FEE REGULATORY COMMITTEE (SELF FINANCED SCHOOL)
(Ahmedabad zone)
Office address :- Karmayogi Bhavan, Block 1, B2 Wing, Sixth floor, Sector-10A, Gandhinagar-382 010, Gujarat State.
E-mail: frcahmedabad@gmail.com

No. FRC/AHMEDABAD/DPEO/NEW SCHOOL/Proposal/ 847 /2025-26/ 8034-36

U-Dise Code : 24074100685 (English) **Dispatch Date :** 13/07/26

::: READ :::

(1) Proposal for the academic year 2025-26 has been **submitted by Anubhav School, Survey No.243/2, Moti Devti, Near Kolat Gam, Sanand, Ahmedabad – 382 110 run by Smt. Hiralaxmi Shantilal Chakubhai Shah Detrojwala Pariwar Cheritable Trust for Pre Primary, Primary and Upper Primary (IGCSC – English Medium)** along with relevant documents.

(2) Proposal discussed in the FRC on **02.12.2025**.

(3) Notice issued to remain present for hearing on **16-12-2025.**

(4) Document submitted by the school on dated: **16-12-2025.**

(5) Notice issued to remain present for hearing on **20-03-2026.**

(6) Document submitted by the school on dated: **20-03-2026.**

(7) Final order dtd. 23.04.2026 passed by the FRC for the academic year 2026-27 (IGCSC – English Medium). According to the order passed by Hon. High Court of Gujarat Dated: 18.06.2026 in the matter of R/Special Civil Application No. 7700/2026, this final order be treated as provisional order.

(8) Order passed by Hon. High Court of Gujarat Dated: 18.06.2026 in the matter of R/Special Civil Application No. 7700/2026.

(9) Notice dated: 29.06.2026 issued to remain present for hearing on **04-07-2026.**

(10) Document submitted by the school on dated: **04-07-2026.**

(11) The letter of acceptance & consent with regard to the final fees given by the school dated: **04-07-2026.**

(H.C. Vora)
Chairman
FRC, A'bad Zone.

:: Final Order ::

-: For Academic Year : 2025-26 :-

Date of order: 10.07.2026

(1) FRC has gone through the papers submitted along with proposal. The School has provided Provisional Income & Expenditure Account Statement for the period of F.Y: 2025-26

(2) Considering the above referred proposal pursuance to the order of Hon'ble High Court of Gujarat and to the response of a notice dated: 29.06.2026 for personal hearing the Ld. representatives of school Shree Rajesh Nirmal (Adviser), Shree Aashka Shah (Admin Director) and Shree Sejal Patel (Accountant) were remained present before FRC on dated: 04.07.2026, and submitted following documents.

(1) Copies of Bank Statements from 01.04.2024 to 31.03.2026.

(2) Audit Reports for the Academic Years: 2024-25 and 2025-26.

(3) Provisional Income & Expenditure Statement from 01.04.2025 to 31.03.2026.

(4) Rent Payment Tax Invoices & Receipts with GST

During personal hearing the Ld. Representatives who were remained present before the FRC, have submitted that at present 7 classes are being used for study purpose and another 10 rooms are being used for extra activities like music, dance, cooking, library etc. At present total 17 rooms are being used for study purpose and extra activities purpose out of total 40 rooms and the school management is not charging any extra amount for any kind of extra activities. Also submitted that according to the guidelines of the board the school management has to engage 1 teacher per 15 students and school can admit maximum 30 students in a study class.

1. As per the school's Fee Proposal for academic year 2025-26, the school has been situated on total land area of 18,616 Sq. Meter of which 7412 Sq. Meter is built up area of the school building and 5,868 Sq. Meter is Playground area.
2. The school has total 43 rooms of which 24 rooms are for class room purpose (each of approx.1100 square feet) to accommodate total capacity of 780 students from Pre-Primary to Primary Sections. However, during the academic year 2025-26 the school has run only Section/Grade 1 to 4 (Primary section) in 07 Class rooms with total strength of 50 Students. Further, the

school has 07 Teaching staff and 04 Non-teaching staff during academic year 2025-26.

