

# CHAPTER I

## INTRODUCTION

### 1.1 Background of the Study

Education is an essential factor for social and economic development of the countries. The living standard of the people depends on the education. So many educational institutions and universities have come into existence.

Government of Nepal has Ministry of Education and Sports (MOES) to set educational objectives at different level, manage educational activities, formulate policies on different aspects of education to provide education to its people etc. To regulate educational systems in the country, this ministry has an education department. And to systematize all school level educational system under this department there are Curriculum Development Centre (CDC), Educational Human Resource Development Centre, Office of the Controller of Examinations, Regional Educational, directorates and District Education offices. Beside these several project (BPEP), Secondary Education Development Unit (SEDU), Secondary Education Development Project (SEDP) Higher Education Board etc. are working in the field of educational development of the country. There are many other projects working in the field of educational development of Nepal.

Public Campuses are those campuses, which are established by community. Their goal is quality education in minimum cost. Management committee runs them and they are non-profit organization. There are altogether five public campuses running at present in Tanahun. For the purpose of the study in this regard two public campuses has been selected.

Aadhikabi Bhanubhakta Campus (ABC) is the first campus to have been established in Tanahun. It is also the first Public campus of Tanahun. It was established in 2044 B.S. Bhadra 12 as a Satyabati Madhyamik Vidhyalaya. This campus is affiliated to Tribhuvan Universities and Higher Education Secondary board. This campus conducts classes in Management, Humanities and Education faculty. Now it runs classes in +2 levels (Management, Humanities and Education), one year B.Ed. and MA (Sociology) classes. It has over 1200 students.

Tribhuvan university (T.U.) affiliated Bhanubhakta Multiple Campus (BMC), Khairnitar, Tanahun was established in 2044 B.S. Kartik 23. BMC has a focus on the development of educational center of Excellency in the midst of the vast rural area. The best part of students attending the campus came from extremely low income rural and remote areas of Tanahun and surrounding districts such as Kaski, Syanja, Palpa, Nawalparasi, Lamjung, Gorkha and other localities. BMC is purely community based non-profit and philanthropic educational and academic institution. This campus has its own legislation containing the rules and regulations prepared by management committee and sanctioned by the general meeting. The campus started proficiency certificate level (Intermediate). Since the establishment in 1988 BA since 2001 and BBS commenced in 2006.

This study is focused on the performance analysis of those two campuses. Inside performance, academic analysis as well as financial analysis is also studied. Academic performance is measured in terms of student admission rate, student succeeded in examination. Similarly financial performance is measured in terms of overall income and overall expenditure of institution along with cost recovery rate.

## **1.2 Focus of the Study**

The assumption underlying performance analysis is that the most organization has inherent desires to continually improve the quality of their services and to give better performance in future .To fulfill the aspirants, the institute needs to adopt positive practices to identify the development needs and to bridge the possible gaps on a continuous basis. To get the better results and meet the expectation of the aspirants the institute should be able to evolve in a conducive academic environment. Only a rational performance analysis can enhance organizational capacity. Therefore, performance analysis must be viewed as a dynamic process in an academic institute. Better performance is the most important factor in an every organization. Therefore, successful and dynamic organizations should measure and evaluate their performance in academic and financial term. Successful organization can provide better service and performance to the stakeholders-student, teachers and society as a whole. Therefore, educational institute should continuously evaluate their performance .So; this study focuses on the financial and academic performance of the selected public campus of Tanahun.

## **1.3 Statement of Problem**

There are so many higher educational institutions and campuses under different universities. Most of them are constituent and affiliated campuses of Tribhuvan University. Most of the campuses are not being able to lack of funds, resources and qualified teaching staff. So the basic problem of this study is to investigate into the academic and financial performance of selected public campus in Tanahun.

Academic performance analysis and cost recovery analysis are key tools to measure the performance of academic institution. It is impossible to achieve the goals without analyzing and cost recovery rate.

Therefore, this study has attempted to solve the following specific research questions:

1. What is the present status of academic performance in terms of student admission, admission drop out and examination results of selected public campus of Tanahun?
2. What is the present status of budgeted and actual income, budgeted and actual expenditure of selected public campus in Tanahun?
3. What is the present status of cost recovery rate in selected public campus in Tanahun?

#### **1.4 Objectives of the Study**

The general objective of the study is to analyze the academic and financial performance of selected public campus of Tanahun. Based on this general objective the specific study as follows:

1. To analyze the present status of academic performance in terms of student admission, admission drop out and examination results of selected public campus of Tanahun.
2. To analyze the present status of budgeted and actual income, budgeted and actual expenditure of selected public campus in Tanahun.
3. To analyze the present status of cost recovery rate in selected public campus in Tanahun.

### **1.5 Significance of the Study**

Better and satisfactory performance of organization indicates the effectiveness of the organization performance analysis is the essential and important factor of every profitable and non-profitable organization. Therefore academic performance and financial performance analysis with cost recovery analysis is the new burning issues. Therefore, the study is concentrated in academic performance analysis and financial analysis. So this study may help to improve the academic and financial performance.

### **1.6 Limitation and Delimitation of the Study**

The proposed study is only for two public campus of Tanahun. The study is based on the data six academic years-2058/59 to 2063/64. The conclusion drawn may not be valid for other public campus, concerned public campus has not maintained. Concerned public campus has not mentioned the income book of account by faculty wise and faculty wise overhead expenditure. So the reported cost recovery rate may be over stated and understated.

### **1.7 Organization of Study**

The entire study report is divided into five chapters- Introduction, Review of Literature, Research Methodology, Presentation and Analysis of Data and Summary, Conclusions and Recommendations. The first chapter deals with the background and objectives, problem statements and significance of the study. The second chapter deals with Conceptual review and review of related studies. The third chapter deals research design. It includes research design, nature and sources of data, population and sampling and data mining tools. The fourth chapter deals with presentation and Analysis of data. It consist broad objectives

of educational institution, academic performance analysis, major findings. Finally, the fifth chapter summarizes the study, draws the conclusions and forwards the recommendations to improve the performance of public campus.

## **CHAPTER II**

### **LITERATURE REVIEW**

This chapter presents the conceptual review and review of related studies. The conceptual review deals with various components of the performance analysis and reviews of related studies presents the review of dissertation, reports, articles and other published and unpublished materials.

#### **2.1 Conceptual Review**

##### **2.1.1 Historical Background of Education in Nepal**

In Nepal, organizational education system is no very old. History tells that in Nepal there used to be Gurukul system for education. Student had to go teacher's house and stay there until their education is not completed. Student used to learn Sanskrit, Beth and other religious books. This type of education system was given in temples .In Bihar's at that time and still in some temples student are learning by this teaching method.

The history of modern education in Nepal is only about 140 years old as the first primary school, Durbar school was established in 1854 the Ranas' Prime Minister Jung Bahadur after his historical visit to Great Britain. The school was established to provide western education (mostly English) to the ruling elites (Rana family). Jung Bahadur had even brought with him two teachers from England. This school was opened to the general public only in 1901.

Durbar school was upgraded to high school same time during the 1870s. However, students had to travel with great difficulty to Calcutta, India to appear in the School Leaving Certificate (SLC or Matriculation after 10 years

of schooling) examination. It has been reported that there were no more than a dozen high school graduates in Nepal prior to 1990 and less than 100 high school graduates up to 1917. Almost all of these students were from Katmandu. The SLC Board of Examination was finally established in 1932 to control and administer SLC examinations in Nepal with this, the students no longer had to travel to India to sit for the high school terminal examination. The number of students appearing in the SLC examinations gradually increased, but the increase was sharp only after the fall of the Rana oligarchy in 1950. Between 1950 and 1958 over 5000 students passed the SLC examinations and between 1959 and 1974 another 68000 students passed this examination. An increase in SLC graduates also led to an increase in the number of students going to India for under graduate education. This also created the need to start new colleges in Nepal.

Tri-Chandra collage, the first institution of higher learning in Nepal, was established in 1918. Most of its teachers were recruited from India. It offered courses in Intermediate of Arts in 1919, Intermediate with Patna University of India and its students appeared on the final not add any new programs for the next 25 years; it remained the only institution of higher learning until 1951.

The first Sanskrit school was established in 1875, and its graduates were sent to Benaras, India starting 1898 to take the Intermediate Level examination conducted by the Government Sanskrit College. The institution developed into Valmiki Sanskrit Mahavidhyalaya (college), and in 1951 became the first institution in Nepal to offer Post-graduate (masters) education. The National college of Kathmandu (now Shanker Dev Campus) offered a Master of Arts program for the first time in Nepal in 1955. Prior to this program, all of the Nepali masters degree holders were trained in India. Tri-Chandra College started offering a masters program since 1957. After the establishment of Tri-Chandra Collage government opened Durbar Collage (1951), Padam Kanya

Collage (1951) and Patan Collage (1954) in Kathmandu valley. In the effort of people some other collage was also opened inside and outside Kathmandu valley. Some of them are Thakur Ram College (Birgunj 1952), Law College (Kathmandu, 1954), Tribhuvan College (Palpa, 1955), Dhankuta College (1955) Morang Collage (1955), Nepal Music Collage (Kathmandu) Mahendra College (Dharan 1955), Public Science (later name Amrit Science College, Kathmandu 1956) Ram Sagar College (Janakpur 1957) Mahendra Bindhyaswari College (Rajbiraj 1957), Narayan Iner College (Nepalgunj 1957) Public Commence College (Kathmandu 1959).

Prior to the establishment of Tribhuvan University, all higher educational of institutions were affiliated by Indian Universities. This dependence on Indian universities was major hindrance to the development of higher education at that time. The colleges are mostly set up in liberal Arts, Commerce and Science. The Intermediate and Degree Colleges were setup to create the educational opportunities for the graduate of the expanding school system. In 1954, there were 7 intermediates colleges and 7 Degree colleges in Nepal with 915 students and 86 teachers.

Tribhuvan University (T.U.) was formally established in 1959. After the establishment of Tribhuvan University the following development to take place.

- (i) A university college was established primarily for offering post-graduate programs. The graduate of this college were meet to take up teaching position in affiliated colleges, and senior administrative position in the government system. Programs were initiated in Arts, Commerce, Science and Education.

- (ii) The university took up the responsibility of preserving courses, supplying teachers, and conducting examination for the affiliated colleges operating both in government and non- government sectors.
- (iii) Some technical training colleges are developed by government departments also was given academic affiliations by the Tribhuvan University.

Though Nepal has achieved remarkable indigenous progress in higher education development since early 1970s when the government introduced and started to implement the National Education System Plan (NESP) in 1972. In this plan, higher education system was restructured in Nepal. The National Education Committee was created, and T.U. act of 1971 was introduced which superceded the Act of 1956. According to that act (1971), T.U. was the sole controller and dispenser of higher education in Nepal and it also vested the university with the authority to make its own rules and regulation in order to achieve the basic goals of the National Education System Plan (NESP). Then after all the colleges were at once taken over under umbrella of T.U. and kept under the various institutions as per their areas of study. Therefore, all the existing government and private colleges become part of the university and they no longer remained as affiliated colleges.

All the higher education level training programmes run by various ministries also came under the root of the university. The university was reorganized under the 12 institutes (but now 4 institutes only) with each institute having one or more campuses located at different parts of the country. Every institute had to provide higher education facility on the basis of national manpower needs assessments carried out by the national planning commission. Accordingly, efforts were made to enroll a limited number of students in general education and expand the technical education environment. The ratio between the general and technical enrollment was determined as 40:60

After the implementation of NESP all Arts colleges were put under the Institute of Humanities and Social Science, all the Commerce and Business Administration colleges into the Institute of Business Administration, Commerce and Public Administration. Similarly, all Science colleges were integrated into Institute of Science and Technology. NESP also provide authorized the T.U. to merge all institutions of technical education into five technical institutes - Education, Medicine, Engineering, Agriculture and Forestry. Thus, NESP made T.U, as all autonomous body with the sole responsibility of higher education. T.U. received a multiinstitute federation and the institutes as campus federations. The academic and administrative affairs of TU were governed by policies, programs and directives emanating from the National Education Committee.

In 1983, the Royal Commission of Higher Education (RCHE) recommended that T.U. should be reorganized as teaching-cum-affiliating University. Its existing campuses and research centers should be remains within its structures and the private sector campuses placed as its affiliating bodies. Similarly some campuses should be developed as the centers of excellence for Post-graduate teaching and research; some should exist as the model campuses for high quality teaching while some campus should reorganized as specialized departments for Post-graduate teaching and research. The Kirtipur Campus should be converted into the National Centre of Excellence.

In order to initiate the implementation of the REHEs' recommendations, a committee was constituted by HMG in 1984. Consequently, the fourth amendment was made in T.U. Act and some changes were made in the organizational structure of T.U. Both T.U. Council and Executive Council have included representatives of teachers, academicians, elites and of other leading institutions related to higher education. This council provided with policy guidelines and programs feedback to the university administration. Thus, the

organizational structure of T.U. became multi-structured tiers. Since, then the general education such as Humanities and Social sciences, Business Administration, Law and Education was placed under the faculties, and research activities under the centers. Other remaining the institute as Medicine, Engineering, Agriculture, and Forestry are as constants. Similarly the private campuses came existence as affiliated institutions and T.U. again moved back to its original status of teaching-cum- affiliating university.

After multy-party democracy system in 1990 (2047 B.S.), some more changes have occurred, some based on the recommendation of National Commission of Education in 1992 report and some by direct government decision only. The significance changes included the emergence of multi university system. Liberal government attitude towards setting up ‘Medical’ and ‘Engineering’ colleges in private sector policy on transferring certificate level program to higher secondary school systems by phase out from T.U. and Council for Technical Education and Vocational Training (CTEVT) system and creation of the University Grant Commission (UGC). As a result, four new universities have been emerged. Of the four, the Katmandu University operates more or less all independent and self-financing institution, Purbanchal and Pokhara University seems as regional universities operating on heavy government funding, B.P. Koirala Institute of Health Science also a heaving government funded program.

### **2.1.2 Historical Background of Public Campus in Tanahun**

Started from the ancient period in Tanahun district which is the birth place of the great poet Bhanubhakta and holy land of the great sage Bedbyas and Parasar, the higher education formally began after the establishment of Bandipur Campus in spite of the informal beginning of education. With the establishment of this campus, the first public campus was Adikabhi

Bhanubhakta Campus which was established formally on 12<sup>th</sup> Bhadra 2044. The development of higher education started within the establishment of this campus. This campus, with the affiliation of T.U. has been running the Certificate, Diploma and Degree level classes as well as 10+2 classes. This campus has almost 1200 students in the classes of Humanities, Education and Management faculties.

Similarly, Bhanubhakta Multiple Campus (BMC) as the Public campus established in Khairenitar Tanahun on 21st Kartik 2044 BS. This campus established on the side of the rural area, near Prithvi Highway has directly given the education facility to the rural people. This campus affiliated to T.U. has run the classes Certificate, Diploma level in different streams such as education, management and humanities as well as 10+2 classes of HSEB. There are almost 700 students at present. Bandipur Campus though established in 2037 B.S. run its classes in management continually from 2045B.S. It started the class of CMA in 2053B.S. and has run +2 classes of HSEB in 2056B.S. It has also run B.Ed, a three years graduate programme of education stream of T.U.

Anbu Khaireni Campus established in 2063B.S. is the T.U. affiliated campus. This campus has managed the classes of Humanities, Education and Management as well as +2 classes.

Janajyoti Campus at Bhimad is the next campus which was established on 2064B.S. and it has run the B.Ed of T.U. and +2 classes of HSEB. The number of students is less in the public campuses of Tanahun due to geographical remoteness and its location between the education centre Pokhara and Kathmandu. It is a great challenge for these campuses in spite of successful management and fewer students. Tribhuvan Campus at Rupakot is also another campus run with the affiliation of Purbanchal University and +2 of HSEB. There are other educational institutes in Tanahun which are running +2 classes of HSEB.

### **2.1.3 Funding of Higher Education in Nepal**

To operate any organization successfully, funding is essential. They can not be smoothly run without sustainable of funds. Therefore, every organization should manage the necessary funds to achieve the set up goals. So, financing is a means for attaining some end. It is not an end in itself.

Education, above all, is an investment in human resources. It is human because it became a part of the individual. It is investment because it is a source of future earnings and /or of future satisfaction (Agrawal, 1975:114). If education were treated as an activity of purely personal concern, then students might be expected to make arrangements for the payments of the costs from their private sources. However, if education were regarded as a catalyst for accelerating economic development, then government participation in its financing becomes imperative (Agrawal, 1975:113).

Education is a long -term investment. The returns may be delayed in many cases for one or two decades (Agrawal, 1978:80). The education system is extra ordinarily complex. The cycle of production is rather long and the outputs may be feedback as inputs at the various stages of this process.

Education in ancient Nepal was regarded as an integral part of religion. It was a sacred consortium of the "Guru", the "Chela" and the "Community" with highly pronounced moral religious overtones. The spirit of sacrifice and selfless devotion of the teacher, the desire for enlightenment with service motive on the part of students, and the sense of duty and support on the part of the community guided and spurred the education system. Institutional arrangements were simple "Ashrams" or "Mathas" and the classes were held in the open solitude of woods (Agrawal, 1975:114).

Financial requirements for education were few and simple. Major sources of finance were personal earnings of the teacher from priesthood, alms collected by students, income from domestic cattle and charities from the community. Money did not motivate in the sacred temples to learning ancient Nepal. With the spread of Buddhism in medieval Nepal, education got institutionalized in “Monasteries” and “Vihars”. It became residential social interactions in education became pronounced (Agrawal, 1978:85).

Large as well as stable sources of finance were required. The major source of financing was endowments of lands and villages and the establishment of “Guthis.” or Trusts. This income was supplemented by gifts, fees, alms collected by students, and income generated by teachers through the provision of professional services to the community. The wise and great king provided patronage to learning. State support of financing in education increased but without interference and control in the operations of the educational institutes. The major heads of educational expenses in this medieval Buddhist Nepal were maintenance of teachers, students boarding and dress, medical aid, provision of educational materials, publications, maintenance of buildings and requirements, and management of educational endowments. Religious endowments, ‘Guthis’ spasmodic state assistance, private charities, nominal fees and others casual income served as the major sources of financing education in ancient and medieval Nepal. Educational institutes could adjust expenses to income. Never was felt any dearth of things essential for the operation of institutes.

In modern Nepal, King Prithvi Narayan Shah, introduced limited state funding in education, especially to support the children of military personnel. During Rana rule, schools were opened to provide education for the children of rulers, government employees and other people who were closed to rulers. Durbar High School was opened at that time and one teacher was called from India to give education. It was run in the full aid of the government. During Rana rule, ordinary people and their children were not allowed for the education. But for

rulers' children and government employee's children education was made free and schools were opened for this purpose. Government used to provide all funds necessary to run those schools. Even Tri-Chandra College was made free and received private funds for its operating and capital expenditures.

After the end of Rana rule government opened schools and funds were provided from the government. Education was made free for ordinary people also and all the expenditure of schools was given by government. Even colleges were also opened from government but the number of colleges was few and they were not sufficient to provide higher education for large number of students. So people used to collect funds and used to open colleges. There were donors to open college and after opening colleges were run from the fees collected from the students and from the donation of local people. After the establishment of Tribhuvan University such colleges were given affiliation from the University. Then in 2029 B.S. government make decision to make all campus as constitutional campus of T.U. As a result all public and other campus established till 2029B.S. was made constitutional campus of T.U. After that T.U. started to provide annual grant for such campus. After that number of students in higher education grew up and campuses were unable to resist the flow of student. Hence again people started to open college in their own effort and community based campus begins to establish. At present, in Nepal, mainly there are three types of higher educational institute:-

**a) Constitutional Campus**

Such type of college received grant from government and all annual expenditure are given by government. As a result, students are very much attracted in such type of campus due to fewer amounts of fees.

**b) Public Institute (Community Based College)**

These types of college are established by the imitation of local people by collecting funds from donors. This type of colleges fulfills their annual expenditure from the fees from students, from donation and aid. UGC provides some nominal fund but that is not sufficient to meet the annual expenditure. Usually fees are charged but poor students also have to pay for higher education.

**c) Private Institute**

These types of colleges are established by one or few groups of people. They invest their money in such academic institute with the expectation of good profit. University or related educational board only gives affiliation to such type of colleges and do not provide funds. Usually they charge high fees as investors want quick return. Usually all +2 institute and other colleges which are giving education with profit motive come under this category.

**2.1.4 Public Campus and its Problem**

Public means people or community. So public campuses are those campuses which are established by the people and for the people. When constitutional colleges were unable to resist the flow of students then people feel that such colleges should be established which give quality education in minimum cost. Such thinking gave birth to public campuses. Public campuses are opened by collecting fund from various people and with the help of aid. Public campus does not have shareholders but they do have donors. Donors don't get return in terms of monetary value but they receive respect and goodwill in the society.

Concept of public campus was born during the period of 2030 B.S. when constitutional campus could not enroll the ever-increasing number of students due to their very limited physical capacity and class rooms. Hence in different places started movement to open public campus in their own effort and Tribhuvan University also started to give affiliation liberally to such colleges. Main motto of all public campus is quality education in minimum cost. Hence all public campus are not profit oriented. They are service oriented. Public campus can also be divided into three groups.

- i) In group A, those type of campus are categorized which are capable to fulfill their annual expenditure from their earnings and are capable to establish library and other infrastructure. Public campuses which are in city area come under this category.
- ii) In group B, those campuses which can hardly fulfill their annual expenditure from their earnings are categorized. Such campuses can hardly save any funds. Teachers and staffs also do receive comparatively less scale of salary.
- iii) In group C, Campuses in villages and on remote areas are categorized. From the annual earnings annual expenditure cannot be fulfilled even paying salary to teachers and staffs. Fund should be raised from public. Number of students is also few and such campuses are running with poor condition.

#### **2.1.4.1 Problems**

The main problem of public campus is lack of fund. Public campuses are opened from the help of donors. So at the time of establishment there is limited amount of money. For the affiliation, certain amount should be deposited in paying as a fixed fund as for regulation of Tribhuvan University. Hence one part of money collected is used as affiliation fund. After that, fund is necessary to built up infrastructure, library and other structure. As there is limited amount

of money, lots of public campus do not have their own building. They are still running in other government school building or rented building.

As public campus is not profit oriented, fees are charged quite low. So annual earning cannot fulfill annual expenditure. So most of public campus faces this type of problem. UGC provides very nominal aid but that is not sufficient to fulfill even a monthly expenditure. The amount is so small that it is not capable to fulfill the annual salary of one teacher also. On other hand, campus must have computers, books, photocopy to fulfill present need of students. Hence lack of fund is main problem of all public campus.

Another problem of public campus is student admission rate. Constitutional Campus charge very low fees as they get full annual grant from UGC. As comparison to constitutional campus, fee structure of public campus is seen high. So poor student get admission in constitutional campus due to low fees. On other hand, there are private colleges, which are attracting student with heavy advertisement, good infrastructure and with new programmes. Fees are quite high in such colleges but still due to infrastructure, new kind of programmes (like engineering, BBA, PGDCA, hotel management) and student trend, students are attracting in such private colleges. Hence in public campus, rate of student admission is decreasing.

Another problem of public campus is the policy of T.U. As T.U. has made policy to phase out its Intermediate level, this policy has been a problem to many public campuses which run only classes of Intermediate level. There are very few public campuses which runs Bachelor level classes. To escape from this problem, public campus started to take affiliation from HSEB and started to run classes of +2 levels. But again government has made new policy to extend the S.L.C up to class 12. Hence to run +2 program there must be 9 and 10 class or be Bachelor level program. In this way that public campus which runs classes only in Intermediate level or +2 levels are bound to open classes in 9 and 10 or of bachelor level classes. But this is also not possible for all public

campus due to lack of fund. Hence this is new and emerging problem for public campus.

Another emerging problem of public campus is new programmed of education. Almost all public campuses are giving education in management, humanities and education streams and this is also only in Intermediate level or +2 levels. Nowadays, students are attracting in new programs like Science and technology, B.Sc. in microbiology and environmental science, mass communication, BBA, Computer engineering, Software engineering, Hotel management and other program also. Public campuses have to raise huge amount to run such program because affiliation charge is high and infrastructure is also needed. And if new program is brought then public campus should charge high fees because the running expenditure of such new program is also high. So only few public campuses have bring new program and rest campus is running same old program. In this way due to lack of new program students in decreasing. Government also do not provide any fund or do not help public campus to bring new program, hence public campus are bound to give education in old program due to lack of fund.

### **2.1.5 Concept of Performance Analysis**

Performance refers to accomplishment of assigned tasks by all individual employee or all incorporate organization. It is the result of effects plus abilities. It implies productivity measured in terms of effectiveness and efficiency. It refers to the workforce for every personnel, and organization and also for the result of performance that is good or bad, success or failure, satisfactory or not. It indicates the situation of activities as what is done? And how to done it? Therefore, all organizations are evaluating the performance of their personnel and organizations.

Definitely, performance evaluation and analysis is a review of an employee and organization performance on their targeted goals, and their potential for assuming future responsibilities. It reviews relevant strengths and weakness for their environment atmosphere. It provides the feedback so that they know where they stand, where they ought to be going, and how they are going to get there. It provides information for allocating the rewards and planning development programs. Therefore, it is the interacted part of the working activities. It emerges in word as tools of working activities for better provision and effectiveness of performance.

### **2.1.6 Measurement of Performance Analysis**

Performance Analysis is the integrated tool of working activities. It refers to accomplishment of assigned tasks by an individual employee or all incorporate institution. It is the significant tools for every personnel, organization and institution. Financial analysis is frequently used to measure the performance analysis but financial measure cannot measure the performance accurately. As every organization has financial and non-financial objective, only financial measure is not taken to evaluate performance.

The organization measurement or organizations performance may be institutional, financial, academic and personnel. As we are concerned with education institutions academic analysis and financial is used to measure performance analysis.

#### **2.1.6.1 Academic Performance Analysis**

Actually, academic performance is one of the important branches of performance analysis of educational institutions .It consists of organizational activities with taking performance like as success or failure, good or bad, positive or negative, and improving condition or declining. As a result,

institution should take improvement and correcting processes, action and strategy otherwise institute could not get any positive result as their strategy. Especially, the whole educational institution of academic performance analysis revolves around these questions:

- i) How many students admit in the institutes?
- ii) How many students drop-out in admission and exam?
- iii) How many students submitted their exam form in the final exam and pass the result?
- iv) Why students dropped-out the admission, exam, and passed annual examination result?
- v) How can improve the better examination result?
- vi) What is the contribution of internal income?
- vii) What are the cost recovery rates?

Thus, the institutions' performance give the people and society for rational and effectiveness of the organizations' and its funding. If the institute can achieve the academic performance the institute will received goodwill and will received financial feedback/ or supports by grants-in-aid also. Therefore the educational institute should be taken as an integral part of the academic performance analysis because the academic performance of selected public campus is related in academic research. The numbers of factors contribute to the performance. Budget allocation fee structure, educational environment, teachers training, student interest, and examination system have the immense impact on performance analysis. It is one of the complex phenomena of the institutions.

The different components of academic performance are discussed in the ensuing section.

**Admission:-** It is the first and most important component. The two-selected campus got affiliation from T.U. and HSEB. They run proficiency Certificate level, Bachelor level, Master level program of T.U. and +2 program of HSEB.

Between two campuses, Aadhikavi Bhanubhakta Campus runs classes in Management, Education and Humanities faculty of certificate, bachelor level and also +2 levels. Now, its starts the classes in Education and Humanities of Master level. Student can get admission in any level without any entrance test in this campus.

Similarly, Bhanubhakta Multiple Campus also runs classes of Management, Education and Humanities faculty in Certificate level, Bachelor level and also +2 levels. Student can get admission in any level without any entrance test in this campus also.

**Drop out:-**It shows performance of academic institute. High drop out shows poor performance of the institute but other should also be taken while calculating drop out rate. Factors like students' economic condition, students' environment and migration should be checked.

Generally, in educational institutes, there are two types of drop out rate - admission drop out and exam drop out.

Admission drop out rate is the ratio of students not taking the admission in the next year to the number of students admitted in the first year. Usually students shift to another campus, shift to other faculty and get re-admission in same faculty.

Similarly, examination drop out rate is the ratio of students not appeared in the final examination to the number of students filling out the examination form.

**Examination Result:-**The examination result is the most important components of academic performance of the educational institutes. In the two selected public campuses internal exam is taken by the campus itself but students have to pass the board exam.

At the end of academic year student has to face final exam. For TU affiliated program of intermediate and bachelor level final exam is taken by office of the Controller of Examination T.U.. For +2 levels final exam is taken by Office of the Controller of Examination HSEB. All programs of selected public campuses are annual exam system. Question papers are same for regular and partial student except in some subject.

Generally T.U. takes 5-6 months to publish results but HSEB takes 2-3 months to publish results of the final exam. The examination result is measured in terms of the number of student passed in all subjects and the number of students filling the examination forms. Higher ratio shows better performance and lower ratio shows poor performance of the institute.

