

Resource Gap in Tribhuvan University: An Overview.

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INTRODUCTION

Tribhuvan University, until recently the country's only university, responsible in managing higher education is facing continuous financial crises in recent years. With the passing of time, the financial crises have been deepening and it is facing increasingly difficult in coming out of this situation. It is now more than clear that the University should take some hard measures to come out of the grip of this situation. This paper tries to identify the sources and nature of these problems and suggests some measures to be considered in coming years.

NESP: THE BEGINNING OF TRIBHUVAN UNIVERSITY CRISES

His Majesty's Government implemented the New Education System Plan (NESP) in higher education from Srawan 1, 2030. As per the NESP, new institutes were created under Tribhuvan University and its Campuses were expanded from 1 campus in Kirtipur to about 75 campuses in the country. The privately managed campuses were taken over by the University system and private sector was completely made dissociated from direct or even indirect management of the campuses. Hundred percent of the financial burden were borne by the University system or by HMG and thus University system became one of the largest employment generating institutions. Both the number of teachers and the bureaucracy expanded rapidly. Example of the phenomenal increase in bureaucracy can be seen by a comparative look at any campus/college where less than 5 personnels in the bureaucracy and about 12 teachers used to handle up to the students of Bachelor's degree in both social sciences and commerce prior to the introduction of NESP, and expanding its bureaucracy by about 6 times and teachers by about 2 times immediately after its' introduction. This has substantially increased not only the overall size of the budget of these campuses but also increased the cost per student. Moreover, large expenditures were carried out to create physical facilities, libraries and so on. This has tremendously increased the size of the annual budget in each campus and consequently the overall size of the University budget.

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Annex 1 briefly highlights the growth of college (campus) budget before and after the implementation of NESP. From the table it is quite clear that the budget of each campuses has grown sharply over the years beginning from 2029/30 through 2045/46. The increase in the number of personnels, both teachers and administrators has been one of the major reasons for such sharp increase in annual budget. Immediately after the implementation of NESP, the campus level budget, on average, had increased by about 40 percent from its level in a year before. In some campuses, the annual budget had increased by as much as 166 percent in a single year. A comparison of annual budget in 2045/46 shows it increased, on average, by 1448 percent as compared to 2029/30. In some campuses, like Bhaktapur, Prithvi Narayan Campus (Pokhara) and Ratna Rajya Laxmi, the increase is close to 3000 percent - a phenomenal rise in campus budget. Prithvi Narayan Campus, Pokhara, where the annual budget in 2029/30 was only Rs. 2.84 lakhs, increased its budget to Rs. 84.3 lakhs in 2045/46 (excluding technical education etc.). Such sharp rise in annual campus level budget has significantly pushed T.U. budget upwards to a level it could hardly bear. The increase in the number of students over the period does not justify the sharp rise in the campus budget. The total number of students in higher education, over the years, has increased from around 20 thousand in 2029/30 to about 65 thousand (estimate) in 2045/46 - an increase by about 225 percent. This clearly means that over the year 2030/31 through 2045/46 the per capita student-cost in higher education has gone up sharply without proper justification.

SOURCES & USES OF RESOURCES

Annex 2 through 4 exhibit sources and uses of resources of T.U., from 2039/40 to 2045/46. On the sources side, in 2045/46, HMG annual grants and foreign aid combined shared slightly less than 92 percent of total T.U. resources and T.U.'s own resources from different heads, including tuition fee shared 8 percent. During the period 2039/40 through 2045/46, HMG grant to T.U. has increased from around 39 percent of total resources in 2039/40 to around 61 percent in 2045/46. In absolute term, HMG grant totalled Rs. 15.28 crs. in 2039/40 and increased to Rs. 24.36 crs. in 2045/46, an increase by about 60 percent. Foreign Aid remained erratic during the period. It shared around 53 percent in 2039/40 and thereafter it remained up and down. In 2045/46 it shared around 31 percent. T.U.'s own resources remained less than 10 percent during the period. It's share remained as low as 3.5 percent in 2042/43. However, it showed an improvement thereafter, but still the share is far from the level justifiable.

