



KVJ & CO.
Chartered Accountants
Plot No. 10, Sector-6, Huda
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Ref: KVJ/ APCR/07

To:

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, Ganga Institute of Technology & Management, Bahadurgarh, Kablana, Jhajjar (referred to as "Institute"), Haryana for B. Tech.

Respected Sir,

Ganga Institute of Technology & Management, Bahadurgarh, Kablana, Jhajjar is registered as a Trust in the name of **Pawan Ganga Educational Society** having registered office at District- Sonapat vide registration no. S-20504, Year of Establishment 1989.

The Institute has submitted a proposal for fixation of fee for this course, B.TECH. The Institute has proposed a fee of INR 102,131 per student (Tuition fee and Development fee) for session 2025-26.

Existing and proposed fee

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

	Existing Fee of Institute (A)	Fee Proposed by Institute (B)	Recomputed fee (C)
Tution Fee (TF)	INR 59,600	INR 88,810	INR 67,700
Development Fee	INR 8,900	INR 13,321	INR 10,100
Total Fee	INR 68,500	INR 102,131	INR 77,800

Note. Development fee has been computed at maximum rate of 15% of TF, as her applicable rules. Numbers have been rounded to nearest hundred.



VDIN: 25500107BMYLQ7162



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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 67,700 and thereby a Total Fee (incl. 15% of TF as DF) of INR 77,800 per student.

Variance between Revised fee proposed by the Institute and Recomputed Fee of INR 24,331 per student (reduction of 23.82%) was due to:

- The institute has taken only cost for calculation of TF of one year only, whereas the TF is to be calculating by averaging the previous three years and projected two years.
- Institute had spent more on advertisement, while as per AFRC meeting held on 27-04-2022, it was notified that advertisement spend cannot exceed INR 750 per student.
- In the absence of specific information or projections provided by the institution, the expenses for the year 2026–27 have been assumed to be the same as those incurred in the year 2025–26.
- For determining the faculty cost component, publicly available data has been utilized, as no satisfactory response or detailed clarification has been received from the institution regarding the bifurcation of salary expenses. Information related to the courses offered and their respective student intake, as published on the institution's official website (<https://www.gangainstitute.com>), has been considered for this purpose. Based on this data, the total salary expenditure reported in the Profit & Loss account has been proportionately allocated to the B.Tech course.

NOTES:

*As per the decision of State Admission and Fee Committee in its meeting held on 27-04-2022 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. + tip 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 on 27/04/2022, genuine legal expenses incurred by institutions in student-related matters may be considered part of operational costs, subject to documentary proof and justification.

*As per the decision taken on 27/04/2022, the cap on non-teaching staff expenses remains at 35% for technical and 45% for pharmacy institutions.





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*As per the decision taken on 27/04/2022, fee computation should be based on full sanctioned intake rather than actual admissions or 80% capacity.

*As per the decision taken in the meeting held on 27-04-2022 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 27-04-2022 it has been decided that depreciation will not be considered as operational cost.

*As per the decision taken in the meeting held on 27-04-2022 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 the recomputed revised fee (as tabulated earlier) have been included as Annexures to this report.

Date : 17/6/25

Place: Panipat

For KVJ & Co.

Chartered Accountants



CA V.P. Narang (Partner)

UDIN: 25500/07BMIXLQ7102

GANGA INSTITUTE OF TECHNOLOGY & MANAGEMENT, BAHADURGARH, JHAJJAR

Annexture 1 : Calculation of Base Tution Fee (BTF)

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of Books	Annex2	31.00	59.00	77.00	79.00	79.00
B. Cost of Computer Centre	Annex3	1,153.00	1,538.00	1,652.00	1,781.00	1,781.00
C. Cost on Equipment	Annex4	18,694.00	21,257.00	18.00	21,669.00	19,998.00
D. Cost on Faculty	Annex5	15,296.94	16,056.66	16,961.96	18,206.26	18,206.26
E. Cost on Staff (Non-Teaching)	Annex6	5,354.00	5,620.00	5,937.00	6,372.00	6,372.00
F. Operational Cost	Annex7	16,626.22	27,289.45	28,829.41	30,655.77	30,655.77
TOTAL BASIC TUITION FEE (BT)		57,155.16	71,820.11	53,475.36	78,763.02	77,092.02
<i>Average of the Above</i>						67,661.13
<i>Tution fee</i>						67,661.13
<i>Development Fee (15% of TF)</i>						10,149.17
Total fee						77,810.30



Annexure 2 : TF due to cost of books

			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Average cost of books	INR	A	167.7	349	498	549	549
B. Technical books required (100 tiles per course (5 volume) for 1 st year & 50 tiles thereafter	Nos	B	1250	1250	1250	1250	1250
C. No. of other books required for students	Nos		Not considered (not mandatory under AICTE)				
D. Annual intake of students		X	1164	1309	1479	1664	1803
Sanctioned limit		y	1860	2040	2220	2400	2400
Higher of X and Y	Nos	C	1860	2040	2220	2400	2400
E. Factor take 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
F. Factors indicate 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	4	4	4	4
TF due to cost of Books		$(D \times A \times B) / (E \times C)$	31.00	59.00	77.00	79.00	79.00



