

Management of Higher Education: A Conceptual Analysis

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Higher education is in a quandary all over the world and it occupies a prestigious place even in the modern context of contemporary society. India is still lagging behind in higher education as compared to the advanced countries and many of the developing countries in the world. Higher education system in India is faced with diversity, ambiguity and complexity.

The Government of India has projected to spend 6 per cent of the G.D.P. on education, with half of this on primary and secondary education alone. To fund this ambitious project the Government imposed education cess on all central taxes. But this avenue was not available to states to meet their incremental requirements and therein lies the crux of the debate whether education should be treated as an industry and be opened to Foreign Direct Investment.

I. Introduction:

Higher education has undergone enormous change in recent times. Since the formation of universities, around 1500 years ago, the higher education has seen many transformations. However, the last decade of the 20th century brought into picture several challenges that were hitherto not imagined either by the people in the business of higher education or by the society. The main reasons for these new challenges are the revolutions that have taken place in the field of education in the last two decades, mainly because of advancement in the technologies, namely information, broadcasting and communication.

We have witnessed interesting relationship between Education-Knowledge-Health-Economy of a nation. Therefore, education has become a prime agenda for both developed and developing nations. There are two dimensions of education that have emerged at a global level. The first dimension is that of "Academics", which is worried about the ethical and moral values

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that go with the training of minds, which is linked with education. Therefore, education becomes an entity to be looked as a non-profitable activity. The dimension is that of "Trade in Education", which has emerged in recent time. Trade in education is linked with economy. Thus, the people and nations considered the education as a "Service Industry" and it is included in the General Agreement on Trade in Services (GATS).

In India, private and Government academic institutions are actively engaged in providing educational programmes. While higher education has always had an international dimension, with more than million students studying overseas and with many collaborative arrangements among universities. This multinational thrust is a new development. There is a huge market for offshore academic programmes, since in many countries the demand for post-secondary education is much higher than the supply. The export of higher education depends on ability to deliver programmes worldwide through offshore campuses, collaboration with overseas institutions, or via distance education. These initiatives are needed in the context of expansion.

The universal agreements must need to provide useful and effective educational programmes through new technologies and international collaborations. We must understand all the implications of these innovations if they are to serve the interests of students and teachers and not simply become a vehicle for profit making corporations. We are in the midst of a revolution in the delivery of academic programmes of all kinds internationally. So far, the educationalists have focused largely on the positive aspects of the revolution. Increased access, lower costs, and the advent of a truly global market for higher education are all cited as favorable trends especially when governments are cutting back on higher education's spending at the same time that demands for increasing access world wide.

There has been a very rapid expansion of higher education in India. The expansion, according to critics is not effectively planned, as the major objective was access to higher education. The motive for establishing multinational higher education enterprises is almost always to make money. This is of-course the aim of the growing number of profit institutions, but it is also the case for most traditional non-profit universities. British and Australian Institutions have been especially active internationally as a way of making up for budge cuts at home.

The multinational and distance movement does not really contribute to the internationalization of higher education, because number of multinational and distance institutions are operating in a largely unregulated environment. Accreditation systems are trying to catch up with new developments, as also government agencies, both in the sponsoring and in the receiving countries and are concerned. The rationale for interest in export of higher education

emerged in the Indian context very forcefully; in view of India's need for multinational education approach that specifically focuses on concepts of anti-bias education, prejudice reduction and social reconstruction.

II. Exposure to Global Educational System:

For centuries, from the time of Nalanda and Taxasila, foreign scholars used to come India, for getting higher education. Even today students from neighboring Asian and African Countries seek higher education in India. India's leadership in university education enhanced its image and influence abroad. This requires strengthening and developing further. It will also help the country to earn a considerable amount of foreign exchange.

In this era of information technology, every alternate institution wants to register its presence in the cyber space by launching one or other programme through the worldwide web. In many cases, it has been reported that the same matter is pasted on the server without bothering much about the institutional commitments; infrastructure, instructional design, interactivity and usability. Related issues have influenced towards deterioration of academic and support services.

