

APHERMC Guidelines for furnishing the Fee proposals by Private Un-Aided Higher Educational Institutions (Professional & Degree courses) in the State of Andhra Pradesh, to review and determine the Fee Structure by the Commission for the block period 2023-24 to 2025-26.

1. As per the Andhra Pradesh Higher Education Regulatory and Monitoring Commission (APHERMC) Act, 2019, Rules & Regulations made thereunder, the Un-Aided Private Higher Educational Institutions imparting education shall furnish the required data in the relevant Schedule Nos.1 to 31 for scrutiny, review and determination of the Fee in accordance with the provisions of A.P. Act No. 5 of 1983, judgements of the Hon'ble Supreme court, the APHERMC Act, 2019, Rules and Regulations. The collection of capitation Fee by Private Un-Aided Higher Educational Institutions by whatever name is prohibited. No institution shall charge capitation Fee in any form or manner. For determination of Fee of the respective courses/programmes of the Higher Educational Institutions, it needs to be ensured that the Principle of Education being “not-for-profit” is strictly adhered to.
2. It is therefore necessary that the Fee proposals furnished by the Private Unaided Higher Educational Institutions have to be regulated, reviewed while determining the Fee by the APHERMC based on the income and admissible expenditure of the institutions as well as the Societies/Trusts under which umbrella the said institutions are established/functioning.
3. Further in order to evaluate the Fee proposals the provisions under section 12(5) of APHERMC Act, 2019, Rule 8 of APHERMC Rules 2019 and Guideline Nos.4, 5, 5(A) & 5(B) of APHERMC Regulations, 2020 will be taken into account while reviewing the Fee proposals.
 - i) All the required financial information should be submitted as per the Mercantile (Accrual) System of Accounting. Financial information submitted in any other system of accounting shall not be treated as the information provided by the institution and the same will not be considered for the purpose of evaluation.
 - ii) If an institution previously followed any other system of accounting and for the purpose of Fee fixation has migrated to the Mercantile (Accrual) System of Accounting, all the expenditure which pertains to the previous financial years shall be excluded while preparing the financial statements/information to be submitted to the APHERMC.

- iii) The Fee shall be determined based on the income & admissible expenditure of the institution as per law, Rules and Regulations of APHERMC and other Regulatory Bodies.
4. In order to evaluate the **total income** of the institution the following heads are broadly taken into consideration.
- i) Fee Receipts from course/programme – **(Refer Schedule-1)**
 - ii) Fee receipts from other courses/programmes run by the institution. **(Refer Schedule-1)**
 - iii) Other income like collections/Fee from the patients both in & out patients, investigation charges, Aarogyasree receipts and other income like interest on investments, rents received, interest on fixed deposits etc. **(Refer Schedule – 2)**
 - iv) Fee receipts from lateral entry like ECET for B.Tech. program. **(Refer Schedule-1)**
 - v) Fee receipts from 2nd shift programs like M.Tech. and Polytechnics in B.Tech. Institutions. **(Refer Schedule 1).**
 - vi) Grants received from the Government and other sources like TEQIP, MHRD etc. **(Refer Schedule-14)**
5. With regards to the **expenditure** it is broadly categorized as follows:

A) Salary Expenditure:

- i) Salary expenditure on teaching faculty who are on regular scale and fully qualified as per norms, including the age of retirement and within the required cadre strength as per the prescribed teacher-student ratio under the Regulations of the concerned Regulatory Authorities such as National Medical Commission (NMC)/MCI/DCI, Nursing Council of India, AICTE, NCTE, Bar Council of India (BCI), Pharmacy Council of India (PCI), UGC, MHRD, concerned affiliating University, State Government etc.

Note: 1. The salary expenditure of the teaching faculty for whom the Tax Deductions (TDS) are made will only be considered.

2. The proof of highest educational qualification of the teaching faculties concerned shall be uploaded. **(Refer Schedule – 3 for both 2021-22 & 2020-21).**

