

DIMORIA COLLEGE (AUTONOMOUS) BUDGET

Financial Year: 2025-26

Name of Institution: Dimoria College (Autonomous)

Prepared by: Finance Committee

Approved by: Governing Body



Prepared by:

Finance Committee

Dimoria College (Autonomous), Khetri

1. Budget Overview

The Budget for the financial year 2025–26 has been prepared with the objective of ensuring financial discipline, strengthening academic activities, improving institutional infrastructure, and promoting student development. The total estimated revenue for the year is ₹1,50,89,629 while the total estimated expenditure stands at ₹1,42,92,430. The projected revenue exceeds the anticipated expenditure, thereby indicating a financially stable position and the possibility of a surplus.

The present financial structure reflects improved internal revenue mobilization compared to earlier sessions. The institution continues to rely predominantly on admission-related revenue, especially from undergraduate programs. However, additional streams such as examination revenue, hostel fees, diploma courses, and rental income have strengthened the overall financial base. The budget demonstrates cautious expenditure planning while maintaining focus on academic and infrastructural development.

Table 1: Overall Financial Position of Dimoria College (Autonomous) for the Financial Year 2025–26

Particulars	Actual Estimates (₹)	Budget Estimates (₹)
Total Revenue	1,50,89,629	2,27,55,054
Total Expenditure	1,42,92,430	1,43,85,639
Surplus / Deficit	7,97,199	83,69,415

2. Revenue Estimates

The total expected revenue of ₹2, 16, 19,090 is projected to be generated primarily from internal sources. The institution has not estimated any significant confirmed grants from government agencies, which indicates continued reliance on internally generated funds. This revenue structure emphasizes the importance of maintaining enrolment strength and ensuring efficient fee collection mechanisms.

2.1 Internal Revenue

Table 2.1: Detailed Statement of Internal Revenue Estimates for 2025–26

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates Amount (₹)
1	UG Admission Fee	58,28,800 (balance ₹44,60,899)	1,21,81,500
2	PG Admission Fee	16,97,000	20,74,000
3	HS Admission Fee	29,49,390	31,50,720
4	Diploma / Certificate Courses/ Skill Courses	Nil	2,00,000


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5	Examination Revenue/ Centre Fee	37,78,779	40,00,000
6	Hostel Fees	7,16,700	7,31,034
7	Canteen Rent	-	48,000
8	Commercial Complex Rent	-	34,800
9	Interest from Bank	-	1,00,000
10	College Field Rent	-	10,000
11	Other resources (Vermos, Pond)	4,000	25,000
Total		1,49,74,669	2,25,55,054

(N.B. Showing Head-wise Comparison between Advanced Estimates and Budget Estimates.)

The Internal Revenue table represents the most significant component of the institution's revenue structure.

- **UG Admission Fee:**

The advanced estimate was ₹58,28,800, whereas the budget estimate has increased significantly to ₹1,21,81,500. This sharp increase indicates either improved enrolment projection or restructuring of fee components. UG remains the backbone of institutional finance, contributing the highest share of revenue.

- **PG Admission Fee:**

The estimate increased from ₹16,87,000 to ₹20,74,000. This reflects optimism regarding seat filling in postgraduate programmes. Since PG programmes are self-financing in nature, sustainability depends on full enrolment and reduced dropout rates.

- **HS Admission Fee:**

The estimate remains constant at ₹29,49,390, indicating stability in Higher Secondary enrolment. However, stagnation may also imply limited growth potential.

- **Diploma / Certificate / Skill Courses:**

Previously nil, now estimated at ₹4,00,000. This is a positive diversification of income and aligns with skill-based education reforms.

- **Examination Revenue:**



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Increased from ₹25,01,950 to ₹28,00,000. Examination services generate substantial income but must be viewed alongside examination expenditure for net effect.

- **Hostel Fees:**

The increase from ₹7,16,700 to ₹7,31,034 suggests improved hostel occupancy projection. This nearly doubles hostel income and strengthens auxiliary revenue.

- **Canteen Rent, Commercial Rent, Interest, Field Rent:**

These heads were previously nil but now reflect projected revenue. This reflects better utilization of institutional assets and diversified revenue streams.

- **Total Internal Revenue:**

The total increased from ₹1,36,87,840 to approximately ₹2,16,19,090. This shows a major upward revision in revenue projection.