The basic reason for the low share of T.U.'s own resources is due to heavy subsidy it is providing in terms of tuition fee, examination fee, cafeteria and accommodation fee and fee for the use of other facilities. There is less seriousness to mobilise its resources through proper uses of its assets, easy money in terms of government grants and foreign aid etc.

The student fee, which is the major source of university income has been artificially maintained as low as Rs. 155 per year per student. It

has not been changed since so many years. The tuition fee in higher education is far less than the student fee charged at a nursery level in a pre-primary level school in the country. Irrespective of the type of education or the level, the student fee charged remained the same. This has on the one hand sharply deteriorated the per student contribution to the university and on the other hand deteriorated the contribution from this head to T.U.'s own resources. As annex 2 exhibits, the share of student fee in the university's own income has declined from 57.4 percent in 2039/40 to 35.3 percent in 2045/46.

In the uses side of the resources, the paper tries to identify some of the causes for the rise in expenditures. For this, both functional and economic classifications of actual and estimated budget are being used. Annex 2 through 5 exhibits these expenditure heads.

Annex 3 shows uses of fund according to the type of institute. The share of technical institute accounts for 56.1 percent to 72.1 percent of the total budget of T.U. in the period 2039/40 through 2045/46. The second position goes to Humanities and General Institutes whose share varies from 9.6 to 14.7 percent. The last or the third position goes to professional institutes which varies from 8.1 percent to 11.1 percent in the mentioned period.

Per student costs of different institutes show a great disparity. In technical institutes per student cost is up to Rs. 51.2 thousand whereas it is Rs. 1.9 thousand in case of professional institutes on average and Rs. 2.2 thousand in case of Humanities and General Institutions. Thus the large budget allocated for technical education has been instrumental in swelling the size of the T.U. budget. No doubt, a greater portion of these institutes budget is borne by foreign aid at present. So in terms of financial liability, they may not pose greater liability to the University. But once the foreign aid portion is reduced, it may exert large and significant pressure on the university budget.

The relative expenditure in Research Institutes reveals decreasing trend. If we compare the budgeted amount of 2041/42 to 2044/45, it has decreased from 4.2 percent in 2041/42 to 2.3 percent in 2045/46. In absolute term also, the amount budgeted has decreased from Rs. 1.29 crs. in 2039/40 to Rs. 96.6 lakhs in 2045/46. Obviously, the reasons behind the decreasing trend in the budgeted expenditure in research centres reveal that Tribhuvan University has become unable to spare the budget to spend it in research and development for the sake of its excellence because of its resource gap. As revealed in the economic classification, major amount goes to the regular administrative cost and only a fraction goes for the sake of research.

The budgeted expenditure for Central Office shows increasing trend. This reflects the priority of T.U. in allocating resources. That is, at present, it is giving priority for administrative and other consumable expenditures at the cost of faculty development and research etc. T.U. should give more emphasis on academic activities rather than in bureaucracy. The introduction of NDS has exerted pressure on already scarce

resources. In the absence of sufficient resources it may be wiser to limit the scope of NDS programme irrespective of the importance of the programme.

Annex 4 segregates the total budget according to economic classification. As the table exhibits, capital expenditure shares around 51.7 percent of total expenditure in 2040/41 but gradually it's share is reduced to 31.4 percent in 2045/46. Current expenditure on the other hand had increased gradually over the period from 48.3 percent of total budget in 2040/41 to 56.7 percent in 2045/46. Thus, over the period of five years, the share of current and capital expenditures in the overall budget has just reversed with the former gradually replacing the later.

A closer look at the structure of overall expenditure reveals land and building covering a major portion of the total budget. It covers about 20 to 35.1 percent of the total budgeted expenditure in the period of analysis. One of the reasons for the increase in the expenditures on land and building seems to be the heavy construction works carried out during the period for creating facilities for Engineering, Medicine and Forestry Institutes. The percentage share of land and buildings however, has reduced to 19.5 percent in 2045/46 with the completion of major works in these institutes.

Of the current expenditure, major portion goes to wage and salary of teaching and administrative staff. The share of wage and salary in total budget was 23.6 percent in 2040/41 but increased rapidly to 49.1 percent more than 100 percent increase, in 2044/45. It is interesting to note that the total salary bill of teaching staff and administrative staff have increased at the same rate during these periods. On average, wage and salary component of the budget has grown by around 16 percent per annum during the period indicating a very high growth rate. Between 2042/43 and 2044/45, that is after the last pay scale adjustment, the wage and salary components grew by more than 8 percent per annum. This reflects addition of a large manpower in the University system during the period.

