



FEES REGULATING AUTHORITY

Maharashtra Unaided Private Professional Educational Institutions
(Regulation of Admissions and Fees)

"शिक्षण-नव्वेव्यवसाय -ज्ञान यज्ञ"

Govt. Polytechnic Building, 305,
3rd Floor, 49, Kherwadi, Bandra (E),
Mumbai - 400 051.

E-mail: fra.govmh@gmail.com
Web: mahafr.org
Mob. No. : 8828786264

Minutes of Meeting of Authority

Dt. 23/03/2022

The Meeting of the Fees Regulating Authority (constituted under section 11(2)(3)(4) of the Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) Act, 2015) held on **23rd March, 2022** in the Conference Hall, Room No. 305, Government Polytechnic Building, 49 Kherwadi, Ali Yawar Jung Marg, Bandra (E), Mumbai - 400 051.

Following were present:

1.	Hon'ble Justice V.L. Achliya (Retd.)	:	Chairperson
2.	Dr. Vijay Vasant Khole, Ex-Vice Chancellor, Mumbai University	:	Member
3.	Shri. Manoj Damodar Chandak, Chartered Accountant	:	Member
4.	Shri. Ratnakar (Shirish) Phadtare, Cost Accountant through video conferencing	:	Member
5.	Shri. Dharmendra Dilip Mishra, Professional Educationist	:	Member
6.	Shri. L. S. Mali, IAS	:	Secretary
7.	Mr. Harivijay Shinde, Joint Director of Shikshan Shulka Samiti representative of The Director, Higher Education, Pune.	:	Member

Dr. K.D. Chavan, Registrar, Maharashtra University of Health Science, Nashik & Shri. Vishwajit Mane IAS, Member Secretary of Maharashtra Council of Agricultural Education of Research, Pune (MCAER) the ex-officio members of the Authority their presence is dispensed for a day.

Dr. Abhay E. Wagh, The Director, Technical Education, Mumbai the ex-officio member of the Authority absent.

Part-II

Item No.1: To consider the proposal for approval of fees of Ratnadeep Homoeopathic Medical College, Ahmednagar running the Bachelor of Homoeopathic Medical College course (B.H.M.S.4151) for the academic year 2021-2022.

And

Item No.2: To consider the proposal for approval of fees of Ratnadeep College of Pharmacy , Ahmednagar running the B.Pharm course (PH6917) for the academic year 2021-2022.

And

Item No.3: To consider the proposal for approval of fees of Shree Sai. Nursing (B.Sc.) College Ratnadeep Taluka , Jamkhed District Ahmednagar running the B.Sc. course (BSCN0074) for the academic year 2021-2022.

And


Item No.4: To consider the proposal for approval of fees of Ratnadeep College of Pharmacy, Ahmednagar running the D.Pharm course (DPH5465) for the academic year 2021-2022.

"Discussed.

The following were present;

1. Dr. Bhaskar More Patil, the Chairman of the Trust and the Principal of Ratnadeep Homoeopathic Medical College, Ahmednagar.
2. Dr. P. Jitendra Kumar, the Principal of Ratnadeep College of B. Pharmacy , Ahmednagar.
3. Miss. Pujari Dhanamma Prabhakar, the Incharge Principal of Shree Sai Nursing (B.Sc.) College Ratnapur, Ahmednagar.
4. Miss. Korde Apeksha Bhimrao, the Asst. Professor of Ratnadeep College of D. Pharmacy, Ahmednagar
5. Mr. D.V. Kadam , the Chartered Accountant of the Ratnadeep College.
6. Mr. Deole Ravindra Pandit, the Office Superintendent of the Ratnadeep College.


After considering the proposal seeking approval of fees of the above mentioned Institute the Authority has directed to call upon the respective institutes to produce the documents mentioned below and appear for hearing on 10/3/2022:-



- "1. Form A1 and A2 duly certified by the Chartered Accountant along with seal.**
- 2.TDS return in Form No. 24Q and 26Q for all four quarters and all Form No. 16 & Form No. 16A from financial years 2017-18 to 2019-20.**
- 3.Salary muster from Financial Year 2017-18 to 2019-20.**
- 4.All Bank Accounts Statements with the details of entries for payments and receipts.**
- 5.Copy of Income Tax Returns of all the colleges run by the Trust and also for the Trust running the colleges from 2017-2018 to 2019-2020.**
- 6.All Audited Financial Statements i.e. Receipt and Payment Account, Income and Expenditure Account, Balance Sheets with details of schedules, notes to accounts, etc. along with Audit Report.**
- 7.Books of accounts along with all ledgers for the financial years 2017-18 to 2019-20.**
- 8.Details of expenditure claimed along with supporting evidence like tax invoices, bills, receipts, vouchers, etc.**
- 9.Details of Affiliation fees paid along with receipt of the same which are claimed as an expenditure.**
- 10.Details of guest lectures with names, subject on which lecture delivered, the amount paid and TDS deducted.**
- 11.Letter of Approval of teaching staff.**
- 12.Details of contracts if any entered for the expenditure claimed.**
- 13.Details of addition to fixed asset along with bills and receipts for the same."**

On 10/03/2022 none of the Officials representing the above-mentioned institutes appeared nor filed the documents. By the letter sent to the Authority the time was sought till 25/3/2022 to produce the document as well as to appear for hearing. The Authority was pleased to adjourn the hearing and listed the subject for hearing on 23/3/2022.


