universities since Independence, and the growth and expansion of the old ones makes it highly desirable that a study be instituted into their Finances. If we want our Universities to promote higher education and research in a proper way, develop new areas of study and offer new courses and programmes of instructions to meet the diverse needs of our developing economy and also maintain or achieve high standards of performance, it is absolutely necessary that they should be financially strong with adequate and steady sources of income. What are these sources? What is their relative importance? Is the income derived from them steady and adequate or whether the University is subject to financial strains and stresses which adversely affects its operational efficiency and independence? These are some very important questions which should be fully investigated.

1.2 SOURCES OF UNIVERSITY FINANCE

The different sources of university finance are known to be (a) the fees and other charges realised from students and (b) the grants received from the state governments and from the University Grants Commission. An examination of the relative importance of these components of university finance is expected to show that the cost of education borne by students themselves is negligible. The overwhelming burden of the cost of university education in India is borne by the public exchequer, the State Government bearing its main brunt. It means, in other words, that the consumer of this 'public good' education, with only partial externality, is required to pay only a small element of its cost, and that it is heavily subsidised by the State. In fact, besides the grants from the State Governments or the funds flowing from the U.G.C. which may be called 'explicit' subsidy, there is also a significant element of 'implicit' subsidy in the form of scholarships and stipends, value of freeships and half-freeships and other concessions in the supply of educational services.

1.3 COSTS OF EDUCATION

This approach would be helpful in making a deeper study into costs of higher education which most studies in educational finance seek to determine. What is the cost of education per unit or per pupil at the University level in different faculties? The conclusion is, of course, well known, that is, that the fees paid by students net of scholarships, stipends and value of freeships and half freeships are but an insignificant element of the total cost incurred on their education. This will be empirically tested in this study for the Rajasthan University. It is quite understandable, therefore, why the society expects so much of service and contribution to its progress in return from those who enjoy the privilege of receiving higher education.

In breaking down these costs, an attempt will be made to estimate what part of it comprised academic costs, that is, expenditure directly incurred on education and what part of it comprised non-academic, that is, organisational or administrative or indirect costs of education. It should be expected,

of course, that academic or direct costs would constitute a larger percentage of total cost of education while the latter which has a large element of fixed costs in it should not increase much after an initial minimum expenditure.

1.4 EXPENDITURE ALLOCATIONS

The size and growth of the university expenditure and its allocational pattern over the years will also be analysed. This would bring out the relative importance of different heads of expenditure, trends in current and capital expenditure etc. It is also proposed to find out the allocation of university expenditure on students' welfare activities for which, now, their unions make strong demands. In the end, the financial management and procedures, particularly, the pattern of financial decision-making might also be examined to determine if these are suitable to achieve maximum efficiency in resource allocation.

1.5 BRIEF HISTORY

When the University of Rajasthan was established in 1947, it was made responsible not only for university education but it also conducted High School and Intermediate Examinations. It was only ten years later in 1957 that the Board of Secondary Education was constituted and the control of High School and Intermediate Education was then transferred to it. The University of Rajasthan has been functioning both as an affiliating and a teaching University. Until 1960, its character was mainly affiliating with post-graduate teaching departments existing only in a few subjects like Economics, History, Geology, Philosophy and Law, some of them situated outside Jaipur.

The teaching character of the university, however, assumed importance from the year 1960 onwards. Five new teaching departments were opened in that year and six more were opened in 1962. There are now twenty five teaching departments all of which are situated in Jaipur, except that of Geology and Applied Geology which continues to be located in Udaipur. In 1962, the University also took over four local Government Colleges in Jaipur to strengthen undergraduate teaching. It is since the early 'Sixties,' thus, that the University of Rajasthan assumed an important and comprehensive role in promoting higher education and research in the State.

The affiliating function of the University continues as before, and, at present, there are 137 affiliated colleges from all over Rajasthan except the regions of Jodhpur, Udaipur and Piloni which have got separate Universities.

1.6 ORGANISATIONAL PATTERN

The organisational pattern of the teaching wing of the University has undergone some changes from time to time. In 1961, the post-graduate departments were, for purposes of internal administration and co-ordination, grouped together into 'Schools', while units of under-graduate instruction were organised as constituent colleges. In 1964, the latter were reorganised into multi-faculty colleges. But as from 1968, this pattern has been replaced by the organisation of University Studies in each Faculty like Arts, Science etc. under the charge of a Dean. However, the basic decision making in academic matters continues to be made by the Head of the Department. The demands for financial allocations also originate from him.

1.7 STUDY PERIOD AND SOURCES OF DATA

It is, therefore, that although the University has completed over twenty five years of its existence, we have selected only an eleven-year time period from 1960-61 to 1970-71 for purposes of our enquiry into its

Finances. It is during this period that the University of Rajasthan has developed into a full-fledged teaching and research institution, apart from carrying on its affiliating and examining functions. Much of our study and analysis will be based on data derived from secondary sources like the published annual budgets of the University, its Annual Reports, Minutes of the meetings of the various bodies of the University published from time to time, and its Handbooks and notifications.

Chapter II

UNIVERSITY REVENUE : SIZE AND SOURCES

2.1 SIZE OF REVENUE

With the growth and expansion of the University of Rajasthan in successive years, its revenue receipts have also considerably increased. This, in fact, has financed the increasing expenditure on development of the University in different directions.

The University income receipts from all sources which aggregated to nearly Rs. 62 lakhs in 1960-61 increased to a total of over Rs. 2 crores in 1970-71, that is, an increase of nearly 331.67 per cent. This has been the period of considerable development of the University and the increase in revenue has been nearly steady. The figures for 1961-62 and 1966-67 show a slight decrease in revenue over their preceding years. But this was, perhaps, due to the release of large grants by the State Government and the U.G.C. during the closing years of the Second and Third Five Year Plans. The average annual income receipts of the University during the Third Five Year Plan period was nearly Rs. 80 lakhs. This annual average for the next five year period, 1966-67 to 1970-71, comes to a little above Rs. 132 lakhs.

2.2 SOURCES OF REVENUE

In any study of the finances of an institution it is important to determine what part of its revenue is derived from its own internal sources and to what extent is the institution dependent on external sources of income. If the size and proportion of internal or own revenue is significant, it is a source of considerable financial strength and operational autonomy. Of course, a University which is set up as a welfare institution to impart higher education and promote advanced research will have to be largely dependent on Government grants. Nevertheless, own funds do impart a measure of financial strength. Accordingly, a broad classification of the revenue of the University of Rajasthan into these two categories has been attempted here. The first category of internal revenue or own receipts consists of (a) educational fees, (b) non-educational receipts, that is, receipts for the supply of non-educational goods and services e.g. Sports fee, Hostel residence fee, income from the sale of prospectus and other publications (c) Interest earned on securities, short-term deposits, and interest on loans and advances (d) Unclassified income, for example, rent of buildings and furniture. The second category, that is, external receipts consists of (a) State Government grants, and (b) U.G.C. Grants or, more precisely, (a) State receipts and (b) Central receipts.

2.3 OWN REVENUE

In 1960-61, Internal receipts accounted for 22.69 per cent of the total University revenue. It touched the highest level of 45.63 per cent in 1968-69, and was 37.71 per cent in 1970-71. The average ratio of internal or own revenue to total revenue for the eleven-year period, 1960-61 through 1970-71, works out to 35.44 per cent. Thus, about one-third of the University finances are secured through own receipts, and for the remaining two-thirds, the University has to rely on external receipts. The importance of internal revenue has also increased over time, from a little above one-fifth of the total revenue in

1960-61 to a little above one-third in 1970-71. In absolute terms, it recorded a sharp rise from a little above Rs. 14 lakhs in 1960-61 to a little above Rs. 65 lakhs in 1970-71, the index number (1960-61=100) rising to 463.61 in 1970-71. Correspondingly, the share of external receipts in the total revenue has fallen from 77.31 per cent in 1960-61 to 68.29 per cent in 1970-71. In absolute terms also, it has increased from a little less than Rs. 48 lakhs in 1960-61 to only Rs. 140 lakhs in 1970-71. The index number of external receipts (1960-61=100) rose to a mere 292.96 in 1970-71 as against its rise to 463.61 in case of internal receipts in that year.

TABLE 1
UNIVERSITY OF RAJASTHAN
REVENUE PATTERN
(1960-61—1970-71)

Year	Rupees in Thousands			Percentage Ratio in total Revenue		Index Numbers 1960-61=100		
	Own Revenue	External Grants	Total Revenue	Own Revenue	Grants	Own Revenue	External Revenue	Total Revenue
1960-61	1404	4783	6187	22.69	77.31	100.00	100.00	100.00
1961-62	1763	4068	5831	30.23	69.77	125.59	85.06	94.26
1962-63	2577	4158	6736	38.26	61.74	183.63	86.95	108.88
1963-64	2972	3947	6919	42.95	57.05	211.73	82.93	111.84
1964-65	2927	4911	7838	37.35	62.65	208.53	102.67	126.69
1965-66	3306	9365	12671	26.09	73.91	253.91	195.80	204.81
1966-67	3468	5798	9266	37.43	62.57	247.09	121.22	149.77
1967-68	4010	6038	10048	39.91	60.09	285.70	126.24	162.42
1968-69	5030	5993	11023	45.63	54.37	358.38	125.30	178.18
1969-70	5758	9536	15294	37.64	62.36	410.22	199.38	247.22
1970-71	6507	14012	20519	31.71	68.29	463.61	292.96	331.67
Average (1960-61 to 1970-71)	3611	6601	10212	35.44	64.56	—	—	—

Source of Primary Data : University of Rajasthan, Budget Estimates (Various Issues).

These findings about the income receipts of the University of Rajasthan controvert the general assumption regarding increasing dependence of Universities on external sources of income such as grants from the State Governments and from the U.G.C. Of course, the latter do constitute a very large share of the total university revenue, yet their relative share is falling. It is obvious, however, that universities cannot go too far by way of mobilising their own sources of revenue.

2.4 COMPONENTS OF OWN REVENUE

The preponderant source of internal revenue is educational fees (and fines) which totalled up to an amount of nearly Rs. 15 lakhs in 1960-61, and have since steadily increased by more than four times amounting to over Rs. 52 lakhs in 1970-71. As a component of the own receipts of the University, they

accounted for 92.05 per cent in 1960-61, and, although, this ratio has declined over the years, they still constituted 80.38 per cent of the own receipts in 1970-71. The annual average for the eleven years 1960-61 through 1970-71 works out to 83.13 per cent. Educational fees thus account for more than four-fifths of the total internal revenue, the other sources being relatively insignificant. But here, too, income from the sale of non-educational goods and services makes up for 8 to 9 per cent, while receipts from unclassified sources which were a mere 0.16 per cent in 1960-61 increased to 9.35 per cent in 1970-71. This comprises income primarily from University property such as hostels, residences, furniture etc., and revenue from University Press, University Guest House, Engineering Department etc.

TABLE 2
UNIVERSITY OF RAJASTHAN
TRENDS IN THE COMPONENTS OF OWN REVENUE
(1960-61—1970-71)

Year	Rupees in Thousands				
	Educational Fee	Non-Educational Receipts	Interest Earnings	Unclassified	Total Own Revenue
1960-61	1292 (92.05)	102 (7.31)	7 (0.48)	2 (0.16)	1403
1961-62	1607 (91.14)	117 (6.66)	36 (2.06)	2 (0.14)	1762
1962-63	2327 (90.29)	120 (7.45)	47 (1.81)	12 (0.45)	2577
1963-64	2578 (86.76)	307 (10.34)	35 (1.17)	51 (1.73)	2971
1964-65	2434 (83.16)	309 (10.55)	75 (2.55)	109 (3.73)	2927
1965-66	2619 (79.22)	408 (12.34)	86 (2.59)	193 (5.84)	3306
1966-67	2786 (80.32)	348 (10.03)	161 (4.64)	174 (5.01)	3459
1967-68	3253 (81.11)	399 (9.94)	135 (3.36)	224 (5.58)	4011
1968-69	4162 (82.75)	418 (8.30)	160 (3.17)	291 (5.78)	5031
1969-70	4674 (81.18)	410 (7.13)	136 (2.36)	537 (9.33)	5758
1970-71	5230 (80.38)	470 (7.22)	199 (3.05)	608 (9.35)	6507
Average (1960-61 to 1970-71)	2996 (83.13)	310 (8.60)	98 (2.72)	200 (5.55)	3604

Note : Figures in the parentheses are the percentages of the respective components to total own revenue.
Source of Primary Data : University of Rajasthan, Budget Estimate (Various Issues).

The leading component of educational fees is the examination fee which accounted for 86.26 per cent of the total income from this source in 1960-61, then declined to 73.20 per cent in 1966-67, but again rose to 77.71 per cent. The annual average for this eleven year period works out to 77.18, and, thus examination fees constitute more than three-fourths of the total of all educational receipts. In 1960-61, it amounted to Rs. 10,34,163, and then steadily increased by about four times to Rs. 40,64,321 in 1970-71. This is an important source of income for all affiliating Universities which admit to its examinations a large number of candidates from its affiliated colleges which are not directly under its governance and financial control. Private candidates further contribute to swell the income from this source and the more liberal a university is in admitting private candidates to its examinations the larger is the income expected from this source. The establishment of Jodhpur University in 1962 and of Udaipur University in 1963 led to the disaffiliation of a number of Colleges in these places from the University of Rajasthan. However, new college affiliations and the large increase in the student population of the Rajasthan University itself during these years nearly compensated for this loss, and the receipts from examination fees remained more or less static from 1963-64 through 1966-67.

