



KVJ & CO.
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Ref: KVJ/AFCR/01

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 Bachelor Course of B-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, Bachelor of Pharmacy. The Institute has proposed a fee of INR 92,0000 per student (Tuition fee and Development fee) for session 2025-26.

Existing and proposed fee

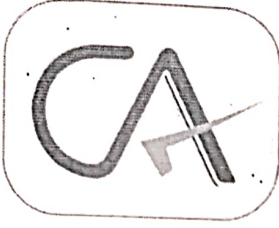
The following table summarizes the (i) Existing fee of the Institute (ii) Fee proposed by the Institute and (iii) Fee recomputed based on data provided by the institute ('Recomputed Fee'):

	Existing Fee of Institute (A)	Fee Proposed by Institute (B)	Recomputed fee (C)
Tuition Fee (TF)	INR 55,000	INR 80,000	INR 63,200
Development Fee	INR 8,250	INR 12,000	INR 9,500
Total Fee	INR 63,250	INR 92,000	INR 72,700

Note. Development fee has been computed at maximum rate of 15% of TF, as per 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 63,200 and thereby a Total Fee (incl. 15% of TF as DF) of INR 72,700 per student. (represented by [C] in the above table)

Variance between Revised fee proposed by the Institute and Recomputed Fee of INR 19,300 per student (reduction of 21%) was due to:

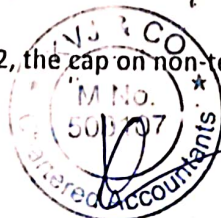
- The institute has taken only cost for calculation of TF of one year only, whereas the TF is to be calculating by averaging the previous three years and projected two years.
- Institute had spent more on advertisement, while as per AFRC meeting held on 27-04-2022, it was notified that advertisement spend cannot exceed INR 750 per student.
- For FY 2025–26, the projected faculty cost includes a 20% annual increment. This assumption appears significantly higher than the actual trend. Therefore, a more realistic increment of 10% has been considered for our calculations, aligning with recent financial patterns.
- In terms of staffing, the actual student intake increased from 97 in FY 2023–24 to 150 in FY 2024–25, during which only two new Assistant Professors were appointed. However, the current projection for FY 2025–26 assumes the addition of five faculty members, including Professors and Associate Professors. This projection does not align with the existing organizational structure. Therefore, based on the trend observed with the previous intake increase, and the projected student intake rising from 150 to 210, the addition of only two Assistant Professors has been considered for cost estimation purposes.

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 charges for items like generator, internet (Wi-Fi), Book Bank (minimum 3 books) EDP etc. may be taken only if these facilities 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%





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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.

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.



CA V P Narang (Partner)

UPIN- 25500107 B M I Y J A 3864

GANDHI COLLEGE OF PHARMACY : KARNAL- B PHARMA

Annexure 1 : Calculation of Base Tuition Fee (BTF)

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of Books	Annex2	484.00	2,214.00	1,973.00	1,385.00	1,432.00
B. Cost of Computer Centre	Annex3	-	-	574.00	865.00	865.00
C. Cost on Equipment	Annex4	-	-	-	1,071.00	625.00
D. Cost on Faculty	Annex5	26,269.94	37,115.79	33,884.97	33,787.08	36,876.45
E. Cost on Staff (Non-Teaching)	Annex6	11,821.00	16,702.00	15,248.00	15,204.00	16,594.00
F. Operational Cost	Annex7	19,139.83	10,716.13	9,837.58	9,912.54	11,586.48
TOTAL BASIC TUITION FEE (BT)		57,714.77	66,747.91	61,517.55	62,224.62	67,978.93
<i>Average of the Above</i>						63,236.76
<i>Tution fee</i>						63,236.76
<i>Development Fee (15% of TF)</i>						9,485.51
Total fee						72,722.27



GANDHI COLLEGE OF PHARMACY : KARNAL- B PHARMA

Annexure 2 : TF due to cost of books

			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Average cost of books	INR	A	84.46	773	1033	967	1000
B. Technical books required (100 titles per course (5 volume) for 1 st year & 50 titles thereafter	Nos	B	1250	1250	1250	1250	1250
C. No. of other books required for students	Nos						
D. Annual intake of students				Not considered (not mandatory under AICTE)			
Sanctioned limit		X	17	97	150	210	240
Higher of X and Y		Y	60	120	180	240	240
E. Factor take care of Cost of Books(100%) and additional cost on account of Journals(10%)	Nos	C	60	120	180	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)	484.00	2,214.00	1,973.00	1,385.00	1,432.00