#### **2.1.6.2 Financial Performance Analysis**

Financial performance is the next necessary and most important factor of the performance analysis of educational institution. It plays the vital role in the organization or institutions' working activities. It has taken like as backbone of the organization. If the finance is weakness the organization could not success to operate the every their activities. As a result, it becomes like paralysis. Therefore, the financial condition must be strong and rational for utilize the resources. "Financial Analysis is the process of identifying the financial strengths and weaknesses of the firm by property establishing relationship between the items of the Balance Sheet, Profit and Loss Accounts."(Pandey, 1993:103)

Actually, financial performance deals with the financial activities in the organization. Most of all kinds of profit motives business organization or non-profit motive social organization's activities, directly or indirectly involves the acquisition and use of funds. Therefore, it is not escape about it. It plays vital role in the every entity. Generally the finance function has involved in the

organization are financing or capital mix decision, investment or long-term assets mix, dividend or profit allocation decision and liquidity or short-term asset mix decision. The finance functions call for skillful finance functions are operate and implement as successfully and effectively with simultaneously and continuously in the normal course of the business the can easily alive and get the targeted missions and goals. Therefore, the financial management leads the vital role in the every organization. It shows clear x-ray figure of the organization's body with taking their performance in financial aspects.

Therefore, the financial performance of every organization where educational or not, is important factor for measurement of the institutions' performance. However educational institutions special regarding in government and public sectors there have heavy investment by the government or public in the institutes.

Mainly to evaluate the financial performance the financial analysis is important. The first task of financial analyst is to select the information mainly based on financial statements and the second task is to highlight the significance of the relationship and final one is to draw the conclusion about the financial position of the organization.

The components of financial performance analysis are:

### **Overall Income:**

Income is the first and most essential factor of the every organization. Every organization are trying to generate own internal and external income. Therefore, it has been taken as an essential factor in financial sectors.

In favour of the two selected campuses generate its overall income from internal and external income.

External incomes are grants-in-aid from UGC. grant from other organizations and funds collected from donors. Internal income are funds collected from student's admission fee, tuition fee, identify and library card fee, examinations fee, campus development fee, sports fee from regular students and character certificate fee recommendation letter fee from irregular.

**Overall Expenditure:-** All the expenses done by campus in one year are overall expenditure. It includes the amount as teaching and administrative staff salary, wages, allowances, traveling cost, repairs and maintenance, teaching materials, vehicles, fuel, water and electricity, printing and stationery, magazine and newspapers, students welfare, free ship and scholarship, advertisements cost, purchase of fixed assets, provisional fund of teachers and staff. Two-selected campus also issue budget for its economics years in its campus day. Budget is classified into standard budget and actual budget.

Standard budget is budget is estimated for coming fiscal year. It includes income and expenditure. Income is estimated from different subject and expenditure is also estimated for coming year.

Actual budget is that budget which is really expenses is the last year. It includes the income and expenditure of last years and from this profit and loss can be known. If the campus is running smoothly and if performance is good then two should not be huge difference between standard and actual budget.

**Faculty wise Cost:-** In big educational institute like university and in constitutional campus the estimated budget and actual budget is allocated in faculty wise. As every faculty has large numbers of students and teachers and staff, faculty wise budget should be allocated in such campus or educational institute.

But the two selected campuses are not big like constitutional campus. So faculty wise budget is not allocated. Budget is made as a whole (all faculties are included) and expenditure is also calculated as a whole. No. of student admitted in particular faculty can be determined and no. of teachers and staffs working in particular faculty can be determined. In this way income of that faculty and hence rough faculty wise cost can be calculated. But it may not give exact faculty wise cost, it may be over calculate or under calculated.

**Cost Recovery Rate:-**The cost shows the cost percentages recovered by revenue. It is measured by dividing the revenue by the total expenditure. Higher cost recovery rate is good but for not profit organization like campus, low cost recovery rate is the problem.

## **2.2 Review of Related Studies**

Literature review is one of the important factors in research work. It provides an idea to identify the real problem. In fact the study on Performance Analysis is new burning issues in the present context of Nepal, especially in educational institutes.

Performance Analysis is one of the measurement tools of academic performance with satisfactory result. It covers all the cost of institutes therefore every such type of institution should analyze the academic performance and financial analysis with cost recovery.

Baral (1998) has conducted a study on 'Cost Recovery Rate' of PNC, Pokhara. His study was based on primary and secondary data. He has calculated cost recovery rate of PNC in faculty wise and overall rate. The main objective of his study was to identify the cost recovery system to improve the quality of the education.

Baral (2004) has written an article on "Evaluate the cost effectiveness of Prithvi Narayan Campus". Pokhara. The main objective of the article was to focus the effectiveness for quality education in PNC. He has word out the cost per capita student, overall cost, cost recovery and academic performance. He has suggested and recommended that the institute should improve academic performance for quality education and should think to take alternative way for recover the cost.

He has presented a discussion paper on to the seminar organized by Free Student Union in 2004 (Baral, 2004). This paper is based on primary and secondary data. The paper has concluded that the strength of PNC has strong physical facilities such as Land and building, Furniture and fixture, Library and laboratory, Volume of students, experienced and highly qualified faculties. He has reported university level problems and campus level /local problems also which affects the institutions' academic and financial performance. He has suggested and recommended to reduce the problems being faced by campus.

Pradhan (1990) has conducted a research work on "T.U. and Private Campuses: A Performance Analysis", Research Division, T.U., Kathmandu. The main objectives of the study were to analyze the performance of constituted private colleges of Kathmandu Valley. He has conducted that T.U. could not utilize resources as properly where as private campuses have utilized properly. As a result, it impacts on the performance of institutes. He also concluded that the overall expenses including. Administrative and other expenses of T.U. were extremely higher than other affiliated collages, which indicate the high efficiency in resources use in private collages. Academic performance of constituent campuses was not sadness, but little bit satisfactory in science and management as well private collages. He suggested that constituent campus should create an academic environment in the campuses by providing facilities for publications, researchers, seminars, interactions programs and setting

curriculum activities. Constituent campuses should curtail its unnecessary administrative overhead and create congenial academic environment.

Panth, (1996) has conducted a research work on "the relative cost and efficiency of public and private campus in Nepal", Research, T.U., Kathmandu. The main objectives of the study were to analyze the relative cost and efficiency of public and private campus in Nepal on the based on its problem, challenges and Resource allocation. His study was based on primary and secondary data.

Pulami (2005) has conducted a research work on "Performance Analysis of PNC, Pokhara". His study was based on primary and secondary data. The main objective of the study was to analyze academic and financial performance of PNC. His major findings were:

- ) The whole number of student in PNC was growing year by year.
- ) Admission drop-out and examination drop-out rate of PNC was relatively high.
- ) The examination result of PNC was not satisfactory as that varied year to year.
- ) PNC was slowing being dependent on internal source but still local resources were not mobilized properly.

His suggestions were;

- ) PNC should fix the quota for each level in each faculty new admission.
- ) PNC should bring down the high rate of admission drop out by formulating the scientific student policy.
- ) PNC should strictly monitor the students' attendance so that examination result can be satisfactory.
- ) PNC should mobilize the local resources to recover the operating cost and to provide the better physical facilities.

Shrestha (2007) has conducted a research work on "Performance Analysis of selected public campus in Pokhara". The main objectives of his study were to analyze the performance of three public campuses such as Janapriya Multiple Campus, Kanya Campus, Kalika Multiple Campus. And also their academic and financial performance. His study was based on primary and secondary data.

His major findings were;

- ) In all three public campuses the no. of students are growing year by year.
- ) Admission drop out rate is high in those campuses. Examination result is satisfactory in all campuses.
- ) In all three campuses, management faculty has highest cost recovery and education faculty has least cost recovery rate.

His suggestions were;

- ) All three campuses should fix quota for each level in each faculty for new admission for the constant admission growth rate and for the better academic performance.
- ) The admission dropout rate should be strictly checked. Campus should motivate teachers also for the good examination result.
- ) All campuses should strictly check its expenditure should utilize its resources manpower very effectively so that expenditure rate does not go high.

However research on Performance Analysis of Selected Public Campus in Tanahun has not been yet. So this is the first attempt on this title.

## **CHAPTER III**

### **RESEARCH METHODOLOGY**

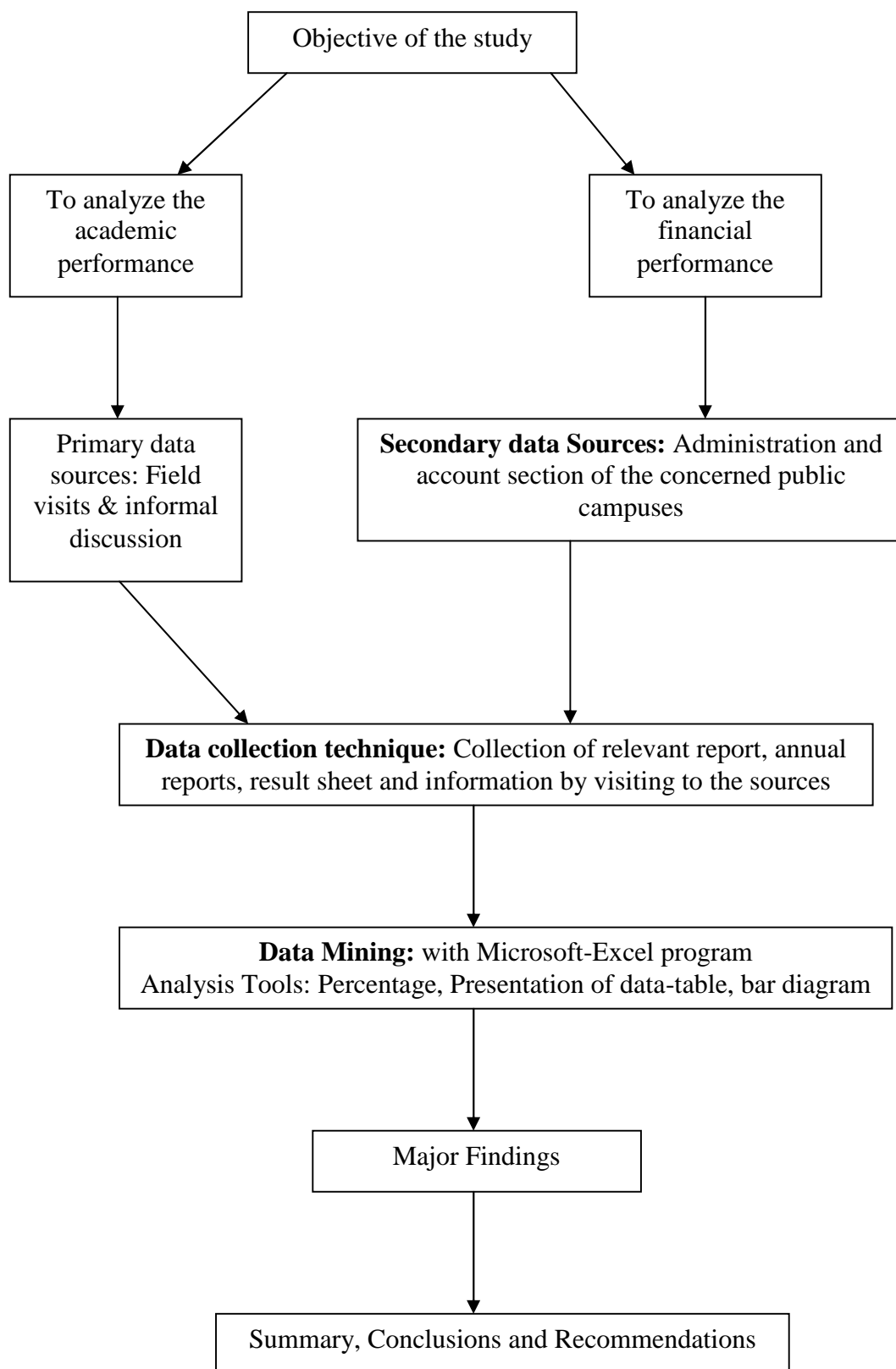
Methodology is the research method used to test the hypothesis. It takes into account the various elements throughout the process of the hypothesis test such as selection of proper research design defining sample and population planning data, testing of reliability and validity, analysis the tools and techniques used in study and limitations of the methodology. In concise, this chapter is the basic guide for the researcher than answers his queries and leads towards theory building activity.

Above fact shows that a suitable research design has been framed out that corresponds to the nature of study. So, this chapter explains appropriate procedure of collection actual data, defining various statistical as well as the financial tools to analyze the data in an organized way.

#### **3.1 Research Design**

"A research design is the arrangement of conditions for collections and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure." (Kothari, 1989:112).

This study has investigated into the academic and financial performance of concerned public campus in detail. So, the research design of this study is case study. In addition no complicated statistical tool has been used for the analysis of academic and financial performance of concerned public campus. Data are presented in table and diagram. So, this study is descriptive. Hence research design is descriptive research design.



**Fig. 3.1 Framework of Research Design**

### **3.2 Selection of Study Unit**

There are five public campuses which are running at Tanahun at present. Each public campus has long history and with the limited resources and time it was not possible to analyze the performance evaluation of all public campuses. So with limited time, resources and their historical or educational background, the two public campuses were selected for the convenience of the researcher. The logic behind the selection is first convenience of researcher and second Aadikavi Bhanubhakta Campus is the biggest public campus and first established campus in Tanahun also. This campus is situated in Damauli, developed city or centre of Tanahun. Another selected campus, Bhanubhakta Multiple Campus is situated in Khairenitar, far from city and coverage of vast rural, remote and agrarian society. Both campuses have long history, program and size than others public campuses. So data of students can obtained and analysis can be done of the different public campus in Tanahun.

### **3.3 Nature and Sources of Data**

The necessary data have been collected from both primary and secondary sources. Primary data have been collected from the concerned administration and account office of the concerned public campuses. Similarly the secondary data have been collected from the annual report, audit report and published journals of the concerned public campuses.

### **3.4 Data Collection Method**

Data on students admission, drop out rate, results have been collected from the respective academic section of concerned public campuses. Similarly financial data have been collected from Account section, audit report and published journals of the concerned public campuses. For this purpose of the collection of

data on students, data collection format was prepared and required data were extracted from the official records to the designed format.

### 3.5 Data Mining and Analysis Tools

The collected data for this study have been processed according to the needs of the study. The obtained data are presented in tabular form with the supporting interpretations. Data are tabulated according to the nature of data. No complicated statistical tools have been used in the study. The collected data have been analysis in terms of percentage. The data is presented in simple graph and diagram. Microsoft -word and Microsoft -Excel program is used to process the collected data. In addition to these, the following performance measures have been used.

**Admission Growth:** The student admission growth rate has been worked out by using by the following model:

$$\text{Growth (g)} = \frac{(t_1 - t_0)}{t_0} \times 100$$

where,  $t_1$  = Number of student in current year

$t_0$  = Number of student in previous years

**Admission Drop out:** The student admission drop out rate has been calculated by the following model:

$$\text{Admission Drop out rate} = \frac{\text{Number of student admission drop out}}{\text{Total number of student admission}} \times 100$$

**Examination Result:** The student result rate has been calculated by the following model:

$$\text{Exam Result} = \frac{\text{Number of student by passing the exam}}{\text{Number of form filling at the exam form}} \times 100$$

**Total Income:** The total apartment of internal and external income rate is calculated by following model:

$$\text{Income Rate} = \frac{\text{Actual Income}}{\text{Budgeted Income}} | 100$$

**Actual and Budgeted Income:** To measure the achievement of internal income the following model has been used:

$$\text{Achievement} = \frac{\text{Actual Income}}{\text{Budgeted Income}} | 100$$

**Actual and Budgeted Expenditure:** The actual budget achievement is calculated by the following model:

$$\text{Achievement Rate} = \frac{\text{Actual Expenditure}}{\text{Budgeted Expenditure}} | 100$$

**Actual Internal Income and Actual Expenditure:** The total expenditure rate is calculated by the following model:

$$\text{Expenditure Rate} = \frac{\text{Faculty - wise Expenditure}}{\text{Total Expenditure}} | 100$$

$$\text{Income Rate} = \frac{\text{Faculty - wise Income}}{\text{Total Income}} | 100$$

**Cost Recovery Rate:** The cost recovery rate is calculated by the following model:

$$\text{Cost Recovery Rate:} \frac{\text{Actual Internal Income}}{\text{Actual Expenditure}} | 100$$

## **CHAPTER IV**

### **PRESENTATION AND ANALYSIS OF DATA**

This chapter presents the analysis of data. The purpose of this research is to determine the performance analysis of selected Public Campus in Tanahun. The whole analysis has been divided into two parts - academic performance analysis and financial performance analysis. In academic section presents the analysis of student admission growth, admission drop out rate, examination result. Similarly, financial performance section presents the analysis of internal income, faculty wise expenditure, budget achievement, and cost recovery. The final section of this chapter presents the findings of the study.

#### **4.1 Academic Performance Analysis of Selected two Public Campuses**

##### **4.1.1 Academic Performance Analysis of Aadhikavi Bhanubhakta Campus**

###### **4.1.1.1 Student Growth Rate**

Student enrollment/ admission is the first and important factors of academic performance in educational institutes. Student's admission procedures and eligibility is determined by the institute as their rules and regulation. In case of Aadhikavi Bhanubhakta Campus, there is no fixed rules and regulation for the admission. The enrollment of students in each year depends on the student growth rate or pressure as well as student passed in previous level as SLC,PCL or +2.The admission of six academic years has been worked out .

The faculty wise student admission and the growth rate is presented in table 4.1.

**Table 4.1****Faculty wise Student Admission and Growth Rate of ABC**

Faculty	Management		Humanities		Education		Total	
	No	%	No.	%	No.	%	No.	%
058/59	267	-	326	-	477	-	1070	-
059/60	207	-22.47	163	-50	542	13.62	912	-14.76
060/61	176	-14.97	140	-14.11	492	-9.22	808	-11.40
061/62	204	15.90	153	9.28	579	17.68	936	15.84
062/63	272	33.33	181	18.30	627	8.29	1080	15.38
063/64	246	-9.55	220	21.54	727	15.94	1193	10.46

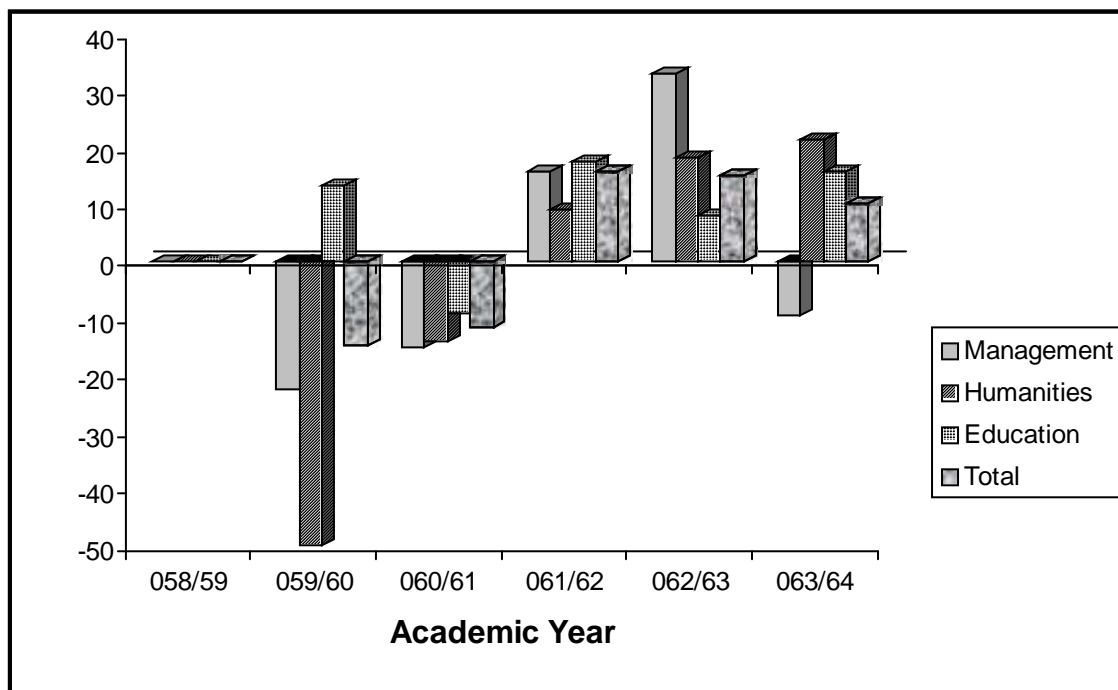
Source: Appendix I

Table 4.1 shows the faculty wise student growth rate. In 2059/60, the admission growth in Management has -22.47% where as Humanities has -50% and Education has 13.62%. In this growth rate, Education faculty has highest growth rate among the other faculties. Similarly, in 2060/61 Management has -14.97%, Humanities has -14.11% and Education has -9.22%. In this growth rate all the faculties has declining situation. In 2061/62, Management faculty has 15.90%, Humanities faculty has 9.28% and Education faculty has 17.68%. Education faculty has the highest growth rate in this academic year. In the academic year 2062/63, Management faculty has 33.33%, which is the highest growth rate in this academic year and Humanities and Education faculty has 18.30% and 8.29% respectively growth rate. In the academic year 2063/64, Humanities faculty has the highest growth rate 21.54%, Management faculty has -9.55% and Education faculty has 15.94% growth rate.

In aggregate, the overall faculty wise growth rate of ABC -14.76% in 2059/60,-11.40% in 2060/61.15.84% in 2061/62, 15.38% in 2062/63 and 10.46% in 2063/64. The highest aggregate growth rate is 15.84% in 2061/62 and the lowest one is -14.76% in 2059/60 academic years. However, this aggregate

growth rate is normal because growth rate has positive in three academic year and negative in two academic year, among the six academic year.

The faculty wise student admission growth rate is depicted in fig. 4.1



**Fig. 4.1 : Faculty wise Admission Growth Rate of ABC**

**Table 4.2**

**Level-wise Admission and Growth Rate of ABC**

Level	+2		PCL		Bachelors		Total	
	No	%	No.	%	No.	%	No.	%
058/59	415	-	360	-	295	-	1070	-
059/60	309	-25.54	195	-45.83	408	38.30	912	-14.76
060/61	324	4.85	66	-66.15	418	2.45	808	-11.40
061/62	521	60.80	-	-	415	0.71	936	15.84
062/63	502	-3.64	-	-	578	39.27	1080	15.38
063/64	549	9.36	-	-	644	11.41	1193	10.46

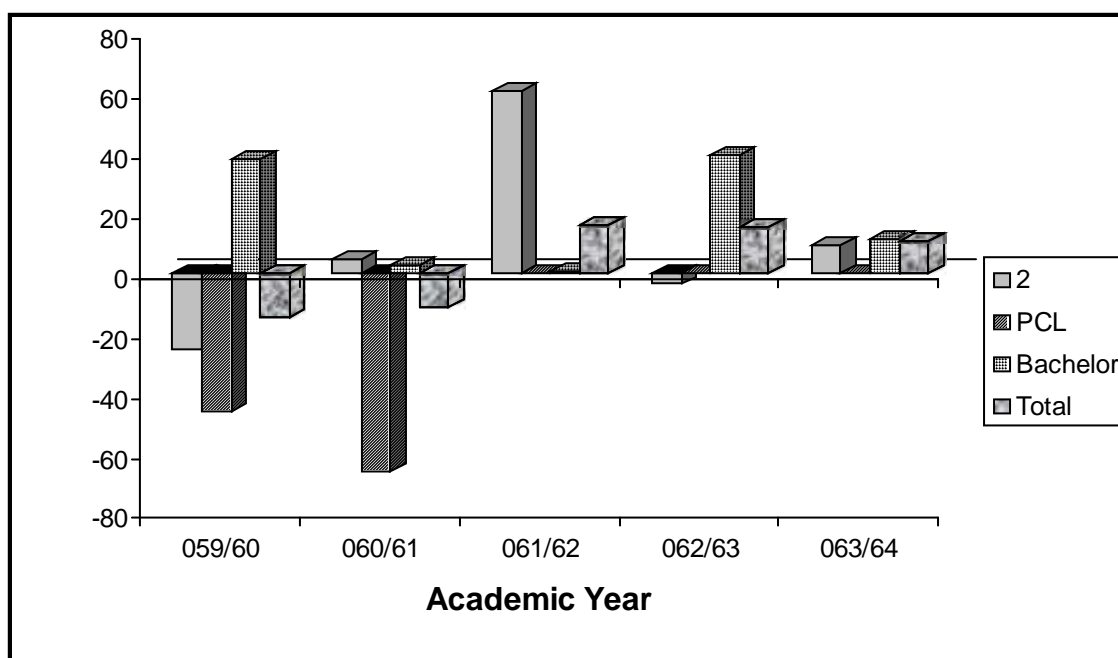
Source: Appendix I

Table 4.2 shows the level wise admission growth rate of ABC. In academic year 2059/60, +2 level has -25.54%, PCL has -45.83% and Bachelors level has

38.30% growth rate. Bachelors level has the highest growth rate in this year. In academic year 2060/61, +2 level has 4.85%, PCL has -66.15% and Bachelors level has 2.45%. In this academic year +2 level has the highest growth rate. In academic year 2061/62, +2 level has 60.80% and Bachelors level has -0.71%. In this year also +2 level has the highest growth rate. In academic year 2062/63, +2 level has -3.64% and Bachelors level has 39.27%. In this year Bachelors level has the highest growth rate. In academic year 2063/64, +2 level has 9.36% and Bachelors level has 11.41% growth rate. In this year also Bachelors level has the highest growth rate. From previous three years, there was no admission in PCL.

In overall the aggregate level wise admission growth rate of ABC is -14.76% in 2059/60, -11.40% in 2060/61, 15.84% in 2061/62, 15.38% in 2062/63 and 10.46% in 2063/64 academic year. Thus by the mentioned above data the growth rate of Bachelors level better than others level.

The level wise students admission growth rate is depicted in fig. 4.2.



**Fig. 4.2: Level wise Student Admission Growth Rate of ABC**

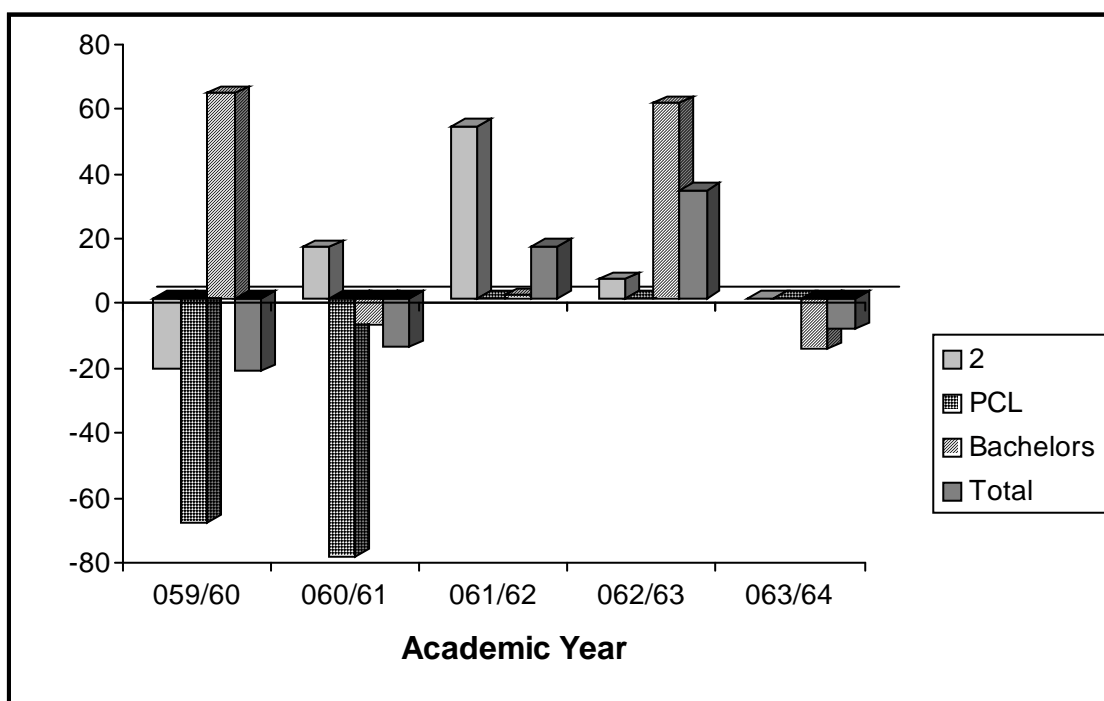
**Table 4.3****Level wise Admission and Growth rate of Management Faculty of ABC**

Level	+2		PCL		Bachelors		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	73	-	126	-	68	-	267	-
059/60	57	-21.91	39	-69.04	111	63.23	207	-22.47
060/61	66	15.78	8	-79.48	102	-8.10	176	-14.97
061/62	101	53.03	-	-	103	0.98	204	15.90
062/63	107	5.94	-	-	165	60.19	272	33.33
063/64	107	-	-	-	139	-15.75	246	-9.55

Source: Appendix I

Table 4.3 shows the level wise admission and growth rate in Management faculty of Aadhikavi Bhanubhakta Campus. The growth rate of +2 level has -21.91% in the academic year 2059/60. And, 15.78%, 53.03%, 5.94% and 0% growth rate respectively in academic years 2060/61, 2061/62, 2062/63 and 2063/64. The growth rate of PCL has -69.04% and -79.48% respectively in the academic year 2059/60 and 2060/61. Thereafter, there was no admission in PCL. Similarly, the growth rate of Bachelors level has 63.23%, -8.10%, 0.98%, 60.19% and -15.75% during six study period 2058/59 to 2063/64 respectively. Mentioned above the data, in Management faculty, the highest growth rate of +2 is 53.03% in 2061/62 academic year, Bachelor level is 63.23% in 2059/60 academic year. Similarly, the aggregate growth rate is -22.47% in 2059/60, -14.97% in 2060/61, 33.33% in 2062/63 and -9.55% in 2063/64 academic year. The highest aggregate growth rate is 33.33% in 2062/63 academic years and lowest one is -22.47% in 2059/60 academic years.