It is widely said that T.U. is overstaffed, more in the administration side. It is very difficult to say by how much until one deeply studies about it. However the growth in wage and salary bill point out the need for some measures to control it. The growth in bureaucracy over last few years demand for a strict control. There are number of other reasons for this overstaffing. Of these, one of the reasons of overstaffing in the administrative staff in T.U. system is the creation of different levels of bureaucracy within the system. One example is the creation and suspension of dean's office. According to the recommendation of Royal Commission the existence of dean office is made redundant but the infrastructure including the staff of dean office are accommodated within the system for the sake of adjustment only. Another example is the change in the examination system. With the introduction of NESP, examination system was decentralised at campus level and staff were recruited accordingly. But after few years, the examination system was again centralised at the centre. These changes however do not affect the number of administrative staff. Not a single person loses job due to this

change. They have been adjusted within the campus even though there were no work for them to do. There are plenty of examples of this nature. In the case of teaching staff too, one may find overstaffing if one looks at their work loads. The adjustments of staff has naturally brought the problem of overstaffing in T.U. system on one hand and it has also caused frustration among the administrative and teaching staff because of delay in promotion etc. Clearly it is one of the important areas where T.U. can justifiably control its' expenditure.

Overhead expenditures share the next bigger head in the current expenditure. Although it includes all other expenditures except mentioned in the table, yet there seems to be ample room for expenditure control.

RESOURCE GAP

Resource Gap here is defined as the overall deficit in T.U.'s budget. It is the difference between total expenditures minus its' own income. The sources of financing this gap includes HMG annual grants, foreign aid and use of T.U.'s own cash balance. Annex 8 exhibits the growth of resource gap in the University from 2042/43 through 2045/46. The table exhibits that the resource gap between the years 2042/43 through 2045/46 has increased at an average rate of 11.5 percent per annum. The middle two year that is fiscal year 2043/44 and 2044/45 noted an annual growth in T.U. resource gap by 16.4 percent per annum. The 2045/46 budget estimate tries to limit the growth of this gap, not by increasing T.U.'s own sources of income but by limiting the growth in expenditures. The table exhibits, T.U.'s sources of income noted some improvement in 2043/44 and 2045/46 mainly due to income from teaching hospital but it is estimated to decline in 2045/46. As proportion of expenditure, the share of income has deteriorated sharply since 2043/44. The causes of the growth in T.U. resource gap are thus clear - a higher growth in expenditure and deterioration in income. The deterioration in T.U.'s own income reflects that the university is not yet able to generate additional income. This also reflects the failure of the University policy makers in designing strategy for additional resource mobilization overtime. On one hand no new measures have been taken to generate higher income and on the other they have not been able to trim the rise of their overall staff and the overhead expenditures. Ironically, University seems to rely on the cuts on researches and other academic grants for expenditure control, which it never should have done.

The major reason for such complacency in resource mobilization seems to be due to relatively easy money available from the government in terms of annual grants and the foreign aid. But foreign aid is not a dependable source. It has already shown a declining trend. Similarly, heavy dependence on HMG is also not good. With the growing resource crunch in HMG, it is not likely that it will increase or even continue its level of grants at the level or at among it did in the past. Hence, T.U. has to take some unpleasant and hard measures, both in resource mobilization and expenditure control in the coming years. This is the only way it can continue or expand (slowly) its academic programme. T.U. needs to turn every possible area for this purpose. It is suggested that let T.U. design a medium term adjustment programme and set-target and workout

strategy for coming out of these deep rooted financial crises. It will not only help the University to make systematic decision on its expansion programme but will also improve its' image. One such target might be set as follows:

	<u>T.U. Resource Gap : A Programme</u>	
	(In percentage)	
	<u>2045/46</u>	<u>2050/51</u>
Growth in Total Expenditure per annum	3.94	2
T.U. Income as percentage of Expenditure	7.81	20
Resource Gap	91.19	80
HMG Grants as percentage of Expenditure	62.55	55
Foreign Aid as percentage of Expenditure	29.28	25

In the above paragraph the sources and uses of resources as well as the resource gap in the university are discussed. Basically the resource gap arises when the requirement of resources is greater than the availability of required funds. It is widely been felt that all the programmes of T.U. are under-budgeted. There is always shortage of fund in T.U. Because of this reason T.U. system could operate only regular programmes. It could hardly divert its' resources for academic advancements such as researches, publications, trainings and workshops, etc. The research centres are almost inactive for want of resources. Moreover, the budgets of these centres have been allotted in a way to control expenditure. If this continues, it will not be surprising that the T.U. system will have to encounter a panicky situation in a very near future.