The institution appears highly dependent on student-related revenue, particularly UG admissions.

2.2.External Revenue / Grants

The table clearly shows that State Government, UGC, and RUSA grants are projected as Nil. Only seminar/conference revenue is estimated at ₹2, 00,000.

Table 2.2: Statement of External Revenue and Grants for 2025–26 indicating Institutional Dependence on Internal Financial Resources.

Sl. No.	Head	Actual Estimates Amount (₹)	Budget. Estimates Amount (₹)
1	State Government Grants	Nil	Nil
2	UGC Grants	Nil	Nil
3	RUSA	Nil	Nil
4	Sponsored Seminar/ Conference	1,14,960	2,00,000
5	Alumni Contributions	Nil	Nil
Total		1,14,960	2,00,000

The above table indicate the following:

- High institutional dependence on internal funds.
- Lack of secured external funding.
- Need for proactive grant applications.


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3. Expenditure estimates and allocations

3.1. Academic Expenditure

Academic expenditure amounts to ₹40,10,813. This includes affiliation fees, salaries of non-sanctioned teaching and non-teaching staff, guest faculty honorarium, laboratory maintenance, faculty development programs, field visits, outreach activities, and library resources. This allocation demonstrates the institution's commitment to maintaining academic quality and enhancing the teaching-learning environment. Sustained investment in academic activities is essential for preserving institutional reputation and enrolment strength.

Table 3.1: Head-wise Allocation of Academic Expenditure for 2025–26 Reflecting Investment in Teaching, Learning and Academic Development.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Affiliation fee (University/ Council)	5,62,638	573,891
2	Salary of N/S Teaching/ non-teaching staff	29,27,364	2,985,911
3	Salary of Guest Faculty	35,500	36,210
4	Laboratory Maintenance	1,79,050	182,631
5	Sponsored Seminars / Conferences/ Workshop	1,14,960	117,259
6	Institutional talks / Conferences/ Workshop	89,201	90,985
7	Faculty Development	5,000	5,100
8	Field Visits	56,000	57,120
9	Outreach Program/ Extension Activities	2,700	2,754
10	Library (Books/News/Journal)	45,741	50,000
Total		40,18,154	41,01,861

3.2. Examination Expenditure & Budget

Examination expenditure stands at ₹41, 04,758, making it one of the highest heads of expenditure. This includes expenses related to the Controller of Examination, university examination fees, question setting and moderation, answer scripts, and zonal management. The autonomous system, while academically empowering, requires considerable financial commitment. Continued monitoring and adoption of technology-driven processes may help optimize costs in future years.

Table 3.2: Detailed Examination Expenditure for 2025–26 Covering Autonomous Examination Administration and Related Academic Evaluation Costs.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates
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			(₹)
1	Controller of Examination (Autonomous)	5,83,849	5,95,526
2	Exam Fee (paid to Council/University)	11,99,059	10,00,000
3	Examination expenses	20,68,555	21,09,926
4	Question setting and moderation (Autonomous)	1,13,788	1,16,064
5	Zone expenditure	2,38,241	2,43,006
6	Expenses for Ans. Script & additional sheets (paid to GU)	1,16,230	1,18,555
Total		43,19,722	41,83,077

3.3. Administrative Expenditure

Administrative expenditure is estimated at ₹18,69,124. This head covers office operations, electricity and fuel charges, academic council and governing body meetings, library maintenance, stationery, and institutional observances. Electricity and fuel represent recurring operational costs, and the adoption of energy-efficient practices may reduce long-term expenditure. Administrative spending has been structured carefully to avoid unnecessary financial burden.