The following are some of the arguments, favoring globalization of higher education:

- Search for new centers of revenue in global markets.
- Empowerment of learners who can now choose courses from a range of institutions previously closed to them.
- Benefits to students participating in a course with colleagues drawn from across the world.
- The provision of access to quality education, wherever a student lives.
- The scarce top quality expertise can be made available to students, anywhere in the world.
- Provision of access to curriculum that embraces a broader spectrum of knowledge than any one institution singly might accomplish.

The approach to the development of a global educational pursuit is based on franchising arrangements. In a franchise arrangement, the course content remains the same but the material is adopted by translating it in the local language, incorporating local case studies and by customerising the length or degree of difficulty of material, which would demonstrate the quality. But globalization raises some crucial issues in the light of which the higher educationists have to review and modify their practices to fit to the new frame. Thus conditions may vary from location to location across the borders, in order to allow full mobility to the students and give them, maximum benefit of specialized programmes runs by different institutions -globally. The

international agency like, UNESCO can help to a great extent in internationalization of education and forming a mechanism for globally recognizing the programmes of different institutions and evolving a viable mechanism of credit transfer for the benefit of international students.

III. Quality Assessment and Accreditation of Academic Programmes:

Another important aspect of today's education is quality assurance by the educational providers. With the accreditation for quality becoming a national and international norm, the higher education institutions in India must gear up towards quality in order to attract the students from overseas, otherwise, we may be left behind in the competition from the developed countries. With the opening up of the low cost global opportunities, the students have become more cost-conscious and expect quality from the providers of the education.

In India, the NAAC (National Assessment and Accreditation Council) and NBA (National Board of Accreditation) are playing a crucial role in assessing and accreditation of educational institutions, so that they can meet global competition. Apart from this, it is also necessary to have to be accredited by external agencies in order to assess the performance of the educational institutions with regard to the quality of teaching, infrastructure and placement. In the recent times, the distance education institutions have been playing a pioneering role and have been amongst the leaders in developing and implementing schemes of instructional partnership and collaborations.

The process of internationalization of higher education raises the following crucial issues among others, which need to be resolved before an institution steps into the global fray;

- Improving quality of teaching - learning and making it available to culturally, educationally, geographically and linguistically diverse student body.
- Becoming sensitive to local issues while being internationally competitive and preventing commercialization and westernization in the name of globalization.
- Need to understand the range of requirement of traditional and new clients to concretize the same with academic understanding for developing of a curriculum, which recognizes globalization and universal interdependence.
- Preventing commodification of education to protect the dwindling status of educational institutions to that of business houses.
- Increasing and maintaining acceptability and desirability of cross-border education.

- Helping the teachers in updating their knowledge to adopt to new role by adding new competencies to their existing scientific and pedagogical backgrounds.
- In global framework, service management is a gray area, which hampers the smooth functioning of the system and requires utmost serious attention. The institutions in developing countries like India are not able to improve the deteriorating student support services in their own land.
- Establishing, maintaining and monitoring the student support services network since the development of Information and Communication Technology (ICT) is not uniform across the world and providing quality services alike in all parts of the world will be very difficult.

IV. State wise comparison of Attainment of Primary Education

As per information provided to the Rajya Sabha in the winter session 2007, to assess progress of States & Union Territories towards the goal of Universalisation of Elementary Education, an Educational Development Index (EDI) has been developed by the National University of Educational Planning and Administration (NUEPA). The EDI takes into account four broad parameters of access, infrastructure, and teacher related indicators and elementary education outcomes.

Ranking of states on a composite index for primary and upper primary level of education based on 2005-06 data

Rank	State	EDI Value	Rank	State	EDI Value
1	Kerala	0.708	19	Rajasthan	0.583
2	Delhi	0.707	20	A&N Islands	0.566
3	Tamil Nadu	0.701	21	Manipur	0.564
4	Puducherry	0.7	22	Chattisgarh	0.559
5	Chandigarh	0.69	23	Haryana	0.556
6	Karnataka	0.674	24	D&N Haveli	0.538
7	Himachal	0.668	25	Tripura	0.535
8	Andhra Pradesh	0.654	26	Meghalaya	0.534
9	Mizoram	0.65	27	Nagaland	0.533
10	Lakshadweep	0.65	28	Orissa	0.512
11	sikkim	0.635	29	Madhya Pradesh	0.512
12	Maharashtra	0.635	30	Assam	0.49
13	Gujarat	0.63	31	Uttar Pradesh	0.482
14	Punjab	0.608	32	West Bengal	0.467
15	Uttrakand	0.605	33	Arunachal	0.458
16	J&K	0.597	34	Jharkand	0.435
17	Daman&Diu	0.592	35	Bihar	0.327
18	Goa	0.586	Source: Rajya Sabha Unstarred Question #654		

