

**FEE REGULATORY COMMITTEE (SELF FINANCED SCHOOL)**

**( Ahmedabad zone )**

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Gandhinagar-382 010, Gujarat State.

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No.FRC/AHMEDABAD RURAL DEO/198/Final Order/2024-25/ 1872-74

U-Dise Code: 24070610303

Date of order : 07-11-2024

To,  
Prakash Higher Secondary School,  
Near Sandesh Press,  
Bodakdev,  
Ahmedabad – 380 054.

**:: READ ::**

1. Proposal submitted by **Prakash Higher Secondary School, Near Sandesh Press, Bodakdev, Ahmedabad – 380 054**, has filed its proposal for Academic Year 2024-25 for Pre Primary, Primary Section (Std. 1 to 8), Secondary Section (Std. 9<sup>th</sup> & 10<sup>th</sup>) & Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – General & Science) (CBSE English Medium) along with relevant documents.
2. Provisional order passed by the Fee Regulatory Committee for academic year 2024-25 on 28.03.2024 for Pre Primary, Primary Section (Std. 1 to 8), Secondary Section (Std. 9<sup>th</sup> & 10<sup>th</sup>) & Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – General & Science) (CBSE English Medium).
3. Objections raised by the School vide its Letter dated **22.04.2024**.
4. Notice issued to remain present for hearing on **28-10-2024**.

**:: Final Order ::**

**:- For Academic Year : 2024-25 :-**

**Pre Primary, Primary Section (Std. 1 to 8), Secondary Section (Std. 9<sup>th</sup> & 10<sup>th</sup>) & Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – Gen. & Sci.) (CBSE English Medium)**



(1) Proposal submitted by **Prakash Higher Secondary School, Near Sandesh Press, Bodakdev, Ahmedabad – 380 054**, has filed its proposal for Academic Year 2024-25, for Pre Primary, Primary Section (Std. 1 to 8), Secondary Section (Std. 9<sup>th</sup> & 10<sup>th</sup>) & Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – General & Science) (CBSE English Medium), along with relevant documents. After considering the said proposal along with the documents attached therewith, for determination of the provisional fees for the A.Y. 2024-25.

(2) On receipt of said order, the school has raised its objection vide its letter dated 28.10.2024 and also School representative Dr. Hemant J. Shah (Director) & Shree Mrugen Shah (Principal) of the school remained present before FRC and made their oral submissions. They have also produced detailed files containing written objections along with several documents. Mainly they have submitted that the provisional order in question states that the tuition fee for all the class will be same as it was during 2023-24. This means that there is no increase in the fees we wish the FRC to please note the following

**(A) Disallowance of increase in the Fees.**

(1) We do not take any other fees other than tuition fees and term fees. We do not have any other income by way of other fees as computer fee, laboratory fee, snacks or lunch fee etc.

(2) Considering the rate of inflation in the country, absolutely no increase or 5% increase in the subsequent years is not justified, more particularly, when there is a consistent increase of 12% to 14% in the salary payable to the staff every year. The Ahmedabad Municipal Corporation has exorbitantly increased the rent of the playground, the laboratory expenses, the sanitation and repair charges have tremendously increase by 8% to 10%.

**(3)** Under the circumstances, it is sure that if there is no increase in fees, the current year will end with a deficit of grate financial loss. We enclose the financial income & expenditure statement of the year : 2023-24 having a deficit of nearly Rs.35,00,000/-. We also enclosed project income & expenditure for the current year i.e. 2024-25. If there is no increase means it will have 15% to 20% of the total expense more as the fee income will not increase.

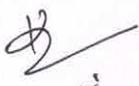
**(4)** We want FRC to grant us at least 10% increase in the tuition fee for the year: 2024-25 to be justified for the cause of education.

**(B) The salary remuneration expenses.**

Without repeating what is said about the salary remuneration expenses in the previous para, I want the FRC to please not that apart from salary we follow the Provident Fund Scheme as well as Gratuity Scheme under LIC. We pay nearly 9% to 10% of the total salary to the P.F. Commissioner by way of Management Contribution. Moreover, since ours is a private unaided school. Our teachers do not fall under pension scheme. We therefore, have joined Gratuity scheme proposed by LIC. Under this scheme we pay the premium once every year and when our teacher retires or leaves the school, the teacher is paid gratuity as per the rules and calculations by LIC. During the year 2023-24 we paid Rs.43,00,000/- (Rupees forty three lacs only) as gratuity premium which this year it is likely to be about Rs.60,00,000/- (Rs. Sixty lacs only).