The other sources of educational fees are tuition fee, laboratory fee, library fee, and fee charged for some other services like enrolment, supply of marks, scrutiny of marks, issue of eligibility and migration certificates etc. Of these, tuition fee is most important and ranks next to examination fee as a source of income from educational fees. Relatively, however, it is much less important and accounted for only 5.14 per cent of the income from educational fee in 1960-61. Till then, the University of Rajasthan was, except for a few teaching departments, mainly an affiliating and examining university, and, hence, the income from this source was bound to be nominal. It was only Rs. 61,610 in that year. In 1961-62 the University opened a number of post-graduate teaching departments and, as from 1962-63, it further took over the local government colleges and, therewith, the undergraduate teaching in all faculties came under its direct charge. Income from tuition fee has since gone up considerably and amounted to more than Rs. 7 lakhs in 1970-71. As a component of income from educational fees, it improved its position from a mere 5.14 per cent in 1960-61 to 13.84 per cent in 1970-71. The index number of tuition fee (1960-61=100) rose to 1174.52 per cent in 1970-71. Income from laboratory fee and library fee has also increased sufficiently but is relatively insignificant. However, income from other kinds of fees is about 10 per cent of the educational receipts.

It has already been stated that other sources of internal revenue are insignificant. The main components of non-educational receipts are fees realised from the inmates of hostels and other residents and the income from the sale of University publications. Between themselves they constitute nearly 50% to 60% of the non-educational receipts. Very insignificant, though, interest earnings on securities, short term deposits, loans and advances increased from about Rs. seven thousands in 1960-61 to nearly Rs. 2 lakhs in 1970-71, and constituted 3.05 per cent of the internal revenue in that year.

The relative importance of the various components and sub-components of internal revenue, however, lose some of their significance when considered in relation to the total revenue of the University. On an average the internal revenue itself is not more than about one-third of the total revenue, and so educational receipts as a component of the total revenue are no more than 29.84 per cent, while the revenue from examination fee, so considered, is just 22.74 per cent.

2.5 EXTERNAL REVENUE

External Revenue constitutes about two-thirds of the total University receipts. It was 77.31 per cent of the total revenue in 1960-61 but declined to 68.29 per cent in 1970-71. In 1968-69 it touched the low level

of 54.37 per cent. On the whole it is a declining trend, and the eleven year average also works out at no more than 65 per cent. The relative share of own receipts has improved over time. The index number of external receipts (1960-61 = 100) rose to a mere 292.96 in 1970-71 as against 463.61 in the case of own receipts. In absolute terms, the increase in external receipts ranged from a little less than Rs. 48 lakhs in 1960-61 to Rs. 140 lakhs in 1970-71 with a touch down to about Rs. 39.5 lakhs in 1963-64.

TABLE 3
UNIVERSITY OF RAJASTHAN
SOURCE PATTERN OF EXTERNAL REVENUE
(1960-61—1970-71)

Year	Rupees in Thousands			Index Number	
	State Govt. Grants	U.G.C. Other Central Grants	Total External Receipts	State Grants	U.G.C. Grants
1960-61	424 (8.86)	4359 (91.14)	4783	100.00	100.00
1961-62	506 (12.44)	3562 (87.56)	4068	119.34	81.39
1962-63	2703 (65.00)	1456 (35.00)	4159	637.50	33.40
1963-64	2942 (74.53)	1005 (25.47)	3947	693.87	23.07
1964-65	3650 (74.33)	1261 (25.67)	4911	860.86	27.13
1965-66	7294 (77.89)	2070 (22.11)	9364	1720.42	47.32
1966-67	3882 (66.96)	1918 (33.08)	5800	915.57	43.96
1967-68	5222 (86.48)	816 (13.52)	6038	1231.53	18.73
1968-69	5401 (90.12)	592 (9.88)	5993	1273.82	13.59
1969-70	8336 (87.42)	1200 (12.58)	9536	1966.04	27.15
1970-71	12962 (92.51)	1050 (7.49)	14012	3057.08	24.09
Average (1960-61 to 1970-71)	4847 (73.43)	1754 (26.57)	6601		

Note : Figures in the parentheses are the percentages of the respective components to total external receipts.
Source of Primary Data : University of Rajasthan, Budget Estimates (Various Issues).

2.6 SOURCE OF EXTERNAL REVENUE

There are two major sources of external revenue—the State Government and the University Grants Commission. Some grants are also received from the Government of India. The receipts from the State (Rajasthan) Government totalled merely Rs. 4,24,000 in 1960-61 but increased to Rs. 27,03,000 in 1962-63. This was

the year in which the University took over the local Government Colleges in Jaipur and also organised and developed many of its post-graduate departments. By 1965-66, the last year of the Third Five Year Plan, the State Government grant had increased to Rs. 72,94,579. It decreased in subsequent years but again shot up to Rs. 1,29,62,000 in 1970-71. The share of receipts from the State Government in the total external revenue of the University has steadily increased from 8.86 per cent in 1960-61 to 77.81 per cent in 1965-66, and to 92.51 per cent in 1970-71. Thus, over this eleven year period, the Government of Rajasthan has assumed overwhelming significance as a source of external finance for the University of Rajasthan. Correspondingly, the ratio of Central receipts, that is, of grants primarily from the University Grants Commission and some from the Government of India fell from 91.14 per cent in 1960-61 to 22.11 per cent in 1965-66, and was further reduced to 7.49 per cent in 1970-71. In absolute terms, while the Central receipts amounted to Rs. 43.59 lakhs in 1960-61, they were down to Rs. 10.50 lakhs in 1970-71. As per the rules of the U.G.C. the assistance made available by it to a University on a matching basis during a Plan period must be taken over as committed expenditure by the State Government in the post-plan period. The average of the annual inflow of external receipts for the period 1960-61 through 1970-71 works out to 17.54 lakhs for State receipts and 48.47 lakhs for Central receipts.

2.7 PATTERN OF EXTERNAL RECEIPTS

The State Government grants are available under Heads—'Non-Plan' and 'Plan'. The former comprises of the routine non-plan grant in bulk, grants for specific purposes, for example, dearness allowance, reimbursement of tuition fees to the wards of Defence personal and ex-servicemen etc., while 'Plan' grants are made available to finance special developmental expenditure of the University during the Plan period. The annual average of 'Plan' grants for the period 1967-68 through 1970-71 was Rs. 4 lakhs. The U.G.C. grants were also available under the same 'Non-Plan' and 'Plan' heads. The U.G.C. gave large grants—'Non-Plan'—during the period 1960-61 to 1966-67, and, then, grants as part of 'Fourth Plan Allocation' ('Plan') from 1967-68 to 1970-71. The total of funds available from U.G.C. in 1960-61 was Rs. 43.58 lakhs but decreased through 1970-71 to Rs. 10.50 lakhs. The receipt of income from Government of India has been negligible and confined only to some years. Except for the year 1964-65, when it amounted to Rs. 78,269 it has varied from Rs. 1,312 in 1960-61 to Rs. 17,037 in four other years during the period 1960-61 through 1970-71. Thus, almost all external receipts of the University other than State grants have been derived from the University Grants Commission.

However, while the classification of grants under 'Plan' and 'Non-Plan' categories may provide some criteria to the donor for rationalising its allocations and to the recipient for rationalising its demands for grants, any attempt to make a very sharp distinction between the two would not be very meaningful. Generally, all of the Plan allocations become non-Plan allocations at the end of the Plan, whether they are passed over by the U.G.C. to the State Government or by the Planning Department to the Finance Department within the State Government. The specific object of our enquiry, here, is to determine wherefrom the University derives its revenue and which of the sources is relatively more important.

The grants from the State Government and the U.G.C. comprising the external revenue of the University are both in the form of specific and general grants. The U.G.C. grants are generally in the nature of specific grants for promoting schemes submitted by the University and approved by the U.G.C. The State Government also makes some specific grants but generally the grants given by it are of a general nature to defray the committed and Non-Plan expenditure of the University.

It is often debated whether specific or general grants would be better. While the former tie down the recipient to a particular pattern of expenditure, the latter leave it with some flexibility to reallo-

cate expenditures if deemed desirable. General grants would also permit greater autonomy to the University to evolve its own expenditure pattern and make necessary reallocations. However, most of the external receipts are in the nature of general grants, while the specific grants, such as are there, are meant to finance schemes of development well prepared and thought-out in advance.

2.8 SUBSIDY IN EDUCATION

As the educational fees form on an average only 29.84 per cent of the total revenue of the University, it is obvious that there is a heavy element of subsidy involved in providing for higher education. From the point of the view of the student, the entire expenditure not covered by the educational and non-educational fees and charges paid by him are in the nature of a subsidy. As for the University, its entire external revenue including the amounts received for disbursement as scholarships etc. are in the nature of a subsidy. The element of subsidy, thus, varies from 65% to 75%. While a part of it is in the nature of general subsidy benefitting almost all students equally, there is also a large element of special subsidy favouring (a) particular category of students like women students and those belonging to scheduled castes and tribes, and (b) particular types of courses of study which are made available for various considerations but are taken advantage of only by a limited number of students.

An effort should, therefore, be made to augment the internal revenues of the University to a still better level. This can, however, be done significantly only by raising the level of fees.

Chapter III

UNIVERSITY EXPENDITURE : SIZE AND PATTERN

3.1 SIZE OF EXPENDITURE

The size and composition of expenditure of an institution is indicative of its growth and dynamism. The pattern of resource allocation is suggestive of the values it cherishes and the policy goals it pursues. The growth of University expenditure should throw light on the pace and pattern of its development. Resource allocation can be effectively used as a lever for promoting growth in particular directions and in fulfilling some desired goals of policy. An analysis of the expenditure of the University of Rajasthan for the period 1960-61 through 1970-71 is attempted in this chapter to gain an insight into the pattern and perspective of its operations.

The growth in the size of the expenditure of the University of Rajasthan during this period was phenomenal and shows its rapid expansion. The total expenditure which was Rs. 24 lakhs in 1960-61 doubled in the following year, and then steadily increased to more than Rs. 100 lakhs (Rs. 104,28,510, to be precise) in 1965-66, and amounted to Rs. 174,16,331 in 1970-71. This makes for more than a sevenfold increase in the expenditure in eleven years, the index number (1960-61=100) for 1970-71 reaching the level of 721.39.

3.2 CLASSIFICATION OF EXPENDITURE

A distinction is now usually made between Plan and non-Plan expenditure. Plan expenditure is intended to finance a few chosen schemes of development in a Plan period, while the non-Plan expenditure comprises the rest of it for which the University is already committed. The distinction drawn is, thus, only of transient significance. The bulk of the expenditure referred to in the para preceding above is non-Plan expenditure. The Plan expenditure, for which separate figures are available for the years 1966-67 through 1970-71, ranged merely from Rs. 8 lakhs to Rs. 19 lakhs averaging at Rs. 13½ lakhs annually. It was no more than 14.01 per cent in 1966-67 and 11.08 per cent in 1970-71.

A classification of expenditure into Administrative and Academic expenditures would be really meaningful in the case of an educational body. The resources of the University should be largely available for academic uses like salaries of teaching staff, expenditure on library and laboratories, conduct of examinations etc. The administrative expenditure largely comprises of the expenditure on University Central Office and establishment, faculty and department establishments and College administration. We have also included in this category expenditure on University and College hostels, and such other expenditure as on University Press, Guest House, Health Centre, Teachers' Hostel etc. Expenditure on some other items which could not fit into these categories has been classified as 'other' expenditure and mainly consists of expenditure incurred on buildings, roads and gardens.

TABLE 4
UNIVERSITY OF RAJASTHAN
EXPENDITURE PATTERN
(1960-61—1970-71)

Year	Administrative Expenditure		Academic Expenditure		Other Expenditure		Total Expenditure Rupees '000
	Rupee '000	as % of Total Expenditure	Rupees '000	as % of Total Expenditure	Rupees '000	as % of Total Expenditure	
1960-61	9,82	40.68	12,14	50.27	2,19	9.05	24,15
1961-62	20,72	41.04	15,86	31.41	13,91	27.56	50,49
1962-63	12,51	18.35	34,15	50.09	21,52	31.57	68,18
1963-64	15,40	20.15	46,63	61.02	14,39	18.83	76,42
1964-65	16,39	20.70	47,60	60.11	15,19	19.19	79,18
1965-66	21,99	21.09	52,48	50.32	29,82	28.59	104,29
1966-67	30,11	27.74	59,62	54.93	18,81	17.33	108,54
1967-68	41,56	32.65	68,89	54.11	16,86	13.25	127,31
1968-69	34,52	26.87	77,22	60.11	16,73	13.03	128,47
1969-70	52,45	32.51	86,61	53.69	22,26	13.80	161,32
1970-71	55,59	31.29	101,70	58.40	16,87	9.68	174,16
Average for 1960-61 to 1970-71	—	28.52	—	53.13	—	12.35	—

Source : University of Rajasthan, Budget Estimates (Various Issues).