3. During the first academic year 2025-26 the school management has run the school under the IGCSC Board (i.e. Cambridge Board) while the affiliation process with Cambridge University was still in progress. Meantime the FRC has seek explanation from the school management that why it has collected fees though the affiliation process with the Cambridge Board was still in progress and the school has not been formally recognized under the Cambridge Board yet. In response thereto, the school management has replied that they could run the school under the Cambridge board even though the process of affiliation was in progress with the Cambridge University. Therefore, the FRC has seek from the school management the written communication by the Cambridge Board regarding its reply. Therefore, the school management has submitted the email dated 27.03.2026 from the Manager, Central India & Gujarat, Cambridge International Education stating that "the school may be regarded as operating in alignment with Cambridge International Standards for the academic year 2025-26".
4. During the personal hearing the school management has submitted CA Certified Income & Expenditure Statement for F.Y. 2025-26 along with projected for F.Y. 2026-27 and 2027-28. Further, as per the details of total expenditure of the school for F.Y. 2025-26 in Part IV of Annexure II of the fee proposal, total expenditure is Rs. 2,76,04,021/- which includes an amount of 5% of total expenditure towards surplus for growth and development. The FRC has noted that in the said total expenditure statement the school has claimed only expenses under the heads Building and Playground Rent (Lease Rent), Interest on Borrowing and Depreciation as per the cumulative weighted average method on the basis of existing students and future students in the school, while other expenses are claimed wholly and accordingly calculated average cost per student of Rs. 13,80,000/- in academic year 2025-26.
5. The said average cost per student could not be justifiable due to the reason that the school has proportionately calculated expenditures under the heads

of Building and Playground Rent (Lease Rent), Interest on Borrowing and Depreciation only but in fact all other expenditure of the school shall also be proportionately calculated in the ratio of total capacity of students and existing number of students so that factual cost attributable to those existing students could be properly calculated.

6. In fact, as per the costing principle, to calculate accurate costing/pricing of any product or service total cost shall be distinguished between fixed expenditure and variable expenditure and allocate them accordingly. In the present case, as per infrastructure of the school, it has full capacity of altogether 780 students. Therefore, out of total expenditure of the school, those expenditure like Salary & Allowances of Non-teaching staff, Taxes of building, Security Expenses, Gardening Expense, Repairs and Maintenance, Insurance Expense, House Keeping Expense, Affiliation Fees, Academic Support Service etc. which are fixed in nature irrespective of number of students shall be allocated on the basis of total capacity of 780 students, while those expenditure like Salary and Allowances of Teaching Staff, Stationery & Printing Expense, Staff Welfare Expense, Student Activity Expense, Affiliation Fee etc. which are variable in nature depending on the existing/actual number of students shall be allocated on the basis of actual number of students.

7. The FRC is of considered view that all kind of fixed nature expenditure which are bound to be incurred irrespective of number of students of the school shall have to be allocated on the basis of total capacity of 780 students of the school instead of putting undue burden of those fixed expenditure only on the existing/actual number of students and accordingly variable expenditure shall also have to be allocated on the basis of existing students so that total expenditure of the school shall have to be distinguished between fixed expenditure and variable expenditure and thus the resulting average cost per student could be accurate and justifiable ((i.e. Capacity based costing-a method that allocates fixed expenditure based on maximum potential output rather than actual output) Thus, the FRC has taking into account the location, the infrastructure and the strength of students (i.e. total capacity of 780

students and existing number of students 50) of the school and above referred capacity-based costing theory, calculated and determine the final fees of the school.

8. The FRC has calculated total fixed nature expenditure of Rs. 3,74,00,000/- (rounded off) which includes Salary & Allowances of Non-teaching staff, Taxes of building, Security Expenses, Gardening Expense, Repairs and Maintenance, Insurance Expense, House Keeping Expense, Academic Support Service etc. and allocated on the basis of total capacity of students i.e. 780 students and after adding 5% surplus for growth and development an average cost per students comes to Rs. 50,000/- (rounded off) and also calculated total variable nature expenditure of Rs. 76,40,000/- (rounded off) which includes Salary and Allowances of Teaching Staff, Stationery & Printing Expense, Staff Welfare Expense, Student Activity Expense, Affiliation Fee etc. and allocated on the basis of existing students i.e. 50 students and after adding 5% surplus for growth and development an average cost per students comes to Rs. 1,61,000/- (rounded off) and thus total average cost per student comes to Rs. 2,11,000/- (rounded off) for A.Y. 2025-26.

(3) It is pertinent to note that the school management had filed R/Special Civil Application No. 7700/2026 before Hon. High Court of Gujarat against the Final fee determined order passed by the FRC on dated: 23.04.2026. In the matter by passing oral order dated: 18.06.2026, Hon. High Court of Gujarat has passed following order.

> **(3)** Accordingly, present petition is disposed of without expressing anything on merits of the case with the following directions:
>
> (i) Order dated 30th April 2026 passed by the Fee Regulatory Committee shall be treated as 'provisional order',
>
> (ii) Learned Senior Advocate Mr. Shelat for the petitioners shall file objection within a period of two weeks from today. The final order shall be passed within a period of three weeks thereafter.
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> **(4)** Needless to clarify that while passing the final order, the authority – Fee Regulatory Committee shall comply with the principles of natural justice.

