



**Jain Neeraj & Associates**  
Chartered accountants

Ref: JNA/FY23/AFRCHR003

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 , Des Raj College of Pharmacy, Vill Sisar Khas, Meham, Rohtak (referred to as "Institute"), Haryana for D.Pharmacy course**

Respected Sir,

The Institute Des Raj College of Pharmacy, Sisar Khas, Meham, Rohtak, has submitted a proposal for fixation of fee for this course, D. Pharmacy, commencing in session 2024-25. The Institute has proposed a fee of INR 1,01,067.00 per student (Tuition fee and Development fee) for session 2024-25 vide letter and proposal submitted dated 30 June 2023 .

**Existing and proposed fee**

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

		<b>Fee proposed by Institute [A]</b>	<b>Recomputed Fee [B]</b>
Tuition Fee (TF)		INR 87,885	56900 INR
Development Fee (DF)		INR 13,182	8,550 INR
<b>Total fee</b>		<b>INR 1,01,067</b>	<b>65,450 INR</b>

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

**Rationale for reduction in fee proposed by Institute**

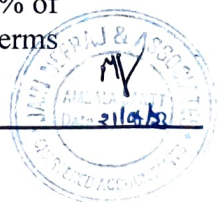
Based on the methodology and norms prescribed by AICTE and Haryana Government, we have recomputed the TF at INR 56,900 and thereby a Total Fee (incl. 15% of TF as DF) of INR 65,450 per student. (represented by [B] in the above table)

Variance between **Revised fee proposed by the Institute** and **Recomputed Fee** of INR 35,617 per student (reduction of app 35%) was due to :

- The Institute has calculated the cost of tuition fee only for one year instead of taking average of five years.

**NOTES :**

\* As per the decision of State Admission and Fee Committee in its meeting held on 17-01-2019 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. + up 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 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 in the meeting held on 17-01-2019 it has been decided that legal expenses will not for part of operational cost.

\* As per the decision taken in the meeting held on 17-01-2019 it has been decided that fee per student shall be computed based on actual number of students or the actual sanctioned strength whichever is higher.

\* As per the decision taken in the meeting 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 17-01-2019 it has been decided that depreciation will not be considered as operational cost.

\* As per the decision taken in the meeting held on 17-01-2019 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 recomputed revised fee (tabulated above) has been included as Annexures to this report.

*For Jain Neeraj & Associates*

*NJ*

*CA Neeraj Jain*

*Partner*

*Date: 21-08-2023*



DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA

**Annexure 1 : Calculation of Base Tuition Fee (BTF)**

			Amount in INR				
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>A</b>	Cost of Books	Annex 2	1,649	728	1,719	1,719	1,719
<b>B</b>	Cost of Computer Centre	Annex 3	856	750	2,188	2,188	1,875
<b>C</b>	Cost on Equipment	Annex 4	1,943	199	422	443	467
<b>D</b>	Cost on Faculty	Annex 5	22,920	27,240	31,087	36,960	38,808
<b>E</b>	Cost on Staff ( Non Teaching )	Annex 6	10,314	12,258	13,989	16,632	17,464
<b>F</b>	Operational Cost	Annex 7	7,204	7,176	6,810	7,075	9,844
<b>TOTAL BASIC TUITION FEE (BTF)</b>			<b>44,886</b>	<b>48,351</b>	<b>56,214</b>	<b>65,016</b>	<b>70,176</b>
<b>Average of the above</b>							<b>56,929</b>
Tuition Fee (TF)							56,929
Development fee (DF) [15% of TF]							8,539
<b>Total fee</b>							<b>65,468</b>



DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA

**Annexure 2 : TF due to Cost of Books**

			Amount in INR					
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
1	Average Cost of Books	INR A	480	212	500	500	500	
2	Technical Books Required (100 titles per course (5 Volume) for 1st year and 50 titles thereafter)	Nos B	750	750	750	750	750	
3	No. of other Books Required for students	Nos	-	-	-	-	-	
4	Annual intake of students	Nos x	51	51	60	60	60	
	Sanctioned limit		60	60	60	60	60	
	100% of sanctioned limit	y	60	60	60	60	60	
	Higher of x and y	C	60	60	60	60	60	
5	Factor takes care of Cost of books (100%) and additional cost on account of journals (10%)	D	1.1	1.1	1.1	1.1	1.1	
6	Factor indicates 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	E	4.0	4.0	4.0	4.0	4.0	
<b>TF due to cost of books</b>			<b>(D*A*B)/(E*C)</b>	<b>1,648.50</b>	<b>727.66</b>	<b>1,718.75</b>	<b>1,718.75</b>	<b>1,718.75</b>



**DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA**

**Annexure 3 : TF due to Cost of Computers**

			Amount in INR				
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
1	Average Cost of Computers	Rs. <b>A</b>	13,703	12,000	35,000	35,000	30,000
2	No. of Students Sharing a Computer ( 6 students per computer)	Nos <b>B</b>	6	6	6	6	6
3	Factor takes care of cost of computers (100%) and additional cost on account of Software, Networking and Peripherals(50%)	<b>C</b>	1.5	1.5	1.5	1.5	1.5
4	Factor indicates the number of years a Computer, Peripherals or a Software can be used effectively after which there shall be a requirement of new or upgradation or additional computer.Peripherals and software	<b>D</b>	4	4	4	4	4
<b>TF due to cost of computers</b>		<b>(C*A)/(D*B)</b>	<b>856</b>	<b>750</b>	<b>2,188</b>	<b>2,188</b>	<b>1,875</b>



**DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA**

**Annexure 4 : TF due to Cost of Equipment**

			Amount in INR					
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
1	Cost of Equipment for an intake of 0 No. Students	Rs. A	4,66,295	47,875	1,01,329	1,06,396	1,12,180	
2	Annual intake of Students	Nos B	60	60	60	60	60	
3	Factor indicates the number of years an equipment can be used effectively after which there shall be a requirement of replacement or addition of new equipment	C	4	4	4	4	4	
<b>TF due to Cost of Equipment</b>			<b>A/(B*C)</b>	<b>1,943</b>	<b>199</b>	<b>422</b>	<b>443</b>	<b>467</b>



**DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA**

**Annexure 5 : TF due to Cost of Faculty**

		Amount in INR				
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
1 Student Faculty Ratio						
2 Sum of Faculty Cadre Ratio	A	15	15	15	15	15
	B	6	6	7	7	7
3 No. of Professors in SFCR (including Director and Professor)		6	6	7	7	7
4 Nos. of Readers in SFCR (including Associate Professor)	C					
5 Nos. of Lecturers in SFCR (required )		-	-	-	-	-
6 Annual Cost of Professor		4,58,400	5,44,800	5,32,912	6,33,600	6,65,280
7 Annual Cost of Associate Professor/Sr. Lecturer	D					
8 Annual Cost of Assistant Professor/Lecturer		-	-	-	-	-
<b>TF due to Cost of Faculty</b>	<b>(C*D)/(A*B)</b>	<b>22,920</b>	<b>27,240</b>	<b>31,087</b>	<b>36,960</b>	<b>38,808</b>



**DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA**

**Annexure 6 : TF due to Cost of Non Teaching**

	Amount in INR				
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
1 Cost of Faculty (teaching)	22,920	27,240	31,087	36,960	38,808
2 Factor indicating cost of Staff (Non Teaching)	45%	45%	45%	45%	45%
<b>TF due to Cost of Non Teaching</b>	<b>10,314</b>	<b>12,258</b>	<b>13,989</b>	<b>16,632</b>	<b>17,464</b>





DES RAJ COLLEGE OF PHARMACY, SISAR KHAS, MEHAM ROHTAK - D PHARMA

**Annexure 7 : TF due to Cost of Operational cost**

		Amount in INR					
		Considered for Base TF computation					
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
<b>1</b>	<b>Operational Cost</b>						
-	Administrative Overheads	5,61,610	5,92,808	5,34,629	5,56,844	8,31,124	
-	Lab expenses	-	-	-	-	-	
-	Repair & Maintenance	2,12,875	1,78,260	1,92,520	2,02,146	2,60,100	
-	Education expenses	-	-	-	-	-	
-	Advertisement	90,000	90,000	90,000	90,000	90,000	
-	other operating expenses	-	-	-	-	-	
-	Financial Expenses other than Interest Cost	-	-	-	-	-	
		<b>8,64,485</b>	<b>8,61,068</b>	<b>8,17,149</b>	<b>8,48,990</b>	<b>11,81,224</b>	
2	Annual intake of Students	Nos	117	117	120	120	120
3	Approved Students Taken	1st	60	60	60	60	60
		2nd	60	60	60	60	60
			<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
	Higher of 100% of Annual intake of students or Approved students taken		120	120	120	120	120
	<b>TF due to Cost of Operational cost</b>	<b>7,204</b>	<b>7,176</b>	<b>6,810</b>	<b>7,075</b>	<b>9,844</b>	

		Amount in INR				
		Considered by the Institute				
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		5,61,610	5,92,808	5,34,629	5,56,844	8,31,124
		2,12,875	1,78,260	1,92,520	2,02,146	2,60,100
		1,52,180	1,56,184	1,66,340	1,70,180	1,74,300
		<b>9,26,665</b>	<b>9,27,252</b>	<b>8,93,489</b>	<b>9,29,170</b>	<b>12,65,524</b>
		117	177	120	120	120
		60	60	60	60	60
		60	60	60	60	60
		<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
		120	142	120	120	120
	<b>TF due to Cost of Operational cost</b>	<b>7,722</b>	<b>6,548</b>	<b>7,446</b>	<b>7,743</b>	<b>10,546</b>