3.3 ACADEMIC AND ADMINISTRATIVE EXPENDITURE

An analysis of expenditures under these categories show that the Academic expenditure, on an average, constituted 53.13 per cent of the total expenditure during the period 1960-61 through 1970-71, the highest being 61.02 per cent in 1963-64, while its lowest level was 31.41 per cent in 1961-62. This is not unsatisfactory considering the fact that a new and developing University has to create a suitable and efficient administrative base. The administrative expenditure averaged 28.52 per cent of the total expenditure for these years. It was as high as 40.68 per cent in 1960-61 and 41.04 per cent in 1961-62, but came down to 32.51 per cent in 1969-70 and 31.92 per cent in 1970-71. This declining trend in administrative expenditure as a component of total expenditure is reassuring of a proper check and balance in this regard. In absolute terms, also, the Academic expenditure rose from a little above Rs. 12 lakhs in 1960-61 to over Rs. 101 lakhs in 1970-71, that is by, more than eight times in eleven years. The index number (1960-61=100) showed up to 837.96 in 1970-71. On the other hand, the Administrative expenditure rose from nearly Rs. 10 lakhs in 1960-61 to nearly Rs. 56 lakhs in 1970-71, an increase of about five-and-half times. The index number (1960-61=100) rose to 560.10 in 1970-71. The expenditure on 'other' items rose from nearly Rs. 2 lakhs in 1960-61 to more than Rs. 12 lakhs in 1970-71, making for an average of 12.35 per cent of the total expenditure during these years. This expenditure incurred largely on buildings is understandable in the case of a new and developing University, and would perhaps not be as large in old established universities. The Administrative and 'other' expenditure, even if aggregated as non-Academic expenditure constitute less than half of the total expenditure. While it is satisfactory as far as it goes, care should be

taken to see that non-Academic expenditure does not grow too heavy. There is a tendency for administrative expenditure to grow rapidly, leaving less and less of resources for academic purposes. Fortunately, for the University of Rajasthan, the administrative and other expenditure has not yet assumed that dominating posture. But it might be examined how it could be kept under check so as to release more funds for academic purposes.

3.4 COMPONENTS OF ACADEMIC EXPENDITURE

A break up of academic expenditure shows that its main components are salaries of teachers and the expenditure on the conduct of examinations. Until 1961-62, the University of Rajasthan was mainly an examining body and, hence, the expenditure on examinations comprised the biggest chunk of outlay. In 1960-61, it accounted for over Rs. 6 lakhs out of a total of a little more than Rs. 12 lakhs of Academic expenditure, that is, about 50 per cent, 50.48 to be precise. In 1961-62, this percentage decreased slightly to 47.36. Expenditure on teaching took the second place in both years, 19.43 per cent in 1960-61 and 26.64 per cent in 1961-62. But with the expansion of the Teaching Wing of the University since July 1962, expenditure on teaching rapidly increased and became the leading component of Academic expenditure, increasing from a mere Rs. 2,35,805 in 1960-61 to Rs. 14,54,324 in 1962-63, and to Rs. 54,14,573 in 1970-71. Expenditure on examinations also continued to increase but at a slower pace; from Rs. 6,12,640 in 1960-61 it increased to Rs. 9,60,666 in 1962-63 and to Rs. 22,16,886 in 1970-71. It has since ranked second in importance, decreasing from 50.48 per cent in 1960-61 to 21.80 per cent of the Academic expenditure in 1970-71. As against this, expenditure on Teaching increased from a mere 19.43 per cent in 1960-61 to 53.24 per cent of the Academic expenditure in 1970-71. Thus, their relative positions have been completely reversed, the eleven year average for expenditure on Teaching being 48.57 per cent, and that for examinations being 25.27 per cent of the Academic expenditure. This is fairly indicative of the development of the University of Rajasthan from a predominantly examining body until 1961-62 into a largely teaching institution in the years thereafter. With this the expenditure on university central library, and associated libraries of Colleges/under-graduate wings should have also increased to provide better facilities regarding books and other reading material. Accordingly, the expenditure on library also steadily increased from Rs. 1,32,396 in 1960-61 to over Rs. 10 lakhs in 1970-71. Relatively, however, from 10.91 per cent of Academic expenditure on library in 1960-61, it actually decreased to 6.65 per cent in 1962-63 and to 5.05 per cent in 1963-64. Thereafter, it again increased but only slowly to 8.38 per cent in 1969-70 and it was only in 1970-71 that it accounted for 10.14 per cent of the total Academic expenditure. The eleven-year average works out to only 8.08 per cent. There is a case, therefore, for increasing allocation in favour of library facilities. Thus, after expenditure on teaching which accounts for nearly a half, and the expenditure on examinations accounting for another quarter of the Academic expenditure, the remaining 25 per cent is divided up between library (about 8 per cent), research (nearly 1.8 per cent), and miscellaneous items like some common services to teaching and non-teaching Departments, student Advisory Bureau, Sports, Physical Education. This miscellaneous expenditure also comprises certain important items within the academic framework, and it accounted for an average of 16.26 per cent of academic expenditure during this period of academic expansion from 1960-61 to 1970-71.

TABLE 5
UNIVERSITY OF RAJASTHAN
RELATIVE SHARE OF COMPONENTS OF ACADEMIC EXPENDITURE

Year	Teaching	Examination	Library	Research	Others
1960-61	19.43	50.48	10.91	2.11	17.08
1961-62	26.64	47.36	10.68	1.91	13.41
1962-63	42.59	28.13	6.65	1.32	21.30
1963-64	60.07	19.30	5.05	1.43	14.15
1964-65	55.03	19.89	5.90	2.02	17.15
1965-66	52.79	15.81	6.48	1.95	22.97
1966-67	53.00	17.54	8.97	1.98	18.51
1967-68	59.22	16.69	7.70	1.95	14.43
1968-69	57.02	20.22	8.01	1.66	13.09
1969-70	55.25	20.76	8.38	1.86	13.25
1970-71	53.24	21.80	10.14	1.76	13.06
Average for 1960-61 to 1970-71	48.57	25.27	8.08	1.81	16.26

Source : Compiled and calculated.

3.5 CURRENT AND CAPITAL EXPENDITURE

We have also classified total expenditure into (a) Current expenditure, and (b) Capital expenditure. The expenditure incurred on (a) payment of salaries to teaching, non-teaching and research staff, and (b) on material supplies like paper and stationery of all kinds, repair and maintenance of machines and furniture, consumable laboratory chemicals, fuel, electricity and water etc. comprise the current expenditure of the University. The expenditure incurred on the construction of building and installation of equipment is treated as capital expenditure. In the developing period of a University, Capital expenditure is expected to be fairly large. When incurred in large amounts, it is also indicative of the execution of future programmes of expansion and development.

TABLE 6
UNIVERSITY OF RAJASTHAN
CURRENT AND CAPITAL EXPENDITURE

Year	(Percentages)					
	Current Expenditure on			Capital Expenditure on		
	Salaries	Material	Total	Buildings	Equipment	Total
1960-61	30.62	58.63	89.25	0.69	10.06	10.75
1961-62	21.96	59.37	81.33	0.84	17.83	18.67
1962-63	36.80	30.65	67.45	31.05	1.50	32.55
1963-64	54.46	26.10	80.56	17.39	2.06	19.45
1964-65	54.30	25.41	79.71	16.54	3.75	20.29
1965-66	44.61	43.84	88.45	8.22	3.34	11.56
1966-67	52.71	22.65	75.36	17.42	7.21	24.63
1967-68	59.73	22.99	82.72	10.74	6.54	17.28
1968-69	59.66	23.22	82.88	10.25	6.88	17.13
1969-70	49.38	32.07	81.45	12.31	6.23	18.54
1970-71	46.27	29.71	85.98	7.12	6.91	14.03
Average for 1960-61 to 1970-71	47.32	34.06	81.38	12.05	7.49	18.63

Source : Compiled and Calculated.

The current expenditure amounted to as high a level as 89.25 per cent of the total expenditure in 1960-61, then decreased to 67.45 per cent in 1962-63, and subsequently again increased to 88.45 per cent in 1965-66. It constituted 85.98 per cent of the total expenditure in 1970-71; the eleven year average for the period 1960-61 through 1970-71 works out to 81.38 per cent. The capital expenditure, correspondingly was only 10.75 per cent of the total expenditure in 1960-61, then increased to the high level of 32.55 per cent in 1962-63, and again gradually declined to 14.03 per cent in 1970-71. However, in 1966-67, it was at the level of 24.63 per cent. On an average, for the period under study, the percentage of capital expenditure to total expenditure works out as 18.63. This average distribution of the total expenditure as about four-fifth being current expenditure and one fifth being capital expenditure is fairly satisfactory. A review of the development of the University shows that a sharp increase in capital expenditure has taken place in the years in which a significant expansion of the University took place.

3.6 COMPONENTS OF CURRENT EXPENDITURE

As a component of current expenditure, salaries amounted to Rs. 7,39,347 in 1960-61, but sharply increased to Rs. 46,51,649 by 1965-66, and to nearly Rs. 98 lakhs by 1970-71, an increase of nearly fourteen times in eleven years. As a percentage of total expenditure salaries moved up from a mere 30.62 per cent in 1960-61 to 56.27 per cent in 1970-71, the average level for the eleven year period being 47.32 per cent. Thus, salaries constitute nearly a half of the total expenditure. Next in importance is the expenditure on material supplies which was Rs. 14,15,411 in 1960-61, and more than doubled to Rs. 29,97,312 in 1961-62. It was twice as much, or more, than the expenditure on salaries during these years. By 1970-71, however, it increased to only Rs. 51,73,650, that is, just three-and-a-half times, as against, a 14-time increase in expenditure on salaries. On an average, the material supplies account for a nearly one-third of the total expenditure. The expenditure on buildings, which comes next in importance, was as high as 31.05 per cent of the total expenditure in 1962-63, remained fairly high at 17.39 per cent and 16.54 per cent in subsequent years, but then decreased to 7.12 per cent 1970-71. The eleven years average works out to 12.05 per cent. The expenditure on equipment averages to 7.49 per cent of the total expenditure during this period.

TABLE 7
UNIVERSITY OF RAJASTHAN
SALARY EXPENDITURE

Year	Percentage Distribution		
	Teaching Staff	Research Staff	Non-Teaching Staff
1960-61	28.43	3.59	67.98
1961-62	36.17	2.55	61.28
1962-63	58.09	1.94	39.97
1963-64	67.56	1.72	30.72
1964-65	60.46	2.23	37.31
1965-66	57.84	2.23	39.93
1966-67	56.03	2.28	41.69
1967-68	55.95	1.77	44.28
1968-69	57.35	2.40	40.25
1969-70	59.87	2.59	37.54
1970-71	55.10	1.83	43.07
Average for 1960-61 to 1970-71	53.80	2.27	43.93

Source : Compiled and Calculated.

An analysis of expenditure on salaries shows that, until 1961-62, payment on account of salary to non-teaching staff far exceeded that made to teaching staff. But with the opening of new teaching departments and the take-over of under-graduate teaching from Government Colleges in Jaipur, the expenditure on salary to teaching staff in 1962-63 increased considerably and exceeded the expenditure on salary to non-teaching staff. Of the total expenditure on salaries, the amount paid to teaching staff constituted 55.10 per cent, and that paid to non-teaching staff 43.07 per cent in 1970-71. The remaining expenditure of 1.83 per cent is made up of expenditure on research staff. In absolute terms it increased from a mere Rs. 25,309 in 1960-61 to Rs. 1,79,457 by 1970-71 an increase of nearly seven-times.

It follows that salary expenditure on non-teaching establishment is a close second to that on teaching establishment. It needs to be considered if the burden of non-teaching establishment could be reduced relatively to allow the release of more funds for direct expenditure on education.

Chapter IV

FACULTYWISE EXPENDITURE

4.1 INTRODUCTION

After an overall analysis of the patterns and trends in University expenditure, it might be useful to examine its allocation facultywise and at different levels of education. This would throw some light on the choice and relative importance attached to different broad streams of University education. An attempt will also be made to calculate the expenditure incurred per student per annum. However, in making this analysis, it was not found possible to compile data on a uniform basis for the entire period of eleven years to which much of our study relates. In this case we could only cover a four-year period of 1967-68 to 1970-71, and our findings in this regard may, therefore, be treated only as very broadly indicative of the trends in the University expenditure flows.

The expenditure incurred by the University under various Heads, as shown in the University Budgets, is in aggregate figures representing the total expenditure incurred on rendering various services like the administrative duties performed by the University Central Office, expenditure incurred on Students and Staff welfare, maintenance of buildings, University and college hostels etc. As a teaching-cum-affiliating university, some of its services are also rendered to its affiliated colleges. But in this regard, the conduct of examinations for the students of affiliated colleges is its main function. The examination expenditure incurred by the University, as such, is largely composed of expenditure incurred on the candidates belonging to the affiliated colleges. Under other Heads, the expenditure incurred by the University on servicing the affiliated colleges is, on the whole, negligible. It has, therefore, been assumed that, except for the expenditure incurred on the conduct of examinations, the whole of the expenditure of the University is incurred in rendering various services to the Staff and Students of the University campus and constituent colleges at Jaipur itself. With a view to calculating the examination charges incurred only on the campus students (students of University Studies and Colleges), the total amount of examination expenditure has been disaggregated in the ratio of those students to the total number of candidates appearing in the University examinations in each of the years covered in this study.

These amounts spent under different 'Heads' have been further broken up facultywise in the University studies and colleges in that particular year. This was done with a view to determining, as stated earlier, facultywise allocation of expenditure.