V. Budgetary Allocation for Education:

Now, it is proposed to analyze the budgetary allocation for education according to state-wise expenditure on education and budgetary share of education in state's total expenditure. The relevant data of state-wise expenditure on education and state's share in total expenditure on education is presented in Table-I & II.

The data reveals that the total expenditure on education in the country increased by 75 percent to Rs. 1,05,618.8 crore during the year 2007-08 from Rs.60,267.30 crore in 2000-01. The actual allocation for education in Maharashtra has declined marginally by 2.1 percent from Rs. 12,653.34 crore in 2006-07 to Rs.12,391.9 crore in 2007-08. Arunachal Pradesh, Mizoram, Manipur and Goa are four other states, which too have witnessed a decline in actual allocation under this head during this period, whereas, the budgetary allocation for education in Meghalaya is abnormally increased by 31.6 per cent from Rs.390.86 crores in 2006-07 to Rs.514.48 crore in 2007-08. National Capital Territory, Delhi has increased by 24.3 percent from Rs. 1997.25 Crores in 2006-07 to Rs.2,482.5 crores in 2007-08. Similarly, Haryana, Uttaranchal, Tamilnadu and Karnataka are four other states, which have witnessed a sharp increase in actual allocation for education during the period under review. The states still have their responsibilities to improve the general living standard by improving the standards of higher education.

It is decided to analyze the budgetary share of education in state's total expenditure. The relevant data of state-wise budgetary share of education in state's total expenditure is presented in Table-III. The data reveals that the twenty-nine major states together have allocated just about 13.86 percent of their aggregate budgetary expenses on education in 2007-08. This was 3.54 percent points lower than what they allocated seven years ago in 2000-01. In 2007-08, the allocation under education increased by 9.9 per cent over the previous year compared to 22 percent rise in 2006-07, for the country as a whole. At the individual level, many states did even worse. For example, In Madhya Pradesh it accounted for a paltry 3.87 percent in total budgetary expenses of the state in 2007-08. Education's share was 8.4 per cent in Arunachal Pradesh and 8.61 percent in Sikkim during the same period — substantially lower than the national average. In fact, the share of education in total budgetary allocation was lower than the national average in as many as 14 of the 29 states in 2007-08. Worse, most of these states have, witnessed a decline in the share of education in their total budgetary allocation during the last seven years. Among the major states, Maharashtra has witnessed the sharpest decline of 15.0 percent from 22.3 per cent in 2000-01 to 7.3 percent in 2007-08. At 7.3 percent, the share of education in total budgetary allocation in Maharashtra was lower than that of the national average. This is surprising considering the state's record in literacy drive.

Assam has witnessed the second biggest decline—the share of education in the state's total budgetary allocation has declined by a massive 18.68 percent from 25.5 percent in 2000-01 to 6.82 percent in 2007-08. Education's share in total budgetary allocation has fallen by 6.76 percent in Bihar, 4.75 percent in Uttaranchal and 4.62 percent in Tripura.

VI. Need for Private Participation in Higher Education:

The education plays big role in the growth of an economy. India's spending on education as a percentage of GDP is very low at 3.2 percent, compared to Sweden's 8.0 percent, USA's 5.4 percent and UK's 5.3 percent. Presently, the Government of India projected to spend 6 percent of the GDP on education, half of this on primary and secondary education alone. To fund this ambitious project, the government imposed education cess on all central taxes. The collection from education cess has met part of the additional funds' requirements of the Union Government. But this avenue is not available to states to meet their incremental requirements and therein lies the crux of the debate, whether education should be treated as an industry and be opened to Foreign Direct Investment. As such, the fund starved states have been actively encouraging private participation in technical education of late, as they are unable to increase allocation under this head to meet the growing needs.

