

CHAPTER I

INTRODUCTION

1.1 Background of the Study

Human being is difficult creature. S/he wants to be the superior creature in the world. From the very beginning human being always tried to dominate other creatures in the nature. In order to get success in this matter, human being must have ability as well as idea. Such kind of idea and ability can be accomplished from the education. So, education is only the factor which separates man with other creatures.

Education can be defined as a method which imparts knowledge and skill in a systematic way. Education is the development of all those capacities in an individual which enable him/her to control his environment and fulfill his/her possibilities. It plays significant role in human life. It enables the sensitivity power and makes man more ambitious.

Education is the mirror of society. It's prime factor in the development of nation. The countries which are rich in education are the leaders of the world. In other hands, those countries which are far behind in education are counted as least developed nations. So, not only the education but qualitative and practical education is the essential factor/element for social, political and economic development of every country. Education determines the living standard of general public that is why the government should allocate huge budget on educational sectors to get rid of much more difficulties.

Nepal had late started in modern education system. "Gurukul system was popular in the past. The students used to go teachers home and stayed until their education wasn't completed. They used to learn Bedh, philosophy, astrology, grammar and other types of religious books. Such types of education system was run in temples, Bihars, Church and sanctuary places. Teachers imparted the education not for earning but to receive virtue (Punya). The students used to stay in severe discipline and returned their home being ex₁ in education (Kshetri, 2006: p. 118)".

Nepal's first school was 'Durbar High School', established in 1910 B.S. But general people weren't authorized in that school. Tri-Chandra College was the oldest college in Nepal. After the long period of time Tribhuvan University (T.U.) was established in 2016 B.S. These days, lots of colleges are running in the affiliation of T.U. and other universities are also running different faculties in various levels.

Public campus is established by community in the initiation of social workers and educationists. It's established with the goal of providing quality education at minimum cost. Its target is middle class people. It's non-profit organization and runs by the management committee. Surplus amount is used in the development of related campus. The promoters don't get returns in any form.

There are various public campuses in Pokhara valley. One of them Janapriya Multiple Campus (JMC) is the largest one. It was established in 2048 B.S., Mangsir 25 in the participation of local community, including social workers, teachers, educationists, academic and social organizations. It's located at Simal Chour 8, Janapriya Marg, Pokhara. Shreejana Development Centre (SDC) and Janapriya Higher Secondary School (JHSS) are the active local organizations to establish the campus. Hundreds of meetings and interactions were held at SDC and JHSS with the community people in the activation of SDC and the academics. Continued meetings and interactions materialized to establish a community campus in this region. As a result, JMC came into existence.

"In the establishment period, JMC had only conducted the proficiency certificate level (PCL) courses in management and humanities and social sciences(Karki, 2004: p.2)". Later on +2 programs of HSEB including science and education, T.U. affiliated BBS, BA, BSC and B.Ed. programs were commenced. "JMC had started education journey with 65 students in humanities and social science and 59 students in management, 13 teachers and 4 staffs (Poudel Kshetri, 2004: p.16)". It is the first campus which run BBA program of T.U. outside the Kathmandu valley. During the course of time PCL

classes have been already phased out. Now JMC is running +2, bachelors and masters level programs in management, science education and humanities and social sciences faculties. 31 permanent, 43 temporary and 33 part time employees are associated in JMC.

The campus was successful to acquire the legal ownership of occupied land from the ministerial level decision. Land area comprises 9 ropani, 7 ana, 3 paisa and 3 dam. JMC possesses its own land, building complex and is equipped with infrastructures, materials, equipment and motor vehicles. Library was already established and running since the beginning. The library section is going to advance with online, computerized and internet system of learning and study. It had launched different level programs on the following dates:

Programs in JMC

Program	Date
Com., I.A.	2048
BBS, B.A.	2055
+2	2057
BBA	2060
BSc.	2063
B.Ed.	2064
MBS	2067
MA	2068

Source: Office Record.

Public campuses are playing significant role on higher education in Nepal. There are various public campuses affiliated to different Universities. It would be injustice if we exclude the name of Balkumari College (BKC) on providing higher education in western region. It was established in 2043 B.S., Aswin 02. It is affiliated to T.U., Higher Secondary Education Board (HSEB), Purbanchal University (P.U.) and Council for Technical Education and

Vocational Training (CTEVT). It is located at Narayangadh, Chitwan. In the establishment period, it had only conducted the intermediate classes of Law and Management with 138 students of Law and 262 students of Management. At that time only 11 teachers and 7 staffs were associated with this college. The chairmen of college management committee used to be Anchaladhish and vice-chairmen was Jahawarlal Pradhan.

Balkumari College has covered the land of one Bigha and 12 Kattha. It has run electronic library due to time demand. It is running many more programs which are affiliated to different Universities. It has got the certificate of ISO 9001:2000 for B.Sc. Nursing program and is planning to launch in near future. World Bank has committed to provide the donation of Rs.162.5 million for the development and promotion of Balkumari College. It had launched different programs on the following dates:

Programs in BKC

Program	Date
I.Com., I.L.	2043
B.Com.	2044
CMA	2050
ANM	2053
B.Ed.	2053
+2	2055
M.B.S.	2057
Staff Nurse	2058
B.B.A.	2061
M.Ed.	2063
B.Sc. (Micro Biology)	2064

Source: Office Record.

Now 46 staffs are working in this college and 99 professors are associated with this college. Out of 145 employees 51 are permanent, 3 are temporary, 72 are in contract and 19 are partial. It has stood on first position

among the public campuses in Nepal.

The study mainly focuses on the performance appraisal of public campus, especially Janapriya Multiple Campus and Balkumari College. But performance appraisal is broad term which can be defined as various ways. Under this study academic performance, financial performance and comparison between standard and actual income and expenditure are analyzed.

In this study academic performance is measured in terms of admission rate, drop-out rate, appearance in examination and succeeded in final exam. Financial performance is measured in terms of overall income and expenditure of institution along with cost recovery rate. Moreover, the variation in between the standard and actual income and expenditure can be accomplished with the comparison of budgeted point and actual situation.

1.2 Focus of the Study

Performance is the result of efforts plus abilities. Every organization wants to survive in crisis situation and earn more in favorable situation with effective performance. Performance appraisal provides feedback of past activities and gives guidelines to future. Educational institutions should measure their performance in periodical basis with the view of providing quality education. Only rational performance appraisal technique can enhance their capacity. This study basically focuses on the academic and financial performance of Janapriya Multiple Campus and Balkumari College.

1.3 Statement of the Problem

Today, educational institutions are providing higher education in competitive basis. Public campuses are attracting middle class people. But some public campuses are suffering from lack of funds, resources and qualified human resources. This study attempts to evaluate the academic and financial performance of Balkumari College, Narayangarh Chitwan and Janapriya Campus, Pokhara Kaski. The problems of the study can be portrayed as follows:

-) What is the present status of academic performance in terms of students admission, admission drop-out, examination drop-out and exam results of JMC and BKC?
-) What is the present status of financial performance i.e. cost recovery rate in JMC and BKC?
-) What is the variation level of standard and actual income and expenditure of JMC and BKC?

1.4 Objectives of the Study

The main purpose of the study is to evaluate the performance of public campuses especially Balkumari College, Chitwan and Janapriya Multiple Campus, Pokhara. So, the objectives of the study are as follows:

-) To examine academic performance of JMC and BKC.
-) To analyze financial performance of JMC and BKC.
-) To compare in between budgeted and actual income and expenditure of JMC and BKC.

1.5 Significance of the Study

Quality education plays vital role in the development of nation. In order to improve educational status, there should be the provision of evaluating performance of institutions. This study is concentrated on performance appraisal of JMC and Balkumari College. Both campuses are selected by the UGC Nepal on the basis of their best performance. So, this study is expected to provide in depth information about the performance of both colleges. It may provide guidelines to enhance the performance of both campuses in coming days.

1.6 Delimitation of the Study

The main objective of the study is to analyze the academic and financial performance of JMC and BKC. It's also required to fulfill the academic requirement of Masters of Business Studies Degree. No any research escapes from delimitation. Every research has its own delimitation. So, this study is not also free of it. This study has been delimited as follows:

-) Academic and financial performance analysis covers only of last 5 academic years i.e. 2063/64 to 2067/68.
-) This study has covered only two public campuses in Nepal.
-) Accuracy of the study has been based on the data available from administration and account sections of these campuses.
-) The limited time available with the researcher and the resources constraints have been also limited the research work.

1.7 Organization of the Study

This research paper contains only five chapters. They are as follows:

Chapter One: It consists background of the study, focus of the study, statement of the problem, objectives of the study, significance of the study and delimitation of the study.

Chapter Two: It deals with the available literature. It includes theoretical framework, review of selected books, journals, articles and previous master's degree dissertations etc.

Chapter Three: This chapter will explain research design, selection of the study unit, nature and sources of data, data collection method, data mining and analysis tools.

Chapter Four: It is the most important chapter of the study. It consists broad objectives of educational institutions, academic and financial performance analysis as well as major findings of the study.

Chapter Five: It covers the summary of the study, conclusion drawn and recommendations as well as suggestions for further improvement. Bibliography, Appendices and the supporting documents are also incorporated at the end of the study.

CHAPTER II

REVIEW OF LITERATURE

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

2.1 Conceptual Framework

2.1.1 History of Education in Nepal

Nepal is small and the least developed country. Though it is undeveloped it has great devotion in education. Our ancestors and history tell that there used to be Gurukul system for education. This system was run for a long time. In this system the students have to go teacher's home and stayed there until their education wasn't completed. This kind of system is still prevails in some parts of our country. Organizational education system isn't very old in Nepal. It had late started in modern education system.

When Rana rule was existence in Nepal, it was far behind in education. Ranas used to think that development of education is the destruction of their power. However, they opened 'Durbar High School' as the first school of Nepal. After that 'Ranipokhari Sanskrit School' was established in 1941 B.S. But there was no any board which takes examination of Matrik (equivalent to S.L.C. exam these days). So, students used to go to India for Matrik and higher education. Foundation of higher education was laid down with the establishment of Trubhuvan-Chandra college (late it named Tri- Chandra college) in 1975 B.S. But the college was run in the affiliation of Calcutta University later in the affiliation of Patna University.

In 2007 B.S., Nepal succeeded in revolution of democracy and rule was rooted-out. After that lots of colleges were opened in the diff parts of Nepal. Government opened Durbar College (2008) and Patan College

(2011) in Kathmandu valley. In the effort of people some other colleges were established inside and outside of Kathmandu valley. Some of them are Thakur Ram College (Birgunj, 2009 B.S.), Law College Kathmandu, 2011 B.S.), Tribhuvan College (Palpa,2012B.S.), Dhankuta College (Dhankuta, 2012 B.S.), Morang College (Morang, 2012 B.S.), Nepal Music College (Kathmandu, 2012 B.S.), Mahendra College (Dharan, 2012 B.S.), Public Scirnce College (Kathmandu, 2013), Ram Sagar College (Janakpur, 2014 B.S.), Mahendra Bidhyashwari College (Rajbiraj, 2014 B.S.), Narayan Inter College (Nepalgunj, 2014 B.S.), Public Commerce College (Kathmandu, 2016 B.S.) Prithvi Narayan Campas (Pokhara, 2017 B.S.) etc.

Prior to the establishment of T.U., all higher educational institutions were affiliated to Indian Universities. This type of dependency was major hindrances to the development of higher education in Nepal. In 2016 B.S., Nepal's first University Tribhuvan University was established. It also issued T.U. Act. It started to give affiliation to colleges of Nepal. The establishment of T.U. offered the following advantages:

-) Dependence on Indian Universities was over which made a bridge on education journey.
-) A university was established primarily for post graduate programs in Nepal.
-) The university took up the responsibilities of preserving courses, supplying teachers, granting budget and conducting examination for the affiliation colleges.
-) Some technical training colleges were also given academic affiliation by T.U.
-) It has brought unity in national education because all the colleges were at once taken under the umbrella of T.U.

In 2029 B.S., government introduced and started to implement the National Education System Plan (NESP). In this plan, higher education system was restructured. Government also created National Education Committee and

T.U. Act of 2028 was introduced. This act made the provision that T.U. was the sole controller and dispenser of higher education in Nepal and also provided the authority of making its own rules and regulations in order to achieve the basic goals of NESP. Then after all the colleges were at once taken under the umbrella of T.U. and kept under the various institutions as per their areas of study. That is why all the existing government and public colleges became parts of the university and no longer remained as affiliated colleges.

After the implementation of NESP all arts colleges were put under the institute of Humanities and Social Science, all the commerce and Business Administration College into the institute of Management. Similarly all science colleges were integrated into the institute of Science and Technology. NESP also provided authority to T.U. to merge all institutions of technical education into 5 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 multi- institute federation and the institutes as campus federations. The academic and administrative affairs of T.U. were governed by policies, programs and directives emanating from the National Education Committee.

In 2040 B.S., the Royal Commission of Higher Education (RCHE) recommended that T.U. should be re-organized as teaching-cum-affiliating university. Its existing campuses and research centers should remain within its structure and the private sector campuses placed as its affiliating bodies. In order to initiate the implementation of RCHE recommendation, a committee was constituted by HMG in 2040 B.S. Consequently, the fourth amendment was made in T.U. act and some other changes were made in the organizational structure of T.U. which made it as multi- structured tiers. Moreover, public campuses came into existence as affiliated institutions and T.U. again moved back to its original status of teaching-cum-affiliating university. T.U. started to give affiliation under two conditions:

-) If 10 permanent lectures of T.U. committed that they will teach wherever the campus can't afford teachers in future.

) If the promoters kept Rs. six hundred thousand as collateral.

After the restoration of democracy in 2046 B.S. many more changes have occurred in education system. The significance changes included the emergence of multi- university system. There is policy to change certificate level to higher secondary school system. Government created University Grant Commission (UGC). It supported in establishment of four new universities i.e. Purbanchal University, Kahmandu University, B.P. Koirala Institute of Health and Science, and Pokhara University. Purbanchal and Pokhara Universities are seemed as regional university and they are operating on heavy government funding. Whereas, Kathmandu University is operating as independent and self financing. But B.P. Koirala Institute of Health and Science operates on fully government funding.

2.1.2 Historical Background of Public Campuses in Nepal

Nepal had late started in modern education system. In 2016 B.S. T.U. was established with taking 16 public campuses and 5 constitutional campuses. After the arrival of democracy on Nepal emergence and development of public campuses had occurred. But Panchyat Rule of 2017 B.S. denied to provide affiliation to public campuses. Until two decades public campuses were kept in shade. In 2036 B.S., great student revolution had taken and compelled to government to provide affiliation to public campuses. It was great achievement in the history of public campuses. It also created the environment of community based education. After that many more community- based colleges were opened year by year.

Nepal Public Campus Association (NEPCA) was established in 2047, Ashad 25. It is umbrella organization of public campuses in Nepal. In the opening ceremony of first Mahadhibeshan of NEPCA, the prime minister Krishna Prasad Bhattarai announced to allocate 10 million government budget to public campuses. NEPCA was established with following basic objectives:

) To keep mutual understanding and co-ordination among the public campuses with unity.

-) To increase teaching and examination standard.
-) To maintain economic and physical assistance.
-) To preserve the rights of teachers, staffs etc.

After the establishment of NEPCA, public campuses got support and it united their voices. Nowadays, numerous public campuses are opening every year. About 40% students are studying in public campuses. But devotion of public campuses in higher education of Nepal is not taken into consideration. They are compelled to run in little financial support of government. Financial burden is increasing in their head. NEPCA is fighting to establish 'Nepal Public University'. It will be justice if the government supports to the proposal of NEPCA.

Nowadays, more than 225 public campuses are running in different parts of Nepal. According to Dr. Suryamani Adhikari they are divided into 3 categories:

- A category:** They are self- dependent and have their own educational infrastructure like building, library, play-ground, labs etc. They are able to maintain annual expenditure and to save some fund.
- B category:** They are opened in the initiation of professors of T.U. They maintain their expenditure with taking tuition fee from students.
- C category:** They are running in remote country-side. They are operating with donation of general people, grants of district development committee and village development committee. Their annual expenditure exceeds to income.

Public campuses are competing to impart international level education at minimum cost. Education should be kept away of politics and business. If it happens so, the condition of education will soon. Public campuses have devoted much in the history of higher education in Nepal. They developed the community- based education. Though their history isn't old, they have crossed long route at short time. In two decades time, they enter revolution in higher

education system. They are exercising to fulfill the demand of 21st century.

2.1.3 Funding of Higher Education in Nepal

In order to achieve set up goals, fund is necessary for every organization. It's essential to run organization smoothly. So educational institutes also need fund in their operation. Financing is a means for attaining some ends. Education is a long term investment because it is a source of future earnings and/or of future satisfaction.

Education is an essential and important factor in human life. If education were treated as an activity of purely personal concern, then students might be expected to make arrangements for the payment of the cost 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).

In ancient time education was regarded as an integral part of religion. Gurukul system was popular and students used to go teachers home and stayed until the education isn't completed. So, students used to take food, clothes and other necessary items from their home to teacher's home. At that time 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. Other sources of financing were endowments of lands and establishment of Guthis or Trusts. Sometime the wise and great king used to provide some fund for education.

During 104 years of Rana Rule, education was possible only for the children of rulers and their relatives. Even the first school 'Durbar High School' used to impart knowledge to high class family students. It was run in the full aid of the government. Education was free but ordinary people were not allowed for that. Even Tri-Chandra College had charged no tuition fee, and received private funds in its operation. Government used to provide all necessary funds to run those educational institutes.

Since the advent of democracy in 2007 B.S., government started to open schools and colleges. Education was made free for ordinary people. Colleges were established by the government but they weren't sufficient to provide higher education for the increasing number of students. So, general people started to open community based colleges. The colleges were opened with the help of local people and the donors, and they were run with tuition fees collected from students. When T.U. was established in 2016 B.S., Such colleges were given affiliation by T.U. In 2029 B.S., government made a decision to make all public and other campuses as constitutional campus. After that T.U. started to provide annual grant for such campuses. At present especially there are 3 types of higher educational institutes in Nepal.

-) Constitutional Campus: They are established by the government and run in the full aid of government. Very little tuition fee is charged to students. So, a huge number of students are studying in those campuses. Such campuses are running under Tribhuvan University and Nepal Sanskrit University in Nepal.
-) Community based Campus: They are established in the initiation of local people. In this campus government becomes in secondary position but public becomes in primary position. They fulfill their annual expenditure with fees of students and donation. UGC provides very little amount to those campuses. Generally economically middle class people are benefited from these campuses.
-) Private Campus: They are established by few groups of people. They invest money in the expectation of handsome return. Government provides only affiliation but not fund. They charged high amount as tuition fee, admission fee etc.

2.1.4 Problems Facing by Public Campuses

Public campuses are established by local people who are curious towards the development of higher education. So they are opened by people

and for people. But the people who gave birth to public campus don't get return in terms of monetary value. They get only respect and goodwill in the society. When the demand of higher education wasn't fulfilled by constitutional colleges then the concept of public campus was born. Main motto of such campuses is quality education at minimum cost. It refers that public campuses are operating in service oriented motive. Now, many public campuses are opening and running in different places of the country. They overcame many hurdles and also facing numerous problems. Their problems can be portrayed as follows:

-) The foremost problem is economic burden. They are opened with the limited amount of community. They aren't able to prepare infrastructure. They are still running in other government school or rented building. They also charge quite low amount as fees. Due to the lack of fund they can't pay salary to staffs and teachers in time. They receive little amount of grant through UGC which isn't sufficient in their operation.
-) Public campuses are also facing educational problems. This type of problem is increasing day by day. Due to the lack of fund they can't launch new programs and the teachers can't take parts in seminars, training etc. Because of the old program students are attracting to other private colleges which run modern programs. In other sense if public campus launches new program then fees should be charged high which can't be afforded by students.
-) Student admission rate is also the problem of public campuses. Constitutional colleges are running in full aid of UGC. So, they charge little amount as fees. In the comparison of their fee structure, public campuses are charging high. It drags to the students on the way of constitutional campuses. Whereas, private colleges are attracting students with heavy advertisement, good infrastructure and new programs. Hence admission rate is decreasing in public campuses.
-) The newly emerged problem of public campuses is policy of T.U. Its

policy to phase out intermediate level creates problem to public campuses. Most of the public campuses are running only intermediate classes. It compels them to run +2 program and they late affiliation from HSEB. But the government also makes new policy to extend SLC up to 12 class. Under this policy these must be either 9 and 10 class or bachelor level program. In this way public campuses which are running only intermediate class are bound to open 9 and 10 class or bachelor level class.

Public campuses demand to establish Public University due to the lack of government grants-in-aid. They also suggest that all public campuses should be made constituent campuses by opening Public University. Due to the lack of self- infrastructure, teachers and financial resource many public campuses are in financially danger zone (Kantipur, 2009:p.2).

2.1.5 Concept of Performance Analysis

Performance refers to accomplishment of assigned tasks by all individual employee or all incorporate organization. It's the result of effects plus abilities. It implies productivity measured in terms of effectiveness and efficiency. It refers the workforce for every personnel, and organization also for the result of performance that good or bad, success or failure, satisfactory or not. According to E.B. Flipper-"Performance appraisal is a systematic, periodic and so far as humanly possible and impartial rating of employees excellence in matters pertaining to his/her present job and to his/her potentialities for a better job (Kharel, 2002: p.262)".

