

परिचर्या पदविका अभ्यासक्रम शिक्षण शुल्क समिती

विद्यार्थी परिचारिका वसतिगृह इमारत, तळ मजला, सेंट जॉर्जेस रुग्णालय आवार, पी.डी.मेरोड, फोर्ट, मुंबई - 400 001. वेबसाईट: msbnpe.org
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NURSING DIPLOMA COURSE SHIKSHAN SHULKA SAMITI

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NORMS FOR NURSING DIPLOMA COURSES FOR ACADEMIC YEAR 2026-27

1. Ad-hoc fee

- 1.1 At the beginning of each academic year, the Nursing Diploma Course Shikshan Shulka Samiti (NDCSSS) hereinafter referred to as the "Samiti" shall declare the maximum recommended ad-hoc fee for all courses, which shall be applicable to all newly established colleges or colleges starting new courses in the respective discipline during that academic year.
- 1.2 Since newly established colleges will not have audited financial statements for the previous year, such colleges shall collect the ad-hoc fee declared by the NDCSSS for the respective academic year from the newly admitted students.
- 1.3 Confirmation of Ad-hoc fees:
The college shall obtain an undertaking from the students stating that the fees charged are provisional / ad-hoc fees and are subject to revision by the NDCSSS.
- 1.4 As there will not be any audited financial statements available for the second year, the colleges may charge the ad-hoc fees declared by the NDCSSS for the second year from the students admitted to the second year.
- 1.5 While finalizing the fee structure for a given academic year, the ad-hoc fees charged during the previous two years may either be confirmed or revised. In the event of any revision, the students shall be required to pay or receive the difference in fees, as applicable.

Illustration 1:

If a college starts a new course in the Academic Year 2026–27, the ad-hoc fees decided by the NDCSSS for the Academic Year 2026–27 shall be applicable to the students admitted in that academic year. For the new courses started in the Academic Year 2026–27, the ad-hoc fees approved by the NDCSSS for the Academic Year 2026–27 shall continue to apply to the second-year students of the first batch during the subsequent academic year.

Illustration 2:

For the new courses started in the Academic Year 2024–25, the ad-hoc fees decided by the NDCSSS for the Academic Year 2024–25 will be confirmed by the NDCSSS in the academic year 2026–27. Therefore, the colleges that collected ad-hoc fees for the Academic Year 2024–25 will have to mandatorily submit the proposal for the fee fixation of fees for the Academic Year 2026–27 for finalization of the ad-hoc fees charged for the Academic Years 2024–25 and 2025–26. Such fee will be decided on the basis on the audited financial statements for the Financial Year 2024–25.

2. Interim fee

If the final fee for the Academic Year 2026–27 is not approved by the time of admission, the institution may collect an interim fee which shall not exceed 5% more than the fee approved by the Nursing Diploma Course Shikshan Shulka Samiti for the Academic Year 2025–26.

Such interim fee may be collected at the time of admission for the Academic Year 2026–27. It shall be specifically mentioned in the fee receipt issued to the students that the amount collected is only an interim fee and that the final fee shall be determined and approved by the Samiti in due course of time. Any difference arising after finalization of the fee structure shall be payable or refundable, as the case may be, by or to the students.

- 2.1 The interim fee shall be displayed on the notice board of the concerned institution/college as well as on the official website of the respective institution/college.
- 2.2 The final fee approval shall be granted after submission and scrutiny of the duly audited accounts for the Financial Year 2024–25 along with relevant supporting documents, including copies of service contracts entered into by the institution, TDS challans pertaining to the salaries of teaching and non-teaching staff, provident fund challans, and such other relevant documents as may be required by the Samiti.
- 2.3 The final fee for the Academic Year 2026–27 for students admitted during the Academic Year 2026–27 shall be computed in the prescribed format by considering the permissible expenditure as per the audited accounts for the Financial Year 2024–25 and by allowing an increase of 8% towards escalation in costs.
- 2.4 Institutes/colleges shall provide details of the teaching and non-teaching staff appointed as per the norms prescribed by India Nursing Council (INC) / State Government/ Maharashtra State Board Nursing and Paramedical Education (MSBNPE), including details of their salaries, length of service, TDS deducted and paid, provident fund contributions, and whether such appointments are in accordance with the prescribed norms.
- 2.5 The institutes/colleges shall submit the above details along with relevant supporting documents such as TDS challans, PF challans, salary records, and other supporting documents. They shall also submit copies of agreements/contracts entered into with various service agencies, such as security agencies and other outsourced service providers, if any.
- 2.6 Further, the institutes/colleges shall provide details of legal expenses, if any, incurred during the said Academic Year. However, such legal expenses shall not be considered for fee fixation and shall not be approved by the Samiti.

