
**JUSTICE ANIL DEV SINGH COMMITTEE
FOR REVIEW OF SCHOOL FEE**

4th Interim report

Part 2

November 20, 2013

Justice Anil Dev Singh (Retd)
Chairperson

CA J.S. Kochar
Member

Dr. R.K. Sharma
Member

Neo Convent Sr. Secondary School, Paschim Vihar, New Delhi-
110063

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The school submitted a representation dated 02/02/2012 in the office of the Committee vide which it stated that the fee hike allowed to the school (vide order dated 11/02/2009 of the Director of Education) was inadequate for full implementation of VI Pay Commission Report. After giving its justification for seeking a further hike in fee, the school stated that the shortfall in resources of full implementation of VI Pay Commission Report could be bridged by increasing the fee by sum of Rs. 710 per month for the year 2010-11.

Vide letter dated 27/01/2012, the school had given to the Dy. Director of Education, Distt. West-B, various working sheets along with its financials for five years. It was stated that the school had increased the tuition fee of the students by Rs. 300 per month and development fee by Rs. 40 per month for all the classes. A sum of Rs. 3000 per student was recovered as arrear fee. The recovery of arrear fee was spread over the years 2008-09 and 2009-10. Accordingly, the school was placed in Category 'B'.

Preliminary examination of the financials of the school was carried out by the Chartered Accountants detailed with this Committee. On examination of the documents submitted by the school alongwith its repretantation dated 27/01/2012, it became apparent that the school had hiked the fee w.e.f. 01/09/2008.

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Therefore, the audited balance sheet of the school as on 31/03/2008 was taken as the basis for calculation of the funds available with the school for the purpose of implementation of the VI Pay Commission Report. As per the preliminary calculations made by the CAs detailed with the Committee, the funds available with the school as on 31/03/2008 were in the negative zone to the tune of **Rs.12,47,269**. For this reason, the Committee revised the preliminary calculations made by the CAs, taking the view that prima facie, the school did not have any funds available with it at the threshold, for implementation of VI Pay Commission Report. The school was issued a notice dated 20/02/2013 for providing it an opportunity of hearing by the Committee on 19/03/2013 to enable the school to justify its claim for hike in fee over and above what had been permitted by the order of the Director of Education dated 11/02/2009. The hearing was adjourned and a fresh notice of hearing was issued on 25/04/2013 for hearing on 22/05/2013. The hearing was again adjourned on account of certain exigencies and ultimately the hearing took place on 22/07/2013. On this date, Sh. Jugraj Singh, Manager of the school appeared with Prof. Sewa Singh, Member of the Managing Committee and Sh. Manmohan Singh, Chartered Accountant. The school was provided with a copy of the preliminary calculation sheet, vide which it was projected that as against the arrears of VI Pay Commission which have been paid by the school amounting to Rs. 46,14,128, the school recovered the arrear fee amounting to Rs. 41,96,000 at the rate of Rs. 340 per month. However, as against the incremental salary of **Rs.**

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59,15,588 for the period 01/09/2008 to 31/03/2009, the revenue generated by way of incremental fee in terms of order dated 11/02/2009, amounting to **Rs. 89,46,080**. The school sought some time to respond to the preliminary calculation sheet. Accordingly, the matter was directed to be relisted on 29/07/2013. On this date, the aforesaid representatives of the school again appeared and filed detailed written submissions dated 29/07/2013, disputing certain calculations of fee and salaries, as projected in the preliminary calculation sheet. The representatives also made some oral submissions. Besides, the representatives of the school sought leave of the Committee to file detailed calculations of the liabilities of the school in respect of leave encashment. Liberty was granted to the school to file such details, which the school did on 05/08/2013. The gist of the written submissions and the oral submissions is as follows:-

Submissions:-

It was contended by the school that the preliminary calculation sheet prepared by the CAs detailed with the Committee was erroneous in so far as, they recorded certain figures which were not correct. The school filed its own calculation sheet which it claimed represented the correct position. It was submitted that

- (a) Negative net current assets amounting to Rs. 12,47,269 as on 31/03/2008, ought to have been taken into consideration as the school needed funds to make up the initial shortfall.

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- (b) While calculating the recovery of arrear fee for the period 01/01/2006 to 31/08/2008 and 01/09/2008 to 31/03/2009, and the incremental fee for the year 2009-10, the fee in respect of student of EWS category was also included by the CAs which was erroneous as no fee was recoverable from them.
- (c) The number of students has also been incorrectly taken as some of them had left the school before implementation of VI Pay Commission Report.
- (d) The calculation of arrear fee was also incorrect as the same was calculated with reference to the full amount of arrears, when in actual fact, only two third of the arrear were recoverable from the students admitted in 2007-08 and only one third was recoverable from the students who were admitted in 2008-09.
- (e) The preliminary calculation sheet does not take into account the arrears of salary which have still to be paid.
- (f) The incremental salary for the period 01/09/2008 to 31/03/2009 has been erroneously taken in the preliminary calculation sheet. Apparently the incremental amount has been taken for two month instead of seven months.
- (g) The incremental salary for the financial year 2009-10 has also been erroneously taken.

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- (h) The accrued liability of gratuity should also be taken into consideration while calculating the requirements of funds of the school.
- (i) The school also needs to have reasonable funds equivalent to four months salary as recommended by the Committee in the cases of others schools.
- (j) As per the calculation sheet submitted by the school, the school was in deficit to the tune of Rs. 1,41,52,753 and with the paying student strength of 1208 in the year 2009-10, the school needed ^a further sum of Rs. 11,716 per student to meet the shortfall.

Discussion:

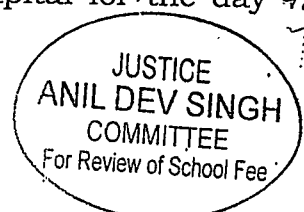
The Committee has examined the returns of the school filed under Rule 180 of Delhi School Education Rules 1973, the information provided by the school of its own volition and in response to the questionnaire issued by the Committee, the written as well as oral submissions made by the representatives of the school and the documents filed by it during the course of hearing. Various contentions raised by the school are discussed below:

Re.: Negative Net Current Assets + investments as on 31/03/2008.

The net currents assets + investments in case of any entity ought to be positive as they provide the working capital for the day

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today functioning of that entity. Negative net current assets can arise only in the following situations:

- (i) The school is incurring cash losses; or
- (ii) The school is diverting its working capital into fixed assets; or
- (iii) The school is diverting funds to its parent Society or other sister organizations.

If the negative current assets arise on account of cash losses in the prior years, the same cannot be made good by increasing the fee in pursuance of the order dated 11/02/2009 issued by the Director of Education, which permitted fee to be hiked beyond the normal 10% for the specific purpose of implementation of VI Pay Commission Report. Hence, such cash losses in the prior years cannot justify the demand of the school for being allowed to raise the fee even beyond that permitted by the aforesaid order dated 11/02/2009. However, in this particular case, on perusal of the balance sheets of the school for the years 2006-07 and 2007-08, the Committee finds that the school did not have any cash losses.

If the net current assets have turned into negative because the school diverted its working capital to fixed assets, the school would itself have to blame for its predicament as the school is not permitted to take capital expenditure into consideration while fixing its fee structure. The Hon'ble Supreme Court in the case of Modern School Vs. Union of India & Ors. (2004) 5 SCC 583, while interpreting Rule

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177 of the Delhi School Education Rules 1973 has held that capital expenditure cannot form part of the fee structure of the school. The corollary of this is that any capital expenditure to be incurred by the school has to come either from the coffers of the Society running the school or from the revenue generated by the school from non fee sources, e.g. voluntary donations (not linked to admission of students). However, for the purpose of purchase or upgradation of furniture, fixtures and equipments, the schools have been permitted to charge development fee subject to fulfillment of certain pre conditions. On perusal of the balance sheet of the school as on 31/03/2008, it is apparent that the gross block of fixed assets of the school was Rs. 1,41,72,257 which included an investment of Rs. 12,00,000 in land and Rs. 81,57,778 in building. As against these, the school had a capital fund of Rs. 58,75,737 only and that too was offset partially by a negative balance in the general reserve to the extent of Rs. 25,10,119. The contribution of the parent Society to the school was just Rs. 10,76,930. It thus becomes apparent that the school had been diverting its revenues generated from fee to creating fixed assets and that was the reason for the net current assets turning negative. Allowing the school to raise the fee for recouping this investment, would amount to allowing the school to raise fee for financing its fixed assets against the avowed purpose of implementation of VI Pay Commission Report. Hence the contention of the school cannot be accepted.

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The third reason for the net current assets turning into negative could be diversion of working capital funds to the parent Society or other sister organization. The school has stated that it has never diverted any funds of the school for such purposes and such diversion is also not discernible from the financials of the school.

The Committee is therefore of the view that the school diverted its working capital for creating fixed assets and is now seeking to redeem its financial tightness by hiking fee in the guise of implementation of VI Pay Commission Report which it cannot be permitted. Hence the Committee will consider that the school did not have any funds with it at the threshold, for the purpose of implementation of VI Pay Commission Report.

Re.: Reserves for gratuity and leave encashment

The school has submitted that its requirement of funds to be kept in reserve for meeting its liabilities of Gratuity, leave encashment and for future contingencies has not been factored in while making the preliminary calculations and the same ought to have been done. Along with its written submissions dated 29/07/2013, the school filed details of its liabilities on account of gratuity as on 31/03/2010 which amounted to Rs. 50,14,073 and 31/03/2008 which amounted to Rs. 27,95,543. Similarly, it furnished details of its liability for leave encashment which amounted to Rs. 28,89,701 as on 31/03/2010 and Rs. 16,15,203 as on 31/03/2008. Hence the total liabilities as on 31/03/2008 on account of gratuity and leave encashment were Rs.

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44,10,746. These liabilities would only exacerbate the negative fund position as on 31/03/2008. These liabilities cannot be taken into consideration as it shows that the school had been creating fixed assets while neglecting its current liabilities. Had these liabilities been taken care of, which the school should have done first before making any investment in fixed assets, this position would not have arisen. The school was expected to meet its current expenditure and liabilities out of its fees and invest in fixed assets only out of its savings, if any.

The total liabilities on these accounts rose to Rs. 79,03,774. Hence only the incremental liability of gratuity and leave encashment amounting to **Rs. 34,93,028** is required to be considered while determining the justification for fee hike consequent to the order dated 11/02/2009 of the Director of Education.

Re.: Reserve for future contingencies.

The Committee, in principle, is in agreement with the contention of the school that a sum equivalent to four months' salary ought to be allowed to be kept in reserve. However, the question of reserve would only arise if the school had funds in the first place. As discussed above, the school did not have any available funds as on 31/03/2008, having used them for creation of fixed assets. The Committee cannot recommend any fee hike over and above that allowed to it, for creating a buffer for future contingencies, particularly when the school chose not to keep the funds in reserve and preferred to invest in fixed assets.

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However, if in the final determination, a case for refund of fee emerges, the Committee will keep in view the requirement of the school for maintenance of reserve for future contingencies.

Re.: Consideration of arrears salary yet to be paid for the purpose of requirement of funds.

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The Committee is in agreement with the contention of the school that for the purpose of assessing the requirement of funds for implementation of VI Pay Commission Report, the entire liability for arrears salary has to be taken into account. The fact that part of the arrears remained unpaid on account of alleged shortage of funds generated by way of fee hike, is a matter to be considered separately. If indeed, in the final analysis, it is found that the school needed to hike the fee further in order to discharge its full liability of arrears, the school would be entitled to a further fee hike. Hence, in the final determination, the Committee will consider the full liability of arrears salary. During the course of hearing, the school gave details of its total liability of arrears salary as follows:

Arrears for the period	
01/01/2006 to 31/08/2008	Rs. 36,81,252
Arrears for the period	
01/09/2008 to 31/03/2009	<u>Rs. 30,86,877</u>
Total	<u>Rs. 67,68,129</u>

Out of the above liability of Rs. 67,68,129, a sum of Rs. 12,68,129 is claimed to be remaining unpaid till date. The CAs had

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taken the corresponding figure as Rs. 46,14,128 and Rs. 8,45,084, thus aggregating Rs. 54,59,212. The Committee will consider the total liability towards arrears salary amounting to **Rs. 67,68,129** in the final determination.

**Re.: Discrepancy in the incremental salary for the period
01/04/2009 to 31/03/2010**

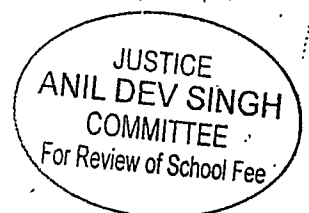
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The school has contended that the increased salary on account of implementation of VI Pay Commission for the period 01/04/2009 to 31/03/2010 was Rs. 62,44,132, while the CAs had taken the same to be Rs.50,70,504. It was contended that the CAs had extrapolated the monthly difference in salary for the pre implementation period and the post implementation period and had not taken into account the annual increment and increase in DA. The Committee is of the view that for working out the incremental salary for a full financial year, the best evidence is the duly audited Income & Expenditure-account for the years 2008-09 and 2009-10 since that would reflect the actual payment and would factor in all the increments and increase in instalments of DA. The Committee has examined the financials of the school and finds that the amount worked out by the school is correct. Hence, in the final determination, the Committee will take the figure as **Rs. 62,44,132.**

**Re.: Discrepancies in arrear fee, number of students to be
taken into account etc.**

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The school has disputed certain figures taken by the CAs in the preliminary calculation sheet relating to arrear fee and incremental fee as a result of fee hike effected by the school. The figures as taken by the CAs and those furnished by the school are juxtaposed in the following table for the facility of comparison and discussion.

Particulars	Figures taken by the CAs (Rs.)	Figures furnished by the school (Rs.)
Arrear fee from 01/01/2006 to 31/08/2008	41,96,000	32,65,000
Arrear fee from 01/09/2008 to 31/03/2009	33,60,560	29,55,960
Incremental fee for the financial year 2009-10	55,85,520	49,28,640

The school has contended that the differences are on account of the following reasons:

- (i) The students belonging to EWS category and the afternoon school students do not pay any fee and therefore neither the incremental fee nor the arrear fee was recoverable from them.
- (ii) Certain number of students left the school without paying the arrear.
- (iii) Full amount of arrear were not payable by the students admitted in 2007-08 and 2008-09 as per the order dated 11/02/2009 of the Director of Education.

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It was contended that in the preliminary calculation sheet, adjustments on these accounts have not been made. The school has furnished detailed calculations for the full fee paying students.

The Committee has perused the working sheets of the CAs attached with it and observes that the contention of the school is correct. However, no fault can be found with the CAs as this information was not available at the time of making preliminary calculations and was furnished by the school only during the course of hearing. The Committee therefore, accepts the figures given by the school and they shall be duly factored in while making the final determination.

Determinations:

1. Tuition fee

The funds available with the school as on 31/03/2008 are determined to be NIL as per the above discussion.

The total incremental fee recovered by the school for the purpose of implementation of VI Pay Commission was **Rs. 1,11,49,600** as per the details below:

Arrear fee from 01/01/2006 to 31/08/2008	Rs. 32,65,000
Arrear fee from 01/09/2008 to 31/03/2009	Rs. 29,55,960
Incremental fee from 01/04/2009 to 31/03/2010	Rs. 49,28,640
Total	Rs. 1,11,49,600

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As against this, the arrear and incremental salary on account of implementation of VI Pay Commission was **Rs. 1,65,05,289** as per the following details.

Arrear salary from 01/01/2006 to 31/03/2009	Rs. 67,68,129
Incremental salary during 2009-10	Rs. 62,44,132
Additional liability on account of gratuity for the year 2008-09 and 2009-10	Rs. 34,93,028
Total	Rs. 1,65,05,289

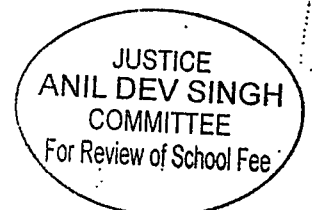
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Thus the school recovered a sum of Rs. 53,55,689 short of its requirements. The school has requested the Committee to allow it to hike the fee, over and above the hike permitted by the order dated 11/02/2009 issued by the Director of Education. Subject to the determination regarding development fee, the school would be entitled to hike the fee, as requested by it. However, the amount which can be recovered by way of a further fee hike would be determined in the final recommendations.

Development Fee

In response to the questionnaire issued by the Committee regarding development fee, the school furnished details of development fee collected by it from 2006-07 to 2010-11, head wise utilisation of development fee for these years. With regard to treatment of development fee in the accounts, the school stated that it was treated as a revenue receipt. Further with regard to keeping aside the unutilised development fee and depreciation reserve fund on

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assets acquired out of development fee, the school stated that no such practice was being followed.

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During the course of hearing, it was submitted on behalf of the school that the school treats development fee as a revenue receipt and at the same time the expenditure out of development fee is also treated as a revenue expenditure despite the same being capital expenditure. Since by treating the cost of assets acquired out of development fee as a revenue expenditure, the same was fully written off in the year of purchase and therefore there was no question of charging any depreciation or maintaining any funds apart representing depreciation reserve fund.

The practice followed by the school is against all canons of accepted accounting principles. By writing off the cost of assets acquired in the year of their purchase, effectively the entire cost is written off by way of depreciation in the first year itself. It cannot be said that the school has not charged any depreciation but in effect, has charged 100% depreciation in the first year itself. By treating the development fee as a revenue receipt, no development fund is created in the accounts.

The practice of charging development fee was introduced as a sequel to the recommendation of the Duggal Committee which was formed in order to examine the justifiability of fee hike consequent to implementation of the V Pay Commission Report.

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At page 68 of the Duggal Committee report, it is observed as follows:

6.26 The Committee observes that next to transferring a part of its revenue income, to various funds/reserves even prior to determining surplus/deficit, **charging of depreciation provided the most convenient and widely used tool for the schools to covertly understate the surplus. Of the 142 schools studied, over a 100 schools have resorted to charging depreciation as an item of expenditure, without simultaneously setting up any Depreciation Reserve Fund for replacing the depreciated assets at the appropriate time. It tantamounts to creating 'Secret Reserves' by the schools- a purely commercial practice.** The Committee, however, takes note of the fact that in some of these cases the reserves had been utilized to create other Assets.

6.27 In the context of charging of depreciation, the following observation of the Hon'ble Supreme Court in the case of Safdurjung Enclave Education Society vs. MCD as reported in (1992) 03 Supreme Court cases 390 in Civil Appeal no. 228/90 is very pertinent.