"Performance appraisal includes all procedures used to evaluate personalities and contributions and potential of group members in a working organization. It's a continuous process of secure information necessary for making correct and objective decisions on employees (Kharel, 2002: p. 262)". Performance is broad term and can be defined differently as per needed. Educational institutions are service oriented organizations and their performance is measured or appraised in quality basis. Obviously, public

campuses are non-profit motive institutions. They put the efforts towards providing quality education at minimum cost. Their target is middle class people in the society.

"Performance appraisal is a process of determining and communicating to an employee how he/she is performing on the job and ideally, establishing a plan of improvement (Agrawal, 2004: p.312)". An anonymous writer has said - "My Company pays for performance. Unfortunately, no one knows how to measure it." Although various measurements have been developed, performance can't be measured in absolute value.

"Performance reports reflect the real the picture of organization. These reports should be composed of carefully selected series of data related to each responsibility center. Fundamentally, they report actual results compared with goals and budget plans. Frequently, they identify problems that required special reports, since these reports are designed to pinpoint both efficient and inefficient performance (Welsch, Hilton & Gorden, 1999: p. 543)".

Performance appraisal is a review of an employee and organization performance on their targeted goals and their potential for assuming future responsibilities. It reviews relevant strength and weakness for their environment atmosphere. It provides guidelines for allocating the rewards and planning development programs. It is quite essential that any organization whether established in public sector or private sector should run efficiently, otherwise the set objectives would not be fulfilled. Thus, it can be said that performance efficiency is the success of any organization. It is the ability to produce the desired effect with the minimum effort, expenses or waste. It is the shortest path or the cheapest mean towards the desired goal. It provides the feedback so that they know where they are, where they want to go and how to get there.

2.1.6 Measurement of Performance Analysis

Every individual or organization works to get desired goal. If the performance can't be measured periodically then the exact position can't be

judged. Performance analysis is the integrated tools of working activities. It refers to accomplishment of assigned tasks by an individual employee or all incorporate institution. In general concept the organizational performance is measured in terms of financial basis. But only financial measure can't reflect the exact position of that organization. Customer satisfaction, social responsibilities, employee working efficiency, employee satisfaction, sales volume, qualitative product etc. are various indicator to measure performance. This study is basically concerned with educational institutions. So, academic analysis and financial analysis are used to measure performance analysis.

2.1.6.1 Academic Performance Analysis

Academic performance is one of the important tool of performance analysis of educational institutions. It consists of organizational activities with taking performance like as success or failure, good or bad, improving or declining condition. As a result, institution should take improvement and correcting strategy.

Educational institutions are established to impart knowledge in the society. Academic performance analysis shows the effectiveness of educational institute and its responsibility towards society. It consists admission rate, drop-out in admission and exam, examination result, position of institute in comparison with others etc. If the institute can achieve the better academic performance the institute will receive goodwill and also will receive financial support. Academic performance analysis is one of the complex phenomenons of the institutes. Budget allocation, fee structure, educational environment, teachers training, students interest, examination system, teaching materials etc. have immense impact on academic performance analysis.

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

Admission

It is the foremost and important component. Janapriya Multiple got affiliation from T.U. and HSEB. Whereas, Balkumari College is affiliated to

T.U., P.U., HSEB and CTEVT. JMC is running bachelor level program of T.U. and +2 program of HSEB. BKC is running bachelor and masters level program of T.U. and +2 program of HSEB, BBA program of P.U., and staff nurse ,CMA, ANM program of CTEVT. Both colleges take entrance test prior to admission period. In the academic year 2067/68, altogether 3,273 and 4,966 students were enrolled in JMC and BKC respectively.

Drop-Out

It also shows to some extent the performance of academic institutes. The high drop- out indicates the poor performance and vice- versa. Generally, there are two types of drop out i.e. 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. It's due to the students shift to another campus, shift to other faculty and re- admission in the 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

It's the most important and popular component of academic performance of educational institutes. The examination result is measured in terms of the number of students passed in all subjects and the number of students filling the examination forms. Higher ratio shows better performance and vice- versa.

JMC and BKC take internal exam themselves but students have to pass board exam. At the end of academic year students have to face final exam. For T.U. affiliated program, final exam is taken by the Controller of Examination T.U. For +2 programs final exam is taken by office of the Controller of Examination HSEB. BBA program is based on semester system and all other programs of both campuses are annual exam system. Generally, T.U. takes a bit longer time to publish result whereas HSEB takes shorter time to publish result of final exam. CTEVT programs are practically based and focused on learning

by doing.

2.1.6.2 Financial Performance Analysis

It's the next important factor of the performance analysis of educational institutes. Financial performance analysis is concerned with analyzing the financial statement of an organization. "Financial analysis is the process of identifying the financial strengths and weaknesses of the firm by properly establishing relationship between the items of the Balance sheet, Profit and loss accounts (Pandey, 2003, p. 586)".

Financial performance deals with the financial activities in the organization. Whereas the organization is profit oriented or non-profit oriented its activities directly or indirectly involve acquisition and use of funds. So it plays vital role in every entity. Sound financial position is essential in competitive environment. Every organization should have good financial position to attain its goal. Audit report reflects the real picture of organization in financial perspective. It shows clear x-ray figure of the organization body with taking their performance in financial aspects.

Financial information is needed to predict, compare and evaluate the firm's earning ability for financial planning analysis and decision making. In fact, financial statements contain summarized information of the business firm. Financial affairs and financial position are presented after systematic organization to owners, creditors and other concerned parties. These two statements stand for planning and controlling as well as developing much information.

Every business firm should prepare financial statement to communicate to the concerned parties at the end of year. The term financial statements as used in modern refer to two statements viz. balance sheet or statement of financial position reflecting assets, capital and liabilities as on particular date and income statement or profit and loss account, showing the result achieved during certain period which are prepared at the end of accounting year for a business enterprise.

JMC and BKC both are heavy public investment colleges. Their audit report shows how they generate income and how they expend. If the financial position is weak then the organization couldn't succeed in the competitive environment. Financial condition must be strong and rational for utilizing the resources. Only excellence academic performance isn't enough to survive for educational institutes. But strong financial position is also needed to impart modern and technical knowledge in these days.

The components of financial performance analysis can be discussed as follows:

Overall Income

Income is foremost factor of every institute. That's why every institute is trying to generate handsome income. On the basis of income where, how and how much money to expend is decided.

Overall income of JMC and BKC can be separated as internal and external income. Internal income is generated by campus itself through students admission fee, tuition fee, identity card fee, examination fee, campus development fee, sports fee, library fee, certificate fee, recommendation letter fee etc. Whereas external income is generated through grants- in- aid from UGC, grants from other organizations and funds collected from donors.

Overall Expenditure

All kinds of expenditure done by in one academic period is overall expenditure. For educational institutes the main expenditure is teaching and administrative staff salary and allowances. Except this teaching materials, travelling and daily allowances, repair and maintenance, vehicle, fuel, water and electricity, printing and stationery, magazines and newspapers, student welfare, free ship and scholarship, sports, advertisement, communication, meeting allowances, depreciation, capital expenditure, casual and miscellaneous expenditure, provisional fund to teachers and staffs etc.

Both JMC and BKC issue budget for an academic year in campus day. Overall budget is classified into standard budget and actual budget. The standard budget is that kind of budget which pre-determines income and

expenditure for coming year. It's estimated calculation in how much cost should be expended under specified working condition. Actual budget reflects real income and expenditure of last year. It shows either profit or loss condition of organization. In the case of educational institutes all expenditure is spent to fulfill teaching and learning activities. Huge deviation can't be found between standard and actual budget if campus is running smoothly.

Faculty-wise Cost

Most of the campuses are running various programs in different faculties. So, standard budget and actual budget is allocated faculty- wise. As every faculty has a large number of students and teachers, faculty- wise budget should be allocated in such manner.

JMC and BKC are running the faculty of Management, Humanity and Social Science, Science and Technology, and Education. But they don't allocate budget as faculty- wise. Budget is made as a whole. Generally Management faculty generates most of the income in these campuses. Number of students admitted in particular faculty can be determined and number of teachers and staffs working in the particular faculty can also be determined. So, rough faculty wise cost can be calculated but it may not give real position.

Cost Recovery Rate

It shows the cost percentage recovered by revenue. It also shows how much cost is burned by students. It's measured by dividing the revenue by expenditure. Educational institutions are non- profit organization. So, low cost recovery rate is emerging problem. It shows high dependency on external sources like loan, grants, donation etc.

2.1.6.3 Budget Variance Analysis

Comparison of actual results with planned or budget goals has been emphasized as an integral part of the management body. A basic feature of performance analysis is the reporting of variances between actual and planned goals. If a variance is significant, a careful management study should be made to determine the underlying causes. The underlying causes, rather than the

actual results, should lead to remedies through appropriate corrective action by management.

Variance analysis involves a mathematical analysis of two sets of data in order to gain insight into the underlying causes of a variance. Sales variance, material variance, labor variance, overhead variance etc. are calculated to find variation between actual and standard goal. Obviously, public campuses are non-profit oriented institution. But they have to apply the concept of budgeting in their operation. Income and expenditure for next academic year should be estimated in current year. It helps to control over unnecessary overheads and get the target at minimum lost, time and efforts.

Variance analysis is an important tool that can increase the usefulness of periodic performance reports. If estimated/projected income is less than actual income then corrective action should be taken in time. So, favorable variance is required in smooth operation of any entity.

2.2 Review of Related Studies

Literature review is one of the important factor in research work. It provides ideas to identify the real problems. It's a way to discover what other research in the area of our problems has uncovered. This study in 'Performance Appraisal of Public Campuses in Nepal' is a new and burning issue.

Performance appraisal is one of the measurement tools of academic performance with satisfactory result. For educational institutes academic and financial performance should be analyzed with cost recovery rate. The performance be analyzed periodically otherwise the set objectives can't be met.

In the context of educational institutions performance analysis, there is scarcity of such materials. There is lack of past literature books, articles, published and unpublished dissertations etc. Very few researches had been conducted in this field. Some scholars, experts and students explained and mentioned in brief on this concentrated areas as educational institution's performance.

Mr. Pradhan (1990) had conducted a research work on "Tribhuwan

University and Private Campuses: A Performance Analysis, Research Report, Research Division, T.U., Kathmandu." This study had taken the objective to analyze the performance of constituted and affiliated private colleges of Kathmandu valley. He concluded that T.U. couldn't utilize resources properly in comparison with private colleges. It rises the overall expenditure of T.U. extremely higher than other affiliated campuses. He had suggested that constituent campuses should create healthy academic environment by providing facilities for publications, researches, seminars, interaction programs and setting curriculum activities. Constituent campuses should curtail its unnecessary administrative overhead and should create congenial academic environment.

Mr. Baral (1998) had conducted a study on "Cost Recovery Rate of Prithvi Narayan Campus, Pokhara." Its objective was to identify income vs. expenditure condition. He had found out faculty wise as well as level wise cost recovery rate. The study showed very low recovery rate of campus. He had suggested to improve the financial position by uplifting cost recovery rate and cutting unnecessary overheads.

Mr. Baral (2004) had also written an article on "Evaluation of the cost effectiveness of Prithvi Narayan Campus." The objective of this article was to focus the effectiveness for quality education in Prithvi Narayan Campus. He had worked out overall cost, per student cost, cost recovery rate and academic performance. He had suggested and recommended that the campus should improve academic performance for quality education and should use alternative way to recover the heavy cost.

Mr. Pulami (2005) had computed a thesis work on "Performance Analysis of Prithvi Narayan Campus, Pokhara." He had done the research work with the objective of analyzing the financial and academic performance of Prithvi Narayan Campus. He had tried to compute faculty- wise performance. He has found student admission growth rate is relatively high whereas the exam result isn't satisfactory. Cost recovery rate of PNC is getting poor and poorer.

Mr. Shrestha (2007) had conducted thesis work on "Performance Analysis of Public Campuses in Pokhara". He had selected three public campuses of Pokhara valley and analyzed academic and financial performance of selected campuses. He has found that student admission growth rate is increasing year by year and admission drop out rate and exam drop-out rate is decreasing in every year. Internal income contributes fully in the source of campuses.

2.3 Research Gap

Research gap means what other researches have uncovered in this research area. It helps to fill up the gap in between past researches and present research. It also provides guidelines to find new things. Very few researches have been conducted in the context of performance appraisal of academic institutions. They have only focused on academic performance. But educational institutions academic performances depend on their financial strength. So this study focuses on academic as well as financial performance and variance analysis of two selected campuses. Moreover, previous studies are focused specially only one particular educational institution, but this study is based on comparative study between two public (Community) campus i.e. JMC and BKC. These both campuses are selected by UGC on the basis of best performance out of all public (Community) campuses in Nepal.

CHAPTER III

RESEARCH METHODOLOGY

The main objective of the study is to analyze the performance of two campuses viz. Balkumari and Janapriya. This study aims to recommend necessary suggestions to achieve the targeted objectives. So, appropriate methodology is required to get target point. Research methodology is the most important part of the study. It consists of research design, selection of the study unit, nature and sources of data, data collection techniques, data processing and analysis.

3.1 Research Design

Research design is an integrated frame that guides the researcher in planning and executing the research work. It's an overall framework for the activities to be undertaken during the course of a research study. So, research design is the plan, structure, and strategy of investigation conceived so as to obtain answers to research questions and to control variance. It serves instruments to be utilized and the sampling plan to be followed. It guides the researcher to progress in the right direction in order to achieve goal.

This study is based on descriptive and comparative research design. The descriptive research is a fact finding operation searching adequate information. It involves the systematic collection and presentation of data to give a clear picture of a particular situation. A comparative study attempts to establish causes for certain problems. It's done by comparing two or more groups of situations or variables. In this research, the researcher searches the likeliness and differences among his/ her objects to obtain clues about what causes might or contribute to the occurrence of a particular phenomenon.

3.2 Selection of the Study Unit

There are a huge number of public campuses running in Nepal. It's not possible to include all of them in research works. Moreover, Janapriya and

Balkumari are big as well as popular public campuses of Nepal. In order to get real picture of public campuses, it would be justice to choose large and well performing campuses as a sample. So, Janapriya and Balkumari colleges are selected as the study unit and whole efforts are concentrated to provide complete information of these selected units.

3.3 Nature and Sources of Data

The data used in the study are primary as well as secondary as they of related campuses. Similarly, secondary data has been collected mainly from annual reports, audit reports, income and expenditure a/c, balance sheet, periodicals, published reports, data services, previous dissertations and other publication data have been collected from concerned authority. Primary data has been collected through questionnaire, observation and interview with concerned employees of concerned institutions.

3.4 Data Collection Technique

This study is mainly based on secondary source of data. But some kind of primary data is also used as per needed. Academic data is collected from administrative section and annual reports. Whereas financial data is obtained from account section and audit reports. Similarly, social performance data is collected from annual report and personal interview with the chairmen of Campus Management Committee and Campus Chief.

3.5 Data Processing and Analysis

The available data have been edited, classified and tabulated in appropriate form. Processing of data has been done by the computer using Microsoft Excel Program.

Analysis is the careful study of available facts so that one can understand and draw conclusion on the basis of established principles and sound logic. Various analysis tools are used. Tables, charts, average ratios, cost

recovery rate etc. are used in analyzing the data.

3.6 Limitation of Methodology

-) Major findings of the study are based on data and information provided by these two campuses.
-) Only those data are compared which are similar between two campuses. For example program under CTEVT of BKC isn't compared with JMC because no program is launched by JMC under CTEVT.
-) Only five years academic data are included in the study i.e. 2063/64 to 2067/68.

CHAPTER IV

PRESENTATION AND ANALYSIS OF DATA

This chapter is central part and most valuable of the study. It presents the available data through different tools. This study has divided analytical tools into two parts viz. academic and financial analysis. Academic analysis includes student admission growth rate, student admission and examination drop-out rate, final result and pass percentage. Under this financial analysis overall income and expenditure, contribution of internal and external income to the total income, budget achievement rate, cost recovery rate etc. are computed.

4.1 Academic Performance Analysis of JMC and BKC

4.1.1 Academic Performance Analysis of JMC

4.1.1.1 Student Growth Rate

To analyze the academic performance of educational institutes, student admission is the most important factor. Admission procedures and eligibility is determined by the institute itself as its rules and regulation. In case of JMC, there is system of taking entrance examination prior to admit in the campus. Students who passed this exam can only get admission in the campus. The enrollment of students in each year affects the student growth rate.

The admission of 5 academic years have been worked out. Faculty- wise students admission and their growth rate is

Table: 4.1**Faculty- wise admission and growth rate of JMC**

Faculty Year	Mgmt.		Humanities		Science		Education		Total	
	No.	%	No.	%	No.	%	No.	%	No.	Average %
2063/64	1609	–	528	–	289	–	159	–	2585	–
2064/65	1791	11.31	538	1.89	310	7.23	187	17.61	2826	9.32
2065/66	1885	5.25	638	18.6	305	(1.61)	215	14.97	3043	7.68
2066/67	2160	14.9	540	(15.36)	303	(0.7)	240	11.63	3243	6.57
2067/68	2205	2.08	467	(13.52)	289	(1.65)	303	26.25	3273	0.93

Source: Office Records (Also see Appendix- I for details).

Table 4.1 discloses that the student faculty- wise admission and its growth rate in JMC. In academic year 2063/64 total students admitted in management, humanities, science and education faculty were 1609, 528, 289 and 159 respectively. In academic year 2064/65 management faculty has 11.31%, humanities has 1.89%, science has 7.23% and education has 17.61% growth rate. Education faculty has the highest growth rate in this academic year. Similarly, in academic year 2065/66 four faculties i.e. management, humanities, science and education have 5.25%, 18.6%, (1.61) % and 14.97% growth rate respectively. The highest growth rate is in humanities faculty. In academic year 2066/67 management faculty has 14.9%, humanities faculty has (15.36)%, science faculty has (0.7)% and education faculty has 11.63% growth rate. In this academic year management faculty has the highest growth rate. In academic year 2067/68 management has 2.08%, humanities has (13.52)%, science has (1.65)% and education has 26.25% growth rate. Education faculty has the highest growth rate in this academic year.

The aggregate admission growth rate in academic year 2064/65 is 9.32%, in 2065/66 is 7.68%, in 2066/67 is 6.57% and in 2067/68 is 0.93%.

The highest growth rate is in academic year 2064/65 and the lowest is in 2067/68.

The admission growth rate as faculty- wise is depicted in figure 4.1

Figure: 4.1

Faculty- wise admission growth rate of JMC

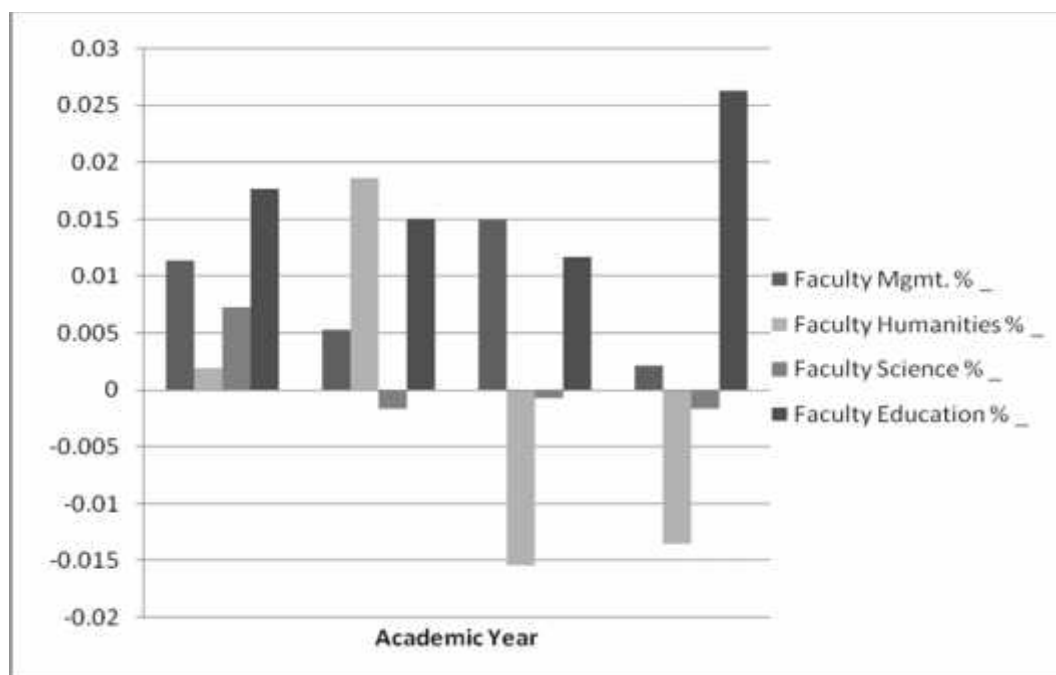


Table: 4.2

Level- wise admission and growth rate of JMC

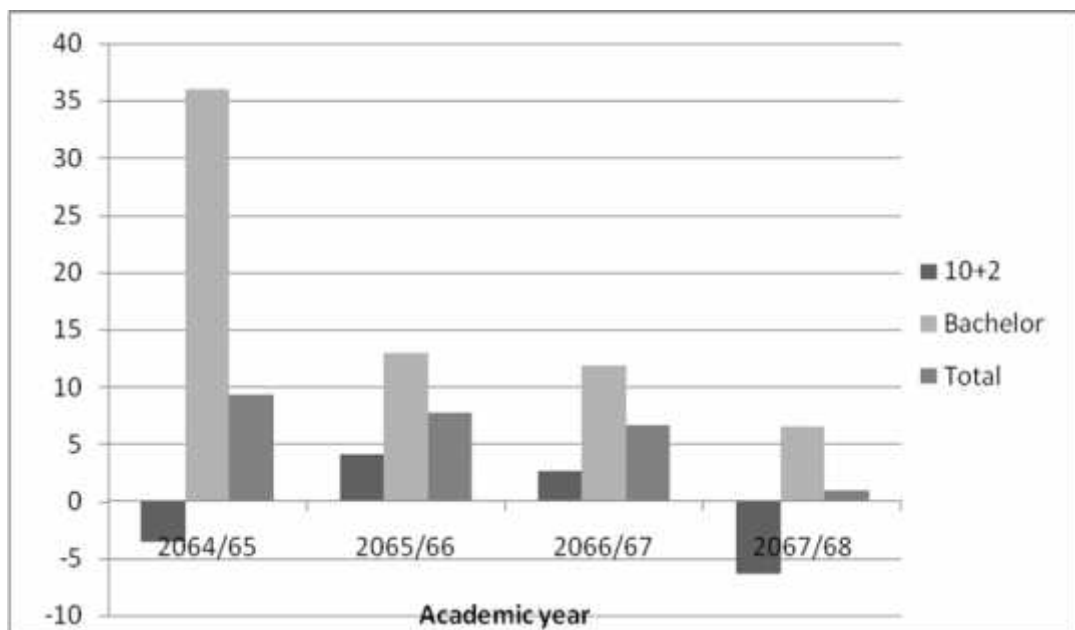
Level \ Year	+2		Bachelor		Master		Total	
	No.	%	No.	%	No.	%	No.	%
2063/64	1740	-	845	-	-	-	2585	-
2064/65	1677	(3.62)	1149	35.98	-	-	2826	9.32
2065/66	1745	4.05	1298	12.97	-	-	3043	7.68
2066/67	1791	2.64	1452	11.86	-	-	3243	6.57
2067/68	1678	(6.3)	1547	6.54	48	-	3273	0.93

Source: Appendix I

Table 4.2 shows that the level- wise admission and growth rate in JMC. The total students enrolled in academic year 2063/64 is 1740 and 845 in +2 level and bachelor level respectively. In academic year 2064/65 +2 level has (3.62)% and bachelor level has 35.98% growth rate. Similarly in academic year 2065/66 +2 level has 4.05% and bachelor level has 12.97% growth rate. In academic year 2066/67 +2 level has 2.64% and bachelor level has 11.86% growth rate. In academic year 2067/68 +2 level has (6.3)% and bachelor level has 6.54% growth rate. It indicates that +2 level has fluctuated growth rate whereas bachelor level has always positive growth rate.

