

**PROCEEDINGS OF THE COMMITTEE ON FIXATION OF FEE IN RESPECT OF
SELF FINANCING PROFESSIONAL COLLEGES.**

Proceedings No. CFF/ Para-Medical/ISM/018/2017

Dated: 24 -08-2017

**Hon'ble Mr. Justice N.V.Balasubramanian
Chairman**

**Dr. J. Radhakrishnan, I.A.S.,
Member-Secretary
Principal Secretary to Government
Health & Family Welfare Dept.,**

**Dr. K. Ananda Kannan, M.S., D.O.,
Member (Doctor of Eminence)**

**Dr.C.V.Bhirmanandham, M.D., D.M (Cardiology)
Member (representative of MCI)**

**Thiru V. Jagadisan, FCA.,
Member (Chartered Accountant of repute)**

**Dr. A. Edwin Joe, M.D.,
Special Invitee, Director of Medical Education**

- Ref: 1) G.O. Ms. No. 226, Higher Education (J2) Department, dated.11.7.2007
2) Committee's letter No. CFF/Medical/Fees/018/2017, dated.01.02.2017.
3) Letter received from TNRNSCA, dated: 14.07.2017
4) Letter received from TNPPCA –HS, dated: 14.07.2017
5) Minutes of the meeting held on 17.07.2017.
6) Minutes of the meeting held on 24.08.2017

ORDER:

1. With reference to the G.O. 1st cited the Committee was constituted for fixation of Fee in respect of Self Financing Colleges under the Chairmanship of Hon'ble Mr. Justice N.V. Balasubramanian.

2. The Committee proposed to gather suggestions and views for the proposed fee revision in respect of all the Self Financing Paramedical and Indian System of Medicine Colleges. In addition, individual letters have been addressed to the Principals of all the Self Financing Paramedical and Indian System of Medicine Colleges to submit their proposals for fee revision in the prescribed format for the year 2017-2018, 2018 -2019 and 2019-2020 vide ref (2).
3. Only 18 Nursing Colleges, 01 Pharmacy College, 01 Physiotherapy College and 03 Homeopathic College have submitted the fee revision proposals for fixation of fee for the year 2017-2018.
4. The Committee verified the Expenditure Statement based on the 20 Major heads namely Salaries and allowances including PF (Teaching, Non-Teaching and Administration), Welfare Expenses, Electricity Charges, Telephone, Postage & Internet, Equipment Purchase, Books & Periodicals, Printing & Stationary, Consumable, Research and Development, University affiliation fees and Inspection Charges, Sports, Games, Meetings and Functions, Awards, Merit Scholarship, Travelling and Conveyance, Repairs and Maintenance, Depreciation, Advertisement and Miscellaneous Expenditure. A detailed report was made covering all these aspects and was analyzed by the Committee.
5. It was found that as far as Salary is concerned, all the institutions are claiming salary to teaching staff non- teaching staff in the aggregate without separating

the amount related and other courses as also salary cost related to hospital run by the institution.

6. As far as administrative and other expenditure are concerned, it is seen that the institutions are claiming amounts in aggregate and not furnished cost related to the students.
7. As far as Depreciation is concerned the claim of depreciation is not a cash out flow and further under section 11 of the Income Tax Act as recently amended the amount of depreciation is not considered in determining the income available for application for charitable purposes. The statutory provision allowing the entire cost of assets as application of income is not relevant in determining the fees payable by the student, in respect of all medical colleges, the decision of the committee is to disregard claim of depreciation as eligible cost as, the depreciation is not a cash outgo. Further, as a result of dispute raised for set off of depreciation in computing taxable income of charitable trust the provisions of section 11 of Income Tax Act, 1961 have been amended that, the amount of depreciation is not to be set off in computing income available for application for charitable purposes. Even in normal computation of Taxable Income, the depreciation is only an allowance under section 32 of the income tax Act and not recognized as an expense in determining taxable income. The claim of depreciation allowance shall not be passed on to the students to fix the fee per student.
8. The Committee is of the view that the expenditures claimed by the Colleges are not supported by proper evidences. Hence, the Committee decided to discuss with the representatives of 1). Tamil Nadu Private Professional Colleges Association – Health Sciences (TNPPCA –HS) and 2). Tamil Nadu₃

Recognised Nursing Schools and College Association also those Colleges who have submitted the proposal for revision of fee.

9. In response to the request of the Committee the following representatives of the Associations and the Colleges appeared before the Committee and expressed their views on 17.07.2017.