Education is like a gateway to International competitiveness and we have to invest in education on an unprecedented scale to achieve global leadership. Most economically developed countries have invested heavily in education, one of the key factors that has accounted for their success. In India, the education sector needs huge funds to achieve its extensions' target and to modernise higher education. Thus, the Government of India is planning to change the domestic regulations to attract foreign investment in the education sector. New state regulations are required to be framed in the light of Supreme Court Judgement and in view of the entry of foreign universities. Such new regulations should restrict profiteering in education for betterment of promoting higher education, which is needed.

Conclusion:

When an individual fall sick, only he and his family are affected. Whereas if the educational institutions fall sick, the economic prosperity of the entire nation is affected. Thus, the effective relationship should be strengthening between education, knowledge, wealth and economy of a nation. Economically developed countries have invested heavily in education, one of the key factors that accountes for their success. In India, the education sector needs help to achieve its extensions' target and to modernize higher education. Hence, the Government of India is planning to change the domestic regulations to attract the foreign investments in the education sector.

TABLE-I. STATE-WISE EXPENDITURE ON EDUCATION

State	State-Wise Expenditure on Education (Revenue+ Capital)								Percent Change over the previous year						
	Rs. in Crores														
	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02
Andhra Pradesh	8158.28	7091.82	5370.49	5384.45	4667.84	4027.18	3871.04	3740.3	15.0	32.1	-0.3	15.4	15.9	4.0	3.5
Arunachal Pradesh	226.58	310.71	240.41	219.76	198.66	165.58	183.2	77.24	-27.1	29.2	9.4	10.6	20.0	-9.6	137.2
Assam	3716.11	3852.11	2518.82	3198.35	2363.78	1998.02	1872.49	1943.52	-3.5	52.9	-21.2	35.3	18.3	6.7	-3.7
Bihar	5465.79	5406.24	4423.1	4143.86	3607.36	3259.98	3076.22	4012.27	1.1	22.2	6.7	14.9	10.7	6.0	-23.3
Chattisgarh	2131.41	1821.79	1301.33	1304.46	969.45	750.47	696.59	250.32	17.0	40.0	-0.2	34.6	29.2	7.7	178.3
Goa	423.86	454.47	349.56	362.36	292.34	286.32	247.25	233.13	-6.7	30.0	-3.5	24.0	2.1	15.8	6.1
Gujarat	5109.31	4741.56	4309.29	4093.72	3692.64	3634.36	3263.55	3684.77	7.8	10.0	5.3	10.9	1.6	11.4	-11.4
Haryana	2951.54	2388.2	1992.77	1793.49	1540.68	1455.01	1479.66	1334.47	23.6	19.8	11.1	16.4	5.9	-1.7	10.9
Himachal Pradesh	1592.11	1366.08	1213.53	1072.2	1005.61	957.34	918.72	904.52	16.5	12.6	13.2	6.6	5.0	4.2	1.6
Jammu & Kashmir	1466.3	1387.99	1256.5	1080.67	977.5	955.59	936.7	866.84	5.6	10.5	16.3	10.6	2.3	2.0	8.1
Jharkhand	2614.25	2394.1	2115.33	1739.23	1379.37	1859.34	1283.06	0	9.2	13.2	21.6	26.1	-25.8	44.9	0.0
Karnataka	7109.94	5968.7	4890.07	4505.33	3771.34	3570.72	3505.88	3488.75	19.1	22.1	8.5	19.5	5.6	1.8	0.5
Kerala	5557.31	4754.54	3497.57	3645.83	3094.8	2986.22	2489.81	2635.52	16.9	35.9	-4.1	17.8	3.6	19.9	-5.5
Madhya Pradesh	455.38	488.14	375.11	2720.61	2375.77	2312.14	2125.86	2762.53	-6.7	30.1	-86.2	14.5	2.8	8.8	-23.0
Maharashtra	12391.9	12653.34	10774.13	10238.58	9440.98	8941.4	9387.91	9420.25	-2.1	17.4	5.2	8.4	5.6	-4.8	-0.3
Manipur	390.48	421.92	422.31	415.39	304.94	286.25	290.6	279.51	-7.5	-0.1	1.7	36.2	6.5	-1.5	4.0
Meghalaya	514.48	390.86	311.77	346.73	269.06	242.3	250.08	236.86	31.6	25.4	-10.1	28.9	11.0	-3.1	5.6
Mizoram	293.7	331.88	291.46	257.91	218.36	204.26	213.89	189.86	-11.5	13.9	13.0	18.1	6.9	-4.5	12.7
Nagaland	390.83	389.08	324.8	284.3	256.41	210.05	223.01	237.68	0.4	19.8	14.2	10.9	22.1	-5.8	-6.2
Orissa	3033.79	2563.01	2131.86	1967.84	1899.52	1902.44	1755.64	1760.48	18.4	20.2	8.3	3.6	-0.2	8.4	-0.3
Punjab	3227.73	2790.07	2307.76	2493.02	2080.81	2092.76	1832.93	1859.24	15.7	20.9	-7.4	19.8	-0.6	14.2	-1.4
Rajasthan	5316.34	4943.39	4694.41	4093.33	3655.09	3329.86	3455.52	3286.28	7.5	5.3	14.7	12.0	9.8	-3.6	5.1
Sikkim	264.09	261.38	222.95	210.23	174.15	161.19	152.44	134.09	1.0	17.2	6.1	20.7	8.0	5.7	13.7
Tamil Nadu	8432.94	7045.56	5273.07	4642.74	4254.13	4158.902	4299.8	4409.67	19.7	33.6	13.6	9.1	2.3	-3.3	-2.5
Tripura	652.88	629.63	506.21	553.57	504.47	485.23	459.25	411.4	3.7	24.4	-8.6	9.7	4.0	5.7	11.6
Uttaranchal	1830.1	1522.63	1318.87	1329.99	1094.04	969.31	696.92	238.63	20.2	15.4	-0.8	21.6	12.9	39.1	192.1
Uttar Pradesh	12538.88	11175.06	9112.02	7679.18	6315.77	6137.29	6088.1	6172.52	12.2	22.6	18.7	21.6	2.9	0.8	-1.4
West Bengal	6879.98	6583.4	5563.21	5246.41	4522.6	4405.72	4552.45	4581.63	4.5	18.3	6.0	16.0	2.7	-3.2	-0.6
National Capital Territory, Delhi	2482.5	1997.25	1661.54	1766.93	1271.74	1237.53	1184.53	1115.02	24.3	20.2	-6.0	38.9	2.8	4.5	6.2
All States	105618.8	96124.91	78770.25	76790.47	66191.21	62982.78	60793.1	60267.3	9.9	22.0	2.6	16.0	5.1	3.6	0.9