The level-wise student admission growth rate can be depicted in figure 4.2 as follows:

Figure: 4.2
Level- wise admission growth rate of JMC



4.1.1.2 Student Admission Drop- out Rate

Table: 4.3

Faculty- wise admission drop-out rate of JMC

Faculty Year	Management			Humanities			Science			Education			Total		
	Adm	Drop	%	Adm	Drop	%	Adm	Drop	%	Adm	Drop	%	Adm	Drop	%
2063/64	1609	287	17.84	528	59	11.17	289	23	7.96	159	22	13.84	2585	391	15.13
2064/65	1791	307	17.14	538	79	14.68	310	13	4.20	187	18	9.63	2826	417	14.76
2065/66	1885	230	12.20	638	96	15.04	305	12	3.93	215	22	10.23	3043	360	11.83
2066/67	2160	156	7.22	540	86	15.93	303	16	5.28	240	22	9.17	3243	280	8.63
2067/68	2205	135	6.12	467	63	13.49	298	10	3.36	303	24	7.92	3273	232	7.09

Source : Appendix I.

Table 4.3 shows that the faculty-wise admission drop-out rate of JMC. In academic year 2063/64 management faculty has 17.84%, humanities has 11.17%, science has 7.96% and education has 11.84% drop-out rate. In this year management faculty has the highest drop-out rate. Similarly in academic year 2064/65 four faculties i.e. management, humanities, science and education have 17.14%, 14.68%, 4.20% and 9.63% drop-out rate respectively. Again management faculty has the highest drop-out rate in the same year. In academic year 2065/66 management faculty has 12.20%, humanities has 15.04%, science has 3.93% and education has 10.23% drop-out rate. Humanities faculty has the highest drop- out rate in this academic year. In academic year 2066/67 management faculty has 7.22%, humanities has 15.93%, science has 5.28% and education has 9.17% drop-out rate. Again humanities faculty has the highest drop-out rate. In academic year 2067/68 management faculty, humanities, science and education faculties have 6.12%, 13.49%, 3.36% and 7.92% drop-out rate respectively. In this year humanities faculty has the highest drop-out rate.

The aggregate drop-out rate of JMC in academic year 2063/64 is 15.13%, in 2064/65 is 14.76%, in 2065/66 is 11.83%, in 2066/67 is 8.63%

and in 2067/68 is 7.09%. The drop-out rate is decreasing year by year. The faculty-wise admission drop-out can be shown in figure 4.3

Figure: 4.3

Faculty-wise admission drop-out rate of JMC

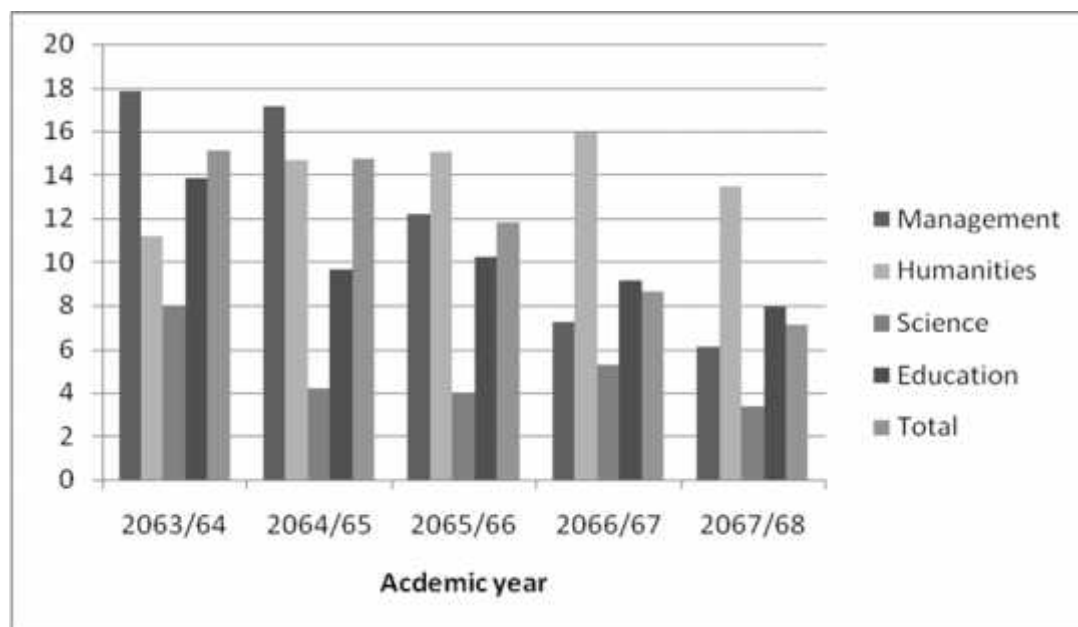


Table: 4.4

Level-wise admission drop-out rate of JMC

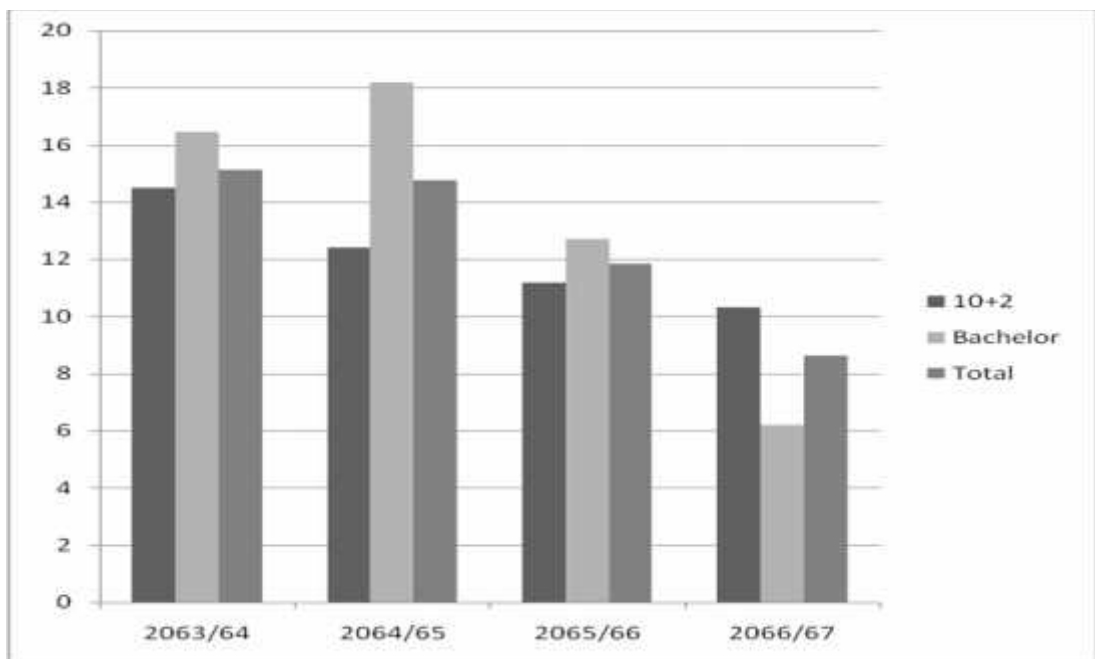
Level	10+2			Bachelor			Total		
	Admission	Drop	Drop %	Admission	Drop	Drop %	Admission	Drop	Drop %
2063/64	1740	252	14.48	845	139	16.45	2585	391	15.13
2064/65	1677	208	12.40	1149	209	18.19	2826	417	14.76
2065/66	1745	195	11.17	1298	165	12.71	3043	360	11.83
2066/67	1791	185	10.33	1452	90	6.20	3243	280	8.63
2067/68	1678	171	10.19	1547	61	3.94	3273	232	7.09

Source: Appendix I.

Table 4.4 shows that the level-wise admission drop-out rate in JMC. In academic year 2063/64 +2 level has 14.48% and bachelor level has 16.45% drop-out rate. Similarly in academic year 2064/65 +2 level has 12.40% and

bachelor level has 18.19% drop-out rate. In academic year 2065/66 the drop-out rate of +2 level and bachelor level have 11.17% and 12.71% respectively. In academic year 2066/67 +2 level has 10.33% and bachelor level has 6.20% drop-out rate. In academic year 2067/68 +2 level has 10.19% and bachelor level has 3.94% drop-out rate. It indicates that in the first three academic year bachelor level has higher drop-out rate than +2 level. But in the last two academic year +2 level has higher drop-out rate than bachelor level. The level-wise admission drop-out rate of JMC is depicted in figure 4.4

Figure: 4.4
Level-wise admission drop-out rate of JMC



4.1.1.3 Student Examination Result and Pass Percentage

Table: 4.5

Faculty-wise Exam Result and Pass Percentage of JMC

Faculty Year	Management			Humanities			Science			Education			Total		
	Form filled	Pass	Pass	Form filled	Pass	Pass	Form filled	Pass	Pass	Form Filled	Pass	Pass	Form filled	Pass	Pass
2063/64	1238	486	39.26	416	132	31.73	251	153	60.96	123	67	54.47	2028	838	41.32
2064/65	1359	580	42.68	429	164	38.23	276	190	68.84	153	76	49.67	2217	1010	45.56
2065/66	1549	491	31.70	410	201	49.02	281	160	56.94	184	77	41.85	2424	929	38.33
2066/67	1784	580	32.51	445	146	32.81	285	168	58.95	203	67	33.00	2717	961	35.37
2067/68	1964	-	-	396	-	-	279	-	-	250	-	-	2889	-	-

Source: Appendix I.

Table 4.5 shows that the faculty-wise result and pass percentage of JMC. In academic year 2063/64 pass percentage of management faculty is 39.26%, humanities faculty is 31.73%, science faculty is 60.96% and education faculty is 54.47%. The highest pass percentage is 60.96% with science faculty. Similarly in academic year 2064/65 management, humanities, science and education faculties have 42.68%, 38.23%, 68.84% and 49.67% pass percentage respectively. In this academic year the highest pass % is in science faculty. In academic year 2065/66 management faculty has 31.70%, humanities has 49.02%, science has 56.94% and education has 41.85% pass rate. The highest pass % is in science faculty. In academic year 2066/67 management, humanities, science and education faculties have 32.51%, 32.81%, 58.95% and 33.00% pass rate respectively. The highest pass % is in science faculty.

The aggregate pass % in academic year 2063/64 is 41.32%, in 2064/65 is 45.56%, in 2065/66 is 38.33% and in 2066/67 is 35.37%. It shows that the result of JMC is in fluctuated position.

Faculty-wise result of JMC is depicted in figure 4.5 as follows:

Figure: 4.5

Faculty-wise examination pass % of JMC

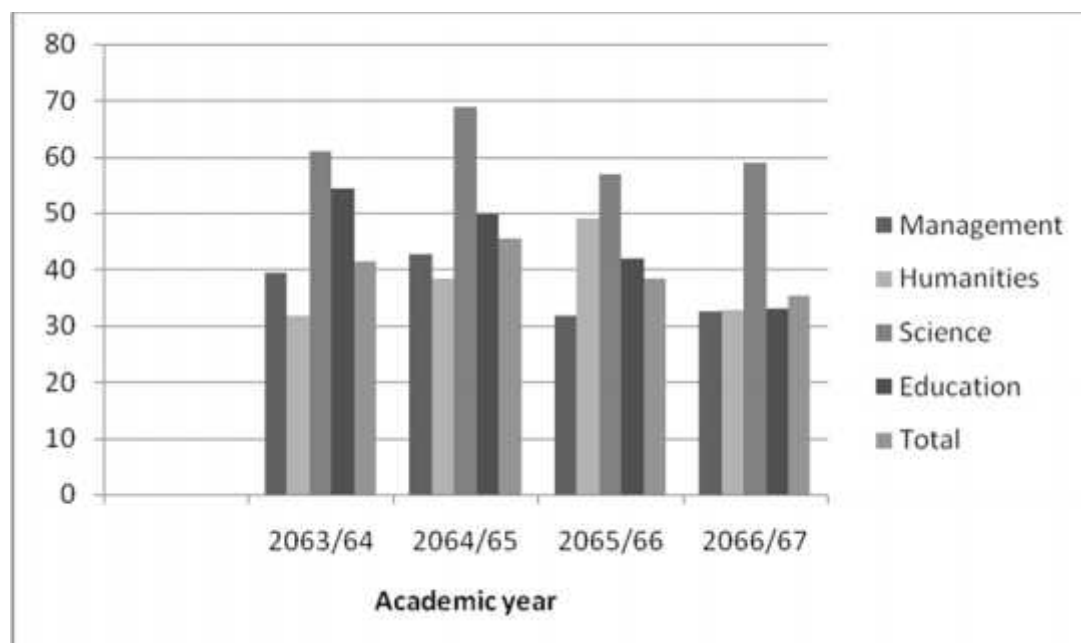


Table: 4.6

Level-wise examination pass % of JMC

Level	10+2			Bachelor			Total		
	Form Filled	Pass	Pass %	Form Filled	Pass	Pass %	Form Filled	Pass	Average pass %
2063/64	1322	649	49.10	706	189	26.77	2028	838	41.32
2064/65	1277	731	57.24	940	279	29.68	2217	1010	45.56
2065/66	1378	606	43.98	1046	323	30.88	2424	929	38.33
2066/67	1350	662	49.04	1367	299	21.87	2717	961	35.37
2067/68	1325	-	-	1564	-	-	2889	-	-

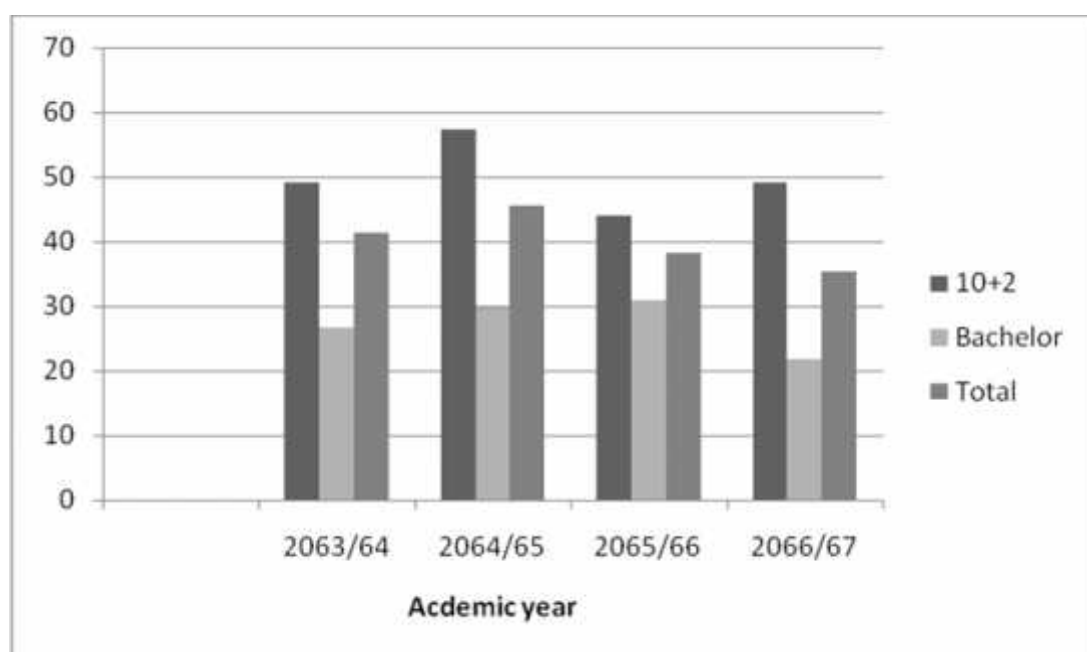
Source: Appendix I.

Table 4.6 shows the level-wise examination pass % of JMC. In academic year 2063/64 +2 level has 49.10% and bachelor level has 26.77% pass percentage. In academic year 2064/65 +2 level has 57.24% and bachelor level has 29.68% pass percentage. Similarly in academic year 2065/66 pass percentage in +2 level and bachelor level have 43.98% and 30.88%

respectively. In academic year 2066/67 +2 level has 49.04% and bachelor level has 21.87% pass percentage. It shows that the pass % is always high in +2 level in comparison with bachelor level.

Level-wise pass % of JMC is depicted in figure 4.6

Figure: 4.6
Level-wise examination pass % of JMC



4.1.1.4 Student Examination drop-out rate

Table: 4.7
Faculty-wise examination drop-out rate of JMC

Faculty	Management			Humanities			Science			Education			Total		
	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %
2063/64	1238	24	1.94	416	6	1.44	251	2	0.80	123	4	3.25	2028	36	1.78
2064/65	1359	41	3.02	429	6	1.40	276	2	0.73	153	3	1.96	2217	52	2.35
2065/66	1549	28	1.81	410	9	2.20	281	3	1.07	184	3	1.63	2424	43	1.77
2066/67	1784	21	1.18	445	7	1.57	285	3	1.01	203	6	2.30	2717	37	1.36
2067/68	1964	20	1.02	396	14	3.54	279	4	1.43	250	7	2.80	2889	45	1.56

Source: Appendix I.

Table 4.7 shows that the faculty-wise examination drop-out rate of JMC. In academic year 2063/64 management faculty has 1.94%, humanities has 1.44%, science has 0.80% and education has 3.25% examination drop-out rate. In this year education faculty has the highest and science faculty has the lowest examination drop-out rate. Similarly in academic year 2064/65 four faculties i.e. management, humanities, science and education faculties have 3.02%, 1.40%, 0.73% and 1.96% examination drop-out rate respectively. Similarly, in academic year 2064/65 four faculties i.e. management, humanities, science and education faculties have 3.02%, 1.40%, 0.73% and 1.96% examination drop-out rate respectively. In this year management faculty has the highest and science faculty has the lowest exam drop-out rate. In academic year 2065/66 management faculty has 1.81%, humanities has 2.20%, science has 1.07% and education has 1.63% exam drop-out rate. In this year the highest exam drop-out rate is in humanities faculty. In academic year 2066/67 management, humanities, science and education faculties have 1.18%, 1.57%, 1.01% and 2.30% exam drop-out rate respectively. The highest drop-out rate is in education faculty in the same year. In academic year 2067/68 management faculty has 1.02%, humanities has 3.54%, science has 1.43% and education has 2.80% exam drop-out rate. In this year the highest exam drop-out rate is in humanities and the lowest is in management faculty.

The aggregate examination drop-out rate in academic year 2063/64 is 1.78%, in 2064/65 is 2.35%, in 2065/66 is 1.77%, in 2066/67 is 1.36% and in 2067/68 is 1.56%. The highest exam drop-out rate is in academic year 2064/65.