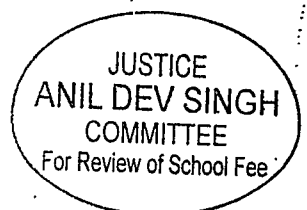
" Depreciation is not an expenditure, but is only a deduction @ certain percentage of the capital assets for arriving profit and gains of the business".

6.28 Instances also came to the notice of the Committee where assets not owned by the schools too had been depreciated and an equivalent amount transferred to the parent society. In an extreme case, a school paid a license fee for use of building to the Society and also contributed to the Society towards the building fund and charged depreciation which in turn was remitted to the society."

With this contextual back ground, the Duggal Committee made recommendations in paragraphs 7.21 and 7.22 which read as follows:

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- “7.21 **Provided a school is maintaining a depreciation reserve fund equivalent to depreciation charged in the revenue accounts, schools could also levy, in addition to the above four categories, a Development fee annually, as a capital receipt not exceeding 10% of the total annual tuition fee for supplementing the resources for purchase, upgradation and replacement of furnitures, fixtures and equipment. At present these are widely neglected items, notwithstanding the fact that a large number of schools were levying charges under the head 'Development Fund'.**
- 7.22 **Being capital receipts, these should form a part of the Capital Account of the school. The collection in this head along with any income generated from the investment made out of this fund should however, be kept in a separate Development Fund Account with the balance in the fund carried forward from year to year.**
- 7.23 *In suggesting rationalization of the fee structure with the above components, the committee has been guided by the twin objectives of ensuring that while on the one hand the schools do not get starved of funds for meeting their legitimate needs, on the other, that there is no undue or avoidable burden on the parents as a result of schools indulging in any commercialization.*
- 7.24 *Simultaneously, it is also to be ensured that the schools, do not discharge any of the functions, which rightly fall in the domain of the Society out of the fee and other charges collected from the students; or where the parents are made to bear, even in part, the financial burden for the creation of the facilities including building, on a land which had been given to the Society at concessional rate for carrying out a "philanthropic" activity. One only wonders what then is the contribution of the society that professes to run the school.*

As a follow up to the recommendations of the Duggal Committee, the Director of Education issued an order dated 15/12/1999 giving certain directions to the schools. Direction no. 7 is extracted below for facility of reference:

- “7. *Development fee, not exceeding 10% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture,*

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fixtures and equipment. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a depreciation reserve fund equivalent to depreciation charged in the revenue accounts and the collection under this head along with any income generated from the investment made out of this fund, will be kept in a separately maintained development fund account. "

The recommendations of the Duggal Committee and the aforesaid direction no. 7 of the order dated 15/12/1999 issued by the Director of Education were considered by the Hon'ble Supreme Court in the case of **Modern School vs. Union of India and ors. reported as (2004) 5 SCC 583**. One of the points that arose for determination by the Hon'ble Supreme Court was:

"Whether managements of Recognized unaided schools are entitled to set-up a Development Fund Account under the provisions of the Delhi School Education Act, 1973?"

The Hon'ble Supreme Court while upholding the recommendations of the Duggal Committee and the aforesaid direction of the Director of Education observed as follows:

"24. The third point which arises for determination is whether the managements of Recognized unaided schools are entitled to set up a Development Fund Account?

25. In our view, on account of increased cost due to inflation, the management is entitled to create Development Fund Account. For creating such development fund, the management is required to collect development fees. In the present case, pursuant to the recommendation of Duggal Committee, development fees could be levied at the rate not exceeding 10% to 15% of total annual tuition fee. Direction no.7 further states that development fees not exceeding 10% to 15% of total annual tuition fee shall be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixtures and equipments. It further states that development fees shall be

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treated as Capital Receipt and shall be collected only if the school maintains a depreciation reserve fund. In our view, direction no.7 is appropriate. If one goes through the report of Duggal Committee, one finds absence of non-creation of specified earmarked fund. On going through the report of Duggal Committee, one finds further that depreciation has been charged without creating a corresponding fund. Therefore, direction no.7 seeks to introduce a proper accounting practice to be followed by non-business organizations/not-for-profit organization. With this correct practice being introduced, development fees for supplementing the resources for purchase, upgradation and replacements of furniture and fixtures and equipments is justified. Taking into account the cost of inflation between 15th December, 1999 and 31st December, 2003 we are of the view that the management of recognized unaided schools should be permitted to charge development fee not exceeding 15% of the total annual tuition fee."

As would be evident from the recommendations of the Duggal Committee and the aforesaid observations of the Hon'ble Supreme Court, it is amply clear that the development fee can be charged provided the following pre conditions are fulfilled:

- (i) Development fee is treated as a capital receipt;
- (ii) Development fee is to be utilised for purchase or upgradation of furniture & fixture and equipments only.
- (iii) Separate fund accounts are maintained for development fee and depreciation reserve. Even the income generated from investments made out of these funds are to be credited to such fund accounts.

The Committee is therefore of the view that since the pre conditions laid down by the Duggal Committee as affirmed by the Hon'ble Supreme Court, were not fulfilled, the charge for development fee was not justified. As per the details furnished by

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the school, the school recovered a sum of Rs. 19,16,400 as development fee in 2009-10 and Rs. 20,92,020 in 2010-11. These amounts are liable to be refunded, having not been charged in accordance with the law laid down by the Hon'ble Supreme Court.

Recommendations:

The amount of development fee determined by the Committee to have been charged unjustifiably for the year 2009-10 and 2010-11 aggregates Rs. 40,08,420. As against this, the Committee has determined the deficiency arising in tuition fee consequent to implementation of VI Pay Commission amounts to Rs. 53,55,689. Thus, the Committee is of the view that the school may recover a onetime lump sum amount in three instalments in the current year, at such rates as it may work out equitably for students of different classes, so as to yield an additional revenue of Rs. 13,47,269. An amount of Rs. 12,68,129 should be kept in an escrow account out of this additional revenue which should be utilised only for payment of the balance arrears salary payable to the staff.

Recommended accordingly.

Sd/-

CA J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 23/10/2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Ramakrishna Public School ,Chanakya Palace,**Pankha Road. Delhi - 59**

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The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-'B' of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed vide notice dated 03-08-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 21-08-2012. The office of the committee received a letter dated 21-08-2012 under the signatures of the Manager of the school requesting for another date to produce the records. Acceding to the request, the school was directed, to produce the requisite record on 03-09-2012.

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COMMITTEE
For Review of School Fee

On the schedule date Sh. Vidya Sagar, Manager of the school attended Office of the Committee. Reply to the questionnaire was also filed. According to the reply, the school had implemented the report of 6th Pay Commission w.e.f. 01-04-2009 and had hiked the fee w.e.f. April 2009.

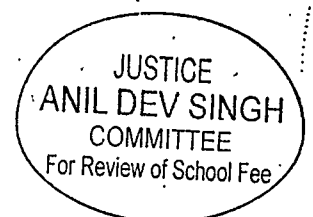
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The records, produced by the school in the first instance were examined by Sh. N.S. Batra, Audit Officer of the Committee. He observed that the school had claimed to have implemented the recommendations of the 6th Pay Commission in April 2009, **but as per salary record, the school had not paid D.A. and T.A. w.e.f. 2010-11.** He also noted that the school had hiked the fee by 15.1 % to 23.2 % in 2009-10 and by 10.7% to 25.1% in 2010-11.

In order to provide an opportunity of hearing to the school, vide notice dated 22.07.2013 the school was directed to appear on 13.08.2013 along with its fee and accounting records.

On schedule date, Sh. Vidya Sagar, Manager and Mrs. Poonam Bhargava, Administrator from the school appeared before the Committee. They presented reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. It was stated by them that the school had implemented the

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report of 6th Pay Commission w.e.f April,2009 but fee was not increased in terms of the order of the Director of Education dated 11.02.2009. **They admitted that the school was not maintaining any books of accounts by M/s. M.K. Goswami & Company, Chartered Accountant. On the face of it, the audit report appears to be fabricated.**

74
The Committee has examined the observations of the Audit Officer of the Committee and the submission of the representatives of the school during the course of hearing. It is the stand of the school that they are not maintaining books of accounts. If this is so, it is wholly inexplicable how they have been able to file audited balance sheet required by the Chartered Accountant. The school has obviously taken liberties with the truth.

In the circumstances, therefore the Committee recommends that the Director of Education should order special inspection of the School, under Section 24(2) of Delhi School Education Act 1973.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated---14-10-2013

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Secretary



000475

Mata Chandro Devi Model School, Najafgarh, New Delhi - 43

175
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director, District South West-'B' of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed, vide notice dated 07-08-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 24-08-2012. Shri A.S. Yadav, Manager of the school submitted a letter, dated 23-08-2012, requesting for extension of date for the verification of the records due to her daughter being admitted in hospital. Acceding to the request the school was directed to produce its records on 03-09-2012.

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Secretary

1

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

On the schedule date, Shri Attar Singh Yadav, Manager of the school attended the Office of the Committee. He submitted reply to the questionnaire. According to the reply, the school had neither implemented the report of the 6th Pay Commission nor hiked the fee, in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed that: -

- 476
- (i) the school did not produce fee receipt books and fee registers,
 - (ii) the Manager of the school stated that fee cards were issued to the students and entry of fee being made on those fee cards,
 - (iii) the Manager had produced a register, wherein total collection of fee for a particular month had been worked out, showing the amount collected on account of fee.

On the basis of the records filed by the school, he opined as follows:

- (a) the school had not hiked the fee during 2009-10 and 2010-11, but had hiked the annual charges by Rs.350/- (87.50%) in 2009-10,
- (b) the school had not collected any arrear of fee from the students,

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Secretary

- (c) the school had not implemented the recommendations of the 6th Pay Commission, and
- (d) the salary to the staff had been paid on pre-revised scale and that too, not as per the rules.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, the school was directed to appear on 17.08.2013, along with its fee and accounting records. The hearing was preponed to 14-08-2013 with due intimation to the school.

477

On schedule date, Shri A.S. Yadav, Manager of the school appeared before the Committee for hearing. He filed the reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. The school Manager confirmed that no fee receipts were issued to the students and entries of fee were made on the fee cards which remain with the parents. He claimed that the school was maintaining a register and total collection of fee in a particular month was being recorded in that register but the fee register and other financials were not produced by him for examination.

On examination of the truncated record, the observations of the Audit Officer of the Committee and the submission made by the school

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3


Secretary



000478

Manager before the Committee, during the course of hearing, the Committee is of the view that the school has concealed the records with a view to prevent the Committee from detecting the real state of affairs.

Therefore, the Committee is of the view that the Director of Education should order special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, with special reference to fee hike.

Recommended accordingly.

478
Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated---14-10-2013

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Secretary



Usha Bal Sewa Sadan Public School, Brahmpuri, Delhi - 110 053

29

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director, District East of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed, vide notice dated 09-08-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 29-08-2012.

On the schedule date, Shri Raj Kumar Gupta, Manager of the school attended the Office of the Committee. He submitted reply to the questionnaire. According to the reply, the school had neither implemented the report of the 6th Pay Commission nor hiked the fee, in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. He has observed that: -

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W
Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

- (i) the school had not implemented the recommendations of the 6th Pay Commission but had hiked the fee in 2009-10 by more than 10%,
- (ii) the school did not produce complete record for verification,
- (iii) the Manager of the school stated that the record had been destroyed in August, 2011 in flood; therefore, the school was not in a position to present the record for verification.

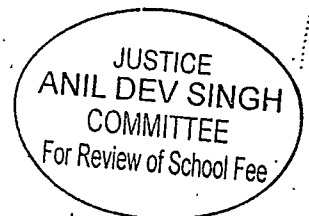
In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, the school was directed to appear on 17.08.2013 along with its fee and accounting records. The hearing was preponed to 14-08-2013 with due intimation to the school.

On the scheduled date, Shri Raj Kumar Gupta, Manager of the school appeared before the Committee for hearing. He filed the reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. **The Manager of the school fairly conceded that: -**

- (a) **all the records, which the school had filed with the Directorate of Education were tailor-made,**
- (b) **the fee actually charged had no relation to what had been mentioned in the fee schedule,**
- (c) **even the teachers mentioned in the staff statement do not actually work in the school,**

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Secretary



- (d) the teachers in the school are enrolled only to get an experience certificate, and
- (e) some untrained teachers actually had been working in the school, instead of the well qualified teachers mentioned in the staff statement.

The Manager of the school did not produce any record before the Committee for examination.

81
On examination of the observations of the Audit Officer of the Committee and the submission made by the school Manager before the Committee, during the course of hearing, the Committee is of the view that the correctness of the returns filed before the Deputy Director of Education are not worthy of credence. However, the fee hike in excess of 10% as per the own showing of the school needs to be refunded.

The Committee is also of the view that the Director of Education should order special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, with special reference to fee hike.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated---14-10-2013

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Secretary



Rana Model School, New Sanoth Colony, Ghoga Mor, Delhi - 110 040

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-A of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed, vide notice dated 09-08-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 29-08-2012. No one on behalf of the school attended the Office of the Committee on the scheduled date. The school, vide notice dated 30.08.2012, was provided another opportunity to produce the records on 14.09.2012.

On the schedule date, Sh. Prathvi Singh, T.G.T and Ms. Rozy, T.G.T. of the school attended the Office of the Committee. Reply to the questionnaire was also filed. According to the reply, the school had

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N
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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000483

neither implemented the recommendations of 6th Pay Commission nor had hiked the fee in terms of the order of the Director of Education dated 11.02.2009. The representatives of the school did not submit fee receipts books, fee register and salary register. They were directed to produce the relevant record on 18.09.2012.

On 18.09.2012, Sh. Prathvi Singh, T.G.T and Ms. Rozy, T.G.T. of the school produced the requisite records. The records, produced by the school in the first instance were examined by Sh. A.D. Bhateja, Audit Officer of the Committee. He had observed that: -

- 483
- (i) the school had not implemented the recommendations of the 6th Pay Commission,
 - (ii) salary to the staff had been paid according to the pre-revised scale,
 - (iii) the salary payment register of the school had been freshly prepared,
 - (iv) the figures of fee for the period 2008-09 and 2009-10 as reflected in fee register did not match with the figures recorded in Income and Expenditure register,
 - (v) the salary records also reflected similar discrepancies, as that of fee,

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(vi) the school representative failed to produce fee receipts and fee collection registers for 2008-09, 2009-10 and 2010-11, taking an excuse of not retaining the records of the period in question.

In order to provide an opportunity of hearing to the school, vide notice dated 29.07.2013, the school was directed to appear on 14.08.2013 along with its fee and accounting records. No one appeared before the Committee on 14.08.2013. The school vide notice dated 26.08.2013 was provided another opportunity to attend the hearing on 12.9.2013.

484
On the schedule date Sh. P.S. Rana, Manager and Ms. Jyoti, Teacher of the school appeared before the committee for hearing. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. The school again failed to produce fee receipts for the verification on the ground that old fee receipt books had been destroyed by the school.

The Committee has examined the inchoate records; observations of the audit officer and the submissions made before the Committee, on behalf of the school.

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In view of the repeated failure of the school to produce its fee receipt and the adverse observations of the Audit Officer, no reliance can be placed on the fee schedule filed by the school or its submissions of not having hiked the fee in terms of the order dated 11.02.2009 of the Director of Education.

The Committee is, therefore, of the view that the Director of Education should order a special inspection under section 24(2) of the Delhi School Education Act, 1973, in order to ascertain the true state of affairs of the school.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

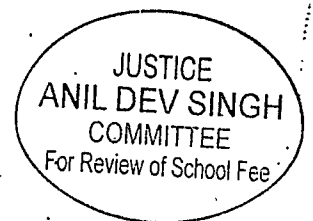
Sd/-

Dr. R.K. Sharma
Member

Dated---28-10-2013

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Secretary



Indian Modern School, Chhattarpur Enclave, New Delhi - 74

486
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had also implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'B'.

In order to verify the returns the school, vide letter dated 13.07.2012 was directed to produce its fee and salary records and also to submit reply to the questionnaire on 23.07.2012.

Shri Sudesh Sharma, of the school attended the office without any authority letter from the manager of the school and requested for another date to produce the records. He was directed to attend the office on 31.07.2012 with all the financial records of the school.

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On the scheduled date, Shri Sudesh Sharma, of the school again attended the Office of the Committee and produced the records of the school. Reply to the questionnaire was also filed. As per the reply the school had implemented the recommendation of the 6th Pay Commission w.e.f. 01-07-2010 and had not hiked the fee.

The records in the first instance were examined by Sh. A.K. Vijn, Audit Officer of the Committee. His observations were that: -

- 197
- (i) the school had increased tuition fee in 2010-11 for classes I to V by 12.77% and by 12.50% for class VI to VIII,
 - (ii) the school claimed to have implemented the 6th Pay Commission Report w.e.f. 01-07-2010, but the same could not be verified in absence of salary register for the year 2008-09 to 2010-11,
 - (iii) the school did not produce fee receipt books for the year 2008-09 to 2010-11; therefore, the record of fee collection could not be verified and
 - (iv) the school also did not produce balance sheet, income and expenditure statements, ledger or cash book, therefore, the status of the financials of the school could not be verified.

In order to provide an opportunity to present its case, notice of hearing dated 04/06/2013, was served to the school with the directions to appear before the Committee on 27.06.2013.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

On the appointed date of hearing, Shri Gobind Sharma, Admin. Officer and Shri Neeraj Gupta, Accountant of the school appeared before the Committee. The representatives did not produce fee record, salary record and books of accounts. It was stated that due to dispute with the family of previous society, the records have not been handed over to the present management by the outgoing members of the society.

The committee has examined the observations of the audit officer, submissions of the school representatives and record available to the committee and is of the view that in absence of financials of the school in original, the claim of the school that it has implemented the 6th Pay Commission and had not hiked fee, is hard to believe. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh(Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

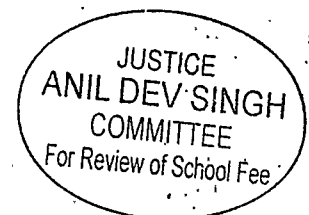
Sd/-

Dr. R.K. Sharma
Member

Dated : 10.10.2013

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Secretary



Mata Balwant Kaur Public School, Old Mahavir Nagar, Delhi - 18

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rule, 1973, were received from the Office of Deputy Director, District West-'A' of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns the school vide letter dated.21.09.2012 was directed to produce its fee and salary records and also to submit reply to the questionnaire on 08.10.2012.

