K V J & CO.
Chartered Accountants
Plot No. 10, Sector-6, Huda
Panipat-132103
Ph.: 9215300266

Ref: KVJ/AFRC/02

To:
The Director General-cum-Member Secretary
Admission and Fee Regulatory Committee
SCO 38-39, Sector 17-A, Chandigarh, Haryana

Subject: Review of fee revision proposal submitted by, Gandhi College of Pharmacy, G.T. Road By Pass Karnal (referred to as "Institute"), Haryana for Diploma Course of D-Pharma.

Respected Sir,

Gandhi College of Pharmacy, G.T. Road By Pass Karnal is registered as a Trust in the name of The Shri Sain Educational Vocational Trust having registered office at District- Karnal vide registration no. 8702, Dated 01-08-1984.

The Institute has submitted a proposal for fixation of fee for this course, Diploma of Pharmacy. The Institute has proposed a fee of INR 69,000 per student (Tuition fee and Development fee) for session 2025-26.

Existing and proposed fee

The following table summarizes the (i) Existing Fee of the Institute and (ii) Fee Proposed by Institute (iii) Fee recomputed based on data provided by the institute ('Recomputed Fee'):

	Existing Fee of Institute (A)	Fee Proposed by Institute (B)	Recomputed fee (C)
Tution Fee (TF)	INR 45,000	INR 60,000	INR 49,600
Development Fee	INR 6,700	INR 9,000	INR 7,400
Total Fee	INR 51,700	INR 69,000	INR 57,000

Note. *Development fee has been computed at maximum rate of 15% of TF, as her applicable rules. Numbers have been rounded to nearest hundred.*

Date- 16-05-2025

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Rationale for reduction in fee proposed by Institute

Based on the methodology and norms prescribed by AICTE and Haryana Government, we have recomputed the TF at INR 49,600 and thereby a Total Fee (incl. 15% of TF as DF) of INR 57,000 per student. (represented by [C] in the above table)

Variance between Revised fee proposed by the Institute and Recomputed Fee of INR 12,000 per student (reduction of 17.40%) was due to:

- The institute has taken only cost for calculation of TF of one year only, whereas the TF is to be calculating by averaging the previous three years and projected two years.
- Institute had spent more on advertisement, while as per AFRC meeting held on 27-04-2022, it was notified that advertisement spend cannot exceed INR 750 per student.

NOTES:

*As per the decision of State Admission and Fee Committee in its meeting held on 27-04-2022 that condition No. 7 of the terms & conditions allows the institution to earn up to 5% of receipts through extra professional and academic activities such as short terms and long terms courses, training, consultancies, R & D projects, placements activities etc. The fund so generated shall be utilized in establishing a corpus fund to take care of the staff development, student welfare, infrastructural development and any un-foreseen expenses etc. Separate account shall be maintained for receipts, expenditure and transfer of surplus to corpus fund. Guideline No. 2 pertaining to transport says that it has to be as per actual. However not beyond Govt. fare per km. + tip to 50%. Guideline No. 8 says that additional changes for items like generator, internet (Wi-Fi), Book Bank (minimum 3 books) EDP etc. may be taken only if these faculties are provided. However, it should not be more than 5% of the sum of total of the tuition fee+ development fund and proportionately less as decided by State Fee Committee.

*As per the decision taken on 27/04/2022, genuine legal expenses incurred by institutions in student-related matters may be considered part of operational costs, subject to documentary proof and justification.

*As per the decision taken on 27/04/2022, the cap on non-teaching staff expenses remains at 35% for technical and 45% for pharmacy institutions.

*As per the decision taken on 27/04/2022, fee computation should be based on full sanctioned intake rather than actual admissions or 80% capacity.

*As per the decision taken in the meeting held on 27-04-2022 it has been decided that advertisement expenses shall not be more than Rs. 750/- per student per annum.

*As per the decision taken in the meeting held on 27-04-2022 it has been decided that depreciation will not be considered as operational cost.

*As per the decision taken in the meeting held on 27-04-2022 it has been decided that the interest on loan cannot be taken into consideration for determining the fee structure.