The faculty-wise examination drop-out rate of JMC is depicted in figure 4.7

Figure: 4.7

Faculty-wise examination drop-out rate of JMC

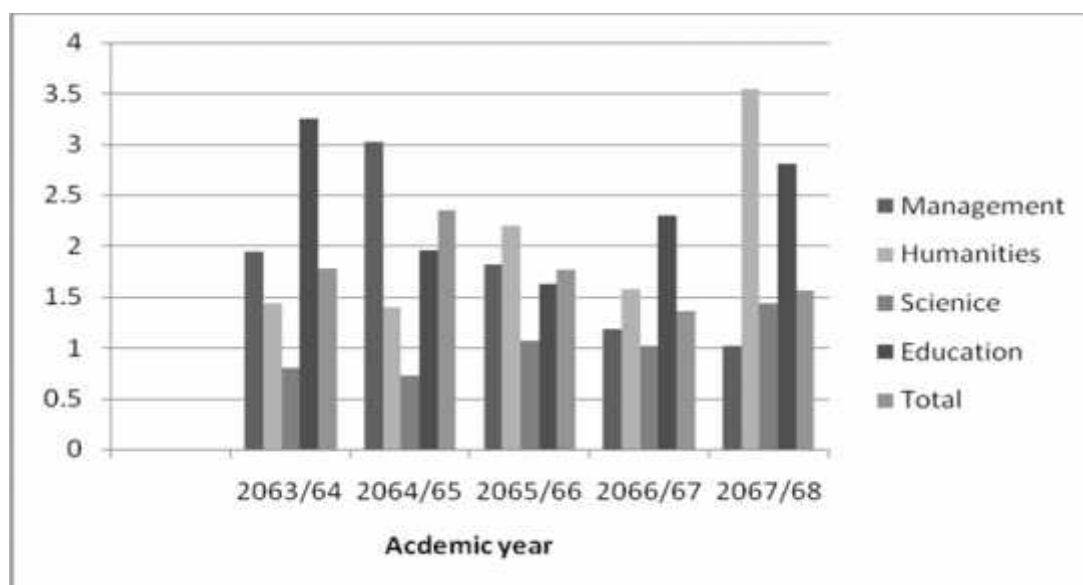


Table: 4.8

Level-wise examination drop-out rate of JMC

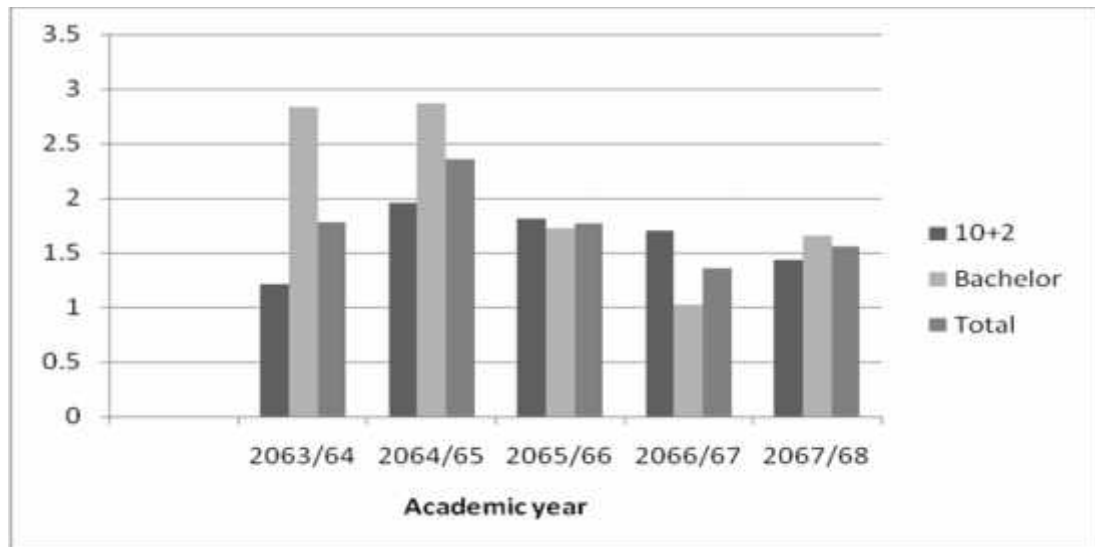
Level	10+2			Bachelor			Total		
	Form Filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %
2063/64	1322	16	1.21	706	20	2.83	2028	36	1.78
2064/65	1277	25	1.96	940	27	2.87	2217	52	2.35
2065/66	1378	25	1.81	1046	18	1.72	2424	43	1.77
2066/67	1350	23	1.70	1367	14	1.02	2717	37	1.36
2067/68	1325	19	1.43	1564	26	1.66	2889	45	1.56

Source: Appendix I.

Table 4.8 shows that the level-wise examination drop-out rate of JMC. In academic year 2063/64 +2 level has 1.21% and bachelor level has 2.83% examination drop-out rate. Similarly in academic year 2064/65 +2 level has 1.96% and bachelor level has 2.87% exam drop-out rate. In academic year 2065/66 exam drop-out rate in +2 and bachelor level has 1.81% and 1.72%

respectively. In academic year 2066/67 exam drop-out rate in +2 level is 1.70% and in bachelor level is 1.02%. In academic year 2067/68 +2 level has 1.43% and bachelor level has 1.66% exam drop-out rate. In the first two academic years exam drop-out rate is higher in bachelor level. But in the last three academic years exam drop-out rate is higher in +2level. The level-wise examination drop-out of JMC is depicted in figure 4.8.

Figure : 4.8
Level-wise examination drop-out of JMC



4.1.2 Academic Performance Analysis of BKC

4.1.2.1 Student Growth Rate

Student enrolled in specific academic year affects to the growth rate of educational institutes. BKC is situated in the heart of Narayangarh. So, many students are enrolled in this college at the very beginning. The admission of 5 academic years has been worked out. Faculty-wise students admission and their growth rate is presented in table 4.9 underneath.

Table: 4.9**Faculty-wise admission and growth rate of BKC**

Faculty Year	Management		Humanities		Science		Education		Total	
	Adm.	%	Adm.	%	Adm.	%	Adm.	%	Adm.	%
2063/64	2927	-	112	-	104	-	558	-	3701	-
2064/65	3026	3.38	115	2.68	132	26.92	672	20.43	3945	6.59
2065/66	3051	0.83	117	1.74	163	23.48	769	14.43	4100	3.93
2066/67	3203	4.98	116	(0.85)	201	23.31	914	18.86	4434	8.15
2067/68	3494	9.05	144	24.14	265	31.84	1064	16.41	4966	12.00

Source: Appendix I.

Table 4.9 shows that the faculty-wise students growth rate in BKC. In academic year 2063/64 management, humanities, science and education faculties have 2927, 112, 104 and 558 students respectively. In academic year 2064/65 management faculty has 3.38%, humanities has 2.68%, science has 26.92% and education has 20.43% growth rate. Science faculty has the highest growth rate in this academic year. Similarly, in academic year 2065/66 management, humanities, science and education faculties have 0.83%, 1.74%, 23.48% and 14.43% growth rate respectively. The highest growth rate is in science faculty. In academic year 2066/67 management faculty has 4.98%, humanities has (0.85%), science has 23.31% and education has 18.86% growth rate. Again science faculty has the highest growth rate. In academic year 2067/68 management, humanities, science and education faculties have 9.05%, 24.14%, 31.84% and 16.41% growth rate respectively. Science faculty has the highest growth rate in this academic year.

The aggregate admission growth rate in four academic years since 2064/65 to 2067/68 are 6.59%, 3.93%, 8.15% and 12.00% respectively. The highest growth rate is in academic year 2067/68 and the lowest growth rate is in 2065/66 academic year.

The admission growth rate as faculty-wise is depicted in figure 4.9

Figure 4.9
Faculty-wise admission growth rate of BKC

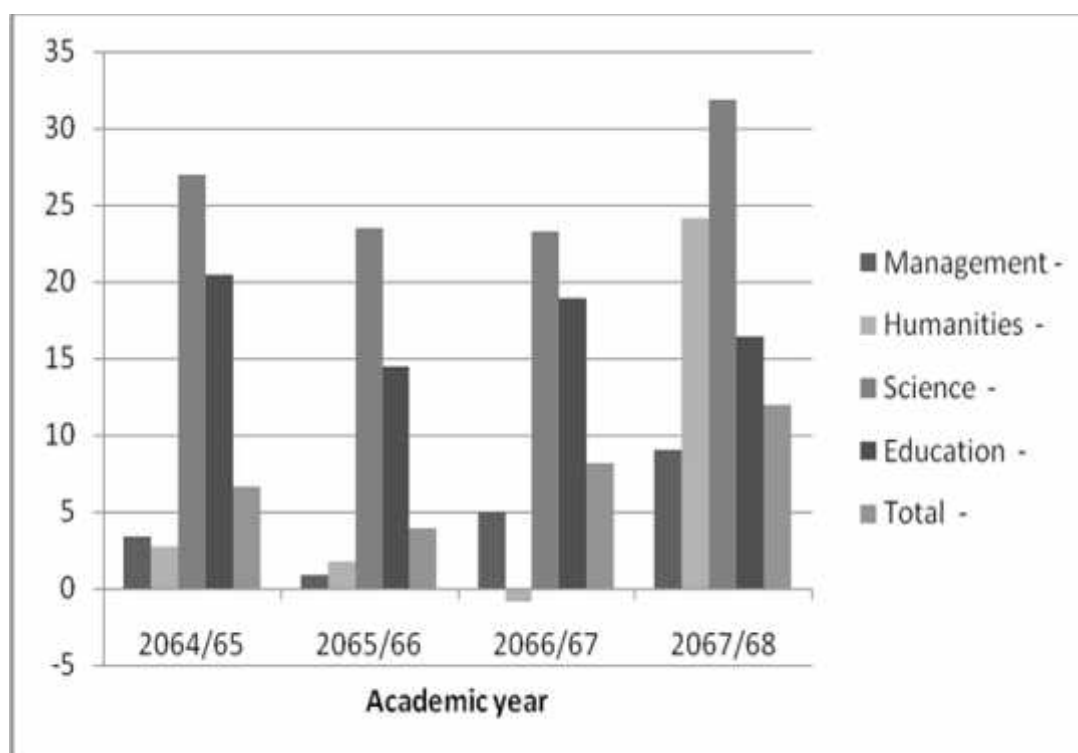


Table: 4.10
Level-wise admission and growth rate of BKC

Level	10+2		Bachelor		Master		Total	
	Adm.	Growth %	Adm.	Growth %	Adm.	Growth %	Adm.	Growth %
2063/64	1635	-	1860	-	206	-	3701	-
2064/65	1715	4.89	1997	7.37	233	13.11	3945	6.59
2065/66	1830	6.71	2039	2.10	235	0.86	4100	3.93
2066/67	2025	10.66	2143	5.10	266	13.19	4434	8.15
2067/68	2281	12.64	2380	11.06	305	14.66	4966	12.00

Source: Appendix I.

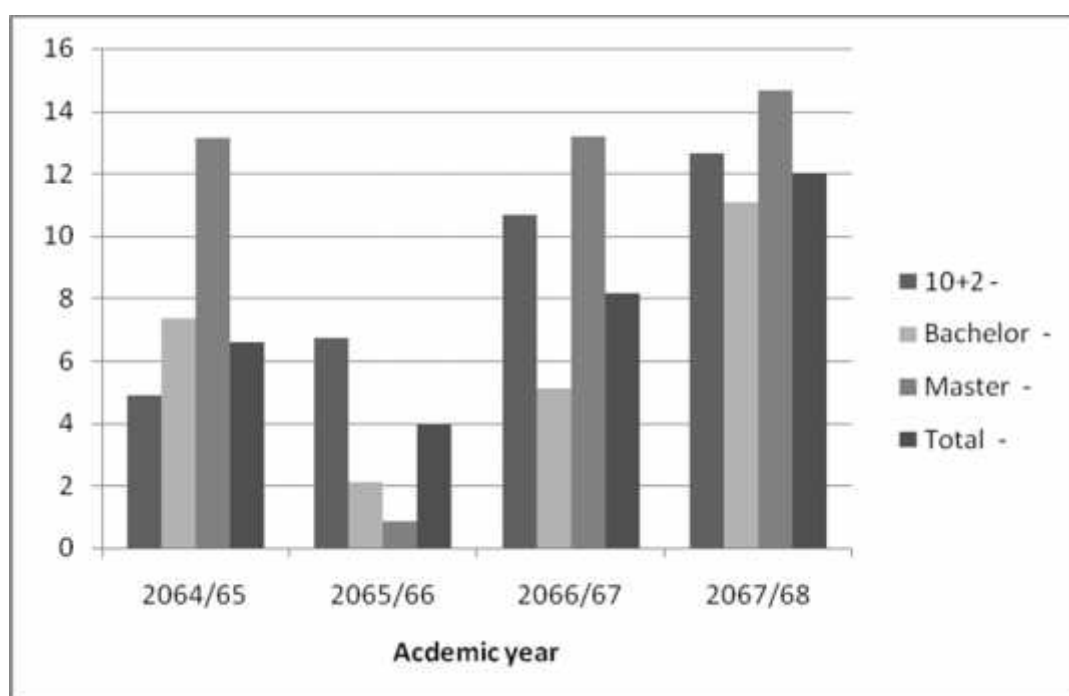
Table 4.10 shows the level-wise admission and its growth rate of BKC. The total students enrolled in +2, bachelor and master level in academic year

2063/64 are 1635, 1860 and 206 respectively. In academic year 2064/65 +2 level has 4.89%, bachelor level has 7.37% and master level has 13.11% growth rate. The highest growth rate is in master level in this year. Similarly, in academic year 2065/66 +2 level has 6.71%, bachelor level has 2.10% and master level has 0.86% growth rate. The highest growth rate is in +2 level in this year. In academic year 2066/67 +2 level, bachelor level and master level have 10.66%, 5.10% and 13.19% growth rate respectively. The highest growth rate is in master level in this year. In academic year 2067/68 +2 level has 12.64%, bachelor level has 11.06% and master level has 14.66% growth rate. The highest growth rate is in master level in this year.

Level-wise admission growth rate is depicted in figure 4.10

Figure: 4.10

Level-wise admission growth rate of BKC



4.1.2.2 Student Admission Drop-out Rate

Some students admitted in particular academic year aren't able to continue their study due to various causes. So student admission drop-out rate

should be calculated to get real picture of academic institutes. Student admission drop-out rate of BKC is presented in table 4.11 as faculty-wise.

Table: 4.11
Faculty-wise admission drop-out rate of BKC

Faculty Year	Management			Humanities			Science			Education			Total		
	Adm	Drop	Drop %	Adm	Drop	Drop %	Adm	Drop	Drop %	Adm	Drop	Drop %	Adm	Drop	Drop %
2063/64	2927	335	11.45	112	13	11.61	104	11	10.58	558	73	13.08	3701	432	11.67
2064/65	3026	346	11.43	115	20	17.39	132	17	12.88	672	65	9.67	3945	448	11.36
2065/66	3051	284	9.31	117	29	24.78	163	18	11.04	769	74	9.62	4100	405	9.88
2066/67	3203	278	8.68	116	15	12.93	201	22	10.95	914	78	8.53	4434	393	8.86
2067/68	3493	289	8.27	144	16	11.11	265	22	8.30	1064	80	7.52	4966	407	8.20

Source: Appendix I.

Table 4.11 shows the faculty-wise admission drop-out rate of BKC. In academic year 2063/64 management faculty has 11.45%, humanities has 11.61%, science has 10.58% and education has 13.08% drop-out rate. The highest drop-out rate is in education faculty. Similarly, in academic year 2064/65 management, humanities, science and education faculties have 11.43%, 17.39%, 12.88% and 9.67% drop-out rate respectively. The highest drop-out rate is in humanities faculty in this year. In academic year 2065/66 management faculty has 9.31%, humanities has 24.78%, science has 11.04% and education has 9.62% drop-out rate. The highest drop-out rate is in humanities faculty in this year. In academic year 2066/67 management, humanities, science and education faculties have 8.68%, 12.93%, 10.95% and 8.53% drop-out rate respectively. Again humanities faculty has the highest drop-out rate in this year. In academic year 2067/68 management faculty has 8.27%, humanities has 11.11%, science has 8.30% and education has 7.52% drop-out rate. The highest drop-out rate is in humanities faculty in this year.

The aggregate drop-out rate is 11.67% in 2063/64, 11.36% in 2064/65, 9.88% in 2065/66, 8.86% in 2066/67 and 8.20% in 2067/68 academic year.

The highest drop-out rate is in academic year 2063/64 and the lowest is in academic year 2067/68.

The faculty-wise admission drop-out rate of BKC can be shown in figure 4.11

Figure: 4.11

Faculty-wise admission drop-out rate of BKC

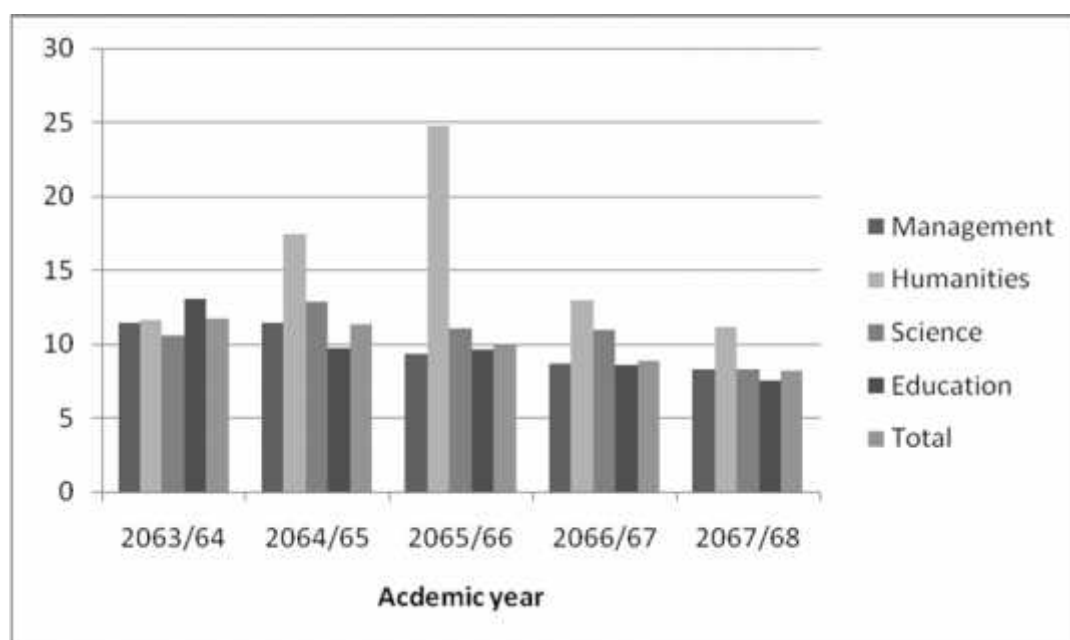


Table: 4.12

Level-wise admission drop-out rate of BKC

Level Year	10+2			Bachelor			Master			Total		
	Adm.	Drop	Drop %	Adm.	Drop	Drop %	Adm.	Drop	Drop %	Adm.	Drop	Drop %
2063/64	1635	202	12.35	1860	200	10.75	206	30	14.56	3701	432	11.67
2064/65	1715	244	14.23	1997	160	8.01	233	44	18.88	3945	448	11.36
2065/66	1830	216	11.80	2039	164	8.04	235	25	10.64	4100	405	9.88
2066/67	2025	215	10.62	2143	153	7.14	266	25	9.40	4434	393	8.86
2067/68	2281	233	10.21	2380	148	6.22	305	26	8.52	4966	407	8.20

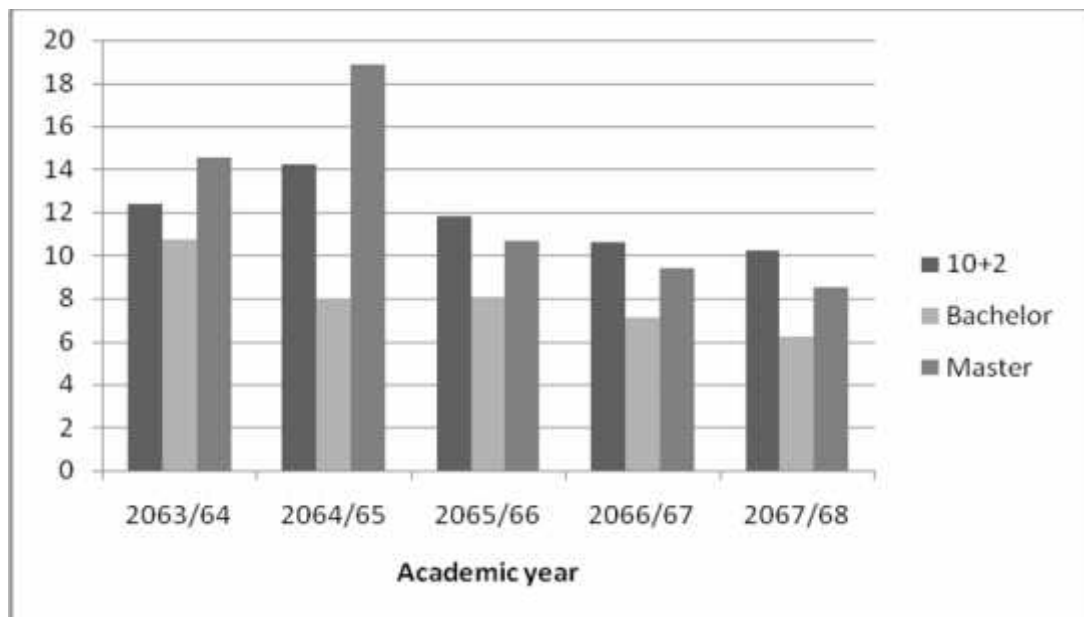
Source: Appendix I.