Mrs. Sarabjeet Kaur, T.G.T. of the school attended the office, but did not produce the complete record. She requested for another date to produce the records. She was directed to attend the office on 15.10.2012 with the financials of the school.

On the schedule date, Mrs. Sarabjeet Kaur, T.G.T. of the school attended the office and produced the records of the school. Reply to the questionnaire was also filed. According to the reply, the school had not implemented the recommendations of the 6th Pay Commission and not

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records produced were examined in the first instance by Sh. A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- 90
- (i) the school had increased tuition fee in 2009-10 by 14.52% to 21.09%.
 - (ii) the school did not produce fee receipts, therefore fee structure could not be verified.
 - (iii) fee collection register of the school had been prepared afresh and details were fudged to make them tally with the figures appearing in Income and Expenditure statement.
 - (iv) salary payment register of the school had been prepared afresh.
 - (v) the school had not implemented recommendations of 6th. Pay Commission.
 - (vi) salary to the staff had been paid in cash and on consolidated monthly basis.
 - (vii) the school had not maintained cash book and ledger.

In order to provide an opportunity to present its case, notice of hearing dated 23/09/2013, was served on the school with the directions to appear before the Committee on 04.10.2013.

On the appointed date, Ms. Sarabjit Kaur, T.G.T. and Mrs. Balbinder Kaur, Assistant Teacher of the school appeared before the Committee. They filed reply to the questionnaire regarding Development

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Secretary



000491

Fee. According to the reply the school had not charged Development Fee from the students. They were confronted with the observations of the Audit Officer of the committee. They stated that they had nothing against to say on the observations of the Audit Officer.

The Committee has examined the observations of the Audit Officer, records of the school and the submission of the school representatives.

We are not inclined to rely on the record produced by the school. Fee structure was produced but the school did not produce the fee receipts in support of thereof. Therefore, it could not be confirmed whether the fee was being collected according to the fee structure. Fee collection and salary registers were freshly prepared. They appeared to have been made up for being in sync with income and expenditure account. School was not even maintaining cash book and ledger.

Admittedly, whatever fee has been collected from the students had not been properly recorded in the books of accounts. The records produced before the Committee do not inspire the confidence and cannot be relied upon.

In the circumstances, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh(Retd.)
Chairperson**

Dated:28-10-2013

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000492

Gangotri Public School, Gautam Vihar, Delhi - 110 053

492

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 19.06.2012, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 24.07.2012.

On 24.07.2012, Mr. V. Singh, HM of the school appeared and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000493

The records, produced were examined in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- (i) the school had neither hiked the fee in accordance with the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission,
- (ii) the school raised the fee in 2009-10 by 23.21%,
- (iii) there was further hike in fee by 5.80% in 2010-11; and
- (v) Shri Amit Gaur, C.A., had audited the accounts of the school.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served on the school with the directions to appear before the Committee on 07.10.2013.

On the scheduled date Sh. Sandeep Jain, Part time Accountant of the school appeared before us. He submitted reply to the questionnaire of the Committee regarding development fund. According to the reply, the school was not charging development fee. It was stated by him that-

- (a) the school had not implemented the recommendations of the 6th Pay Commission.
- (b) the fee had been hiked by Rs.65/- raising it from Rs.280/- to 345/-per month in 2009-10.

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- (c). the audit report had been signed by Sh. Amit Gaur, C.A., on behalf of M/s. Seema Sharma Associates.

On examination of the financials of the school, the observations of the Audit Officer of the Committee and submissions made on behalf of the school. It has been noticed that Shri Amit Gaur, C.A., had purportedly signed the audit report, but name of the school is not mentioned in the list of schools submitted by Shri Amit Gaur, C.A., on 06.07.2012 to the Committee with regard to the schools whose accounts were audited by him.

In the circumstances, no credence can be placed on the financials of the school as they do not inspire confidence.

Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh(Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated: 28-10-2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Shri Saraswati Vidya Niketan, Public School, Shahdara, Delhi - 94

95
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 19.06.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 24.07.2012. No one appeared on behalf of the school on 24.07.2012. A fresh notice dated 06.08.2012 was issued to the school to appear on 22.08.2012 for the verification of records.

On the scheduled date, Shri Md. Masood Alam, Principal of the school appeared and produced the records of the school. Reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

nor had increased the fee in terms of the order of the Director of Education dated 11.02.2009.

The records, produced were examined by Shri N.S. Batra, Audit Officer of the Committee. His observed as follows: -

- 476
- (i) the school had not hiked the fee in 2009-10, but it was increased in 2010-11 but within the tolerance limit of 10%,
 - (ii) Audit of the accounts of the school was conducted by M/s. Osmani & Company, whereas Form-10 B had been signed by Shri Amit Gaur, C.A., and
 - (iii) the school has not implemented the recommendations of the 6th Pay Commission.

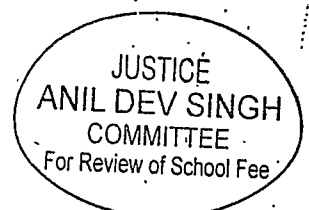
In order to provide an opportunity of hearing to the school, notice of hearing dated 18.07.2013 was issued to the school with the directions to appear before the Committee on 01.08.2013. No one appeared on behalf of the school on 01.08.2013. A fresh notice dated 01.08.2013, of hearing was issued to the school with the directions to appear on 26.08.2013.

On the appointed date, Shri Md. Masood Alam, HM of the school appeared before the committee. He contended that due to change in the management of the society, the record up-to 2009-10 was not available with the school. The school produced cash book and ledger for the year 2010-11. The cash book for the entire year 2010-11

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consists of only one page. The balance sheet for the year 2010-11 had been signed by some other Chartered Accountants while the audit report had been given by Shri Amit Gaur, C.A.

On examination of the observations of the Audit Officer of the Committee, the submission made by the school representative and the record produced by the Manager of the school, the Committee is of the view that it is difficult to place reliance on the financials of the school. Therefore, the Committee recommends that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

97
Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

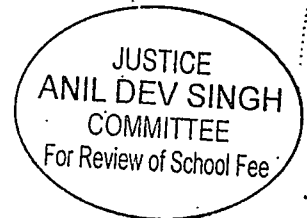
Sd/-

Dr. R.K. Sharma
Member

Dated: 25-10-2013

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Secretary



Nav Jiwan Adarsh Public School,**Jai Prakash Nagar Ghonda, Delhi - 53**

98

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 05.07.2012, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 16.07.2012. No one appeared on 16.07.2012.

By letter dated 06.08.2012, the school was again directed to appear before the Committee to produce the record on 22.08.2012.

On 22.08.2012, Sh. Banwari Lal, HM of the school appeared and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither

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[Signature]
Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced were examined in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- (i) the school had neither hiked the fee in accordance with the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission,
- ii) the school raised the fee in 2009-10 in the range of 16.67% to 20% for different classés,
- (iii) there was no fee hike in 2010-11,
- (iv) the school was getting aid from the society in cash, and
- (v) Shri S.C. Sharma, C.A., had audited the accounts of the school.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served on the school with the directions to appear before the Committee on 08.10.2013.

On the scheduled date, Sh. Banwari Lal, H.M. and Ms. Geeta Sharma, Assistant Teacher from the school appeared before the Committee for hearing. They filed the reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. It was stated by them that -

- (a) the fee hike had been by Rs.50 per month in 2009-10 but there had been no fee hike in 2010-11,

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Secretary



- (b) the school had no bank account,
- (c) the audit report signed by Sh. S.C. Sharma, C.A., had been obtained in back date, and
- (d) the school had been regularly getting aid from the society in cash.

The Committee has examined the record, observations of the audit officer and the submissions made before the committee, on behalf of the school. The Committee has noticed that the school had hiked the fee marginally in excess of 10% in the year 2009-10, and had not implemented the recommendations of the 6th Pay Commission. It appears that audit report has been back dated.

In the circumstances, the Committee is of the view that the financials of the school do not inspire confidence. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

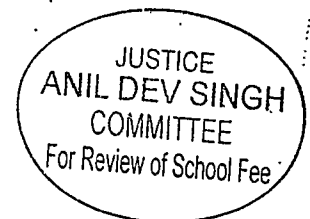
Sd/-

**Dr. R.K. Sharma
Member**

Dated: 28-10-2013

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W
Secretary



Jeewan Jyoti Sr. Sec. School, Ch. Hukum Singh Marg,Gali No.3, Sadatpur Extn. Delhi


241

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Dy. Director, District North-East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee in terms of the order of the Directorate of Education order dated.11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns, the school, vide letter dated.14.08.2012, was directed to produce its fee and salary records and also to submit reply to the questionnaire on 30.08.2012.

On the scheduled date, Sh. Bhopal Singh, executive member of the school, appeared and produced the records of the school. Reply to the questionnaire was also filed. As per the reply, the school had implemented the recommendation of the 6th Pay Commission w.e.f. April 2010 and had also increased the fee from April 2010 but it had not charged arrear fee from the students.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The records produced in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. His observations were that the school had implemented the recommendation of the 6th Pay Commission w.e.f. April 2010. Arrears had also been paid to the staff w.e.f. January 2006, but no arrears fee was recovered from the students. The school had also hiked the fee within 9.3 % to 20.8 % in 2009-10 and within 10.3% to 33.3% in 2010-11. The audit officer also observed that the school had also increased annual charges during the same period.

302
Notice of hearing dated 24/05/2013 was served to the school with the directions to appear before the Committee on 04.06.2013 to present its case.

On the appointed date of hearing, nobody appeared before the committee. The delivery of the notice of hearing to the school was confirmed from the India Post track system which showed that the notice had been delivered on 27.05.2013.

In view of the absence of the school despite service of notice on it, the Committee considers it appropriate to take decision in the matter on the basis of observations of the Audit Officer and records available with it.

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COMMITTEE
For Review of School Fee


On examination of the fee schedule and fee records, the Committee observed that the school had hiked the fee in the following manner:

Class	Tuition fee in 2008-09 (Monthly)	Tuition fee in 2009-10 (Monthly)	Fee Increase in 2009-10 (Monthly)	Tuition fee in 2010-11 (Monthly)	Fee Increase in 2010-11 (Monthly)
I	425	465	40	600	135
II-III	430	470	40	600	130
IV-V	470	515	45	650	135
VI-VII	520	570	50	750	180
VIII	550	600	50	800	200
IX	720	790	70	1000	210
X	850	930	80	1100	170
XI	1200	1400	200	1600/1700	200/300
XII	1200	1450	250	1600/1700	150/250

983

In view of above, the school had, hiked the fee in 2010-11 in terms of the order of the Director of Education dated 11.02.2009. The school had claimed to have implemented the recommendation of the 6th. Pay Commission from April 2010. On examination of salary records, for April 2009 and 2010, it had been noticed that the school had been paying same pay scale in April 2009 and 2010, in contradiction to its claim of implementation of 6th. Pay Commission w.e.f. April 2010. The school representatives avoided examination of their financials by the committee by avoided hearing before the committee, to hide some facts. Further, it has been noticed that Sh. Amit Gaur C.A. had purportedly signed the audit report, but name of

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

the school did not have its mention in the list of schools, submitted by Sh. Amit Gaur, C.A., on 06.07.2012 to the committee.

In view of the foregoing facts, the Committee is of the view that the correctness of financials of the school is hard to believe. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs. Recommended accordingly.

[Signature]
Dr. R.K. Sharma
Member

[Signature]
J.S. Kochar
Member

Dated: 10.10.2013

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[Signature]
Secretary

[Signature]
10/10



Saifi Public School, Okhla, Jamia Nagar, Delhi - 110 025

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 16.07.2013, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 31.08.2012. The date for verification of record was re-scheduled for 09-08-2012, as informed vide letter dated 23-07-2012. No one appeared on behalf of the school on 09.08.2012.

Vide letter dated 14.08.2012, the school was directed again to appear before the Committee to produce the required documents on 30.08.2012. On the next date, Shri Ahmed, M. Khan of the school appeared before the Office of the Committee and submitted a letter

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

dated 30.08.2012, under the signature of the Principal of the school, requesting for the extension of time for submission of records on the ground that staff had been on leave on account of month of Ramzan and Eid. At the request of the Principal, the school was directed to appear on 06.09.2012 before the Committee for verification of record.

On the aforesaid date, Shri Md. Umar, Manager of the school appeared and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced were examined in the first instance by Shri A.K. Bhateja, Audit Officer of the Committee. He observed that the school did not submit the details regarding the fee structure, number of students on the rolls of the school and salary that was being to the staff in the returns filed in the Office of the Directorate of Education, under Rule 180 of the Delhi School Education Rules, 1973. It was noted by the Audit Officer that the school had submitted financials of "Saifi Trust for Education and Research", instead of Saifi Public School. On query, by the Audit Officer, the Manager had stated that the society looks after the day-to-day activities and financial matters of the school. The Audit Officer also noticed that the school did not maintain fee receipts. Only total amount of fee, collected class-wise had been produced by the school. For this reason, fee

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

deposited by a student during an academic year could not be verified. It was further observed that the school had hiked the fee in different classes by 7.95% to 11.84% in 2009-10 and by 9.41% to 18% in 2010-11. Activity charges had also been hiked for the same period by 12.50% to 45.95% in 2009-10 and by Rs.50/-, in 2010-11 for different classes. The Audit Officer also noted that a consolidated Income and Expenditure Statement of Saifi Public School, an I.T.I. and the society had been prepared. In the circumstances, therefore, Income and Expenditure of the school could not be verified. The Audit Officer noticed that the school had been collecting fee in cash and the salaries were also being disbursed in cash and the school had been paying salary on pre-revised scale but D.A., was paid @35%.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.05.2013 was served to the school with the directions to appear before the Committee on 06.06.2013.

On the next date of hearing, no one appeared on behalf of the school before the Committee. The Audit Officer of the Committee was directed to confirm the delivery of the notice of hearing to the school. He confirmed from the India Post Tracking System that the notice of hearing dated 23-05-2013, booked on 24-05-2013 from Civil Lines, Delhi - 110 054 Post Office vide booking number ED888095020IN had been delivered on 28.05.2013. It seems to us that the school

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deliberately did not cause the presence of its Manager or any other person so as to prevent the Committee to unravel the truth.

On examination of the available financial returns of the school, and the observations of the Audit Officer of the Committee, we are of the view that the school did not maintain its financial records properly.

In view of the foregoing, the Committee is of the view that the available financials of the school do not inspire confidence and not worthy of credence. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

J.S. Kochar
J.S. Kochar
Member

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated: 25-10-2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Nav Jiwan Adarsh Public School, Yamuna Vihar, Delhi - 110 053

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 16.07.2013, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 31.08.2012. The date for verification of record was re-scheduled for 09-08-2012, with intimation to the school vide letter dated 23-07-2012. No one appeared on 09.08.2012.

By letter dated 14.08.2012, the school was again directed to appear before the Committee to produce the record on 30.08.2012. Again no one appeared on 30.08.2012. However, on 31.08.2012, Mrs. Prem Lata, Head Mistress of the school appeared before the Office of the Committee and submitted a letter requesting for another date for

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submission of record. Acceding to the request, the school was directed to appear on 14.09.2012 for verification of record.

On 14.09.2012, Mrs. Prem Lata, HM of the school appeared and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced were examined in the first instance by Shri A.K. Vijn, Audit Officer of the Committee. His observations were that: -

- (i) the school had neither hiked the fee in accordance with the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission,
- ii) the school raised the fee in 2009-10 in the range of 2.55% to 15.25% for different classes,
- (iii) there was no fee hike in 2010-11,
- (iv) the school paid salary in cash and did not maintain bank account and
- (v) Shri Amit Gaur, C.A., had audited the accounts of the school.

In order to provide an opportunity of hearing to the school, notice of hearing dated 24.05.2013 was served on the school with the directions to appear before the Committee on 06.06.2013. On 06.06.2013, no one appeared on behalf of the school. The Audit Officer of the Committee was directed to confirm the delivery of the notice of hearing to the school. It was confirmed from the India Post

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COMMITTEE
For Review of School Fee


000511

Track System that the notice of hearing dated 23-05-2013, booked on 24-05-2013 from Civil Lines, Delhi - 110 054 Post Office vide booking number ED888094801IN had been delivered to the school on 27.05.2013. Thus, it is clear that the school willfully absented itself. The Committee therefore decided to take record its findings on the basis of records available with the Committee.

On examination of the financials returns of the school and the observations of the Audit Officer of the Committee, it was noticed that the school had hiked the fee in the range of more than 10% in the year 2009-10, but had not implemented the recommendations of the 6th Pay Commission. Further, it has been noticed that Shri Amit Gaur, C.A., had purportedly signed the audit report, but name of the school is not mentioned in the list of schools submitted by Shri Amit Gaur, C.A., on 06.07.2012 to the Committee with regard to the schools whose accounts were audited by him.

In the circumstances, the Committee is of the view that the financials of the school do not inspire confidence. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs..

Recommended accordingly.


J.S. Kochhar
Member

Dated: 14-10-2013


Dr. R.K. Sharma
Member

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14/10/2013
3

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Maharana Pratap Model Public School, Harsh Vihar, Delhi - 93

2

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns, the school, vide letter dated 13.07.2012 was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 23.07.2012.

The school, vide letter dated 20.07.2012 requested for some more time to submit its records. The school was directed to present its records on 08.08.2012 for verification.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

On the schedule date, Shri Sukhbir Singh, Manager of the school appeared and produced the records of the school. Reply to the questionnaire was also filed. According to reply, the school had implemented the recommendations of the 6th Pay Commission w.e.f. July, 2010 and had not hiked the fee.

The records produced were examined, in the first instance, by Sh. A.D. Bhateja, Audit Officer of the Committee. His observations were that: -

- (i) the school had collected fee, more than the fee structure submitted to the District Office,
- (ii) the school had not maintained student-wise record of fee.
- (iii) the school had hiked the fee by Rs.50/- per month for all classes during the year 2009-10 and 2010-11, which was within the range of 10%,
- (iv) the school had collected fee in cash and salaries had also been disbursed in cash,
- (v) the school claimed to have implemented 6th Pay Commission w.e.f. July, 2010, but HRA, DA and TA were not being paid to the staff.
- (vi) the school has collected examination fee, but this was not mentioned in the fee receipt book or fee register or fee structure submitted by the school to the District Office and

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

(vii) the school had not collected arrears of tuition fee from the students and the same had also not been paid to the staff.