The level wise admission growth rate of Management faculty of ABC is depicted in fig.4.3.



**Fig. 43: Level wise Admission Growth Rate of Management Faculty of ABC**

**Table 4.4**

**Level wise Admission and Growth Rate of Humanities Faculty of ABC.**

Level	+2		PCL		Bachelors		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	129	-	90	-	107	-	326	-
059/60	38	-70.54	20	-77.77	105	-1.86	163	-50
060/61	53	39.47	6	-70	81	-22.85	140	-14.11
061/62	69	30.18	-	-	84	3.70	153	9.28
062/63	81	17.39	-	-	100	19.04	181	18.30
063/64	83	2.46	-	-	137	37	220	21.54

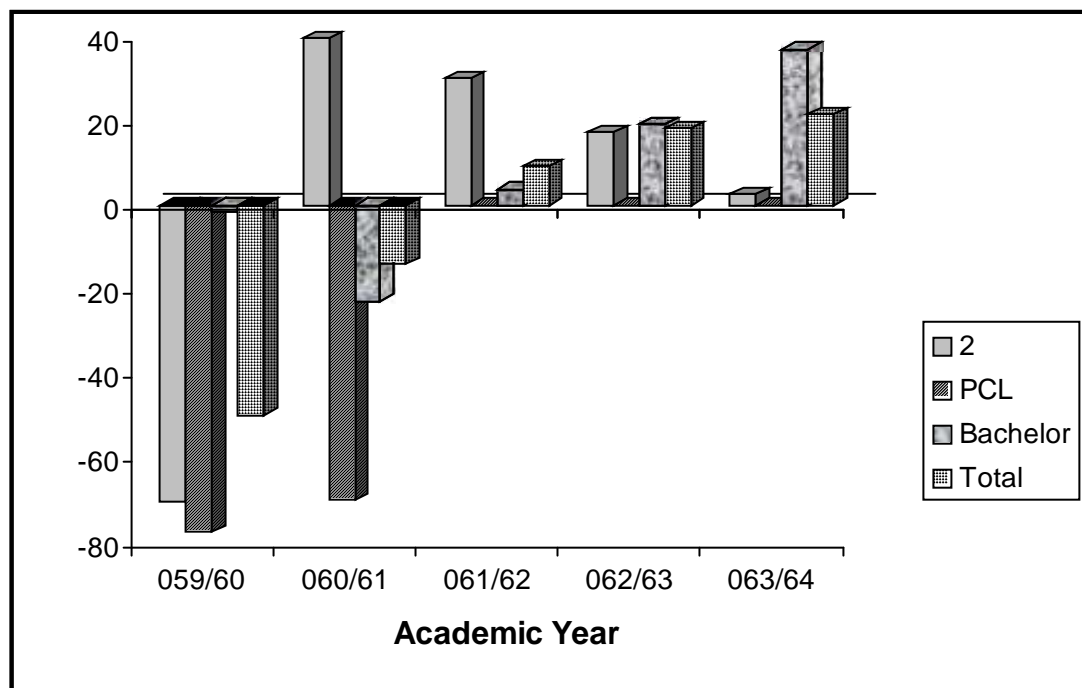
Source: Appendix I

Table 4.4 shows the level wise admission and growth rate of humanities faculty of ABC. The growth rate of +2 level has -70.54%, 39.47%, 30.18%, 17.39% and 2.46% in academic years 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64

respectively. The highest growth rate of +2 level has 39.47% in 2060/61 academic years and lowest one has -70.54% in 2059/60 academic years. Similarly, the growth rate of PCL has -77.77% and -70% respectively in 2059/60 and 2060/61. Thereafter there was no admission in PCL in humanities faculty. In Bachelors level has -1.86%, -22.85%, 3.70%, 19.04% and 37% in 2059/60,2060/61,2061/62,2062/63 and 2063/64 respectively academic years. The highest growth rate of Bachelors level has 37% in 2063/64 and lowest one has -22.85% in 2060/61 academic years.

In overall the aggregate admission growth rate of humanities faculty has -50%, -14.11%, 9.28%, 18.30% and 21.54% respectively for the study period in academic year 2058/59 up to 2063/64. Therefore the highest growth rate has 21.54% in 2063/64 academic years and lowest one has -50% in 2059/60 academic years.

The level wise admission growth rate of humanities faculty of ABC is depicted in fig. 4.4.



**Fig. 4.4: Level wise Admission Growth Rate of Humanities Faculty of ABC**

**Table 4.5****Level wise Admission and Growth rate of Education Faculty of ABC.**

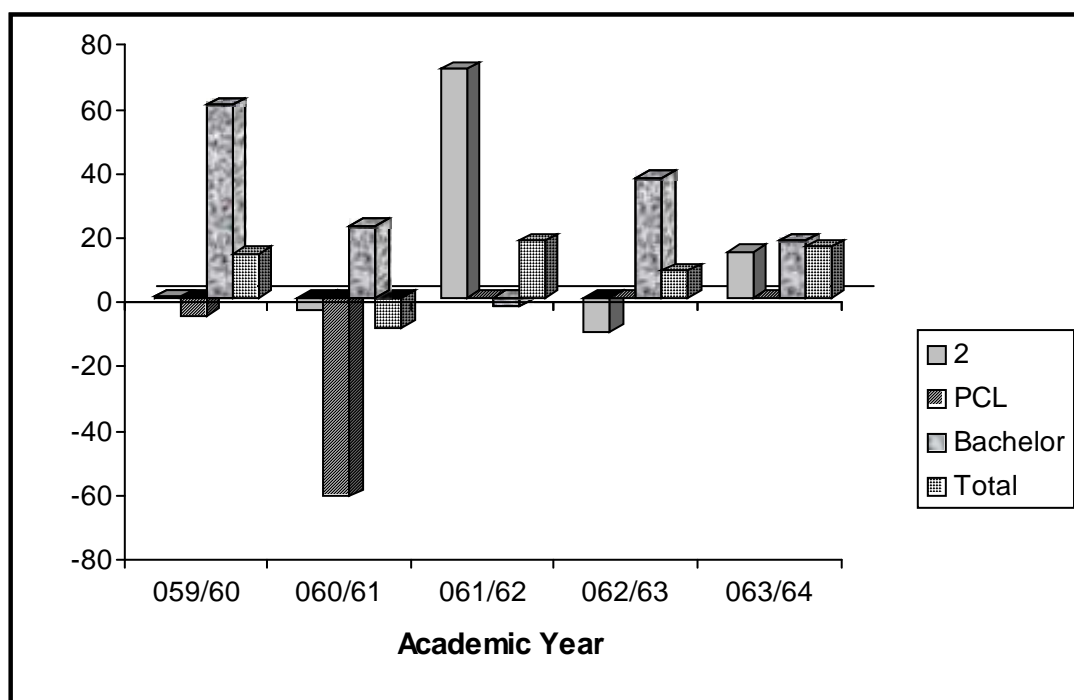
Level	+2		PCL		Bachelors		Total		
	Year	No.	%	No.	%	No.	%	No.	%
058/59	213	-	144	-	120	-	477	-	
059/60	214	0.46	136	-5.55	192	60	542	13.62	
060/61	205	-4.20	52	-61.76	235	22.39	492	-9.22	
061/62	351	71.21	-	-	228	-2.97	579	17.68	
062/63	314	-10.54	-	-	313	37.28	627	8.29	
063/64	359	14.33	-	-	368	17.57	727	15.94	

Source: Appendix I

Table 4.5 shows the level wise admission in education faculty and growth rate of ABC. The growth rate of +2 level has 0.46%, -4.20%, 71.20%, -10.54% and 14.33% in 2059/60, 2060/61, 2061/62, 2062/63, 2063/64 respectively. In PCL -5.55% in 2059/60 and -61.76% in 2060/61 academic year only, thereafter years there was no admission in PCL and its growth rate was declining. Similarly the growth rate of Bachelors level has 60%, 22.39%, -2.97%, 37.28%, 17.57 in 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 academic years respectively. In Bachelors level the highest growth rate has 60% in 2059/60 academic year and lowest one has -2.97% in 2061/62.

In overall the aggregate admission growth rate of education faculty has 13.62% in 2059/60 academic year, -9.22% in 2060/61 academic year, 17.68% in 2061/62 academic year, 8.29% in 2062/63 academic year and 15.94% in 2063/64 academic year. Highest aggregate growth rate is 17.68% in 2061/62 academic year and lowest growth rate has -9.22% in 2059/60 academic year.

The level wise admission growth rate of education faculty of ABC is depicted in fig 4.5



**Fig. 4.5: Level wise Admission Growth rate of Education Faculty of ABC**

#### **4.1.1.2 Student Admission Drop Out Rate**

Student admission drop out is the second important factor of academic performance in educational institute. The higher drop out rate shows the worse performance of academic institutions. Similarly, lower drop out rate shows the better performance. So, performance analysis has been done in terms of student drop out rate. So here, analysis of faculty wise drop out rate and level wise drop out rate has been done.

The faculty wise drop rate during the study period is given in Table 4.6

**Table 4.6**  
**Faculty Wise Admission Drop out rate of ABC**

Faculty	Management			Humanities			Education			Total		
	Year	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop
058/59	267	49	18.35	326	51	15.64	477	72	15.09	1070	172	16.07
059/60	207	34	16.42	163	26	15.95	542	34	6.27	912	94	10.31
060/61	176	20	11.36	140	22	15.71	492	29	5.89	808	71	8.79
061/62	204	15	7.35	153	12	7.84	579	17	2.94	936	44	4.70
062/63	272	40	14.71	181	25	13.81	627	61	9.73	1080	126	11.67
063/64	246	41	16.67	220	36	16.36	727	69	9.49	1193	146	12.23

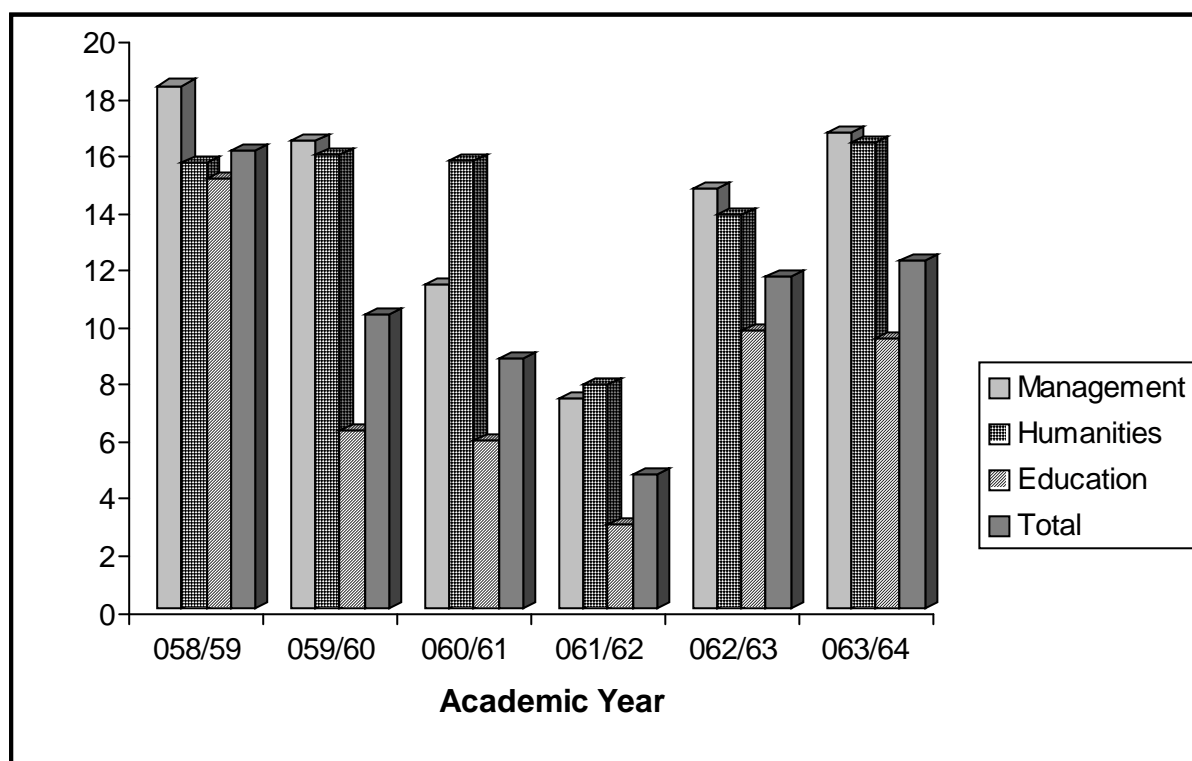
Source: Appendix I

Table 4.6 shows the faculty wise students admission drop out in ABC. In academic year 2058/59, the admission drop out in management has 18.35% whereas humanities and education faculties have 15.64% and 15.09% respectively. The highest rate has 18.35% in management faculty. In academic year 2059/60, management faculty has 16.42%, humanities faculty has 15.95% and education faculty has 6.27%. In this year also management faculty has the highest drop out rate. In the academic year 2060/61, management faculty has 11.36%, humanities faculty has 15.71% and education faculty has 5.89%. In this year humanities faculty has the highest drop out rate. In academic year 2061/62, management faculty has 7.35%, humanities faculty has 7.84% and education faculty has 2.94%. The highest drop out rate 7.84% in humanities faculty in this year. Similarly, in 2062/63, management faculty has 14.71%, humanities faculty has 13.81% and education faculty has 9.73%. In this academic year management faculty has the highest drop out rate. In academic year 2063/64, management faculty has 16.67%, humanities faculty has 13.81% and education faculty has 9.49%. In this year also management faculty has highest drop out rate.

The overall aggregate admission drop out rate of ABC has 16.07% in 2058/59, 10.31% in 2059/60, 8.79% in 2060/61, 4.70% in 2061/62, 11.67% in 2062/63

and 12.23% in 2063/64 academic year. Therefore the highest drop out has 16.07% in 2058/59 and lowest one has 4.70% in 2061/62.

The faculty wise admission drop out rate of ABC is depicted in fig. 4.6.



**Fig. 4.6 : Faculty wise admission drop out rate of ABC**

**Table 4.7**

**Level wise admission drop out rate of ABC.**

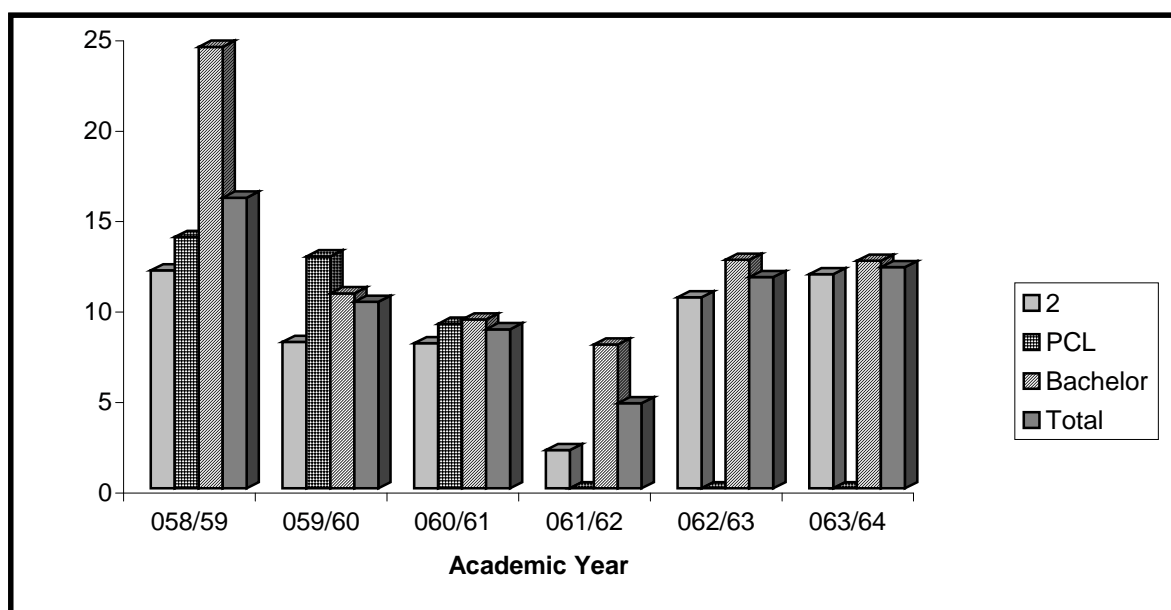
Faculty	+2			PCL			Bachelor			Total		
	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%
058/59	415	50	12.05	360	50	13.89	295	72	24.41	1070	172	16.07
059/60	309	25	8.09	195	25	12.82	408	44	10.78	912	94	10.31
060/61	324	26	8.02	66	6	9.09	418	39	9.33	808	71	8.79
061/62	521	11	2.11	-	-	-	415	33	7.95	936	44	4.70
062/63	502	53	10.56	-	-	-	578	73	12.63	1080	126	11.67
063/64	549	65	11.84	-	-	-	644	81	12.58	1193	146	12.23

Source: Appendix I

Table 4.7 shows the level wise admission drop out rate of ABC. In academic year 2058/59,+2 level has 12.05%.PCL has 13.89% and Bachelors level has 24.41%. Bachelors level has the highest drop out rate. Similarly, academic year 2059/60, 8.09%, 12.82% and 10.78% of +2 level, PCL and Bachelors level respectively. In this year, PCL has the highest drop out rate. In 2060/61, +2 level has 8.02%, PCL has 9.09% and Bachelors level has 9.33%. Highest drop out rate has 9.33% of Bachelors level. In academic year 2061/62,+2 level has 2.11%, Bachelors level has 7.95% and after this years, PCL was no drop out because of not admission. In academic year 2062/63, +2 level has 10.56% and Bachelors level has 12.63%. Similarly, in academic year 2063/64, +2 level has 11.84% and Bachelors level has 12.58%. It shows that Bachelors level has highest drop out rate.

The aggregate admission drop out rate of ABC has 16.07%, 10.31%, 8.79%,4.70%,11.67% and 12.23% respectively for the study period in academic year 2058/59 up to 2063/64. Therefore the highest drop out rate has 16.07% in 2058/59 and lowest rate has 4.70% in 2060/61.

Level wise admission drop out rate of ABC is depicted in fig. 4.7.



**Fig. 4.7 : Level wise admission drop out rate of ABC**

### 4.1.1.3 Student Examination Result and Pass Percentage

Examination result is an important and essential measurement of academic performance. The result may be analyzed in both qualitative and quantitative term. But here result has been analyzed only in quantitative term. So, here, analysis of faculty wise examination result and pass percentage and level wise examination result and pass percentage has been done.

The faculty wise annual examination results and pass percentage of ABC for the last six years are given in Table 4.8.

**Table 4.8**

**Faculty wise exam result and pass percentage of ABC.**

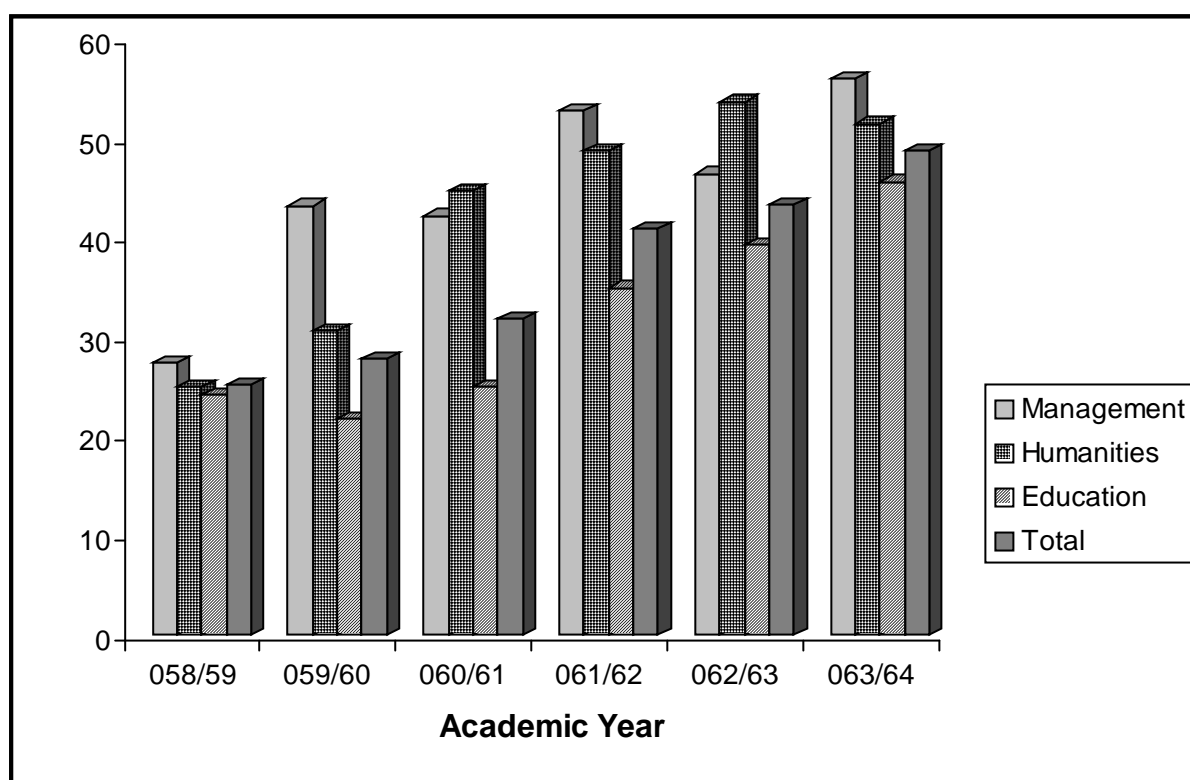
Faculty	Management			Humanities			Education			Total		
Year	Form filled	Passed	%	Form filled	Passed	%	Form filled	Passed	%	Form filled	Passed	%
058/59	218	60	27.52	275	69	25.09	405	98	24.20	898	227	25.28
059/60	173	75	43.35	137	42	30.66	508	111	21.85	818	228	27.87
060/61	156	66	42.31	118	53	44.91	463	116	25.05	737	235	31.88
061/62	189	100	52.91	141	69	48.93	562	197	35.05	892	366	41.03
062/63	232	108	46.55	156	84	53.85	566	223	39.40	954	415	43.50
063/64	205	115	56.10	184	95	51.63	658	301	45.74	1047	511	48.81

Source: Appendix I

Table 4.8 shows the faculty wise examination result and pass percentage of ABC. In academic year 2058/59 pass percentage of management faculty is 27.52%, humanities faculty is 25.09% and education faculty is 24.20%. Highest pass percentage is 27.52% of management faculty and aggregate pass percentage is 25.28% in this year. In 2059/60, this rate is 43.35% in management, 30.66% in humanities and 21.85% in education faculty. In this year, highest pass percentage rate is 43.35% of management faculty. Similarly, in 2060/61, the pass percentage is 42.31%, 44.91% and 25.05% in management, humanities and education faculty respectively. In this academic

year humanities faculty has the highest pass percentage rate and aggregate pass percentage is 31.88%. In 2061/62, the pass percentage is 52.91%, 48.93% and 35.05% in management, humanities and education faculty respectively. Highest pass percentage is 52.91% of management faculty and aggregate percentage is 41.03%. In academic year 2062/63, management faculty has 46.55%, humanities has 53.85% and education faculty has 39.40%. Highest pass percentage is 53.85% of humanities faculty and aggregate pass percentage is 43.50% in this year. And in 2063/64, management faculty has 56.10%, humanities faculty has 51.63% and education faculty has 45.74%. Highest pass percentage is 56.10% of management faculty and aggregate is 48.41% in this year. Highest aggregate pass percentage is 48.81% in 2.63/64 and lowest one is 25.28% in 2058/59.

Faculty wise examination pass percentage of ABC is depicted in fig. 4.8.



**Fig. 4.8 : Faculty wise Examination Result and Pass Percentage of ABC**

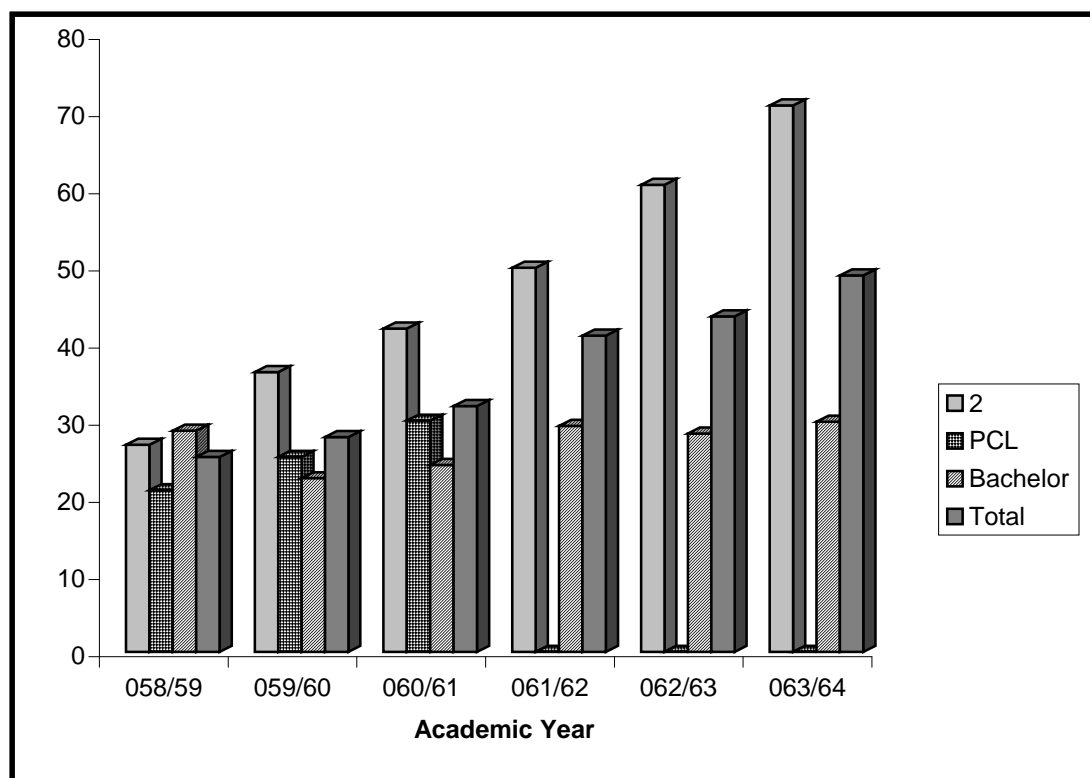
**Table 4.9**  
**Level wise Examination Result and Pass Percentage of ABC.**

Faculty	+2			PCL			Bachelor			Total		
	Form filled	Passed	%	Form filled	Passed	%	Form filled	Passed	%	Form filled	Passed	%
058/59	365	98	26.85	310	65	20.96	223	64	28.70	898	227	25.28
059/60	284	103	36.27	170	43	25.29	364	82	22.53	818	228	27.87
060/61	298	125	41.95	60	18	30	379	92	24.27	737	235	31.89
061/62	570	254	49.80	-	-	-	382	112	29.32	892	366	41.03
062/63	449	272	60.58	-	-	-	505	143	28.32	954	415	43.50
063/64	484	343	70.87	-	-	-	563	168	29.84	1047	511	48.81

Source: Appendix I

Table 4.9 shows the level wise examination result and pass percentage of ABC. In academic year 2058/59,+2 level has 26.85%,PCL has 20.96% and Bachelors level has 28.70%. Aggregate pass percentage is 25.28% in this year. In 2059/60 ,+2 level has 36.27%, PCL 25.29% and Bachelors level has 22.53%. Highest pass percentage is 36.27% of +2 level and aggregate pass percentage is 27.87%. In academic year 2060/61,+2 level has 41.95%, PCL has 30% and Bachelors level has 24.27%. Highest pass percentage is 41.95% of +2 level and aggregate pass percentage is 31.89% in this year. In academic year 2061/62, +2 level has 49.80%, Bachelors level has 29.32% and PCL has not mentioned after this year. Aggregate pass percentage is 41.03%. In academic year 2062/63, +2 level and Bachelors level has 60.58% and 28.32% respectively and aggregate pass percentage is 43.50%. And, in academic year 2063/64,+2 level has 70.87% and Bachelors level has 29.84% and aggregate pass percentage is 48.81%. So, overall study period, +2 level seems to better performance than other levels. Higher aggregate pass percentage is 48.81% in 2063/64 and lowest one is 25.28% in 2058/59.