The existing experience reveals that there is no magic and immediate solution to the problem of resource gap. It needs hard decision and continuous efforts. Mathematically, the resource gap can be reduced either by reducing the requirement of fund or increasing the sources of fund or both. In practice, it needs simultaneous actions on both expenditure reduction and resource generation, since concentration on any one may not produce required results.

SOME SUGGESTIONS

As noted earlier, the correction in the resource gap needs measures to control expenditures as well as to generate additional resources. Although it is difficult to cover in length all the potential areas in such a small paper, however, some potential areas that T.U. should consider seriously are dealt in brief.

First of all, on the resource side, the overall resource in T.U. (both regular and potential) can be classified into the following head; tuition fee, exam and other fee, penalty, sales of publications, income from sales of crops on T.U. land, income from services, HMG grant and foreign aid. The list can be updated by adding such items as private and institutional donations and gifts, donation from T.U. alumni, consultancy fee, income from outside research, interest earnings from investments, rent and sales of fixed assets etc. Among these sources, it is mobilizing only fees, sales of publications, income from lands, etc. Some incomes are also being received from such heads as donations, but they are insignificant. No efforts have been made on either this head or the heads mentioned above. Donations play important role in university budget every where in the world. It is now high time that T.U. should think seriously about it. On the expenditure side, the growth in wage and salary bill and overhead should be checked. A programme should be chalked out to assess the work load of existing staff and the size of the staff should be trimmed down. This will save lot of money.

To conclude, firstly, T.U. should use its resources for maximum economic benefit. Not only that, the T.U. income from different assets should be accurately accounted for. It has been felt that there is a wide scope for improvements in this respect at present. Secondly, T.U. should make maximum utilization of its fixed assets for economic benefit. It should also concentrate its effort for maximum utilization of human resources. This idea can be used specially on the Research Centres. The allocation of budget for Research Centers has concentrated only on the salary and a little fraction is for research, in order to create research. For this sake, T.U. should be smart enough to procure more research of national and international interest. This proposal will boost the expertise of the researchers consequently of the University on one hand and it also generate some found to bridge the resource gap on the other. Thirdly, one of the major sources of University income is students' contribution. It has widely been realised that tuition fee in higher education is very low. Plan should be adopted to raise the tuition fee to a realistic level by certain year. Moreover, fees should be discriminated according to the institutes, at least between social sciences, and technical schools. Fourthly, in order to put a step toward self reliance, the University should undertake some commercial activities for maximum utilization of its assets. Fifthly, steps should be taken to mobilize donations and encourage private sector or institutions to participate in the overall management of campuses. Last but not least, a study committee should be formed immediately to assess the present structure of resource gap, identify its causes and design programmes to minimize it over a medium term framework. These steps, if taken, will definitely help improve the present situation faced by the University.

SELECTED REFERENCES

- Agrawal, G.R. and Pradhan, Beena (1975), Mobilisation of Resources for Financing of Higher Education in Nepal, (Kathmandu: Centre for Economic Development and Administration, Tribhuvan University).
- Tribhuvan University: Tribhuvan University Budget (different years), (Kathmandu: Tribhuvan University).