4.2 FACULTYWISE ALLOCATIONS

The facultywise disaggregation of the total university expenditure, for example, shows that in 1967-68, the maximum expenditure was incurred in the Faculty of Arts, being Rs. 41,54,557, with Faculty of Science being a close second at Rs. 40,93,349. This is also the general relative trend between these two faculties, the expenditure, however, rising to Rs. 49,96,550 in the Arts Faculty and to Rs. 48,85,337 in Science Faculty in 1969-70. The expenditure on Commerce Faculty was only Rs. 12,48,778 and Rs. 14,39,815 respectively in these years. There was, however, a sudden spurt in this expenditure in 1970-71 rising to Rs. 27,40,528 in that year. This was, perhaps, due to the organisational changes and

the introduction of some new courses in this faculty implemented about this time. The faculty of law ranks next in the size of allocation—its expenditure being Rs. 4,95,554 in 1967-68, Rs. 5,87,984 in 1969-70 but jumping to Rs. 11,35,531 in 1970-71. The Faculty of Education including, particularly, instruction in Library Science accounted for an expenditure of a mere Rs. 84,596 in 1967-68, Rs. 1,10,728 in 1969-70 and Rs. 1,05,122 in 1970-71.

TABLE 8
UNIVERSITY OF RAJASTHAN
FACULTYWISE TOTAL EXPENDITURE AND THEIR RELATIVE PERCENTAGE SHARE
(Rupees '000)

Year	Arts	Science	Commerce	Law	Education	Total
1967-68	41,55 (41.23)	40,93 (40.62)	12,49 (12.39)	4,96 (4.92)	84 (0.84)	1,00,77 (100.00)
1968-69	43,02 (40.46)	43,58 (40.99)	12,48 (11.74)	6,10 (5.73)	1,15 (1.08)	1,06,33 (100.00)
1969-70	49,97 (41.57)	48,85 (40.64)	14,40 (11.98)	5,88 (4.89)	1,10 (0.92)	1,20,20 (100.00)
1970-71	46,21 (35.34)	44,73 (34.21)	27,41 (20.96)	11,35 (8.68)	1,05 (0.80)	1,30,75 (100.00)
Average Relative Percentage	(39.65)	(39.12)	(14.27)	(6.06)	(0.90)	

Source : Compiled and Calculated from Budget Estimates of the University of Rajasthan.

Note : Figures in parentheses show the percentage of Faculty expenditure to total expenditure in that year.

The average relative share of expenditure on different faculties during the period 1967-68 through 1970-71 has been : Arts 39.65 per cent; Science 39.12 per cent; Commerce 14.27 per cent; Law 6.06 per cent; and Education 0.90 per cent. The absolute or even a relative share of expenditure on different faculties is only partially indicative of the relative importance attached to these streams of education. At least, as between science and other faculties, the expenditure on buildings, laboratory equipment and facilities, and on supporting staff is far greater in science than in other branches. Perhaps the number of students of the University Campus and constituent colleges enrolled in these faculties (at all levels) in these years as shown below may help to throw some further light on this matter.

TABLE 9
UNIVERSITY OF RAJASTHAN
NUMBER OF CAMPUS* STUDENTS ENROLLED FACULTYWISE

Year	Total	Arts	Science	Commerce	Law	Education
1967-68	6154 100%	2664 (43.29)	2213 (35.96)	854 (13.88)	356 (5.78)	67 (1.09)
1968-69	7393 100%	3122 (42.23)	2685 (36.32)	984 (13.31)	498 (6.74)	104 (1.40)
1969-70	7579 100%	3288 (43.38)	2742 (36.18)	1035 (13.66)	424 (5.59)	90 (1.19)
1970-71	9235 100%	3271 (35.42)	2560 (27.72)	2335 (25.28)	973 (10.54)	96 (1.04)

*Including students of Constituent Colleges.

Note : Figures in parentheses show the percentages of the number of students in a faculty to the total number of students in that year.

Source : Calculated.

It might be seen that the flow of students into the Commerce faculty has sharply increased in the year 1970-71, more than doubling over the figure for the previous year. On the other hand it has slightly decreased in Science, and remained nearly static in Arts. It is well known that there is considerable underemployment among medical and engineering graduates, and the job opportunities for scientists are also poor. On the other hand, the job opportunities for commerce graduates are increasing in banking, management and other sectors of modern organised business both in the private and public sectors of the economy. The same reasons, for instance, also account for increasing enrolment in, say, Economics and Statistics in the Arts faculty. Enrolment in the Law faculty has also increased more than twofold. The possibility of combining even a whole-time job with law studentship and the comparative ease and flexibility of pursuing these courses make it, perhaps a safe berth for an academically average student and for those who hope to improve their prospects by earning another degree.

4.3 ACADEMIC AND NON-ACADEMIC EXPENDITURE

We have also attempted to classify facultywise expenditure into academic and non-academic expenditure. The former includes items such as Teaching, Examination, Scholarships, Hostel etc., while the latter comprises mainly administrative expenditure, Non-teaching Departments, buildings etc. It has been found that in Arts and Science faculties the non-academic expenditure is relatively higher. The following table gives the break-up of the facultywise expenditure into these categories :

TABLE 10
UNIVERSITY OF RAJASTHAN
FACULTYWISE ACADEMIC AND NON-ACADEMIC EXPENDITURE
(Average for the period 1967-68 to 1970-71)

Faculties	Percentages		Rupees		
	Total Academic Expenditure	Total Non-Academic Expenditure	Academic Expenditure Per Student	Non-Academic Expenditure Per Student	Total Expenditure Per Student
Arts	48	52	699	769	1468
Science	40	60	701	1050	1751
Commerce	51	49	673	651	1324
Law	52	48	675	618	1293
Education	56	44	655	518	1173

Source : Calculated.

In the faculty of Science the non-academic expenditure is strikingly high being one-and-half times more than the academic expenditure. In the faculty of Arts, too, it is slightly higher, but in other faculties the non-academic expenditure is lower than the academic expenditure, as it should be. It is only desirable that a larger share of expenditure should be directly incurred on academic items.

Of the academic expenditure, nearly 85 per cent is incurred on the salary and allowances of teachers and visiting faculty, another 3 to 4 per cent on examinations and the rest on other items.

The Ministry of Education classifies costs into two categories. These are direct costs comprising salaries of teachers and expenses on teaching aids, and indirect costs incurred on buildings, educational

administration etc. The Education Commission found that the direct costs accounted for nearly 75 per cent of the educational expenditure, indirect costs making up for 25 per cent only. Our findings show that indirect costs are not that insignificant.

4.4 EXPENDITURE PER STUDENT

With the figures of facultywise expenditure and enrolment of students available, the expenditure per student per annum in each faculty has been found out. This is the highest in the Science faculty, and then follow Arts, Commerce, Law and Education Faculties in a descending order. The following Table gives these unit costs of education :

TABLE 11
UNIVERSITY OF RAJASTHAN
EXPENDITURE PER STUDENT PER ANNUM

Year	Faculties					(Rupees)
	Arts	Science	Law	Commerce	Education	
1967-68	1560	1850	1462	1392	1263	
1968-69	1378	1623	1268	1224	1103	
1969-70	1520	1782	1391	1387	1230	
1970-71	1413	1747	1174	1167	1095	
Average for 4 Years	1468	1751	1324	1293	1173	

Source : Calculated.

It is not the purpose of this study to go to any depth in the analysis of the unit cost of education. We have, for example, made no attempt to measure the opportunity cost of student's time, that is, the earnings foregone by a student when pursuing university education as a wholetime scholar, a concept developed by T.W. Schultz. It is also controversial whether this is a relevant component of the cost of education in a developing country with a considerable amount of unemployment. Other costs have, however, been duly taken account of under categories (a) academic costs and (b) non-academic costs.

Our goal is primarily an analysis of the allocation of resources, and, in this regard, we have found that the science faculty has an edge over others. How does it compare with other universities is to be seen ?

Chapter V

EXPENDITURE ON LIBRARY SERVICES

5.1 LIBRARY BUILDING AND LOCATION

Teaching or the dissemination of knowledge, and research or its advancement are accepted as the two basic functions of a modern university. This requires the facility of a well-equipped and up-to-date library which provides the necessary tools to pursue the aforesaid objectives. An excellent library on a university campus is a strong source of intellectual inspiration and motivates a keen pursuit of academics.

The University of Rajasthan has got a Central Library on its main campus which is primarily for the use of the post-graduate students, research scholars and teachers of the University. It is housed in a large building specially built for it and occupied by the Library since 1958-59. The total cost of construction of the building and equipment came to Rs. 7 lakhs out of which the University Grants Commission had contributed Rs. 4 lakhs. Further extensions to its buildings, with U.G.C.'s financial assistance, are in progress. Besides this Central Library of the University, separate libraries have also been provided by the University for its following teaching units :

1. University Studies in Law
2. University Studies in Commerce
3. University Maharani's College
4. University Studies in Arts (Rajasthan College Campus)
5. University Studies in Science (Maharaja's College Campus)

5.2 FINANCIAL ALLOCATIONS

It may now be seen how the University of Rajasthan is allocating financial resources for the building up of the library facilities. It was noted, while analysing the aggregate expenditure of the University in Chapter III, that there was a sharp increase in the expenditure on library, from Rs. 1,32,396 in 1960-61 to over Rs. 10 lakhs in 1970-71, that is, an increase of more than seven times. But while in 1960-61 it constituted 5.48 per cent of the total University expenditure, its relative share decreased to a little above 3 per cent in the next five years; then it increased but only to 5.92 per cent by 1970-71. The average relative share of the library expenditure in the total university expenditure for the eleven-year period, 1960-61 through 1970-71, works out to no more than 4.21 per cent. It, however, constituted a larger percentage of the Academic expenditure of the University, the average in this case being 8.08 per cent.

5.3 ACADEMIC AND NON-ACADEMIC EXPENDITURE

It has been further analysed as to how the expenditure on library services is distributed between (a) academic expenditure which is largely incurred directly on the purchase of books and journals, and (b) non-academic expenditure incurred on library administration, salary of staff, purchase of furniture and equipment etc. In doing so, we are motivated by the consideration that, here, too, a greater share of expenditure should be incurred on enriching the library with books and academic periodicals, and our findings are positive in this regard. The academic expenditure on library has varied between 52.6 per

cent to 61.3 per cent of the total library expenditure during the period under review, averaging at 57.9 per cent for the entire period. The library administration and other expenses do not exceed, on an average, 42.1 per cent or so. It may be added, here, that about 90 per cent of this non-academic library expenditure is incurred on the salary of the library staff.

TABLE 12
UNIVERSITY OF RAJASTHAN
EXPENDITURE ON UNIVERSITY LIBRARY*
PLAN AND NON-PLAN

Year	Academic Expenditure	Non-academic Expenditure	Total Expenditure
	Total	Total	
1960-61	102,982 (56.46)	79,414 (43.54)	182,396
1961-62	122,175 (61.27)	77,243 (38.73)	199,418
1962-63	140,241 (54.76)	102,548 (42.24)	242,789
1963-64	146,861 (56.95)	111,026 (43.05)	257,887
1964-65	177,665 (55.04)	145,145 (44.96)	322,810
1965-66	211,145 (55.78)	167,374 (44.22)	378,519
1966-67	346,483 (61.84)	213,775 (38.16)	560,258
1967-68	364,146 (57.15)	273,004 (42.85)	637,150
1968-69	441,692 (61.43)	277,322 (38.57)	719,014
1969-70	473,063 (60.20)	312,804 (39.80)	785,867
1970-71	421,389 (52.59)	379,818 (47.41)	801,201
1960-61 to 1965-66	(57.21)	(42.79)	
1966-67 to 1970-71	(58.76)	(41.24)	
Overall Average	(57.86)	(42.14)	

* Including libraries of Constituent Colleges.

Note : Figures in the parentheses are the percentages of academic and non-academic expenditure to total expenditure of the Library of the University of Rajasthan.

Other expenses comprise of 'postage and telegram', 'stationery', 'repairs to furniture', 'contingencies', 'hot and cold weather charges', 'freight and cartage', 'book binding', 'catalogue cards', 'life insurance', and 'library convocation week' etc.

Non-recurring expenditure refers to purchase of furniture and equipment.

Source : University of Rajasthan, *Budget Estimates* (Various Issues).

5.4 FACULTYWISE ALLOCATIONS OF ACADEMIC EXPENDITURE

An attempt has been further made to analyse the academic expenditure of the library facultywise with a view to ascertaining how the resources available for the purchase of books and journals are broadly allocated to different streams of university education. It has been found in this regard that in the Faculty of Arts, it was 43 per cent in 1966-67, rose to 50 per cent in 1969-70 but was again at 43 per cent in 1970-71. As regards the faculty of Science, the library academic expenditure was 43.3 per cent in 1966-67, but fell to 37 per cent in 1969-70. It was 39 per cent in 1970-71. As for the faculty of Commerce this expenditure has averaged at about 9 per cent. The share of the faculty of Law is about 5 per cent only.

The foregoing analysis of facultywise allocations of library academic expenditure can, however, be seen in a better perspective only if these can be broken up per student per annum for each faculty. On attempting this, it was found that the library academic expenditure per capita was the highest for the faculty of Science, and lowest for the faculty of Commerce. The overall analysis for the period 1966-67 to 1970-71 shows that the University purchases in its libraries books and periodicals worth Rs. 65.48 per student per annum in the faculty of Science, Rs. 58.80 per student in the faculty of Arts, Rs. 36.34 in the faculty of Law and Rs. 32.97 per student in the faculty of Commerce.