Annexture 3 : TF due to cost of Computers

			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Average cost of Computers	Rs.	A	18451.68	24,614.00	26,432.53	28,498.31	28,498.31
B. No. of students Sharing a computer (6/computer)	Nos.	B	6	6	6	6	6
C. Factor taken care of cost of computers (100%) and additional cost on account of software, networking and peripherals(50%)		C	1.5	1.5	1.5	1.5	1.5
D. Factor indicates the number of years a computer, peripherals or a software can be used efficiently after which there shall be a requirement of new or upgradation or additional computer, peripherals and software		D	4	4	4	4	4
TF due to cost of Computers		(C*A)/(D*B)	1,153.00	1,538.00	1,652.00	1,781.00	1,781.00



Annexture 4 : TF due to cost of Equipment

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
A. Cost of Equipment for an intake of students	8,70,39,725.00	11,13,00,000.00	1,05,650.00	14,42,28,000.00	14,42,28,000.00	
B. Annual Intake of students	1164	1309	1479	1664	1803	
C. Factor indicates the number of years of an Equipment can be used efficiently after which there shall be a requirement of replacement or addition of new equipment	4	4	4	4	4	
TF due to cost of Equipment	A/(B*C)	18,694.00	21,257.00	18.00	21,669.00	19,998.00



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Annexure 5 : TF due to cost of Faculty

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
1. Student Faculty Ratio	A	15	15	15	15	15
2. Sum of Faculty Cadre Ratio	B	95	95	95	95	95
3. No. of Professors in SFCR (Including Director and Professor)		-	-	-	-	-
4. No. of Readers in SFCR (Including Associate Professor)	C	-	-	-	-	-
5. No. of Lectures in SFCR (Required)		95	95	95	95	95
6. Annual cost of Professor		-	-	-	-	-
7. Annual cost of Associate Professor/ Sr. Lecturer	D	-	-	-	-	-
8. Annual cost of Assistant Professor/Lecturer		2,99,497.89	3,44,795.68	3,96,374.11	4,59,947.50	4,59,947.50
TF due to cost of Faculty		15,296.94	16,056.66	16,961.96	18,206.26	18,206.26



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Annexture 6 : TF due to cost of Non Teaching

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
A. Cost of faculty (teaching)	15,296.94	16,056.66	16,961.96	18,206.26	18,206.26
B. Factor indicating cost of staff (Non-Teaching)	35%	35%	35%	35%	35%
TF due to cost of Non-Teaching	5,354.00	5,620.00	5,937.00	6,372.00	6,372.00



Annexure 7 : TF due to cost of Operational cost

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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
	Considered for Base TF computation					Considered by the Institute					
A. Operational cost											
- Administrative Overheads	2,94,52,156.00	5,42,92,335.00	6,24,36,183.00	7,18,01,611.00	7,18,01,611.00	2,94,52,156.00	5,42,92,335.00	6,24,36,183.00	7,18,01,611.00	7,18,01,611.00	
- Lab Expenses	-	-	-	-	-	-	-	-	-	-	
- Repairs and Maintenance	5,99,614.80	3,96,391.30	4,55,849.90	5,24,227.40	5,24,227.40	5,99,614.80	3,96,391.30	4,55,849.90	5,24,227.40	5,24,227.40	
-Education Expenses	-	-	-	-	-	-	-	-	-	-	
-Advertisement	8,73,000.00	9,81,750.00	11,09,250.00	12,48,000.00	12,48,000.00	54,39,517.00	54,73,364.00	62,94,369.00	72,38,524.00	83,24,303.00	
- Security and housekeeping exp	-	-	-	-	-	-	-	-	-	-	
-Financial expenses other than interest cost	-	-	-	-	-	-	-	-	-	-	
	3,09,24,770.80	5,56,70,476.30	6,40,01,282.90	7,35,73,838.40	7,35,73,838.40	3,54,91,287.80	6,01,62,090.30	6,91,86,401.90	7,95,64,362.40	8,06,50,141.40	
B. Annual intake of students	Nos	1164	1309	1479	1664	1803	1164	1309	1479	1664	1803
C. Approved students taken											
1 st	600	600	600	600	600	600	600	600	600	600	600
2 nd	420	600	600	600	600	600	420	600	600	600	600
3 rd	420	420	600	600	600	600	420	420	600	600	600
4 th	420	420	420	600	600	600	420	420	420	600	600
	1860	2040	2220	2400	2400	2400	1860	2040	2220	2400	2400
	1860	2040	2220	2400	2400	2400	1860	2040	2220	2400	2400
Full sanctioned intake of students	1860	2040	2220	2400	2400	2400	1860	2040	2220	2400	2400
TF due to cost of Operational cost	16,626.22	27,289.45	28,829.41	30,655.77	30,655.77	19,081.34	29,491.22	31,165.05	33,151.82	33,604.23	