Sl. No	Name of the Representatives & Designation	Name of the Colleges / Associations
1.	Dr. T. Ramesh – Vice President	Tamil Nadu Private Professional Colleges Association – Health Sciences (TNPPCA-HS)
2.	Mr. R. Vivekanandan, President	Tamil Nadu Recognised Nursing School of Colleges Association
3.	Mr. S. Chidambaram – coordinator	Tamil Nadu Recognised Nursing School of Colleges Association
4.	Mr. D. Lionel, A.O	Tamil Nadu Private Professional Colleges Association – Health Sciences (TNPPCA-HS)
5.	Mr. R. Vivekanandan, Chairman	Sri K. Ramachandara Naidu College of Nursing, Sankarankovil
6.	Dr. R. Sudha, Principal	M.A Chidambaram College of Nursing, Adyar
7.	Mr. P. Vedagiri, Secretary	MAC Educational Foundation
8.	Mr. Y. Janabar Sathik Ali	CET College of Nursing, Nagercoil
9.	Mr. C. Ravishankar, Chairman	Rass Academy College of Nursing, Madurai
10.	Dr. C.K. Mohan - Chairman Mr. N.V. Sugathan – Vice Principal	Sarada Krishnan Homeopathic Medical College, Kulasekharam
11.	Mr. K. Marimuthu, Manager	Venkateswara Homeopathic Medical College and Hospital, Porur, Chennai

12.	Mr. R. Sathish Kumar - Trustee	Sairam Siddha , Ayurveda & Homeopathy Medical College
13.	Mr. Keerai Tamil Raja	K.T.G School of Nursing, Pudukottai
14.	Dr. John - Principal	Devendrar College of Physiotherapy, Tirunelveli

10. The representatives requested the Committee to fix the fees considering the inflation and also the expenditures towards Salary and the other expenditures incurred to run the colleges Further, the representatives requested that the PG Admission into Indian System of Medicine courses are to be made through NEET Score, hence the fee is to be fixed similar to the fee fixed for U.G / P.G Medical and Dental courses separately for Government Quota, Management Quota and NRI Quota for Indian System of Medicine Courses and requested to fix the reasonable fee for Paramedical and Indian System of Medicine courses.

11. The Committee informed to the representatives that the request will be considered in a proper manner during fixation of fee for U.G / P.G Paramedical and Indian System of Medicine courses

12. There are social needs which are required to be taken in to account in determining as to how much portion of the totality of expenditure can be passed on to the Student.

13. The following seat sharing for admission of students is already in vogue for several years,

Nature of the Institution	Government Quota	Management Quota	Total
Non – Minority Institution	65%	35%	100%
Minority Institutions	50%	50%	100%

14. The Committee discussed in detail and passes the order considering the following subject to the approval of respective authorities.

- i. Based on the Standards and Norms prescribed by the respective authorities.
- ii. The expenditure details submitted by the colleges in the proposals
- iii. Request submitted by the representative of the Associations
- iv. Seats sharing for admission of the students in Self Financing Paramedical and Indian System of Medicine Colleges.

ORDER:-

1. The Committee fixed the following fees all including Tuition fee, Admission fee, Special fee, Laboratory / Computer / Internet fee, Library fee, Sports fee, Maintenance and Amenities fee, extracurricular activities fee, and other recurring expenditure.

Sl. No.	Name of the Course	Fee Fixed For 2017 -2018		
		Govt Quota	Management Quota	NRI Quota
1.	B.H.M.S.	55,000	85,000	1,25,000
2.	B.S.M.S.	40,000	70,000	1,10,000
3.	M.D (Homeo)	75,000	1,10,000	1,50,000

The Committee fixed the common fee for (Government Quota and Management Quota) following courses,

Sl. No.	Name of the Course	Fee Fixed For 2017 -2018
1	B. Sc. (Nursing)	45,000
2	B. Pharmacy	43,000
3	B.P.T	33,000
4	B.O.T	33,000
5	M. Sc (Nursing)	75,000
6	M. Pharm	70,000
7	B.A.M.S	40,000
8	B.N.Y.S	35,000

2. The maximum fee structure prescribed will take effect for the students admitted for the academic year 2017- 2018, 2018 -2019 and 2019 -2020.
3. In addition to the above recurring annual fee, the concerned institutions are permitted to collect a development fee not exceeding Rs.5000/- per student.
4. If any institution seek revision of the fee fixed, it is always open to the said institution apply for revision of fee to the committee along with the relevant records and book of accounts to the Committee.
5. The management is directed to cover all the Students under Students Group Insurance Scheme.
6. The above fees does not include Hostel, Transport, Mess charges etc.,

7. The Committee directs that the institutions shall not collect or levy any other recurring or non-recurring fee including capitation fee.
8. Any deviation of the proceedings will entail the institutions to undergo serious penal consequences like withdrawal of approval by respective authorities and disaffiliation by the concerned University as well as imposition of fine.

Sd/--
Dr. C.V. Bhirmanandham
Member

Sd/--
Dr. K. Ananda Kannan
Member

Sd/--
Thiru. V. Jagadisan
Member

Sd/--
Dr. J. Radhakrishnan, IAS
Member Secretary

Sd/--
Mr. Justice N.V. Balasubramanian
Chairman

Copy to:

- 1) The Secretary, Health & Family Welfare Dept., Chennai-9
- 2) The Director of Medical Education, Chennai-10
- 3) The Secretary, Selection Committee, Directorate of Medical Education, Chennai-10
- 4) The Vice-Chancellor, The Tamil Nadu Dr. MGR Medical University, Chennai-32.
- 5) The Secretary, TNPPCA-HS, Kotturpuram, Chennai-85
- 6) The Secretary, Tamil Nadu Recognised Nursing Schools and College Association,
Karur

/ By Order /


Special Officer