In order to provide an opportunity to present its case, notice of hearing dated 24/05/2013, was served to the school with the directions to appear before the Committee on 07.06.2013.

5/4
On the appointed date of hearing, Shri Sukhbir Singh, Member, Management Committee of the school appeared before us but without books of accounts for the years 2009-10 and 2010-11. He, however, submitted reply to the questionnaire of the Committee regarding development fund. According to the reply, the school was not charging development fund. The representative of the school was apprised of the observations of the Audit Officer recorded on 08.08.2012. He confirmed that the observations of the Audit Officer were correct. In answer to the question by one of us about the mode of payment of salary, the representative of the school stated that the same was paid in cash and no TDS was being deducted even after the purported implementation of 6th Pay Commission. The representative of the school conceded that neither the full salary as reflected in the salary registers and accounts of the school was paid nor the tuition fee as mentioned in fee schedule and fee register was charged.

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COMMITTEE
For Review of School Fee

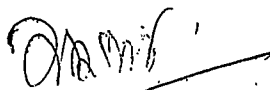
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The Committee has examined the incomplete records submitted by the school. As per the records, the school charged the fee in the following manner: -

Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I & II	500	550	50
III to V	550	600	50
VI & VII	600	650	50
VIII	700	750	50

Ostensibly, the school has not hiked fee in terms of the order of the Director of Education dated 11.02.2009 and the hike has been within the permissible limit of 10%. But, no credence can be placed on the figures furnished by the school as books of accounts were not produced by it. In the circumstances, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.


DR. R.K. Sharma
Member


J.S. Kochar
Member

Dated : 14-10-2013

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4

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Akhil Bal Vidyalaya, Friends Enclave, Nangloi, New Delhi - 86

16
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012, to produce its fee and salary records and also to file reply to the questionnaire on 23.07.2012.

On 23.07.2012, at the request of Shri Akhilesh Kaushik, Manager of the school, made in reiteration of the letter of the school of even date, prepared by him, he was directed to present the records of the school on 31.07.2012 for verification. No one appeared for the school on 31.07.2012. The date for verification of records was fixed for 13.08.2012 at the request received from the school.

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COMMITTEE
For Review of School Fee

On 13.08.2012, Shri Akhilesh Kaushik, Manager of the school, appeared and produced the records for verification. Reply to the questionnaire was also filed. According to the reply, the school implemented the recommendations of the 6th. Pay commission w.e.f. January, 2006, but did not increase the fee in terms of the order dated 11.02.2009 of the Director of Education

The records, produced by the school in the first instance were examined by Shri A.K. Bhalla, Audit Officer of the Committee. He observed that the record related to implementation of 6th Pay Commission could not be verified because the school did not produce the salary details of the staff. Prima facie, the details of salary as well as arrears furnished by the school appeared to be unreliable, as the salary and other payments to the staff were being paid in cash. The school also failed to submit fee registers. The Manager of the school stated that such registers are not being maintained by the school. On verification of fee structure and fee receipts, the Audit Officer noticed that the school had not hiked the fee during 2008-09, 2009-10 and 2010-11. He also recorded that the fee, as shown in fee receipts, do not match with the fee structure, as submitted by the school. He opined that the school was receiving lesser fee than that mentioned in the fee structure. The Audit Officer directed the Manager of the school to produce the details of arrears of salary paid to the staff. He was also directed to file revised reply to the questionnaire by him.

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COMMITTEE
For Review of School Fee

On 22.08.2012, Shri Akhilesh Kaushik, Manager of the school, appeared before the Audit Officer and submitted the required documents. In revised reply to the questionnaire, the school stated that it had implemented the recommendations of the 6th Pay Commission and had also paid increased salary to the staff w.e.f. April, 2011, but the school failed to produce details of arrears of salary to substantiate its claim. On perusal of the record, it was found that the school was not charging fee as per the fee structure and was not maintaining fee collection register, therefore, the Manager was directed by the Audit Officer to again appear and file the fee structure on the basis of fee receipts for fee hike, on 03-09-2012.

On the next date i.e. 03.09.2012, no one appeared for the school.

In order to provide an opportunity of hearing to the school, vide notice dated 24.05.2013, the school was directed to appear before the Committee on 07.06.2013, along with its fee and accounting records.

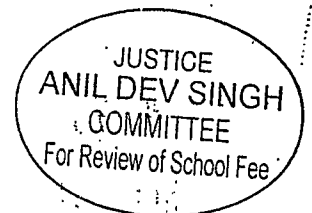
Again On 07.06.2013, the school failed to appear before the Committee, though the notice of hearing had been delivered to the school on 28.05.2013, as confirmed from India Post Tracking System.

In view of the absence of the school, the Committee considers it appropriate to take a view in the matter on the basis of records available with it.

The Committee has examined the record and the observations of the Audit Officer of the Committee.

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[Signature]
Secretary



From the fee structures on record, it appears that the school had not hiked the fee during 2009-10 and 2010-11. But they are not worthy of credence as fee registers were not produced. As per the earlier reply to the questionnaire, the school claimed to have implemented the recommendations of the 6th Pay Commission w.e.f. January, 2006 even before the issuance of the order of the Director of the Education dated 11.02.2009. In the revised reply on detecting of lie in the earlier reply, the date has been shifted to April, 2011. In support of its stand, the school failed to produce any record in original for verification, neither before the Audit Officer nor before the Committee.

In these circumstances, the Committee is of the view that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs particularly with regard to fee hike in 2009-10 and 2010-11.

Recommended accordingly.

J.S. Kochar
J.S. Kochar
Member

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated - 10.10.2013

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Secretary
Secretary

Jaypee
10/10

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

New Bal Bharti Public School, M2K Road, Rohini, Delhi - 110 085

The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West- 'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 23.07.2012.

On 23-07-2012, Shri Sanjeev Dahiya, the Manager of the school appeared before the Office of the Committee and produce records for verification. Reply to the questionnaire was also submitted. According to the reply, the school has implemented the recommendations of the 6th Pay commission w.e.f. April, 2010, but had not paid salary arrears to the staff.

The records, produced by the school were examined by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that opening and closing bank balances for the year 2009 & 2010 as reflected in

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

balance sheet do not tally with bank ledger accounts for those years. To verify the fact the school was directed to appear on 31-07-2012 and to produce bank pass books, fee receipt books and school fee registers for verification. On 31-07-2012, Shri Sanjeev Dahiya, the Manager of the school appeared before the Audit Officer of the Committee and produced the required records. On going through the record the Audit Officer observed that during 2009-10, the school did not hike fee for classes I to IX; but, there was a hike of Rs.100/-, raising the fee from Rs.700/- to Rs.800/- per month (14.28%) for class-X. He further observed that during 2010-11, the school hiked the fee within the range of 10% for classes-I to V; but, for class-X, fee was raised from Rs.800/- to Rs.1000/-. The school had claimed to have implemented the report of the recommendations of the 6th Pay Commission w.e.f. April, 2010.

The records of the school were produced before the Committee on 03-10-2012. The Committee perused the returns of the school under Rule 180 DSER, 1973, and the observations of the Audit Officer. It was observed by the Committee that the aggregate of fee did not match with the number of students. The Committee directed Mrs. Sunita Nautiyal, Audit Officer to re-examine the records of the school.

Mrs. Sunita Nautiyal, Audit Officer examined the records of the school and reported that there was huge difference in the actual amount of fee received and receivable on the basis of number of students enrolled in the school. The school was directed to explain the difference in fee on the basis of number of students enrolled and

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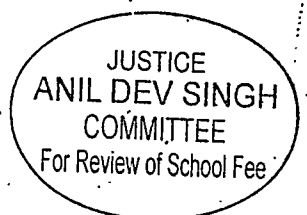
the actual fee receipts on the basis of Income and Expenditure Statements.

On 30-10-2012, Shri Sanjeev Dahiya, the Manager of the school appeared before the Audit Officer and submitted that the details of enrollments of the students as shown in the records as on 30th of April, each year, showed the new admissions in the year and not the total strength of the school on that particular date. The Audit Officer again examined the records on the basis of class-wise strength in 2008-09, 2009-10 and 2010-11. She reported that the amount received on account of tuition fee and annual charges, as per the ledger was less than the amount receivable in 2008-09 and 2009-10; but in 2010-11, annual charges actually received were found more than the projected amount. The school had received more admission fee in 2008-09 and 2009-10, than the projected amount, which had been calculated on the basis of number of new admissions in the school. Shri A.K. Bhalla and Mrs. Sunita Nautiyal, both the Audit Officers of the Committee had also observed that the books of accounts had been prepared by the school after preparation of final accounts.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, it was asked to appear before the Committee on 24.08.2013, along with its fee and accounting records. On 24.08.2013, no one appeared before the Committee for hearing despite service. In view of the absence of the school despite service of notice

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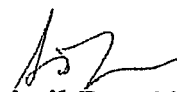

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on it, the Committee decided to record its recommendations on the basis of observations of the Audit Officer and records available with it. The Committee has examined the returns filed by the school under Rule 180 of DSER, 1973 and the observations of the Audit Officers of the Committee. It is apparent from the record that the School hiked the fee by utilizing the order of the Director Education dated 11.02.2009 on the ostensible ground of having implemented the report of the 6th Pay Commission. It is also evident from the record that the school has failed to not maintain the financials of the school properly. In this context the absence of the school becomes significant. It appears that the school authorities were trying to hide the actual facts and deliberately did not appear in order to avoid being questioned by the committee for the fear of truth being unraveled.

523

Therefore, the Committee recommends that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs particularly with regard to fee hike in 2009-10 and 2010-11.


Justice Anil Dev Singh (Retd.)
Chairperson


J.S. Kochar
Member


Dr. R.K. Sharma
Member

Dated 4/10/2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Delhi English Academy, Bharthal Village, New Delhi - 45

The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South West- 'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 23.07.2012. No one appeared on the scheduled date. The school vide letter dated 31.07.2012 was again directed to do the same, on 16.08.2012.

On 16.08.2012, Shri M.K. Pareek from the school appeared before the Office of the Committee, but did not produce any record. However, reply to the questionnaire was submitted. The representative of the school also submitted a letter requesting for another date to produce the financials of the school for verification. In view of the request the school was directed to produce the records on 22.08.2012.

On 22.08.2012, Shri Rajesh Sharma, HM of the school appeared before the Committee and produced the financial of the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

school. According to the reply of the questionnaire, the school had implemented the recommendations of the 6th Pay commission w.e.f. April, 2010, but had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school were examined by Sh. N.K. Batra, Audit Officer of the Committee. He observed that the school had shown annual charge @ Rs.1500/- per annum during 2008-09 and 2009-10 but only Rs.500/- had been charged, as per the receipt books for the period 2008-09 and 2009-10. Further, during 2010-11, though, development charge @ Rs.500/- per annum had been charged from the student, but the same had not been reflected in the fee structure. Further, admission fee has been shown in the fee structure during 2010-11 as Rs.200/- but in actual practice it was being charged @ Rs.350/- to Rs.400/- per annum.

The school has claimed to have implemented the report of 6th Pay Commission w.e.f. April, 2010. As regards the fee structure, it had surprisingly, reduced the fee by Rs.50/- for all classes during 2010-11, as per the fee structure submitted along with its returns under Rule 180 of The Delhi School Education Rules-1973; which is to be believed with a pinch of salt.

In order to provide an opportunity of hearing to the school, vide notice dated 27.05.2013, it was directed to appear before the Committee on 17.06.2013, along with its fee and accounting records.

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COMMITTEE
For Review of School Fee

On 17.06.2013, no one appeared before the Committee for hearing. The school was provided another opportunity to appear before the Committee for hearing on 15.07.2013.

On 15.07.2013, Shri Mahender Kumar Pareek, Caretaker of the school appeared before the Committee without any authority letter. He categorically stated that he did not know anything about the accounts. He also did not produce any record for verification of the Committee.

The Committee has examined the returns submitted by the school under Rule 180 of DSER, 1973 and observations of the Audit Officer of the Committee. As per records, the school has hiked the fee in 2009-10 in the following manners:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	600	650	50
VI to VIII	650	700	50

From the returns, which could not be verified as the fee and accounting records were not produced, ostensibly show that fee was increased within tolerable limit of 10%.

The school has also claimed that it has implemented the report of 6th Pay Commission but the school failed to produce any record in original before the Committee for its examination at the time of hearing. Therefore, the Committee is not in a position to arrive at any definite findings. The casual approach of the school is evident from the fact that it deputed caretaker of the school to appear before the

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Committee, who was ignorant about school accounts and also did not produce any financials of the school. The school by deputing a person who was completely blank has in fact prevented the committee from ascertaining the actual facts. The committee does not appreciate the strategy employed by the school

Therefore, the Committee recommends that Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs of the financials of the school.


27
Justice Anil Dev Singh (Retd.)
Chairperson

~~J.S. Kochar~~
Member

~~Dr. R.K. Sharma~~
Member

Dated 4/10/2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Muni International School, Mohan Garden,**Uttam Nagar, New Delhi - 110 059**

5-b
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West 'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Directorate of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns, the school, vide letter dated 13.07.2012 was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 26.07.2012. No one appeared on the scheduled date. The Office of the Committee received a letter on 26.07.2012, from the manager of the school, requesting for another date for the verification of records. The school at its own request was directed to attend the Office of the Committee on 16-08-2012, to present the records for verification.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

On the schedule date, Shri Ashok Kumar Thakur, Manager of the school attended the office and produced the records of the school. Reply to the questionnaire was also filed. According to the reply, the school had implemented the recommendation of the 6th Pay Commission w.e.f. July, 2009 but did not hike the fee.

The records produced were examined in the first instance by Shri N.S. Batra, Audit Officer of the Committee. His observations were that: -

- 549
- (i) the school had increased tuition fee in 2009-10 and 2010-11 within the tolerable limit of 10%,
 - (ii) the school also claimed to have implemented the 6th Pay Commission Report w.e.f. July, 2009, however, financials of the year 2008-09 to 2010-11 have revealed that there was huge gap between the total collection on account of fee and salary paid to the staff,
 - (iii) the school representatives had stated that the deficiency was made up by grants from society to the tune of Rs.2 lacs in 2008-09, Rs.8.5 lacs during 2009-10 and Rs.28.5 lacs during 2010-11 and
 - (iv) the aid from the society had been received in cash.

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In order to provide an opportunity to present its case, notice of hearing dated 27/05/2013, was served to the school, with the direction to appear before the Committee on 19.06.2013 with the records.

On the appointed date of hearing, Shri Dhananjay Kumar Tiwari, Music Teacher of the school appeared before the Committee. The representative of the school submitted a letter under the signature of the manager of the school stating that the school had not increased the fee and the case had already been settled on 26-07-2012 with the teachers. No original financial records were produced for the perusal of the Committee.

The Committee has examined the record available with the Committee and observations of the Audit Officer. The financial returns submitted by the school under Rule 180 of the Delhi School Education Rules, 1973, reveal that the fee schedules, for all the five years i.e. from 2006-07 to 2010-11 were written in pencil. The school's claim to have implemented the recommendations of the 6th Pay Commission w.e.f. July 2009 and not hiked the fee is to be seen in the light of the fact that the fee schedule filed by the school is written in pencil and ever increasing aid alleged to have been received from society year after year. It appears

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that the school did not produce the original records to hide the actual state of affairs of the school.

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In the circumstances, the Committee is of the view that in absence of financials of the school, its claim that it had implemented the recommendations of the 6th Pay Commission without a fee hike and the society kept on infusing money to bridge the gap between collection of fee and the salary bill of the staff, is difficult to swallow. Therefore, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.


J.S. Kochar
Member

Dated : 14-10-2013

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Dr. R.K. Sharma
Member

I agree
A.S.
14/10/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

New Bal Vikas Public School, Tikri Kalan Village, Delhi - 41

32

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West 'A' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee in terms of the order of the Directorate of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns, the school, vide letter dated 13.07.2012 was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 26.07.2012. No one appeared on the scheduled date. The Office of the Committee received a letter from the manager of the school requesting for another date for the verification of records. The school on its own request, was directed to appear on 16.08.2012, to present the records for verification.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000533

On the scheduled date, Shri M.P.S. Chauhan, Manager of the school attended the office and produced the records of the school. Reply to the questionnaire was also filed. As per the reply school had implemented the recommendation of the 6th Pay Commission w.e.f. July, 2009 but no arrears were paid o the staff and no fee hike was effected.

The records produced by the school were examined in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. He observed that: -

- 533
- (i) the figures appearing in the fee register do not match with the cash book and ledger for the respective years,
 - (ii) the rates of annual charges and admission fee, appearing in the school fee register also did not match with the rates as shown in fee structure of the respective years,
 - (iii) the school did not produce receipts of annual charges, examination fee and admission fee collected from the students with the result, the account of such fee could not be verified,
 - (iv) the school fee registers were incomplete and not found to be genuine and reliable for verifying the fee structure,
 - (v) the school had been maintaining two sets of books of fee receipts and fee collection, regardless of charging fee at different rates, and

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000534

(vi) the fee register showed annual charges and examination fee at inflated rates and their entries did not tally with the entries in the cash book and ledger, relating to the year 2009-10 and 2010-11.

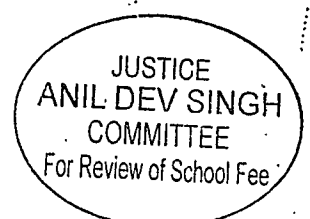
In order to provide an opportunity to present its case, notice of hearing dated 27/05/2013, was served on the school with the directions to appear before the Committee on 21.09.2013.

On the appointed date of hearing, Shri M.P.S. Chauhan, Manager of the school appeared before the Committee. The representative of the school submitted reply to the questionnaire regarding development fee. According to the reply, the school did not charge any development fee. The attention of the Manager of the school was drawn to the aforesaid observations of the Audit Officer dated 16-08-2012, which he confirmed to be correct.

The Committee has examined the records of the school. On examination of books of accounts, it was found that the salary paid to the staff did not match with the salary bills filed along with the reply to the questionnaire submitted on 16.08.2012. Contrary to the claim of the school, of having implemented the recommendations of the 6th Pay Commission w.e.f. July, 2009, it is observed from the copies of salary

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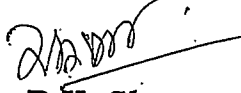


accounts that, the salary was actually reduced from July, 2009 as compared to salary from April, 2009 to June, 2009.