Table 4.12 shows the level-wise admission drop-out rate of BKC. In academic year 2063/64 +2 level has 12.35%, bachelor level has 10.75% and master level has 14.56% drop-out rate. The highest drop-out rate is in master level. Similarly, in academic year 2064/65 +2 level, bachelor level and master level have 14.23%, 8.01% and 18.88% drop-out rate respectively. The highest drop-out rate is in master level in this year. In academic year 2065/66 +2 level has 11.80%, bachelor level has 8.04% and master level has 10.64% drop-out rate. The highest drop-out rate is in +2 level. In academic year 2066/67 +2 level, bachelor level and master level have 10.62%, 7.14% and 9.40% drop-out rate respectively. The highest drop-out rate is in +2 level. In academic year 2067/68 +2 level has 10.21%%, bachelor level has 6.22% and master level has 8.52% drop-out rate. The highest drop-out rate is in +2 level in this year.

The level-wise admission drop-out rate of BKC is presented in figure 4.12

Figure: 4.12

Level-wise admission drop-out rate of BKC



4.1.2.3 Student Examination Result and Pass Percentage of BKC

Table: 4.13

Faculty-wise examination result and pass percentage of BKC

Faculty	Management			Humanities			Science			Education		Total			
	Form filled	Pass	Pass %	Form filled	Pass	Pass %	Form filled	Pass	Pass %	Form filled	Pass	Pass %	Form filled	Pass	Pass %
2063/64	2616	978	37.38	101	46	45.54	94	58	61.70	498	190	38.15	3309	1272	38.44
2064/65	2699	1304	48.31	103	41	39.80	115	63	54.78	617	295	47.81	3534	1703	48.20
2065/66	2788	1171	42.00	98	35	35.71	143	98	68.53	704	290	41.19	3733	1594	42.70
2066/67	2942	1352	45.96	95	48	50.53	180	126	70.00	843	279	33.10	4060	1805	44.46
2067/68	3217	-	-	132	-	-	244	-	-	990	-	-	4583	-	-

Source: Appendix I.

Table 4.13 shows the faculty-wise examination result and pass percentage of BKC. In academic year 2063/64 management faculty has 37.38%, humanities faculty has 45.54%, science faculty has 61.70% and education faculty has 38.15% pass percentage. The highest pass percentage is in science faculty. In academic year 2064/65 management, humanities, science and education faculties have 48.31%, 39.80%, 54.78% and 47.81% pass rate respectively. Again science faculty has the highest pass rate in this year. Similarly, in academic year 2065/66 management faculty has 42.00%, humanities faculty has 35.71%, science faculty has 68.53% and education faculty has 41.19% pass rate. In academic year 2066/67 management, humanities, science and education faculties have 45.96%, 50.53%, 70.00% and 33.10% pass rate respectively. The highest pass percentage is in science faculty in this academic year.

The aggregate pass percentage in academic year 2063/64 is 38.44%. Similarly, the aggregate pass percentage in academic years 2064/65, 2065/66, 2066/67 are 48.20%, 42.70% and 44.46%. The highest pass percentage is in academic year 2064/65 and the lowest is in 2063/64.

The faculty-wise examination result and pass percentage of BKC is presented in figure 4.13

Figure: 4.13

Faculty-wise examination result and pass percentage of BKC

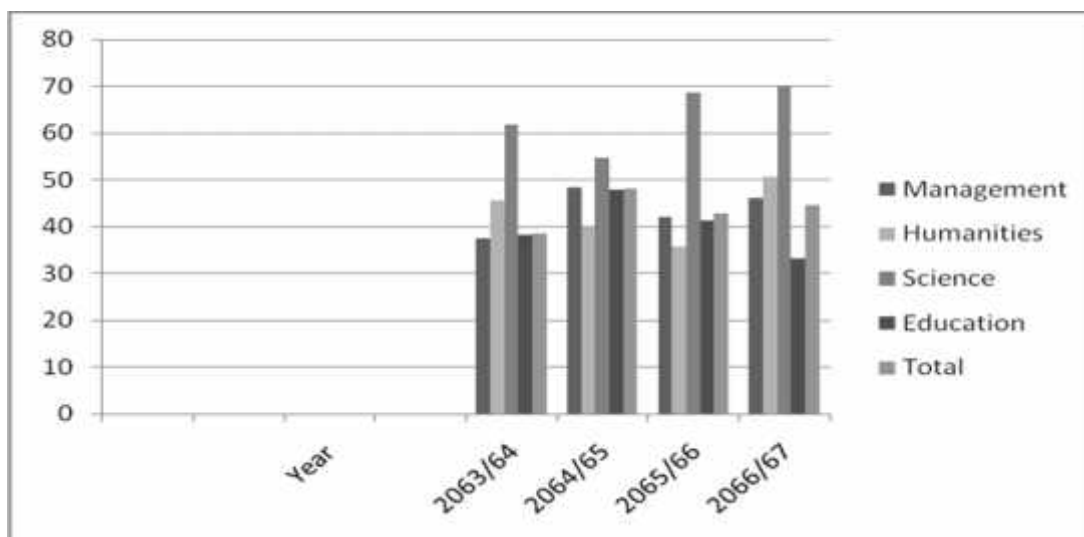


Table: 4.14

Level-wise examination result and pass % of BKC

Level	+2			Bachelor			Master		Total			
	Form filled	Pass	Pass %	Form filled	Pass	Pass%	Form filled	Pass	Pass %	Form filled	Pa ss	Pass %
2063/64	1455	741	50.93	1677	440	26.24	177	91	51.41	3309	1272	38.44
2064/65	1491	752	50.44	1851	864	46.68	192	87	45.31	3534	1703	48.20
2065/66	1633	804	49.23	1888	701	37.13	212	89	41.98	3733	1594	42.70
2066/67	1813	952	52.51	2005	750	37.41	242	103	42.56	4060	1805	44.46
2067/68	2061	-	-	2241	-	-	281	-	-	4583	-	-

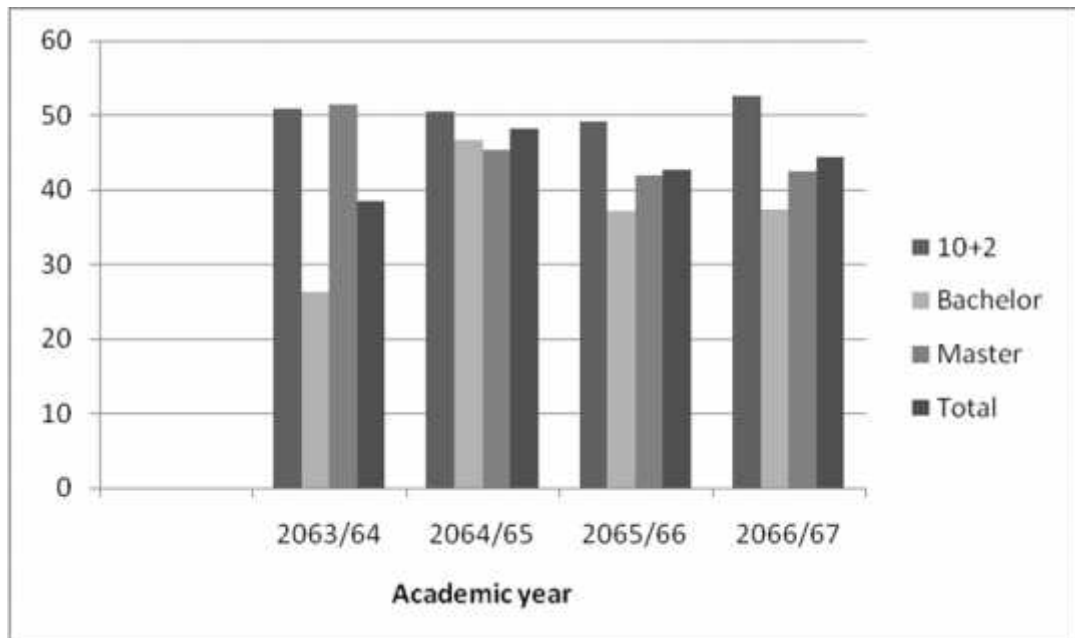
Source: Appendix I.

Table 4.14 shows the level-wise examination result and pass percentage of BKC. In academic year 2063/64 +2 level has 50.93%, bachelor level has 26.24% and master level has 51.41% pass rate. The highest pass rate is in master level in this year. Similar, in academic year 2064/65 +2 level has 50.44%, bachelor level has 46.68% and master level has 45.31% pass rate. The highest pass rate is in +2 level in this year. In academic year 2065/66 +2 level, bachelor level and master level have 49.23%, 37.13% and 41.98% pass rate respectively. The highest pass rate is in +2 level in this 49.23%, 37.13% and 41.98% pass rate respectively. The highest pass rate is in +2 level in this year. In academic year 2066/67 +2 level has 52.51%, bachelor level has 37.41% and master level has 42.56% pass rate. The highest pass rate is in +2 level in this year.

Level-wise examination result and pass percentage of BKC is depicted in figure 4.14

Figure: 4.14

Level-wise examination result and pass % of BKC



4.1.2.4 Student Examination Drop-out Rate

Some students who filled up exam form aren't appeared in final examination. It's known as examination drop-out. Examination drop-out rate of BKC is presented as follows:

Table: 4.15
Faculty-wise examination drop-out rate of BKC

Faculty Year	Management			Humanities			Science			Education			Total		
	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %
2063/64	2616	24	0.92	101	2	1.98	94	1	1.06	498	13	2.61	3309	40	1.21
2064/65	2699	19	0.70	103	4	3.88	115	-	-	617	10	1.62	3534	33	0.93
2065/66	2788	21	0.75	98	3	3.06	143	2	1.40	704	19	2.70	3733	45	1.20
2066/67	2942	17	0.58	95	2	2.1	180	1	0.56	843	17	2.02	4060	37	0.91
2067/68	3217	23	0.71	132	3	2.27	244	1	0.41	990	16	1.62	4583	43	0.94

Source: Appendix I.

Table 4.15 shows the faculty-wise examination drop-out of BKC. In academic year 2063/64 management faculty has 0.92%, humanities has 1.98%, science has 1.06% and education has 2.61% examination drop-out rate. The highest exam drop-out rate is in education faculty. Similarly, in academic year 2064/65 management faculty has 0.70%, humanities has 3.88%, science has 0% and education has 1.62% exam drop-out rate. The highest exam drop-out rate is in humanities faculty. In academic year 2065/66 management, humanities, science and education faculties have 0.75%, 3.06%, 1.40% and 2.70% exam drop-out rate respectively. The highest exam drop-out rate is in humanities faculty in this year. In academic year 2066/67 management faculty has 0.58%, humanities has 2.10%, science has 0.56% and education has 2.02% exam drop-out rate. Humanities faculty has the highest exam drop-out rate in this year. In academic year 2067/68 management, humanities, science and education faculties have 0.71%, 2.27%,

0.41% and 1.62% exam drop-out rate respectively. The highest exam drop-out rate is in humanities faculty in this year.

The aggregate examination drop-out rate in academic year 2063/64 is 1.21%. Similarly, it is 0.93% in 2064/65, 1.20% in 2065/66, 0.91% in 2066/67 and 0.94% in 2067/68. The highest exam drop-out rate is in academic year 2063/64 and the lowest exam drop-out rate is in academic year 2066/67. Faculty-wise examination drop-out rate of BKC is depicted in figure 4.15

Figure: 4.15

Faculty-wise examination drop-out rate of BKC

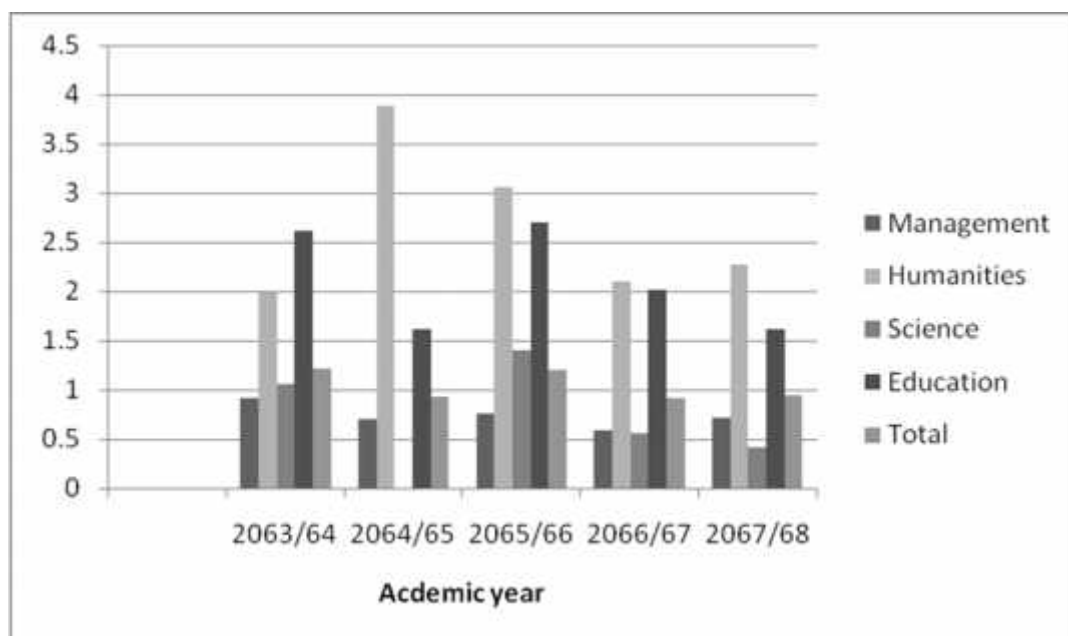


Table: 4.16

Level-wise examination drop-out rate of BKC

Level	+2			Bachelor			Master			Total		
	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %	Form filled	Drop	Drop %
2063/64	1455	21	1.44	1677	17	1.01	177	2	1.13	3309	40	1.21
2064/65	1491	16	1.07	1851	14	0.76	192	3	1.56	3534	33	0.93
2065/66	1633	20	1.22	1888	23	1.22	212	2	0.94	3733	45	1.20
2066/67	1813	21	1.16	2005	15	0.75	242	1	0.41	4060	37	0.91
2067/68	2061	22	1.07	2241	19	0.85	281	2	0.71	4583	43	0.94

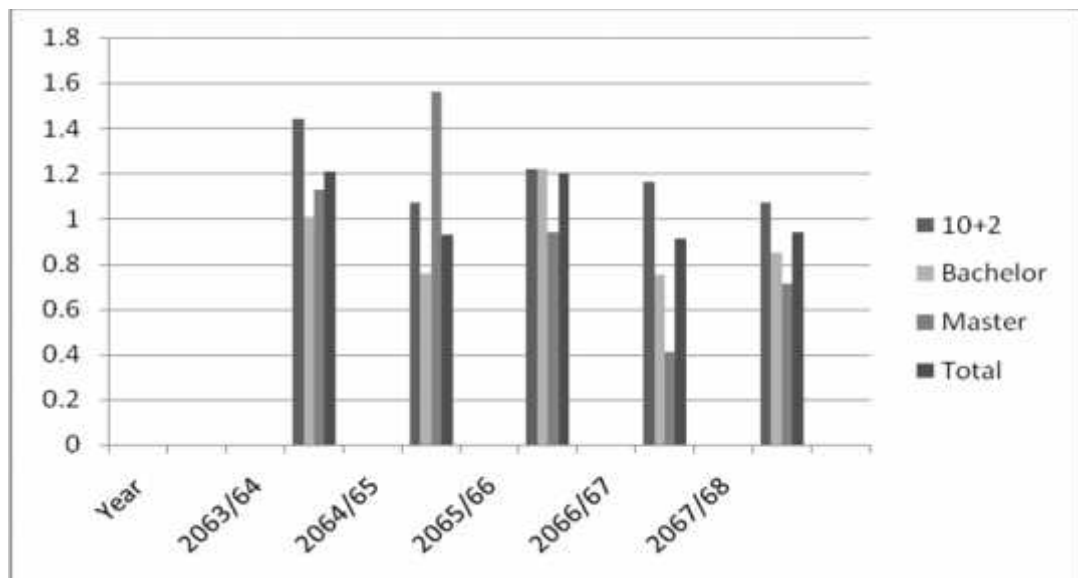
Source: Appendix I.

Table 4.16 shows the level-wise examination drop-out rate of BKC. In academic year 2063/64 +2 level has 1.44%, bachelor level has 1.01% and master level has 1.13% examination drop-out rate. The highest exam drop-out rate is in +2 level. Similarly, in academic year 2064/65 +2 level, bachelor level and master level have 1.07%, 0.76% and 1.56% exam drop-out rate respectively. The highest exam drop-out rate is in master level in this year. In academic year 2065/66 +2 level has 1.22%, bachelor level has 1.22% and master level has 0.94% exam drop-out rate. The highest exam drop-out rate is in +2 and bachelor level. In academic year 2066/67 +2 level has 1.16%, bachelor level has 0.75% and master level has 0.41% exam drop-out rate. The highest exam drop-out rate is in +2 level. In academic year 2067/68 +2 level, bachelor level and master level have 1.07%, 0.85% and 0.71% exam drop-out rate respectively. The highest exam drop-out rate is in +2 level in this year.

The level-wise examination drop-out rate of BKC is depicted in figure 4.16

Figure: 4.16

Level-wise examination drop-out rate of BKC



4.1.3 Comparative Study of Academic Performance Analysis of JMC and BKC

Table: 4.17

Comparative study of faculty-wise student admission growth rate

Faculty	Management		Humanities		Science		Education		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
Year										
2063/64	-	-	-	-	-	-	-	-	-	-
2064/65	11.31	3.38	1.89	2.68	7.23	26.92	17.61	20.43	9.32	6.59
2065/66	5.25	0.83	18.60	1.74	(1.61)	23.48	14.97	14.43	7.68	3.93
2066/67	14.90	4.98	(15.36)	(0.85)	(0.70)	23.31	11.63	18.86	6.57	8.15
2067/68	2.08	9.05	(13.52)	24.14	(1.65)	31.84	26.25	16.41	0.93	12.00

Source: Appendix I.

Table 4.17 shows the comparative study of the faculty-wise student admission growth rate of JMC and BKC. In academic year 2063/64 JMC has 11.31% and BKC has 3.38% admission growth rate in management faculty. Whereas JMC has 1.89% and BKC has 2.68% in humanities faculty, JMC has 7.23% and BKC has 26.92% in science faculty and JMC has 17.61% and BKC has 20.43% growth rate in education faculty. JMC has higher average growth rate in this year. In academic year 2065/66 JMC has 5.25% and BKC has 0.83% in management faculty, JMC has 18.60% and BKC has 1.74% in humanities faculty, JMC has (1.61)% and BKC has 23.48% in science faculty and JMC has 14.97% and BKC has 14.43% admission growth rate in education faculty. The average growth rate is higher in JMC than BKC. In academic year 2066/67 JMC has 14.90% and BKC has 4.98% in management faculty, JMC has (15.36)% and BKC has (0.85)% in humanities faculty, JMC has (0.70)% and BKC has 23.31% in science faculty and JMC has 11.63% and BKC has 18.86% admission growth rate in education faculty. Average

growth rate is higher in BKC. In academic year 2067/68 JMC has 2.08% and BKC has 9.05% in management, JMC has (13.52)% and BKC has 24.14% in humanities, JMC has (1.65)% and BKC has 31.84% in science and JMC has 26.25% and BKC has 16.41% admission growth rate in education faculty. The average growth rate is higher in BKC in this year.