Annex - 1
Annual Budget of Selected Colleges: A Comparison

College	Pre-NESP 2029/30	After NESP		In Rs.	
				% Change Over 2029-30	
		2030/31	2045/46	2030/31	2045/46
1. Mahendra College, Nepalgunj	184791	377225	2804900	104.14	1417.88
2. Janata College, Dang	96370	161234	1157000	67.31	1100.58
3. Prithvi Narayan College, Pokhara	283643	428150	8431900	50.95	2872.72
4. Siddhargha College, Bhairahawa	75580	89285	1008200	18.13	1233.95
5. M.B. College, Rajbiraj	162212	190037	2479500	17.15	1428.56
6. Bhaktapur College	72283	174406	2229000	141.28	2983.71
7. Ratna Rajya Laxmi College	112240	298362	2852000	165.83	2440.98
8. Amrit Science College	385580	441594	4756500	14.53	1133.60
9. Padma Kanya College	701521	777383	6679500	10.81	852.15
10. Public Commerce College	146783	161143	1978000	9.78	1247.57
Average	222100.3	309881.9	3437650	39.52	1447.79

Source: T.U. Budget (Different Years)

G.R. Agrawal & Beena Pradhan: Mobilisation of Resources
for Financing of Higher Education in Nepal.

Annex - 2
TU: Sources of Fund

Sources	In Thousand													
	2039/40	%	2040/41	%	2041/42	%	2042/43	%	2043/44	%	2044/45	2045/46		
											Rev. Est.	% Estimate		
a. RMC Grant	152808	38.6	1711799	51.8	2052258	58.0	202217	47.1	202408	58.9	2216814	55.4	243616	61.2
b. Foreign Aid	208850	52.8	131899	39.8	133392	37.7	211862	49.4	97494	28.4	138632	34.6	121803	30.6
c. University Income	15794	4.0	14088	4.3	15000	4.3	15000	3.5	34123	9.9	37200	9.3	32500	8.2
d. Balance of Last Year/Deficit	18061	4.6	13675	4.1	-	-	-	-	9600	2.8	2600	0.7	-	-
	395513	100.0	331461	100.0	353650	100.0	429079	100.0	343625	100.0	400246	100.0	397919	100.0
<u>Memorandum Item</u>														
Share of tuition fee in University income			57.4		58.5		56.8		55		39.4		35.3	

Source: T.U. Budget (Different Years)

Annex - 3
TU: Uses of Fund (According to Institute)

Uses	In Thousand Rs.													
	2039/40	%	2040/41	%	2041/42	%	2042/43	%	2043/44	%	2044/45	%	2045/46	%
a. Technical Ins.	285277	72.1	223826	67.5	217573	61.5	273777	63.8	179023	52.1	231034	57.7	222333	53.4
b. Science & Tec.	-	-	-	-	-	-	26334	6.1	23428	6.8	25913	6.5	27104	6.5
c. Professional & Tec.	33311	8.4	33169	10.0	39107	11.1	39745	9.3	35422	10.3	36687	9.2	37504	9.0
d. Humanities & General Inst.	39213	9.9	38921	11.7	51830	14.7	53339	12.4	49908	14.5	44329	11.1	46193	11.1
e. Central Dept.	-	-	-	-	-	-	-	-	15383	4.5	21857	5.5	22950	5.5
f. Research Cen.	12857	3.3	12218	3.7	14421	4.1	11066	2.6	8337	2.4	9602	2.4	9662	2.3
g. Central Office	23355	5.9	23338	7.0	30719	8.7	24818	5.8	32294	9.4	30824	7.7	33673	8.1
NDS	1500	0.4	-	-	-	-	-	-	-	-	-	-	16600	4.0
	395513	100.0	331472	100.0	353650	100.0	429079	100.0	343795	100.0	400246	100.0	416019	100.0
Memorandum Item (Per Student Cost)														
a. Technical Ins.	25.79		21.96		17.0		23.0		33.9		51.2			
b. Science & Tech.	-		-		-		-		3.0		3.3			
c. Professional	1.9		1.9		1.8		2.0		1.8		1.8			
d. Humanities & General	1.7		2.0		2.4		2.5		2.5		2.0			

Source: T.U. Annual Budget.