- ii) Salary expenditure of teaching faculty who are not fully qualified regarding qualifications, age and staff appointed beyond prescribed teacher-student ratio etc. **(Refer Schedule- 4 for both 2021-22 & 2020-21).**
- iii) Salary expenditure of non-teaching staff, who are on regular scales and within the prescribed teaching and non-teaching ratio, including the age of retirement. **(Refer Schedule- 5 for both 2021-22 & 2020-21)**
- iv) Salary expenditure of non-teaching staff, who are on consolidated/contract emoluments or re-employed beyond the age of retirement and staff engaged beyond the prescribed teaching and non-teaching ratio. **(Refer Schedule- 6 for both 2021-22 & 2020-21)**
- v) While determining the Fee, the Regulations of the concerned Regulatory Authorities shall be taken into account.
- vi) Arrears of previous years' salary should not be included in the gross salary and should be shown separately.
- vii) In order to consider the expenditure on teaching and non-teaching staff, the cadre strength fixed by the respective Regulatory Authorities such as National Medical Commission (NMC)/MCI/DCI, Nursing Council of India, AICTE, NCTE, Bar Council of India (BCI), Pharmacy Council of India (PCI), UGC, MHRD, concerned affiliating University, State Government etc., will be taken into account. If the required instructional and infrastructural norms are not maintained/furnished on the website of the institution as prescribed by the concerned Regulatory Authorities and such information is not tallying with the fee proposals, the same shall not be taken into account.
- viii) In case any of the employee's service is utilized for more than one programme, such names shall be shown only in one programme.
- ix) The teaching faculty should be qualified. Non-qualified teaching faculty will not be counted/considered for the purpose of expenditure.
- x) PAN number for teaching faculty is a must. In respect of non-teaching and other staff also, PAN data shall be furnished. If no PAN/wrong PAN data of the staff is given, the expenditure to that extent will be ignored for the purpose of Fee determination.

- xi) Aadhar Card Number must be indicated both for teaching faculty/non-teaching faculty. If wrong data is furnished, the expenditure of such persons will be ignored.
- xii) Payment of salaries through cheque/bank will only be considered for expenditure purpose in respect of teaching faculty.
- xiii) In case of non-teaching staff, the monthly salary/remuneration, as the case may be, is Rs.5,000/- or above, the same shall be made through cheque/bank. Cash payments less than Rs.5,000/- shall be subject to production of evidence and scrutiny.
- xiv) Audited financial statements for the financial year **2021-22** will be the basis for calculating the expenditure of the Institution.
- xv) Audited financial statements for the financial years **2020-21** shall be furnished along with the Fee proposals.
- xvi) Acknowledgement of Returns of income filed with the Income Tax Department for the assessment years 2021-22 & 2022-23 pertaining to the financial years 2020-21 & 2021-22 together with **Form-10B/10BB/3CB-CD** Audit Report shall be submitted along with the UDIN.
- xvii) Audit report shall contain the signature of the Auditor, his name, ICAI membership number along with the following information: -
 - i) PAN Number of the Auditor.
 - ii) E-mail id of the Auditor.
 - iii) Phone No. of the Auditor.

If the Auditor is a partner of the firm, following additional details shall be given;

- a) Firm ICAI Registration Number
- b) PAN Number of the Firm.
- c) E-mail id of the Firm.

Note: - (a) If the above said details are not furnished, Auditor's report will not be considered and the Fee proposal will be summarily rejected.

(b) The APHERMC has a right to direct for the presence of Auditor or seek confirmation from him/her and the corresponding costs, if any, shall be met by the Institution

concerned. It is the responsibility of the Institution to secure the presence of the Auditor whenever required.

B. Other Expenditure.

- i) Statement of Legal Expenses **(Refer Schedule - 7)**
- ii) Statement of Gardening Expenses **(Refer Schedule - 8)**
- iii) Statement of Expenditure on Seminars, Workshops, Student Related Expenditure, Fests **(Refer Schedule - 9)**

NOTE: - Against the Items (i), (ii) and (iii), only student related expenditure will be considered.

- iv) Statement of Expenditure on Scholarships, Merit Awards etc., Spent by the Institution. **(Refer Schedule - 10)**
- v) *Administrative and other expenditure* **(Refer Schedule - 11)**
- vi) *Finance costs.* **(Refer Schedule - 12)**
- vii) *Plant, Property and Equipment & Depreciation* **(Refer Schedule - 13)**

- 6. Statement of Performance Indicators. **(Refer Schedule - 15 & 16)**
- 7. Statement of Utilized Expenditure with regard to the furtherance of development for the Block Period of 2020-21 to 2022-23 by the Institution. **(Refer Schedule -17)**
- 8. Statement of Proposed Expenditure to the furtherance development for the Block Period of 2023-24 to 2025-26 by the Institution. **(Refer Schedule -18)**
- 9. Statement of Fixed Deposits of the institution. **(Refer Schedule - 19)**
- 10. Statement of Loans Received from Societies, Banks/ Financial Institution and others by the institution. **(Refer Schedule - 20)**
- 11. Independent Income & Expenditure of the Society/Trust. **(Refer Schedule - 21)**
- 12. Independent Balance Sheet of the Society/Trust. **(Refer Schedule - 22)**
- 13. Institute wise Balance Sheet of the Institutions of the Society/Trust. **(Refer Schedule - 23)**