In spite of specific direction, the Management running the Institute failed to produce the documents as mentioned above to support the expenditure claimed in the respective fees proposal. The Chairman of the Trust, the Principal of the Colleges and the Chartered Accountant failed to respond to queries posed to them during the course of hearing, which lasted for more than three hours. The Chartered Accountant of the Institute admitted that the form A1 and A2 neither prepared and submitted with proposals. Similarly, the documents such as income-tax returns, TDS returns, Form no. 24 Q and 26 Q also not produced not brought by them.



So also, the Form no. 16 and 16 A are not produced as directed by the Authority. So also, the other information and other documents directed supporting expenditure are not brought and produced by them. It is submitted that the receipts regarding payment made to affiliating body are brought.

During the course of hearing the attention of the Chairman of the Trust and the Chartered Accountant was invited to number of instances apparent from proposals submitted that large number of persons were shown and paid salary from more than one institution run by their Trust. The Chairman of the Trust conceded that there are instances apparent from the proposals reflecting same persons shown to be as appointed and paid salary from more than one institutes during the same period. However, the Chairman offered explanation that those persons were provided proportionate salary from more than one Institute. The explanation offered found to be not satisfactory. There are instances where same person shown to be employed in more than one institute in same capacity and paid full salary. The instance of employment of same person in more than one institute and payment of full salary to such person is not solitary but there are number of persons shown employed in different capacity in more than one institute and drawing full salary from all such institutes during the same period. The instances of such in nature detected during the course of hearing are serious. There are reasons to believe that the expenditure has been inflated under the head of payment of salary as well as non-payment of salary with a view to get approve the higher fees. They have failed to produce the documents for the courses run by individual institution showing deduction of TDS, documents like Form no. 16 & 16 A as well as Form no. 24 Q and 26 Q mandatorily required under the provisions of Income Tax Act and other relevant Taxing Statute.

Dr. P. Jitendra Kumar who appeared before the Authority as a Principal of Pharmacy College, run by the Trust failed to explain his gross salary in a year, the total tax deducted at source from his monthly salary. He failed to state the pay scale of the post of Principal of the Pharmacy College and his own pay scale. He also failed to state the pay scales of the Professor, Associate Professor & Lecturer in Pharmacy college working under him. When he was asked to produce the letter of appointment, he has shown the copy of appointment order copied in his mobile phone which reflect that he was appointed on a consolidated fixed pay of Rs. 75,000/-



per month. The order of appointment not reflect the pay scale in which he was appointed and posted as a Principal of the Pharmacy College. In the proposal the salary of said person shown to be more than 32 lakh run by Trust. In response to query posed to him he has stated that he is assessed for the income tax and paid total Rs. 20,000/- as income tax during the assessment year. He has also stated that he has submitted income tax return.

There are reasons to suspect the correctness of payment of salary paid to the staff shown in the proposals submitted for approval of fees. Comparing the salary expenditure of the Institute with the salary expenditure of old and reputed Pharmacy Colleges in the State. The Pharmacy College run by the Trust recently started in from the academic year 2018-2019. Still the teaching staff shown as regular and approved teaching staff. It is therefore necessary to examine the salary expenditure claimed by the Institute.

Miss. Pujari Dhanamma Prabhakar, who disclosed her identity as In-charge Principal of Ratnadeep Nursing College, running B.Sc Nursing course stated that she was employed as associate professor in the year 2021 and now given charge of the post of Principal . She has stated that she was paid salary of Rs. 60,000/- per month as In-charge Principal.

Miss. Korde Apeksha Bhimrao, appeared & disclosed that she joined the Institute running D.Pharm course in the academic year 2020-2021 as a Assistant professor and receiving monthly salary of Rs. 30,000/- per month.

During the course of hearing the Authority has noticed that number of employees are employed in more than one college run by the same Trust in different capacity and shown to be separately paid from each of the Institute. As per proposal submitted for approval of fees the Management has shown that the salary to the teaching and non-teaching staff are paid in their respective accounts by way of bank transfer. However, the Institute has failed to submit the Form no. A1 & A2 duly signed and issued under the signature of Chartered Accountant who audited the accounts to certify the payment made through bank transfer and or cash in respect of each of the institute. The circumstances brought on record raises serious doubt as to genuine of expenditure claimed under the head of salary.

Similarly, the non-salary expenditure shown in the proposals seeking approval of fees to be inflated and not genuine. The institute failed to produce the documents supporting the expenditure.

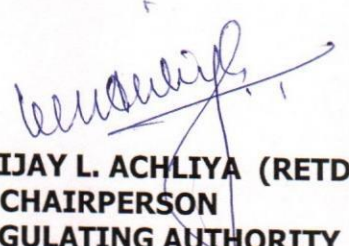
The Chairman of the Trust and the Chartered Accountant of the Institute present requested to adjourned the hearing and provide opportunity to explain the circumstances brought to their noticed during the course of hearing as well as to produce the form no. A1 & A2 and other documents as directed to be produced by the Authority.

It was decided to provide opportunity to the Chairman of the Trust and the Chartered Accountant to explain the circumstances brought to their notice during the course of hearing as well as to produce the documents as per earlier direction given in the matter including the form no. A1 and A2 to be duly issued under the signature and seal of the Chartered Accountant. The officials present representing the Trust are further directed to produce all the bill vouchers and other documents and record supporting the expenditure claimed as expenses in the respective proposals.

List the subject for further hearing on 7/4/2022".

Date : 24th March, 2022

Place : Mumbai


JUSTICE VIJAY L. ACHLIYA (RETD.)
CHAIRPERSON
FEES REGULATING AUTHORITY
STATE OF MAHARASHTRA