Level wise examination pass percentage of ABC is depicted in fig. 4.9.



**Fig. 4.9 : Level wise Examination Pass Percentage of ABC**

#### **4.1.2 Academic Performance Analysis of BMC.**

##### **4.1.2.1 Student Growth Rate**

In case of Bhanubhakta Multiple Campus, there is no fixed rules and regulations for the admission. For this study, the admission of last six academic years has been worked out.

The faculty wise student admission and their growth rate is presented in Table 4.10.

**Table 4.10****Faculty wise student admission and growth rate of BMC**

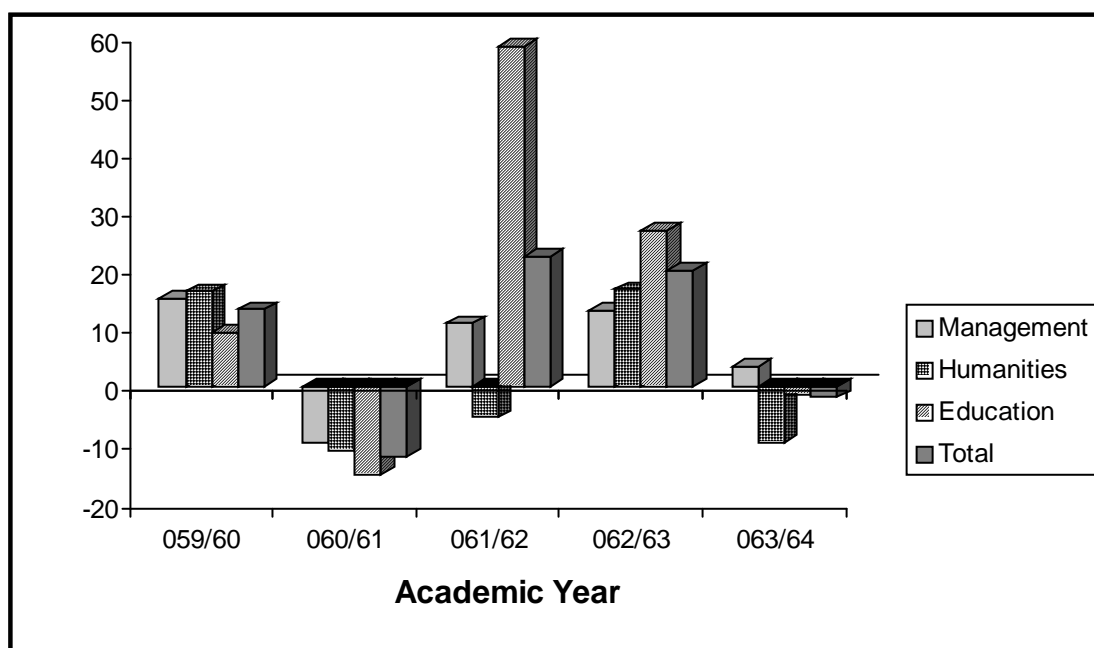
Level	Management		Humanities		Education		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	132	-	110	-	139	-	381	-
059/60	152	15.15	128	16.36	152	9.35	432	13.38
060/61	137	-9.86	114	-10.93	129	-15.13	380	-12.03
061/62	152	10.94	108	-5.26	205	58.51	465	22.36
062/63	172	13.15	126	16.66	260	26.82	558	20
063/64	178	3.48	114	-9.52	250	-1.53	548	-1.79

Source: Appendix II

Table 4.10 shows the faculty wise student admission growth rate of BMC. In academic year 2059/60 management faculty has 15.15%, Humanities faculty has 16.36% and education faculty has 9.35%. humanities faculty has the highest growth rate in this year. In 2060/61, management faculty has -9.86%, humanities faculty has 10.93% and education faculty has -15.13%. All faculties has the negative growth rate in this academic year. In academic year 2061/62 management faculty has 10.94%, humanities faculty has -5.26%, which is negative growth rate and education faculty has 58.51%, which is highest growth rate of this year. Similarly, In 2062/63, management faculty has 13.15%, humanities faculty has 16.66% and education faculty has 26.82% which is also highest growth rate of this academic year. In academic year 2063/64, management faculty has 3.48%. humanities faculty has -95.52% and education faculty has -1.53%. In this year, management faculty has the highest growth rate.

In overall the aggregate faculty wise admission growth rate of BMC is 13.38% in 2059/60 , 72.03% in 2060/61, 22.36%, in 2061/62, 20% in 2062/63 and 1.79% in 2063/64 academic year. The highest growth rate is 22.36% in 2061/62 and lowest one is -12.03% in 2060/61.

The faculty wise admission growth rate of BMC is depicted in fig. 4.10.



**Fig 4.10 : Faculty wise student admission growth rate of BMC**

**Table 4.11**

**Level Wise Admission and Growth rate of BMC**

Level	Management		Humanities		Education		Total	
	No.	%	No.	%	No.	%	No.	%
Year								
058/59	213	-	122	-	46	-	381	-
059/60	275	29.10	106	-15.09	57	10.86	432	13.38
060/61	249	-9.45	83	-21.70	48	-5.88	380	-12.03
061/62	311	24.90	88	6.02	66	37.5	465	22.36
062/63	404	30.22	30	-65.91	123	86.36	558	20
063/64	377	-6.91	-	-	171	39.02	548	-1.49

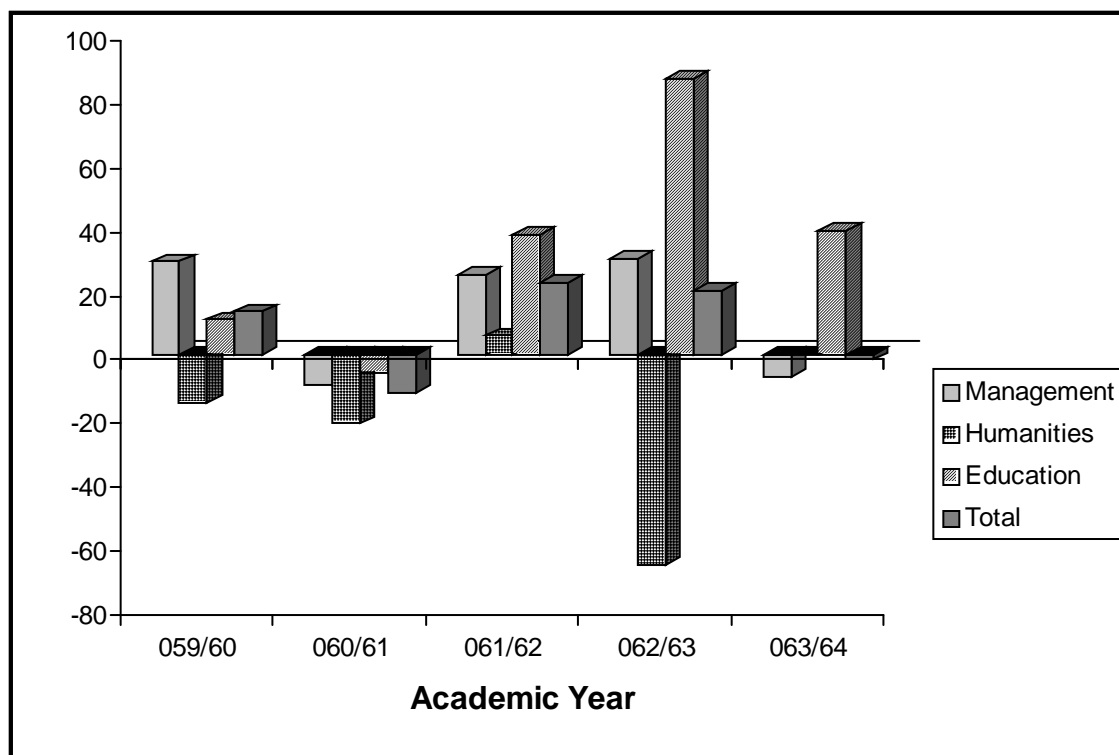
Source: Appendix II

Table 4.11 shows the level wise admission and growth rate of BMC. In academic year 2059/60, +2 level has 29.10%, PCL has -15.09% and bachelors level has 10.86%. In, 2060/61 academic year +2, PCL and bachelors level have -9.45%, -21.70% and -5.88% respectively, which are all levels have negative

growth rate. In academic year 2061/62, +2 level has 24.90%, PCL has 6.02% and bachelors has 37.5%. Bachelors level has the highest growth rate in this year. Similarly, in 2062/63, +2 level has 30.22%, PCL has -65.91% and bachelor has 86.36%, which is also highest growth rate in this year. In academic year 2063/64, +2 level has -6.91%, bachelors level has 39.02% and PCL, there was no admission in this year.

In overall the aggregate growth rate of BMC is 13.38% in 2059/60, -12.03% in 2060/61, 22.36% in 2061/62, 20% in 2062/63 and -1.79% in 2063/64. The highest aggregate growth rate is 22.36% in 2061/62 and lowest one is -12.03% in 2060/61 academic year.

The level wise admission growth rate of BMC is depicted in Fig. 4.11



**Fig. 4.11: Level Wise Admission and Growth rate of BMC**

**Table 4.12****Level wise Admission and Growth Rate of Management Faculty of BMC**

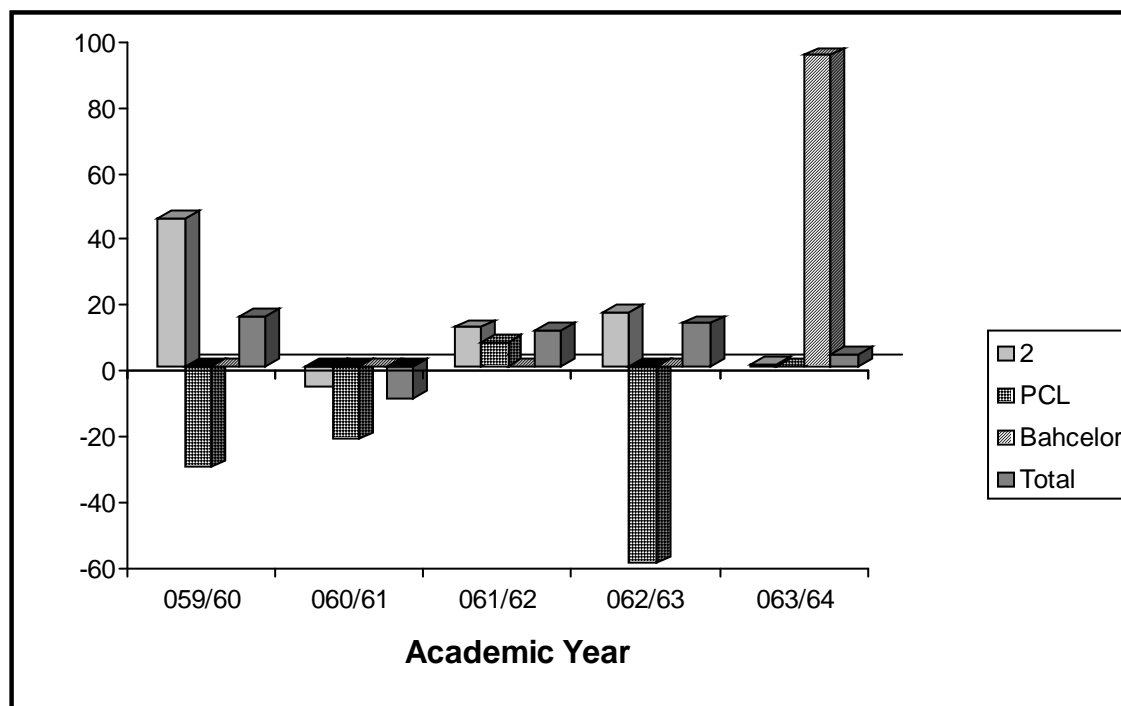
Level	+2		PCL		Bachelor		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	80	-	52	-	-	-	132	-
059/60	116	45	36	-30.76	-	-	152	15.15
060/61	109	-6.03	28	-22.22	-	-	137	-9.86
061/62	122	11.92	30	7.14	-	-	152	10.94
062/63	142	16.39	12	-60	18	-	172	13.15
063/64	143	0.70	-	-	35	94.44	178	3.48

Source: Appendix II

Table 4.12 shows the level wise admission and growth rate of management faculty of BMC. The growth rate of +2 level has 45%, -6.03%, 11.92%, 16.39% and 0.70% in 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively academic years. Overall this study period, highest growth rate of +2 level has 45% in 2059/60 academic year and lowest one has -6.03% in 2060/61. Similarly, the growth rate of PCL is -30.70% in 2059/60, -22.22% in 2060/61, 7.14% in 2061/62 and -60% in 2062/63. In 2063/64, there was no admission in this level. The highest growth rate of PCL is 7.14% and other years rates are negative growth rate. The growth rate of bachelors level has 94.44% in 2063/64 academic year only. The admission of bachelors level of management has just started from the 2062/63 academic year.

The overall the aggregate faculty wise admission growth rate of management faculty of BMC is 15.15% in 2059/60, -9.86% in 2060/61, 10.94% in 2061/62, 13.15% in 2062/63 and 3.48% in 2063/64 academic year. The highest aggregate growth rate is 15.15% in 2059/60 and lowest one is -9.86% in 2060/61.

The level wise admission growth rate of management faculty of BMC is depicted figure 4.12.



**Fig. 4.12 : Level wise Admission Growth Rate of Management Faculty of BMC**

**Table 4.13**

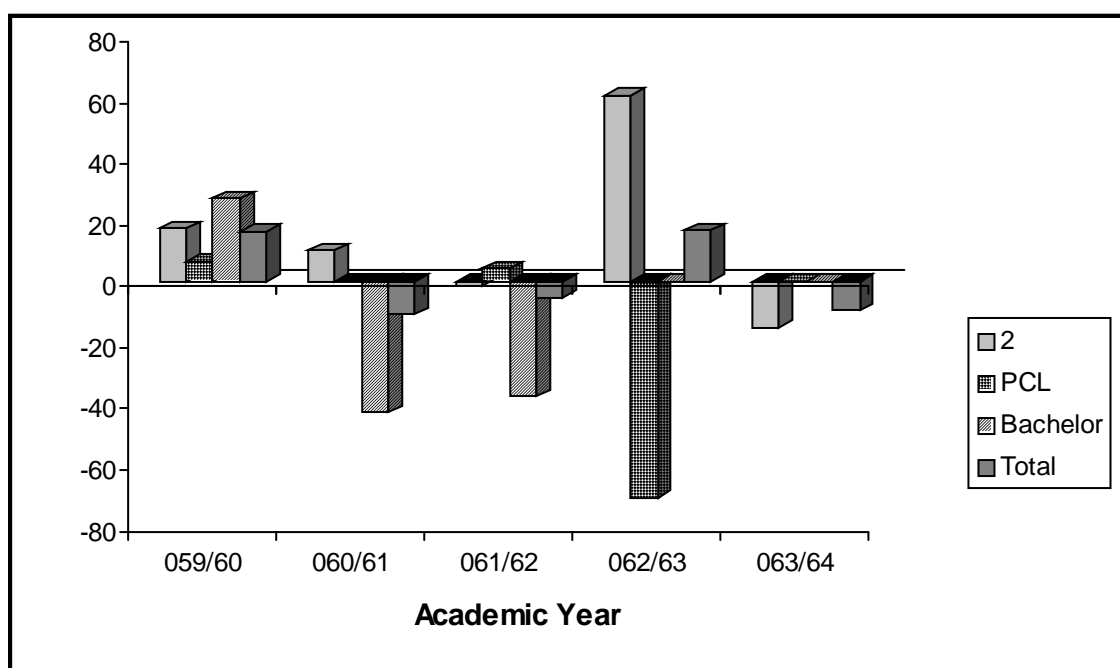
**Level wise Admission and Growth Rate of Humanities faculty of BMC**

Level	+2		PCL		Bachelor		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	58	-	30	-	22	-	110	-
059/60	68	17.24	32	6.67	28	27.27	128	16.36
060/61	75	10.29	23	- 28.15%	16	-42.85	114	-10.93
061/62	74	-1.33	24	4.35	10	-37.5	108	-5.26
062/63	119	60.81	7	-70.83	-	-	126	16.66
063/64	101	-15.12	-	-	13	-	114	-9.52

Source: Appendix II

Table 4.13 shows the level wise admission and growth rate of humanities faculty of BMC. In academic year 2059/60, +2 level has 17.24%, PCL has 6.67% and bachelors level has 27.27%, bachelors level has the highest growth rate in this year. In academic year 2060/61, +2 level has 10.29%, PCL has -28.15% and bachelors level has -42.85%. The highest rate is 10.29%, in +2 level. Similarly in 2061/62, +2 level has -1.33%, PCL level has 4.35% and bachelors has -37.5%. PCL has the highest growth rate but others level growth rate has declined in this year. In academic year 2062/63, +2 level has 60.81%, PCL has -70.83% and bachelor level, there was no admission in this year. In 2063/64, +2 level has -15.12% admission growth rate. The aggregate admission growth rate of humanities faculty is 16.36%, -10.93%, -5.26%, 16.66% and -9.54% in 2059/60, 2060/61, 2061/62, 2062/63, 2063/64 respectively academic years. Highest aggregate growth rate is 16.66% in 2062/63 and the lowest one is 10.93% in 2060/61.

The level wise admission growth rate of humanities faculty of BMC is depicted in fig. 4.13



**Fig. 4.13: Level wise Admission Growth Rate of Humanities Faculty rate of BMC**

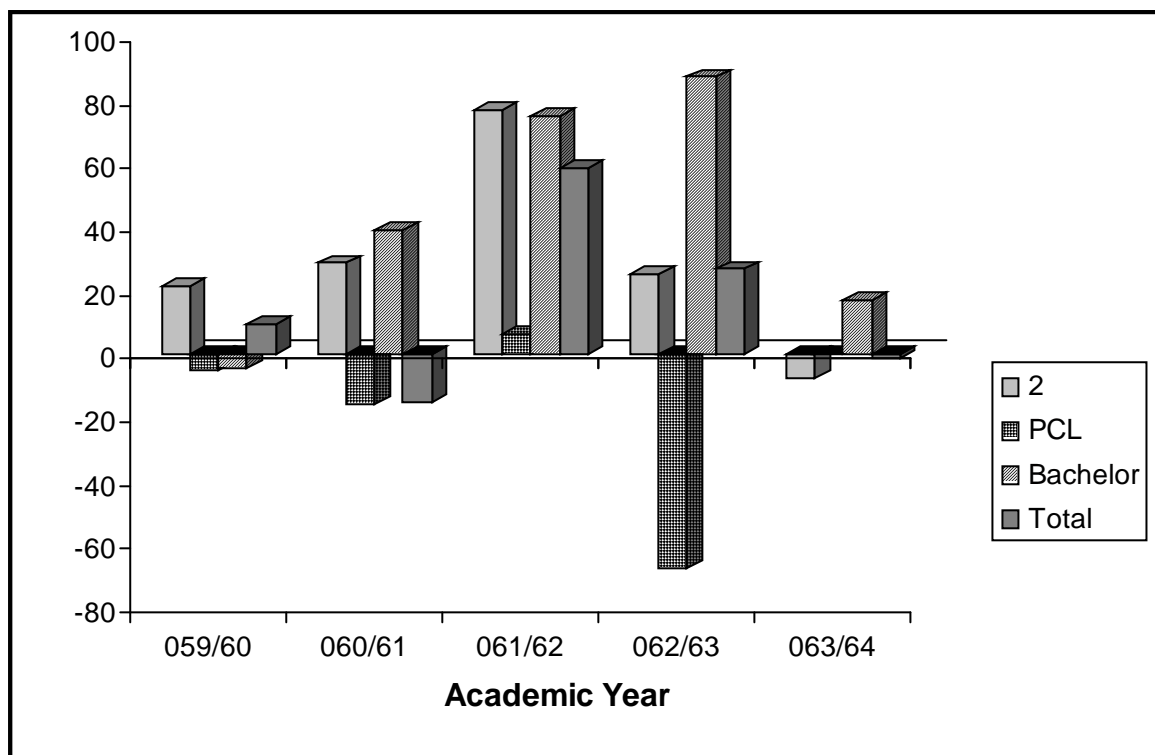
**Table 4.14.****Level wise admission and growth rate of education faculty of BMC**

Level	+2		PCL		Bachelor		Total	
	No.	%	No.	%	No.	%	No.	%
058/59	75	-	40	-	24	-	139	-
059/60	91	21.33	38	-5.26	23	-4.34	152	9.35
060/61	65	28.57	32	-15.78	32	39.13	129	-15.13
061/62	115	76.92	34	6.25	56	75	205	58.51
062/63	144	25.21	11	-67.64	105	87.5	260	26.82
063/64	133	-7.63	-	-	123	17.14	256	-1.53

Source: Appendix II

Table 4.14 shows the level wise admission and growth rate of education faculty of BMC. In academic year 2059/60, it has 21.33%, -5.26% and -4.34% in +2, PCL and bachelors level respectively. The growth rate 21.33% of +2 level is highest. However, the growth rate in aggregate is 9.35%. In academic year 2060/61 it has -28.57%, -15.78% and 39.13% in +2, PCL and bachelors level respectively. The highest growth rate is 39.13% of bachelors level whereas aggregate growth rate is -15.13%. Similarly in academic year 2061/62, it has, 76.92%, 6.25% and 75% in +2, PCL and bachelors level respectively. The highest rate is 76.92% of +2 level whereas aggregate growth rate is 58.51%. in 2062/63. This rates has 25.21% -67.64% and 87.5%, in +2, PCL and bachelors level respectively. The highest rate is 87.5% of bachelors level. This rate is aggregate has 26.82%. And in 2063/64, it has -7.63% and 17.14% in +2 and bachelors level respectively whereas aggregate growth rate is -1.53%. highest aggregate growth rate is 58.511% in 2061/62 and lowest one is -15.13% in 2060/61 academic year.

The level wise admission growth rate of education faculty of BMC is depicted in fig. 4.14



**Fig. 4.14: Level wise Admission and Growth Rate of Education Faculty rate of BMC**

#### 4.1.2.2 Admission Drop-out rate

**Table 4.15**

#### **Faculty wise Admission Drop out Rate of BMC**

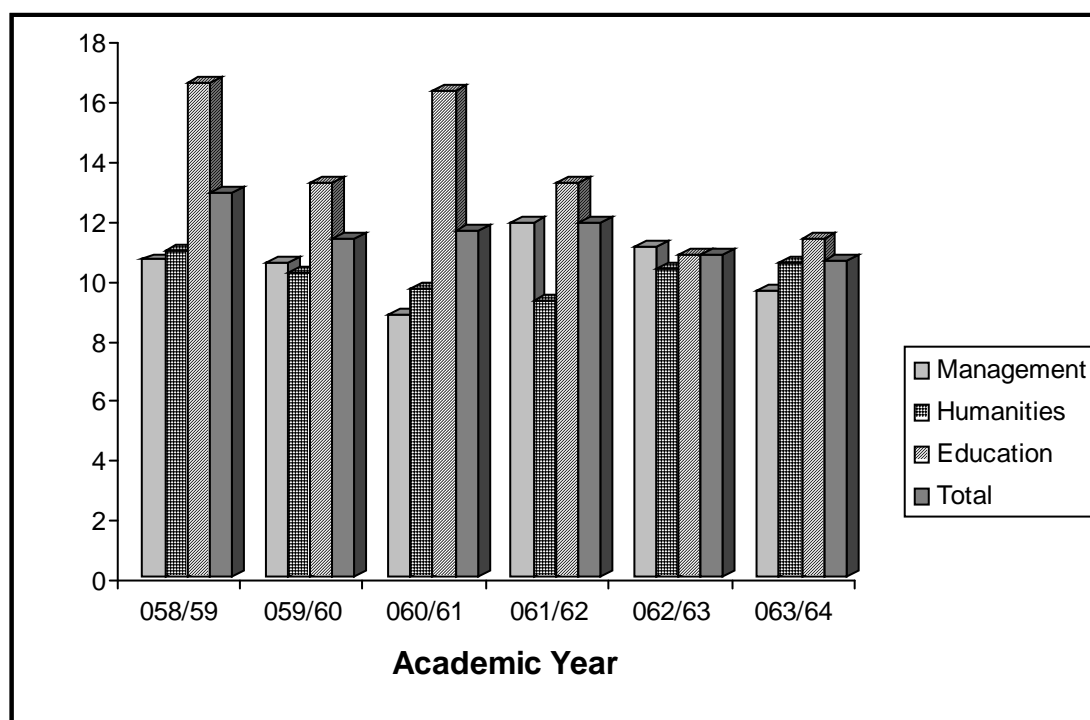
Faculty	Management			Humanities			Education			Total		
	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%
058/59	132	14	10.61	110	12	10.91	139	23	16.55	381	49	12.86
059/60	152	16	10.53	128	13	10.15	152	20	13.16	432	49	11.34
060/61	137	12	8.76	114	11	9.65	129	21	16.28	350	44	11.58
061/62	152	18	11.84	108	10	9.26	205	27	13.17	465	55	11.83
062/63	172	19	11.05	126	13	10.32	260	28	10.77	558	60	10.75
063/64	178	17	9.55	114	12	10.53	256	29	11.33	548	58	10.58

Source: Appendix I

Table 4.15 shows the faculty wise admission dropout rate of BMC. In academic year 2058/59 management faculty has 10.61%, humanities faculty has 10.91% and education faculty has 16.55%. In this year education faculty has the highest drop out rate. In academic year 2059/60, management faculty has 10.53%, humanities faculty has 10.15% and education faculty has 13.16%. This year also education faculty has the highest dropout rate. In academic year 2060/61, management faculty has 8.76%, humanities faculty has 9.65% and education faculty has 16.28%. The highest rate is 16.28% in education faculty. In academic year 2061/62 management faculty has 11.84%, humanities faculty has 9.26%, and education faculty has 13.17%. This year also education faculty has the highest dropout rate. In academic year 2062/63, management faculty has 11.05% humanities faculty has 10.32% and education faculty has 10.77%. In this year management faculty has the highest dropout rate. And in 2063/64, management faculty has 9.55% humanities faculty has 10.53% and education faculty has 11.33%. In this year education faculty has the highest drop out rate. Thus by above mentioned, it seem that drop out rate is mostly high in education faculty. However management and humanities faculties seems in average.

In overall the aggregate faculty wise admission drop out rate is 12.86% in 2058/59, 11.34% in 2059/60, 11.58% in 2060/61, 11.83% in 2061/62, 10.75% in 2062/63 and 10.58% in 2063/64. Highest rate is 12.86% in 2058/59 and lowest one is 10.58% in 2063/64 academic year.

The faculty wise admission drop out rate of BMC is depicted in fig. 4.15.



**Fig. 4.15: Faculty wise Admission Drop out Rate of BMC**

**Table. 4.16**

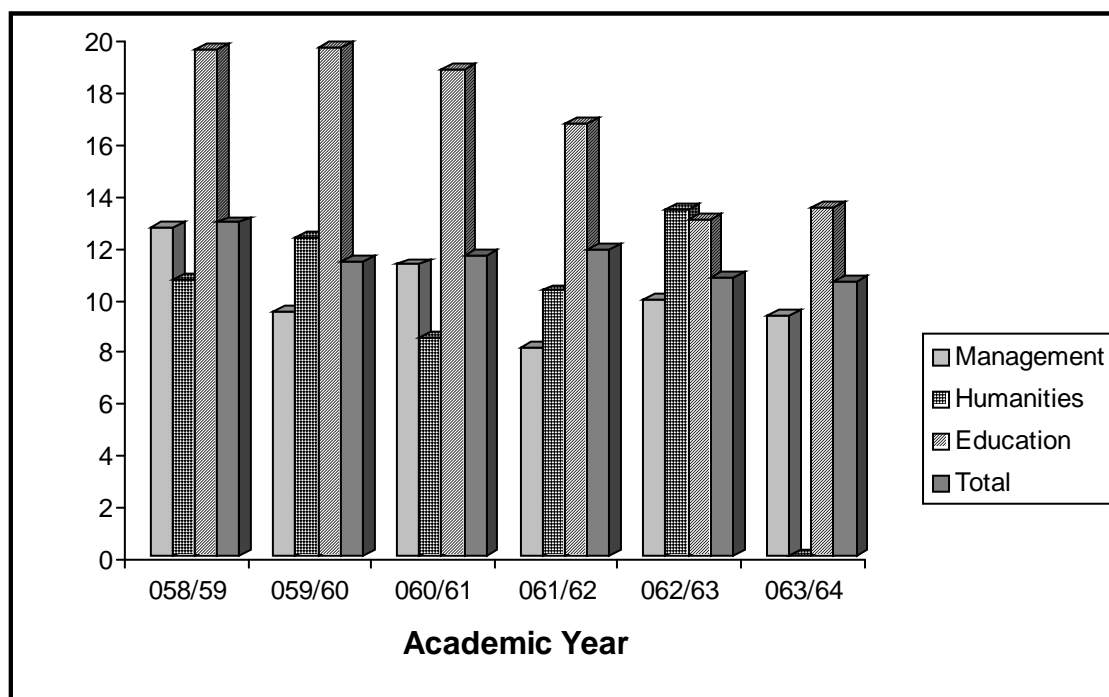
**Level wise Admission Drop out Rate of BMC**

Faculty	Management			Humanities			Education			Total		
	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%	Ad.	Drop	%
058/59	213	27	12.68	122	13	10.66	46	9	19.56	381	49	12.86
059/60	275	26	9.45	106	13	12.26	51	10	19.61	432	49	11.34
060/61	249	28	11.24	83	7	8.43	48	9	18.75	380	44	11.58
061/62	311	25	8.04	88	9	10.23	66	11	16.67	465	55	11.83
062/63	405	40	9.88	30	4	13.33	123	16	13.01	558	60	10.75
063/64	377	35	9.28	-	-	-	171	23	13.45	548	58	10.58

Appendix II

Table 4.16 shows the level wise students admission drop out of BMC. In 2058/59, it has 12.68% in +2, 10.66% in PCL and 19.56% in bachelor level. Highest rate is 19.50% of bachelors level. However this drop out in aggregate is 12.86%. In academic year 2059/60, it has 9.45%, 12.26% and 19.61% in +2, PCL and bachelors level respectively. In this rate 19.61% is highest rate in bachelors level. In aggregate this rate is 11.34%. Similarly, in 2060/61 this rates has 11.24%, 8.43% and 18.75% in +2, PCL and bachelors level respectively. In this year bachelor level has the highest drop out rate. In 2061/62, it has 8.04%, 10.23% and 16.67% in +2, PCL and bachelors level. In 2062/63, this rates has 9.88%, 13.33% and 13.01% in +2, PCL and bachelor level. In this year PCL has the highest dropout rate. In aggregate, this rate is 10.75%. And, in 2063/64 it has, 9.28% and 13.45% in +2 and bachelors level. In this year the highest rate in 13.45% of bachelors level. In aggregate, this rate is 10.58%. The highest aggregate admission drop out rate is 12.86% in 2058/59 and lowest one is 10.58% in 2063/64 academic year.