14. Independent Balance Sheet of each and every educational Institution under the umbrella of the Society/Trust. **(Refer Schedule – 24)**
15. Details of TDS returns (Form – 24Q) filed for the financial years 2020-21 and 2021-22 for the salary expenditure. **(Refer Schedule – 25)**
16. Details of TDS returns (Form – 26Q) filed for the financial years 2020-21 and 2021-22 for the expenditure other than salary. **(Refer Schedule – 26)**
17. Building Infrastructure including the details of rooms for the academic year 2021-22. **(Refer Schedule - 27)**
18. Lab Equipment for the academic year 2021-22. **(Refer Schedule - 28)**
19. Other Areas for the academic year 2021-22. **(Refer Schedule – 29)**
20. Details of cash payments of Rs.5,000/- and above for each entry and Rs.5,000/- in aggregate for each transaction or service. **(Refer Schedule – 30)**
21. Books of account (Cash/Bank/Day Book, All Ledgers) in pdf format, Bank statements directly downloaded from concerned Bank web sites in pdf format, copy of income-tax returns filed along with the tax audit reports and each course-wise/institute-wise bifurcated financial statements certified by Chartered Accountants along with the consolidated Audited Financial statements of the society/trust for the financial years 2021-22 & 2020-21 **(Refer Schedule – 31)**
22. If a society/trust runs more than one institution, the bifurcated income & expenditure statement and balance sheet of the Society/Trust certified by Chartered Accountant with proper UDIN generated shall be furnished institution-wise including the institutions other than the higher educational institutions such as Schools, Intermediate, Polytechnic, DIET, ITI etc. If clear bifurcated certificate with proper UDIN generated by the Chartered Accountant is not furnished, the proposal shall be rejected.
23. In case any institution runs more than one programme, total expenditure shall be bifurcated and reflected course/programme wise in the respective Schedules and the bifurcated expenditure shall be certified by Chartered Accountant. If clear bifurcation certificate with proper UDIN generated by the Chartered Accountant is not furnished, the proposal shall be rejected.

24. The entire particulars would be obtained online. However, the institution simultaneously shall provide a hardcopy of uploaded information duly signed by the Secretary/Correspondent/Director/Principal.

25. The prescribed programme-wise processing charges to be paid through **PAYMENT GATEWAY** is as follows;

S.no	Streams	Name of the Programme	Processing Fee for the block period 2023-24 to 2025-26 to each course in (Rs.)
1	Medical & Dental	MBBS	125000
		PG Medical	125000
		PG Super Speciality	125000
		BDS	90000
		MDS	90000
1.a	Nursing and Paramedical	B.Sc. Nursing	35000
		M.Sc. Nursing	35000
		P.B.BSc. Nursing	35000
		B.Sc(MLT),D.M.L.T	35000
		B.P.T	35000
		M.P.T	35000
		Ayush	35000
		BHMS	35000
		GNM	35000
2	Agri Culture & Horti Culture	B.Sc(Hons.)Agriculture	100000
		B.Sc(Hons.)Horticulture	100000
		M.Sc(Horticulture)	100000
		Ph.D(Horticulture)	100000
3	Engineering	B.Tech.	40000
		M.Tech.	40000
3.a	Architecture	B.Arch.	40000
		B.Planning.	40000
		M.Arch.	40000
		M.Planning.	40000
3.b	Marine Engineering	B.Tech.	40000
4	Management	MBA	30000
		MCA	30000
5	Pharmacy	B.Pharmacy.	40000
		M.Pharmacy	40000

		Pharma D	40000
		Pharma (PB)	40000
6	Law	B.L./L.L.B(5 YEARS)	25000
		B.L./L.L.B(3 YEARS)	25000
		M.L/L.L.M	25000
7	Physical Education	B.PEd.	25000
		M.PEd.	25000
		U.G.D.P.Ed.	25000
8	Education	B.Ed.	25000
		M.Ed.	25000
9	Language Pandit Training	LPT (Telugu)	20000
		LPT (Hindi)	20000
		LPT (Urdu)	20000
10	UG-Degree & PG-Degree	B.A	20000
		B.Com (G)	20000
		B.Sc (Conventional)	20000
		B.A (Restructured)	25000
		B.Com (Restructured)	25000
		B.Sc (Restructured)	25000
		BBA	25000
		BBM	25000
		BCA	25000
		BSc (Food technology) & Allied Courses	25000
		BHM	25000
		BMS	25000
		BSW	25000
		B.Vocational	25000
		M.Vocational	25000
		M.Sc	25000
		M.Com	25000
M.A	25000		
MHRM	25000		