3. Submission of proposal for approval of fees to NDCSSS: -

- 3.1 The Management of the unaided institution shall submit the fee proposal in the formats specified by the NDCSSS along with the certified copies of audited accounts of the immediately preceding financial year, and the relevant record and evidence to the NDCSSS for its approval as per the time schedule provided by the Samiti.
- 3.2 In the event of non-submission of proposal for revision of fees to the NDCSSS within the time-limit specified by the Samiti, the fees structure as approved by the Samiti and applicable during the previous academic year shall continue to apply for the period of next academic year only as per the Section 14 (1) (c) of Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) (Amendment) Ordinance, 2026 on the 22nd February 2026
- 3.3 In the event of non-submission of fees proposals for two or more successive academic years, the fees as approved by the NDCSSS in the immediate past, shall be reduced by twenty per cent (20%) by the Samiti as per the Section 14 (1) (d) of Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) (Amendment) Ordinance, 2026 on the 22nd February 2026.
- 3.4 The fee proposal shall be submitted on the Samiti portal along with the requisite documents and information as specified on the portal ndcsss.info. It is hereby specifically declared that all information required and sought through the portal forms shall form an integral part of these norms. For example, while deciding the fees for A.Y. 2026–27, the Financial Statements (which includes Income and Expenses, Balance Sheet and Receipt and Payment), sanctioned staff strength, approval status of teaching faculty, and all the documents as per the Guideline provided on ndcsss.info etc., pertaining to the year 2024–25 shall be considered.
- 3.5 It should be noted that any documents or information submitted after the submission of the online proposal shall ordinarily not be considered while determining the fees.
- 3.6 The option of “**No Upward Revision**” may be availed only by those institutions and courses for which the fees were determined by the Shikshan Shulka Samiti for the immediately preceding academic year, and where the institution intends to continue the same fee structure approved for the previous academic year for the immediate succeeding academic year only.
- 3.7 The last date for submission of the online fee proposal shall be as prescribed by the Samiti from time to time.
- 3.8 It shall be the responsibility of the Management running the Institution to ensure that the information provided in the proposal is true, correct, and supported by genuine documents and evidence.

- 3.9 If it is found that the information provided in the proposal is incorrect, and/or the documents submitted are fabricated, and/or any fake books of accounts, documents, or evidence have been created for the purpose of submitting the proposal to the NDCSSS, whether or not such acts were committed for profit or gain, the Management running the Institution shall be liable for offenses punishable under Section 20(2) of the Act of 2015, in addition to offenses under the Indian Penal Code and other applicable laws.
- 3.10 If, upon receipt of a complaint or grievance from a stakeholder or otherwise, it is found that an unaided institution has charged fees in excess of the fees approved by the Samiti, such institution shall be liable to refund the excess fees to the concerned students, in addition to the penalties provided under Section 20(1) (a) and (b) of the Act of 2015.
- 3.11 In the event of repeated contraventions and/or irregularities by any unaided institution, the Shikshan Shulka Samiti may recommend withdrawal of affiliation or approval of such institution to the concerned competent authority.
- 3.12 The processing fee payable shall be Rs. 15000/- per course.
- 3.13 The hard copy of the proposal shall be submitted with a proper index and pagination, along with legible copies of the documents arranged in the manner prescribed in the checklist & guidelines, within 15 working days from the date of online submission of the proposal seeking upward revision of fees. Any default or delay in submission of the hard copy may result in rejection of the proposal.
- 3.14 All objections raised by the Samiti in respect of the hard copy of the proposal shall be removed, rectified, and complied with within 15 working days from the date on which such objections are communicated to the concerned officials of the institution.
- 3.15 All queries, clarifications, explanations, additional information, or documents called for by the Samiti during the scrutiny process, shall be duly complied with and furnished by the institution within 15 working days, failing which it shall be presumed that the institution has no explanation to offer, and the Samiti shall proceed to decide the proposal by drawing appropriate inferences.

