

K V J & CO.
Chartered Accountants
Plot No. 10, Sector-6, Huda
Panipat-132103
Ph.: 9215300266

Ref: KVJ/AFCR/33

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, The Technological Institute of Textile & Sciences Bhiwani, Haryana for BBA.

Respected Sir,

The Technological Institute of Textile & Sciences Bhiwani, Haryana (124001) is registered as a trust in the name The Technological Institute of Textile & Sciences Bhiwani, Haryana having registered office at Birla Colony, Bhiwani, Haryana

The Institute has submitted a proposal for fixation of fee for this course, BBA. The Institute has proposed a fee of INR 69,751 per student (Tuition fee and Development fee) for session 2026-27.

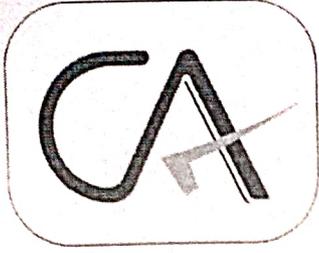
Existing and proposed fee

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)
Tuition Fee (TF)	INR 43,400	INR 60,653	INR 44,350
Development Fee	INR 6,500	INR 9,089	INR 6,650
Total Fee	INR 49,900	INR 69,751	INR 51,000

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





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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 44,350 and thereby a Total Fee (incl. 15% of TF as DF) of INR 51,000 per student. (represented by [C] in the above table)

Variance between Revised fee proposed by the Institute and Recomputed Fee of INR 18,751 per student (reduction of 26.88%) 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 11-09-2025, it was notified that advertisement spend cannot exceed INR 750 per student.

NOTES:

*As per the decision of State Admission and Fee Committee in its meeting held on 11-09-2025 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. + up to 50%. Guideline No. 8 says that additional changes 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 11-09-2025, genuine legal expenses incurred by institutions in student-related matters may be considered part of operational costs, subject to documentary proof and justification.

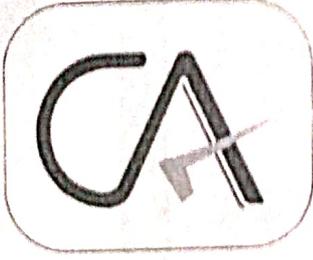
*As per the decision taken on 11-09-2025, the cap on non-teaching staff expenses remains at 35% for technical and 45% for pharmacy institutions.

*As per the decision taken on 11-09-2025, 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 11-09-2025 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 11-09-2025 it has been decided that depreciation will not be considered as operational cost.





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*As per the decision taken in the meeting held on 11-09-2025 it has been decided that the interest on loan cannot be taken into consideration for determining the fee structure.

*As per the decision taken in the meeting held on 11-09-2025 it has been decided that for Hostel charges Max. Rs. 3000/- per month per student for ordinary room and Max. Rs. 2500/- per month per student for A.C. room.

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.

For K V J & Co.

Chartered Accountants



Date: 30/1/26
Place: Panipat

CA V P Narang (Partner)

UDIN:- 26500107UURCBP7713

THE TECHNOLOGICAL INSTITUTE OF TEXTILE & SCIENCES BBA

Annexure 1 : Calculation of Base Tuition Fee (BTF)

	2023-24	2024-25	2025-26	2026-27	2027-28
A. Cost of Books	105.00	101.00	191.00	213.00	256.00
B. Cost of Computer Centre	1,807.00	1,025.00	6,224.00	1,992.00	1,939.00
C. Cost on Equipment	37.00	241.00	199.00	99.00	99.00
D. Cost on Faculty	16,667.97	14,402.24	16,578.81	17,889.82	19,678.81
E. Cost on Staff (Non-Teaching)	4,454.46	4,827.99	5,802.58	6,261.44	6,887.58
F. Operational Cost	16,029.73	16,155.62	18,641.97	20,492.03	22,480.18
TOTAL BASIC TUITION FEE (BT)	39,101.16	36,752.85	47,637.37	46,947.29	51,340.57

Average of the Above

44,355.85

Tuition fee

44,355.85

Development Fee (15%)

6,653.38

Total fee

51,009.22



THE TECHNOLOGICAL INSTITUTE OF TEXTILE & SCIENCES BBA

Annexure 2 : TF due to cost of books

		2023-24	2024-25	2025-26	2026-27	2027-28
A. Average cost of books	INR	115.03	132.14	250.00	278.57	335.71
B. Technical books required (100 titles per course (5 volume) for 1 st year & 50 titles thereafter	Nos	1000	1000	1000	1000	1000
C. No. of other books required for students	Nos		Not considered (not mandatory under AICTE)			
D. Annual intake of students		245	272	282	303	310
Sanctioned limit		300	360	360	360	360
Higher of X and Y		300	360	360	360	360
E. Factor take care of Cost of Books(100%) and additional cost on account of Journals(10%)	Nos	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		4	4	4	4	4
TF due to cost of Books	(D*A*B)/(E*C)	105.00	101.00	191.00	213.00	256.00