The level wise admission drop out rate of BMC is depicted in fig. 4.16.



**Fig. 4.16: Level wise Admission Drop out Rate of BMC**

### 4.1.2.3 Student Examination Result and Pass Percentage

**Table 4.17**

#### **Faculty wise Examination Result and Pass Percentage of BMC**

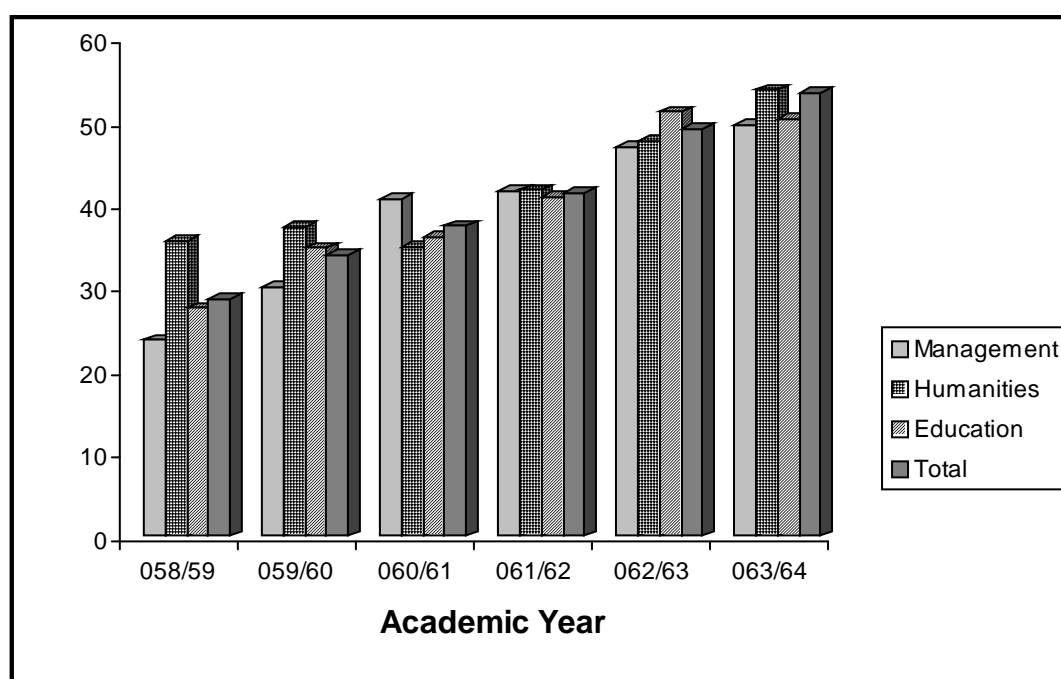
<b>Faculty</b>	<b>Management</b>			<b>Humanities</b>			<b>Education</b>			<b>Total</b>		
<b>Year</b>	<b>Form Filled</b>	<b>Passed</b>	<b>%</b>	<b>Form Filled</b>	<b>Passed</b>	<b>%</b>	<b>Form Filled</b>	<b>Passed</b>	<b>%</b>	<b>Form Filled</b>	<b>Passed</b>	<b>%</b>
058/59	118	28	23.73	98	35	35.71	116	32	27.59	332	95	28.61
059/60	136	41	30.15	115	43	37.39	132	46	34.85	383	130	33.94
060/61	125	51	40.80	103	36	34.95	108	39	36.11	336	126	37.50
061/62	134	56	41.79	98	41	41.84	178	73	41.01	410	170	41.46
062/63	153	72	47.05	113	54	47.79	232	119	51.29	498	245	49.19
063/64	161	80	49.69	102	55	53.92	227	128	50.39	490	263	53.67

#### Appendix II

Table 4.17 shows the faculty wise examination result and pass percentage of BMC. In academic year 2058/59 pass percentage of management faculty has 23.73%, humanities faculty has 35.71% and education faculty has 27.29%. In this year humanities faculty has the highest rate. In academic year 2059/60 management faculty has 30.15%, humanities faculty 37.39% and education faculty has 34.85% highest pass percentage is 37.39% of humanities faculty has 34.95% and education faculty has 36.11%. Highest pass percentage is 40.80% of management faculty. In 2061/62 management faculty has 41.79%, humanities faculty has 41.84% and education faculty has 41.01%. In this year humanities faculty the highest pass percentage rate. In 2062/63 management faculty has 47.05%, humanities has 47.79% and education faculty has 51.29% highest pass percentage is 51.29% of education faculty. And in academic year 2063/64 it has 49.69%, 53.92% and 56.39% in management, humanities and education faculties respectively. In this year education faculty has the highest pass percentage rate.

In overall the aggregate examination result and pass percentage is 28.61% in 2058/59, 33.94% in 2059/60, 37.50% in 2060/61, 41.46% in 2061/62, 49.19% in 2062/63 and 53.67% in 2063/64. The highest aggregate pass percentage rate is 53.67% in 2063/64 and lowest one is 28.61% in 2058/59 academic year. Thus it seems that the passed rate has growing every year.

Faculty wise examination pass percentage of BMC is depicted in fig. 4.17.



**Fig. 4.17 : Faculty wise Examination Pass Percentage of BMC**

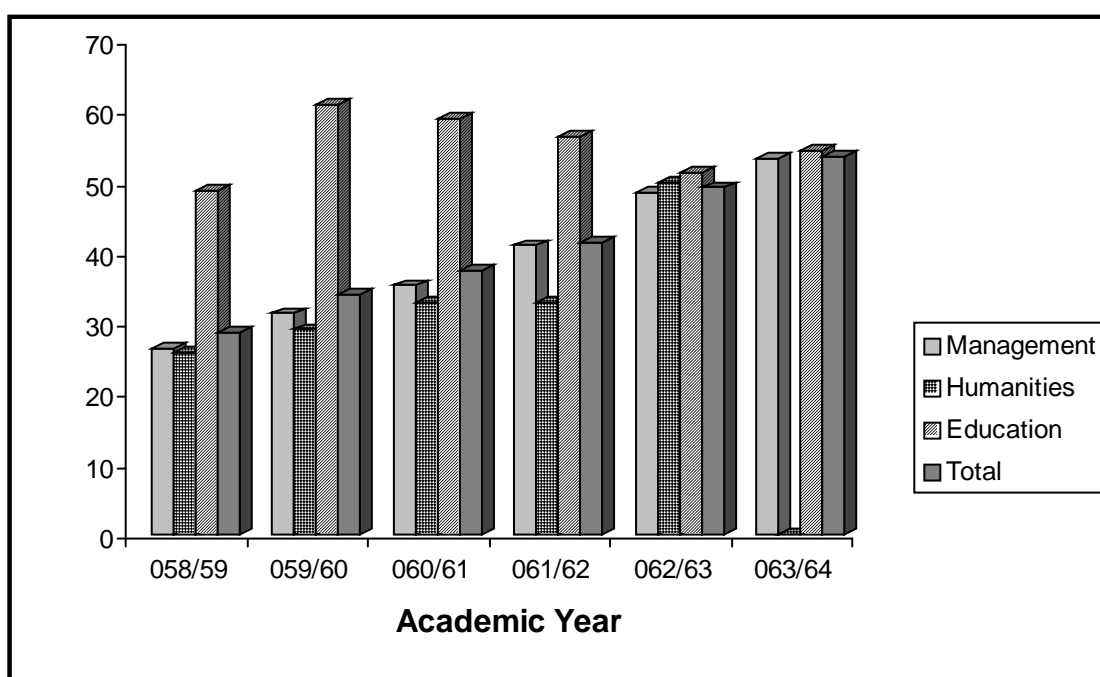
**Table 4.18**

**Level wise Examination Result and Pass Percentage of BMC**

Faculty	Management			Humanities			Education			Total		
	Form Filled	Passed	%	Form Filled	Passed	%	Form Filled	Passed	%	Form Filled	Passed	%
058/59	186	49	26.34	109	28	25.69	37	18	48.65	332	95	28.61
059/60	249	78	31.32	93	27	29.03	41	25	60.97	383	130	33.94
060/61	221	78	35.29	76	25	32.89	39	23	58.97	336	126	37.50
061/62	276	113	40.94	79	26	32.91	55	31	56.36	410	170	41.46
062/63	365	177	48.49	26	13	50.00	107	55	51.40	498	245	49.19
063/64	342	182	53.22	-	-	-	148	81	54.47	490	263	53.67

Table 4.18 shows the level wise examination result and pass percentage of BMC. In academic year 2058/59, +2 level has 26.34%, PCL has 25.49% and bachelors level has 48.65%, highest pass percentage is 48.65% in bachelors level and aggregate pass percentage is 28.61%. In academic year 2059/60, +2 level has 31.32%, PCL has 29.03% and bachelor level has 60.97% highest pass percentage is 60.97% in bachelors level and aggregate pass percentage is 33.94%. In academic year 2060/61, +2 level has 35.29%, PCL has 32.89% and 58.97% in bachelors level which is highest pass percentage in this year and aggregate pass percentage is 37.50%. Similarly, in 2061/62, +2 level has 40.94% PCL has 32.91% and bachelors level has 56.36% which is highest percentage in this year. Aggregate pass percentage is 41/46%. In 2062/63, +2 level has 48.49%, PCL has 50% and bachelors level has 51.40%. Highest pass percentage is 51.40% in bachelors level and aggregate pass percentage is 49.19% and in academic year 2063/64, +2 level has 53.22% and bachelors level has 54.47% and aggregate pass percentage is 53.67%. Thus, it seems that the passed rate of bachelors level is better passed percentage than other level for the study period 2058/59 up to 2063/64.

The level wise examination pass percentage is depicted in fig. 4.18



**Fig. 4.18 : Level wise Examination Pass Percentage of BMC**

### 4.1.3 Comparative Study of Academic Performance Analysis of Two Public Campuses

**Table 4.19**

#### Comparative Study of Faculty wise Student Admission Growth Rate of two Public Campuses (In %)

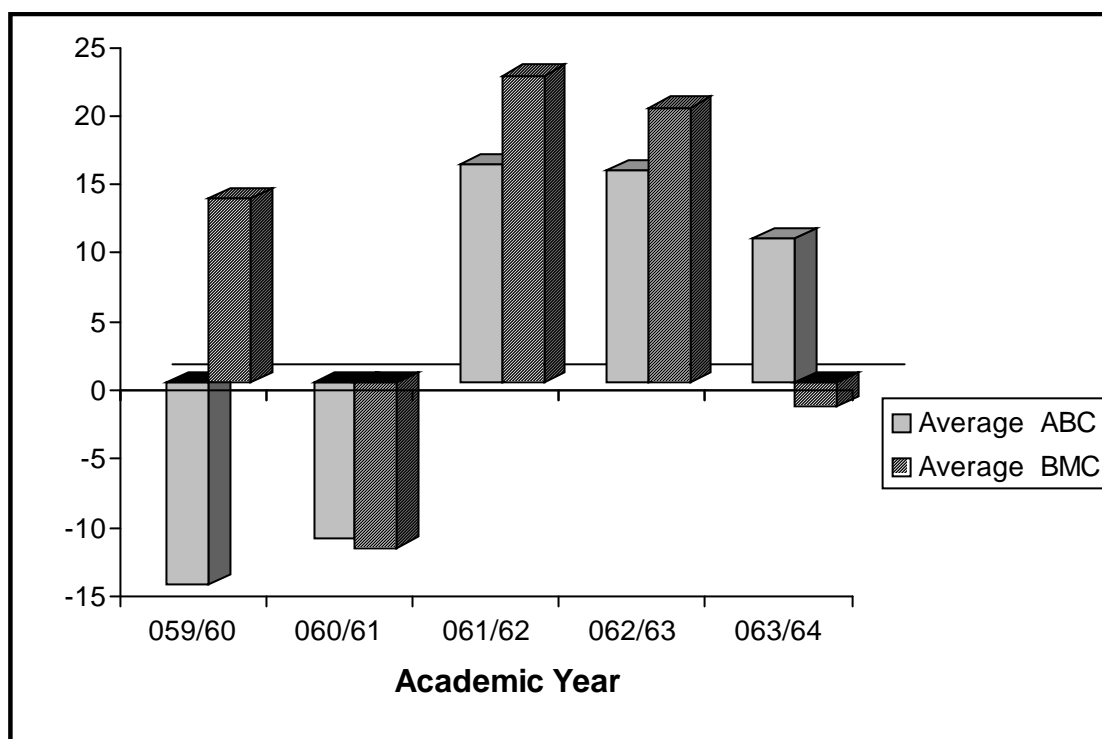
Faculty	Management		Humanities		Education		Average	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
058/59	-	-	-	-	-	-	-	-
059/60	-22.47%	15.15	-50	16.36	13.62	9.35	-14.76	13.38
060/61	-14.97%	-9.86	-14.11	-10.93	-9.22	-15.13	-11.40	-12.03
061/62	15.90	10.94	9.28	-5.26	17.68	58.51	15.84	22.36
062/63	33.33	13.15	18.30	16.66	8.29	26.82	15.38	20
063/64	-9.55	3.48	21.54	-9.52	15.94	-1.53	10.46	-1.79

Source: Appendix II

Table 4.19 shows the comparative study of faculty wise student admission growth rate of two public campuses. In academic year 2059/60, in management faculty, ABC has -22.47% and BMC has 15.15% in humanities faculty, ABC has -50% and BMC has 16.36%, in education faculty ABC has 13.62% and BMC has 9.35% and in average, ABC has -14.76% and BMC has 13.38% growth rate. In this year BMC has higher growth rate than ABC. In academic year 2060/61 in management faculty, ABC has -14.97% and BMC has -9.86%, in humanities faculty. ABC has -14.11% and BMC has -10.93%, in education faculty, ABC has -9.22% and BMC has -15.13% and in average, ABC has -11.40% and BMC has -12.03%. In this year both campuses growth rate has declined or negative. In academic year 2061/62, in management faculty, ABC has 15.90% and BMC has 10.94% in humanities faculty ABC has 9.28% and BMC 58.51% and in average. ABC has 15.8% and BMC has 22.36%. In this year BMC has higher growth rate than ABC. In academic year 2062/63, in management faculty ABC 33.33% and BMC has 13.15%, in humanities faculty, ABC has 18.30 % and BMC has 16.66%, in education faculty, ABC has 8.29% and BMC 26.82% and in average ABC has 15.38% and BMC has 20%. This year also BMC growth rate has higher than ABC. In academic year

2063/64, in management faculty, ABC has -9.55% and BMC has 3.48% in humanities faculty, ABC has 21.54% and BMC has -9.52%, In Education faculty, ABC has 15.94% and BMC has -1.53% and in average, ABC has 10.46% and BMC has -1.79%. In this year ABC has higher growth rate than BMC.

The average student admission growth rate of two public campuses is depicted in fig 4.19.



**Fig. 4.19 : Average Admission Growth Rate of two Public Campuses**

**Table 4.20****Comparative Study of Level wise Student Admission Growth Rate of Two Public Campuses (In%)**

Faculty	+2		PCL		Bachelor		Average	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
059/60	-22.47	29.10	-50	15.09	13.62	10.86	-14.76	13.38
060/61	-14.97	-9.45	-14.11	-21.70	-9.22	-5.88	-11.40	-12.03
061/62	15.90	24.90	9.28	6.02	17.68	37.5	15.84	22.36
062/63	33.30	30.22	18.30	-65.91	8.29	86.36	15.38	20
063/64	-9.55	-6.91	21.54	-	15.94	39.02	10.46	-1.79

Source: Appendix II

Table 4.20 shows the level wise student admission growth rate of two campuses. In academic year 2059/60, in +2 level, ABC has -22.47% and BMC has 29.10 %, in PCL, ABC has -50% and BMC has -15.09% in Bachelor level, ABC has 13.62% and BMC has 10.86% and in average ABC has -14.76% and BMC has 13.36%. In this year, BMC has higher growth rate than ABC. In 2060/61 in +2 level, ABC has -14.97% and BMC has -9.45% in PCL, ABC has -14.11% and BMC has -21.70%, in Bachelors Level, ABC has -9.22% and BMC has -5.88% and in average, ABC has -11.40% and BMC has -12.03%. In this year, BMC has higher growth rate than ABC. In academic year 2061/62, in +2 level, ABC has 15.90% and BMC has 24.90% in PCL, ABC has 9.28% and BMC has 6.02% in Bachelors level, ABC has 17.68% and BMC has 37.50% and in average BMC also has higher growth rate than ABC. In 2062/63 in +2 level, ABC has 33.30% and BMC has 30.22% in PCL level. ABC has 18.30% and BMC has -65.91, in Bachelors level, ABC has 8.29% and BMC has 86.36% and in average, ABC has 15.38% and BMC has 20%. In this year also BMC has higher growth rate. And in academic year 2063/64, in +2 level, ABC has -9.55% and BMC has -6.91% in PCL, ABC has 2.54% and BMC has no growth rate, in Bachelors level ABC has 15.94% and BMC has 39.02%, in average ABC has 10.46% which is the higher growth rate than BMC.

**Table 4.21****Comparative Study of Faculty wise Student Drop out Rate of Two Public Campuses (In %)**

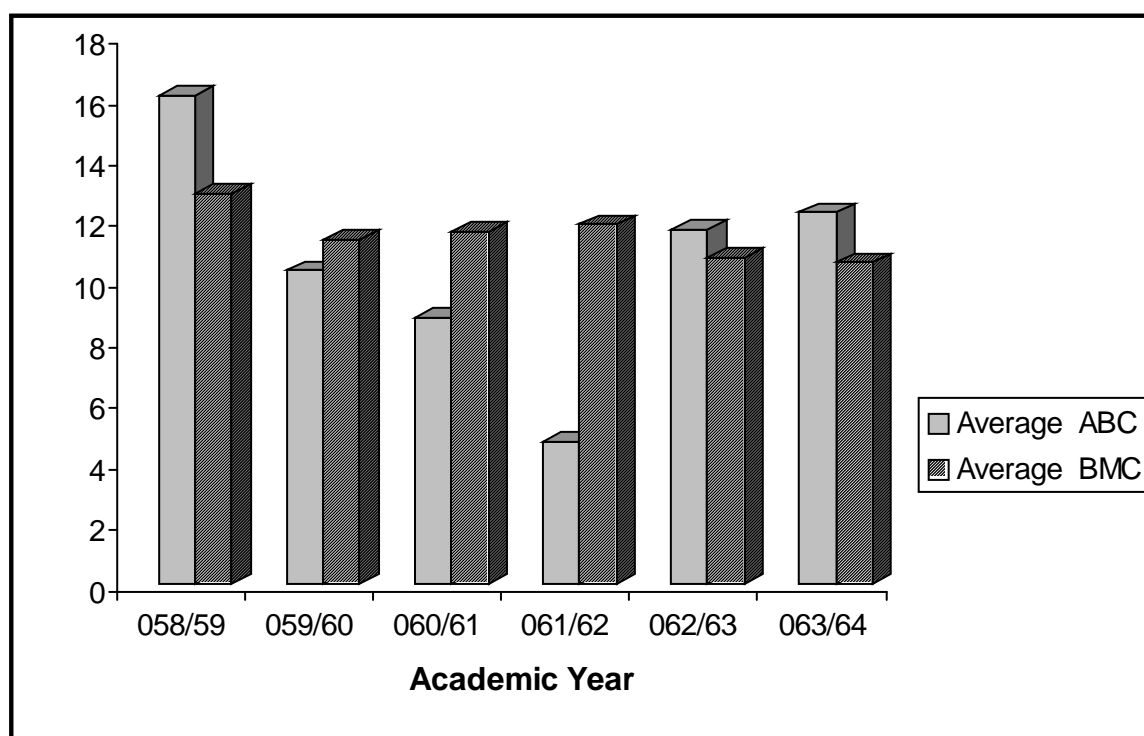
Faculty	Management		Humanities		Education		Average	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
058/59	18.35	10.61	15.64	10.91	15.09	16.55	16.07	12.86
059/60	16.42	10.53	15.95	10.15	6.27	13.16	10.31	11.34
060/61	11.36	8.76	15.71	9.65	5.89	16.28	8.79	11.58
061/62	7.35	11.84	7.84	9.26	2.94	13.17	4.70	11.83
062/63	14.71	11.05	13.81	10.32	9.73	10.77	11.67	10.75
063/64	16.67	9.55	16.36	10.53	9.49	11.33	12.23	10.58

Source: Appendix II

Table 4.21% shows the Comparative study of faculty wise student Drop out rate of two public campuses. In Management faculty, ABC has 18.35%, 16.42%, 11.36%, 7.35%, 14.71% and 16.67% respectively in the academic year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. Similarly, BMC has 10.61%, 10.53%, 8.76%, 11.84%, 11.05% and 9.55% respectively in the academic years 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. In this faculty almost six-study period, ABC has the higher drop out rate than BMC. In humanities faculty ABC has 15.64%, 15.95%, 15.71%, 7.84%, 13.81% and 16.36% respectively in the academic year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. Similarly, BMC has 10.91%, 10.15%, 9.65%, 9.26%, 10.32% and 10.53% respectively in the academic years 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. In this faculty most of years, ABC has the higher drop out rate than BMC. In education faculty ABC has 15.09%, 6.27%, 5.89%, 2.94%, 9.73 and 9.49% respectively in the academic years 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. Similarly BMC has 16.55%, 13.16%, 16.28%, 13.17%, 10.77% and 11.33% respectively in the academic years 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64. In this faculty almost years, BMC has the higher drop

out rate than ABC. In average, ABC has 16.07% and BMC has 12.86% in this academic year 2058/59. In 2059/60, ABC has 10.31% and BMC has 11.34% which is higher rate in this year. In 2060/61, ABC has 8.79% and BMC has 11.58%. In 2061/62, ABC has 4.70% and BMC has 11.83% which is higher rate than ABC. In the academic year 2062/63 ABC has 11.67% and BMC has 10.75% and in 2063/64. ABC has 12.23% and BMC has 10.58%. In this year ABC has the higher rate than BMC.

The average student admission dropout rate of two public campuses is depicted in fig. 4.20



**Fig. 4.20 : Average Admission Drop out Rate of Two Public Campuses**

**Table 4.22****Comparative Study of Level wise Student admission Drop out Rate of two Public Campuses (In %)**

<b>Faculty</b>	<b>+2</b>		<b>PCL</b>		<b>Bachelor</b>		<b>Average</b>	
<b>Year</b>	<b>ABC</b>	<b>BMC</b>	<b>ABC</b>	<b>BMC</b>	<b>ABC</b>	<b>BMC</b>	<b>ABC</b>	<b>BMC</b>
2058/59	12.05	12.68	13.89	10.66	24.41	19.56	16.07	12.86
059/60	8.09	9.45	12.82	12.26	10.78	19.61	10.31	11.34
060/61	8.02	11.24	9.09	8.45	9.33	18.75	8.79	11.58
061/62	2.11	8.04		10.23	7.95	16.67	4.70	11.83
062/63	10.56	9.88		13.33	12.63	13.01	11.67	10.75
063/64	11.84	9.28			12.58	13.45	12.23	10.58

Source: Appendix II

Table 4.22 shows the level wise student admission drop out rate of two public campuses. In the academic year 2058/59 in +2 level, ABC has 12.05% and BMC has 12.68%, in PCL, ABC has 13.89% and BMC has 10.66% and in Bachelors level, ABC has 24.41% and BMC has 19.56%. In average ABC has higher drop out rate than BMC which has 16.07% and BMC has 12.86%. In 2059/60, in +2 level. ABC has 8.09% and BMC has 9.45%, in PCL, ABC has 12.82% and BMC has 12.26% and in Bachelors ABC has 10.78% and BMC has 19.61%. In average ABC has 10.31% and BMC has 11.34%. In this year BMC has the higher rate than ABC. In the academic year 2060/61, in +2 level ABC has 8.02% and BMC has 11.24%, in PCL ABC has 9.09% and BMC has 8.45% and in Bachelors ABC has 9.33% and BMC has 18.75%. In average ABC has 8.79% and BMC has 11.58%, which is higher rate than ABC. In 2061/62, in +2 level, ABC has 2.11% and BMC has 8.04%, in PCL only BMC has 10.23% and in bachelors ABC has 7.95% and BMC has 16.67%. In average ABC has 4.70% and BMC has 11.83% which is higher rate than ABC. Similarly in 2062/63 in +2 level, ABC has 10.56% and BMC has 9.88%, in PCL only BMC has 13.33% and in bachelors ABC has 12.63% and BMC has 13.01%. In average ABC has 11.67% and BMC has 10.75%. In this year ABC has the higher rate than BMC and in the academic year 2063/64 in +2 level,

ABC has 11.84% and BMC has 9.28% and in bachelors level, ABC has 12.58% and BMC has 13.45%. In average ABC has 12.23% and BMC has 10.58%. In this year ABC has the higher drop out rate than BMC.