TABLE 13
UNIVERSITY OF RAJASTHAN
FACULTYWISE LIBRARY EXPENDITURE ON BOOKS AND
PERIODICALS PER STUDENT PER ANNUM

Year	Faculties			
	Arts	Science	Commerce	Law
1966-67	50.40	68.81	37.23	31.23
1967-68	57.71	66.63	40.36	41.54
1968-69	65.25	66.67	29.08	30.75
1969-70	67.94	61.85	36.40	56.27
1970-71	52.70	63.42	21.83	21.93
Overall Average (Rupees)	58.80	65.48	32.97	36.34

Source: Calculated by dividing the expenditure in each faculty by the total number of University Campus and constituent College students (Including Ph.D. students).

Subjectwise allocations for the period beginning from the year 1951 show that in the Science faculty, Chemistry ranks first with a total of Rs. 3,69,403, Zoology, Physics and Botany ranking next in order.

TABLE 14
UNIVERSITY OF RAJASTHAN
TOTAL OF GRANTS FOR PURCHASE OF BOOKS AVAILABLE IN SOME SUBJECTS IN THE
FACULTIES OF SCIENCE AND ARTS 1951-73

Subject	Source				Subject	Source			
	U.G.C.	Own	Total	Ranks		U.G.C.	Own	Total	Ranks
Maths	1,27,870	85,500	2,13,370	6	English	97,410	67,000	1,64,410	4
Statistics	74,236	39,500	1,13,763	7	Philosophy	78,070	1,28,321	2,06,391	3
Physics	1,66,861	1,14,000	2,80,861	3	History	1,18,220	1,15,500	2,33,720	2
Chemistry	1,79,903	1,89,500	3,69,403	1	Pol.Sc.	1,00,090	52,500	1,52,590	5
Geology	1,33,005	1,00,810	2,33,815	5	Economics	1,43,605	1,92,371	3,35,976	1
Botany	1,49,817	93,500	2,43,317	4	Sociology	89,030	47,000	1,36,030	6
Zoology	1,75,482	1,12,500	2,87,982	2					

Source : Rajasthan University Library Retrospect and Prospects, Part I B, 1973.

In the faculty of Arts, Economics takes the first place with a total allocation of Rs. 3,35,976, History ranking next with Rs. 2,33,720 and Philosophy (excluding Psychology since its upgradation as a separate post-graduate subject) following with no less than a third place with Rs. 2,06,391. The number of students offering Philosophy being relatively small, the allocation made in its favour appears to be rather heavy. Even when allowing for other considerations which may affect it, the size of allocation for purchase of books in a subject must bear a suitable ratio to the number of students offering it so that the allocation per capita in different subjects may not be wide apart from each other to conform to some principle of equity in this regard.

5.5 SOURCES OF FUNDS FOR PURCHASE OF BOOKS

As regards the funds to purchase these books, the University financed as much as 83 per cent of the total expenditure from out of its own funds during the period of the First Five Year Plan. But, subsequently, the contribution of the University Grants Commission in this regard has increased significantly. During the Second Plan period, the U.G.C. Grants utilised for this purpose amounted to Rs. 3,81,300 or 57 per cent of the total expenditure on purchase of books. During the Third Plan period, the U.G.C. Grant utilisation increased to Rs. 6,52,790 with its relative share at 55 per cent while, for the period 1966-67 to 1970-71, it works out to Rs. 9,77,500 and 47 per cent respectively. Thus, for the period 1956-67 to 1970-71, the U.G.C. Grants contributed on an average, 53 per cent of the funds spent on the purchase of library books and journals etc. It is quite satisfying to note that the University is also allocating a substantial amount of its own funds for this purpose, which have increased from a mere Rs. 54,000 in 1955-56 to Rs. 2,35,000 in the year 1970-71, an increase of 435.19 per cent.

In the Annual Report of the Library for the year 1969-70 and 1970-71, it has been observed that owing to the high cost of books, increase in subscriptions of the current periodicals etc., both the grants received from the U.G.C. as well as given by the University from its own funds are insufficient to meet the increasing requirements of books and periodicals. This is obviously true and money must be found to maintain an uninterrupted flow of standard books and journals into the Library. However, in the allocation of these funds to different subjects attention should be paid to maintaining some balance in per capita expenditure on students in different disciplines.

Chapter VI

EXPENDITURE ON STUDENT AND STAFF WELFARE SERVICES

6.1 WELFARE SERVICES

There is a strong and an ever increasing demand to-day for the provision of welfare services in an institution or establishment and the universities are no exception in this regard. Welfare consciousness has greatly increased during the last 10-15 years, and the students are now demanding a greater variety and better standard of welfare provisions. Sports, games and hostel facilities have always been in demand, and these should be reasonably good and adequate. Some other welfare services in demand are educational tours, deputation of students to all-India debates and seminars, youth festivals etc. Besides providing these facilities, the University of Rajasthan is also operating a Health Centre on its main Campus providing free out-door medical care to all resident and non-resident students and to members of its staff and their families. The University also runs a Students' Advisory Bureau to advise students on choice of courses and careers. A Non-Resident Students' Centre to provide light refreshments and facilities for some indoor games is operating on the main Campus since 1963-64, and such centres have also been set up in the constituent Colleges subsequently.

6.2 SIZE OF WELFARE EXPENDITURE

Thus, a number of welfare provisions have been made by the University of Rajasthan the expenditure on which has been continuously rising. It was only a total of Rs. 56,599 in 1960-61, but rose to Rs. 3,48,602 in 1965-66 and to Rs. 7,37,527 in 1970-71, a phenomenal increase of nearly thirteen times during this eleven year period. As a share of the total University expenditure, too, the expenditure on welfare activities increased from 1.55 per cent in 1961-62 to 4.25 per cent in 1966-67, and to 4.76 per cent in 1970-71.

The eleven-year average in this regard works out to 3.28 per cent. (Table No. 15 on next page)

6.3 COMPONENTS OF WELFARE EXPENDITURE

Of the items comprising welfare activities, expenditure on sports and games was the largest until 1962-63, being 55 to 60 per cent with the expenditure on hostels ranking next at about 25 to 30 per cent. But as from 1963-64, the expenditure on hostel facilities is the highest ranging from about 40 to 50 per cent while the relative share of expenditure on sports and games has fallen to the level of 30 to 35 per cent. In fact, by 1970-71, the proportionate share of expenditure on medical aid had risen to 34.10 per cent from almost nothing in 1960-61, and it was the second largest next only to hostel expenditure. Expenditure on student advisory services increased to 3.85 per cent, and, on Non-Resident Students' Centre, it rose to 1.15 per cent by 1970-71. Averaging only for the last three year period of this study, that is, 1968-69 to 1970-71, so as to gain a recent idea of the relative shares of expenditures on these welfare services, we get the results as shown in the Table No. 16 on the next page.

TABLE 15
UNIVERSITY OF RAJASTHAN
EXPENDITURE ON STUDENT AND STAFF WELFARE ACTIVITIES
(PLAN AND NON-PLAN)

Year	Sports and Games	Student Advisory Bureau Service	Medical Aid	Cultural Activities	Hostel	NRSC (Main Campus)	Total Welfare Expenditure	Expenditure on Welfare Activities as a percent of total University Expenditure
1960-61	30,577 (54.03)	—	13 (00.02)	11,903 (21.03)	14,106 (24.92)	—	56,599	2.34
1961-62	43,010 (61.57)	13 (00.02)	94 (00.12)	15,122 (19.35)	19,907 (25.47)	—	78,146	1.55
1962-63	54,480 (61.57)	448 (00.51)	1,954 (2.21)	1,587 (1.79)	30,014 (33.92)	—	88,483	1.30
1963-64	53,235 (32.67)	1,472 (00.90)	17,573 (10.79)	3,674 (2.25)	84,266 (51.72)	2,709 (1.66)	162,929	2.13
1964-65	89,405 (37.77)	16,400 (6.93)	23,036 (9.73)	1,895 (00.80)	101,330 (42.81)	4,634 (1.96)	236,700	2.99
1965-66	139,352 (39.97)	17,095 (4.90)	34,610 (9.93)	3,017 (00.87)	150,244 (43.10)	4,284 (1.23)	348,602	3.34
1966-67	112,830 (28.45)	19,788 (4.99)	41,879 (10.56)	94 (00.02)	217,737 (54.90)	4,299 (1.08)	369,627	4.25
1967-68	169,619 (32.12)	22,980 (4.35)	59,238 (11.22)	34 (00.01)	268,924 (50.93)	7,265 (1.38)	528,060	4.42
1968-69	158,722 (30.09)	25,135 (4.76)	65,577 (12.43)	881 (00.17)	267,947 (50.79)	9,275 (1.76)	527,537	4.49
1969-70	184,364 (28.42)	24,198 (3.73)	159,962 (24.66)	5,918 (00.91)	265,555 (40.93)	8,794 (1.36)	648,791	4.50
1970-71	181,374 (24.59)	28,375 (3.85)	251,484 (34.10)	1,265 (00.17)	266,597 (36.14)	8,502 (1.15)	737,527	4.76
Average (1960-61 to 1970-71)	38.61	3.49	11.43	4.31	41.42	1.34		3.28

Source of Primary Data : University of Rajasthan, Budget Estimates (Various Issues).

Note : Figures in the parentheses are the percentage of total welfare expenditure. NRSC expenditure is only in respect of students of the main University Campus.

TABLE 16
UNIVERSITY OF RAJASTHAN
EXPENDITURE ON WELFARE SERVICES
(Average for the three year period 1968-69 to 1970-71)

Welfare Services	Percentage Share in Welfare Expenditure	Percentage Share in Total University Expenditure
Hostels	42.62	
Sports and Games	27.70	1.95
Medical Aid	23.73	1.27
Students' Advisory Services	4.11	1.10
Non-Resident Students' (Main Campus) Centre	1.42	0.19
Cultural activities	0.42	0.06
		0.02

Source : Calculated.

Note : Local Fund expenditures incurred on Hostels, Sports, and Games, N.R.S.C.'s and Cultural activities are not included.

An analysis of the welfare expenditure on different services as a percentage of total University expenditure yearwise for the period 1960-61 through 1970-71 shows that whereas the expenditure ratio in respect of Medical Aid has been steadily rising, but in respect of sport and games and Hostel this ratio shows a lightly downward trend after reaching a peak level in 1967-68 and 1968-69 respectively.

6.4 PER CAPITA WELFARE EXPENDITURE

An attempt has also been made to determine welfare expenditure per student per annum incurred by the University of Rajasthan. It may, however, be noted, in this connection that the Budget Estimates of the University do not include the welfare expenditure incurred by its constituent colleges/under-graduate wings from out of the Local Fund Fees realised and retained by them for specific local purposes. The following College/Under-graduate Wing Local Fund Fees are required to be paid by the T.D.C. (Pass & Hons.) students in the faculties of Arts, Science and Commerce at the beginning of the academic session :

Item	Amount of fee per annum	
	Rs.	P.
1. Games Fee	12	00
2. Reading Room Fee	2	00
3. Library Fee	3	00
4. Magazine Fee	3	00
5. Identity Card Fee	0	50
6. Student's Aid Fund Fee	1	00
7. Badge Fee (if supplied)	1	00
8. Evaluation/Teaching Aid Fee	3	00
9. Extra-curricular Activities & Entertainment Fee	2	00
10. Development/Improvement Fund Fee (to be charged at the discretion of the Dean/Director)	5	00
11. Rajasthan University Students' Union Fee	1	00
12. Non-Resident Student Centre	3	00

It is further laid down that wherever any other student facility is provided, the institution may charge necessary fee for the same separately. Except for the Badge fee listed at No. 7 above which is generally not realised, all other fees are realised and add up to a total sum of Rs. 38.50 in case of bicycle using students who are provided Cycle-shed facilities in return, and Rs. 35.50 in case of all other under-graduate students. Nearly the whole of this amount is spent by the local authorities of the Institutions concerned for the benefit of the students whose representatives are also consulted in this regard. The Students' Aid Fund receives a 100 per cent matching grant from the U.G.C. The University also contributes by way of additional funds for library, improvement of sports and games facilities and capital expenditure on building for N.R.S.C. or Cyclestand structure.

The post-graduate and other students on the main University Campus are required to pay, among others, the following fees as part of the University Fund :

1. Games Fee	Rs. 12/- per annum
2. Library Fee	Rs. 3/- per annum
3. N.R.S.C. Fee	Rs. 3/- per annum
4. Rajasthan University Student's Union Fee	Rs. 2/- per annum

The income accruing to the University from the realisation of the said fees, and the expenditure thereof, is shown in the University Budget Estimates. Thus, the University expenditure on items like

Sports and Games and NRSC primarily covers the Campus students, although it also goes beyond to finance the general activities of the University in this regard, for example the organisation of tournaments, and also to subsidise these facilities in the constituent colleges/teaching wings.

The Campus students have to pay the following Local Fund Fee :

1. Evaluation/Teaching Aid Fee	Rs. 3/- per annum
2. Identity Card Fee	Rs. 0.50 per annum
3. Students' Aid Fund Fee	Re. 1/- per annum
4. Magazine Fee	Rs. 3/- per annum
5. Students' Union Fee	Re. 1/- per annum

These fees are realised by the Deans of faculties concerned and also spent by them for the benefit of the students. Besides, the post-graduate departments also generally charge a sum of Rs. 10/- or so per annum as Departmental Association Fee from each student at the beginning of the session which is spent by the students on their Association activities.