Annexure 3 : TF due to cost of Computers

		2023-24	2024-25	2025-26	2026-27	2027-28
A. Average cost of Computers	Rs.	19,279.55	10,934.67	66,388.89	21,250.00	20,681.82
B. No. of students Sharing a computer (4/computer)	Nos.	4	4	4	4	4
C. Factor taken care of cost of computers (100%) and additional cost on account of software, networking and peripherals(50%)		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		4	4	4	4	4
TF due to cost of Computers	(C*A)/(D*B)	1,807.00	1,025.00	6,224.00	1,992.00	1,939.00



Annexure 4 : TF due to cost of Equipment

	2023-24	2024-25	2025-26	2026-27	2027-28
A. Cost of Equipment for an intake of students	44,500.00	3,47,440.00	2,86,000.00	1,43,000.00	1,43,000.00
B. Annual Intake of students	300	360	360	360	360
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	37.00	241.00	199.00	99.00	99.00
	A/(B*C)				



Annexure 5 : TF due to cost of Faculty

	2023-24	2024-25	2025-26	2026-27	2027-28
1. Student Faculty Ratio	15	15	15	15	15
2. Sum of Faculty Cadre Ratio	A 11	B 13	C 11	D 11	E 11
3. No. of Professors in SFCR (Including Director and Professor)	1	1	0	0	0
4. No. of Readers in SFCR (Including Associate Professor)	0	0	0	0	0
5. No. of Lectures in SFCR (Required)	10	12	11	11	11
6. Annual cost of Professor	9,97,466.00	65,812.50	-	-	-
7. Annual cost of Associate Professor/ Sr. Lecturer	-	-	-	-	-
8. Annual cost of Assistant Professor/Lecturer	4,00,292.50	4,26,582.92	5,42,579.36	5,85,485.09	6,44,033.73
TF due to cost of Faculty	16,667.97	14,402.24	16,578.81	17,889.82	19,678.81
			(C*D)/(A*B)		



THE TECHNOLOGICAL INSTITUTE OF TEXTILE & SCIENCES BBA

Annexure 6 : TF due to cost of Non Teaching

	2023-24	2024-25	2025-26	2026-27	2027-28
Total cost of Non - Teaching	13,36,338.00	17,38,077.00	27,54,348.00	29,43,120.00	32,37,433.00
Sanctioned limit	300.00	360.00	360.00	360.00	360.00
Cost of Non - Teaching	4,454.46	4,827.99	7,650.97	8,175.33	8,992.87
A. Cost of faculty (teaching)	16,667.97	14,402.24	16,578.81	17,889.82	19,678.81
B. Factor indicating cost of staff (Non-Teaching)	35%	35%	35%	35%	35%
Maximum Limits of Cost of Non - Teaching staff	5,833.79	5,040.79	5,802.58	6,261.44	6,887.58
Lower of C and D	4,454.46	4,827.99	5,802.58	6,261.44	6,887.58
TF due to cost of Non-Teaching	4,454.46	4,827.99	5,802.58	6,261.44	6,887.58



THE TECHNOLOGICAL INSTITUTE OF TEXTILE & SCIENCES BBA

Annexure Z : TF due to cost of Operational cost

	2023-24	2024-25	2025-26	2026-27	2027-28	2023-24	2024-25	2025-26	2026-27	2027-28	
	Considered for Base TF computation					Considered by the Institute					
A. Operational cost											
- Administrative Overheads	12,74,079.00	15,09,031.00	15,34,684.00	16,94,701.00	18,00,089.00	12,74,079.00	15,09,031.00	15,34,684.00	16,94,701.00	18,00,089.00	
- Lab expenses	-	-	-	-	-	-	-	-	-	-	
- Repair & Maintenance	6,43,767.00	8,97,800.00	9,46,982.00	10,08,398.00	10,71,108.00	6,43,767.00	8,97,800.00	9,46,982.00	10,08,398.00	10,71,108.00	
- Education expenses	-	-	-	-	-	-	-	-	-	-	
- Advertisement	1,18,401.00	1,18,852.00	1,25,363.00	1,33,493.00	1,41,795.00	1,18,401.00	1,18,852.00	1,25,363.00	1,33,493.00	1,41,795.00	
- Security & house keeping exp	-	-	-	-	-	-	-	-	-	-	
- Other operating expenses	27,72,671.00	32,90,340.00	41,04,080.00	45,40,539.00	50,79,872.00	27,72,671.00	32,90,340.00	41,04,080.00	45,40,539.00	50,79,872.00	
- Financial Expenses other than Interest Cost	48,08,918.00	58,16,023.00	67,11,109.00	73,77,131.00	80,92,864.00	48,08,918.00	58,16,023.00	67,11,109.00	73,77,131.00	80,92,864.00	
B. Annual intake of students											
C. Approved students taken											
	Nos	245	272	282	303	310	245	272	282	303	310
1 st		120	120	120	120	120	120	120	120	120	120
2 nd		120	120	120	120	120	120	120	120	120	120
3 rd		60	120	120	120	120	60	120	120	120	120
4 th		0	0	0	0	0	0	0	0	0	0
		300	360	360	360	360	300	360	360	360	360
Higher of 100% OF Annual student intake or approved students taken		300	360	360	360	360	300	360	360	360	360
TF due to cost of Operational cost		16,029.73	16,155.62	18,641.97	20,492.03	22,480.18	16,029.73	16,155.62	18,641.97	20,492.03	22,480.18