The average admission growth rate of both colleges is depicted in figure 4.17

Figure: 4.17

Average admission growth rate of JMC and BKC

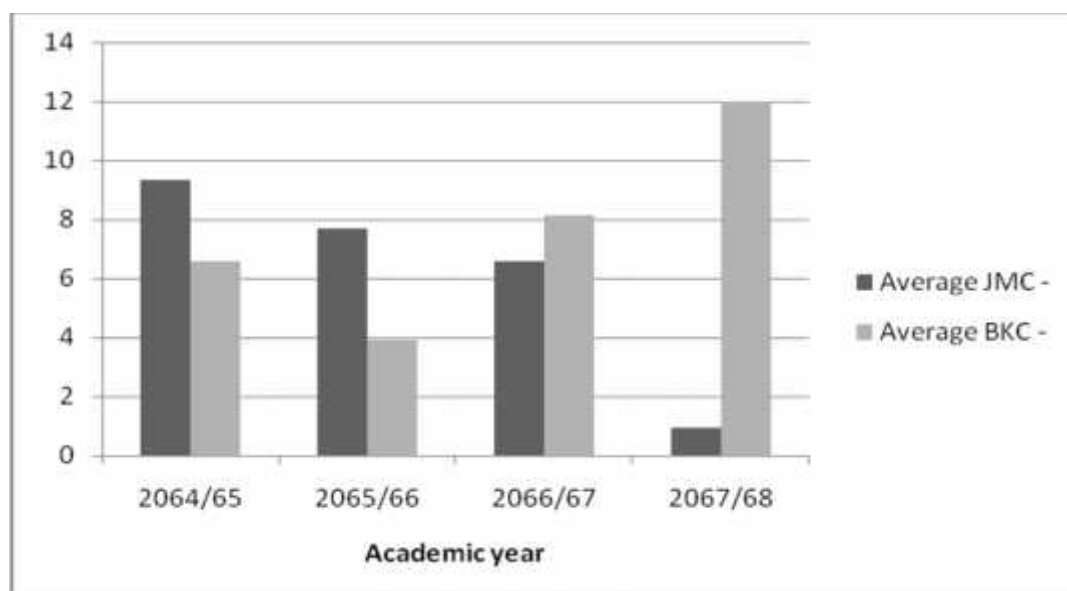


Table: 4.18

Comparative study of level-wise admission growth rate

Level	+2		Bachelor		Master		Total	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	-	-	-	-	-	-	-	-
2064/65	(3.62)	4.89	35.98	7.37	-	13.11	9.32	6.59
2065/66	4.05	6.71	12.97	2.10	-	0.86	7.68	3.93
2066/67	2.64	10.66	11.86	5.10	-	13.19	6.57	8.15
2067/68	(6.30)	12.64	6.54	11.06	-	14.66	0.93	12.00

Source: Appendix I.

Table 4.18 shows comparative study of level-wise admission growth rate of JMC and BKC. In academic year 2064/65 JMC has (3.62)% and BKC has 4.89% in +2 level, JMC has 35.98% and BKC has 7.37% in bachelor and BKC has 13.11% growth rate in master level. In academic year 2065/66 JMC has 4.05% and BKC has 6.71% in +2 level, JMC has 12.97% and BKC has 2.10% in bachelor level and BKC has 0.86% growth rate in master level. In academic year 2066/67 JMC has 2.64% and BKC has 10.66% in +2 level, JMC has 11.86% and BKC has 5.10% in bachelor level and BKC has 13.19% growth rate in master level. In academic year 2067/68 JMC has (6.30)% and BKC has 12.64% in +2 level, JMC has 6.54% and BKC has 11.06% in bachelor level and BKC has 14.66% admission growth rate in master level. This admission stream shows that JMC has favorable growth rate in bachelor level and BKC has favorable growth rate in +2 level.

Table: 4.19
Comparative study of faculty-wise student admission drop-out rate of
JMC and BKC

Faculty Year	Management		Humanities		Science		Education		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	17.84	11.45	11.17	11.61	7.96	10.58	13.84	13.08	15.13	11.67
2064/65	17.14	11.43	14.68	17.39	4.20	12.88	9.63	9.67	14.76	11.36
2065/66	12.20	9.31	15.04	24.78	3.93	11.04	10.23	9.62	11.83	9.88
2066/67	7.22	8.68	15.93	12.93	5.28	10.95	9.17	8.53	8.63	8.86
2067/68	6.12	8.27	13.49	11.11	3.36	8.30	7.92	7.52	7.09	8.20

Source: Appendix I.

Table 4.19 shows the comparative study of faculty-wise admission drop-out of JMC and BKC. In academic year 2063/64 JMC has 17.84% and

BKC has 11.45% in management faculty, JMC has 11.17% and BKC has 11.61% in humanities faculty, JMC has 7.96% and BKC has 10.58% in science faculty and JMC has 13.84% and BKC has 13.08% drop-out rate in education faculty. Average drop-out rate is higher in JMC in this year. Similarly, in academic year 2064/65 JMC has 17.14% and BKC has 11.43% in management faculty, JMC has 14.68% and BKC has 17.39% in humanities faculty, JMC has 4.20% and BKC has 12.88% in science faculty and JMC has 9.63% and BKC has 9.67% drop-out rate in education faculty. Average drop-out rate is higher in JMC in this year. In academic year 2065/66 JMC has 12.20% and BKC has 9.31% in management faculty, JMC has 15.04% and BKC has 24.78% in humanities faculty, JMC has 3.93% and BKC has 11.04% in science faculty and JMC has 10.23% and BKC has 9.62% admission drop-out rate in education faculty. Average drop-out rate is still higher in JMC in this year. In academic year 2066/67 JMC has 7.22% and BKC has 8.68% in management faculty, JMC has 15.93% and BKC has 12.93% in humanities faculty, JMC has 5.28% and BKC has 10.95% in science faculty and JMC has 9.17% and BKC has 8.53% drop-out rate in education faculty. Average drop-out rate is higher in BKC in this year. In academic year 2067/68 JMC has 6.12% and BKC has 8.27% in management faculty, JMC has 13.49% and BKC has 11.11% in humanities faculty, JMC has 3.36% and BKC has 8.30% in science faculty and JMC has 7.92% and BKC has 7.52% admission drop-out rate in education faculty. Average drop-out rate is higher in BKC in this year.

The average admission drop-out of JMC and BKC is depicted in figure 4.18

Figure: 4.18

Average admission drop-out rate of JMC and BKC

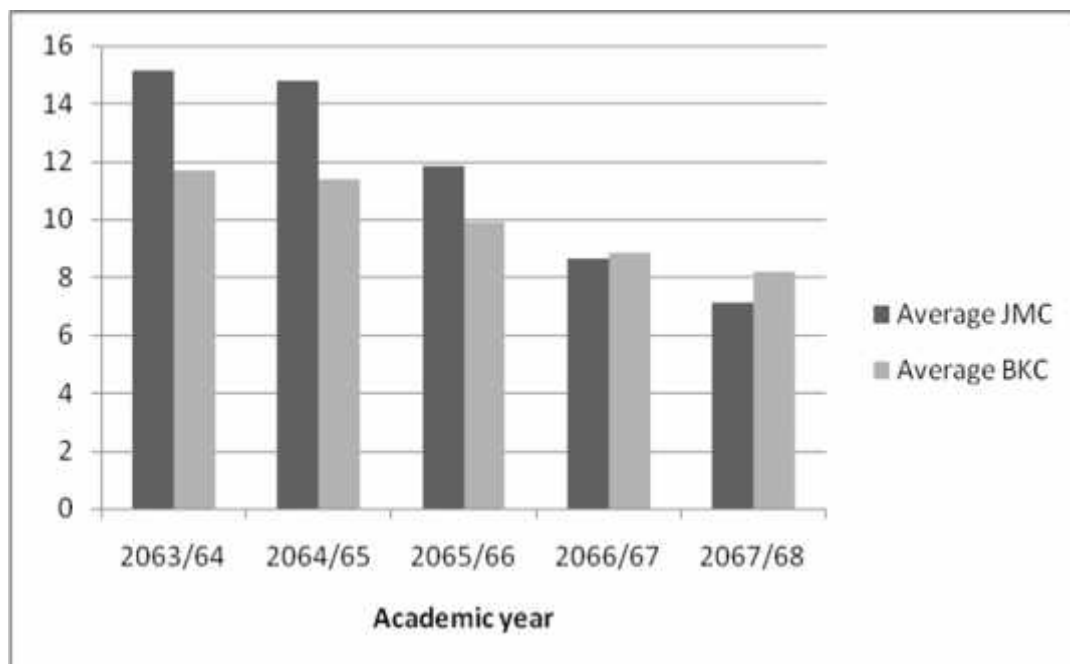


Table: 4.20

Comparative study of level-wise student admission drop-out rate

Level	+2		Bachelor		Master		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
Year								
2063/64	14.48	12.35	16.45	10.75	-	14.56	15.13	11.67
2064/65	12.40	14.23	18.19	8.01	-	18.88	14.76	11.36
2065/66	11.17	11.80	12.71	8.04	-	10.64	11.83	9.88
2066/67	10.33	10.62	6.20	7.14	-	9.40	8.63	8.86
2067/68	10.19	10.21	3.94	6.22	-	8.52	7.09	8.20

Source: Appendix I.

Table 4.20 shows the level-wise admission drop-out rate in JMC and BKC. In academic year 2063/64 JMC has 14.48% and BKC has 12.35% in +2 level, JMC has 16.45% and BKC has 10.75% in bachelor level and BKC has

14.56% in master level. In academic year 2064/65 JMC has 12.40% and BKC has 14.23% in +2 level, JMC has 18.19% and BKC has 8.01% in bachelor level and BKC has 18.88% admission drop-out rate in master level. Similarly, in academic year 2065/66 JMC has 11.17% and BKC has 11.80% in +2 level, JMC has 12.71% and BKC has 8.04% in bachelor level and BKC has 10.64% drop-out rate in master level. In academic year 2066/67 JMC has 10.33% and BKC has 10.62% in +2 level, JMC has 6.20% and BKC has 7.14% in bachelor level and BKC has 9.40% drop-out rate in master level. In academic year 2067/68 JMC has 10.19% and BKC has 10.21% in +2 level, JMC has 3.94% and BKC has 6.22% in bachelor level and BKC has 8.52% student drop-out rate in master level.

Table: 4.21
Comparative study of faculty-wise student pass percentage

Faculty Year	Management		Humanities		Science		Education		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	39.26	37.38	31.73	45.54	60.96	61.70	54.47	38.15	41.32	38.44
2064/65	42.68	48.31	38.23	39.80	68.84	54.78	49.67	47.81	45.56	48.20
2065/66	31.70	42.00	49.02	35.71	56.94	68.53	41.85	41.19	38.33	42.70
2066/67	32.51	45.96	32.81	50.53	58.95	70.00	33.00	33.10	35.37	44.46
2067/68	-	-	-	-	-	-	-	-	-	-

Source: Appendix I.

Table 4.21 shows the comparative study of faculty-wise student pass percentage of JMC and BKC. In academic year 2063/64 JMC has 39.26% and BKC has 37.38% in management faculty, JMC has 31.73% and BKC has 5.54% in humanities faculty, JMC has 60.96% and BKC has 61.70% in science faculty and JMC has 54.47% and BKC has 38.15% pass rate in education faculty. JMC has higher pass percentage in this year. Similarly, in academic year 2064/65 JMC has 42.68% and BKC has 48.31% in management faculty, JMC has 38.23% and BKC has 39.80% in humanities

faculty, JMC has 68.84% and BKC has 54.78% in science faculty and JMC has 49.67% and BKC has 47.81% pass rate in education faculty. BKC has higher pass percentage in this year. In academic year 2065/66 JMC has 31.70% and BKC has 42.00% in management faculty, JMC has 49.02% and BKC has 35.71% in humanities faculty, JMC has 56.94% and BKC has 68.53% in science faculty and JMC has 41.85% and BKC has 41.19% pass rate in education faculty. BKC has higher average pass rate in this year. In academic year 2066/67 JMC has 32.51% and BKC has 45.96% in management faculty, JMC has 32.81% and BKC has 50.53% in humanities faculty, JMC has 58.95% and BKC has 70.00% in science faculty and JMC has 33.00% and BKC has 33.10% pass rate in education faculty. Average pass rate is higher in BKC in this academic year.

Average student pass % of JMC BKC is depicted in figure 4.19

Figure: 4.19

Average student pass % of JMC and BKC

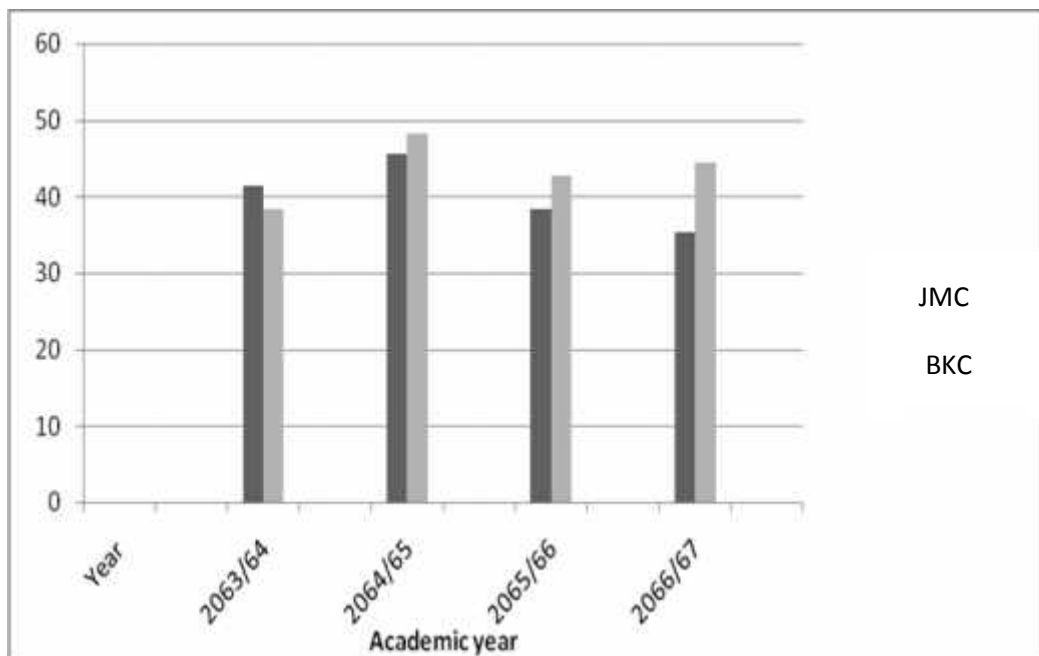


Table: 4.22**Comparative study of level-wise pass % of JMC and BKC**

Level Year	10+2		Bachelor		Master		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	49.10	50.93	26.44	26.24	-	51.41	41.32	38.44
2064/65	57.24	50.44	29.68	46.68	-	45.31	45.56	48.20
2065/66	43.98	49.23	30.88	37.13	-	41.98	38.33	42.70
2066/67	49.04	52.51	21.87	37.41	-	42.56	35.37	44.46
2067/68	-	-	-	-	-	-	-	-

Source: Appendix I.

Table 4.22 shows the comparative study of level-wise pass percentage of JMC and BKC. In academic year 2063/64 JMC has 49.10% and BKC has 50.93% in +2 level, JMC has 26.77% and BKC has 26.24% in bachelor level and BKC has 51.41% pass rate in master level. In academic year 2064/65 JMC has 57.24% and BKC has 50.44% in +2 level, JMC has 29.68% and BKC has 46.68% in bachelor level and BKC has 45.31% pass rate in master level. Similarly, in academic year 2065/66 JMC has 43.98% and BKC has 49.23% in +2 level, JMC has 30.88% and BKC has 37.13% in bachelor level and BKC has 41.98% pass rate in master level. In academic year 2066/67 JMC has 49.04% and BKC has 52.51% in +2 level, JMC has 21.87% and BKC has 37.41% in bachelor level and BKC has 42.56% pass rate in master level.

Table: 4.23**Comparative study of faculty-wise examination drop-out rate of JMC and BKC**

Faculty Year	Management		Humanities		Science		Education		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	1.94	0.92	1.44	1.98	0.80	1.06	3.25	2.61	1.78	1.21
2064/65	3.02	0.70	1.40	3.88	0.73	-	1.96	1.62	2.35	0.93
2065/66	1.81	0.75	2.20	3.06	1.07	1.40	1.63	2.70	1.77	1.20
2066/67	1.18	0.58	1.57	2.10	1.01	0.56	2.30	2.02	1.36	0.91
2067/68	1.02	0.71	3.54	2.27	1.43	0.41	2.80	1.62	1.56	0.94

Source: Appendix I.

Table 4.23 shows the comparative study of faculty-wise examination drop-out rate of JMC and BKC. In academic year 2063/64 JMC has 1.94% and BKC has 0.92% in management faculty, JMC has 1.44% and BKC has 1.98% in humanities faculty, JMC has 0.80% and BKC has 1.06% in science faculty and JMC has 3.25% and BKC has 2.61% exam drop-out rate in education faculty. Average exam drop-out rate is higher in JMC in this year. Similarly, in academic year 2064/65 JMC has 3.02% and BKC has 0.70% in management faculty, JMC has 1.40% and BKC has 3.88% in humanities faculty, JMC has 0.73% and BKC has 0.00% in science faculty and JMC has 1.96% and BKC has 1.62% exam drop-out rate in education faculty. JMC has higher exam drop-out rate in this academic year. In academic year 2065/66 JMC has 1.81% and BKC has 0.75% in management faculty, JMC has 2.20% and BKC has 3.06% in humanities faculty, JMC has 1.07% and BKC has 1.40% in science faculty, and JMC has 1.63% and BKC has 2.70% exam drop-out rate in education faculty. Average exam drop-out rate is higher in JMC in the same year. In academic year 2066/67 JMC has 1.18% and BKC has 0.58% in management faculty, JMC has 1.57% and BKC has 2.10% in humanities faculty, JMC has 1.01% and BKC has 0.56% in science faculty, and JMC has 2.30% and BKC has 2.02% exam drop-out rate in education

faculty. Average exam drop-out rate is higher in JMC in this year. In academic year 2067/68 JMC has 1.02% and BKC has 0.71% in management faculty, JMC has 3.54% and BKC has 2.27% in humanities faculty, JMC has 1.43% and BKC has 0.41% in science faculty, and JMC has 1.62% and BKC has 1.56% examination drop-out rate in education faculty. Average examination drop-out rate is higher in JMC in this academic year.

Average examination drop-out rate of JMC and BKC is depicted in figure 4.20

Figure: 4.20

Average examination drop-out rate of JMC and BKC

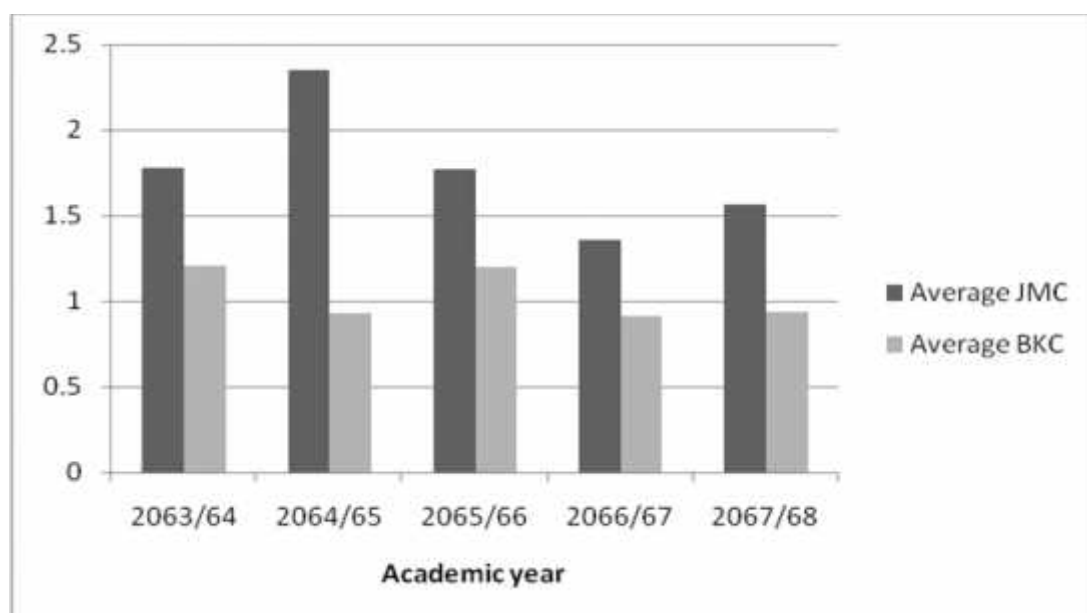


Table: 4.24

Comparative study of level-wise exam drop-out rate of JMC and BKC (in %)

Level Year	+2		Bachelor		Master		Average	
	JMC	BKC	JMC	BKC	JMC	BKC	JMC	BKC
2063/64	1.21	1.44	2.83	1.01	-	1.13	1.78	1.21
2064/65	1.96	1.07	2.87	0.76	-	1.56	2.35	0.93
2065/66	1.81	1.22	1.72	1.22	-	0.94	1.77	1.20
2066/67	1.70	1.16	1.02	0.75	-	0.41	1.36	0.91
2067/68	1.43	1.07	1.66	0.85	-	0.71	1.56	0.94

Source: Appendix I..

Table 4.24 shows the comparative study of level-wise exam drop-out rate of JMC and BKC. In academic year 2063/64 JMC has 1.21% and BKC has 1.44% in +2 level, JMC has 2.83% and BKC has 1.01% in bachelor level, and BKC has 1.13% exam drop-out rate in master level. Similarly, in academic year 2064/65 JMC has 1.96% and BKC has 1.07% in +2 level, JMC has 2.87% and BKC has 0.76% in bachelor level, and BKC has 1.56% exam drop-out rate in master level. In academic year 2065/66 JMC has 1.81% and BKC has 1.22% in +2 level, JMC has 1.72% and BKC has 1.22% in bachelor level, and BKC has 0.94% exam drop-out rate in master level. In academic year 2066/67 JMC has 1.70% and BKC has 1.16% in +2 level, JMC has 1.02% and BKC has 0.75% in bachelor level, and BKC has 0.41% exam drop-out rate in master level. In academic year 2067/68 JMC has 1.43% and BKC has 1.07% in +2 level, JMC has 1.66% and BKC has 0.85% in bachelor level, and BKC has 0.71% examination drop-out rate in master level.