Table 3.3: Administrative and Operational Expenditure Estimates for 2025–26 Showing Recurring Institutional Management Costs.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Office Expenses (Admission/ Revenue tax/ Advt., TA, Postal Charges, Refreshment,)	1,79,736	84,512
2	Electricity/ Fuel	6,90,991	704,811
3	Library Maintenance (Infrastructure/ Software/ AC/ Stationary)	4,55,536	472,135
4	BOS/ Academic Council/ GB meeting	3,77,990	385,550
5	Students ID Card	40,500	41,310
6	International, national & state festivals/ celebrations	36,000	36,720
7	Observations (Important Days/Tributes/others)	28,870	29,447
8	Stationary	1,04,366	106,453
9	Parents-Teachers Meet	5,000	5,100
10	Community service/ Health Camp	3,000	3,060
11	Miscellaneous (Interview/Fire NOC/ Logistic, staff farewell)	36,671	37,404
Total		19,58,660	19,06,502

3. Infrastructure & Capital Expenditure


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Infrastructure and capital expenditure is projected at ₹27,69,194. This allocation supports building maintenance, CCTV and security systems, smart classrooms, IT services, hostel maintenance, campus cleaning, beautification, and electrical repairs. The investment under this head reflects the institution's focus on modernization and preparedness for accreditation processes. However, major capital expansion projects such as new academic buildings require external funding support.

Table 4: Infrastructure and Capital Development Expenditure for 2025–26 Indicating Institutional Investment in Physical and Digital Facilities.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Building	11,81,128.10	12,04,751
2	CCTV/ Security	30,367	30,974
3	IT services & maintenance/ Smart Classroom	7,70,967	7,86,386
4	Hostel maintenance	5,19,377	5,29,765
5	Campus Cleaning/ Gardening/ Beautification	77,865	79,422
6	Pipe// Electrical Items/ Purchases and repairing	1,35,192	1,37,896
Total		27,14,896.10	27,69,194

4. Student Development Budget

Student development expenditure amounts to ₹11,08,137. This includes funding for students' union activities, magazine publication, cultural programs, sports and games, NSS and NCC activities, youth festivals, and debate competitions. Such activities contribute significantly to holistic development and institutional vibrancy. Financial monitoring is essential to ensure accountability and effective utilization of allocated funds.

Table 5: Allocation for Student Development and Co-curricular Activities for 2025–26 Supporting Holistic Growth of Students.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Union Fee	3,88,876	396,654
2	Magazine	28,000	28,560
3	Cultural Activities	16,600	16,932
4	Sports & Games	4,50,040	459,041
5	NSS / NCC	18,841	19,218
6	Youth Festival	48,810	49,786
7	College Festivals	1,54,270	157,355
8	Debate & Quiz	2,700	2,754
Total		11,08,137	1,130,300

5. Research & Innovation Budget

An amount of ₹45,582 has been allocated for research and innovation activities. While this supports publication and minor research efforts, the allocation remains modest. Strengthening research funding will be necessary to enhance academic standing and accreditation outcomes.

Table 6: Research and Innovation Expenditure for 2025–26 Reflecting Institutional Commitment to Academic Research and Scholarly Output.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Research and publications	36,466	45,582(+25%)
2	Minor Research Projects	Nil	Nil
3	Patent Filing Support	Nil	Nil
4	Research Equipment	Nil	50,000
Total		36,466	95,582

6. IQAC & Quality Assurance Budget

The IQAC and quality assurance budget of ₹27,000 supports academic audits, NAAC preparation, green audits, and feedback management systems. Quality assurance mechanisms are critical for institutional improvement and accreditation success. Future budgets may consider enhanced allocation in this area.

Table 7: Budget Allocation for IQAC and Quality Assurance Activities for 2025–26 Supporting Accreditation and Academic Monitoring Processes.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	IQAC Activities	27,000	27,540
2	NAAC Preparation	Nil	30,000
3	Academic Audit	Nil	20,000
4	Green Audit / Energy Audit	Nil	5,000
5	Feedback & Data Management	Nil	5,000
Total		27,000	87,540

7. Contingency & Reserve Fund

A contingency provision of ₹1,09,395 has been earmarked to address emergencies and unforeseen expenditures. Maintaining such a reserve reflects prudent fiscal management and preparedness for unexpected financial requirements.


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Table 8: Contingency and Reserve Fund Allocation for 2025–26 Ensuring Financial Preparedness for Emergency and Unforeseen Expenditures.

Sl. No	Head	Actual Estimates Amount (₹)	Budget Estimates (₹)
1	Contingency	1,09,395	111,583
	Emergency Fund	-	-
2	Disaster Management	-	-
3	Unforeseen Expenses	-	-
	Total	1,09,395	111,583

8. Recommendation based on the Strength and Weakness

An in-depth analysis of the Budget 2025–26 of Dimoria College (Autonomous) indicates that the institution is presently operating from a position of financial stability, with projected revenue exceeding total expenditure. The structured distribution of funds toward academic development, infrastructure strengthening, and student welfare reflects responsible financial governance. Nevertheless, while the present position is encouraging, long-term sustainability demands strategic financial restructuring and diversification.