The Hostellers have also got to pay, in addition to regular fees and mess charges, the following Local Fund Fee :

1. Hostel Improvement Fee	Rs. 10/- per annum
2. Common Room Fee	Rs. 6/- per annum
3. Furniture Fee	Rs. 3/- per annum
4. Utensils	Rs. 5/- per annum

The University of Rajasthan, as already stated, also operates a Students' Advisory Bureau and a Health Centre for the benefit of students. It also finances a number of cultural activities.

As such, the welfare expenditure per student incurred by the University would consist of (a) expenditure financed from University funds, (b) expenditure financed from local funds, and (c) value of benefits flowing from permanent structures and durable assets like N.R.S.C., Health Centre, Cycle-shed structures and games and sports equipment. It is, of course, not possible to calculate with any degree of precision the welfare outlay per capita under category (c). The expenditure under item (b) is, of course, separately available, and, here it can be stated that welfare expenditure per student of this category amounts to Rs. 29.50 per annum in the case of an under-graduate (fee amount realised for welfare services only has been taken into account), and a similar amount (including Departmental Association Fee) in the case of campus students. This amount is paid by the students themselves as Fee for specific welfare services. The expenditure per student per annum, as an average for the three-years period 1968-69 to 1970-71 incurred by the University under category (a) (excluding specific income receipts from main campus students, say, as Games Fee) has been calculated as Rs. 9.10 on Games and sports, Rs. 3.11 on student Advisory Services Rs. 1.67 on NRSC (Main Campus) Rs. 0.34 on Cultural activities and Rs. 32.30 on Hostel facilities. The University also incurs a large amount of expenditure on Medical Aid to its staff and students. In determining the amount spent on students, only the expenditure incurred on the Health Centre has been taken into consideration, and with this assumption medical aid per student per annum, averaged for the three-year period 1968-69 to 1970-71, works out to Rs. 3.73. Thus, the total welfare expenditure per student per annum adds up to Rs. 79.75. In the case of Hostel students, a sum of Rs. 24/- collected as local fund fee may be further added which makes a final total of Rs. 103.75 in respect of these students.

These estimates go to indicate that a sum of about Rs. 80/- is spent on providing various welfare services to a Non-Resident University student. Out of this sum, nearly Rs. 30/- is contributed by the student himself. It is also assumed here that the fee realised for development/improvement from the under-graduates is largely spent on their welfare which may not be wholly or always true. It is desirable that the students should have a sufficient say in the expenditure of local fund fees realised from them for specific purposes.

Chapter VII

FINANCIAL MANAGEMENT AND PROCEDURES

7.1 STATUTORY FINANCIAL PROVISIONS

Statutes Nos. 21, 22 and 23 of the University of Rajasthan provide as follows :

21. "The University Fund will be administered by the Syndicate. It will be composed of contributions from the State and other income of the University".

22. (1) "The annual report, and the annual accounts and balance sheet, are to be prepared by the Registrar, under the direction of the Syndicate, and submitted to the Senate one month before its annual meeting".

(2) "There shall be a detailed running audit by a registered accountant".

(3) "The budget estimates for the forthcoming year are to be prepared by the Registrar under the direction of the Syndicate, and submitted to the Senate one month before its annual meeting".

23. (1) "The Syndicate shall appoint a Finance Committee to advise it on matters of finance".

(2) "The Finance Committee shall be composed of the Vice-Chancellor as Chairman, six members of the Syndicate and a financial expert. The term of members of the Finance Committee shall be three years".

(3) "The function of the Finance Committee shall be as follows :

- i. to examine the annual Budget Estimate and advise the Syndicate thereon;
- ii. to review the accounts of the University, and the audit objections and the replies thereto;
- iii. to make recommendations to the Syndicate on all matters relating to the finances of the University".

(4) "The Vice-Chancellor may sanction re-appropriations from one Budget head to another amongst the various heads, other than the heads relating to pay, allowances and P.F. contributions".

It is clear from the statutory provisions stated above that the Syndicate which is the "executive body of the University" plays the Key-role in financial decision-making. The Syndicate appoints its own Finance Committee to advise it and make recommendations on all financial matters. In fact, it is a select Committee of the Syndicate guided by a financial expert, and its recommendations should, therefore, be well received in the Syndicate.

No doubt, the Budget Estimates are submitted to the Senate but, this being a large body, it is unable to play a deterministic role in these important matters. Moreover, the members of the Syndicate who are all members of the Senate are able to play a policy-moulding role there too.

7.2 BUDGET PROCEDURES

In making an enquiry into the financial management and procedures, we are primarily interested in knowing whether the system ensures maximum efficiency in the allocation and use of funds. This involves questions such as : (a) How do budget proposals, particularly, financial demands originate,

and is there any set pattern to which these must conform ? (b) What manner of participation in the formulation of overall budget demands, and in the allocation of funds for expenditure is permitted to the various major spending units ? (c) What manner of flexibility if any, is available for re-appropriations, if desired, within the budgetary limits, and, if so, at what level ? (d) Whether the financial powers have been, in some measure, delegated to Deans of University Studies/Heads of Departments/Directors of University Colleges and, if so, whether it is adequate to give them a sense of financial involvement and responsibility ? Do, they also enjoy some powers of financial re-appropriations ? (e) Whether in matters in which financial powers are centralised, the sanctions and authorisations are made in time and communicated with speed to facilitate implementation of a scheme of expenditure ? It is the answers to these questions which would let us conclude about the use maximisation in respect of university funds.

Apart from preparing Budget estimates for the University Central Office, the Registrar invites, Deans, Directors and Heads of Academic and non-academic Departments to send their proposals for new posts or new items of expenditure, if any, some months before the commencement of the new financial year. These proposals for new posts etc. are, of course, to be made and considered only if the Syndicate has approved of the related schemes on the recommendation of the appropriate bodies. After the proposals have been received and considered in the University Office, a meeting of the Head of the Department concerned with the Vice-Chancellor in the presence of the Dean/Director of the University Studies concerned and the Registrar or his nominee follows in which the urgency and genuineness of financial demands are pressed and assessed, and some decisions are tentatively reached. The proposals accepted are then co-ordinated and absorbed into the overall budget estimates awaiting approval of appropriate university bodies.

This procedure, as described in the foregoing paragraph, has been operating fairly satisfactorily except that in the meeting with the Vice-Chancellor there is a strong attempt made by University administration to cut down new demands. The Head of the Department can, however, try to convince the Vice-Chancellor about the soundness of his financial demands and save them from being rejected. The personal equation of the Head of the Department also plays its part here and a senior person may be able to carry all his proposals in tact.

7.3 FINANCIAL PARTICIPATION

Beyond this stage, however, there is no participation of the Departmental heads, except in their capacity as members of Senate, or Syndicate, if so, in the processes of Budget Finalisation. This might perhaps not be feasible but it is also hardly necessary so long as the financial decisions arrived at with their concurrence are not diluted or dropped at later stages. However, the point at issue is whether this procedure leads to a full measure of participation and involvement of the major spending units in the processes of budget formulation ? Are they all involved in the usual game of asking for a bigger allocation of funds for each one of them ? Do they show a general understanding and appreciation of the priorities and weightage given to allocation of funds under certain categories ? This could be feasible perhaps if, save for expenditure incurred on certain common services, the budget estimates are, for example, discussed together by Heads of Departments and a co-ordinated overall view of the budgetary resources and expenditure demands is taken. This procedure alone would ensure an optimal allocation of funds.

This question of financial participation is also related to the principle of delegation of financial powers to the Heads of major spending units. But as expenditure on salaries and allowances of teaching and administrative staff is all centralised, these Heads of Departments and Offices are left with only limited financial powers in respect of making purchases of stationery, petty stores, minor equipment and

apparatus or of getting printing work done or repairs carried out to office bicycles etc. All this is hardly significant from our point of view. And yet we must observe that the present system on the whole works fairly satisfactorily. It ensures uniform observance of the accepted principles of financial equity by all expenditure units. There may be some reduced scope for flexibility but that is more than compensated by the observance of certain accepted norms of financial discipline which is also very important.

7.4 BUDGET FORM AND CLASSIFICATION

The University Budget format in vogue at present is fairly detailed and comprehensive. It is divided into four parts :

- Part I : Non-Plan Income and Expenditure
- Part II : Plan Income and Expenditure
 - (a) State Government Plan; and
 - (b) U.G.C. Plan
- Part III : Capital Works
 - (a) U.G.C. Plan
 - (b) State Plan; and
 - (c) Non-Plan
- Part IV : Debt Heads, such as
 - (a) Funds created and held by the University
 - (b) Deposits from Students/Contractors/Suppliers
 - (c) Grants received by the University from outside agencies for disbursement.

The aforesaid classification is quite satisfactory if one wants to find out the precise sources of the various items of expenditure and the amounts incurred thereon. Thus, the main function of a budget which is to state clearly what amount and wherefrom does it come and where does it go is no doubt, fully performed by the University Budget in the form in which it is prepared. This also satisfies the accepted accounting and financial management procedures.

7.5 NEED FOR BUDGET ANALYSIS

But the educational finance approach is completely lacking in the existing framework of budget formulations. From this point of view, a look-up into the university budgets should be able to tell us at a glance the total of academic and non-academic expenditure, of current and capital expenditure under each of these heads, and of expenditures on major items of educational interest such as, salaries of teachers, examinations, purchase of books and periodicals in the library, material supplies for current use in laboratories and lecture rooms, and on research, irrespective of the source of their finance. At present, one does not get totals of expenditure on a particular item from all the different sources put together. These have to be calculated after looking up for these items in each part of the Budget. Educational planners and those interested in the advancement of the university would fail to get a quick and precise view of the allocation of resources under these main streams of educational development which is what they should really like to assess. The Deans of faculties and Heads of Departments would like to know how resources are allocated as between different streams of learning. A present-day student-leader in the University would like to know the size of expenditure on the welfare services rendered to his community by the Institution to which he belongs. Not only the totals of absolute expenditure on different items but also their ratios to the overall University expenditure would be valuable in indicating the trend-pattern of

expenditure over time. Similarly in regard to revenue, it is very important to know what proportion of the total revenue constitutes receipts and grants from external sources, and to what extent the University is able to raise funds from its own internal sources. The latter could be broken up as revenue from fees and fines and from the sale of goods and services so as to assess their relative weightage in revenue raising. As such, I would like to suggest that another part may be added to Budget Analysis under which Heads of Income and Expenditure may be selected from the point of view of economics of education, and the totals and sub-totals of income and expenditure may be stated not only in their absolute amounts but also as percentages to indicate their relative importance. We have already broadly indicated what these heads of revenue and expenditure should be, and an investigation into the Finances of this University on these very lines has been the focus of our study in the foregoing chapters of this report.

I would, however, refrain from suggesting a format for this purpose as its finalisation would also require the considered opinion of experts in the fields of accountancy and financial management and procedures. But the importance of adding a Budget Analysis to Budget Estimates cannot be overemphasised, and should this be adopted, it would facilitate an insight into the trend pattern of University Revenue and Expenditure after some years.

Chapter VIII

CONCLUSION

8.1 FINANCIAL NORMS

This study of the finances of the University of Rajasthan has revealed how it has to depend on the State Government as the main purveyor of its finances. There is, however, nothing surprising or alarming about it. Educational institutions, unless founded and supported by rich and powerful trusts, have to look for financial support from external sources. The question of being self-supporting and financially independent is hardly relevant in their case. But what is important is that, notwithstanding such financial dependence on Government, the University should enjoy a large measure of autonomy in the governance of its affairs. Fiscal dependence should not result in governmental intervention in the affairs of the University. Next to fiscal autonomy, fiscal adequacy is the other most important principle. The Government should allocate adequate funds to the University to enable it to discharge its functions properly. Denial of adequate funds and the absence of their timely flow might disguisedly lead to intervention and pressurisation and this might weaken the sense of University autonomy. It is also important that the funds made available to the University by the Government should not be rigidly tied down to particular heads of expenditure, but that a flexibility of approach should inform the use of these funds. This would enable the University to allocate and reallocate the funds to secure their optimal utilisation.

It is in the context of these three norms of autonomy, adequacy and flexibility that we would examine the financial position of the University of Rajasthan.

8.2 STATE FINANCIAL ALLOCATIONS

On account of a phenomenal development of the University particularly since 1962, there have been huge and recurring deficits in its budgets. While the State Government made available its grants from year to year these were neither satisfactorily calculated nor timely given thus causing considerable financial worry and harassment to the University. For example, in the course of his General Remarks on the University Budget Estimates for the year 1969-70, the Registrar observed that, in computing the income and expenditure and in determining the quantum of grants, the State Government has excluded entirely the income and expenditure relating to hostels, sports board, Physical Education and Library Books on the assumption that the hostels should be run on a self-sufficient basis and the expenditure on sports and physical education should be met out of the fees recovered by the University from the students and deposited under the head sports or Local fund". By the year 1969-70, the deficits had accumulated to the extent of Rs. 61.37 lakhs giving genuine cause for anxiety. It was further rightly observed in these remarks that "a modern university has necessarily to depend upon the State Government for the main bulk of its income, because the income from students' fee cannot go far. There has been determined (even violent) resistance to any general increase in tuition fee or examination fee. . . .". It was pointed out that the grant fixed by the State Government was much inadequate to meet the basic needs and requirements of the University resulting in huge deficits, and so it was urged upon the Government to fix the Maintenance Grant, on 'Fair, reasonable and rational basis' covering specified items and in accordance with a set formula. The

method of ad-hoc releases of grants and of covering deficits was very unsatisfactory, and led to inadequacy and of uncertainty of funds. The University also did not feel compelled to rationalise and discipline its finances in these circumstances.