26. As per the guidelines/directions of the National Medical Commission (NMC), New Delhi vide its office memorandum No.NMC/US(NMC)Fee-Regulating-Committee/2021-02, dated 03.02.2022, the fee of 50% of seats in private medical colleges should be at par with fee in the Government medical colleges of a State. The benefit of this fees structure would be available to those candidates who have availed 50% of the Government quota seats. The said prescription of NMC is already being implemented vide Andhra Pradesh Un-Aided Non-

Minority Professional Institutions (Regulation of Admission into Post Graduate Medical and Dental Professional Courses) Rules, 2017 in G.O.Ms.No.70, Health, Medical & Family Welfare Department dated 03.05.2017, wherein 50% of intake of the Medical/Dental College seats course wise out of the total intake are made available for the Government's PG Admission cell for counselling and allocation of seats; based on merit of the NEET.

- 27.** The sanctioned number of seats/of students will be taken into account for the purpose of determination of fee/cost per student of the respective programmes of the institution.
- 28.** The stipend paid for undergoing compulsory rotating medical internship by MBBS and PG students, will be considered as part of operating cost of the hospital as interns also contribute as working hands to the hospital.
- 29.** For the purpose of obtaining the relevant data, particulars shall be furnished institution-wise. If any institution runs more than one course/programme, the data relating to all the courses/programmes shall be provided in one set of proforma. For this purpose, the following appendix (proformas) are evolved.

Appendix – I <i>(To be furnished by the institutions Running Medical and Dental other programmes, if any)</i>	MBBS, PG Medical (Clinical, Para Clinical & Pre-Clinical), PG Super Speciality, BDS, MDS
Appendix – II <i>(To be furnished by the institutions Running Agriculture, Horticulture and other programmes)</i>	B.Sc. (Hons.) Ag., B.Sc. (Hons.) Horti., M.Sc. (Agriculture), M.Sc. (Horticulture)
Appendix – III <i>(To be furnished by the institutions running B.Tech and other programmes, if any)</i>	B.Tech., M.Tech, M.Tech. (2nd shift), M.C.A. and M.B.A., Polytechnic (2nd shift). B. Arc., M.Arc., B Planning and M Planning
Appendix – IV <i>(To be furnished by the institutions running B.Pharmacy and other programmes, if any)</i>	B.Pharmacy, M.Pharmacy, Pharma-D, Pharm-PB, M.Pharmacy (2nd shift)
Appendix – V <i>(To be furnished by the Stand-Alone institutions running M.B.A./M.C.A. and other programmes)</i>	M.B.A., M.C.A.

Appendix – VI <i>(To be furnished by the institutions running B. Ed and other programmes, if any)</i>	B.Ed., M.Ed.
Appendix – VII <i>(To be furnished by the institutions running LAW and other programmes, if any)</i>	B.L./L.L.B (5 years), B.L./L.L.B (3 years), M.L/L.L.M
Appendix – VIII <i>(To be furnished by the institutions running Physical Education and other programmes, if any)</i>	B.P.Ed., M.P.Ed., U.G.D.P.Ed.
Appendix – IX <i>To be furnished by the institutions running Nursing, Paramedical, Physiotherapy, Ayush and other programmes, if any)</i>	B.Sc. (Nursing), M.Sc. (Nursing), Post Basic B.Sc. (Nursing), DMLT, DOM, DMPHA(M), BPT, MPT, BAMS, BHMS, BNYS, BUMS, MD Homeo, MD Ayurveda, MD Naturopaty, MD UNANI
Appendix – X <i>(To be furnished by the institutions running Degree and PG other programmes, if any)</i>	B.Sc., B.Com, B.A., B.Vocational, BBA, BBM, BCA, BHMCT, BMS, BSW, M.Sc., M.Com, M.A, M.Vocational
Appendix – XI <i>(To be furnished by the institutions running L.P.T. and other programmes, if any)</i>	L.P.T: T.P.T, H.P.T, U.P.T
Appendix – XII <i>(To be furnished by the institutions running GNM programme)</i>	GNM

Note:

- a) If an institution runs only one programme for example MBBS, and does not run other programmes, the data has to be furnished in the Appendix – I and the details relating to other programmes are to be shown as zero.
- b) If an institution runs only one programme for example B.Tech., and does not run other programmes, the data has to be furnished in the Appendix–III and details relating to other programmes are to be shown as zero.