4. Mercantile method of accounting and segmental reporting:

- 4.1 The books of accounts of the college shall be maintained on the accrual and mercantile principles of accounting. Financial statements of the trust under which the college/institution is operated shall also be submitted. Along with the fee proposal, the colleges/institutions shall additionally submit the budget for the relevant academic year, duly approved by the Governing Council of the college.
- 4.2 If colleges/institutions are conducting multiple activities or courses, whether under the jurisdiction of the Samiti or otherwise, they shall submit separate financial statements, including the Receipt and Payment Account, Income and Expenditure Account, Balance Sheet, Audit Report, etc., for each activity or course, except in cases where a combined proposal has been submitted for a group of courses.
- 4.3 Financial statements shall be prepared in accordance with the prescribed principles of Accounting Standard (AS) 17 on Segment Reporting or the related Ind AS 108, as prescribed and amended from time to time by the Institute of Chartered Accountants of India (ICAI).
- 4.4 It should be noted that the Receipt and Payment Account shall reflect only bank and cash transactions. Expenses or incomes accounted for on an accrual basis shall not be reflected in the Receipt and Payment Account.

5. Details of expenses:

Colleges/Institutions shall classify all their expenses under the categories provided on the portal.

A. Salaries (Human Resource Expenditure)

- 5.1 Salary expenditure relating to teaching and non-teaching staff, as per the norms prescribed by the concerned regulatory authorities such India Nursing Council (INC) / State Government/ Maharashtra State Board Nursing and Paramedical Education (MSBNPE), shall be actually paid through bank and duly certified by the auditor.
- 5.2 Salaries of employees, whether teaching or non-teaching staff, shall be paid only through bank accounts. Salaries paid in cash or through bearer cheques shall NOT be considered by the Samiti for the purpose of fee fixation.

The following shall **NOT** be considered for fee fixation:

- a) Any difference between the salary claimed in the proposal in respect of an individual staff member and the salary of such employee reflected in Form No. 16.

b) Salaries paid where the applicable rules relating to TDS, Provident Fund (P.F.), and Professional Tax (P.T.) have not been complied with.

c) Provisions or payments towards gratuity and leave encashment relating to earlier years.

5.3 Institutions that have adopted the 7th Pay Commission pay scale shall clearly disclose the salary payments made as per the 7th Pay Commission pay scale separately, along with any additional payments, including arrears, if applicable.

5.4 Provision for Salary / Salary Payable: The institute/college shall furnish details of the actual payments made towards provisions for salary in the subsequent financial year up to the date of filing the NDCSSS proposal in Form No. A-2, along with supporting evidence of such payments. The institution shall also submit the relevant bank statements highlighting the entries, together with a list of employees and the amounts paid to each employee.

5.5 Arrears of Salaries: The institution shall provide details of salary arrears claimed on a financial year-wise basis. The Samiti shall decide the admissibility of such claims relating to salary arrears and the payments made thereof.

5.6 Guest Lecture Expenses: Expenditure incurred towards guest lectures may be allowed to the extent that such appointments are permissible and have been made in accordance with the guidelines prescribed by the India Nursing Council (INC) / State Government/ Maharashtra State Board Nursing and Paramedical Education (MSBNPE). Payments to all guest lecturers shall be made through bank transactions only, and TDS shall be deducted wherever applicable. Such payments must also be duly reflected in the bank statements of the institution.

B. Non-salary revenue expenditure shall be duly audited.

5.7 Advertisement expenses:

The institution shall be permitted to incur reasonable expenditure towards advertisements and promotional activities for securing admissions. Expenditure incurred towards advertisements for appointment of staff and admission of students, as mandatorily required under the applicable rules, shall also be admissible. Ordinarily, expenditure for three advertisements each in two newspapers shall be allowed. In cases where a common advertisement is issued for multiple institutions, the expenditure shall be apportioned proportionately among such institutions.

