



THE - Impact Rankings 2026

8

**DECENT WORK AND
ECONOMIC GROWTH**



Promote sustained, inclusive and sustainable economic growth,
full and productive employment and decent work for all.

8.3.1 Expenditure per employee

Expenditure per employee is a key financial efficiency indicator used to evaluate how effectively a higher education institution allocates its financial resources toward its workforce. It represents the average amount of institutional spending attributable to each employee and reflects the university's commitment to fair compensation, staff welfare, and investment in human resources.

From a theoretical perspective, the indicator is rooted in human capital theory, which states that organisations that invest more in their employees—through salaries, benefits, training, and enabling work environments—achieve higher productivity, quality output, and long-term institutional sustainability. In higher education, this concept is particularly important because academic and non-academic employees form the backbone of teaching, research, and administrative functions.

To compute expenditure per employee, the total annual expenditure of the institution is considered. This includes both direct costs—such as salaries, wages, allowances, social security contributions, and staff development—and indirect costs, such as administrative operations, utilities, infrastructure maintenance, learning resources, and technology support. These expenditures collectively represent the investment made by the university in creating a conducive environment for its employees to perform effectively.

The denominator includes the total number of employees, covering teaching faculty, non-teaching and administrative staff, technical assistants, and contractual or outsourced staff who are part of the university's workforce. Including a broad employee base provides a realistic estimate of institutional spending per personnel.

Higher expenditure per employee generally indicates:

- stronger investment in employee welfare,
- better working conditions,
- competitive salaries aligned with national or international standards,
- enhanced opportunities for training and capacity building, and
- improved institutional support systems.



KALASALINGAM
ACADEMY OF RESEARCH AND EDUCATION
(DEEMED TO BE UNIVERSITY)
Under sec. 3 of UGC Act 1956. Accredited by NAAC with "A++" Grade



Overall, this indicator reflects the university's financial prioritisation of its workforce, linking expenditure with institutional performance, staff satisfaction, and long-term organisational development. It also demonstrates accountability, transparency, and commitment to SDG 8 — *Decent Work and Economic Growth*.

Policies available in University Website

Workforce Employment Practice and Welfare Policy

<https://www.kalasalingam.ac.in/wp-content/uploads/2025/11/SDG-Workforce-Employment-Practices-Welfare-Policy.pdf>

Service Rules

<https://www.kalasalingam.ac.in/wp-content/uploads/2022/10/Service-rules.pdf>

All Policies

<https://www.kalasalingam.ac.in/policies/>