- c) If an institution runs standalone programme like MBA/MCA, the data is to be furnished in the Appendix – V.

30. Other Directions

- i) Any expenditure that does not directly relate to the student's education shall not be considered.
- ii) Projected expenditure like advertisement of the institution in the ensuing block period, purchase of equipment, new recruitment to be made during the block period shall be met from the funds earmarked for the furtherance of the education.
- iii) Schedules for salary payment for the teaching staff will be included for
 - (i) Those with prescribed qualifications
 - (ii) Those without prescribed qualifications.
- iv) Interest on any loan whether secured/unsecured/overdraft/cash credit/term loan etc., shall be disallowed. Further Interest on the loan given by the societies to its institutions will not be taken into consideration.
- v) Depreciation will be considered only on the College buildings, but not Hostel buildings or residential buildings.
- vi) Expenditure as well as income of the hospital, pharmacy etc., will be taken into account.
- vii) Filling up of the column relating to **Fee proposed** (course wise) for the block period of **2023-24 to 2025-26** in the general information schedule is mandatory.
- viii) Upload the proof and purpose of the borrowings from the financial institutions/banks duly specifying the source and utilization of the borrowings.
- ix) Expenditure incurred from college account shall only be considered.
- x) All the Institutions should maintain Website with upto date information. The data submitted to the APHERMC shall also be hosted on the College Website. Further the Colleges to host a link (URL) of the APHERMC on its website, by clicking which the data submitted to the APHERMC will be displayed on the APHERMC Website.

- xi) Extract of the Bio metric attendance particulars of the students, teaching and non-teaching staff shall be furnished for determining the Fee proposals.

31. Procedure to be adopted for filling the proforma:

- i) Financial details shall be furnished in Rupees only.
- ii) Per student Fee proposed should be programme-wise and for the block period **2023-24 to 2025-26** to be shown in the General Information schedule.
- iii) Audited financial statements for the financial years 2021-22 and 2020-21 of the Society/Trust shall also be furnished along with the information relating to the institution together with the Fee proposals. Scanned copy of the statements shall be furnished online along with the relevant data.
- iv) If the institution furnishes incomplete data or fails to remit the processing charges as prescribed through **PAYMENT GATEWAY**, such proposals will not be considered & ignored and the Fee proposal will be summarily rejected.

32. The institute has to submit the following documents along with the Fee proposals:

- i) Formats duly filled in and signed by the Secretary/Correspondent/Director/Principal of the Institution;
- ii) Final audited Financial Statements for the financial years 2021-22 and 2020-21 of the Institution as well as Society/Trust;
- iii) Form 24Q and 26Q of Income Tax Act for both financial years 2021-22 & 2020-21.
- iv) Statement of amounts for the financial years i.e., 2021-22 & 2020-21, paid towards affiliation, university development Fee, examination Fee etc.
- v) Income Tax Return filed acknowledgement with computation of income and audit report in prescribed form 10B/10BB or 3CB-CD as applicable for both financial years 2021-22 & 2020-21.
- vi) Documents relating to gratuity fund paid and payment of gratuity settled by gratuity fund manager during the financial years 2021-22 & 2020-21.

- vii) Letter of confirmation of conducting audit and certified statements prepared based on the accrual system of accounting issued by the statutory auditor along with auditor details like name, mobile number, e-mail etc., shall be furnished.
- viii) Details of sanctioned intake approved by the competent authority course wise shall be submitted.
- ix) Other information/documents, if any (specify).


33. Copies of approvals given by the competent Regulatory Authorities and affiliation certificate granted by the concerned University up to the academic year 2022-23 shall be submitted for Fee determination.

34. The following directions of Hon'ble High court of A.P., in the D.B. Judgment dt.29.10.2011 in WP's No.16547/2010 and batch reported in 2012 (3) ALT 686 (D.B.) is brought to the notice of the Institutions:-
“.....an institution which is unresponsive or does not submit statements of income and expenditure, audited balance sheets, and requirements for developmental needs for the immediately preceding year; particulars of expenditure incurred on salaries and infrastructure and other particulars as may be specified (with supporting bills, vouchers or receipts, etc.,) shall not be permitted to collect any Fee....”

Accordingly, in case of failure to furnish specified data as mentioned above or submission of proposal with incomplete data the institution/college will not be entitled for determination of Fee and will not be allowed to collect any Fee from the students for the block period 2023-24 to 2025-26 in terms of the said judgment.

Place: Tadepalli

Date: 30.06.2022


MEMBER SECRETARY & CEO
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A.P. HIGHER EDUCATION
REGULATORY AND MONITORING COMMISSION