5.8 Disallowed expenses:

The following expenditures shall not be allowed:

- a. Any unreasonable or excessive expenditure of any nature, in any expenditure head, will be disallowed.
- b. Rent of buildings, even if the building is registered in the name of any person or institution.
- c. Depreciation charged at rates higher than those prescribed by the Samiti.
- d. Legal charges and expenses, Penalties and fines, if any.
- e. Building repair expenses of a capital nature or any expenditure of a capital nature.
- f. Expenditure not related to the conduct of the courses.
- g. Bus transport expenses and Student Insurance charges (optional expenses)
- h. Hostel expenses and mess expenses.
- i. Any expenditure directly related to the Trust or its members.
- j. Expenses relating to courses or activities not covered under the jurisdiction of the NDCSSS.
- k. Scholarships or financial assistance provided to students.
- l. Amounts relating to unrecovered fees from students.
- m. Expenditure recorded merely through book entries without actual expenditure being incurred.
- n. Any other item of expenditure which, in the opinion of the Samiti, is required to be disallowed either wholly or partly.

Ordinarily, non-salary expenditure shall not exceed 45% of the salary expenditure.

6. Income earned from other sources shall be deducted from the expenditure.

6.1 Colleges/institutions are strictly prohibited from collecting any excess fees or charges other than those approved by the NDCSSS and the fees prescribed by the concerned MSBNPE. Any violation of these directives shall be viewed seriously, and appropriate action may be taken against the defaulting institutions.

6.2 **No Extra Fees from Students:** Colleges shall not collect any fees other than those approved and declared by the NDCSSS. No fees shall be collected under the heads of stationery charges, ID card fees, gymkhana fees, library fees, examination fees, laboratory fees, excessive breakage charges, excessive fines for late payment, admission fees, enrolment fees, or any other fee or charge by whatever name called.

Any such amount collected from students shall be treated as income of the college and shall accordingly be deducted from the expenditure. Even if such amounts are collected in the name of the Trust or any other body, the same shall still be treated as income of the college and deducted from the expenditure

7. Depreciation:

The basic infrastructure, including buildings and equipment, is required to be provided by the concerned Trust prior to the commencement of the college/institution. Therefore, any expenditure incurred towards creation of such infrastructure shall not be passed on to the students. Further, no interest on loans taken for the construction or acquisition of buildings or other infrastructure shall NOT be considered for fee fixation purposes.

The rates of depreciation prescribed by the Samiti shall be as follows:

Assets	Useful Life	Rate of Depreciation
Computers	4 Years	25% of Cost
Other Equipment (for new equipment purchased during 2024–25)	5 Years	15% of Cost
Furniture	10 Years	15% of Cost
Books (for new books purchased during 2024–25)	5 Years	15% of Cost

The colleges/institutions shall provide all necessary details in support of the depreciation claimed. Such depreciation shall be admissible only until the total cost of the asset is fully recovered.

The college/institution shall be allowed usage charges for the building at the rate of ₹4,000/- per student per year for ANM and GNM courses. No separate payment towards rent shall be admissible.

Additional Usage Charges:

Sr. No.	Location	Increase per Student
1	Colleges/Institutions located within a 20 km radius of the Municipal Corporations of Mumbai, Thane, Mira Bhayandar, Vasai Virar, Pune, Pimpri Chinchwad, Nagpur, Nashik and Chhatrapati Sambhajinagar	₹1,200/-
2	Colleges/Institutions located within a 15 km radius of Municipal Corporations other than the cities mentioned above	₹1,000/-
3	Colleges/Institutions located within a 5 km radius of Municipal Councils	₹750/-

8. Denominator factor

8.1 While considering the denominator factor, the sanctioned intake or the actual intake, whichever is higher, shall be considered relevant.

8.2 The Colleges/institutions conducting courses in two shifts shall furnish complete details thereof. In such cases, the divisor factor shall be the total adjusted sanctioned strength or the actual student strength, whichever is higher.

8.3 Vacancy allowance

- If the admissions are up to 80% of the sanctioned intake, then, 5% increase in tuition fees shall be given.
- If the admissions are up to 60% of the sanctioned intake, then, 10% increase in tuition fees shall be given.
- If the admissions are up to 40% of the sanctioned intake, then, no vacancy allowance will be applicable.

9. Development fees

9.1 A reasonable surplus intended for the development or expansion of the college/institution shall be fixed at 10% of the tuition fees. Such development fees shall be chargeable only if the institution has provided all of the following facilities/documents:

- a. Structural development facilities.
- b. Skilled laboratory facilities.
- c. Specialized clinical facilities.
- d. Student placement facilities.