**Table 4.23**

**Comparative Study of Faculty wise Student Pass Percentage of Two Public Campuses (In%)**

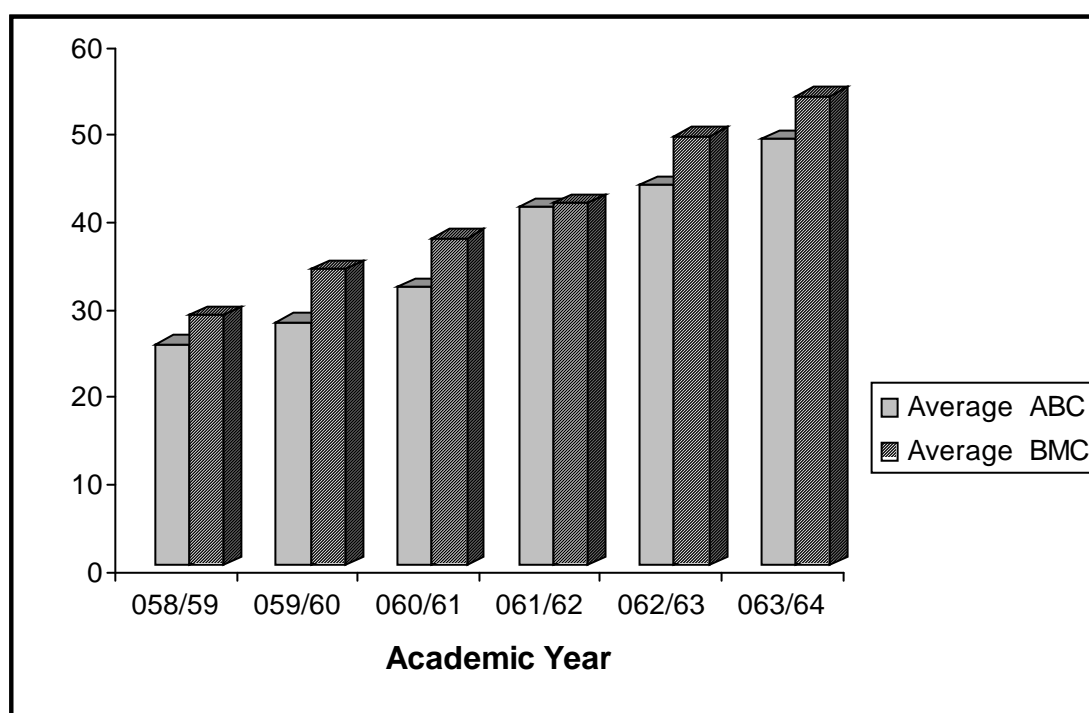
Faculty	Management		Humanities		Education		Average	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
058/59	27.52	23.73	25.09	35.71	24.20	27.59	25.28	28.61
059/60	43.35	30.15	30.66	37.39	21.85	34.85	27.87	33.94
060/61	42.32	40.80	44.91	34.95	25.05	36.11	31.88	37.50
061/62	52.91	41.79	48.93	41.84	35.05	41.01	41.03	41.46
062/63	46.55	47.05	53.85	47.79	39.40	51.29	43.50	49.19
063/64	56.10	49.69	51.63	53.92	45.74	56.39	48.81	53.67

Source: Appendix II

Table 4.23 shows the comparative study of faculty wise student pass percentage of two campuses. In academic year 2058/59 in management faculty, ABC has 27.52% and BMC has 23.73%, in humanities has ABC 25.09% and BMC has 35.71% and education ABC has 24.20% and BMC has 27.59%. In average ABC has 25.28% and BMC has 28.61%. In 2059/60, in management faculty, ABC has 43.35% and BMC has 30.15% in humanities, ABC has 30.60% and BMC has 37.39% and in education ABC has 21.85% and BMC has 34.85%. In average ABC has 27.87% and BMC has 33.94%. Similarly in academic year 2060/61, in management faculty, ABC has 42.31%, and BMC has 40.80%, in humanities, ABC has 40.91% and BMC has 34.95% and education faculty, ABC has 25.05% and BMC has 36.11%. In average ABC has 31.88% and BMC has 37.50%. In 2061/62 in management ABC has 52.91%, BMC has 41.72% and in education faculty ABC has 35.05%, BMC has 41.01. In average ABC has 41.03% and BMC has 41.46%. In academic

year 2062/63, in management faculty, ABC has 46.55%, BMC has 47.05% in humanities, ABC 53.85%, BMC has 47.79% and in education ABC has 39.40% and BMC has 51.29%. In average ABC has 43.50% and BMC has 49.15%. And in academic year 2063/64, in management faculty, ABC has 56.10%, BMC has 49.69% in humanities faculty ABC has 51.63% and BMC has 53.92% and in education faculty, ABC has 45.74% and BMC has 56.39%. In average, ABC has 48.81% and BMC has 53.67%. Mentioned the above pass result BMC has the higher pass rate than ABC.

The average pass percentage of two public campuses is depicted in fig. 4.21



**Fig. 4.21 : Average Pass Percentage of Two Public Campuses**

**Table 4.24****Comparative Study of Level wise Student Pass Percentage of Two Public Campuses (in %)**

Faculty	+2		PCL		Bachelor		Average	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
2058/59	26.85	26.34	20.96	25.69	28.70	48.65	25.28	28.61
059/60	36.27	31.32	25.29	29.03	22.53	60.97	27.87	33.94
060/61	41.95	35.29	30	32.89	24.27	58.97	31.89	37.50
061/62	49.80	40.94	-	32.91	29.32	56.36	41.03	41.46
062/63	60.58	48.49	-	50.00	28.32	57.40	43.50	49.19
063/64	70.87	53.22	-	-	29.84	54.47	48.81	53.67

Source: Appendix II

Table 4.24 shows the comparative study of level wise student pass percentage of two public campuses. In +2 level, ABC has 26.85%, 36.27%, 41.95%, 49.80%, 60.58% and 70.87% respectively for the study period in academic year 2058/59 up to 2063/64. Similarly BMC has 26.34%, 31.32%, 35.29%, 40.94%, 48.49% and 53.22% respectively for the study period in academic year 2058/59 upto 2063/64. In PCL, ABC has 20.96% in 2058/59, 25.29% in 2059/60 and 30% in 2060/61. Similarly BMC has 25.69% in 2058/59, 29.03% in 2059/60, 32.89% in 2060/61, 32.91% in 2061/62 and 50% in 2062/63. In bachelors level, ABC has 28.70%, 22.53%, 24.27%, 29.32%, 28.32% and 29.84% respectively for the study period in academic year 2058/59 upto 2063/64. Similarly BMC has 48.65%, 60.97%, 58.97%, 56.36%, 51.40% and 54.47% for the study period in academic year 2058/59 upto 2063/64.

In average, ABC has 25.28% and BMC has 28.61% in the year 2058/59. In 2059/60 ABC has 27.87% and BMC has 33.94%. In 2060/61, ABC has 31.89% and BMC has 37.50%. In academic year 2061/62, ABC has 41.03% and BMC has 41.46%. In 2062/63, ABC has 43.50% and BMC is 49.19% and in 2063/64,

ABC has 48.41% and BMC has 53.67%. In average almost year BMC has the higher pass percentage than ABC.

## 4.2 Financial Performance Analysis of Two Public Campuses

### 4.2.1 Financial Performance Analysis of ABC

#### 4.2.1.1 Total Income

Aadhikavi Bhanubhakta Campus has raised funds from two source-internal and external. The internal sources include the student admission fee, tuition fee, library fee, identity card fee, sports fee, examination fee, miscellaneous fee and others. Except these, internal income includes the revenue raised from letting out land and building. Similarly external income includes the grant received from T.U. grant from other organizations and funds collected from donors.

The contribution of both internal and external sources of income to the total income of ABC is shown in table 4.25.

**Table 4.25**

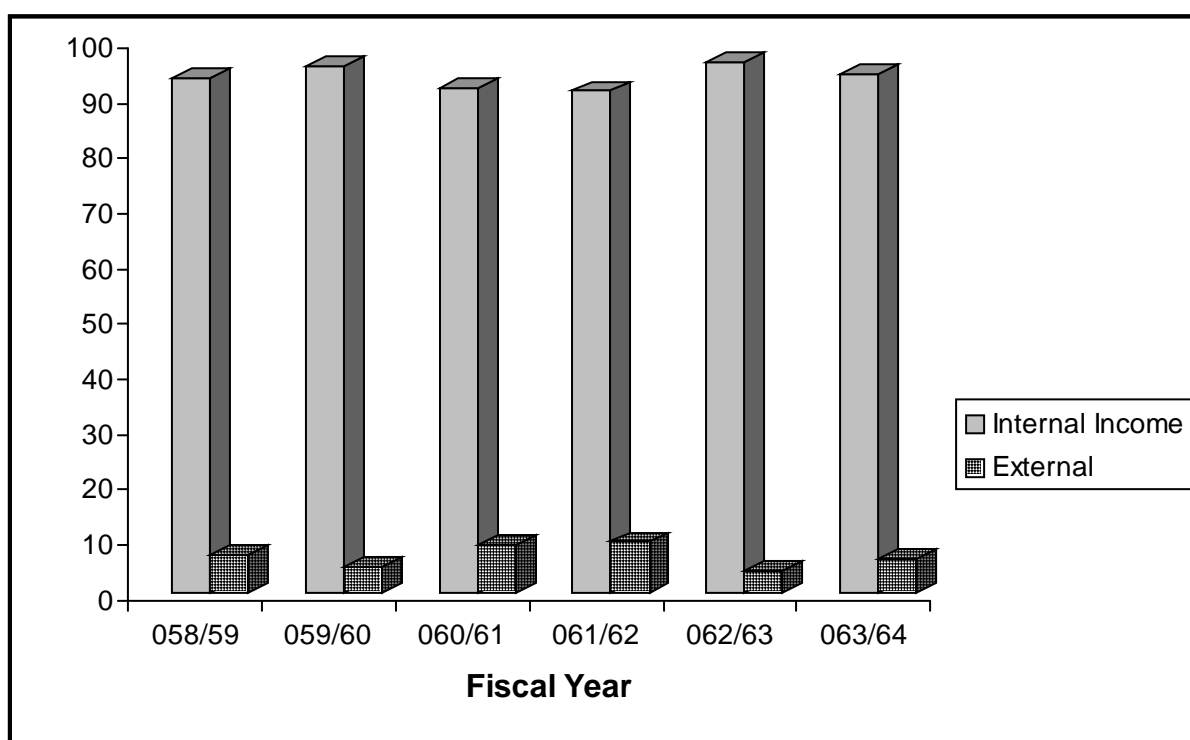
#### **Contribution of Internal and External Income of ABC (In Rs)**

<b>Particular</b>	<b>Internal Income</b>		<b>External Income</b>		<b>Total Amount</b>
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	
2058/59	7395956.61	93.30	531545.03	6.70	7927501.64
059/60	7258615.58	95.42	348703.05	4.58	7607318.63
060/61	6685097.64	91.31	636032	8.69	7321129.64
061/62	7575586.14	90.84	764313	9.16	8340174.40
062/63	8379275.19	95.97	352063	4.03	8731337.19
063/64	10292173.36	94.05	651682.77	5.95	10943856.13

Table 4.25 shows the internal income, external income and total income of ABC and contribution of internal and external income to total income of ABC. In the fiscal year 2058/59, 93.30% of total income is fulfilled by internal income and 6.70% of total income is fulfilled by external income. In fiscal year 2059/60, internal income fulfill 95.42% and external income fulfills 4.58%. In

fiscal year 2060/61, internal income fulfills 91.31% and external income fulfills 8.69%. In fiscal year 2061/62 internal income fulfills 90.84% and external income fulfills 9.16%. In fiscal year 2062/63 internal income fulfills 95.97% and external income fulfills 4.03% and in the fiscal year 2063/64, 94.05% of total income is fulfilled by internal income and 5.95% of total income is fulfilled by external income.

The contribution of internal and external income to the total income is depicted in Fig. 4.22



**Fig. 4.22 Contribution of Internal and External Income to the Total Income of ABC**

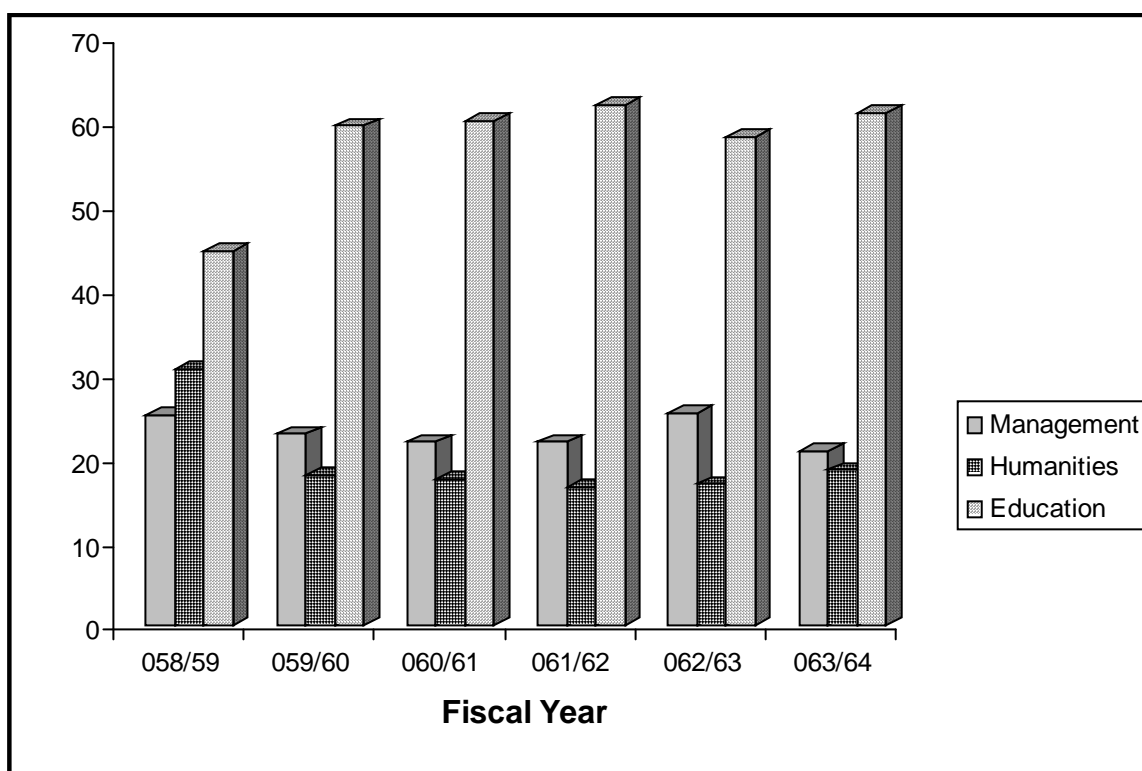
**Table 4.26**  
**Faculty wise Internal Income of ABC (In Rs)**

Faculty Year	Management		HUMANITIES		Education		Amount
	Amount	%	Amount	%	Amount	%	
058/59	1845291.17	24.95	2253547.98	30.47	3297117.45	44.58	7395956.61
059/60	1647705.74	22.70	12971140.60	17.87	431379.24	59.43	7258615.58
060/61	1456014.27	21.78	115827.42	17.33	4017075.07	60.06	6685097.64
061/62	1650720.72	21.79	1238608.33	16.35	4686257.59	61.86	7575586.14
062/63	2109901.50	25.18	1404366.52	16.76	4865007.17	58.06	8379275.19
063/64	2122246.14	20.62	1897876.77	18.44	6272050.45	60.94	10292173.36

Source: Appendix III

Table 4.26 shows the faculty wise internal income of ABC. In fiscal year 2058/59, Management faculty contributes 24.95%. Humanities faculty contributes 30.47% and education faculty contributes 44.58%. In fiscal year 2059/60, management faculty contributes 22.70%, humanities faculty contributes 17.87% and education faculty contributes 59.43%. In fiscal year 2060/61 management faculty contributes 21.78%, humanities faculty contributes 17.33% and education faculty contributes 60.06%. In fiscal year 2061/62, management faculty contributes 21.79% humanities faculty contributes 16.35% and education faculty contributes 61.86%. In fiscal year 2062/63, management faculty contributes 25.18%, humanities faculty contributes 16.76% and education faculty contributes 58.06% and in fiscal year 2063/64, management faculty contributes 20.62% humanities faculty contributes 18.44% and education faculty contributes 60.94%.

The faculty wise contribution is depicted in fig. 4.23



**Fig. 4.23 : Faculty wise Internal Income of ABC**

**Table 4.27**

**Actual and Budgeted Internal Income of ABC (In Rs)**

Year	Budgeted	Actual	Achievement Rate (%)
058/59	7507382.41	7395956.61	98.52
059/60	9940018.28	7258615.58	73.02
060/61	8630041.64	6685097.64	77.46
061/62	7369879.80	7575586.14	102.79
062/63	8178182.95	8379275.19	102.46
063/64	9177927.04	10292173.36	112.14

Source : Appendix III

Table 4.27 shows the actual and budgeted total internal income of ABC. In fiscal year 2058/59 actual internal income is less than budgeted income and its achievement rate is 98.52%. In fiscal year 2059/60, actual income is also less than budgeted and achievement rate is 73.02% same as in fiscal year 2060/61, achievement rate is 77.46%. In fiscal year 2061/62 actual income is more than

budgeted income and its achievement rate is 102.46%. Similarly, fiscal year 2062/63 and 2063/64 actual income are more than budgeted income and its achievement rate are 102.46% and 112.14% respectively. Thus the achievement rate of ABC is around 100%, which means it has utilized its resources well.

#### 4.2.1.2 Total Expenditure

The actual expenditure should not exceed the budgeted expenditure. In case actual expenditure exceeds budgeted expenditure, it indicates that the institute is not performing well financially, however it is only a key to measure the financial performance and this only key cannot describe whole financial analysis of any institute. The actual and budgeted expenditure of ABC is given in table 4.28

**Table 4.28**

#### **Actual and Budgeted Total Expenditure of ABC (In Rs)**

<b>Year</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Achievement Rate (%)</b>
058/59	9029738.60	7142134.06	79.09
059/60	9695717.05	6697475.63	69.10
060/61	8928445.95	6970425.24	78.10
061/62	8364176.45	7854382.45	93.90
062/63	9959599.00	8622068.50	86.57
063/64	10349706.94	10729037.11	103.66

Source: Appendix III

Table 4.28 shows the budgeted and actual total expenditure of ABC. The actual expenditure percentage on budgeted expenditure is 79.09%, 69.10%, 78.10%, 93.90%, 86.57% and 103.66% in fiscal year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively for the study period actual expenditure less than budgeted expenditure except 2063/64 fiscal year.

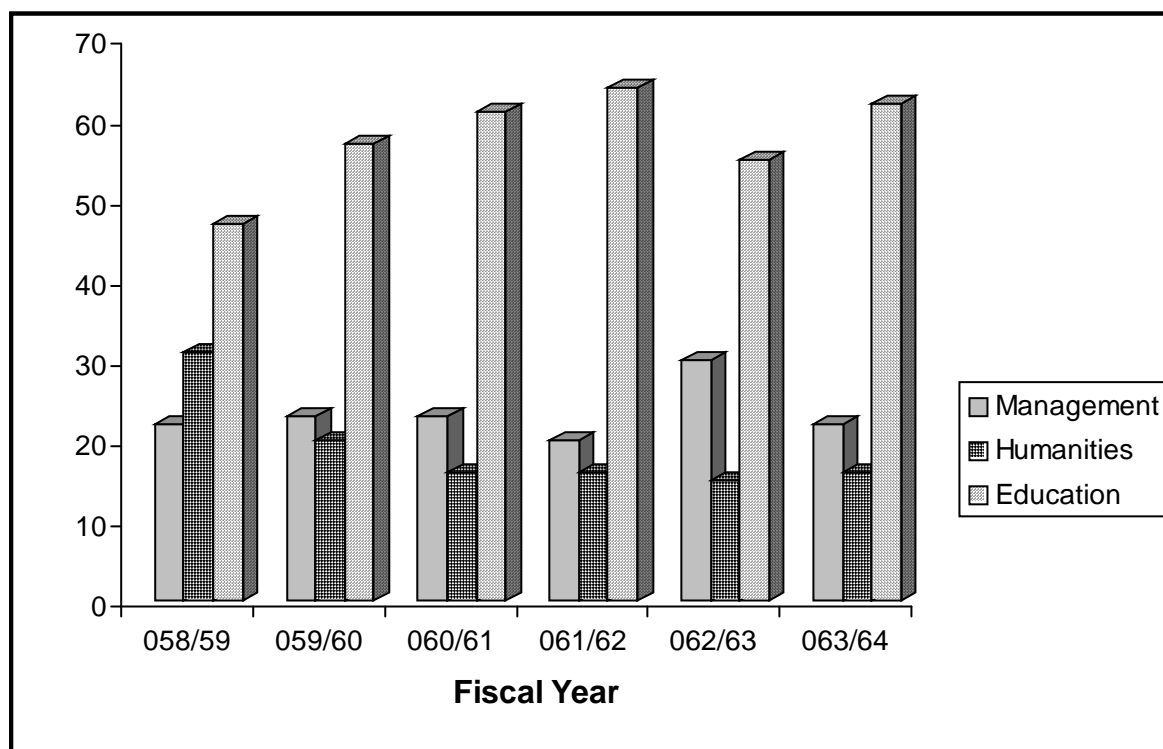
**Table 4. 29****Faculty wise Expenditure of ABC (In Rs)**

Faculty	Management		Humanities		Education		Amount
	Year	Amount	%	Amount	%	Amount	
058/59	1571269.49	22	2214061.56	31	3356803	47	7142134.06
059/60	1540419.40	23	1339495.13	20	3817561.10	57	6697475.63
060/61	1603197.80	23	1115268.04	16	4251959.40	61	6970425.24
061/62	1570876.49	20	1256701.20	16	5026804.76	64	7854382.45
062/63	2586620.56	30	1293310.27	15	4742137.67	55	8622068.50
063/64	2360388.16	22	1716645.95	16	6652003	62	10729037.11

Source: Appendix III

Table 4.29 shows the faculty wise expenditure of ABC. In the fiscal year 2058/59 management faculty has 22%, humanities faculty has 31% and education faculty has 47%. In fiscal year 2059/60, management faculty has 23%, humanities faculty has 20% and education faculty has 57%. In fiscal year 2060/61, management has 23%, humanities has 16% and education has 61%. Similarly in 2061/62, management has 20%, humanities has 16% and education has 64%. In fiscal year 2062/63 management has 30%, humanities has 15% and education has 55%. In the fiscal year 2063/64 management faculty 22%, humanities faculty has 16% and education faculty has 62%.

The faculty wise expenditure of BMC is depicted in fig. 4.24



**Fig. 4.24: Faculty wise Expenditure of ABC**

**Table 4.30**

**Contribution of Expenditure Sharing of Each Faculty of ABC (In %)**

Faculty	Management		Humanities		Education	
	Income	Exp.	Income	Exp.	Income	Exp.
058/59	24.95	22	30.47	31	44.58	47
059/60	22.70	23	17.87	20	59.43	57
060/61	21.78	23	17.33	16	60.09	61
061/62	21.79	20	16.35	16	61.86	64
062/63	25.18	30	16.76	15	58.86	55
063/64	20.62	22	18.44	16	60.94	62

Source: Appendix III

Table 4.30 shows the contribution and expenditure sharing of each faculty of ABC in percentage. In management faculty its internal income 24.95%,

22.70%, 21.78%, 21.79%, 25.18% and 20.62% whereas expenditure rates are 22%, 23%, 23%, 20%, 30% and 22% in observed fiscal year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively. In humanities faculty income contributed 30.47%, 17.87%, 17.33%, 16.35%, 16.76% and 18.44% whereas expenditure sharing rates are 31%, 20%, 16%, 16%, 15% and 16% in observed fiscal year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively. Similarly in education faculty, internal income contributed 44.58%, 59.43%, 60.09%, 61.86%, 58.86% and 60.94% whereas expenditure sharing rates are 47%, 57%, 64%, 55% and 62% in observed fiscal year 2058/59 upto 2063/64 respectively.

#### 4.2.1.3 Cost Recovery Rate

The cost recovery is the most important factor of the financial performance analysis in educational institutes. It indicates the percentage of the cost recovered by the institute. The higher cost recovery rate shows the better performance of the institute and vice-versa. The overall and faculty wise cost recovery rate of ABC is the given in table 4.31.

**Table 4.31**

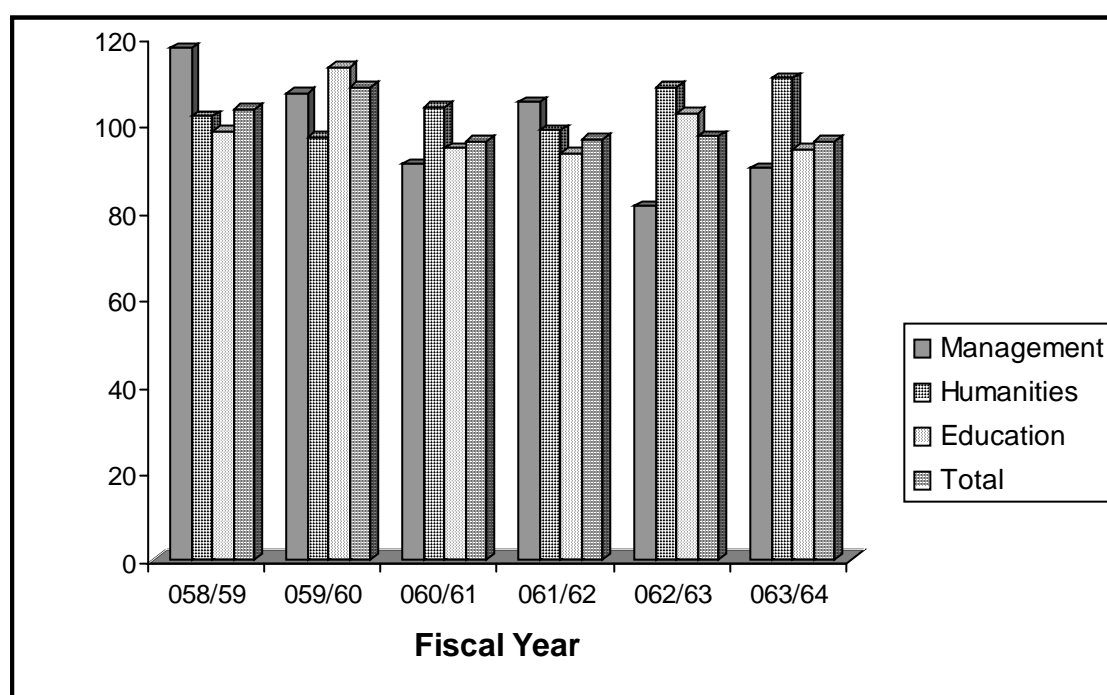
#### **Overall and Faculty wise Cost Recovery Rate of ABC (In%)**

Year	Faculty			Total
	Management	Humanities	Education	
058/59	117.44	101.78	98.22	103.55
059/60	106.96	96.84	113.06	108.38
060/61	90.82	103.88	94.47	95.91
061/62	105.08	98.56	93.22	96.45
062/63	81.08	108.59	102.59	97.18
063/64	89.91	110.56	94.29	95.93

Source: Appendix III

Table 4.31 shows the overall and faculty wise cost recovery rate of ABC. This rate varies from year to year and faculty to faculty. In fiscal year 2058/59 management faculty has 117.44%, humanities faculty has 101.78%, education faculty has 98.22% and in total 103.55% cost recovery rate. Similarly in fiscal year 2059/60, management faculty has 106.96%, humanities faculty has 96.84% education faculty has 113.06% and in total 108.38% cost recovery rate. In fiscal year 2060/61, management faculty has 90.82%, humanities faculty has 103.88%, education faculty has 94.47%, and in total 95.91% cost recovery rate. In fiscal year 2061/62, management has 105.08%, humanities has 98.56%, education has 93.22% and in total 96.45% cost recovery rate. In fiscal year 2062/63, management has 81.08%, humanities have 108.59, education has 102.59% and in total 97.18% cost recovery rate. And in fiscal year 2063/64, management faculty has 89.91%, humanities faculty has 110.56% education faculty has 94.29% and in total 95.93% cost recovery rate. The cost recovery rate of ABC is average, it is greater than 100% in previous two years and in rest year it is less than 100%.

The overall and faculty wise cost recovery rate of ABC is depicted in fig. 4.25.



**Fig. 4.25: Overall and Faculty wise Cost Recovery Rate of ABC**

#### 4.2.2 Financial Performance Analysis of 4.2.2.1 Total Income

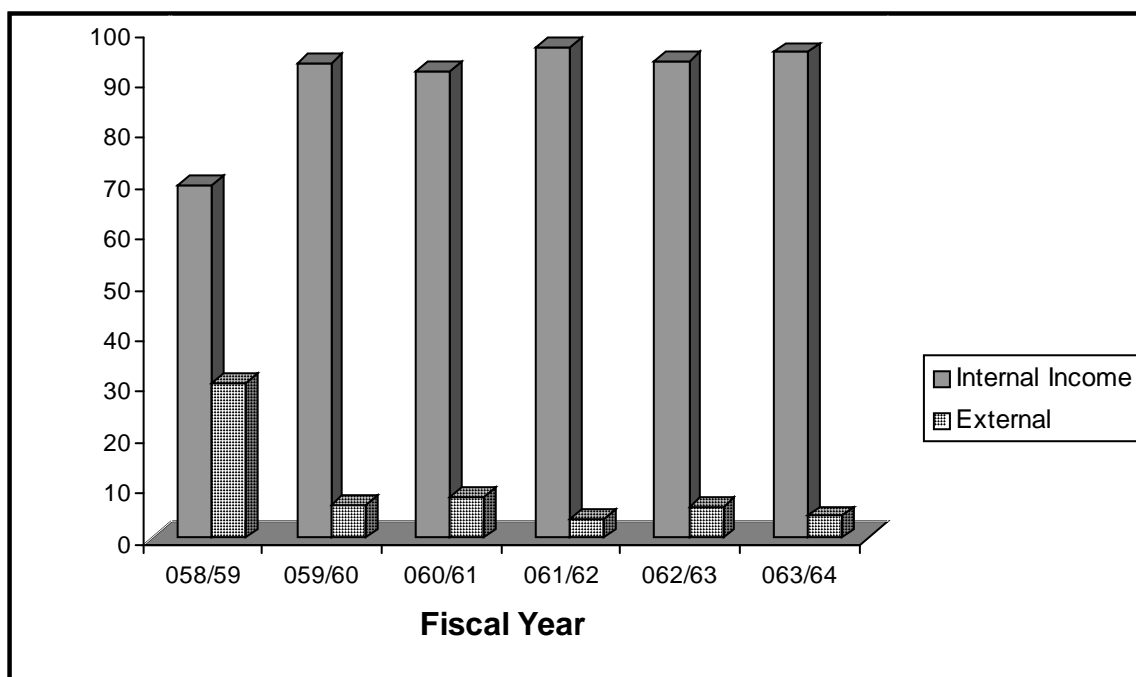
**Table 4.32**

##### **Contribution of Internal and External Income of BMC (In Rs)**

<b>Particular</b>	<b>Internal Income</b>		<b>External Income</b>		<b>Total</b>
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>
058/59	4528779.09	69.46	1990992.73	30.54	6519771.82
059/60	6118404.20	93.44	429596.91	6.56	6548001.11
060/61	5646430.26	91.93	495774.38	8.07	6142204.64
061/62	6882739.70	96.62	270189.82	3.78	7152929.52
062/63	7786083.56	93.90	506170.36	6.10	8292253.92
063/64	8355138.85	95.64	381065.78	4.36	8736204.63

Source: Appendix III

Table 4.32 shows the internal income, external income and total income of BMC and contribution of internal and external income to total income of BMC. In fiscal year 2058/59, 69.46% of total income is fulfilled by internal income and 30.54% of total income is fulfilled by external income. In fiscal year 2059/60, 93.44% of total income is fulfilled by internal income and 6.50% by external income. In fiscal year 2060/61, 91.93% of total income is fulfilled by internal income and 8.07% by external income. Similarly, in fiscal year 2061/62, 96.62% of total income is fulfilled by internal income and 3.78% by external income. In fiscal year 2062/63, 93.90% of total income is fulfilled by internal income and 6.10% by external income. And, in fiscal year 2063/64, 95.64% of total income is fulfilled by internal income and 4.36% by external income. The contribution of internal and external income to the total income is depicted in fig. 4.26.