Annex - 4
TU: Budget Allocation According to Economic Classification
 (Budget Estimate)

Particulars	Rs. in Thousand											
	2040/41	%	2041/42	%	2043/43	%	2043/44	%	2044/45	%	2045/46	
1. Land & Building	124911.0	35.1	125283.0	34.4	159230.0	33.6	84476.0	20.0	121767.5	26.0	70078.0	17.5
2. Furniture	12904.9	3.6	8419.0	2.3	7941.0	1.7	8644.0	2.0	17413.0	3.7	3899.0	1.0
3. Vehicle	1189.2	0.3	1653.0	0.5	2169.0	0.5	2589.0	0.6	1365.0	0.3	2403.0	0.6
4. Instrument (E)	34962.5	9.8	28031.0	7.7	42688.0	9.0	75537.0	17.9	30618.5	6.5	30945.5	7.7
5. Office Equipment	1088.5	0.3	2894.0	0.8	1343.0	0.3	1113.5	0.3	963.0	0.2	890.5	0.2
6. Books	4994.0	1.4	5989.0	1.6	4412.0	0.9	3861.0	0.9	3472.0	0.8	3638.5	0.9
7. Other Assets	4157.9	1.2	932.0	0.3	1168.0	0.2	1160.5	0.3	1005.5	0.2	811.0	0.2
(A) Total Capital Expenditure	184208.0	51.7	173201.0	47.5	218951.0	46.2	177381.0	42.1	176604.5	37.7	112665.5	28.2
8. Salary/Teaching	54434.0	15.3	59376.5	16.3	97733.0	20.6	100532.5	23.8	114736.5	24.5	114651.8	28.7
9. Salary/Adm.	29508.0	8.3	34939.0	9.6	53112.0	11.2	53750.0	12.7	61417.0	13.1	61852.5	15.5
10. Other personnel cost	33266.8	9.3	35822.9	9.8	21883.0	4.6	24264.9	5.8	31350.6	6.7	32911.0	8.2
11. Publication	1660.0	0.5	2606.0	0.7	2281.0	0.5	5652.0	1.3	5737.0	1.2	4633.5	1.2
12. Research	9492.0	2.7	9340.0	2.6	13334.0	2.8	6443.0	1.5	6810.0	1.5	6169.0	1.5
13. Educational/Meet.	3709.5	1.0	4265.0	1.2	6739.0	1.4	5116.0	1.2	11597.0	2.5	10243.0	2.6
14. NDS	445.1	0.1	0.0	0.0	14500.0	3.1	0.0	0.0	0.0	0.0	1100.0	0.3
15. Other Overheads	39481.7	11.1	44812.0	12.3	45758.0	9.6	48579.1	11.5	59871.4	12.8	55192.5	13.8
(B) Total Operating Expenditure	171997.0	48.3	191161.4	52.5	255340.0	53.8	244337.5	57.8	291519.5	62.3	286753.3	71.8
Total Expenditure (A+B)	356205.0	100.0	364362.4	100.0	474291.0	100.0	421718.5	100.0	468124.0	100.0	399418.8	100.0

Source: T.U. Budget (Different Years)

Annex - 5
TU: Classification of Expenditure
(Domestic Source Only)

S.N.	Head	Rs. in million			
		2042/43 Actual	2043/44 Actual	2044/45 Rev.Est.	2045/46 Estimate
1.	Land & Building	0.000	10.087	0.300	0.000
2.	Furniture & Equipment	8.243	7.469	6.924	7.385
3.	Wage & Salary	150.765	169.224	185.238	191.184
4.	Allowances	3.001	3.057	1.967	2.181
5.	Student Welfare	9.389	10.472	10.004	11.648
6.	Examination	8.315	9.074	6.357	6.527
7.	Publications	1.667	0.803	3.208	3.106
8.	Other Consumables	8.208	17.270	15.812	17.000
9.	Services	8.567	9.975	9.348	10.365
10.	Miscellaneous	0.647	0.935	0.602	1.004
11.	Royal Directive Projects	0.000	0.000	0.000	16.600
Total		198.802	238.416	239.760	267.000
<u>Memorandum Item (Percentage Change)</u>					
1.	Land & Building		-	-97.03	-100.00
2.	Furniture & Equipment		-9.39	-7.30	6.66
3.	Wage & Salary		12.24	9.46	3.21
4.	Allowances		1.87	-35.66	10.88
5.	Student Welfare		11.53	-4.47	16.43
6.	Examination		9.13	-29.94	2.67
7.	Publications		-51.83	299.50	-3.18
8.	Other Consumables		110.40	-8.44	7.51
9.	Services		16.44	-6.29	10.88
10.	Miscellaneous		52.24	-38.88	66.78
11.	Royal Directive Projects		0.00	0.00	-
Total			19.93	0.56	11.36