4.2 Financial Performance Analysis of JMC and BKC

4.2.1 Financial Performance Analysis of JMC

4.2.1.1 Total Income

JMC has raised funds from two sources i.e. internal and external source. The internal source includes students admission fee, tuition fee, examination fee, library fee, miscellaneous fee etc. The external income includes grants received from UGC and HSEB, grant from other organizations, interest on investment, funds collected from donors etc.

The contribution of both internal and external sources of income to the total income of JMC is depicted in table 4.25

Table: 4.25**Contribution of internal and external income of JMC (in Rs.)**

Particular Year	Internal income		External income		Total Amount
	Amount	%	Amount	%	
2063/64	27,047,579	97.40	723,203.61	2.60	27,770,782.61
2064/65	31,515,370.65	98.33	535,962.63	1.67	32,051,333.28
2065/66	35,869,908.40	90.19	3,900,133.63	9.81	39,770,042.03
2066/67	40,406,084.66	91.80	3,611,390.33	8.20	44,017,474.99
2067/68	-	-	-	-	-

Source: Appendix II.

Table 4.25 shows the internal as well as external income of JMC and percentage of internal and external income to total income of JMC. In academic year 2063/64 internal income fulfils 97.40% and remaining 2.60% is fulfilled by external income to the total income. Similarly, in academic year 2064/65 98.33% and 1.67% is fulfilled by internal and external income respectively. In academic year 2065/66 internal income fulfils 90.19% and external income fulfils 9.81% to the total income. In academic year 2066/67 internal income fulfills 91.80% and remaining 8.20% is fulfilled by external income.

4.2.1.2 Total Expenditure

JMC has made expenditure in various heads. The first one is salary and allowances. Except this meeting allowances, teaching materials, travelling and daily allowances, repair and maintenance, vehicle, fuel, water and electricity, stationery, magazine and newspapers, sports, communication, advertisement, casual and miscellaneous expenditure etc. are made. The total expenditure of JMC is shown in table 4.26

Table: 4.26
Total expenditure of JMC (in Rs.)

Academic year	Total expenditure
2063/64	26,266,420.71
2064/65	31,996,920.16
2065/66	33,281,043.65
2066/67	43,458,969.23
2067/68	-

Source: Appendix I.

Table 4.26 shows the total expenditure of JMC year-wise. In academic year 2063/64 total expenditure is 26,266,420.71 rupees. Similarly, in academic year 2064/65 it's raised up to Rs. 31,996,920.16. In academic year 2065/66 total expenditure is Rs. 33,281,043.65. In academic year 2066/67 total expenditure is Rs. 43,458,969.23. This streams of total expenditure shows that it is increasing year by year.

4.2.1.3 Difference of total income and expenditure (Net saving)

Total income should exceed the total expenditure. If total expenditure exceeds total income, it indicates that the institute is not performing well. The position of net saving shows its financial strength. The net saving of JMC is shown in table 4.27

Table: 4.27
Net saving of JMC (in Rs.)

Academic year	Total income	Total expenditure	Net saving
2063/64	27,770,782.61	26,266,420.71	1,504,361.90
2064/65	32,051,333.28	31,996,920.16	54,413.12
2065/66	39,770,042.03	33,281,043.65	6,488,998.38
2066/67	44,017,474.99	43,458,969.23	558,505.76
2067/68	-	-	-

Source: Appendix II.

Table 4.27 shows the net saving of JMC. In academic year 2063/64 value of net saving is Rs. 1,504,361.90 whereas in academic year 2064/65 it's Rs. 54,413.12. Similarly, in academic year 2065/66 net saving is Rs. 6,488,998.38 and in academic year 2066/67 it's Rs. 558,505.76. The highest net saving is Rs. 6,488,998.38 in academic year 2065/66 and the lowest is Rs. 54,413.12 in academic year 2064/65.

4.2.1.4 Cost Recovery Rate

The cost recovery rate 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 and vice versa. The overall income, expenditure and cost recovery rate is shown in table 4.28

Table: 4.28**Overall cost recovery rate of JMC**

Academic year	Total income	Total expenditure	Cost recovery rate
2063/64	27,770,782.61	26,266,420.71	105.73%
2064/65	32,051,333.28	31,996,920.16	100.17%
2065/66	39,770,042.03	33,281,043.65	119.50%
2066/67	44,017,474.99	43,458,969.23	101.29%
2067/68	-	-	-

Source: Appendix II.

Table 4.28 shows the overall cost recovery rate of JMC. In academic year 2063/64 cost recovery rate of JMC is 105.73%. In academic year 2064/65 it's decreased up to 100.17%. Similarly, in academic year 2065/66 cost recovery rate is 119.50%. In academic year 2066/67 cost recovery rate is 101.29%. The highest cost recovery rate is in academic year 2065/66 which is 119.29% and the lowest is 100.17% in academic year 2064/65.

4.2.2 Financial Performance Analysis of BKC

4.2.2.1 Total income

There are two sources of income of BKC i.e. internal and external source. Contribution of both internal and external income sources of income to the total income of BKC is presented in table 4.29

Table: 4.29**Contribution of internal and external income of BKC (in Rs.)**

Particular Year	Internal		External		Total income
	Amount	%	Amount	%	
2063/64	38,580,629.62	93.75	2,570,189.40	6.25	41,150,819.02
2064/65	45,508,850.30	92.38	3,751,441.21	7.62	49,260,291.51
2065/66	55,230,274.25	89.38	6,561,591.00	10.62	61,791,865.25
2066/67	59,299,836.74	92.21	5,003,192.24	7.79	64,233,028.98
2067/68	-	-	-	-	-

Source: Appendix II.

Table 4.29 shows the internal and external amount of income of BKC percentage of internal and external income to the total income of the same college. In academic year 2063/64 internal income fulfils 93.75% of total income and remaining 6.25% is fulfilled by external income. Similarly, in academic year 2064/65 internal income fulfils 92.38% of total income and remaining 7.62% is fulfilled by external income. In academic year 2065/66 internal income fulfils 89.38% of total income and remaining 10.62% is fulfilled by external income. In academic year 2066/67 internal and external income fulfill 92.21% and 7.79% of total income respectively.

4.2.2.2 Total Expenditure

BKC is the biggest public college of Nepal. Many more employees are associated in BKC. Obviously, expenditure is heavy in this college. Total expenditure of BKC is presented in table 4.30

Table: 4.30

Total expenditure of BKC (in Rs.)

Academic year	Total expenditure
2063/64	33,323,229.95
2064/65	42,160,101.20
2065/66	53,878,614.54
2066/67	54,886,856.67
2067/68	-

Source: Appendix II.

Table 4.30 shows the total expenditure of BKC. In academic year 2063/64 the amount of total expenditure is Rs. 33,323,229.95 whereas it is Rs. 42,160,101.20 in academic year 2064/65. Similarly, in academic year 2065/66 total expenditure is Rs. 53,878,614.54 and this amount is increased to Rs. 54,866,856.67 in academic year 2066/67. This trend of total income is increased year by year.

4.2.2.3 Net Saving

Though educational institutes are service motive organizations, they have to save some fund in their proper operation. BKC is trying to increase income and control over its overheads. Net saving of BKC is presented in table 4.31

Table: 4.31

Net saving of BKC (in Rs.)

Academic year	Total income	Total expenditure	Net saving
2063/64	41,150,819.02	33,323,295.95	7,827,523.07
2064/65	49,260,291.51	42,160,101.20	7,100,190.31
2065/66	61,791,865.25	53,878,614.54	7,913,250.71
2066/67	64,233,028.98	54,866,856.67	9,366,172.31
2067/68	-	-	-

Source: Appendix II.

Table 4.31 shows the net saving of BKC. In academic year 2063/64 the amount of net saving is Rs. 7,827,523.07 whereas it is Rs. 7,100,190.31 in academic year 2064/65. Similarly, in academic year 2065/66 the amount of net saving is Rs. 7,913,250.71 and this amount is increased to Rs. 9,366,172.31 in academic year 2066/67. The amount of net saving is highest in academic year 2066/67 and the lowest is in academic year 2064/65.

4.2.2.4 Cost Recovery Rate

It shows the cost recovered by the entity in the specific year. Higher cost recovery rate indicates the entity is performing well and vice-versa. Cost recovery rate of BKC is presented in table 4.32

Table: 4.32**Overall cost recovery rate of BKC**

Academic year	Total income	Total expenditure	Cost recovery rate (in %)
2063/64	41,150,819.02	33,323,229.95	123.49
2064/65	49,260,291.51	42,160,101.20	116.84
2065/66	61,791,865.25	53,878,614.54	114.69
2066/67	64,233,028.98	54,866,856.67	117.07
2067/68	-	-	-

Source: Appendix II..

Table 4.32 shows the overall cost recovery rate of BKC. In academic year 2063/64 cost recovery rate is 123.49% whereas it is decreased to 116.84% in academic year 2064/65. Similarly, in academic year 2065/66 cost recovery rate is 114.69% and it is increased to 117.07% in academic year 2066/67. The highest cost recovery rate is 123.49% in academic year 2063/64 and the lowest is 114.69% in academic year 2065/66.

4.2.3 Comparative Study of Financial Performance Analysis of JMC and BKC

Table: 4.33**Comparative study of internal and external income % of JMC and BKC**

Particular Year	Internal income		External income	
	JMC	BKC	JMC	BKC
2063/64	97.40	93.75	2.60	6.25
2064/65	98.33	92.38	1.67	7.62
2065/66	90.19	89.38	9.81	10.62
2066/67	91.80	92.21	8.20	7.79
2067/68	-	-	-	-

Source: Appendix II..

Table 4.33 shows the percentage of internal and external income to the total income of JMC and BKC. In academic year 2063/64 JMC has 97.40% and BKC has 93.75% internal income and JMC has 2.60% and BKC has 6.25% external income to the total income. Similarly, in academic year 2064/65 JMC and BKC has 98.33% and 92.38% internal and 1.67% and 7.62% external income to the total income respectively. In academic year 2065/66 JMC has 90.19% and BKC has 89.38% internal income to the total income. Whereas JMC has 9.81% and BKC has 10.62% external income to the total income. In academic year 2066/67 JMC has 91.80% and BKC has 92.21% internal income and JMC has 8.20% and BKC has 7.79% external income to the total income.

Table: 4.34

Comparative study of cost recovery rate of JMC and BKC

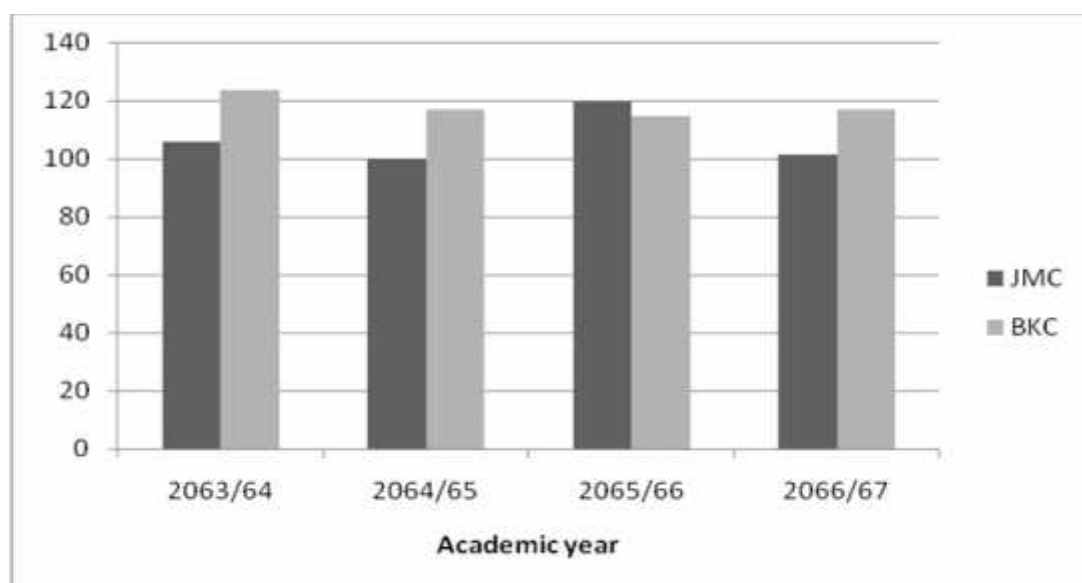
Year	JMC	BKC
2063/64	105.73%	123.49%
2064/65	100.17%	116.84%
2065/66	119.50%	114.69%
2066/67	101.29%	117.07%
2067/68	-	-

Source: Appendix II.

Table 4.34 shows the comparative study of cost recovery rate of JMC and BKC. In academic year 2063/64 JMC has 105.73% and BKC has 123.49% cost recovery rate. BKC has the higher cost recovery rate in this year. Similarly, in academic year 2064/65 JMC has 100.17% and BKC has 116.84% cost recovery rate. Again BKC has higher cost recovery rate in the same year. In academic year 2065/66 JMC has 119.50% and BKC has 114.69% cost recovery rate. JMC has higher cost recovery rate in this year. In academic year 2066/67 JMC has 101.29% and BKC has 117.07% cost recovery rate. BKC has higher cost recovery rate in this academic year.

Cost recovery rate of two colleges is depicted in figure 4.21 as follows.

Figure: 4.21
Cost recovery rate of JMC and BKC



4.3 Budget Variance Analysis of JMC and BKC

4.3.1 Budget Variance Analysis of JMC

JMC has attempted to compare between budgeted and actual situation. Both Income and expenditure should be forecasted for next year. It helps to control over unnecessary overheads. Comparison between targeted and actual position shows achievement rate. Total budgeted and actual income of JMC is depicted in following table:

Table: 4.35

Actual and budgeted total income of JMC (in Rs.)

Academic year	Budgeted	Actual	Achievement Rate
2063/64	36,578,428.85	27,770,782.61	75.92
2064/65	32,959,670.08	32,051,333.28	97.24
2065/66	37,216,384.00	39,770,042.03	106.86
2066/67	44,606,277.86	44,017,474.99	98.68
2067/68	-	-	-

Source: Appendix II.

Table 4.35 shows the budgeted and actual total income of JMC. In academic year 2063/64 total actual income is less than budgeted income and achievement rate is 75.92%. This kind of huge deviation is due to the high estimation of grants and donation (Rs. 9,700,000). In academic year 2064/65 actual income is less than budgeted income and achievement rate is 97.24%. Similarly, in academic year 2065/66 total actual income exceeds budgeted income and achievement rate is 106.86%. In academic year 2066/67 total actual income is less than total budgeted income and achievement rate is 98.68%. Thus the achievement rate of JMC is fluctuating year by year. The highest achievement rate is in academic year 2065/66 and the lowest is in academic year 2063/64.

Table: 4.36

Actual and budgeted total expenditure of JMC (in Rs.)

Academic year	Budgeted	Actual	Actual expenditure (in %)
2063/64	33,597,498.30	26,266,420.71	78.18
2064/65	32,905,256.96	31,996,920.16	97.24
2065/66	31,727,385.62	33,281,043.65	104.90
2066/67	42,900,463.47	43,458,969.23	101.30
2067/68	-	-	-

Source: Appendix II.

Table 4.36 shows the total actual and budgeted expenditure of JMC. In academic year 2063/64 actual expenditure is less than budgeted expenditure and the expenditure rate is 78.18%. Similarly, in academic year 2064/65 actual expenditure is less than budgeted expenditure and the expenditure rate is 97.24%. In academic year 2065/66 actual expenditure exceeds budgeted expenditure and the expenditure rate is 104.90%. In academic year 2066/67 budgeted expenditure is less than actual expenditure and the expenditure rate is 101.30%.

4.3.2 Budget Variance Analysis of BKC

Next year's income and expenditure should be forecasted at the end of the current year. It helps to increase and control over unnecessary expenditure. It also provides guidelines to get objectives. BKC is applying the concept of budgeting in its financial transactions. Budgeted and actual income of BKC is presented in the table 4.37

Table: 4.37

Budgeted and actual income of BKC (in Rs.)

Academic year	Budgeted	Actual	Achievement Rate (in %)
2063/64	43,486,252.58	41,150,819.02	94.63
2064/65	50,114,769.24	49,260,291.51	98.29
2065/66	57,679,089.00	61,791,865.25	107.13
2066/67	67,101,752.33	64,233,028.98	95.72
2067/68	-	-	-

Source: Appendix II.

Table 4.37 shows the total budgeted and actual income of BKC. In academic year 2063/64 total budgeted income exceeds total actual income and the achievement rate is 94.63%. Similarly, in academic year 2064/65 again budgeted income exceeds actual income and the achievement rate is 98.29%. In academic year 2065/66 total actual income exceeds total budgeted income and the achievement rate is 107.13%. In academic year 2066/67 actual income is less than budgeted income and the achievement rate is 95.72%. The highest achievement rate is in academic year 2065/66 and the lowest is in academic year 2063/64.

Table: 4.38

Budgeted and actual total expenditure of BKC (in Rs.)

Academic year	Budgeted	Actual	Actual expenditure (in %)
2063/64	35,634,286.42	33,323,229.95	93.51
2064/65	41,942,732.86	42,160,101.20	100.52
2065/66	51,172,739.00	53,878,614.54	105.29
2066/67	59,291,233.00	54,866,856.67	92.54
2067/68	-	-	-

Source: Appendix II.

Table 4.38 shows the total budgeted and actual expenditure of BKC. In academic year 2063/64 budgeted expenditure exceeds actual expenditure and the actual expenditure rate is 93.51%. Similarly, in academic year 2064/65 budgeted expenditure is less than actual expenditure and the actual expenditure rate is 100.52%. In academic year 2065/66 again actual expenditure exceeds the budgeted expenditure and the actual expenditure rate is 105.29%. In academic year 2066/67 actual expenditure is less than the budgeted expenditure and the actual expenditure rate is 92.54%. The highest actual expenditure rate is in academic year 2065/66 and the lowest is in 2066/67.

4.3.3 Comparative study of budget variance analysis

Table: 4.39

Comparative study of income achievement rate of JMC and BKC

Academic year	JMC	BKC
2063/64	75.9 %	94.63%
2064/65	97.2 %	98.29%
2065/66	106. %	107.13%
2066/67	98.6 %	95.72%
2067/68	-	-

Source: Appendix II.

Table 4.39 shows comparative study of income achievement rate of JMC and BKC. In academic year 2063/64 JMC has 75.92% and BKC has 94.63% achievement rate. It indicates that BKC has higher achievement rate in the same year. In academic year 2064/65 JMC has 97.24% and BKC has 98.29% achievement rate. Similarly, in academic year 2065/66 JMC and BKC have 106.86% and 107.13% achievement rate respectively. BKC has slightly higher achievement rate in this year. In academic year 2066/67 JMC has 98.68% and BKC has 95.72% achievement rate. JMC has higher achievement rate than BKC in the same year.