This matter of the fixation of the Non-Plan Maintenance Grant of the University was conclusively discussed in the meeting of the Co-ordination Committee of the three Vice-Chancellors of the State held in April, 1970, and the amount of the maintenance grants fixed was communicated to the University in June, 1970. It was to be released to the University on block basis for the period 1969-70 to 1973-74. The State Government had fixed the Maintenance Grant of Rs. 77 lacs for the base year of 1969-70, and has, thereafter, allowed a compound trend increase of 7% (worked out on the basis of 6% on 80% grant and 10% on 20% grant). The University's entitlement to grants-in-aid in the successive years of the Fourth Plan was, thus, worked out as Rs. 82.39 lacs in 1970-71, Rs. 88.16 lacs in 1971-72, Rs. 94.32 lacs in 1972-73 and Rs. 100.93 lacs in 1973-74. This was obviously a much more satisfactory way of meeting the non-plan financial needs of the University than the old system of allowing ad-hoc grants. Now the University knew for certainty what size of grants it would get. Even if they were not adequate, it was known how they were calculated and that the University was to discipline its expenditure accordingly.

8.3 ALLOCATIONAL RIGIDITY

While the State Government, thus, satisfactorily settled a long outstanding issue by fixing the non-Plan Maintenance Grant, this was hedged round by a number of conditions which the University was required to accept and abide by. Some of these conditions were :

- (i) That the University will not incur expenditure on creation or continuation of posts (Non-Plan) except those in position or created on or before 31st March, 1968.
- (ii) That the University will not change the scales of pay, allowances and other terms and conditions of service of its employees, both teaching as well as non-teaching, as existing on 31st March, 1968.
- (iii) That any expenditure incurred with the assistance of U.G.C., I.C.A.R., Central Government or any other agency will require prior-approval of the State Government if the activity/Scheme is to be maintained by the State Government after specified number of years.
- (iv) That in case of curtailment or reduction of any existing activity corresponding reduction in the relevant grant shall be made.

It is obvious that through these conditions the State Government sought to restrain the University from creating new Non-Plan financial liabilities and commitments either via creation of new posts or via a change in the scales of pay, allowances and other terms of service of its employees during the period of the Block Grant. Even if this financial anxiety of the State Government is conceded as legitimate, the last condition listed above was wholly ridiculous and misconceived. This left the University with no flexibility or manoeuvrability in reallocating its available resources to ensure their optimal use. In accordance with this condition, the University was free to curtail an existing activity but not free to divert the funds so saved for undertaking another, obviously, more fruitful activity within the overall limit of the grant-in-aid already available. This not only introduced an element of extreme rigidity in financial management, but also curtailed the autonomy of the University.

As regards condition (ii) above, the State Government should have accepted the principle of parity with its own employees at Jaipur at least in respect of Dearness and such other allowances. The approval of the State Government should be required only if the University wants to give allowances at a rate higher than that admissible to the State Employees.

The University, however, could do no more than express and 'hope' that the State Government would leave it a measure of initiative and freedom to experiment with new ideas and projects and would not implement the conditions laid down with rigidity.

In his General Remarks on the Budget Estimates for the year 1973-74, the Registrar observed that 'the University has found that in practice it is difficult to function smoothly and efficiently if the conditions attached with the Grant are rigidly adhered to. University autonomy is necessary for the sake of academic freedom. But there can be no academic freedom without a certain degree of financial freedom. The University feels that once the State Government has fixed the 'Block Grant' the University should be free to operate within the ceilings so fixed without any conditions. This would force the University to live within its means and be an incentive to efficiency and economy. But it would allow the University to determine its own pattern of development.' It was also suggested that matching grant commitment by the State on recurring expenditure on any scheme of development sanctioned by the U.G.C. should be honoured by the State during the plan period and it should be prepared to bear the full expenditure on each such scheme after the plan period. Further, the State Government should also provide for depreciation grants to Universities for Buildings, Machinery, Equipments etc., and also give interest free loans for certain specific programmes, such as construction of hostels for students, staff quarters etc.

These views and suggestions of the University were reiterated when the Budget Estimates for 1973-74 were presented. It was emphasised that at least the condition regarding creation of posts may be relaxed specially in the case where such increase in expenditure could be met out of the corresponding increase in the revenues of the University. In fact, it becomes unavoidable when admissions increase and the number of candidates appearing at various examinations register a very large increase. Should the University keep-on waiting for prior approval of the State Government in such cases, it would lead to trouble, inefficiency and dislocation of work. The approval of the State Government was actually sought but never received.

It is very important and desirable, therefore, that such ill-conceived and unwarranted conditions are suitably relaxed or lifted when the block grant for the next five-year period commencing with effect from 1974-75 is settled and awarded.

8.4 STATE U.G.C.

At present the allocation of grants to the State Universities is finalised by the State Government after deliberations in the Co-ordination Committee of their three Vice-Chancellors and representative of the State Government from Education and Finance Departments meeting under the Chairmanship of the State Education Minister. It is suggested that the State Government should set up an autonomous body in the form of a University Grants Committee for the State. More Universities may be established in the State in course of time and it would be a real problem for the State Government to assess their financial needs in accordance with suitable criteria to be established in this regard and then to allocate between them the funds available for University education. It would be highly desirable, therefore, that an independent body like the State U.G.C. should deal with these matters and that a well co-ordinated and uniform policy is pursued in this regard. This would also help in maintaining the academic freedom and financial autonomy of the Universities which is quite understandably their real anxiety.

8.5 SELECTIVE ALLOCATIONS

Within the University also, the available funds should be so channelised as between different departments and streams of learning that beyond attaining a certain standard of excellence for all, weightage in allo-

cation of funds should be given to those departments which have a higher enrolment of students and perhaps offer greater job opportunities. Of course, to some extent this would be automatically secured by allowing for a greater number of teaching posts in such cases due to increased work-load, but this should also be allowed through increased allotment for purchase of books in the libraries and more material supplies in the form of teaching equipment etc. It is obvious that a University in our situation cannot perhaps find enough funds to equip and promote all departments to a uniformly high level of excellence in so far as it is linked up with the availability of finances. A policy of selectivity based on suitable criteria to effect such selection would be desirable to attain maximum return on the use of funds.

8.6 PER CAPITA EDUCATIONAL FACILITIES

It is also necessary to see that the availability of various educational facilities and material supplies per capita in real terms does not decrease on account of the steep rise in prices. The per capita availability of these facilities has already decreased to some extent on account of a phenomenal increase in the number of students enrolling for university education.

Appendix A

NON-PLAN OWN REVENUE
(Details of Components)

- R (1) Examination Fees**
- i. Degree
 - ii. Medical
 - iii. Engineering
 - iv. Law
 - v. Ph.D.
 - vi. Nursing
 - vii. P.U.C.
 - viii. T.D.C.
 - ix. Library Science
 - x. Modern European Language
 - xi. Certificate Courses
 - xii. Ayurved
 - xiii. Cost Accountancy
 - xiv. Agriculture
 - xv. Education
 - xvi. Diploma in Indian Craft
 - xvii. Adult Education
 - xviii. M.B.A.
 - xix. Professional
 - xx. Sanskrit
- R (2) Other Fees**
- i. Fees for Supply of Marks
 - ii. Registration of Graduate Fees
 - iii. Enrolment Fees
 - iv. Scrutiny of Marks
 - v. Diploma and Certificates
 - vi. Provisional Certificates
 - vii. Migration Certificates
 - viii. Eligibility Certificates
 - ix. Affiliation and Recognition
 - x. Reassessment of Answerbooks
- R (3) Income from Publications**
- i. Sale Proceeds of Hand Books and Syllabus and Electoral Rolls
 - ii. Sale Proceeds of question papers
 - iii. Sale Proceeds of University Publications (Books and Journals)
 - iv. Registration fee from publishers
 - v. Royalty on Publications
- R (7) University Studies/School/College**
- I. University Studies in *Arts*
 - (A) Post-Graduate Wing
 - (B) Undergraduate Wing (Rajasthan College Campus)
 - II. University Studies in *Science*
 - (A) Post-Graduate Wing
 1. Physics Department
 2. Chemistry Department
 3. Mathematics Department
 4. Botany Department
 5. Zoology Department
 6. Geology Department, Udaipur
 - (B) Under-Graduate Wing (Maharaja's College Campus)
 - III. University Studies in *Commerce*
 - A. Commerce College
 - B. Junior Diploma Course
 - C. Diploma Course in Cost Accountancy
 - IV. School of *Law*
 - V. University Maharani's College
 - VI. Department of Adult Education
 - A. Teaching Wing
 - B. Extension Wing
 - VII. *Evening College*
 - i. Admission Fees
 - ii. Tuition Fees
 - iii. Library Fees
 - iv. Games Fees
 - v. Transfer Certificate Fees

- vi. Interdepartmental Transfer Fees
 - vii. Fines
 - viii. Other Fees
 - ix. Workshop Fees
 - x. Intensive Course in Practical Work in Psychology
 - xi. Laboratory Fees
- R (8) University and College Hostel**
1. (a) University Campus Hostel (Including Vivekanand Hostel)
 - (b) New Boy's Hostel
 - (c) World University Service Hostel
 2. Annie Besant Hostel
 3. Gokhale Hostel
 4. Chatra Sadan
 - i. Room Rent
 - ii. Establishment Charges
 - iii. Recovery of Water & Electricity Charges including Fan Charges
 - iv. Utensils Fees
 - v. Hostel Admission Fees
 - vi. Medical Exam Fees
 - vii. Furniture Rent
 - viii. Miscellaneous Receipts
- R (9) Non-Teaching Department**
- (1) University Central Library
 - i. Annual Fees
 - ii. Fines and Miscellaneous Receipts
 - (2) *Department of Physical Education*
 - i. Swimming Pool Membership
 - ii. Other Receipts
 - (3) *University Sports Board*
 - i. Entry Fees
 - ii. Other Receipts
 - (4) *University Press*
 - i. University Printing Work
 - ii. Sale of Paper Cutting and Waster Paper
 - (5) *University Guest House*
 - i. Room Rent
 - ii. Miscellaneous Receipts
 - iii. Restaurant
 - (6) *Students Advisory Bureau*
Miscellaneous Receipts
 - (7) *University Engineer's Office*
 - (8) *Teachers Hostel*
 - i. Room Rent
 - ii. Furniture
- iii. Electric & Water Charges
 - iv. Establishment Charges
 - v. Hostel Improvement Fees
 - vi. Miscellaneous Receipts
- Rent*
- R (10) i. Rent of Buildings**
- ii. Recovery of Light, Water and Gardening Charges
 - iii. Rent of Furniture
- Interest*
- R (11) Interest on Securities**
- R (12) Interest on Short-term Deposit**
- R (13) Interest on Loans & Advances**
- R (14) Miscellaneous Receipts**
- i. Sale Proceeds of Forms
 - (a) Appointments
 - (b) Examinations
 - (c) Late Fee for Examination
 - (d) Prospectus
 - (e) Tender
 - ii. Sale Proceeds of Waster Paper
 - iii. Other Receipts
 - iv. Nursery
 - v. Fines
 - vi. University Vehicles
 - vii. N.R.S.C.
- External Receipts*
- R (4) State Government Grants**
- i. Non-Plan Grant
 - ii. Grant for Specific Purposes e.g. D.A. etc.
 - iii. Reimbursement of Tuition fees to Defence Personnel and Ex-servicemen
 - iv. Grant in Aid for running and maintenance of
 - (a) Faculty of Ayurveda
 - (b) Faculty of Nursing
 - (c) Faculty of Sanskrit
- R (5) U.G.C. Grants**
- i. U.G.C. Unit
 - ii. N.I.S. Coaches
 - iii. Gandhi Bhawan
 - iv. Hobby Workshop
 - v. Studentship for Applied Geology Department
- R (6) Government of India**
- (a) Staff and Contingencies
 - (b) Buildings

Appendix B

PLAN REVENUE
(Details of Components)
U.G.C.

