



## Summary

In this chapter we can summarize that, the dimensions of the budget for physical education and sport depend greatly upon the type and size of the institution or organization. For example, budgeting for a school-section of physical education will be relatively simple because there is no direct financial transaction involved i.e. income and expenditure control vests with the school administration, whereas budgeting for a university department of physical education is more difficult though within the total frame work of the annual budget of the university. Similarly, making and operating budget for a small football club is relatively easier because it involves fewer income-expenditure heads, than for the Sports Authority of India which has a complex administrative structure and several income-expenditure heads covering establishment, academics, infrastructure, camps, operations etc.