Source : State Finances – A Study of Budgets (Various Issues) – RBI

Note : Data pertaining to 2007-08 are Budget estimates.

Table-II. State's Share in Total Expenditure on Education

(Percentage)

State	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
Andhra Pradesh	7.7	7.4	6.8	7.0	7.1	6.4	6.4	6.2
Arunachal Pradesh	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.1
Assam	3.5	4.0	3.2	4.2	3.6	3.2	3.1	3.2
Bihar	5.2	5.6	5.6	5.4	5.4	5.2	5.1	6.7
Chattisgarh	2.0	1.9	1.7	1.7	1.5	1.2	1.1	0.4
Goa	0.4	0.5	0.4	0.5	0.4	0.5	0.4	0.4
Gujarat	4.8	4.9	5.5	5.3	5.6	5.8	5.4	6.1
Haryana	2.8	2.5	2.5	2.3	2.3	2.3	2.4	2.2
Himachal Pradesh	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.5
Jammu & Kashmir	1.4	1.4	1.6	1.4	1.5	1.5	1.5	1.4
Jharkhand	2.5	2.5	2.7	2.3	2.1	3.0	2.1	0.0
Karnataka	6.7	6.2	6.2	5.9	5.7	5.7	5.8	5.8
Kerala	5.3	4.9	4.4	4.7	4.7	4.7	4.1	4.4
Madhya Pradesh	0.4	0.5	0.5	3.5	3.6	3.7	3.5	4.6
Maharashtra	11.7	13.2	13.7	13.3	14.3	14.2	15.4	15.6
Manipur	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Meghalaya	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.4
Mizoram	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3
Nagaland	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4
Orissa	2.9	2.7	2.7	2.6	2.9	3.0	2.9	2.9
Punjab	3.1	2.9	2.9	3.2	3.1	3.3	3.0	3.1
Rajasthan	5.0	5.1	6.0	5.3	5.5	5.3	5.7	5.5
Sikkim	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2
Tamil Nadu	8.0	7.3	6.7	6.0	6.4	6.6	7.1	7.3
Tripura	0.6	0.7	0.6	0.7	0.8	0.8	0.8	0.7
Uttaranchal	1.7	1.6	1.7	1.7	1.7	1.5	1.1	0.4
Uttar Pradesh	11.9	11.6	11.6	10.0	9.5	9.7	10.0	10.2
West Bengal	6.5	6.8	7.1	6.8	6.8	7.0	7.5	7.6
NCT Delhi	2.4	2.1	2.1	2.3	1.9	2.0	1.9	1.9
All States	100	100	100	100	100	100	100	100