- P (A) Total IV Plan Allocation as per Recommendation of the Visiting Committee**
- I. Continuing Schemes**
- (a) Buildings
- (b) Others
- II. Scheme already approved prior to the Visit of the Visiting Committee**
- (i) Purchase of Equipments
- (a) Physics
- (b) Chemistry
- (c) Botany
- (d) Zoology
- (e) Mathematics and statistics
- (f) Geology
- (ii) For Purchase of Books and Journals
- (a) Science Subjects
- (b) Humanities and Social Subjects
- Others*
2. Field Training in Geology
3. Award of Studentship to Post-graduate students of applied Geology
4. Publication Research Work
5. Survey Research Scheme
- III. New Schemes approved on the recommendation of the Visiting Committee**
- (i) Staff
- (ii) Purchase of Books
- (a) Humanities
- (i) Hindi
- (ii) English
- (iii) Sanskrit
- (iv) History and Indian Culture
- (v) Philosophy
- (vi) Psychology
- (vii) Sociology
- (viii) Economics
- (ix) Public Administration
- (x) Political Science
- (xi) Commerce
- (xii) Adult Education
- (xiii) Geography
- (xiv) Library Science
- (xv) Law
- (b) Science
- (i) Physics
- (ii) Chemistry
- (iii) Zoology
- (iv) Botany
- (v) Geology
- (vi) Mathematics
- (vii) Statistics
- (c) University Central Library
- (i) Science Subject Books
- (ii) Humanities and Social Science Books
- (iii) Equipment and Furniture
- (iv) Furniture
- (v) Addt. Temp. Library Staff
- (iii) Purchase of Equipments
- (a) Humanities
- (1) English
- (2) History and Indian Culture
- (3) Philosophy
- (4) Psychology
- (5) Sociology

- (6) Economics
- (7) Law
- (8) Adult Education
- (9) Geography
- (10) Library Science
- (b) *Science*
 - (1) Physics
 - (2) Chemistry
 - i. Scientific Equipment
 - ii. Special fittings and Furniture
 - (3) Zoology
 - i. Scientific Equipment
 - ii. Furniture and Specimen for Museum
 - (4) Botany
 - i. Scientific Equipment
 - ii. Herbarium and Museum
 - iii. Botanical Garden
 - (5) Geology
 - (6) Mathematics
 - (7) Statistics
 - (8) Central Workshop Equipments
- IV. *New Buildings Works as per appendix*
- V. *Others*
 - i. Literature for S.A.B.
 - ii. Field Work for Sociology Department
 - iii. Field Work for History Department
 - iv. Micro Filising Unit
 - (a) For Equipment
 - (b) For Staff
 - v. Installation of Photostat Machine as a Central Facility
- P (B) *Grants Outside IV Plan Ceiling*
 - 1. Special Grant for Purchase of Books and Books Volumes
 - 2. Grants for Support of Research
 - 3. Publication Research Work
 - 4. South Asia Studies Centre
 - 5. Institute of Correspondence Studies
- P (C) *Grants to Constituent Colleges*
 - 1. *Rajasthan College*
 - i. Buildings
 - ii. Books and Equipments
 - iii. Basic Grants for Books
 - 2. *Commerce College*
 - i. Buildings
 - ii. Books and Equipments
 - iii. Basic Grants for Books
 - 3. *Maharaja's College*
 - i. Buildings
 - ii. Books and Equipment
 - iii. Basic Grants for Books
 - 4. *Maharani's College*
 - i. Buildings
 - ii. Books and Equipments
 - iii. Basic Grants for Books
 - 5. *Books Grants*
 - i. Rajasthan College
 - ii. Commerce College
 - iii. Maharaja's College
 - iv. Maharani's College
 - 6. *Programme of Students Welfare*
 - i. Rajasthan College
 - ii. Commerce College
 - iii. Maharaja's College
 - iv. Maharani's College
 - v. University Campus Hostel

Appendix C

ADMINISTRATIVE EXPENDITURE
(Details of Allocations)

- R (1) Central Establishment Staff**
(University Central Office)
- i. Pay of Administrative Staff
 - ii. Pay of Establishment
 - iii. Allowances & Honoraria
 - iv. Leave Salary & Pension Contribution in respect of the persons on deputation
 - v. University Contribution (Provident Fund & Gratuity Fund)
 - vi. Other Expenses (Postage, Stationery, Electric and Water, Library, Maintenance of University Vehicles)
 - vii. Printing Charges
 - viii. Non-Recurring Expenditure
- R 2 A Common Services to University Teaching/ Non-Teaching Departments Offices and Hostels**
- (A) Travelling Allowances (Members, Inspector of College, Education Conferences etc.)
- R 2 B Other Expenses**
- (c) Adhoc provision for Extra Expenditure on account of revision of Pay Scales and introduction of city compensatory allowances and House rent Allowances
- (q) Medical aid to Staff
- (s) Servants Uniform
- P S (1) University Central Office**
1. Pay of Administrative Staff
 2. Allowances & Honoraria
 3. University Contributions
 4. Adhoc provision for extra expenditure on account of city compensatory allowances and House rent allowance
 5. Review of Articles
 6. Provision for meeting 25% matching share of University towards U.G.C. Grant
7. Contribution towards Gandhi Centenary
 8. Purchase of Hindi Type-Writer
- P S (7) Chief Proctor's Office**
1. Pay of Establishment
 2. Allowances and Honoraria
 3. University Contribution
 4. Other Expenses
 5. Non-Recurring Expenses
- ESTABLISHMENT/FACULTY & COLLEGES
- R (10) University Studies/School & Colleges**
- i. University Studies in Arts (a) Dean's Office, Post-graduate Wing, U.G. Wing Rajasthan College Campus
 - ii. University Studies in Science (Different Departments)
 - iii. School of Commerce
 - iv. School of Law
 - v. Maharani's College
 - vi. Department of Adult Education (Teaching Wing, Extension Wing, Hobby Workshop)
 - vii. Research Unit in Parapsychology
 - viii. Evening College
- P S (4) University Studies/Colleges**
- (A) University Studies in Arts
- i. Pay of Establishment
 - ii. Allowances & Honoraria
 - iii. University Contributions
 - iv. Non-Recurring Expenditure
- (B) *University Studies in Science*
- (1) Post-graduate Wing
- i. Pay of Establishment
 - ii. Allowances & Honoraria
 - iii. University Contributions
 - iv. Non-Recurring Expenditure
- (b) *Mathematics Department*
- (c) *Botany Department*

- (d) *Zoology Department*
- (e) *Chemistry Department*
- II. *Under-Graduate Wing*
(Maharajas' College)
- (C) *School of Commerce*
- (D) *School of Law*
- (E) *University Maharami's College*

HOSTELS

- R (11) *University & College Hostels*
 - i. (a) *University Campus Hostel* including Vivekanand Hostel
 - (b) *New Boys Hostel*
 - (c) *World University Hostel*
 - ii. *Annie Besant Hostel*
 - iii. *Gokhle Hostel*
 - iv. *Chatra Sadan*

- P S (5) *University College Hostels*
 - (A) *Campus Hostels*
 - (B) *New Boys Hostel*
 - (C) *Annie Besant Hostel*
 - (D) *Gokhale Hostel*
 - (E) *Chatra Sadan*

OTHERS

- R 2 (3) *Other Expenses*
 - (i) *Printing work done through University Press*
 - (j) *Convocation Charges*
 - (k) *Convocation at home*
 - (l) *Bank Charges*
 - (m) *Advertisement*
 - (n) *Refreshment for meetings*
 - (o) *Audit Fees*
 - (p) *Interest on Overdraft*
 - (r) *Telephone*
 - (t) *Legal Charges*
 - (u) *Payment of bills of four colleges pertaining to Govt. period*
 - (v) *Electric Charges*
 - (x) *Review of Articles*
 - (y) *Repayment of Loan (W.U.S.)*
- R (12) *University Non-Teaching Department*
 - v. *University Press*
 - vi. *University Guest House*
 - ix. *Health Centre*
 - x. *Teachers Hostel*

- R (15) *Contributions to Reserve Fund*
- R (16) *Contribution to Depreciation*
- R (17) *Replacement Fund*
- P(S(6)D) *University Press*
- B (5) *Institute of Correspondence Studies*
 - (b) *Pay of Establishment*
 - (c) *Allowance & Honoraria*
 - (d) *University Contribution to P.F.*
 - (e) *Printing Charges*
 - (f) *Contact Camp and Workshop*
 - (k) *Advertisement and Publicity*
 - (l) *Medical Aid to Staff*
 - (m) *Other Expenses*
 - (n) *Non-recurring Expenditure*
 - (o) *New Items*

ACADEMIC EXPENDITURE

TEACHING

- R (2B) *Other Expenses*
 - (a) *Contribution against travel grant*
 - (b) *Special Lectures and Conferences*
 - (d) *Scheme for exchange of Teachers*
 - (w) *Leave salary in respect of Government Employees*

- R (9) *University Teaching*
 - i. *Pay of Teaching Staff*
 - ii. *Allowances and Honoraria*
 - iii. *University Contributions*

- R (14) *Visiting Professors*

- RS (2) *University Teaching*

- PS (3) *Additional Sections in the Under-graduate Wing*
 - (1) *Pay to teaching Staff*
 - (2) *Pay to Establishment*
 - (3) *Allowances & Honoraria*
 - (4) *University Contribution*
 - (5) *Laboratory Consumable*
 - (6) *Non-recurring Expenses*

- PA (ii) *Basic Grants*
 - i. *Purchase of Equipments*
 - ii. *Field Training in Geology*

- PA (iii) *New Schemes approved on the recommendations of Visiting Committee*
 - 1. *Staff shown as per appendix (page 105)*
 - 3. *Purchase of Equipments*

- (4)(i) **South Asia Studies Centre**
 (a) Pay of Teaching Staff
 (b) Allowances and Honoraria
 (c) University Contribution to P.F.
- (4)(ii) **Additional Grant Staff as per appendix**
- (5) **Institute of Correspondence Studies**
 (a) Pay of Teaching Staff
 (g) Honorarium for lesson framing
 (h) Remuneration (Evaluation Charges)
 (i) Travelling Allowances
 (j) Postage and Telegrams

LIBRARY

- (12) **University Non-teaching Departments**
 (1) University Central Library
- S (6A) **Central Library**
 (Pay of Establishment, Allowances & Honoraria, University Contributions, Purchase of Catalogue Cards)

AIII 1(ii) Purchase of Books and Journals

- II 2 **Purchase of Books**
- B 1 **Special Grant for purchase of Books and Book Volumes, 4 South East Asia Studies Centre**
 (g) Purchase of Books
Grants to Constituent Colleges
- C 1 **Rajasthan College**
 ii. Books and Equipments
 iii. Basic Grants for Books
- 2 **Maharaja's College**
 ii. Books and Equipments
 iii. Basic Grants for Books
- 3 **Maharani's College**
 ii. Books and Equipments
 iii. Basic Grants for Books
- 4 **Commerce College**
 ii. Books and Typewriter
 iii. Basic Grants for Books
- 5 **Book Grants**
 i. Rajasthan College
 ii. Commerce College
 iii. Maharaja's College
 iii. Maharani's College

OTHER (ACADEMIC EXPENDITURE)

- R2 **Common Services to University Teaching Non-teaching**
- 2B **Other Expenses**
 (f) Research Contingency Fund
- R4 **University Publication**
- R5 **Student and Staff Welfare**
- R7 **Scholarships, Research Fellowships, Merit & Prizes**
- R8 **Contributions to Other Bodies**
- R12 **University Non-Teaching Departments**
 i. Students Advisory Bureau
 iii. Department of Physical Education
 iv. University Sports Board
 vii. Non Resident Students Centre
 viii. Gandhi Bhawan
- PS (6B) **University Non-Teaching Department**
 Department of Physical Education
 Recreation
- S (6C) **University Sports Board**
 (i) Pay to Establishment
- PA (II) **Total IV Plan Allocation**
 3. Award of Studentship to Postgraduate Students
 4. Publication of Research Work
 5. Survey Research Scheme
- P (B) **Grants Outside IV Plan Ceiling**
 2. Grants for support of Research
 3. Publication of Research Work
 4. South Asia Studies Centre
 (d) Senior Research Scholars
 (e) Junior Research Scholars
 (f) Contingencies
- P (C)6 **Programmes of Students Welfare**
 i. Rajasthan College
 ii. Commerce College
 iii. Maharaja's College
 iii. Maharani's College

OTHERS

- R2 Common Services to University Teaching/ Non-Teaching**
- (B) *Other Expenses*
- (c) Aid to University Colleges for Games & Sports, maintenance of Play Grounds
- (g) Celebration of Anniversary, Centenary etc.
- (h) Scheme of Student Services
- R (13) Buildings**
- i. University Engineers' Office
- ii. Buildings
- iii. University Studies/Undergraduate Wing/ College
- R (6) Maintenance of Buildings, Roads, Gardens, Nursery & Water Supply Scheme**
- i. Buildings & Roads in Colleges & University Campus
- ii. Running & Maintenance of Water Supply in College & University Campus
- iii. University Gardens & Nursery
- iv. College Gardens
- PS (8) Buildings**
- a. University Campus
- b. University Studies Under-graduate Wing/ College
- S (6) E University Guest House**
1. Pay of Establishment
2. Hot Water Geysers
3. Purchase of Curtains of Dining Hall
4. Purchase of U. Foam Mattresses
5. Purchase of Furniture
- F Health Centre**
1. Pay of Establishment
2. Allowances & Honoraria
3. University Contribution
4. Purchase of Equipment for Homeopathic Clinic
- P (A) Total IV Plan Allocation**
- I Continuing Schemes**
- a. Buildings
- b. Others
- P (C) Grants to Constituent Colleges**
1. Rajasthan College
2. Maharaja's College
3. Maharani's College
4. Commerce College
- EXAMINATION**
- R3 Examination Charges**
- i. Remuneration to Examiners
- ii. Centre Charges
- iii. Printing of Question Papers
- iv. Printing and Preparation of Answerbooks
- v. Printing of Forms etc.
- vi. Transit of Answer Books
- vii. Tabulation and Checking
- viii. T.A. to Practical Examiners
- ix. T.A. for Examination Purpose
- x. Reassessment of Answerbooks