Income achievement rate of JMC and BKC is presented in figure 4.22

Figure: 4.22

Income achievement rate of JMC and BKC

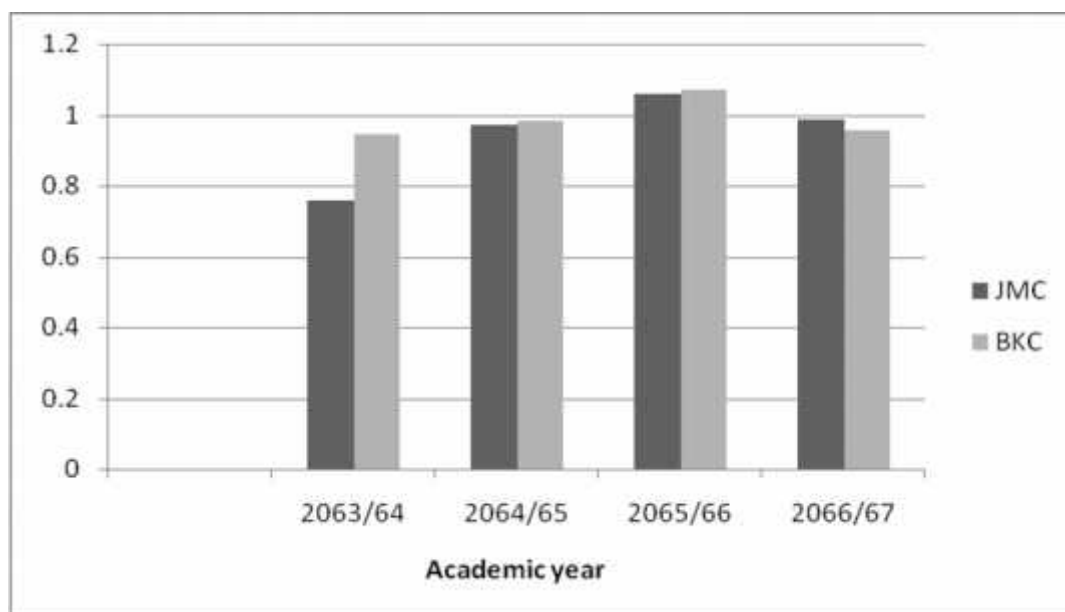


Table: 4.40

Comparative study of actual expenditure percentage of JMC and BKC

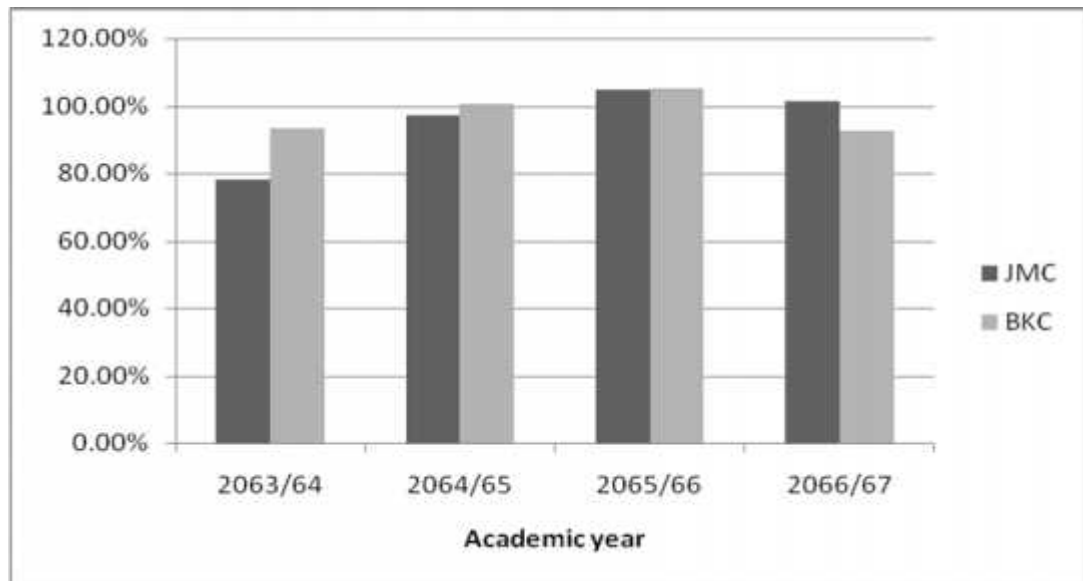
Academic year	JMC	BKC
2063/64	78.18%	93.51%
2064/65	97.24%	100.52%
2065/66	104.90%	105.29%
2066/67	101.30%	92.54%
2067/68	-	-

Source: Appendix II

Table 4.40 shows actual expenditure percentage over budgeted expenditure of JMC and BKC. In academic year 2063/64 JMC has 78.18% and BKC has 93.51% actual expenditure rate. Similarly, in academic year 2064/65 JMC has 97.24% and BKC has 100.52% actual expenditure rate. In academic year 2065/66 JMC has 104.90% and BKC has 105.29% actual expenditure rate. In academic year 2066/67 JMC has 101.30% and BKC has 92.54% actual expenditure rate. This trends of actual expenditure rate

indicates that in the first three years BKC has higher actual expenditure rate. Whereas in the last year i.e. 2066/67 JMC has higher actual expenditure rate. Actual expenditure rate of JMC and BKC is depicted in figure 4.23

Figure: 4.23
Actual expenditure rate of JMC and BKC



4.4 Major Findings of the Study

The major findings of this study based on the analysis of available data and information are pointed out as follows:

4.4.1 Findings of JMC

-) Aggregate admission growth rate is 9.32%, 7.68%, 6.57% and 0.93% and aggregate admission growth rate is 9.32%, 7.68%, 6.57% and 0.93% in academic year 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
-) Huge number of students is enrolled in management faculty every year.
-) Student admission growth rate is higher in bachelor level than +2 level.

- J Average admission drop-out rate is 15.13%, 14.76%, 11.83%, 8.63% and 7.09% in academic year 2063/64, 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
- J The lowest admission drop-out rate is in science faculty.
- J Admission drop-out rate is decreasing year by year in both +2 level and bachelor level.
- J Average pass rate is 41.32%, 45.56%, 38.33% and 35.37% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.
- J Science faculty has the highest pass rate than other faculties.
- J Pass rate is satisfactory in +2 level but pass rate of bachelor level is in deteriorating position.
- J Average examination drop-out rate is 1.78%, 2.35%, 1.77%, 1.36% and 1.56% in academic year 2063/64, 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
- J Science faculty has the lowest examination drop-out rate.
- J Contribution of internal income to the total income is 97.40%, 98.33%, 90.19% and 91.80% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively. Whereas external income has contributed 2.60%, 1.67%, 9.81% and 8.20% in the above mentioned academic years respectively.
- J Total expenditure is increasing year by year.
- J Net saving is fluctuated every year.
- J Cost recovery rate is 105.73%, 100.17%, 119.50% and 101.29% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.
- J Income achievement rate is 75.92%, 97.24%, 106.86% and 98.68% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.
- J Actual expenditure rate over budgeted expenditure is 78.18%, 97.24%, 104.90% and 101.30% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.

4.4.2 Findings of BKC:

-) Average admission growth rate is 6.59%, 3.93%, 8.15% and 12.00% in academic year 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
-) Science faculty has the highest admission growth rate.
-) Admission growth rate is highest in +2 level than other level.
-) Enrollment of students is high in management faculty.
-) Average admission drop-out rate is 11.67%, 11.36%, 9.88%, 8.86% and 8.20% in academic year 2063/64, 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
-) Admission drop-out rate is decreasing in each faculty every year.
-) Admission drop-out rate is highest in +2 level than other level.
-) Average pass rate is 38.44%, 48.20%, 42.70% and 44.46% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.
-) Science faculty has the highest pass rate.
-) Average pass rate is satisfactory in each year.
-) Pass rate is high in +2 level than other level.
-) Average examination drop-out rate is 1.21%, 0.93%, 1.20%, 0.91% and 0.94% in academic year 2063/64, 2064/65, 2065/66, 2066/67 and 2067/68 respectively.
-) Science and management faculties have low examination drop-out rate.
-) Master level has the lowest examination drop-out rate. Contribution of internal income to the total income is 93.75%, 92.38, 89.38% and 92.21% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively. Whereas external income contributes 6.25%, 7.62%, 10.62% and 7.79% in above mentioned academic years respectively.
-) Amount of total income as well as expenditure is highly increasing year by year.
-) Net saving is increasing every year.
-) Cost recovery rate is 123.49%, 116.84%, 114.69% and 117.07% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.

- J Actual income achievement rate is 94.63%, 98.29%, 107.13% and 95.72% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.
- J Actual expenditure percentage over budgeted expenditure is 93.51%, 100.52%, 105.29% and 92.54% in academic year 2063/64, 2064/65, 2065/66 and 2066/67 respectively.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

Nepal is land-locked and least developed country. Nepal is suffered by poverty and illiteracy. Education is the foremost factor to eliminate poverty and unemployment. Modern education is required to guide the country in development path. Nepal had late started in modern education system. Tribhuvan University was the first university established in 2016 B.S. After the establishment of T.U. many more campuses were opened. But constituent campuses were not able to uplift the load of huge students and private campuses were very expensive. Its result was community-based campuses. Nowadays, many more public campuses are running all over the Nepal.

JMC was established in 2048 B.S. It has got affiliation from T.U. and HSEB. It's running +2 level, bachelor level and master level in management, humanities and social science, science and education faculties. It's well performed campus of Pokhara. About 3200 students are enrolled in this campus. It grants public information as its significant aspect in the direction of quality improvement.

BKC was established in 2043 B.S. It has got affiliation from T.U. HSEB, P.U. and CTEVT. It's running +2 level, bachelor level and master level in management, humanities and social science, science and education faculties. It's well performed and well furnished college in Nepal. It's only one community-based college which has run many program of different sectors.

The performance appraisal of public campuses has been basically divided into two parts i.e. academic and financial. Except this budget variance analysis is also included. Academic performance includes the student admission growth rate, admission drop-out rate, examination result and examination drop-out rate. Whereas financial performance includes internal and external income, total expenditure and cost recovery rate. Budget variance includes budgeted and actual income, budgeted and actual expenditure, income achievement rate and actual expenditure percentage over budgeted expenditure.

The general objective of the study is to analyze the academic performance, financial performance and budget variance of JMC and BKC. Thus, it would help to improve academic as well as financial performance of JMC and BKC. It would provide guidelines in their better performance. Basically secondary data are used to get objective of the study. Collected data have been analyzed using simple tools such as percentage, simple bar diagram, table, chart etc.

The highest average student admission growth rate of JMC is 9.32% and the lowest is 0.93%. The highest faculty-wise growth rate is 26.25% in education faculty. The highest level-wise growth rate is 35.98% in bachelor level and the lowest is (6.30)% in +2 level. Similarly the highest admission growth rate of BKC is 12% and the lowest is 3.93%. Science faculty has the highest growth rate of 31.84% and humanities faculty has the lowest of (0.85)%. The highest growth rate is in +2 level of 10.64% and the lowest is in master level of 0.86%. The highest average admission drop-out rate of JMC is 15.13% and the lowest is 7.09%. BKC has the highest average admission drop-out rate of 11.67% and the lowest of 8.20%. The highest average pass % of JMC and BKC is 45.56% and 48.20% respectively. The lowest pass % of JMC is 35.37% and of BKC is 38.44%. The lowest average examination drop-out rate of JMC is 1.36% and highest is 2.35%. The lowest average examination drop-out rate of BKC is 0.91% and highest is 1.21%.

Internal income has contributed 90.19% to 98.33% to the total income of JMC. Similarly internal income has contributed 89.38% to 93.75% to the total income of BKC. The highest average cost recovery rate of JMC is 119.50% and of BKC is 123.49%. The highest income achievement rate of JMC and BKC are 106.86% and 107.13% respectively. Whereas the lowest are 75.92% and 94.63% respectively. JMC has the highest actual expenditure percentage over budgeted expenditure of 104.90% and the lowest of 78.18%. BKC has the highest actual expenditure percentage over budgeted expenditure of 105.29% and the lowest of 92.54%.

5.2 Conclusion

On the basis of findings of the study, the following conclusions have been drawn:

-) In both colleges student enrollment is growing year by year. JMC has steady student admission growth rate in the first three academic years. BKC has increasing trend of admission growth. Both colleges have adopted systematic procedure of admission. The method of admission is combination and of academic records, written entrance test, group discussions and interviews for different programs in the teaching learning process.
-) Average admission drop-out rate is high in first three academic years in JMC whereas it's high in last two academic years in BKC. Admission drop-out rate is decreasing in both colleges year by year.
-) Pass percentage of JMC is decreasing because of the huge number of students enrollment. BKC has steady examination result. But result is satisfactory in both colleges.
-) Examination drop-out rate of JMC is a bit higher than BKC. Science faculty has the lowest examination drop-out in both colleges.
-) Science faculty has highest pass percentage in both colleges. Similarly, +2 level has the highest pass percentage than other levels in JMC and BKC.

- J Average academic performance of BKC is seen a bit well than JMC. In both colleges student enrollment is increasing year by year, admission drop-out rate is decreasing and the examination result is satisfactory. It's the good indicator for coming days.
- J Income and expenditure are highly increasing in both colleges year by year.
- J Both colleges are fully dependent in internal source of income. UGC provides very low amount of annual grants and HSEB also provides little amount as grants.
- J Management faculty contributes always more than 50% of total income in both colleges.
- J Cost recovery rate is higher in BKC than in JMC. It varies from 100.17% to 119.50% in JMC and 114.69% to 123.49% in BKC.
- J BKC is seen financially strong than JMC. Net saving is always greater in BKC.
- J Income achievement rate is simultaneous in both colleges. JMC has 75.92% achievement rate in academic year 2063/64 because of high expectation of grants and donation.
- J Actual expenditure is near to standard expenditure in both colleges. So actual expenditure % is around 100% in both colleges.

5.3 Recommendations

On the basis of conclusions drawn, the following recommendation is made:

- J Both JMC and BKC should apply quota system in each level and faculty for new admission. It helps to improve academic performance and makes easier to estimate budget for coming year.
- J Student admission drop-out rate is high in both colleges. So it should be strictly checked to find out the reasons. Both colleges should

motivate students to continue their study. Deserving students should be provided free ship or scholarship.

-) Both colleges should try their best to improve academic quality. To achieve academic excellence, campus should strictly check the regularity of students, class size should be fixed, terminal examination system should be applied as soon as possible. Except this teachers should also be motivated and adequate teaching materials should be provided.
-) Although examination drop-out rate is low in both colleges it should be further reduced. For this all examination form filled students should be encouraged to appear in all exams.
-) Cost recovery rate of JMC is seen lower than BKC. So, it should be increased to reduce financial burden.
-) Income achievement rate is satisfactory in both colleges and they should try to keep it up.
-) Actual expenditure is over than budgeted expenditure in two colleges. So, they should control over unnecessary overheads.

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APPENDIX I

Academic Data of JMC

Student admission growth rate of JMC

Faculty-wise admission growth rate (in %)

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	-	-	-	-	-
2064/65	11.31	1.89	7.23	17.61	9.32
2065/66	5.25	18.60	(1.61)	14.97	7.68
2067/67	14.90	(15.36)	(0.70)	11.63	6.57
2067/68	2.08	(13.52)	20(1.65)	26.25	0.93

Level-wise admission growth rate (in %)

Level Year	+2	Bachelor	Average
2063/64	-	-	-
2064/65	(3.62)	35.98	9.32
2065/66	4.05	12.97	7.68
2066/67	2.64	11.86	6.57
2067/68	(6.30)	6.54	0.93

Student admission drop-out rate of JMC

Faculty-wise admission drop-out rate (in %)

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	17.84	11.17	7.96	13.84	15.13
2064/65	17.14	14.68	4.20	9.63	14.76
2065/66	12.20	15.04	3.93	10.23	11.83
2066/67	7.22	15.93	5.28	9.17	8.63
2067/68	6.12	13.49	3.36	7.92	7.09

Level-wise admission drop-out rate (in %)

Level Year	+2	Bachelor	Average
2063/64	14.48	16.45	15.13
2064/65	12.40	18.19	14.76
2065/66	11.17	12.71	11.83
2066/67	10.33	6.20	8.63
2067/68	10.19	3.94	7.09

**Examination result of JMC
Faculty-wise pass percentage**

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	39.26	31.70	60.96	54.47	41.32
2064/65	42.68	38.23	68.84	49.67	45.56
2065/66	31.70	49.02	56.94	41.85	38.33
2066/67	32.51	32.81	58.95	33.00	35.37
2067/68	-	-	-	-	-

Level-wise pass percentage

Level Year	+2	Bachelor	Average
2063/64	49.10	26.77	41.32
2064/65	57.24	29.68	45.56
2065/66	43.98	30.88	38.33
2066/67	49.04	21.87	35.37
2067/68	-	-	-

Examination drop-out rate of JMC

Faculty-wise examination drop-out rate (in %)

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	1.94	1.44	0.80	3.25	1.78
2064/65	3.02	1.40	0.73	1.96	2.35
2065/66	1.81	2.20	1.07	1.63	1.77
2066/67	1.18	1.57	1.01	2.30	1.36
2067/68	1.02	3.54	1.43	2.80	1.56

Level-wise examination drop-out rate (in %)

Level Year	+2	Bachelor	Average
2063/64	1.21	2.83	1.78
2064/65	1.96	1.87	2.35
2065/66	1.81	1.72	1.77
2066/67	1.70	1.02	1.36
2067/68	1.43	1.66	1.56

Academic data of BKC

Student admission growth rate of BKC

Faculty-wise admission growth rate (in %)

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	-	-	-	-	-
2064/65	3.38	2.68	26.92	20.43	6.59
2065/66	0.83	1.74	23.48	14.43	3.93
2066/67	4.98	(0.85)	23.31	18.86	8.15
2067/68	9.05	24.14	31.84	16.41	12.00

Level-wise admission growth rate (in %)

Level Year	+2	Bachelor	Master	Average
2063/64	-	-	-	-
2064/65	4.89	7.37	13.11	6.59
2065/66	6.71	2.10	0.86	3.93
2066/67	10.66	5.10	13.19	8.15
2067/68	12.64	11.06	14.66	12.00

Admission drop-out rate of BKC

Faculty-wise admission drop-out rate (in %)

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	11.45	11.61	10.58	13.08	11.67
2064/65	11.43	17.39	12.88	9.67	11.36
2065/66	9.31	24.78	11.04	9.62	9.88
2066/67	8.68	12.93	10.95	8.53	8.86
2067/68	8.27	11.11	8.30	7.52	8.20

Level-wise admission drop-out rate (in %)

Level Year	+2	Bachelor	Master	Average
2063/64	12.35	10.75	14.56	11.67
2064/65	14.23	8.01	18.88	11.36
2065/66	11.80	8.04	10.64	9.88
2066/67	10.62	7.14	9.40	8.86
2067/68	10.21	6.22	8.52	8.20

Examination result of BKC
Faculty-wise examination pass percentage

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	37.38%	45.54%	61.7%0	38.15%	38.44%
2064/65	48.31%	39.80%	54.78%	47.81%	48.20%
2065/66	42.00%	35.71%	68.53%	41.19%	42.70%
2066/67	45.96%	50.53%	70.00%	33.10%	44.46%
2067/68	-	-	-	-	-

Level-wise examination pass percentage

Level Year	+2	Bachelor	Master	Average
2063/64	50.93%	26.24%	51.41%	38.44%
2064/65	50.44%	46.68%	45.31%	48.20%
2065/66	49.23%	37.13%	41.98%	42.70%
2066/67	52.51%	37.41%	42.56%	44.46%
2067/68	-	-	-	-

Examination drop-out rate of BKC
Faculty-wise examination drop-out rate

Faculty Year	Management	Humanities	Science	Education	Average
2063/64	0.92%	1.98%	1.06%	2.61%	1.21%
2064/65	0.70%	3.88%	-	1.62%	0.93%
2065/66	0.75%	3.06%	1.40%	2.70%	1.20%
2066/67	0.58%	2.10%	0.56%	2.02%	0.91%
2067/68	0.71%	2.27%	0.41%	1.62%	0.94%

Level-wise examination drop-out rate

Level Year	+2	Bachelor	Master	Average
2063/64	1.44%	1.01%	1.13%	1.21%
2064/65	1.07%	0.76%	1.56%	0.93%
2065/66	1.22%	1.22%	0.94%	1.20%
2066/67	1.16%	0.75%	0.41%	0.91%
2067/68	1.07%	0.85%	0.71%	0.94%

APPENDIX II

Financial data of JMC Internal and external income (in Rs.)

Academic year	Internal Income	External Income	Total Income
2063/64	27,047,579.00	723,203.61	27,770,782.61
2064/65	31,515,370.65	535,962.63	32,051,333.28
2065/66	35,869,908.40	3,900,133.63	39,770,042.03
2066/67	40,406,084.66	3,611,390.33	44,017,474.99
2067/68	-	-	-

Overall income, expenditure and cost recovery rate

Academic year	Total Income	Total Expenditure	Cost recovery Rate
2063/64	Rs. 27,770,782.61	Rs. 26,266,420.71	105.73%
2064/65	Rs. 32,051,333.28	Rs. 31,996,920.16	100.17%
2065/66	Rs. 39,770,042.03	Rs. 33,281,043.65	119.50%
2066/67	Rs. 44,017,474.99	Rs. 43,458,969.23	101.29%
2067/68	-	-	-

Budgeted and actual income with achievement rate

Academic year	Budgeted Income	Actual Income	Achievement Rate
2063/64	Rs. 36,578,428.85	Rs. 27,770,782.61	75.92%
2064/65	Rs. 32,959,670.08	Rs. 32,051,333.28	97.24%
2065/66	Rs. 37,216,384.00	Rs. 39,770,042.03	106.86%
2066/67	Rs. 44,606,277.86	Rs. 44,017,474.99	98.68%
2067/68	-	-	-

Budgeted and actual expenditure

Academic year	Budgeted expenditure	Actual expenditure
2063/64	Rs. 33,597,498.30	Rs. 26,266,420.71
2064/65	Rs. 32,905,256.96	Rs. 31,996,920.16
2065/66	Rs. 31,727,385.62	Rs. 33,281,043.65
2066/67	Rs. 42,900,463.47	Rs. 43,458,969.23
2067/68	-	-

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Internal and external income

Academic year	Internal income	External income
2063/64	Rs. 38,580,629.62	Rs. 2,570,189.40
2064/65	Rs. 45,508,850.30	Rs. 3,751,441.21
2065/66	Rs. 55,230,274.25	Rs. 6,561,591.00
2066/67	Rs. 59,299,836.74	Rs. 5,003,192.24
2067/68	-	-

Overall income, expenditure and cost recovery rate

Academic year	Total income	Total expenditure	Cost recovery rate
2063/64	Rs. 41,150,819.02	Rs. 33,323,229.95	123.49%
2064/65	Rs. 49,260,291.51	Rs. 42,160,101.20	116.84%
2065/66	Rs. 61,791,865.25	Rs. 53,878,614.54	114.69%
2066/67	Rs. 64,233,028.98	Rs. 54,866,856.67	117.07%
2067/68	-	-	-

Budgeted and actual income with achievement rate

Academic year	Budgeted income	Actual income	Achievement rate
2063/64	Rs. 43,486,252.58	Rs. 41,150,819.02	94.63%
2064/65	Rs. 50,114,769.24	Rs. 49,260,291.51	98.29%
2065/66	Rs. 57,679,089.00	Rs. 61,791,865.25	107.13%
2066/67	Rs. 67,101,752.33	Rs. 64,233,028.98	95.72%
2067/68	-	-	-

Budgeted and actual expenditure

Academic year	Budgeted expenditure	Actual expenditure
2063/64	Rs. 35,634,286.42	Rs. 33,323,299.95
2064/65	Rs. 41,942,732.86	Rs. 42,160,101.20
2065/66	Rs. 51,172,739.00	Rs. 53,878,614.54
2066/67	Rs. 59,291,233.00	Rs. 54,866,856.67
2067/68	-	-