In the circumstances, the Committee feels that the financials of the school and its claim of having implemented the recommendations of the 6th Pay Commission without increasing the fee are not reliable. Therefore, Committee is of the view that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

35
Recommended accordingly.


J.S. Kochhar
Member


Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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23/10/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Divya Public School, Budh Vihar, Delhi - 110 084

336

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'B' of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had not hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 19.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 06.08.2012. No one appeared on the scheduled date. The school vide letter dated 14.08.2012 was again directed to produce its fee and salary records and also to submit reply to the questionnaire on 31.08.2012.

On the schedule date, Shri Vijay Kumar Sharma, appeared before the Office of the Committee. It was then that reply to the questionnaire was also filed. According to the reply, the school had, neither implemented the recommendations of the 6th Pay commission,

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

nor had hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school were in the first instance examined by Sh. N.S. Batra, Audit Officer of the Committee. He observed that the school did not produce the fee receipt books for the period 2009-10 and 2010-11, therefore, the fee charged from the students could not be verified with the fee structure.

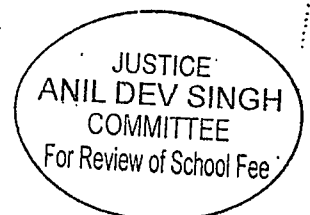
The Audit Officer also recorded that the school did not produce the Salary Payment Registers for the years 2008-09, 2009-10 and 2010-11, but the expenditure on salary during the year 2010-11 showed that the school had not implemented the report of 6th Pay Commission.

In order to provide an opportunity of hearing to the school, vide notice dated 27.05.2013, it was directed to appear before the Committee on 26.06.2013, along with its fee and accounting records. On 26.06.2013, no one appeared before the Committee for hearing. The notice of hearing had been delivered to the school on 31.05.2013 as confirmed from India Post Tracking System.

In view of the absence of the school despite service of notice on it, the Committee considered it appropriate to record its

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recommendations in the matter on the basis of observations of the Audit Officer and records available with it.

The Committee has examined the record and the observations of the Audit Officer of the Committee. As per record the fee structure for 2008-09 and 2009-10 was as below: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I	230	230	NIL
II	240	240	NIL
III	250	250	NIL
IV	260	260	NIL
V	270	270	NIL
VI to VIII	350	350	NIL

Since the school did not produce the Fee Receipt books for the relevant period, it is not possible to verify the actual fee charged by the school from the students.

Therefore, the Committee is of the view that the Director of Education ought to direct special inspection of the school under Section 24(2) of the Delhi School Education Act, 1973 to ascertain the true state of affairs.

Recommended accordingly.

J.S. Kochar
J.S. Kochar
Member

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated 14/10/13

J. agree
14/10/13

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3

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Secretary



Nav Durga Adarsh Vidyalaya, Budh Vihar, Delhi - 110 086

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973, were received from the Office of Deputy Director, District West-B of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns the school vide letter dt.04.07.2012 was directed to produce its fee and salary records and also to submit reply to the questionnaire on 12.07.2012.

Sh. A.S. Rana, Chairman of the school attended the office, but did not produce complete record. He requested for another date to produce the records. He was directed to attend the office on 06.08.2012 with the financials of the school.

On the schedule date, Sh. A.S. Rana, Chairman of the school attended the office and produced the records of the school. Reply to the questionnaire was also filed. According to the reply, the school had implemented the recommendations of the 6th Pay Commission w.e.f. 01.03.2010 without effecting a fee hike.

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The records produced were examined in the first instance by Sh. A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- (i) the school had increased tuition fee in 2009-10 by Rs.100/- per month for classes VI to VIII , within the tolerable limit of 10% and there was no increase for classes-I to V,
- (ii) the school had not increased tuition fee in 2010-11,
- (iii) the school, though claimed to have implemented the recommendations of the 6th Pay Commission, the salary to the staff had not been paid according to the recommendations of the 6th Pay Commission and
- (iv) the school did not have any bank account and all transactions were made in cash.

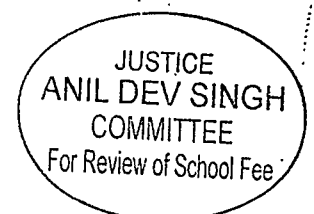
In order to provide an opportunity to present its case, notice of hearing dated 27/05/2013, was served on the school with the directions to appear before the Committee on 26.06.2013.

On the appointed date, Shri Ajeet Singh, Chairman and Shri T.P. Singh, Manager of the school appeared before the Committee. It was stated by them that the school did not charge any development fee and also did not have any bank account till 2012. The representatives of the school conceded that: -

- (i) the recommendations of the 6th Pay Commission had only been shown to have been implemented on records,

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Secretary



- (ii) even the fee as shown on the records, had not been collected from the students,
- (iii) the fee so collected had been shown on the higher side, only to match the accounts.

The Committee has examined the observations of the Audit Officer, records of the school and the submission of the school representatives. It is evident from the submission of the school that financials of the school have been prepared just for showing the implementation of the recommendations of the 6th Pay Commission on papers. This is even evident from the fact that the school did not deduct PF or TDS even after purported implementation of the 6th Pay Commission. Admittedly, whatever fee has been collected from the students had not been properly recorded in the books of accounts. The balance of the school for various years shows only cash in hand. The records produced before the Committee do not inspire the confidence and cannot be relied upon.

In the circumstances, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

DR. R.K. Sharma
DR. R.K. Sharma
 Member

Dated : 14-10-2013

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Secretary
Secretary

J.S. Kochar
J.S. Kochar
 Member

Jayne
14/10/2013

JUSTICE
 ANIL DEV SINGH
 COMMITTEE
 For Review of School Fee

000542

Nav Chetna Public School, Najafgarh, Delhi – 110 043

42

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South West-'B' of the Directorate of Education. On preliminary examination of the records, prima-facie, it appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed, vide notice dated 19-07-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 06-08-2012.

On 06.08.2012 the office of the committee received a letter from the Manager of the school requesting for some more time to present the record. The school at its own request was directed to produce the records on 14.08.2012.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000543

On 14.08.2012, Sh. Praveen Kumar Arora, Manager of the school attended the Office of the Committee but could not produce complete financials and requested to extend the date for verification. The Manager was directed to produce complete record on 23.08.2012.

On the schedule date Sh. Praveen Kumar Arora, Manager of the school presented the records of the school. Reply to the questionnaire was also filed. According to the reply, the school neither had implemented the recommendations of the 6th Pay Commission nor had hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school in the first instance were examined by Sh. A.K. Vijn, Audit Officer of the Committee. He observed to the effect that: -

- (i) the school had not furnished Auditor's report for the year 2008-09, 2009-10 and 2010-11,
- (ii) the Manager of the school had reported that the school made payment towards Auditor's fee @ Rs.8000/- per annum during 2008-09 to 2010-11, but its transaction was not reflected in the income and expenditure account,
- (iii) the school did not hike fee in 2009-10 but during 2010-11 the hike had been between 22.6% to 25.5%,

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- (iv) the school did not have any bank account, and
- (v) the school had been receiving aid from the society regularly in the form of cash.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, the school was directed to appear on 24.08.2013 along with its fee and accounting records.

544
On 24.08.2013, Sh. Pankaj Arora, representative of the school without authority letter appeared before the committee. He filed the reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. He requested for an adjournment on the ground that the Manager of the school had met with an accident. On the request of the school the matter was adjourned to 12.09.2013.

On 12.09.2013 Sh. Parveen Kumar, Manager and Ms. Suman Arora, Member of the society appeared before the Committee for hearing. They admitted that the balance sheet of the school does not reflect the actual state of affairs of the school.

The Committee has examined the record, observations of the audit officer and the submissions made before the committee, on behalf of the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

school. As per the record; the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in fee during 2009-10	Tuition Fee in 2010-11	Increase in fee during 2010-11
I-II	250	250	NIL	350	100
III-IV	270	270	NIL	370	100
V	290	290	NIL	390	100
VI-VIII	300	300	NIL	400	100

As the Manager of the school, during the course of hearing before the Committee admitted that the financials of the school do not reflect the actual state of affairs of the school, the Committee is of the view that the financials of the school are not worthy of any credence. Therefore, the Committee recommends that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated---28-10-2013

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Secretary



000546

Green Gold Public School, Gopal Nagar, Najafgarh, New Delhi - 43

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South West-'B' of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 19.07.2012, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 07.08.2012.

On the schedule date, Shri Mukesh Kumar, TGT of the school appeared and produced the records of the school. It was then that the reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee in terms of the order of the Director of Education dated 11.02.2009.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000547

The records produced were examined in the first instance by Shri A.K. Vijh, Audit Officer of the Committee. His observations were that in 2009-10 the school had hiked the fee within the tolerable limit of 10%. In 2010-11, there was 40% hike in annual charges.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.07.2013 was served upon the school with the directions to appear before the Committee on 24.08.2013.

47
On the appointed date, Shri Surender Kumar Manager and Shri Mukesh Kumar, TGT of the school appeared before the committee. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. It was submitted by the aforesaid representatives of the school that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission.

The Committee has examined the records, the observations of the Audit Officer of the Committee and the submission made by the school. On examination of balance sheet of the school as on 31.03.2010, the Committee finds that the same does not show any bank balance. On query, the Manager of the school stated that the school was maintaining an account with Punjab National Bank for more than five years. It appears that the balance sheet of the school

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

has not been actually audited and is a mere 'compilation report'. The so called balance sheet as on 31-03-2010 shows a balance of Rs.6,696/- with Oriental Bank of Commerce, but the Manager of the school stated that the school did not have any account with the said bank. The school did not produce bank pass book or statement of bank accounts for the perusal of the Committee.

In the circumstances, it is difficult to rely upon the record produced by the school. Therefore, the Committee is of the view that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

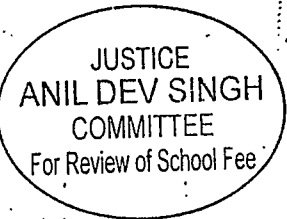
Sd/-

**Dr. R.K. Sharma
Member**

Dated: 14-10-2013

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Secretary



000549

Anand Public School, Pandav Nagar, Delhi - 110 091

19

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District Central of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 19.07.2013 of the Committee, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 07.08.2012

On the scheduled date, Ms. Uma Mehrotra, Manager of the school, appeared and produced the records of the school. Reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

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The records, produced in the first instance were examined by Shri A.K. Bhalla, Audit Officer of the Committee. He observed that the Manager of the school has not produced the complete record. On the basis of the available record, he observed that the school had hiked the fee within the tolerable limit of 10% in 2009-10 and 2010-11. She was again asked to produce the complete record and to attend the Office of the Committee on 30.08.2012 for verification. Pursuant thereto, Mrs. Uma Mehrotra, Manager of the school filed the record but did not produce bank statements, pass books for verification. On examination of the records, it was observed by the Audit Officer of the Committee on the basis of the record produced by the school that:-

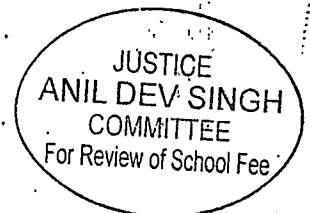
- (i) final accounts had been prepared and signed on 21.08.2012 by M/s. N.K. Mahajan, C.A.,
- (ii) the school had received huge amounts in cash from the society during 2008-09 to 2010-11 and
- (iii) the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked fee in terms of the order of the Director of Education dated 11.02.2009.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.07.2013 was served to the school with the directions to appear before the Committee on 24.08.2013.

On the appointed date, Sh. S.N. Mehrotra, Chairman and Mrs. Uma Mehrotra, Manager of the school appeared before the Committee. They contended that the school had neither hiked the fee, in terms of

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Secretary



the order of the Director of Education dated 11.02.2009, nor had implemented the recommendation of the 6th Pay Commission. They also filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The representatives of the school confirmed that the balance sheets for the years 2008-09, 2009-10 and 2010-11 got audited on 21.08.2012. They also confirmed that the school had received aid from the society, year after year in cash in spite of it having a bank account.

551
On examination of the financials of the school, the observations of the Audit Officer of the Committee and the submission made by the school, it appears that the school had prepared its financials as late as 21.08.2012. It did not produce a bank statement & pass book for verification. It also appears from the record that the school had not submitted returns under rule 180 of the Delhi School Education Rule, 1973, to the department.

Therefore, we are of the opinion that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson
Dated: 10-10-2013

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

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3

Secretary



Abhinav Bal Vidyalaya, Navin Shahdara, Delhi - 110 032

32
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973, were received from the Office of Deputy Director, District North East of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns the school, vide letter dt.19.07.2012 was directed to produce its fee and salary records and also to submit reply to the questionnaire on 14.08.2012.

Sh. D.P. Verma, Manager of the school attended the office and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000553

the fee in terms of the order of the Director of Education Dated 11.02.2009.


The records produced were examined in the first instance by Sh. A.K. Vijh, Audit Officer of the Committee. His observations were that:-

- 53
- (i) the school had increased tuition fee in 2009-10 and 2010-11 by Rs.20/- per month within the tolerable limit of 10%.
 - (ii) the cash in hand as on 31.03.2010 and 31.03.2011 did not tally with the balance sheets.
 - (iii) the salary details as recorded in salary register and ledger for the period August 2009 to February 2010 did not match with each other.

In order to provide an opportunity to present its case, notice of hearing dated 29/07/2013, was served on the school with the direction to appear before the Committee on 30.08.2013.

On the appointed date, Shri D.P. Verma, Manager of the school appeared before the Committee. It was stated by him that the school did not charge any development fee. The representative of the school when confronted with the observations of the audit officer regarding mismatch between books of accounts and the audited financials, he fairly conceded

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

that there had been some mistake in the salary sheet which was rectified subsequently.

The Committee has examined the observations of the Audit Officer, records of the school and the submissions of the school representative. It appears from the record and from the submissions made on behalf of the school that the financials of the school were prepared in haste just to present them before the committee, resulting in mismatch between the audited accounts and books of accounts of the school. The records produced before the Committee do not inspire confidence and cannot be relied upon.

In the circumstances, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated:- 24.10.2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

LUMBINI MARIGOLD PUBLIC SCHOOL, SHAHDARA, DELHI - 32

1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented the recommendations of the 6th pay commission. In this view of the matter the school was placed in category 'C'.

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Page 1 of 6

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

4. With a view to verify the returns, the office of the Committee vide its notice dated 19.07.2012 required the school to appear on 7.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. R. Kumar, Manager of the School attended the office of the Committee and presented the record, which was checked by one of the Audit Officers of the Committee, who found the record to be incomplete. He required the Manager of the school to appear and produce the complete record on 14.08.2012.

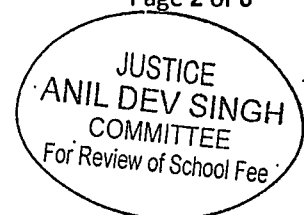
5. Thereupon, on 14.08.2012, Mr. R. Kumar, Manager of the school along with Mr. Khazan Singh, Clerk appeared in the office of the Committee, and filed reply to the aforesaid questionnaire and also presented the record. The reply to questionnaire reads as under:

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	NA
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):-	NA 1. less fee 2. Society financial position not sound. 3. so VI pay commission cannot be

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Page 2 of 6



	<p>i. With effect from which date is the increased salary to staff being paid?</p> <p>ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6th Pay Commission.</p> <p>iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6th Pay Commission.</p>	<p>given 4. less student also</p> <p>NA</p> <p>NA</p> <p>NA</p>
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	NA
4.	<p>If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used):</p> <p>i. With effect from which date was the fee increased?</p> <p>ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase.</p> <p>iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6th Pay Commission.</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>

It is manifest from the aforesaid reply that the school has claimed to have neither implemented the recommendations of the 6th Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

6. On 14.08 2012, the record presented, in the first instance, was examined by the Audit officer of the committee. From the

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observations of the Audit Officer, recorded in the file; in the presence of the Manager of the school and clerk accompanying him, it is clear that the record produced by them was incomplete. Before the Audit officer the Manager stated that the fee receipt books from 2008-09 to 2010-11 had been damaged due to flooding of the basement. Therefore, due to their non-production, the Audit Officer was not able to check as to whether or not the school was actually charging the same fee as reflected in fee structures. The Audit Officer however, observed that as per the fee structure for the years 2007-08 and 2008-09 the fee had been hiked to the extent of Rs. 20/- to 30/- per month, which was within the range of 4% to 8%. Similarly by comparing the fee structure of 2008-09 with fee structure of 2009-10, he observed that the fee has been hiked to the extent of Rs. 30/- only, which is about 6%-7% of the fee charged in the year 2008-2009. According to him there was no fee hike during the period of 2010-11. He arrived at this conclusion by comparing the fee structures for the year 2009-10 and 2010-11. The audit officer noted that the school was operating a bank account but the salary was being paid in cash. The Audit Officer also observed that there was gap between the income of the school from tuition fee and salary payable to the staff and for running the school, it was receiving aid from the society.

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7. As noted by the Audit Officer, the school is securing aid from the society as per the following details

2008-09	-----	4,70,000
2009-10	-----	5,73,304
2010	-----	6,15,993

8. By notice dated 20.09.2013; the school was asked to appear on 27.09.2013 along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 and for according hearing to it. As per the India Post Track Result, notice sent by speed post to the school was served on the on 21.09.2013. On the scheduled date i.e., 27.09.2013, no one appeared on the behalf of the school. The absence of the school on the aforesaid date of hearing despite service was an indication of the fact that the school did not wish to avail the opportunity of being heard in the matter. Accordingly we closed the hearing and reserved the recommendations. Presently we proceed to deal with the matter.

RE. FEE HIKE

9. We have gone through the available record and the observation of the Audit Officer. There is no doubt that the school has not implemented the recommendations of 6th Pay Commission and has not given higher salary to the staff in accordance therewith. Since the school has not implemented the recommendations of 6th Pay Commission, the order of the Director of Education dated 11.02.2009 could not be utilised

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for the purposes of increasing the fee. It is claimed by the school that fee hiked during the years 2008-2009 and 2009-2010 was within the tolerance limit of 10% and during the year 2010-2011 there was no fee hike at all. The claim is based upon the fee structures of the school, but fee structure alone is not enough to show that the fee was not hiked beyond the tolerance limit of 10%. The school did not produce the fee receipts on the ground that they were destroyed because of flooding of the basement in which fee receipts were kept. The school also failed to produce the fee registers. In the circumstance, therefore, we are not convinced that the fee was raised within the tolerance limit of 10%. The school has not filed reply to the questionnaire relating to the development fee. The school has also failed to appear before us with the original record despite service. It appears to us that the school wanted to conceal the original record from our gaze. In the circumstances therefore we are unable to place reliance on the record produced by the school. **Therefore we are of the view that the Director of Education should direct a special inspection of the school under section 24(2) of the Education Act 1973.**

Recommended accordingly.