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Assumptions and Disclaimers

- The recomputed fee included in this report is based on information provided by the Institute, both in hard and soft copy, as part of the proposal submitted.
- As part of our review, we have not conducted an audit or detailed assessment of historical information and estimated information for future years provided by the Institute.
- We have considered all information provided to us by the Institute till the date of this report. Information, if any, provided after this date has not been considered in our analysis / review.
- Our work does not include review of compliances with applicable laws. Accordingly, impact of non-compliance, if any, on Tuition Fee estimation has not been considered.

Annexures

Workings underlying the recomputed revised fee (as tabulated earlier) have been included as Annexures to this report.

For K V J & Co.
Chartered Accountants

KVJ & Co. Chartered Accountants M.No. 500107

16/5/25

CA V P Narang (Partner)

UDIN- 25500107BMIYJR1180

GANDHI COLLEGE OF PHARMACY:KARNAL-D PHARMA

Annexture 1 : Calculation of Base Tution Fee (BTF)

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of Books	Annex2	256.00	172.00	286.00	344.00	344.00
B. Cost of Computer Centre	Annex3	269.00	-	1,723.00	1,000.00	1,000.00
C. Cost on Equipment	Annex4	6,336.00	-	63.00	781.00	521.00
D. Cost on Faculty	Annex5	17,483.66	21,597.28	27,062.11	34,057.73	40,869.28
E. Cost on Staff (Non-Teaching)	Annex6	7,868.00	9,719.00	12,178.00	15,326.00	18,391.00
F. Operational Cost	Annex7	3,526.09	6,914.53	4,973.70	7,015.18	7,959.13
TOTAL BASIC TUITION FEE (BT)		**35,738.75**	**38,402.81**	**46,285.81**	**58,523.91**	**69,084.40**
Average of the Above						49,607.14
Tution fee						49,607.14
Development Fee (15% of TF)						7,441.07
Total fee						57,048.21

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GANDHI COLLEGE OF PHARMACY:KARNAL-D PHARMA

Annexture 2 : TF due to cost of books

Particulars	Unit		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Average cost of books	INR	A	297.41	200	333	400	400
B. Techincal books required (100 tiles per course (5 volume) for 1st year & 50 tiles thereafter	Nos	B	750	750	750	750	750
C. No. of other books required for students	Nos		Not considered (not mandatory under AICTE)				
D. Annual intake of students							
Sanctioned limit		X	160	147	197	240	240
Higher of X and Y			240	240	240	240	240
E. Factor take care of Cost of Books(100%) and additional cost on account of Journals(10%)	Nos	C	240	240	240	240	240
F. Factors indicate the number of years a book can be used effectively after with there shall be a requirement of addition of new books and a recurring cost on journals		D	1.1	1.1	1.1	1.1	1.1
		E	4	4	4	4	4
TF due to cost of Books	(D*A*B)/(E*C)		**256**	**172**	**286**	**344**	**344**

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Annexture 3 : TF due to cost of Computers

			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Average cost of Computers	Rs.	A	4301	0	27563	16000	16000
B. No. of students Sharing a computer (6/computer)	Nos.	B	6	6	6	6	6
C. Factor taken care of cost of computers (100%) and additional cost on account of software, networking and peripherals(50%)		C	1.5	1.5	1.5	1.5	1.5
D. Factor indicates the number of years a computer, peripherals or a software can be used efficiently after which there shall be a requirement of new or upgradation or additional computer, peripherals and software		D	4	4	4	4	4
TF due to cost of Computers	**(C*A)/(D*B)**		**269**	**0**	**1723**	**1000**	**1000**

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GANDHI COLLEGE OF PHARMACY:KARNAL-D PHARMA

Annexture 4 : TF due to cost of Equipment

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of Equipment for an intake of students		40,55,340.00	-	50,000.00	7,50,000.00	5,00,000.00
B. Annual Intake of students		160	147	197	240	240
C. Factor indicates the number of years of an Equipment can be used efficiently after which there shall be a requirement of replacement or addition of new equipment		4	4	4	4	4
TF due to cost of Equipment	A/(B*C)	6,336.00	-	63.00	781.00	521.00