**(C) Depreciation, Maintenance and Administrative Expenses.**

Regarding depreciation enclose please find the chart to prove our genuiness of non-recurring items and depreciation on it. We want FRC to please consider that our school is 52 years old. Naturally the maintenance and repair would be in any case more than the newly started school. Besides we give all





facilities to the students. We have libraries, six laboratories, auditorium, conference room, water cooler and RO plant for Drinking water, elevator etc. The entire expenses are genuine and will definitely be much more costlier in the coming years.

**(D) Future Development, surplus for it.**

As per the CBSE norms a good school has to be have its own spacious building, one or two playgrounds, a qualified and trained staff which is settled and scope for optional courses offered as elective subjects. Sir, we have all that CBSE wants except the play-ground. Our students use the adjoining plot which is owned by Govt. of Gujarat and reserved as play-ground. Its survey number is Bodakdev TP Scheme I-B, Final Plot No. 475 measuring about 4750 sq.mts. We use this as our play-ground and for that we pay rent of Rs.14,00,000/- to Ahmedabad Municipal Corporation.

It is clearly understood by the higher Courts of law that Future Development cost has to be considered on case to case basis as “reasonable revenue surplus” for the purpose of development, education and expansion of the school.

In the light of this fact, Sir, we want FRC to consider our efforts for the development so as to enable the management to meet with the rising expenses and to create reserve fund for development in future so that the school does not suffer any financial crunch in future.

In our case it is desired that we create a surplus of at lease 30 to 50 lakhs surplus as Land Building Reserve fund. We want to FRC to consider this issue also.

**(E) CBSE rules – mandatory to be implemented.**

Enclose please find some conditions we have been asked to fulfill while sanctioning the extension of our affiliation beyond 2025. The main heads under which we will have to spend money are

- 
- i. New Rules for Boundary wall
  - ii. Provisions for CWSN (Children with Special Needs)
  - iii. Mathematics Laboratory
  - iv. Indoor games facilities
  - v. Regarding Class rooms
  - vi. General Instruction regarding C.C. TV Camera & Security
  - vii. The Annex of the circular dated: 12.09.2023 indicates Training fees as well as Sports fees to be remitted.

“We project an additional financial burden of Rs.10,00,000/- (Rupees Ten lacs Only) Approximately will be on us. This further strength our claim for raise in the tuition fee for year: 2024-25.”

In our final statement we very justifiably ask your kind self to consider here below mentioned fees for year: 2024-25 as FRC's Final Order.

<b><u>CBSE</u> <u>English</u> <u>Medium</u></b>	<b>Provisional Fees determined by FRC for A.Y.2023-24</b>	<b>Fees Proposed by the School for A.Y.2024-25</b>	<b>Latest Fees Proposed by the School for A.Y.2024-25</b>
<b>Pre Primary</b>	<b>Rs.39138/-</b>	<b>Rs.55000/-</b>	<b>Rs.43050/-</b>
<b>Std. I &amp; II</b>	<b>Rs.39138/-</b>	<b>Rs.55000/-</b>	<b>Rs.43050/-</b>
<b>Std. III to VIII</b>	<b>Rs.40792/-</b>	<b>Rs.57000/-</b>	<b>Rs.44870/-</b>
<b>Secondary IX &amp; X</b>	<b>Rs.45753/-</b>	<b>Rs.60000/-</b>	<b>Rs.50330/-</b>
<b>Std. XI &amp; XII (Gen.)</b>	<b>Rs.41013/-</b>	<b>Rs.60000/-</b>	<b>Rs.45200/-</b>
<b>Std. XI &amp; XII (Sci.)</b>	<b>Rs.47407/-</b>	<b>Rs.65000/-</b>	<b>Rs.52200/-</b>

(3) Considering all the submissions oral as well as written, the school has submitted the proposed income & expenditure account for the year: 2024-25.





As per the said income & expenditure accounts, the total expenses of the school are Rs.11,56,37,027/- and the income of the school are Rs.7,45,47,000/-, the school has shown the excess of expenditure of Rs. 4,10,90,027/- over the income. While examining the details of expenses, it appears that the school has shown Salary and allowance of Rs.6,93,81,396/-, Building renovation is shown at Rs.50,42,750/-, Watering Sanitation is shown at Rs. 6,76,500/-, Assembly Hall is shown at Rs. 17,43,000/-, Activities is shown at Rs. 20,62,500/-, Academic is shown at Rs.13,05,250/-, Administration Expense is shown at Rs. 1,13,31,631/-, Depreciation on assets is shown at Rs.72,94,000/-, Welfare funds expenditure is shown at Rs.1,18,00,000/-, Future Development (Play-ground Reserve is shown at Rs.50,00,000/- . The above expenses projected by the school for the year: 2024-25 are very excessive and exorbitant in comparison to the expenses incurred by the school for the earlier year: 2023-24. For example Building renovation was Rs.24,86,432/-, Academic Expenses was Rs.4,93,477/-, Activities Expenses was Rs. 10,71,698/-, Administrative expenses was Rs. 26,08,933/-, Depreciation was Rs.42,33,306/- only.