GANDHI COLLEGE OF PHARMACY : KARNAL- B PHARMA

Annexure 3 : TF due to cost of Computers

		2022-2023	2023-2024	2024-25	2025-2026	2026-2027
A. Average cost of Computers	Rs. A			9,188	13,833.33	13,833.33
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)			574.00	855.00	855.00



GANDHI COLLEGE OF PHARMACY: KARNAL- B 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					
B. Annual Intake of students	17	97	150	9,00,000.00	6,00,000.00
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	210	240
TF due to cost of Equipment	A/(B*C)				
				1,071.00	625.00



GANDHI COLLEGE OF PHARMACY : KARNAL- B PHARMA

Annexure 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	10	10	12	14	16
3. No. of Professors in SFCR (Including Director and Professor)		1	1	1	1	1
4. No. of Readers in SFCR (Including Associate Professor)	C	0	0	0	0	0
5. No. of Lectures in SFCR (Required)		9	9	11	13	15
6. Annual cost of Professor		5,38,660.83	8,22,420.00	8,33,767.00	9,17,143.70	10,08,858.07
7. Annual cost of Associate Professor/ Sr. Lecturer	D					
8. Annual cost of Assistant Professor/Lecturer		3,77,981.05	5,27,216.44	4,78,684.27	4,75,241.82	5,22,766.01
TF due to cost of Faculty	(C*D)/(A*B)	26,269.94	37,115.79	33,884.97	33,787.08	36,876.45

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



GANDHI COLLEGE OF PHARMACY : KARNAL- B PHARMA

Annexture 6 : TF due to cost of Non Teaching

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026
A. Cost of faculty (teaching)	26,269.94	37,115.79	33,884.97	33,787.08	36,876.45
B. Factor indicating cost of staff (Non-Teaching)	45%	45%	45%	45%	45%
TF due to cost of Non-Teaching	11,821.00	16,702.00	15,248.00	15,204.00	16,594.00



GANDHI COLLEGE OF PHARMACY : KARNAL- 8 PHARMA

Annexure 7 : TF due to cost of Operational cost

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	
	Considered for Base TF computation					Considered by the Institute					
A. Operational cost											
- Administrative Overheads	11,04,904.00	12,08,891.00	16,56,768.00	20,80,831.00	24,15,077.00	11,04,904.00	12,08,891.00	16,56,768.00	20,80,831.00	24,15,077.00	
- Lab expenses	-	-	-	-	-	-	-	-	-	-	
- Repair & Maintenance	30,736.00	40,678.00	89,170.70	1,40,678.00	1,85,678.00	30,736.00	40,678.00	89,170.70	1,40,678.00	1,85,678.00	
- Education expenses	-	-	-	-	-	-	-	-	-	-	
- Advertisement	12,750.00	36,366.00	24,826.50	1,57,500.00	1,80,000.00	75,000.00	36,366.00	24,826.50	1,65,000.00	1,85,000.00	
- Security & house keeping exp	-	-	-	-	-	-	-	-	-	-	
- Financial Expenses other than Interest Cost	-	-	-	-	-	-	-	-	-	-	
	11,48,390.00	12,85,935.00	17,70,765.20	23,79,009.00	27,80,755.00	11,48,390.00	12,85,935.00	17,70,765.20	23,86,509.00	27,85,755.00	
B. Annual intake of students	Nos	17	97	150	210	240	17	97	150	210	240
C. Approved students taken											
	1 st	60	60	60	60	60	60	60	60	60	60
	2 nd	0	60	60	60	60	0	60	60	60	60
	3 rd	0	0	60	60	60	0	0	60	60	60
	4 th	0	0	0	60	60	0	0	0	60	60
		60	120	180	240	240	60	120	180	240	240
Full sanctioned intake of student		60	120	180	240	240	60	120	180	240	240
TF due to cost of Operational cost	19,139.83	10,716.13	9,837.58	9,912.54	11,586.48	19,139.83	10,716.13	9,837.58	9,943.79	11,607.31	