**Fig. 4.26 : Contribution of Internal and External Income to the Total Income of BMC**

**Table 4.33**

**Faculty Wise Internal Income of BMC (In Rs)**

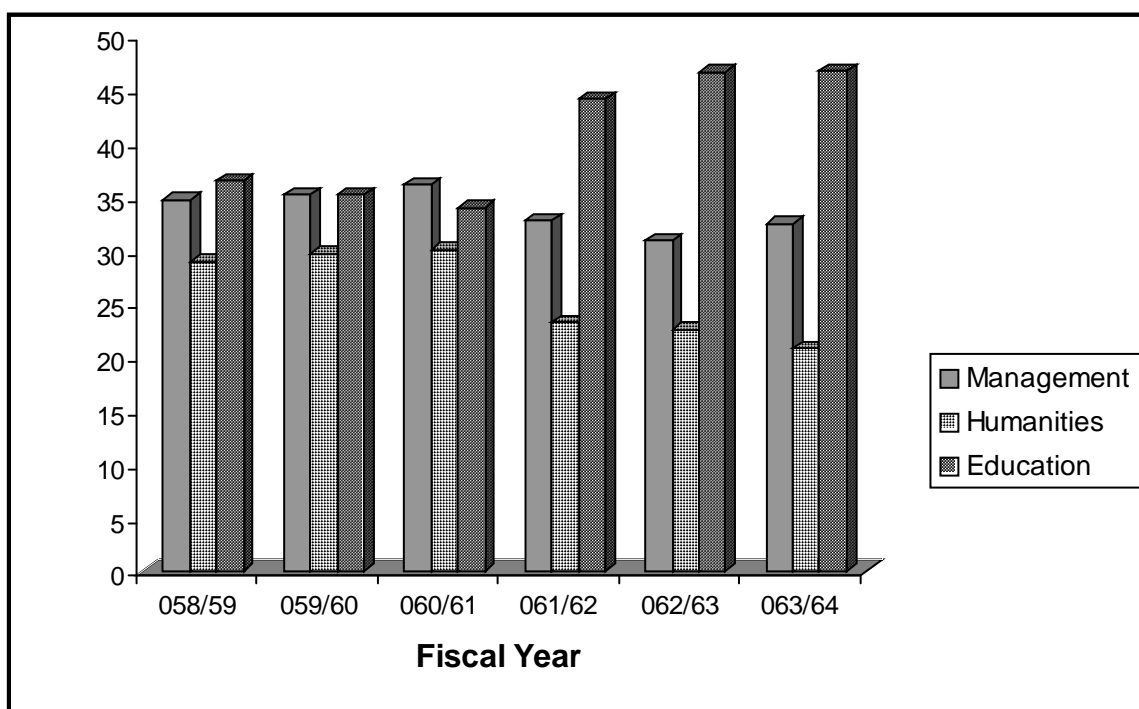
Faculty	Management		Humanities		Education		Amount
	Amount	%	Amount	%	Amount	%	
058/59	1569221.96	34.65	1307458.52	28.87	162098.61	36.48	4528779.09
059/60	2152454.60	35.18	1812883.16	29.63	2153066.44	35.19	6118404.20
060/61	2035538.11	36.05	1693929.08	30.00	1916963.07	33.95	5646430.26
061/62	2249967.61	32.69	1598860.43	23.23	3033911.66	44.08	6882739.70
062/63	2400449.56	30.83	1758097.67	22.58	3627536.33	46.59	7786083.56
063/64	2713749.10	32.48	1737868.88	20.80	3903520.87	46.72	8355138.85

Source: Appendix III

Table 4.33 shows the faculty wise internal income of BMC. In fiscal year 2058/59, management faculty contributes 34.65%, humanities faculty contributes 28.87% and education faculty contributes 36.48%. In fiscal year 2059/60, management faculty contributes 35.18%, humanities faculty contributes 29.63% and education faculty contributes 29.63% and education

faculty contributes 35.19%. In fiscal year 2060/61 management faculty contributes 36.05%, humanities faculty contributes 30% and education faculty contributes 33.95%. In fiscal year 2061/62, management faculty contributes 32.69%, humanities faculty contributes 23.23% and education faculty contributes 44.08%. In fiscal year 2062/63, management faculty contributes 30.83%, humanities faculty contributes 22.58% and education faculty contributes 46.59% and in fiscal year 2063/64, management faculty contributes 32.48%, humanities faculty contributes 20.80% and education faculty contributes 46.72%.

The faculty wise contribution is depicted in fig. 4.27



**Fig. 4.27 : Faculty wise internal income of BMC**

**Table 4.34****Actual and Budgeted Internal Income of BMC (In Rs)**

<b>Year</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Achievement Rate (%)</b>
058/59	4597278.54	4528779.09	98.51
059/60	6460828.09	6118404.20	94.70
060/61	5573968.67	5646430.26	101.30
061/62	7024637.37	6882739.70	97.98
062/63	7518427.54	7786083.56	103.50
063/64	7993053.52	8355138.85	104.53

Source: Appendix IV

Table 4.34 shows the actual and budgeted total internal income of BMC. In fiscal year 2058/59 actual income is less than budgeted income and its achievement rate is 98.51%. In fiscal year 2059/60 actual income is less than budgeted income and its achievement rate is 94.70%. Similarly in fiscal year 2060/61, actual income is more than budgeted income and its achievement rate is 101.30%. In fiscal year 2061/62, this rate is 97.98%. In fiscal year 2062/63, actual income is more than budgeted income and its achievement rate is 103.56% and fiscal year 2063/64, actual income is more than budgeted income and its achievement rate is 104.53%

**4.2.2.2 Total Expenditure****Table 4.35****Budgeted and Actual Total Expenditure of BMC**

<b>Year</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Achievement Rate (%)</b>
058/59	3676489.70	3133472.17	85.23
059/60	4082723.14	3651995.85	89.45
060/61	4015623.00	2911326.65	72.50
061/62	3554591.76	3847845.58	108.25
062/63	4836196.52	5340128.20	110.42
063/64	6031326.18	5744838.19	95.25

Source: Appendix IV

Table 4.25 shows the budgeted and actual total expenditure of BMC. In fiscal year 2058/59 up to 2063/64 study period, the actual expenditure percentage on budgeted expenditure is 85.23%, 89.45%, 72.50%, 108.25%, 110.42% and 95.25% respectively. During this studied year, the actual expenditure is more than budgeted expenditure in 2060/61 and 2062/63 fiscal year and others fiscal year, actual expenditure is less than budgeted expenditure.

**Table 4.36**

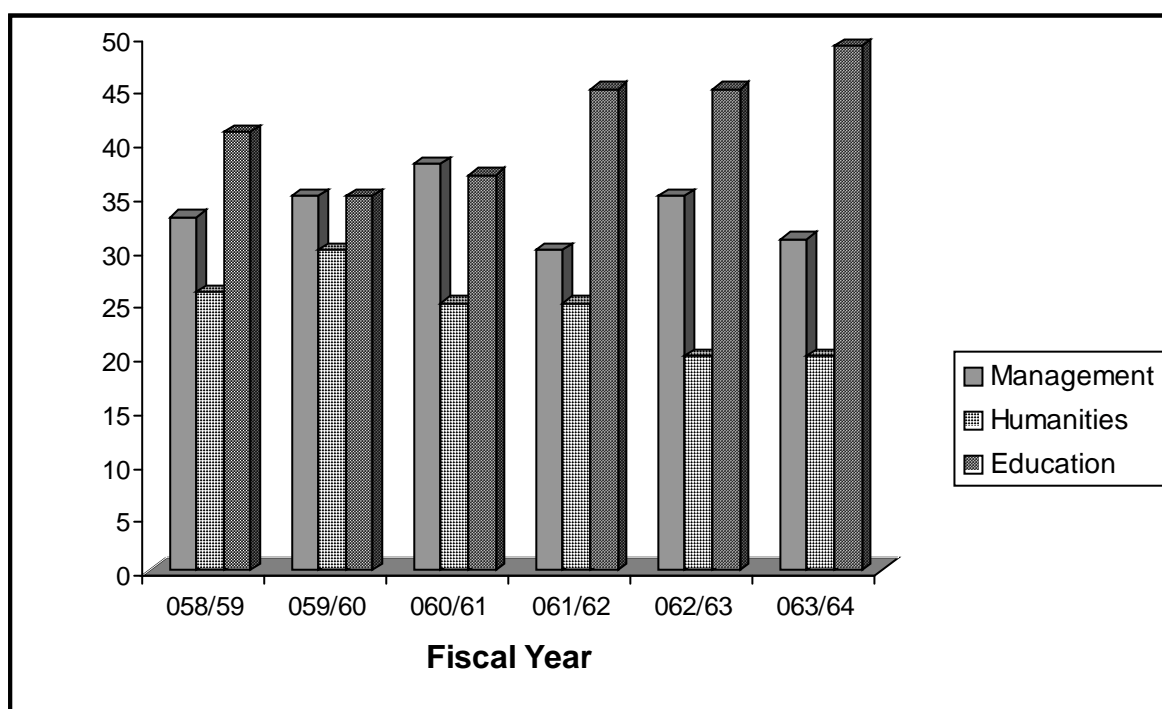
**Faculty wise Expenditure of BMC (In Rs)**

Faculty	Management		Humanities		Education		Amount
	Amount	%	Amount	%	Amount	%	
058/59	1034045.82	33	814702.76	26	1284723.59	41	3133472.17
059/60	1278198.55	35	1095598.75	30	1278198.55	35	3651995.85
060/61	1106304.13	38	727831.66	25	1077190.86	37	2911326.65
061/62	1154353.67	30	961961.40	25	1731530.51	45	3847845.58
062/63	1869044.87	35	1068025.64	20	2403057.69	45	5340128.20
063/64	1780899.84	31	1148967.64	20	2814970.71	49	5744838.19

Source: Appendix IV

Table 4.36 shows the faculty wise expenditure of BMC. In fiscal year 2058/59, 33%, 26% and 41% in management, humanities and education faculty respectively. Similarly in fiscal year 2059/60 management faculty has 35%, humanities faculty has 30% and education faculty has 35%. In fiscal year 2060/61, management has 38%, humanities has 25% and education has 37%. In fiscal year 2061/62, management has 30%, humanities has 25% and education faculty has 45%. In fiscal year 2062/63, management faculty has 35%, humanities faculty has 20% and education faculty has 45% and in fiscal year 2063/64, management faculty has 31%, humanities faculty has 20% and education faculty has 49%.

The faculty wise expenditure is depicted in fig. 4.28.



**Fig. 4.28: Faculty wise Expenditure of BMC**

**Table 4.37**

**Contribution and Expenditure Sharing of Each Faculty of BMC (In %)**

Faculty	Management		Humanities		Education	
	Income	Exp	Income	Exp.	Income	Exp.
058/59	34.65	33	28.87	26	36.48	41
059/60	35.18	35	39.63	30	35.19	35
060/61	36.05	38	30.00	25	33.95	37
061/62	32.69	30	23.23	25	44.08	45
062/63	30.83	35	22.58	20	46.59	45
063/64	32.48	31	20.80	20	46.72	49

Source: Appendix IV

Table 4.37 shows the contribution and expenditure sharing of each faculty of BMC. In management faculty income contributed 34.65%, 35.18%, 36.05%, 32.69%, 30.83% and 32.48% whereas expenditure-sharing rates are 33%, 35%,

38%, 30%, 35% and 31% in observed fiscal year 2058/59 up to 2063/64 respectively. Similarly in humanities faculty, income contributed 28.87%, 29.63%, 30%, 23.23%, 22.58% and 20.80% where as expenditure-sharing rates are 26%, 30%, 25%, 25%, 20% in observed fiscal year 2058/59 up to 2063/64 respectively. In education faculty income contributed 36.48%, 35.19%, 33.95%, 44.08%, 46.59% and 46.72% where as expenditure sharing rate are 41%, 35%, 37%, 45%, 45% and 49% in observed fiscal year 2058/59, 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively.

#### 4.2.2.3 Cost Recovery Rate

**Table 4.38**

#### **Overall and Faculty wise Cost Recovery Rate of BMC (In %)**

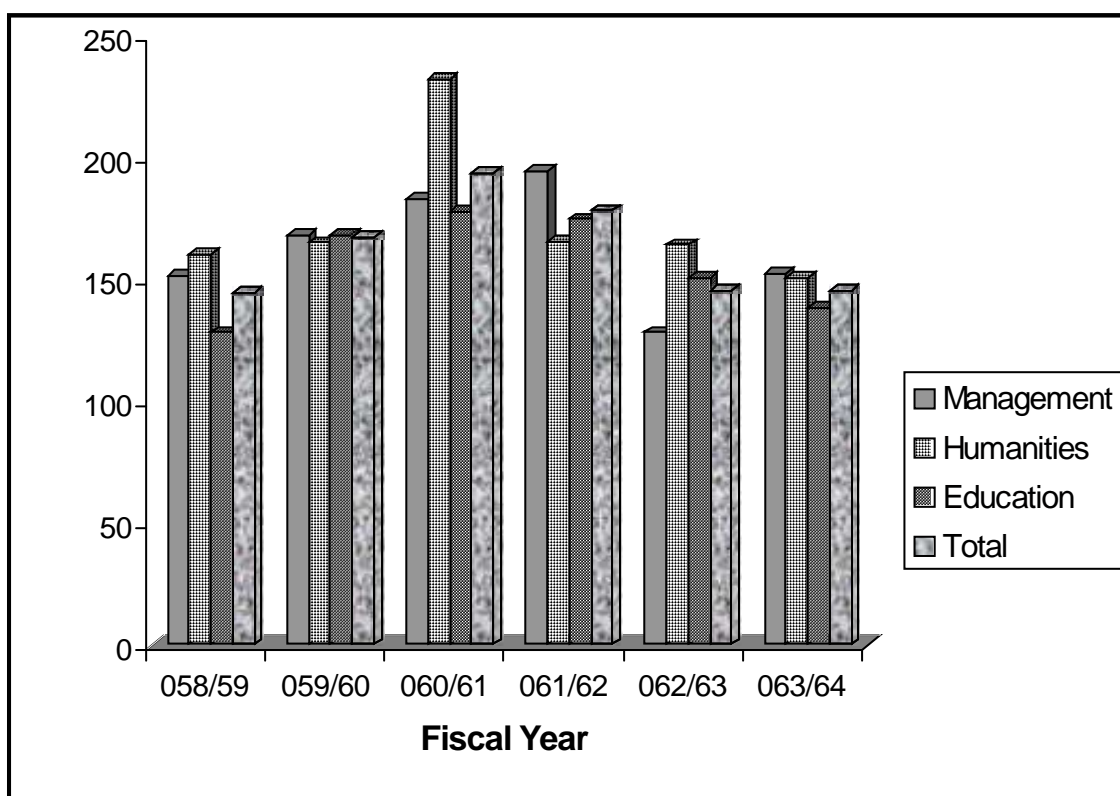
Year	Faculty			Total
	Management	Humanities	Education	
058/59	151.76	160.48	128.60	144.53
059/60	168.40	165.45	168.44	167.54
060/61	183.40	232.74	177.96	193.95
061/62	194.91	166.21	175.22	178.73
062/63	128.43	164.61	150.96	145.80
063/64	152.38	151.25	138.67	145.44

Source: Appendix IV

Table 4.38 shows the overall and faculty wise cost recovery rate of BMC. In fiscal year 2058/59, management faculty has 151.76%, humanities faculty has 160.48%, education faculty has 128.60% and in total 144.53% cost recovery rate. Similarly, in fiscal year 2059/60, management faculty has 168.40%, humanities have 165.45%, education has 168.44% and in total 167.54% cost recovery rate. In fiscal year 2060/61 management faculty has 183.40%, humanities faculty has 232.74%, education faculty has 177.96% and in total 193.95% cost recovery rate. In fiscal year 2061/62, management faculty has 194.91%, humanities faculty has 166.21%, education faculty has 175.22% and in total 178.73% cost recovery rate. In fiscal year 2062/63 management faculty

has 128.43%, humanities faculty has 164.61%, education faculty has 150.96% and in total 145.80% cost recovery rate. And in fiscal year 2063/64 management faculty has 152.38% humanities faculty has 151.25%, education faculty has 138.67% and in total 145.44% cost recovery rate. Thus the recovery rate is very good position.

The overall and faculty wise cost recovery rate of BMC is depicted in fig. 4.29.



**Fig. 4.29: Overall and Faculty wise Cost Recovery Rate of BMC**

### 4.2.3 Comparative Study of Financial Performance of Two Public Campuses

**Table 4.39**

#### **Comparative Study of Internal and External Income (In %)**

Year	Internal Income		External Income	
	ABC	BMC	ABC	BMC
058/59	93.30	69.46	6.70	30.54
059/60	95.42	93.44	4.58	6.56
060/61	91.31	91.93	8.69	8.07
061/62	90.84	96.62	9.16	3.78
062/63	95.97	93.90	4.03	6.10
063/64	94.05	95.64	5.95	4.36

Table 4.39 show the comparative Study of Internal and External Income (In %). In fiscal year 2058/59, ABC has 93.30%, BMC has 69.46% internal income to the total income. Similarly ABC has 6.70% and BMC has 30.54% external income to the total income. In fiscal year 2059/60, ABC has 95.42% and BMC has 93.44% internal income to the total income. Similarly ABC has 4.58% and BMC has 6.50% external income to the total income. In fiscal year 2060/61, ABC has 91.31% and BMC has 91.93% internal income to the total income. Similarly, ABC has 8.69% and BMC has 8.07% external income to the total income in fiscal year 2061/62, ABC has 90.84% and BMC has 96.62% internal income to the total income. Similarly ABC has 9.16% and BMC has 3.78% external income to the total income. In fiscal year 2062/63, ABC has 95.97% and BMC has 93.90% internal income to the total income. Similarly ABC has 4.03% and BMC has 6.10% external income to the total income and at last, in fiscal year 2063/64, ABC has 94.05% and BMC has 95.64% internal income to the total income. Similarly, ABC has 5.95% and BMC has 4.36% external income to the total income.

**Table 4.40****Comparative Study of Faculty wise Internal Income (In %)**

<b>Faculty</b>	<b>Management</b>		<b>Humanities</b>		<b>Education</b>	
<b>Year</b>	<b>ABC</b>	<b>BMC</b>	<b>ABC</b>	<b>BMC</b>	<b>ABC</b>	<b>BMC</b>
058/59	24.95	34.65	30.47	28.87	44.58	36.48
059/60	22.70	35.18	17.87	29.63	59.43	35.19
060/61	21.78	36.05	17.33	30.00	60.09	33.95
061/62	21.79	32.69	16.35	23.23	61.86	44.08
062/63	25.18	30.83	16.76	22.58	58.86	46.59
063/64	20.62	32.48	18.44	20.80	60.94	46.72

Table 4.40 shows the comparative study of faculty wise internal income of two public campuses. In management faculty, ABC has 24.95%, 22.70%, 21.78%, 21.79%, 25.18% and 20.62% contribution in total internal income for the study period from 2058/59 up to 2063/64 respectively. Similarly BMC has 34.65%, 35.18%, 36.05%, 32.69%, 30.83% and 32.48% contribution in total internal income for the study period from 2058/59 up to 2063/64. In humanities faculty, ABC has 30.47%, 17.33%, 16.35%, 16.76% and 18.44% contribution in total internal income for the study period from 2058/59 up to 2063/64 respectively. Similarly BMC has 28.87%, 29.63%, 30%, 23.23%, 22.58% and 20.88% contribution in total internal income for the study period from 2058/59 up to 2063/64 respectively. In education faculty, ABC has 44.58%, 59.43%, 60.09%, 61.86% and 60.94% contribution in total internal income for the study period from 2058/59 up to 2063/64 respectively. Similarly, BMC has 36.48%, 35.19%, 33.95%, 44.08%, 46.59% and 46.72% contribution in total internal income for the study period from 2058/59 up to 2063/64 respectively. Thus it shows that ABC has less contribution than BMC in management. More contribution than BMC in humanities and also more contribution than BMC in education faculty.

**Table 4.41****Comparative Study of Faculty wise Expenditure (In Rs)**

Faculty	Management		Humanities		Education	
	ABC	BMC	ABC	BMC	ABC	BMC
058/59	22	33	31	26	47	41
059/60	23	35	20	30	57	35
060/61	23	38	16	25	61	37
061/62	20	30	16	25	64	45
062/63	30	35	15	20	55	45
063/64	22	31	16	20	62	49

Table 4.41 shows the comparative study percentage of faculty wise expenditure to the total expenditure of two public campuses. In fiscal year 2058/59, ABC has 22% and BMC has 33% expenditure of management faculty to the total expenditure. Similarly, ABC has 31% and BMC has 26% expenditure of humanities faculty to the total expenditure and ABC has 47% and BMC has 41% expenditure of education faculty to the total expenditure. In fiscal year 2059/60, ABC has 23% and BMC has 35% expenditure of management, ABC has 20% and BMC has 30% expenditure of humanities faculty and ABC has 57% and BMC has 35% expenditure of education faculty to the total expenditure. In fiscal year 2060/61, ABC has 23% and BMC has 38% expenditure of management, ABC has 16% and BMC has 25% expenditure of humanities and ABC has 61% and BMC has 37% expenditure of education to the total expenditure. In fiscal year 2061/62, ABC has 20% BMC has 30% expenditure to management, ABC has 16% and BMC has 25% expenditure of humanities and ABC has 64% and BMC has 45% expenditure of education faculty to the total expenditure. In fiscal year 2062/63, ABC has 30% and BMC has 35% expenditure of management, ABC has 15% and BMC has 20% expenditure of humanities and ABC has 55% and BMC has 45% expenditure of education faculty to the total expenditure and at last in fiscal year 2063/64 ABC has 22% and BMC has 31% expenditure of management faculty to the

total expenditure. Similarly ABC has 16% and BMC has 20% expenditure to the total expenditure and ABC has 62% and BMC has 49% expenditure of education faculty to the total expenditure. It shows that ABC has more expenditure sharing rate than BMC in the humanities faculty and education faculty but less than BMC in management faculty.

**Table 4.42**

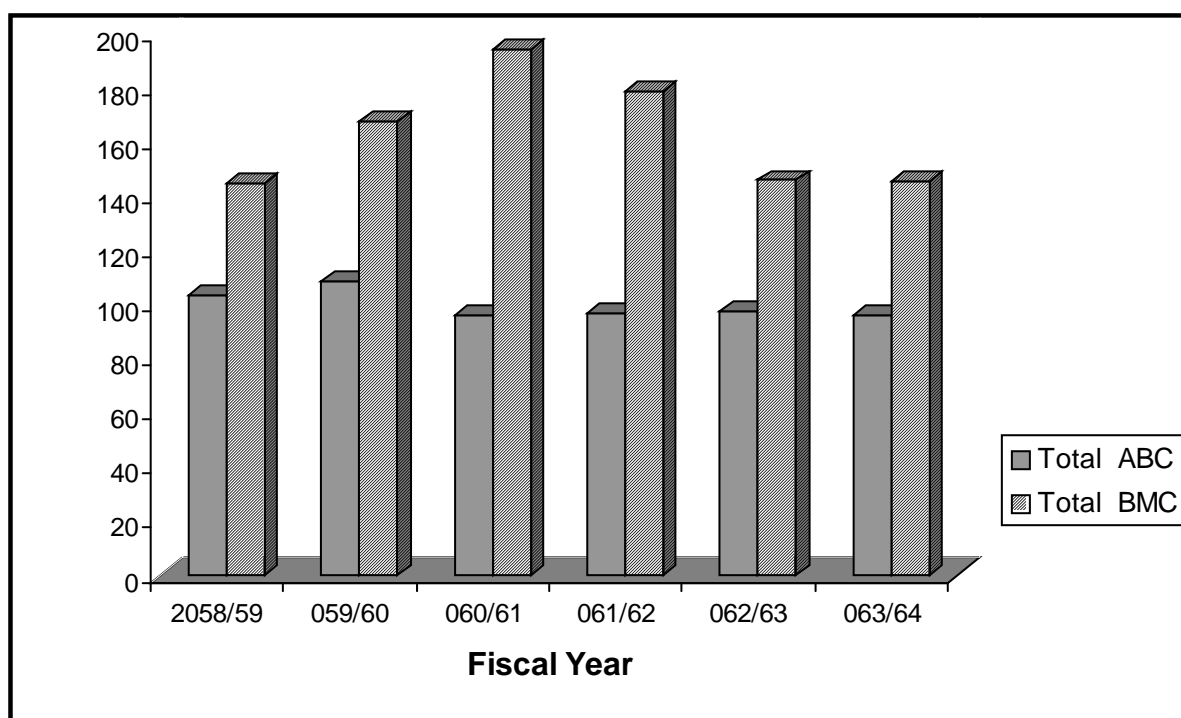
**Comparative Study of Faculty wise and Total Cost Recovery Rate (In %)**

Faculty	Management		Humanities		Education		Total	
	ABC	BMC	ABC	BMC	ABC	BMC	ABC	BMC
2058/59	117.44	151.76	101.78	160.48	98.22	128.60	103.55	144.53
059/60	106.96	168.40	96.84	165.45	113.00	168.44	108.38	167.54
060/61	90.82	183.40	103.88	232.74	94.47	177.96	95.91	193.95
061/62	105.08	194.91	98.56	166.21	93.22	175.22	96.45	178.73
062/63	81.08	128.43	108.59	164.61	102.59	150.96	97.18	145.80
063/64	89.91	152.38	110.56	151.25	94.29	138.67	95.93	145.44

Table 4.42 shows the comparative study of faculty wise and total cost recovery rate of two public campuses. In fiscal year 2058/59, ABC has 117.44% and BMC has 151.76% cost recovery rate of management faculty. Similarly in humanities faculty, ABC has 101.78% and BMC has 160.48%, in education faculty ABC has 98.22% and BMC has 128.60% and in total ABC has 103.55% and BMC has 144.53% cost recovery rate in fiscal year 2059/60, in management faculty, ABC has 106.96% and BMC has 168.40%, in humanities faculty, ABC has 96.84% and BMC has 165.45% in education faculty ABC has 113% and BMC has 168.44% and in total ABC has 108.38% and BMC has 167.54% cost recovery rate. In fiscal year 2060/61, in management faculty ABC has 90.82% and BMC has 183.40%, in humanities faculty ABC has 103.88% and BMC has 232.74% in education faculty, ABC has 94.47% and BMC has 177.96% and in total ABC has 95.91% and BMC has 193.95% cost recovery rate. In fiscal year 2061/62 in management faculty ABC has 105.08% and BMC has 194.91% in humanities faculty, ABC has 98.50% and BMC has

166.21%, in education faculty, ABC has 93.22% and BMC has 175.22% and in total ABC has 96.45% and BMC has 178.73% cost recovery rate. In fiscal year 2062/63, in management faculty, ABC has 81.08% and BMC has 128.43%, in humanities faculty, ABC has 108.59% and BMC 164.61% in education faculty, ABC has 102.59% and BMC has 150.96% and in total ABC has 97.18% and BMC has 145.80% cost recovery rate. In fiscal year 2063/64, in management faculty ABC has 89.91% and BMC has 152.38%, in humanities faculty, ABC has 110.56% and BMC has 15.25% in education faculty, ABC has 151.25%, in education faculty, ABC has 94.29% and BMC has 138.67% and in total ABC has 95.93% and BMC has 145.44% cost recovery rate.

The comparative study of total cost recovery rate of two public campuses is depicted in fig. 4.30



**Fig. 4.30: Comparative Study of Total Cost Recovery Rate of two Public Campuses**

### 4.3 Major Findings

On the basis of data presentation and analysis, major finding of the study are as follows.