The primary strength of the institution lies in its robust internal revenue mechanism. The dominance of undergraduate admission fees, supported by postgraduate enrolment, hostel income, and examination revenue, provides a consistent and predictable income base. The financial planning demonstrates careful prioritization of academic expenditure, ensuring continued investment in teaching-learning resources, laboratory facilities, faculty development, and student activities. The allocation toward infrastructure modernization further strengthens institutional preparedness for accreditation and quality enhancement processes. Additionally, the provision for contingency funding reflects prudent fiscal management and administrative foresight.

However, the financial framework reveals a structural vulnerability in its heavy dependence on student-driven revenue. A significant proportion of institutional income is derived directly from admission-related sources. While this model currently sustains operations, it exposes the institution to potential risk arising from fluctuations in enrolment, demographic shifts, regulatory changes, or policy reforms in higher education. The negligible inflow from external funding agencies such as UGC, RUSA, and State Government grants indicates limited engagement with competitive funding ecosystems. Furthermore, research and innovation funding remains comparatively modest, which may constrain academic advancement and institutional ranking in the long run. Limited revenue diversification through alumni contributions, consultancy services, or asset optimization also restricts financial flexibility.

In light of these observations, a strategic multi-dimensional approach is recommended as follows:


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First, revenue diversification must be treated as a priority area of reform. The institution should expand short-term professional certification courses, skill-based programmes aligned with employability trends, and interdisciplinary diploma offerings. Structured consultancy services in areas such as GIS, environmental assessment, community development, and academic training can generate supplementary income while enhancing institutional visibility. Optimized utilization of institutional infrastructure, including smart classrooms and auditoriums during non-academic periods, may further strengthen auxiliary revenue streams.

Second, the institution must adopt a proactive strategy for external resource mobilization. A dedicated research and grants facilitation committee should be constituted to assist faculty members in preparing and submitting proposals to national funding agencies such as UGC, ICSSR, DST, DBT, and other relevant bodies. Collaboration with industry partners under Corporate Social Responsibility (CSR) initiatives may open additional avenues of funding for infrastructure and innovation projects.

Third, research and innovation funding requires systematic enhancement. Allocation of a defined percentage of annual surplus toward a Research and Innovation Corpus Fund would encourage faculty-led projects, publication incentives, patent support, and interdisciplinary initiatives. Strengthening research output will contribute directly to institutional accreditation scores, national ranking performance, and academic reputation.

Fourth, financial sustainability demands the creation of a long-term corpus fund. A policy of annually earmarking a portion of surplus revenue for capital reserves would ensure preparedness for major infrastructure expansion and unforeseen contingencies. Simultaneously, cost rationalization strategies, including energy-efficient infrastructure, digital administrative systems, and examination automation, can reduce recurring operational expenditure over time.

Fifth, governance reforms in financial monitoring should be institutionalized. Adoption of digital financial management systems, quarterly budget performance reviews, and internal audit mechanisms will enhance transparency, accountability, and data-driven decision-making. A performance-based budgeting approach linked to measurable academic outcomes can further align financial allocation with institutional objectives.

In conclusion, while Dimoria College (Autonomous) demonstrates commendable financial discipline and stability in the current financial year, sustainable institutional growth will depend upon reducing structural dependence on admission fees, strengthening external funding acquisition, enhancing research investment, and building long-term financial reserves. Strategic financial planning combined with academic innovation will position the institution for sustained excellence, resilience, and competitiveness in the evolving higher education landscape.

CONCLUSION



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The Budget 2025–26 reflects financial prudence, academic commitment, and institutional growth. The projected surplus suggests improved internal revenue capacity and effective expenditure control. While the institution remains financially stable, long-term sustainability will depend on diversification of income sources, strengthening of research initiatives, acquisition of external grants, and continued improvement in enrolment strength.

With strategic planning and careful implementation, Dimoria College (Autonomous) is positioned to achieve sustained academic excellence and financial stability in the coming years.



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