A copy of the latest approval granted by the INC, MSBNPE, or other concerned authorities shall be submitted along with the proposal for claiming the development fee.

9.2 Colleges/institutions are strictly prohibited from collecting any excess fees or charges other than those approved by the NDCSSS and the fees levied by the MSBNPE. Any violation of these directives shall be viewed seriously. Such defaulting colleges/institutions may be subjected to appropriate action, which may include reduction of fees up to 50%, recommendation to the MSBNPE/Government for stoppage of the admission process, and recommendation to the MSBNPE for de-affiliation.

9.3 Colleges/Institutions shall provide details of their infrastructure, facilities, and amenities on their official website prior to the commencement of the admission process for students.

- 9.4 In cases where more than one course is conducted in the same premises, building, or campus, the colleges/institutions shall furnish details regarding the number of students enrolled in each course and the time utilized for conducting each course on a daily basis.
- 9.5 Colleges/institutions shall submit, along with the fee proposal, the budget for the academic year 2025-26 as approved by the Governing Council of the college. The budget shall be duly signed by the Dean/Principal/Trustee.
- 9.6 The computation sheet prepared by the college/institution shall be displayed on the notice board of the college and uploaded on the official website immediately upon submission of the fee proposal.
- 9.7 The fee proposal submitted to the Samiti shall be made available by each college/institution at its office for inspection and perusal by students and parents.
- 9.8 Colleges/institutions shall separately disclose any additional income earned during the year 2024–25 through the use of the college property or infrastructure, other than fee income, and shall specify the manner in which such income was earned.
- 9.9 It shall be mandatory for every college/institution to publish the fees declared by NDCSSS on its official website at the time of submission of the proposal to the Samiti.

10. Fee revision proposals (Review)

- 10.1 Proposals for revision of fees may be submitted before the Samiti only by the students/parents or the colleges/institutions, as they are the stakeholders in the fee approval process undertaken by the Samiti.
- 10.2 A revision proposal shall be filed within 15 days from the date of declaration of fees on the Samiti's website. However, in cases where an application for obtaining the Samiti's calculation sheet is made within one week from the date of fee fixation, the time required for obtaining such calculation sheet shall be excluded while computing the limitation period. It is clarified that, during the hearing of the revision/review proposal, the Samiti shall have the right to reopen and re-examine the accounts and documents.
- 10.3 Heavy expenditure incurred towards repairs of buildings shall be treated as deferred revenue expenditure.
- 10.4 Notwithstanding anything contained hereinabove, the Samiti may determine such fees as it deems reasonable. In appropriate cases, this may result in reduction of the fees approved in the previous year or continuation of the fees approved for the earlier year. Ordinarily, any increase in fees may be restricted to 10% over the fees actually approved for the preceding year. However,

this limit of 10% shall not apply where there is a substantial increase in expenditure due to escalation in human resource costs arising from revision of pay scales, taxes, or similar factors.

11. Miscellaneous

If it comes to the notice of the Samiti, through any source such as complaints from students or faculty members, newspaper reports, television reports, or otherwise, that a college/institution has shown or inflated certain expenditures, earned certain income, or collected any unauthorized or undisclosed fees which were not disclosed at the time of fee fixation by the Samiti, or if there exists any deficiency in the prescribed infrastructure, facilities, faculty, or other required standards, or if there is any falsification of records or manipulation of any nature whatsoever, the Samiti may initiate proceedings for reduction of fees.

Such action shall be taken only after providing the concerned college/institution an opportunity of being heard and after conducting such necessary enquiries as may be deemed appropriate, including field visits and inspections.



**Registrar,
Maharashtra State Board of
Nursing & Paramedical Education
& Member NDCSSS**



**Superintendent of Nursing
Services,
Medical Education & Research
& Member NDCSSS**



**Assistant Director
Accounts,
Medical Education & Research
& Member NDCSSS**



**Director
Maharashtra State Board of Nursing &
Paramedical Education
& Member NDCSSS**



**Deputy Secretary
Medical Education & Drugs Dept.
& Member Secretary NDCSSS**



**Commissioner
(Medical Education & AYUSH)
& Chairman NDCSSS**