#### 4.3.1 Findings of ABC

- i) The aggregate student admission growth rate is -14.76%, -11.40%, 15.84%, 15.38% and 10.46% in academic year 2059/60, 2060/61, 2061/62, 2062/63 and 2063/64 respectively.
- ii) The admission growth rate in +2 level is -25.54%, 8.85%, 60.80%, -3.64% and 9.36% in academic year 059/60, 060/61, 061/62, 062/63 and 063/64 respectively. The growth rate in PCL is -45.83% in 2059/60 and -66.15% in 2060/61. PCL is phase out after 2060/61 in ABC due to the attraction of student in 10+2 level. The growth rate in bachelor level is 38.30%, 2.45%, -0.71%, 39.27% and 11.41% in academic year 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively. The admission growth rate of bachelor level is not same or up and down.
- iii) In management faculty the student admission growth rate is -22.47%, -14.97%, 15.90%, 33.33% and -9.55% in academic year 2059/60, 2060/61, 061/62, 062/63 and 063/64 respectively.
- iv) In humanities faculty this rate is -50%, -14.11%, 9.28%, 18.30% and 21.54% in academic year 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively.
- v) In education faculty this rate is 13.62%, -9.22%, 17.68%, 8.29% and 15.94% in academic year 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively.
- vi) The aggregate student admission drop out rate is 16.07%, 10.31%, 8.79%, 4.70%, 11.67% and 12.23% in academic year 2058/59, 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively.
- vii) The admission drop out rate is high in Bachelor level than other +2 level and PCL.

- viii) The aggregate pass percentage is 25.28%, 27.87%, 31.88%, 41.03%, 43.50% and 48.8% in academic year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively. The pass percentage of ABC is increasing year by year.
- ix) The pass percentage is comparatively high in +2 level than other levels.
- x) The internal income has contributed 93.3%, 95.42%, 91.31%, 90.84%, 95.97% and 94.05% to total income where as external income has contributed 6.70%, 4.58%, 8.69%, 9.16%, 4.03% and 5.95% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xi) In internal income, management faculty contributed 24.95%, 22.70%, 21.78%, 21.75%, 25.18% and 20.62%, humanities faculty contributed 30.47%, 17.87%, 1d7.33%, 16.35%, 16.76% and 18.44% and education faculty contributed 44.58%, 59.43%, 60.09%, 61.86%, 58.06% and 6.94% in fiscal year 2058/59, 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively. Education faculty has highly income contributed.
- xii) The actual income achievement rate is 98.52%, 73.02%, 77.46%, 102.79%, 102.46% and 112.14% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xiii) The actual expenditure rate to the budgeted expenditure is 79.09%, 69.10%, 78.10%, 93.90%, 86.57%, and 103.66% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xiv) Management faculty 22%, 23%, 23%, 20%, 30% and 22% expenditure to total expenditure, humanities faculty has 31%, 20%, 16%, 16%, 15% and 16% expenditure and education faculty has 47%, 57%, 61%, 64%, 55% and 62% expenditure to total expenditure in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively. Education faculty has the highest expenditure-sharing rate.
- xv) The cost recovery rate of management faculty is 117.44%, 106.96%, 90.82%, 105.08%, 81.08% and 89.91% humanities faculty is 101.78%, 96.84%, 103.88%, 98.56%, 108.59% and 110.56% and education faculty

is 98.22%, 113%, 94.47%, 93.22%, 102.59% and 94.29% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.

xvi) In aggregate the cost recovery rate is 103.55%, 108.38%, 95.91%, 96.45%, 97.18% and 95.93% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.

#### **4.3.2 Findings of BMC**

- i) The aggregate student admission growth rate is 13.38%, 12.03%, 22.36%, 20% and 1.79% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- ii) The admission growth rate in +2 level is 29.10%, -9.45%, 24.90%, 30.22% and -6.91% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively. The growth rate in PCL is -15.09%, -21.70%, 6.02% and -65.91% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively. The growth rate in Bachelor level 10.86%, -5.88%, 37.5%, 86.36% and 39.02% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- iii) In management faculty the student admission growth rate is 15.15%, -9.86%, 10.94%, 13.15%, and 3.48% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- iv) In humanities faculty this rate is 16.36%, -10.93%, -5.26%, 16.66%, -9.52% in academic year 2059/60, 060/61, 061/62,062/63 and 063/64 respectively.
- v) In education faculty this rate is 9.35%, -15.13%, 58.51%, 26.82% and -1.53% in academic year 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- vi) The aggregate student admission drop out rate is 12.86%, 11.34%, 11.58%, 11.83%, 10.75% and 10.58% in academic year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.

- vii) PCL has the highest student admission drop out rate in average than others and education faculty also has the highest drop out rate than other faculties.
- viii) The aggregate pass percentage is 28.61%, 33.94%, 37.50%, 41.46%, 49.19% and 53.67% in academic year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- ix) The pass percentage of BMC has increasing year by year. Highest pass percentage has the humanities faculty. Also Bachelor level has the highest pass percentage than other faculties.
- x) The internal income has contributed 69.46%, 93.44%, 91.93%, 96.62%, 93.90% and 95.64% to total income where as external income ha contributed 30.54%, 6.56%, 8.07%, 3.78%, 6.10% and 4.36% in fiscal year 2058/59, 2059/60, 060/61, 061/62, 062/63 and 063/64 respectively.
- xi) In internal income, management faculty contributed 34.65%, 35.18%, 36.05%, 32.69%, 30.83% and 32.48% humanities faculty contributed 28.87%, 29.63%, 30%, 23.23%, 22.58%, and 20.80% and education faculty contributed 36.48%, 35.19%, 33.95%, 44.08%, 46.59% and 46.72% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xii) The actual income achievement rate is 98.51%, 94.70%, 101.30%, 97.98%, 103.56% and 104.53% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xiii) The actual expenditure rate to the budgeted expenditure is 58.23%, 89.45%, 72.50%, 108.25%, 110.42%, and 95.25% if fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.
- xiv) Management faculty has 33%, 35%, 38%, 30%, 35%, and 31% expenditure to total expenditure, humanities faculty has 26%, 30%, 25%, 25%, 20% and 20% expenditure to total expenditure and education faculty has 41%, 35%, 37%, 45%, 45% and 49% expenditure to total expenditure in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.

- xv) The cost recovery rate of management faculty is 151.76%, 168.40%, 183.40%, 194.91%, 128.43%, and 152.38%, humanities faculty is 160.48%, 165.45%, 232.74%, 166.21%, 164.61% and 151.25% and education faculty is 144.53%, 167.54%, 193.95%, 178.73%, 145.80% and 145.44% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively. All faculties has very good position of cost recovery rate.
- xvi) In aggregate the cost recovery rate is 144.53%, 167.54%, 193.95%, 178.73%, 145.80% and 145.44% in fiscal year 2058/59, 2059/60, 060/61,061/62,062/63 and 063/64 respectively.

#### **4.3.3 Finding of Comparative Study of Two Public Campuses.**

- i) In aggregate student admission growth rate of BMC is good, It is near 14%. The rate of ABC is negative in previous two years and then it is positive near 15%. It shows that, both campuses growth rate is not constant.
- ii) The average student dropout rate is higher in BMC than ABC, it is above 10% in all study period. The growth rate in ABC is not constant it lies 4% to 16%.
- iii) The student pass percentage is higher in BMC than ABC. The pass percentage of both campuses is increasing year to year. In ABC, management faculty has highest pass percentage but in BMC education faculty has highest pass percentage. Similarly, in ABC, +2 level has highest pass percentage but in BMC Bachelor level has highest pass percentage.
- iv) Among the total income, average internal income of ABC is around 93% and average external income is around 7% where as average internal income of BMC is around 92% and average external income is around 8%.
- v) In these two campuses education faculty contributes highest among other faculties in total internal income.

- vi) Education faculty has also highest expenditure among other faculties of these campuses. It is above 40% in average during study period.
- vii) The cost recovery rate is high in humanities faculty in ABC and also BMC. The cost recovery rate is good in BMC than ABC. But as the cost recovery rate is calculated only with internal income not with total income.

## CHAPTER V

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 5.1 Summary

The establishment of Tri-Chandra College in 1918 in the public sector marks the beginning of modern higher education in Nepal. After the advent of democracy in 1951, a number of new colleges (public as well as community) were opened. By 1965 there were 5 public Colleges with total enrolment 5000 and 51 community college with a total enrollment of 10,000. The first university in Nepal Tribhuvan University (T.U.) was established in 1958. In 1971, all community colleges were nationalized and become part of TU. At present there are six universities. These are TU, Sankrit University (SU), Kathamndu University (KU), Purbanchal University (PU RV), Pokhara University (PU) and Lumbini Buddha University. The share of private sector, including community (Commonly know as public) colleges in tertiary is around 40%. The funding to all Universities is channeled through the University grants commission (UGC). Funding and monitoring of public campuses is the responsibility of UGC. Public campuses don't receive public funding and universities are responsible only for supervision of their academic programs and examinations. In addition to public and private, there are some campuses funded and managed by the communities. Public campuses receive very small amount of financial support for capital cost from the government through the UGC.

After established T.U., in 1959 Prithvi Narayan Campus was established in Pokhara, which is neighboring city of Tanahun, as affiliated Campus, which later changed to constituent campus of T.U. In Tanahun the higher education formally began after the establishment of Bandipur campus in spite of the informal beginning of education with in the establishment of this campus, the

first public campus was established formally on 12<sup>th</sup> Bhadra 2044. B.S. This campus with the affiliation of T.U. and HSEB been running the certificate, Diploma and Degree level classes as well as 10+2 classes but now, PCL phased out due to attraction of +2 level.

Similarly, BMC as the public campus established in Khairentar Tanahun on 21<sup>st</sup> Kartik 2044 B.S. This Campus affiliated to T.U., has the run the classes certificate, Diploma level in different faculties of management, humanities and education as well as 10+2 classes getting recognition from HSEB.

The general objective of the study is to analyze the academic and financial performance of two selected public campuses. Thus this study will help to improve the academic and financial performance for the selected campuses.

The analysis of data is based mainly on primary data. Collected data has been analyzed using simple tools like percentage and the data are shown in simple bar graph.

The highest aggregate student admission growth rate of ABC is 15.84%. It is up to 33.33% in management faculty and -50% in humanities faculty. In PCL, it is up to -66.15% and in +2 level it is up to 60.80% the lowest aggregate student admission dropout rate is 4.70%. It is up to 18.35% in management faculty and 2.94% in education faculty. It is up to 24.41%, in Bachelor level and 2.11% in +2 level. The highest aggregate student examination result is 48.81%. It is up to 56.10%, in management faculty and 21.58% in education faculty. It is up to 70.85% in +2 level and 20.96% in PCL.

The internal income has contributed 95.97% to 90.84% to the total income of ABC. Education faculty has the highest contribution in internal income than other faculties. During study period the actual internal income is less than budgeted income in previous three years and there after more than budgeted income but the actual expenditure is less than budgeted expenditure.

Expenditure of the faculty of education is more 65% of the total budget. Similarly, Expenditure of humanities shares the least, during the observed fiscal year. The highest aggregate cost recovery rate is 108.38%. It is up to 117.44% in management faculty where as it is 81.08% in also management faculty.

The highest aggregate student growth rate of BMC is 22.36%. It is up to 58.51% in education faculty and -15.13% in also education faculty. In PCL it is up to -65.91% and in Bachelor it is up to 86.36%. The lowest aggregate student admission dropout rate is 10.58%. It is up to 16.55 % in education faculty and 8.76% in management faculty. It is up to 19.50% in Bachelor level and 8.04% in +2 level. The highest aggregate student examination result is 53.67%. It is up to 56.39% in education faculty and 23.78% in management. It is up to 6.97% in bachelor level and 25.69% in PCL.

The internal income has contributed 96.62% to 69.46% to the total income of BMC. Education faculty has the highest Contribution in internal income than other faculties and humanities least. During study period the actual internal income is near to budgeted income. But the actual expenditure is less than previous three years and then more than budgeted expenditure. Expenditure of the faculty of education is more 49% of the total budget. Similarly, expenditure of humanities shares the least. The highest aggregate cost recovery rate is 193.95%. It is up to 232.74% in humanities faculty where as it is 128.43% in management faculty.

## **5.2 Conclusions**

On the basis of findings of the study following conclusions have been drawn.

- i) In two public campuses the student is growing year by year. ABC has fluctuating growth rate during the observed academic years. It is negative in previous two year and then positive in remaining year so it is satisfactory growth rate. BMC has also fluctuating growth rate. It is

negative in two year and positive, in years. BMC have coverage of vast rural, remote and agrarian society so student capacity is low comparatively other campuses. In this campus most of the students are female, dalit, indigenous and back ward families.

- ii) Admission drop out rate is high BMC than ABC in average. It is upto 10% in BMC while it is fluctuating 4% to 10% in ABC. In management faculty of ABC admission drop out rate is high. In BMC its rate is also high due to marriage of female student, low-income family and attraction of urban area.
- iii) Examination result is satisfactory in these both campuses. The student pass percentage is increasing year by year and now it has come up to 48% in both campuses. In both campuses +2 level has highest student pass percentage and PCL has lowest pass percentage. In ABC, management faculty has highest pass percentage. In BMC humanities faculty has highest pass percentage.
- iv) Academic performance of BMC is seen well than ABC. Its admission growth rate is greater than ABC in average, admission drop out rate is not too high and the examination result is around 50%, which is good indicator for the future.
- v) Both campuses are fully dependent in its sources for income. UGC provides nominal annual grant for affiliated campuses. So ABC & BMC gets annual grant but it is in small amount. The internal income of ABC varies from 90% to 95%, internal income of BMC varies from 69% to 96%.
- vi) Contribution of education faculty to the total income in ABC varies from 44% to 61%, in BMC varies from 33% to 46% contribution of humanities faculty, in ABC varies from 16% to 30%, in BMC varies from 22% to 30% contribution of management faculty in ABC varies from 20% to 24%, in BMC varies from 30% to 36%.
- vii) Expenditure percentage of education faculty varies from 47% to 64% in ABC and 35% to 49% in BMC, Percentage of humanities faculty varies

from 15% to 31% in ABC, 20% to 30% in BMC, Percentage of management faculty carries from 20% to 30% in ABC and 30% to 38% in BMC.

- viii) The total cost recovery rate varies from 95% to 108% in ABC and 144% to 193% in BMC. Management faculty has highest cost recovery in ABC but in BMC, humanities faculty has highest cost recovery rate.
- ix) BMC is seen financially strong because its reserve and the excess of income over expenditure is increasing year by year and also its internal income.

## **5.2 Recommendations**

- i) Both campuses should increase student admission for the better academic performance. It also makes easier to run classes.
- ii) The admission drop out rate should be strictly checked. It is high in both campuses. For this campus, should motives students to get admission in next year and make a good admission policy by providing some scholarship for deserving student and free ship to poor students.
- iii) Although the student examination result is becoming better and better, it is still below 50% in average in both campuses. To make better result campus should strictly check the regularity of student in class. The class size should be fixed. Campus should take terminal examinations and should stop student from fulfilling board exam form who are very irregular and whose result is very poor in internal examination. Campus should motivate teachers also for the good examination result.
- iv) Extra classes for the weak students should be managed as per as requirement to increase the examination rate.
- v) The course related materials should be available which are required for the teachers and the students for better teaching and learning.
- vi) The internal income of both campuses is not satisfactory. It should be increased because campus should be dependent on its own resources. Also actual income is also below the budgeted income. So both campuses

should mobilize its resources well to achieve its income according to the budgeted.

- vii) Both campuses should strictly check its expenditure, should utilize its resources, manpower very efficiently. So that expenditure rate does not go high.
- viii) Both Campuses should manage fund rising programmes for its financial support.
- ix) They must also correspond and contact with INGO, donors and embassies of friendly countries for financial support for infra structure development of the campus.
- x) Both campuses must plan for extra curricular activities and must run new academic programmes to attract student admission.
- xi) They should also organize short-term referrer training programmes during lone holidays for teacher, staffs to accelerate pass percentage and quality teaching.

**Appendix I**  
**Primary Data of Aadhikavi Bhanubhakta Campus (Academic)**

**Faculty wise Admission**

Year	Faculty			Total
	Management	Humanities	Education	
058/59	267	326	477	1070
059/60	207	163	542	912
060/61	167	140	492	808
061/62	204	153	579	936
062/63	272	181	627	1080
063/64	246	220	727	1193

**Level wise Admission**

Level Year	+2		PCL		Bachelors				Total
	11	12	I	II	I	II	III	1yr. B.ed	
058/59	222	193	205	155	90	125	66	14	1070
059/60	121	188	87	108	157	145	89	17	912
060/61	220	104	-	66	150	120	118	30	808
061/62	260	261	-	-	135	144	106	30	936
062/63	225	277	-	-	225	193	136	24	1080
063/64	271	278	-	-	280	212	136	16	1193

**Level wise Admission in Management Faculty**

Level Year	+2		PCL		Bachelors			Total
	11	12	I	II	I	II	III	
058/59	40	33	67	59	26	26	16	267
059/60	21	36	9	30	42	44	25	207
060/61	50	16	-	8	40	31	31	176
061/62	50	51	-	-	45	30	28	204
062/63	70	37	-	-	80	59	26	272
063/64	71	36	-	-	47	66	26	246

**Level wise Admission in Humanities Faculty**

Level Year	+2		PCL		Bachelors			Total
	11	12	I	II	I	II	III	
058/59	41	88	53	37	25	32	50	326
059/60	21	17	7	13	45	37	23	163
060/61	30	23	-	6	30	18	33	140
061/62	40	29	-	-	40	26	18	153
062/63	35	46	-	-	35	41	24	181
063/64	36	47	-	-	69	44	24	220

### Level wise Admission in Education Faculty

Level Year	+2		PCL		Bachelors				Total
	11	12	I	II	I	II	III	1yr. B.ed	
058/59	141	72	85	59	39	67	-	14	477
059/60	79	135	71	65	70	64	41	17	542
060/61	140	65	-	52	80	71	54	30	492
061/62	170	181	-	-	50	88	60	30	579
062/63	120	194	-	-	110	93	86	24	627
063/64	164	195	-	-	164	102	86	16	727

### Admission Drop Out

#### Faculty Wise Admission Drop Out

Year	Faculty			Total
	Management	Humanities	Education	
058/59	49	51	72	172
059/60	34	26	34	94
060/61	20	22	29	71
061/62	15	12	17	44
062/63	40	25	61	126
063/64	41	36	69	146

### Level wise Drop Out

Level Year	+2		PCL		Bachelors				Total
	11	12	I	II	I	II	III	1yr. B.ed	
058/59	24	26	30	20	22	34	12	4	172
059/60	13	12	10	15	14	12	13	5	94
060/61	18	8	-	6	15	9	10	5	71
061/62	5	6	-	-	12	7	11	3	44
062/63	25	28	-	-	30	20	17	6	126
063/64	33	32	-	-	31	23	21	6	146

### Faculty wise Examination Result

Year	Faculty			Total
	Management	Humanities	Education	
058/59	60	69	98	227
059/60	75	42	111	228
060/61	66	53	116	235
061/62	100	69	197	366
062/63	108	84	223	415
063/64	115	95	301	511

**Level wise Examination Result**

<b>Level</b>	<b>+2</b>		<b>PCL</b>		<b>Bachelors</b>				<b>Total</b>
<b>Year</b>	<b>11</b>	<b>12</b>	<b>I</b>	<b>II</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>1yr. B.ed</b>	
058/59	53	45	35	30	30	22	25	13	227
059/60	52	51	19	24	30	29	16	7	228
060/61	77	48	-	18	33	22	26	11	235
061/62	133	121	-	-	36	29	35	12	366
062/63	130	142	-	-	53	41	39	10	415
063/64	163	180	-	-	65	54	41	8	511

**Appendix II**  
**Primary Data of Bhanubhakta Multiple Campus (Academic)**  
**Faculty wise Admission**

Year	Faculty			Total
	Management	Humanities	Education	
058/59	132	110	139	381
059/60	152	128	152	432
060/61	137	114	129	380
061/62	152	108	205	465
062/63	172	126	260	558
063/64	178	114	256	548

**Level wise Admission**

Level	+2		PCL		Bachelors			Total
	Year	11	12	I	II	I	II	
058/59	145	68	66	56	16	23	7	381
059/60	165	110	54	52	17	12	22	432
060/61	119	130	43	40	24	13	11	380
061/62	203	108	53	35	36	19	11	465
062/63	253	152	-	30	79	27	17	558
063/64	201	176	-	-	85	62	24	548

**Level wise Admission in Management Faculty**

Level	+2		PCL		Bachelors			Total
	Year	11	12	I	II	I	II	
058/59	59	21	30	22	-	-	-	132
059/60	65	51	14	22	-	-	-	152
060/61	49	60	18	10	-	-	-	137
061/62	79	43	17	13	-	-	-	152
062/63	82	60	-	12	18	-	-	172
063/64	72	71	-	-	21	14	-	178

**Level wise Admission in Humanities Faculty**

Level	+2		PCL		Bachelors			Total
	Year	11	12	I	II	I	II	
058/59	40	18	16	14	7	8	7	110
059/60	46	22	18	14	16	5	7	128
060/61	36	39	11	12	-	12	4	114
061/62	43	31	15	9	-	-	10	108
062/63	80	39	-	7	-	-	-	126
063/64	46	55	-	-	12	-	1	114

### Level wise Admission in Education Faculty

Level	+2		PCL		Bachelors			Total
	Year	11	12	I	II	I	II	
058/59	46	29	20	20	9	15	-	139
059/60	54	37	22	16	1	7	15	152
060/61	34	31	14	18	24	1	7	129
061/62	81	34	21	13	36	19	1	205
062/63	91	53	-	11	61	27	17	260
063/64	83	50	-	-	52	48	23	256

### Admission Drop Out

#### Faculty wise Admission Drop Out

Year	Faculty			Total
	Management	Humanities	Education	
058/59	14	12	23	49
059/60	16	13	20	49
060/61	12	11	21	44
061/62	18	10	27	55
062/63	19	13	28	60
063/64	17	12	29	58

### Level wise Admission Drop Out

Level	+2		PCL		Bachelors			Total
	Year	11	12	I	II	I	II	
058/59	17	10	5	8	3	5	1	49
059/60	15	11	4	9	3	4	3	49
060/61	12	16	3	4	5	2	2	44
061/62	21	14	6	3	6	3	2	55
062/63	23	17	-	4	8	5	3	60
063/64	19	16	-	-	10	8	5	58

### Faculty wise Admission Drop Out

Year	Faculty			Total
	Management	Humanities	Education	
058/59	28	35	32	95
059/60	41	43	46	130
060/61	51	36	39	126
061/62	56	41	73	170
062/63	72	54	119	245
063/64	80	55	128	263

**Level Wise Admission Drop Out**

<b>Level</b>	<b>+2</b>		<b>PCL</b>		<b>Bachelors</b>			<b>Total</b>
<b>Year</b>	<b>11</b>	<b>12</b>	<b>I</b>	<b>II</b>	<b>I</b>	<b>II</b>	<b>III</b>	
058/59	32	17	15	13	6	9	3	95
059/60	42	36	14	13	10	6	9	130
060/61	35	43	15	10	11	7	5	126
061/62	73	40	14	12	17	9	5	170
062/63	110	67	-	13	34	13	8	245
063/64	96	86	-	-	41	29	11	263

**Appendix -III**  
**Primary Data of ABC (Financial)**  
**Total Income**  
**Contribution of Internal and External Income (In Rs)**

Year	Particular		Total Amount
	Internal Income	External Income	
058/59	7395956.61	531545.03	7927501.64
059/60	7258615.58	348703.05	7607318.63
060/61	6685097.64	636032	7321129.64
061/62	7575586.14	764313	8340174.40
062/63	8379275.19	352063	8731337.19
063/64	10292173.36	651682.77	10943856.13

**Faculty Wise Internal Income (In Rs)**

Year	Faculty			Total Amount
	Management	Humanities	Education	
058/59	185291.17	2253547.98	3297117.45	735956.61
059/60	1647705.74	1297114.60	4313795.24	7258615.58
060/61	1456014.27	1158527.42	4017075.07	6685097.64
061/62	1650720.72	1238608.33	4686257.59	7575586.14
062/63	2109901.50	1404366.52	4865007.17	8379275.19
063/64	2122246.14	1897876.77	6272050.45	10292173.36

**Actual and Budgeted Internal Income (In Rs)**

Year	Budgeted	Actual
058/59	7507382.41	7395956.61
059/60	9940018.28	7258615.58
060/61	8630041.64	6685097.64
061/62	7369879.80	7575586.14
062/63	8178182.95	8379275.19
063/64	9177927.04	10292173.36

## Total Expenditure

### Actual and Total Expenditure (In Rs)

Year	Budgeted	Actual
058/59	9029738.60	7142134.06
059/60	9695717.05	6697475.63
060/61	8928445.95	6970425.24
061/62	8364176.45	7854382.45
062/63	9959599.00	8622068.50
063/64	10349706.94	10729037.11

## Faculty wise Expenditure (In Rs)

Year	Faculty			Total Amount
	Management	Humanities	Education	
058/59	1571269.49	2214061.56	3356803	7142134.06
059/60	1540419.40	1339495.13	3817561.10	6697475.63
060/61	1603197.80	1115268.04	4251959.40	6970425.24
061/62	1570876.49	1256701.20	5026804.76	7854382.45
062/63	2586620.56	1293310.27	4742137.67	8622068.50
063/64	2360388.16	1716645.95	6652003	10729037.11

### Contribution of Expenditure Sharing of Each Faculty (In %)

Faculty	Management		Humanities		Education	
	Income	Exp.	Income	Exp.	Income	Exp.
058/59	24.95	22	30.47	31	44.58	47
059/60	22.70	23	17.87	20	59.43	57
060/61	21.78	23	17.33	16	60.09	61
061/62	21.79	20	16.35	16	61.86	64
062/63	25.18	30	16.76	15	58.86	55
063/64	20.62	22	18.44	16	60.94	62

### Overall and Faculty Wise Cost Recovery Rate (In%)

Year	Faculty			Total
	Management	Humanities	Education	
058/59	117.44	101.78	98.22	103.55
059/60	106.96	96.84	113.06	108.38
060/61	90.82	103.88	94.47	95.91

061/62	105.08	98.56	93.22	96.45
062/63	81.08	108.59	102.59	97.18
063/64	89.91	110.56	94.29	95.93

**Appendix - IV**  
**Primary Data of BMC (Financial)**  
**Total Income**  
**Contribution of Internal and External Income (In Rs)**

Year	Particular		Total Amount
	Internal Income	External Income	
058/59	4528779.09	1990992.73	6519771.82
059/60	6118404.20	429596.91	6548001.11
060/61	5646430.26	495774.38	6142204.64
061/62	6882739.70	270189.82	7152929.52
062/63	7786083.56	506170.36	8292253.92
063/64	8355138.85	381065.78	8736204.63

**Faculty wise Internal Income (In Rs)**

Year	Faculty			Total Amount
	Management	Humanities	Education	
058/59	1569221.96	1307458.52	162098.61	4528779.09
059/60	2152454.60	1812883.16	2153066.44	6118404.20
060/61	2035538.11	1693929.08	1916963.07	5646430.26
061/62	2249967.61	1598860.43	3033911.66	6882739.70
062/63	2400449.56	1758097.67	3627536.33	7786083.56
063/64	2713749.10	1737868.88	3903520.87	8355138.85

**Actual and Budgeted Internal Income (In Rs)**

Year	Budgeted	Actual
058/59	4597278.54	4528779.09
059/60	6460828.09	6118404.20
060/61	5573968.67	5646430.26
061/62	7024637.37	6882739.70
062/63	7518427.54	7786083.56
063/64	7993053.52	8355138.85

**Budgeted and Actual Total Expenditure (In Rs)**

Year	Budgeted	Actual
058/59	3676489.70	3133472.17
059/60	4082723.14	3651995.85
060/61	4015623.00	2911326.65
061/62	3554591.76	3847845.58
062/63	4836196.52	5340128.20
063/64	6031326.18	5744838.19

### Faculty wise Expenditure (In Rs)

Year	Faculty			Total Amount
	Management	Humanities	Education	
058/59	1034045.82	814702.76	1284723.59	3133472.17
059/60	1278198.55	1095598.75	1278198.55	3651995.85
060/61	1106304.13	727831.66	1077190.86	2911326.65
061/62	1154353.67	961961.40	1731530.51	3847845.58
062/63	1869044.87	1068025.64	2403057.69	5340128.20
063/64	1780899.84	1148967.64	2814970.71	5744838.19

### Contribution and Expenditure Sharing of Each Faculty (in %)

Faculty	Management		Humanities		Education	
	Income	Exp	Income	Exp.	Income	Exp.
058/59	34.65	33	28.87	26	36.48	41
059/60	35.18	35	39.63	30	35.19	35
060/61	36.05	38	30.00	25	33.95	37
061/62	32.69	30	23.23	25	44.08	45
062/63	30.83	35	22.58	20	46.59	45
063/64	32.48	31	20.80	20	46.72	49

### Overall and Faculty wise Cost Recovery Rate of BMC (in %)

Year	Faculty			Total
	Management	Humanities	Education	
058/59	151.76	160.48	128.60	144.53
059/60	168.40	165.45	168.44	167.54
060/61	183.40	232.74	177.96	193.95
061/62	194.91	166.21	175.22	178.73
062/63	128.43	164.61	150.96	145.80
063/64	152.38	151.25	138.67	145.44

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