Justice Anil Dev Singh (Retd.)
Chairperson


Dr. R.K. Sharma
Member

Date: 11/11/2013

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Secretary

I agree

11/11/2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

RED ROSE PUBLIC SCHOOL, MANDOLI EXT., NEW DELHI-110093

- 561
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
 2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
 3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of

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Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 19.07.2012 required the school to appear on 07.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. On 07.08.2012 no one appeared in the office of the committee despite notice. Again on 14.08.2012 notice was issued to the school directing it to appear and submit the records mentioned in the earlier notice dated 19.07.2012 on 31.08.2012. Pursuant thereto Mr. Kapil Upadhyay, part time accountant appeared in the Office of the Committee and presented reply to the aforesaid questionnaire, which reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	N/A N/A N/A

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3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F:DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	<p>If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used):</p> <p>i. With effect from which date was the fee increased?</p> <p>ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase.</p> <p>iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6th Pay Commission.</p>	<p>N.A.</p> <p>N.A.</p> <p>N.A.</p>

5. As manifest reply to the questionnaire, the school claimed to have not implemented the recommendations of the 6th Pay Commission and also did not hike the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The part-time Accountant of the school also produced the record which was examined by one of the Audit Officers of the Committee. He observed to the effect that:-

- i. For the years 2008-09 to 2010-11 the school did not produce fee receipt books and fee registers and only produced computerised printout of fee received from the students of each class. As per the part time accountant, the fee record was maintained on computer but the same is out of order and all data has been deleted. Therefore, the actual collection of fee could not be verified.

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- ii. According to the representative, the school has not collected any arrears from the students and no arrears have been paid to the staff.
- iii. The salary register for the year 2008-09 to 2010-11 was checked and it was found that the salary was paid as per pre-revised scales and not as per Government Rules as DP & TA was not being paid. However, DA was being paid @ 61%.
- iv. The number of employees differs as compared to the statement submitted to concerned District Office of the Education Department for all the aforesaid three years.
- v. The fee is being collected in cash and salary is being paid in cash.
- vi. As per the fee structure the school has hiked the fee within the permissible limit in 2009-10 and 2010-11 but the amount actually collected could not be verified for want of fee receipt books and fee registers.

7. By a notice dated 20.09.2013 the school was asked to appear before the Committee on 26.09.2013 along with entire accounting fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee and for hearing the school. As per the India Post Track Result, notice sent by speed post to the school was served on 21.09.2013. On the scheduled dated 26.09.2013 no one appeared on the behalf of the school. The absence of the school

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Secretary




on the aforesaid date of hearing despite service was an indication of the fact that the school did not wish to avail the opportunity of being heard in the matter. Accordingly we closed the hearing and reserved the recommendations. Presently we proceed to deal with the matter.

8. We have gone through the available record and the observations of the Audit Officer. The school did not appear before us along with the entire accounting, fee and salary records for the 2008-09 to 2010-11. By this stratagem the school avoided the scrutiny of the records of the school by the Committee. It can safely be assumed that the school concealed the record of the school gaze of the committee. Even before the office of the Committee complete record was not produced by the school as is clear from the aforesaid observations of the Audit Officer.

9. **In the circumstances therefore, we are of the view that the Director of Education should order a special inspection of the school under Section 24(2) of the Delhi Education Act, 1973 to ascertain the true state of affairs of the school.**

Recommended accordingly.


Justice Anil Dev Singh (Retd.)
Chairperson


Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary



Montreal Public School, Saboli, Delhi - 110 035

1. With a view to elicit the relevant information from each unaided school, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire. However, the returns filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima-facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.
4. With a view to verify the returns; the office of the committee vide its notice dated July 19, 2012 required the school to produce its fee and salary records and books of accounts and to furnish reply to the aforesaid questionnaire.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

5. Pursuant to the aforesaid notice, Sh. Anil Kumar, Manager of the school attended the office of the committee. He also presented the following reply to the questionnaire:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	N.A.
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	N.A.

6.. As is apparent from the reply to the questionnaire, the school admitted not to have implemented the recommendations of the 6th Pay Commission and also claimed that it did not hike the tuition fee.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

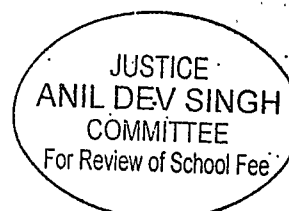
7. The record produced by the school, in the first instance, was examined by one of the Audit Officers of the Committee, who observed to effect as under:-

- (a) The computer printouts of Fee Receipt Books for the years 2008-09, 2009-10, 2010-11 produced by the School and checked with the Fee Structures available on record are found to be correct.
- (b) The school did not maintain Fee Registers; instead it maintained a "day book".
- (c) The school did not hike the tuition fee during the years 2009-10 and 2010-11 but the annual charges during 2010-11 were increased by Rs. 500/-, i.e. 100% above the annual charges for the years 2009-10.
- (d) Cash book and ledger account for the year 2010-11 was checked. The opening/closing balance was verified from cashbook and found to be correct.
- (e) The school collects the fee in cash and also disburses the salary in cash although the school operates a bank account.
- (f) Salary Register for the month of March 2011 was checked and it was found that the salary was being paid at pre-revised scale but not as per rules, since DP, DA and HRA was not being paid.
- (g) Audit of the school was conducted by Sh. Amit Gaur, CA.

8. By notice dated 20.09.2013 the school was asked to appear on 26.09.2013 at 11:00 a.m. along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the

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same by the Committee. A questionnaire with a view to eliciting information from the School regarding Development Fee was also issued.

9. Pursuant to the aforesaid notice Sh. Anil Kumar, Manager of the school appeared and presented reply to the questionnaire eliciting information regarding development fee was also issued to the school. According to the reply to the questionnaire the school was not charging development fee. He submitted that during the years 2008-09 to 2010-11 the school did not increase the fee. He admitted that the school did not implement the recommendations of the sixth pay commission due to paucity of funds.

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10. We have examined the available records, the observations of the Audit Officer and the aforesaid submissions advanced on behalf of the school. We are not satisfied with the record produced by the School. During the hearing it was not denied by Mr. Anil Kumar, Manager of the School that the School was not maintaining Fee Register. Though the School is maintaining a bank account, salary to the staff is being paid in cash. It also needs to be noted that the auditor of the school Mr. Amit Gaur, C.A., had initially given a compilation report. It appears that subsequently Audit Report in form 10B of the Income-Tax Rules signed by Mr. Amit Gaur was obtained by the school. This seems to have been done after the meeting of the committee with the Deputy Directors of the District held on 19.01.2012. It seems that after the meeting the schools were advised to obtain in future Audit Reports in a format similar to form 10B of the Income-Tax Rules. The

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format used by the Auditor for the Audit Report is the same as the one that was given to the Deputy Directors by the committee on 19.0.2012. This form was downloaded from the website www.taxmann.com for their future guidance. Therefore, the Audit Report must have been recorded after the meeting dated 19.01.2012 by utilizing form 10B for the Audit Report purportedly signed on 27.07.2011. In the circumstances, therefore, no reliance can be placed upon it. Accordingly we are the view that the Director of Education should direct a special audit of the school under section 24(2) of the Delhi Education Act 1973 to ascertain the true state of affairs of the school.

Recommended accordingly.

ASL
Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 11/11/2013

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W
Secretary

R.K. Sharma
Dr. R.K. Sharma
Member

I agree

11/11/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

BHARATMATA SARASWATI BAL MANDIR, BAWANA ROAD, DELHI

1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented recommendations of the 6th pay commission. In this view of the matter the school was placed in category 'C'.
4. With a view to verify the returns, the office of the committee vide its notice dated 14.08.2012 required the school to appear

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on 31.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. Ravinder Kumar, Chairman of the School appeared in the office of the Committee for verification of the school record. He presented reply to the questionnaire. The reply to the questionnaire reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	Yes
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	01.04.2009 Enclosed 1.1.2006 to 31.3.2009
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	N/A

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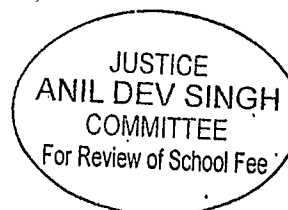
Secretary



5. It is manifest from the aforesaid reply that the school claimed to have implemented the recommendations of the 6th Pay Commission w.e.f. 01.04.2009 and paid arrears of increased salary from 01.01.2006 to 31.03.2009. It also claimed in the reply that the school did not hike the fee in terms of the Order of the Director of Education dated 11.02.2009.
6. The records produced by Shri Ravinder Kumar were examined by one of the Audit Officers of the Committee. From the observations of the Audit Officer noted in the file, it appears that the school did not file the complete record. He has observed that the school was not maintaining accounts of school separately from those of Raja Ram Hari Krishan Dharmarth Trust (Regd.), under whose management the school was running. The school failed to present cash book and ledgers of the school.
7. In the meanwhile, letter dated 31.05.2013 was sent by the Secretary to the Committee to the Deputy Director of Education, District North-West (A), Delhi whereby it was requested to clarify whether the school ID Nos. 11309196 and 1310428 were allotted to one school viz., Bharat Mata Saraswati Bal Mandir Senior Secondary School, Bawana Road, Narela, Delhi by Directorate of Education. The letter further required the Deputy Director to send a copy of the official order in this regard, in case, the answer to the question was in the affirmative. The letter also requested the Deputy Director to transmit the Annual Returns of the School having ID no.

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Secretary



1310428 under Rule 180 of Delhi School Education Rules, 1973 for years 2006-07 to 2010-11 to the office of the Committee in the event there were two schools of the same name. Since, there was no reply to the aforesaid letter, a reminder was sent on 22.07.2013. Subsequently, it transpired that earlier the School was assigned ID no. 1309196, which was replaced by ID no. 1310428.

8. With a view to providing oral hearing to the school, the Committee by its notice dated 24.07.2013 required the school to appear on 27.08.2013. However, the date 27.08.2013 was cancelled and a fresh notice of hearing was issued on 20.09.2013 for 27.09.2013 by Speed Post.
9. As per the India Post Track Result, notice sent by speed post to the school was served on 24.09.2013. On the scheduled date, i.e. 26.09.2013 no one appeared on the behalf of the school. The absence of the school on the aforesaid date of hearing despite service was an indication of the fact that the school did not wish to avail the opportunity of being heard in the matter. Accordingly we closed the hearing and reserved the recommendations. Presently we proceed to deal with the matter.
10. We have gone through the available record and the observation of the Audit Officer. We are not satisfied with the record of the School. No credence can be placed on it for the following reasons:

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Secretary



(a) The school did not produce its books of accounts i.e. Cash books and Ledgers which could have thrown some light as to how the school was able to implement the 6th Pay Commission and even paying arrears of salary since 01.01.2006, without hiking the fee and recovering the arrears.

(b) The school did not appear before us nor produced the entire accounting, fee and salary records for the years 2008-09 to 2010-11. By this stratagem the school avoided the scrutiny of the records of the school by the Committee.

11. It can safely be assumed that the school wanted to conceal the record of the school from the Committee.

12. In the circumstances therefore, we are of the view that the Director of Education should order a special inspection of the school under Section 24(2) of the Delhi Education Act, 1973 to ascertain the true state of affairs of the school.

Recommended accordingly.


Justice Anil Dev Singh (Retd.)
Chairperson


Dr. R.K. Sharma
Member

Dated: 11.11.2013

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Secretary


JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

RAJENDER LAKRA MODEL SCHOOL, BAKHTAWARPUR, DELHI-110036

1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof; a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of

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Secretary

Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 19-07-2012 required the school to appear on 07.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire.
5. On 07.08.2012, Mr. Yashbir Singh Principal of the School appeared in the office of the committee and presented reply to the aforesaid questionnaire, which reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	No
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	No
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5. As is apparent from the reply to the questionnaire, the school claimed to have not implemented the recommendations of the 6th Pay Commission and also did not hike the fee in terms of the order of the Director of Education dated 11.02.2009.

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6. The principal of the school did not present the entire record. The truncated record produced by the principal in the first instance was examined by one of the Audit Officer of the Committee. On perusal of record he observed to the effect that:-

- i. The school has not produced the fee receipt books, fee register for the year 2008-09 & 2009-10.
- ii. In respect of the year 2010-11, only one receipt book was produced by the school
- iii. The fee collected from the students for the month of February 2011 was as per fee structure available on record.

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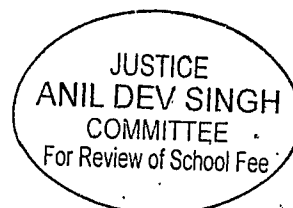
Secretary



- iv. The school has hiked the annual charges by Rs. 200/- i.e. by 22.85% in 2009-10.
- v. In 2009-10 there was no hike in tuition fee.
- vi. During the year 2010-11 the school hiked the fee in the range of Rs. 25/- to Rs. 50/- i.e. within the limits of 10%.
- vii. The school charges Rs. 500/- as admission fee as per the fee structure but it was not reflected in the receipt book.
- viii. As per the Principal, the school also collects examination fee of Rs. 35/- for classes I to V and Rs. 50/- for classes VI to VIII half yearly. This charge was also not reflected in the fee structure.
- ix. The school collects fee in cash and salary is also been paid in cash even though the school operates a bank account.
- x. The school has not produced cash book, ledger etc. of any year, therefore, accounts could not be verified.
- xi. Salary receipt for the month of February 2011 shows that the salary is not being paid as per government rules.
- xii. It was informed that one Mr. Mahendra Singh, a part time accountant takes away the record and generates the balance sheet etc and gets the same signed by Mr. Ramesh Sardana, C.A. whose C.A. membership number and address could not be found.

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Secretary



7: By notice dated 20.09.2013 the school was asked to appear on 26.09.2013 along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee. As per the India Post Track Result, Notice sent by speed post to the school was served on 21.09.2013. On the scheduled date 26.09.2013 no one appeared on the behalf of the school. The absence of the school on the aforesaid date of hearing despite service was an indication of the fact that the school did not wish to avail the opportunity of being heard in the matter. Accordingly we closed the hearing and reserved the recommendations. Presently we proceed to deal with the matter.


8. We have examined the available record and the observation of the Audit Officer. We are not satisfied with the record produced by the school. The school failed to produce the fee receipt book and fee registers for the academic sessions 2008-09 and 2009-10 even for the year 2010-2011 only one receipt book was produced. The school also did not present cash book, ledger, etc. for any of the aforesaid before the office of the Committee. Therefore the accounts could not be verified. The fee in cash and salary is also paid in cash. This practise is being followed even though the school operates a bank account.


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9. In the circumstances therefore, we are of the view that the Director of Education should order a special inspection of the school under Section 24(2) of the Delhi Education Act, 1973 to ascertain the true state of affairs of the school. Recommended accordingly.


Justice Anil Dev Singh (Retd.)
Chairperson



Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

I agree


11/11/2013



HIRA PRATAP RAI PUBLIC SCHOOL, SIRSA PUR, DELHI

- 582
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
 2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
 3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented recommendations of the 6th pay

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Secretary

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

commission. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 19.07.2012 required the school to appear on 07.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. R.S. Rana, Hony. President of the School appeared in the office of the Committee but he was not carrying the complete record. Therefore, the office of the Committee fixed 14.08.2012 for verification of the record with the request to him to produce the complete record on 14.08.2012. On the scheduled date the Hony. President of the School appeared in the office of the Committee and presented reply to the questionnaire and also produced record but again the same was incomplete. The reply to the questionnaire reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	YES
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission.	April 2008 Pre 6 th Pay Commission:- PRT-4500 TGT-5500 VPR-6500

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

	iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	Post 6 th Pay Commission PRT-13500 TGT-17140 VPR-20,280 Six teacher paid One Lac each and other six 98,377.15 as arrear.
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	

5. It is manifest from the aforesaid reply that the school has claimed to have implemented the recommendations of the 6th Pay Commission w.e.f. April 2008. The School has also claimed that it did not hike the fee consequent to the recommendation of the 6th Pay Commission in terms of the order of the Director of Education dated 11.02.2009.

6. The record produced, in the first instance was examined on the said date by one of the Audit Officers of the Committee. On

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

scrutiny of the record the Audit Officer observed to the following effect:-

- i. The school has claimed lump sum payment of the arrears to the staff in cash. However, it has not been supported by any worksheet. The President of the school explained that the school has paid increased salary w.e.f. 01.04.2008 onwards, after the issuance of Government of India notification dated 29.08.2008 requiring implementation of the recommendations of the 6th Pay Commission.
- ii. The salary from April/08 to August/08 was not released till Government of India notification dated 29.08.2008 was issued
- iii. The school has paid heavy amounts of salary arrears to staff in cash.
- iv. The school has been making cash transaction for disbursement of salary to staff.
- v. The school has not brought cash and ledger record for the years 2008-09 and 2010-11.
- vi. Cash book for 2009-10 is only upto 09.03.2010.
- vii. Final accounts for the year ending 31.03.2010 have been checked with cash book and ledger of the corresponding year. The figures of opening balance of cash in hand appearing in cash book does not match with closing

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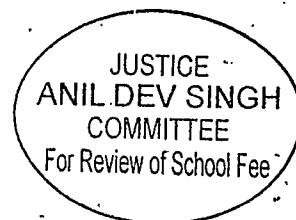
balance of cash in hand appearing in the balance sheet for the year ending 31.03.2009.