Source : State Finances – A Study of Budgets (Various Issues) – RBI

Note : Data pertaining to 2007-08 are Budget estimates.

**TABLE-III. BUDGETARY SHARE OF EDUCATION IN STATE'S
TOTAL EXPENDITURE**

(Percentage)

State	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
Andhra Pradesh	10.4	11.7	11.1	8.7	3.4	11.7	12.5	13.3
Arunachal Pradesh	8.4	11.0	9.9	5.7	2.6	12.1	13.3	6.4
Assam	18.7	18.9	20.8	10.0	11.4	22.4	21.9	25.5
Bihar	16.9	17.5	19.6	13.9	13.8	18.4	20.7	23.7
Chattisgarh	13.4	13.2	13.4	4.5	3.1	11.0	12.4	13.1
Goa	10.0	13.7	12.3	7.7	4.4	11.9	10.5	11.9
Gujarat	12.2	12.2	12.6	4.1	5.2	13.5	12.7	13.6
Haryana	14.3	12.4	13.4	6.3	4.7	13.7	13.8	14.6
Himachal Pradesh	16.8	15.0	14.1	11.6	6.1	14.5	16.2	17.0
Jammu & Kashmir	9.2	10.0	9.3	8.9	8.9	10.9	11.6	11.1
Jharkhand	15.9	15.2	15.8	11.7	11.3	19.0	16.2	--
Karnataka	14.5	13.5	14.0	9.0	5.2	14.8	16.0	17.7
Kerala	18.1	17.2	16.6	6.3	5.8	17.6	19.0	20.1
Madhya Pradesh	3.9	4.8	3.5	3.9	4.2	12.2	12.5	16.3
Maharashtra	15.0	16.2	15.7	7.0	9.3	18.9	22.1	22.3
Manipur	12.3	12.1	15.4	9.5	7.5	13.3	13.7	20.2
Meghalaya	16.7	14.8	15.5	2.4	2.1	15.3	17.9	16.6
Mizoram	13.4	13.9	13.4	11.5	5.7	14.5	16.0	14.7
Nagaland	11.2	11.8	11.6	8.2	3.8	11.0	11.0	12.9
Orissa	12.9	12.6	13.5	6.5	6.0	14.3	14.6	15.9
Punjab	10.8	10.4	11.3	3.8	3.3	12.1	11.7	13.2
Rajasthan	14.8	15.3	17.3	5.1	4.9	15.5	18.2	18.8
Sikkim	8.6	9.8	10.4	5.1	5.6	7.6	8.0	14.2
Tamil Nadu	15.1	13.2	13.6	4.4	4.8	13.7	17.3	18.0
Tripura	14.7	16.8	15.3	8.0	7.3	19.1	18.6	19.3
Uttaranchal	16.8	16.9	17.2	9.2	3.6	20.0	21.1	21.5
Uttar Pradesh	14.0	15.2	15.2	6.5	2.9	14.6	16.0	16.8
West Bengal	14.7	15.2	13.7	4.6	3.7	15.9	16.2	17.1
NCT Delhi	13.4	9.5	14.9	12.8	10.9	12.1	13.7	15.1
All States	13.9	14.0	14.2	6.2	5.0	15.0	16.1	17.4

Source : State Finances – A Study of Budgets (Various Issues) – RBI

Note : Data pertaining to 2007-08 are Budget estimates.

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