(4) Out of the miscellaneous expenses claimed by the school, the school activity expenses, Building renovation, Watering Sanitation, Activities, Academic, Administration Expense are also on the higher sides and 50% there of deserve to be disallowed. Expenditure on the head of Welfare Funds Expenditure, Future Development were not showed in the account of the earlier year.

(5) In view of the above discussion out of total expenses of Rs.11,56,37,027/- claimed by the school, the following expenses are disallowed

*[Handwritten signature]*

Sr. No.	Nature of Expenses	Amount
1.	Building renovation	Rs.25,00,000/-
2.	Watering Sanitation	Rs.3,00,000/-
3.	Academic	Rs.7,00,000/-
4.	Administration Expense	Rs.40,00,000/-
5.	Welfare funds expenditure	Rs.60,00,000/-
6.	Assembly Hall	Rs.7,00,000/-
7.	Activities	Rs.10,00,000/-
	<b>Total</b>	<b>Rs.1,52,00,000/-</b>

If the above referred disallowable expenses of **Rs.1,52,00,000/-** are deducted from the total expenses of Rs. **11,56,37,027/-**, the net allowable expenses comes to **Rs.10,04,37,027/-**. If this allowable expenses are divided by number of students i.e. **1800**, the cost per students comes to **Rs.55,798/-**. However, considering the other disallowable expenses not forming part of above table, the cost per students is workout at **Rs.55,000/-**.

The FRC has also considered the fact that the school has claimed welfare funds expenditure of Rs.1,18,00,000/- first time in the projected income & expenditure statement of the A.Y: 2024-25 and also taken into account that the school has kept reserve fund of Rs. 50,00,000/- as of future development (Play-Ground reserve).

(5) FRC has considered all the oral as well as written submission put forth by the school. It is required to be note that during hearing the school has proposed fees for Standard Rs. 43,050/- for Pre Primary Section and Std. 1 & 2, Rs.44,870/- for Std. 3 to 8, Rs.50,330/- for Secondary Section (Std. 9<sup>th</sup> & 10<sup>th</sup>), Rs. 45,200/- for Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – General), Rs. 52,200/- for Higher Secondary Section (Std. 11<sup>th</sup> & 12<sup>th</sup> – Science).



(6) In the written submissions submitted by the school it is specifically averred that “Needless to say that the term fees as well as admission fee will be charged over and above the tuition fees as per the Hon. Gujarat High Court’s Judgment”. The FRC has also considered this aspect.

(7) In view of the above discussion, facts and circumstances of the case and considering the submissions as well as the documents produced before the FRC by the School, The Final Fees for the academic Year: 2024-25, 2025-26 and 2026-27 are determined as under.

<u>Section</u> <u>CBSE</u> <u>English</u> <u>Medium</u>	Fees Proposed by the school for A.Y. 2024-25	Provisional Fees determined by FRC for A.Y.2024-25	Final Fees determined by FRC for A.Y.2024-25	Final Fees determined by FRC for A.Y.2025-26	Final Fees determined by FRC for A.Y.2026-27
Pre Primary	Rs.55000/-	Rs.39138/-	Rs.41000/-	Rs.42000/-	Rs.43100/-
Std. 1 & 2	Rs.55000/-	Rs.39138/-	Rs.42000/-	Rs.43100/-	Rs.44100/-
Std. 3 to 8	Rs.57000/-	Rs.40792/-	Rs.44800/-	Rs.45900/-	Rs.47100/-
Std. 9 <sup>th</sup> & 10 <sup>th</sup>	Rs.60000/-	Rs.45753/-	Rs.50300/-	Rs.51600/-	Rs.52850/-
HSC (Gen.)	Rs.60000/-	Rs.41013/-	Rs.45200/-	Rs.46300/-	Rs.47500/-
HSC (Sci.)	Rs.65000/-	Rs.47407/-	Rs.52200/-	Rs.53500/-	Rs.54850/-

**:: Terms and conditions ::**

1) The school is not permitted to collect fees more than the final fees determined by the FRC except permissible.

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2) 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.

3) 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.

4) 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.

5) 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\_\_**  
**(J.I.Desai)**  
**Member**

**Sd\_\_**  
**(Y.M. Raval)**  
**Member**

**Sd\_\_**  
**(J.M. Patel)**  
**Member**

**Sd\_\_**  
**(D.N. Padhiya)**  
**Member**

**Copy forwarded to:**

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