- viii. The figures relating to school fee, salary, printing, library books, staff welfare etc. do not match with the figures appearing in income and expenditure statement for the year ending 31.03.2010.
- ix. The details of final accounts for the year ending 31.03.2009 and 31.03.2011 cannot be examined as the school has failed to produce the cash books and ledgers of the corresponding years.
- x. It is revealed from the final accounts of the entire period pertaining to the year 2009-10 and cash books and ledgers of the same period that the school was receiving heavy amounts in cash by way of aid from Hira Yoga Kendra Society.
- xi. The final accounts for the entire period are showing huge excess of expenses over income.
- xii. The details of the school fee realised and salary paid and aid received from the society as appearing in the final accounts is as follows:-

Sl. No.	Item	2008-9	2009-10	2010-11
1	Fee	11,82,310/-	8,54,820/-	7,26,840/-
2	Salary	26,15,974/-	32,25,740/-	34,65,195/-
3	Aid	12,00,000/-	23,03,780/-	31,00,000/-

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Secretary



- xiii. The fee hike by the school is less than 10% in 2009-10 and 2010-11.
- xiv. The cash book and ledgers appear to have been made after the final accounts had been prepared and are not reliable as the figures mismatch.
- xv. The final account appears to be tailored made according to the requirements.
7. The Hony. President of the School agreed with the aforesaid observations of the Audit Officer and in token of having accepted the same appended his signatures below the aforesaid observations.
8. With a view to provide oral hearing to the school, the Committee by its notice dated 24.07.2013 required the school to appear on 27.08.2013. However, on 26.08.2013 the school was informed that the hearing scheduled for 27.08.2013 shall stand cancelled.
9. By a subsequent notice dated 20.09.2013 the matter was fixed for hearing on 27.09.2013. On the scheduled date the representatives of the School, Mrs. Om Hari Principal/Manager and Mr. Rai Singh, President of the school appeared before us.

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

STAND OF THE REPRESENTATIVES OF THE SCHOOL:-

10. It was admitted that the school had partially implemented the recommendations of 6th Pay Commission. During the year 2009-10 and 2010-11 fee was raised within the tolerance limit of 10%. The school has not been charging development fee. School has collected the fee in cash and the salary is being disbursed also in cash.

RE. FEE HIKE

11. We have examined the available record, the observations of the Audit Officer and the submissions of the representatives of the school. We are not inclined to accept the claim of the school that it has partially implemented the recommendation of the 6th Pay Commission. It is difficult to believe that 6 teachers were paid Rupees One Lac each and the remaining 6 were paid Rs. 98,37,715/- as arrears as claimed in reply to the questionnaire. Such huge payments as claimed by the school have been paid in cash. One would have expected payments by way of cheques as payments were above Rs. 20,000/-. After the implementation of the recommendations of the 6th Pay Commission some of the teachers were drawing more than Rs. 30,000/- per month. There is nothing on record to show that TDS was deducted from the payments made to such teachers. It is also not understandable as to how the school has paid

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

increased salary w.e.f. 01.04.08 on the basis of the Central Civil Services (Revised Pay) Rules, 2008 issued on 29.08.2008 as notification requiring the implementation of the recommendation of the 6th Pay Commission in respect of the staff of the unaided school was issued by Director of Education on 11.02.2009.

In the circumstances, therefore, we are not impressed with the claim of the school that it had even partially implemented the recommendations of the 6th Pay Commission.

12. The school failed to produce cash books and ledgers for the period 2008-09 and 2010-11 and cashbooks for the year 2009-10. As pointed out by the Audit Officer, the figures of opening balance of cash in hand appearing in cash book did not tally with the closing balance of cash in hand appearing in the balance sheet for the year ending 31.03.2009. Similarly the monetary figures relating to tuition fee, salary, printing and stationary, library books, etc. did not match with the figures appearing in Income and Expenditure statement for the year ending 31.03.2010. All the discrepancies pointed out by the Audit Officer in the observations have been endorsed by the President of the school. The claim of the school that it hiked the fee during the year 2009-10 and 2010-11 within the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

tolerance limit of 10% cannot be believed as no credence can be placed on the financial records produced by the school.

13. In the circumstance, therefore, Director of Education should order a special inspection of the school under section 24(2) of the Delhi School Education Act, 1973.

Recommended accordingly.

14. As per the record the school is not charging the development fee. This aspect may also be examined during the course of inspection.

Justice Anil Dev Singh (Retd.)
Chairperson

Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

I agree
11/11/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000591

Gandhi Memorial Public School, Brahmpuri, Delhi- 110053

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 05.09.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 17.09.2012.

On 17.09.2012, Shri Nathu Singh, Manager from the school appeared before the Office of the Committee and produced the financial of the school. According to the reply to the aforesaid questionnaire, the school had not implemented the recommendations of the 6th Pay

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000592

commission and had also not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school were examined in the first instance by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that: -

- 542
- (i) the school did not produce cash books, ledger and fee collection register for verification on the ground that the entire record had been damaged in rains.
 - (ii) the salary registers for the periods 2008-09 to 2010-11 appeared to have been prepared afresh.
 - (iii) the salary details appeared to be fudged as the amount of salary mentioned in salary payment sheets do not tally with the amount of salary shown in the salary payment register.
 - (iv) the school had increased the fee in 2009-10 by 10% to 10.13% p.m.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear before the Committee on 29.08.2013, along with its fee and accounting records.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000593

On the schedule date, Shri Nathu Singh, Manager of the school appeared and presented reply to the questionnaire of the Committee regarding Development Fee before the Committee. According to the reply the school had not charged development fee. He admitted that the statement filed earlier with the Education Department under rule 180 of DSER-1973 were different from those presented before the committee for verification. He stated that the record had been destroyed in rains.

The Committee has examined the records, observations of the Audit Officer of the Committee and submission advanced on behalf of the school. As per records, the school has hiked the fee in 2009-10 in the following manners:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	395	435	40
VI to VIII	470	517	47

The returns filed by school could not be verified as the fee and accounting records were not produced. The unverified returns show that fee was increased within tolerance limit of 10%.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000594

In the circumstances, the Committee recommends that Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs relating to the financials of the school.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000595

St. S.M. Karamjot Model School, Rashid Market, Delhi - 110 051

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had neither hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 05.09.2012, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 18.09.2012. No one attended the office of the Committee on behalf of the school on 18.09.2012. The school vide notice dated 21.09.2012 was again directed to produce its financials on 08.10.2012 for verification.

On 08.10.2012, Mrs. Gurmeet Kaur Khanna, Librarian and Sh. Deepak Kumar, Part-time Accountant of the school attended the office of the committee. They did not produce any record of the school hence the school was directed to produce its record on 12.10.2012.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000596

On 12.10.2012 Mrs. Gurmeet Kaur Khanna, Librarian of the school appeared and produced the records of the school. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced were examined in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- (i) the school had not implemented the recommendations of the 6th Pay Commission,
- (ii) the salary to staff had been paid according to the 5th Pay Commission,
- (iii) the school had not hiked the fee in terms of the order of the Director of Education dated 11.02.2009 in 2009-10.
- (iv) the fee had been increased in 2010-11 by 19.03% to 20.91%, and
- (v) the school produced manually maintained cash book during the course of examination of the records.

In order to provide an opportunity of hearing to the school, notice of hearing dated 25.07.2013 was served on the school with the direction to appear before the Committee on 29.08.2013.

On the scheduled date Mrs. Gurmeet Kaur Khanna, Librarian and Sh. Deepak Kumar, Part-time Accountant of the school appeared before us. They stated that: -

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Secretary



000597

- (a) the school did not maintain any books of accounts,
- (b) the school had not implemented the recommendations of the 6th Pay Commission,
- (c) the salary to the staff is being paid according to the 5th.Pay Commission, and
- (d) the school had hiked the fee in excess of 10% in 2009-10 and 2010-11.

The committee has examined the available financials of the school, the observations of the Audit Officer of the Committee and submissions made on behalf of the school. Admittedly the school has not maintained any books of account therefore, the records produced before the Committee do not inspire any confidence and cannot be relied upon.

In the circumstances, the Committee is of the view the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh(Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated: 25-10-2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Mount Everest Public School, Hardevpuri, Delhi - 110 093

598

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 10.09.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 24.09.2012. On the schedule date, Shri Kapil Upadyaya, Accountant of the school appeared before the Office of the Committee and produced the records of the school. It was then that reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000599

The records, produced in the first instance were examined by Shri A.K. Viji, Audit Officer of the Committee. His observations were that: -

- (i) the school had not paid salary to the teachers for the months of April, May and June during 2008-09, 2009-10 and 2010-11,
- (ii) the salary to the staff had been paid in cash,
- (iii) the school had not hiked the fee in 2009-10,
- (iv) the school had hiked the fee by Rs.50/- for classes I to V during 2010-11, raising it from Rs.350/- to Rs.400/-,
- (v) the school had not implemented recommendations of the 6th Pay Commission, and
- (vi) the audit of the financials of the school had been conducted by Sh. S.C. Sharma, C.A., whereas the name of the school does not appear in the list of the schools dated 16.07.2012, submitted by Sh. S.C. Sharma, C.A., to the Office of the Committee, with regard to the school whose audit was conducted by him.

In order to provide an opportunity of hearing to the school, notice of hearing dated 25.07.2013 was served on the school with the direction to appear before the Committee on 29.08.2013.

On the aforesaid appointed date of hearing, Shri Ram Pal Sharma, Manager of the school appeared before the Committee. He presented

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge the development fee. It was submitted by Mr. Sharma that-

- (a) the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6th Pay Commission,
- (b) there was no hike in fee during 2009-10 but the hike was about 10% during 2010-11,
- (c) the fee registers had been prepared freshly,
- (d) the financial of the school had been audited by Sh. S.C. Sharma, C.A., and
- (e) it is the stand of the school that the books of accounts have been freshly prepared and the audit has been conducted by Shri S.C. Sharma, C.A. The name of the school under discussion does not appear in the list of schools submitted by Sh. S.C. Sharma, C.A., to the Committee which had been audited by him.

The Committee has examined the observations of the Audit Officer of the Committee and the submission of the representatives of the school during the course of hearing.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000601

Ostensibly, the school has not hiked fee in terms of the order of the Director of Education dated 11.02.2009 and the hike has been within the permissible limit of 10%. But, no credence can be placed on the records furnished by the school as books of accounts were freshly prepared and it is doubtful that they were audited by Shri S.C. Sharma, C.A.

In the circumstances, the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

60)
Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 28-10-2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Gautam Public School, Kondli, Delhi -110096

42
The school did not reply to the questionnaire issued by the Committee on 27-02-2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated, 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed, vide notice dated 22.10.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 12.11.2012. No one appeared on the scheduled date. The school, vide letter of the Office of the Committee dated 19.11.2012, was again directed to appear on 03.12.2012.

On 03.12.2012, Shri Rajesh Kumar, T.G.T. and Sh.C.P.Singh, Assistant from the school appeared before the Office of the Committee, but did not produce any record. The representatives of the school were directed to produce the records on 05.12.2012.

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000603

On 05.12.2012, Shri Pradeep Gautam, Manager and Sh. C.P.Singh, Assistant of the school appeared before the Audit Officer. The records, produced by the school in the first instance were examined by Sh. A.K.Vijh, Audit Officer of the Committee. The school representatives failed to file school financials again. Even the returns under Rule 180 of DSER, 1973, received from the aforesaid Deputy Director Education had been found incomplete. The Manager of school expressed his inability to furnish complete records. However, the school had filed reply to the questionnaire. According to the reply, the school had neither, implemented the recommendations of the 6th Pay commission nor, hiked the fee, in terms of the order of the Director of Education dated 11.02.2009.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear before the Committee on 29.08.2013, along with its fee and accounting records.

On 29.08.2013, Shri Rajesh Kumar, TGT and Sh. Rohtash Kumar, TGT of the school appeared before the Committee. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee. The school representatives could not confirm, whether the school had filed complete returns under Rule 180 of DSER, 1973. They failed to file salary and fee records for

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000604

examination by the Committee. They also failed to produce any record in original before the Committee for its examination at the time of hearing. Therefore, the Committee is not in a position to arrive at any definite findings with regard to the question of fee hike.

In the circumstances, the Committee recommends that Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs of the financials of the school.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Rajindra Public School, Nihal Vihar, Nangloi, Delhi - 41

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-'B' of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 22.10.2012, it was directed to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 07.11.2012. No one attended the Office on the scheduled date. The school vide letter dated 07.11.2012 requested for extension of date for the verification of records. The school vide notice dated 12.11.2012 was directed to produce their records on 22.11.2012.

On the schedule date, Shri Gautam Kumar Singh, Accountant of the school attended the Office of the Committee. It was then that the reply to the questionnaire was also filed. According to the reply, the school had implemented the recommendations of the 6th Pay

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Commission w.e.f. 01-04-2009 and had increased the fee in terms of the order of the Director of Education dated 11.02.2009 with effect from the same date.

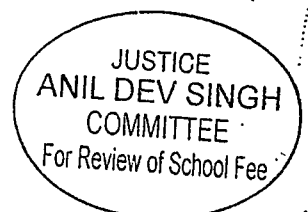
The records produced were examined in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that: -

- (i) the school had not produced cash book and ledger for 2008-09 and 2009-10. The representative of the school had stated that such records are not maintained by the school,
- (ii) the school did not produce salary payment register in original, therefore, the salary paid to the staff could not be verified,
- (iii) the school has claimed to have implemented the recommendations of the 6th Pay Commission, but the allowances are not paid to the staff as per rules,
- (iv) there had been difference in the fee as reflected in fee collection statement during 2009-10 and actual fee charge as per the fee receipts in respect of classes VI to VIII during the same period,
- (v) the school has increased fee in 2009-10 by 10.39% to 12.75% and had further increased the fee in 2010-11 by 7.14% to 10.59%.

The school was directed to produce the records of fee structure and payment of salary to the staff on 05.12.2012 for further verification.

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


On 05.12.2012, Shri Gautam Kumar Singh, Accountant of the school attended the Office of the Committee. He submitted the requisite record, which were examined the Audit Officer of the Committee. He has recorded that on a scrutiny of financial statements of expenditure on salary, there had been a hike of 95.40% in 2009-10.

In order to provide an opportunity of hearing to the school, notice of hearing dated 29.07.2013 was served upon the school with the direction to appear before the Committee on 30.08.2013.

On the appointed date, Shri Gautam Kumar Singh, Accountant and Shri Vinod Kumar, Administrator of the school appeared before the Committee. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. According to them, the fee had been hiked to the extent about 10% in the years 2009-10 and 2010-11. They also stated that the school had neither recovered arrears of fee from the students nor had the arrears of salary been paid to the staff. It was submitted by the aforesaid representatives of the school that the school had implemented the recommendations of the 6th Pay Commission.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The Committee has examined the records, the observations of the Audit Officer of the Committee and the submission made by the school. The salary records to support the contention of the school that it had implemented the recommendations of the 6th Pay Commission have not been produced by the school on the ground that they have been destroyed in rains. The school, even after the so called implementation of 6th Pay Commission, paid salaries in cash to the staff, though the school has a bank account. The school has failed to disclose the date from which the recommendations of the 6th Pay Commission were implemented. TDS as stated by the representatives of the school has been deducted but neither the salary register showing such deductions nor the TDS returns and challans showing deposit of same were produced before the Committee.

In the circumstances, it is difficult to rely upon the submissions of the school and the record produced by the school. Therefore, the Committee is of the view that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated: 28-10-2013

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Bal Bharti Model School, Rani Bagh, Delhi - 110 034

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'B' of the Directorate of Education. On preliminary examination of the records, it appeared that the school had not hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 27-12-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 16-01-2013.

On the scheduled date, Shri Ashok Gupta, Manager of the school attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted. According to the reply, the school had neither implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records produced by the school in the first instance were examined by Sh. Mrs. Sunita Nautial, Audit Officer of the Committee. She observed that: -

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COMMITTEE
For Review of School Fee

- (i) the school did not produce books of accounts and salary register for verification,
- (ii) the Manager of the school stated that the school did not maintain proper books of accounts as the strength of the students had been very low,
- (iii) In 2009-10, the school had not hiked the tuition fee but in 2010-11 the fee was hiked for classes I to V by Rs.100/-p.m.,
- (iv) the school had not implemented the recommendations of the 6th Pay Commission.

In order to provide an opportunity of hearing to the school, vide notice dated 29.07.2013 it was directed to appear on 30.08.2013 along with its fee and accounting records.

On 30.08.2013, no one appeared on behalf of the school, despite the fact that the notice of hearing had been delivered to the school on 31.07.2013, as confirmed from India Post Tracking System.

In the circumstances the Committee considers it appropriate to record its recommendations on the basis of observations of the Audit Officer and records available with it.

The Committee has examined the returns filed by the school under Rule 180 of DSER, 1973 and the observations of the Audit Officer of the Committee.

As per records, the school has hiked the fee in 2009-10 and 2010-11 in the following manner:-

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COMMITTEE
For Review of School Fee

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10	Tuition Fee in 2010-11	Increase in Tuition fee 2010-11
I to V	310	310	NIL	410	100
VI to VIII	525	525	NIL	525	NIL

However, in view of the fact that the school did not produce its books of accounts and during the course of verification, it admitted that proper books were not being maintained and the school did not appear before the Committee, when opportunity of hearing was provided to it, no reliance can be placed on the fee schedule filed by the school.

It appears that the school authorities are trying to hide the actual facts and deliberately did not appear in order to avoid being questioned by the Committee for the fear of truth being unraveled. Therefore, the Committee recommends that the Director of Education should order a special inspection of the School, under Section 24(2) of Delhi School Education Act 1973, to ascertain the true state of affairs.

Recommended accordingly.


J.S. Kochhar
Member


Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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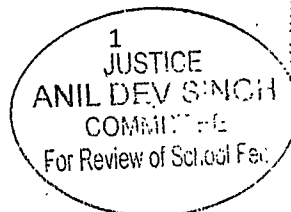

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Jagat Convent Senior Secondary School,

Paschim Vihar, New Delhi-110087

The School had not filed its reply to the questionnaire dated 27/02/2012 issued by the Committee. However, the returns of the school under Rule 180 of Delhi School Education Rules, 1973 were received in the office of the Committee through the Education Officer, Zone-17 of the Directorate of Education. It was mentioned in the covering letter of the school to the Education Officer, that due to low strength of the students and lack of funds, VI Pay Commission had not been implemented.

612
The Committee vide letter dated 07/08/2012 requested the school to produce its fee and salary records from 2008-09 to 2010-11 and also submit reply to the questionnaire issued by the Committee. On the date fixed for compliance i.e. 23/08/2012, a request was made on behalf of the school for allowing it a time of about 15 days to do the needful. Accordingly the school was directed to appear and produce the required records on 04/09/2012. On this date, Sh. Muneesh Hasija, representative of the school appeared and filed copies of the financials of the Society running the school for the years 2008-09 to 2010-11. It was stated by him that separate balance sheets of the school were not being prepared. The school however, did not submit reply to the questionnaire issued by the Committee. Another date i.e. 11/09/2012 was given to it to do the needful. On this date, the representative again appeared and filed reply to the questionnaire.