(H.C. Vora)
Chairman
FRC, A'bad Zone.

(4) There for the FRC has treated order dated: 23.04.2026 as provisional order. And issued a notice dated: 29.06.2026 to the school to remain present before FRC for personal hearing. And in response of the same Ld. School representatives remained present before the FRC on the given date, and FRC has heard representatives of the school who were remained present at length.

(5) The FRC has considered C.A. certified audited reports for the years 2024-25 & 2025-26, calculation of interest on borrowings from trustees and their relatives for the years: 2025-26 to 2031-32, copies of bank statements, projected income & expenditure statements for the period from 01.04.2025 to 31.03.2026, rent payment tax invoices with GST and receipts of rent payments those are produced during personal hearing.

(6) FRC has considered section 10(3) of "The Gujarat self-financed schools (Regulation of fees) Act. 2017", which is reproduced as under.

The fee regulatory committee shall determine the total fees which shall be levied by considering all different fees charged by the school.

(7) In light of foregoing views and discussion advanced herein above and considering the Expenditure claimed. students strength and also considering reasonable revenue surplus for the purpose of development, education and Expansion of the school and location of the school, the FRC has determined final fees for smooth running of the school as against the fees proposed by the school, in shown in below table for the A.Y: 2025-26 Pre Primary, Lower Primary and Upper Primary Section (IGCSC – English Medium) are as under.

<u>IGCSC English Medium</u>	Fees Proposed by the school for A.Y. 2025-26	Total Provisional Fees determined by FRC for A.Y. 2025-26 (As per sec. 2 (g) of the act. 2017)	Total Final Fees determined by FRC for A.Y. 2025-26 (As per sec. 2 (g) of the act. 2017)	Fees Proposed by the school for A.Y. 2026-27	Total Final Fees determined by FRC for A.Y. 2026-27 (As per sec. 2 (g) of the act. 2017)
Pre Primary	-	-	-	Rs.210000/-	Rs.198500/-
Primary	Rs.260000/-	Rs.130000/-	Rs.211500/-	Rs.273000/-	Rs.222075/-

- **The School is directed to charge this determined fees according to the definition of fee or fee structure given in section 2(g) of the Gujarat Self-financed schools (Regulation of fees) Act.-2017. In view of the order passed by Hon'ble Supreme Court of India in SLP (Civil) Diary No. (S)17802/2025 on Dtd.: 29.07.2025 the School shall not demand any amount more than that which is fixed by the FRC.**

- **"The Ld. representatives of the school who remained present before FRC for the hearing, has also submitted consent letter Dtd. 04-07-2026 to the FRC, and considering this consent letter as well as documents provided by the school, above Final Fees determined by the FRC."**

:: Terms and conditions ::

1) It is made clear that as per Sub rule (4) of Rule 7 of the Gujarat Self-Financed Schools (Regulation of Fess) Rules, 2017, the FRC has determined the total fees under a single head which may be levied or collected by the school. Therefore the school is permitted to collect fees as per to the definition under section 2(g) of the Gujarat Self-Financed Schools (Regulation of Fess) Act, 2017 **However, total of these fees shall not exceed the total fee determined by the committee as per the above mentioned table.**

2) The School shall not collect fees amounting to more than one quarter at a time.

3) It is also made clear that the school should either return the excess fee collected by the school or give adjustment thereof, in the fees in the next coming academic year without fail.

4) Any violation of this order shall be dealt with by the Committee in accordance with law, on being brought to the notice of the Committee by any aggrieved party.

5) The Committee has determined the total final fees for academic year: 2026-27 and after giving rise of 5% in the said fees, the school is entitled to collect the fees for the A.Y: 2027-28.

(H.C. Vora)
Chairman
FRC, A'bad Zone.

6) If the School Management has any grievance against the final fees determined by the Committee, it shall have a right to file revision application under Section-12(3) of the Gujarat Self-Financed Schools (Regulation of Fees) Act, 2017 before the Fee Revision Committee in Form-V within a period of 21 days from the date of receipt of the order with challan of Rs.10,000/- as process fee.

7) The School is directed to place the final order determining the final fees on its notice board as well as its website respectively in Gujarati and English language.

(H.C.Vora)
Chairman

Sd__	Sd__	__Ab__	Sd__
(J.I.Desai)	**(Y.M. Raval)**	**(J.M. Patel)**	**(D.N. Padhiya)**
Member	**Member**	**Member**	**Member**

To,

Anubhav School,
Survey No.243/2,
Moti Devti, Near Kolat Gam,
Sanand,
Ahmedabad – 382 110.

Copy forwarded to:

1. District Education Officer, Ahmedabad.
2. District Primary Education Officer, Ahmedabad, for necessary action.