Source: T.U. Budget (Different Years)

Pyakuryal: Resource Gap in T.U./13

Annex - 6
TU: Own Resources

S.N.	Head	Rs. in thousand							
		2042/43 Actual	%	2043/44 Actual	%	2044/45 Actual	%	2045/46 Estimate	%
1.	Administration Fee	0.475	2.53	0.718	2.10	1.068	2.87	0.500	1.54
2.	Tuition Fee	10.309	54.83	14.559	42.53	14.060	37.80	11.473	35.30
3.	Penalties	0.313	1.66	0.476	1.39	0.247	0.66	0.223	0.69
4.	Examination Fee	3.761	20.00	5.381	15.72	8.959	24.08	6.000	18.46
5.	Miscellaneous Fee	0.751	3.99	1.113	3.25	0.597	1.60	0.737	2.27
6.	Sales of Publications	0.401	2.13	0.572	1.67	0.106	0.28	0.241	0.74
7.	Revenue from TU Land	1.034	5.50	1.500	4.38	0.761	2.05	1.320	4.06
8.	Hostel Fee	0.334	1.78	0.476	1.39	0.158	0.42	0.318	0.98
9.	Donations	0.011	0.06	0.021	0.06	0.011	0.03	0.000	0.00
10.	Other Income	1.413	7.52	9.417	27.51	10.761	28.93	11.688	35.96
11.	Laboratory	0.000	0.00	0.000	0.00	0.472	1.27	0.000	0.00
Total		18.802	100.00	34.233	100.00	37.200	100.00	32.500	100.00

Source: T.U. Budget (Different Years).

Annex - 7
Tuition Fee in University Level Education
 (2044/45)

Level	Rs./Month	
	TU Campus	Private Campus
A. <u>Humanities & Social Sciences</u>		
1. Proficiency Certificate Level	19.50	55.0
2. Diploma Level	25.00	75.0
3. Masters Level	29.50	-
B. <u>Science</u>		
1. Proficiency Certificate Level	21.00	-
2. Diploma Level	27.00	-
3. Masters Level	31.00	-
C. <u>Engineering</u>		
1. Proficiency Certificate Level	21.00	-
2. Diploma Level	27.00	-
D. <u>Medicine</u>		
1. Proficiency Certificate Level	21.00	-
2. Diploma Level	28.00	-
<u>Memorandum Item</u>		
<u>School Fee/Month</u>		
1. Nursery/KG Level	Rs. 60 -	85
2. Class 10	Rs. 85 -	120

Source: T.U. & Different Schools in KTM.

Pyakuryal: Resource Gap in T.U./15

Annex - 8
TU : Resource Gap

Head	Rs. in million			
	2042/43 Actual	2043/44 Actual	2044/45 Rev.Est.	2045/46 Estimate
<u>Expenditure</u>	<u>295.480</u>	<u>343.795</u>	<u>400.246</u>	<u>416.018</u>
- Current				286.753
- Capital				112.665
- Unallocable				16.600
<u>Resources</u>	<u>18.802</u>	<u>34.233</u>	<u>37.200</u>	<u>32.500</u>
- TU's Own Income	18.802	34.233	37.200	32.500
<u>Resource Gap</u>	<u>-276.678</u>	<u>-309.562</u>	<u>-363.046</u>	<u>-383.518</u>
<u>Sources of Financing</u>	<u>276.678</u>	<u>309.562</u>	<u>363.046</u>	<u>383.518</u>
- HMG Grants	202.308	202.408	221.814	260.218
- Foreign Aid	74.370	97.494	138.632	121.803
- Use of TU's Cash Balance (-Surplus)	0.000	9.660	2.600	1.497
<u>Memorandum Item</u>				
TU Income as % of Exp.	6.36	9.96	9.29	7.81
Resource Gap as % of Exp.	-93.64	-90.04	-90.71	-92.19
HMG Grants as % of Exp.	68.47	58.87	55.42	62.55
For. Aid as % of Exp.	25.17	28.36	34.64	29.28
% Change in Expenditures		16.35	16.42	3.94
% Change in Resource Gap		11.89	17.28	5.64

Source:T.U.Budget (Different Years).