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Annexture 5 : TF due to cost of Faculty

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
1. Student Faculty Ratio	*A*	*15*	*15*	*15*	*15*	*15*
2. Sum of Faculty Cadre Ratio	*B*	*18*	*18*	*14*	*14*	*14*
3. No. of Professors in SFCR (Including Director and Professor)		0	0	0	0	0
4. No. of Readers in SFCR (Including Associate Professor)	*C*	4	4	3	3	3
5. No. of Lectures in SFCR (Required)		14	14	11	11	11
6. Annual cost of Professor			-	-	-	-
7. Annual cost of Associate Professor/ Sr. Lecturer	*D*	2,61,297	4,16,020	5,39,265	6,47,117	7,76,540.80
8. Annual cost of Assistant Professor/Lecturer		2,25,064	2,51,376	4,43,374	5,66,591	6,79,909.42
TF due to cost of Faculty	*(C*D)/(A*B)*	***17,483.66***	***21,597.28***	***27,062.11***	***34,057.73***	***40,869.28***

*** Faculty costs are allocated proportionately between B. Pharma and D. Pharma courses based on their respective sanctioned student intakes.**

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GANDHI COLLEGE OF PHARMACY:KARNAL-D PHARMA

Annexture 6 : TF due to cost of Non Teaching

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of faculty (teaching)	17,483.66	21,597.28	27,062.11	34,057.73	40,869.28
B. Factor indicating cost of staff (Non-Teaching)	45%	45%	45%	45%	45%
TF due to cost of Non-Teaching	**7,868.00**	**9,719.00**	**12,178.00**	**15,326.00**	**18,391.00**

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GANDHI COLLEGE OF PHARMACY:KARNAL-D PHARMA

Annexture 7 : TF due to cost of Operational cost

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
		Considered for base TF computation				
A. Operational cost						
- Administrative Overheads						
- Lab Expenses		7,29,307.00	14,24,972.25	8,51,696.00	14,42,966.00	16,49,512.00
- Repairs and Maintenance		-	-	-	-	-
-Education Expenses		90,000.00	1,25,418.00	2,67,512.10	90,678.00	1,00,678.00
-Advertisement		-	-	-	-	-
- Security and housekeeping exp		26,955.00	1,09,098.00	74,479.50	1,50,000.00	1,60,000.00
-Financial expenses other than interest cost		-	-	-	-	-
		8,46,262.00	16,59,488.25	11,93,687.60	16,83,644.00	19,10,190.00
B. Annual intake of students						
C. Approved students taken	Nos	160	147	197	240	240
	1 st	120	120	120	120	120
	2 nd	120	120	120	120	120
	3 rd	0	0	0	0	0
	4 th	0	0	0	0	0
		240	240	240	240	240
Full santioned intake on students		240	240	240	240	240
TF due to cost of Operational cost		**3,526.09**	**6,914.53**	**4,973.70**	**7,015.18**	**7,959.13**

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Considered by the Institute				
- Administrative Overheads					
- Lab Expenses	7,29,307.00	14,24,972.25	8,51,696.00	14,42,966.00	16,49,512.00
- Repairs and Maintenance	-	-	-	-	-
-Education Expenses	90,000.00	1,25,418.00	2,67,512.10	90,678.00	1,00,678.00
-Advertisement	-	-	-	-	-
- Security and housekeeping exp	26,955.00	1,09,098.00	74,479.50	1,50,000.00	1,60,000.00
-Financial expenses other than interest cost	-	-	-	-	-
	8,46,262.00	16,59,488.25	11,93,687.60	16,83,644.00	19,10,190.00
C. Approved students taken	160	147	197	240	240
1 st	120	120	120	120	120
2 nd	120	120	120	120	120
3 rd	0	0	0	0	0
4 th	0	0	0	0	0
	240	240	240	240	240
Full santioned intake on students	240	240	240	240	240
TF due to cost of Operational cost	**3,526.09**	**6,914.53**	**4,973.70**	**7,015.18**	**7,959.13**

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