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Vide this reply, the school stated that it was in the process of implementing the VI Pay Commission Report and payment of arrears of salary. It was further stated that due to substantial decrease in the number of students, the regular collection of fee was not sufficient to implement the same. It was further mentioned that the dues of some of the teaching staff had been settled with mutual consent and in respect of the remaining staff, the process was on. With regard to arrear fee received in pursuance of order dated 11/02/2009 issued by the Director of Education, the school stated that it had recovered a sum of Rs. 8,68,400 on this account and the regular monthly fee had also been enhanced w.e.f. 01/09/2008.

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The records produced by the school were examined by Sh. A.K. Bhalla, Audit Officer of the Committee, who observed that the school had hiked the tuition fee in pursuance of order dated 11/02/2009. The hike was effective from 01/04/2009 and was of the order of Rs. 300 per month for classes VIII to X and Rs. 400 per month for classes XI & XII, which in percentage terms was to the tune of 21.67% to 25.87%. He also observed that during 2010-11, the school did not increase any fee. The school had recovered arrears of Rs. 8,68,400 for the period 01/09/2008 to 31/03/2009.

In order to provide an opportunity of hearing to the school to provide justification for the fee hike, a notice dated 22/07/2013 was issued by the Committee, requiring it to appear on 13/08/2013. On the scheduled date, Sh. Maneesh Haseeja, UDC and Munish Chopra,

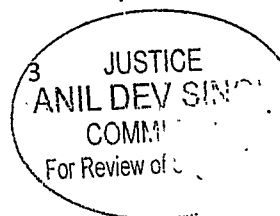
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ANIL DEV SINGH
COMMITTEE
For Review of

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Supervisor appeared on behalf of the school. It was contended by the representatives of the school that the school had finally settled all arrears payments to the teachers and the compromise had been recorded by the Hon'ble Delhi High Court in a case filed by some of the staff members. However, a copy of the final order was not filed. The school was directed to file the statements of arrears due vis a vis paid, giving information separately for the periods 01/01/2006 to 31/08/2008 and 01/09/2008 to 31/03/2009. The school requested for some time to do the needful. Accordingly, the matter was directed to be listed again on 12/09/2013.

On the date so fixed, the aforesaid representatives of the school again appeared and filed a copy of the order dated 12/07/2013, passed by the Hon'ble Delhi High Court in WP(C) 4446/2012 in which full and final settlement with seven teachers regarding Pay Commission dues, gratuity, leave encashment etc. was recorded. It was contended that almost all the staff members had either resigned or their dues been settled and the school has more or less closed. Land which was allotted earlier in a residential area, was to be surrendered to DDA and a new plot had been allotted whereon a new school would be constructed. The school also filed copies of settlement agreement with seven teachers, as taken note of by the Hon'ble Delhi High Court, and copies of resignation letters and full and final settlement receipt by four other staff members. It was



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further contended that there was no pending claim against the school either from the teachers or from the students.

The Committee has examined the returns of the school filed under Rule 180 of Delhi School Education Rules, 1973, the reply of the questionnaire, the observations of the audit officer, the order of the Delhi High Court in WP (C) 4446/2012, the settlement agreement dated 10/07/2013 arrived between the school and seven teachers, vide which a sum of Rs. 96,99,887 was paid to them in full and final settlement of their claims, including arrears of Pay Commissions, gratuity, leave encashment etc. the Committee has also perused and considered the full and final settlement vouchers of four other staff members. The Committee has also considered the fact that the school has more or less closed and its land is to be surrendered to DDA and also the fact that no issue of unjustified fee hike has been raised before it either by any student or parent or any other stakeholder. The Committee has taken note of the fact that though the fee hiked by the school w.e.f. 01.09.2008 was between 21.67% and 25.87%, no hike whatsoever, was effected in 2010-11. Further, as against the recovery of arrear fee amounting to Rs.8,68,400, the school paid arrears of Rs.96,99,887, part of which came from the incremental fee for the year 2009-10 and the balance from the coffers of the Society.

The Committee is of the view that in such circumstances, no useful purpose would be served by considering the



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justifiability of the fee hike. The Committee therefore recommends no intervention in the matter of fee hike by the school.

Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma
Member

CA J.S. Kochar
Member

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 20/09/2013

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116



Nav Jeevan Adarsh Public School, Mustafabad, Delhi - 110 094

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North East of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed vide notice dated 17-07-2012 to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 23-07-2012. No one attended the Office of the Committee on the schedule date. On 24.07.2012, the Office of the Committee received a letter dated 24.07.2012 from the Manager of the school, requesting for some more time to produce the record. The school at its own request was directed to produce the record on 08-08-2012.



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On the appointed date, Shri Mukesh Kumar, Manager of the school attended the Office of the Committee. Reply to the questionnaire was also filed. According to the reply, the school did not implement the recommendations of the 6th Pay Commission and had hiked the fee by 10%.


The records, produced by the school were examined in the first instance by Sh. A.K. Vijh, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission but had hiked the fee by 10%

In order to provide an opportunity of hearing to the school, vide notice dated 22.07.2013, the school was directed to appear on 13.08.2013 along with its fee and accounting records.

On 13.08.2013, no one appeared before the Committee. The notice of hearing had been delivered to the school on 24.07.2013, as confirmed from India Post Tracking System.

In view of the absence of the school despite service of notice on it, the Committee considers it appropriate to record its findings.

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The Committee has examined the record and the observations of the audit officers. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I - V	390	450	60
II	425	475	50

It is evident from the above that the school had hiked the fee in 2009-10 though, beyond the tolerance limit of 10% yet the hike had not been much in absolute terms.

In these circumstances, the Committee therefore, is of the view that no intervention is called for qua the fee.

Sd/-

Sd/-

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

J.S. Kochar
Member

Dr. R.K. Sharma
Member

Dated—14-10-2013

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Roop Krishna Public School, Shahbad Dairy, Delhi - 110 042

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'A' of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed vide notice dated 09-08-2012, to produce its fee and salary records and also to submit reply to the questionnaire on 29-08-2012.

On the scheduled date, Mrs. Manju Bajaj, HM of the school attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted. According to the reply, the school, had not implemented the report of 6th Pay Commission and had also not hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The records, produced by the school were examined in the first instance by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission but had hiked the fee in 2009-10 by Rs.50/- to Rs.60/- per month for all classes, which was in excess of 10%. The salary to the staff had been paid in cash, in spite of having bank account.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013 the school was directed to appear on 17-08-2013 along with its fee and accounting records. The hearing was preponed to 14.08.2013 with due information to the school.

On the scheduled date, Mrs. Manju Bajaj, HM and Shri S.L Manchanda, Manager of the school appeared before the Committee for hearing. It was contended by the school representatives that the school was not in a position to implement the report of 6th Pay Commission on account of lack of resources. With regard to fee hike, it was contended that though the hike was more than 10% in 2009-10 and 2010-11 but in absolute terms the hike was not much as the school was operating on very low fee base. The school representatives also filed reply to the questionnaire, regarding development fee. According to the reply, the school did not charge the development fee from the students.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The Committee has perused the record, observations of the audit officers and has considered the submissions made on behalf of the school. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to II	260	320	60
III to V	270	320	50
VI to VII	290	340	50
VIII	300	350	50

It is evident from the above that the school had hiked the fee in excess of the tolerance limit of 10% but the increase in fee was not in terms of the order of the Director of Education, dated 11.02.2009. It is also clear that the school was operating on very low fee base during the year 2008-09 and in absolute terms fee hike in the year 2009-10 was not much. The school had not implemented the report of the 6th Pay Commission and had not charged development fee from the students.

In the circumstances, the Committee is of the view that no intervention in regard to the issue of fee hike is required.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member.**

Sd/-

**Dr. R.K. Sharma
Member**

Dated:- 24.10.2013

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Bal Convent Public School, Old Seemapuri, Delhi - 110 095

203
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On preliminary examination of the records, it appeared that the school had hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'A'.

In order to verify the returns of the school, it was directed vide notice dated 09-08-2012, to produce its fee and salary records and also to submit reply to the questionnaire on 29-08-2012. No one on behalf of the school attended the Office of the Committee on the schedule date. The school, vide notice dated 30-08-2012 was again directed to produce its record for verification on 14-09-2012.

On the schedule date Sh. Sanjeev Kumar, H.M. of the school attended office of the committee. Reply to the questionnaire was also

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submitted. According to the reply, the school had not implemented the report of 6th Pay Commission, but had hiked the fee w.e.f. 01.04.2008.

The records, produced by the school were examined by Sh. N.K. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission, but had hiked the fee by Rs.50/- to 60/- p.m., during 2009-10, in excess of the permissible limit of 10%.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, it was directed to appear on 17-08-2013 along with its fee and accounting records. The hearing was proponed to 14-08-2013 with due information to the school vide notice dated 29.07.2013.

On 14.08.2013, Sh. Sanjeev Kumar Sharma; Principal and Ms. Meenakshi, TGT of the school appeared before the Committee for hearing. It was contended by them that the school had not implemented the report of 6th Pay Commission, but had hiked the fee during 2009-10 by Rs.50/- to Rs.60/- p.m. Reply to the questionnaire regarding development fee was also filed. According to the reply, the school had not charged development fee from the students.

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The Committee has examined the record, observations of the audit officer and the submissions made before the committee, on behalf of the school. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to II	280	330	50
III to V	320	370	50
VI To VIII	380	440	60

It is evident from the above that the school had hiked the fee in 2009-10, marginally in excess of the tolerance limit of 10% and not in terms of order of the Director of Education, dated 11.02.2009. The Committee noted that the school has not implemented the report of the 6th Pay Commission and has also not charged development fee.

Considering the fact that the school is working on low fee base and the hike in fee, is slightly in excess of the tolerance limit of 10%, which in absolute terms is not much, the Committee recommends that no intervention is called for with regard to the issue of fee hike.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated---25-10-2013

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Prabhu Dayal Public School, Shalimar Bagh, Delhi-110088

In reply to the questionnaire dated 27/02/2012, the school stated that it had implemented the VI Pay Commission Report. The increased salary was paid w.e.f. 01/04/2009. Arrears of salary w.e.f. 01/01/2006 were also being paid. The school claimed that a sum of Rs. 1,44,86,374 was paid as arrears. It was also claimed that the salary bill for the month of March 2009 was Rs. 25,70,771 when the VI Pay Commission had not been implemented but the same shot up to Rs. 30,29,780 for the month of April 2009 on implementation of the VI Pay Commission.

With regard to fee hike in pursuance of order dated 11/02/2009, the school stated that it had increased the tuition fee w.e.f. 01/09/2008 and furnished details of the pre increase and post increase fee of the students. From the details so furnished, it became apparent that the school had increased tuition fee @ Rs. 300 per month for classes Nursery to IV, Rs. 400 per month for classes V to X and Rs. 500 per month for classes XI & XII. The school also stated that it had recovered arrear fee to the tune of Rs. 1,08,54,555. On the basis of this reply, the school was placed in Category 'B'.

Preliminary examination of the financials of the school was carried out by the Chartered Accountants detailed with this Committee (CAs). As the school claimed to have increased the tuition

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fee w.e.f. 01/09/2008, the balance sheet of the school as on 31/03/2008 was taken as the basis for calculation of the funds available with the school for the purpose of implementation of the VI Pay Commission Report. As per the preliminary calculations made by the CAs, the funds available with the school as on 31/03/2008 were to the tune of **Rs.1,82,78,702**. The school recovered arrear fee amounting to **Rs.1,08,54,555**, the arrears of salary for the period 01/01/2006 to 31/08/2008, paid by the school consequent to implementation of VI Pay Commission Report w.e.f. 01/01/2006 were **Rs.1,44,86,374**, the incremental fee recovered by the school for the period 01/09/2008 to 31/03/2010 was **Rs. 1,48,71,505** while the incremental salary on account of implementation of VI Pay Commission Report for the corresponding period was **Rs.55,08,108**. After taking into account the increased fee, arrear fee, increased salary and arrear salary, the surplus of the school shot upto **Rs. 2,40,10,280**. The school was issued a notice dated 20/02/2013 for providing it an opportunity of hearing by the Committee on 25/03/2013. On this date, Ms. Bimla Bhatia, Manager of the school appeared with Sh. Purshottam Das, Director and Sh. R.K. Khanna, CA. The representatives of the school were provided with a copy of the preliminary calculation sheet prepared by the CAs attached with the Committee. They sought some time for filing an appropriate response. It was contended by them that some payment of arrears had been made after the reply to the questionnaire was given by the school and therefore, the calculations needed to be revised. As the

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school was also charging development fee, it was asked to furnish the specific reply to the following queries raised by the Committee:

- (a) How much development fee had been charged by the school from 2006-07 to 2010-11?
- (b) How development fee was treated in the books of accounts, i.e. whether as a revenue receipt or as a capital receipt?
- (c) For what purpose development fund had been utilised?
- (d) Whether separate earmarked bank accounts or FDRs or investments were maintained for unutilised development fund?

At the request of the school, the matter was directed to be relisted on 18/04/2013. In the meantime, the school filed written submissions dated 09/04/2013 in the office of the Committee along with its own calculation sheet, as per which instead of a surplus, the school projected a deficit of Rs. 2,22,27,071 after implementation of VI Pay Commission Report. On 18/04/2013, the aforesaid representatives of the school again appeared. During the course of hearing, while examining the details filed by the school, the Committee observed that there were substantial differences between the figures given by the school in reply to the questionnaire and the figures given in the calculation sheet filed by the school which required to be reconciled. Accordingly the school was required to file evidences of payments of all instalments of arrears and payment of increase salary w.e.f. 01/04/2009. The matter was directed to be

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relisted on 06/05/2013. On this date, the school filed the required details and the representatives of the school were orally heard. On perusal of the details filed by the school, the matter relating to payment of arrears of salary from 01/01/2006 to 31/08/2008 and from 01/09/2008 to 31/03/2009 was not clear as the school also furnished details of payment of arrears for period subsequent to 31/03/2009, which had no relevance with the issue before the Committee. Accordingly the school was asked to furnish only the relevant details of arrears for the aforesaid periods. The school submitted the same vide letter dated 10/10/2013.

Submissions:

As per the calculation sheet with regard to availability of funds vis a vis the additional liability that befell on it on account of implementation of VI Pay Commission Report, filed by the school, the school has

- (i) accepted the figure of Rs. 1,82,78,702 as the funds available with it at the threshold. However, it is contended that the following liabilities for which the provision had been made in the balance sheet, ought also to have been deducted while working out the funds available with the school:

(a) Gratuity	Rs. 1,25,64,000.
(b) Leave Encashment	Rs. 52,48,000

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- (ii) A sum of Rs.2,26,93,773, being the Fixed Asset reserve/depreciation reserve ought also to have been deducted.
- (iii) If allowances as per (i) & (ii) above are made, there would be no funds available for implementation of VI Pay Commission Report. On the contrary, there would be an opening deficit of Rs. 2,22,27,071 at the threshold and not a surplus of Rs. 1,82,78,702 as projected by the CAs attached with the Committee.
- (iv) The arrear fee recovered amounting to Rs. 1,08,54,555 was the total arrear fee from 01/01/2006 to 31/03/2009. The breakup of the same was as follows:

01/01/2006 to 31/08/2008	Rs. 54,01,646
01/09/2008 to 31/03/2009	<u>Rs. 54,52,909</u>
Total	<u>Rs. 1,08,54,555</u>

The CAs have considered the total of Rs. 1,08,54,555 to be for the period 01/01/2006 to 31/08/2008 and added thereto Rs. 54,52,909 separately for the period 01/09/2008 to 31/03/2009. Thus a sum of Rs. 54,52,909 has been taken twice in the preliminary calculations.

- (v) The arrears of salary taken by the CAs at Rs. 1,44,86,374 is not correct as the same is based on the reply given by

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the school to the questionnaire. However, the school had not made full payment of arrears by the time the reply was given and substantial payments were made after giving the reply. The school had since made full payment of arrears from 01/01/2006 to 31/03/2009 and the aggregate amount of arrears paid is Rs. 2,69,12,628. However, vide details furnished as per letter dated 10/10/2013, this amount has been revised to Rs. 2,68,53,457.

- 631
- (vi) The incremental fee for the period 01/09/2008 to 31/03/2009, taken at Rs. 1,48,71,505 by the CAs has been accepted by the school.
- (vii) The incremental salary for the period 01/09/2008 to 31/03/2010 was Rs. 1,97,57,934 while the CAs have taken the same to be Rs. 55,08,108 as they have omitted to take the figure for the period 01/09/2008 to 31/03/2009.

Discussion:

The various contentious issues raised by the school are discussed in the following paragraphs:

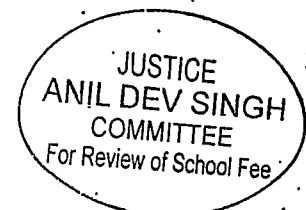
Re.: Funds available as on 31/03/2008

The Committee has perused the balance sheet of the school as on 31/03/2008 and observes that the school had made provision for

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gratuity amounting to Rs. 1,25,64,000 and Leave Encashment amounting to Rs. 52,48,000. The CAs had not accounted for these liabilities while working out the funds available with the school as on 31/03/2008 for the reason that the basis of quantification of provisions was not disclosed in the balance sheet and it appeared to be adhoc provision. During the course of hearing, the school has furnished the detailed calculations of the accrued liability of gratuity and leave encashment as on 31/03/2010. On perusal of these details, the Committee finds that the school has projected the accrued liability of gratuity at Rs. 2,74,64,672. However, in respect of certain employees, the liability has been shown at more than Rs. 3,50,000. As on 31/03/2010, the maximum liability that could have been paid was Rs. 3,50,000. The hike in ceiling of gratuity to Rs. 10,00,000 was made in May 2010. Therefore, while working out the funds available with the school in 2009 when the decision was taken to hike the fee, the school could not have taken into account the increased ceiling of gratuity about which it was not even aware of. The excess liability shown by the school as on 31/03/2010 for this reason amounts to Rs. 8,52,633. Therefore, in view of the Committee, the liability for gratuity that needs to be taken into account is Rs. 2,66,12,039. The liability as on 31/03/2010 for leave encashment worked out by the school at Rs. 84,39,999 appears to be correct. While working out the funds available as on 31/03/2008, the liability that accrued upto that date needs to be considered. The school has not provided any calculations in respect of liability as on that date except relying upon

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the provisions made in the balance sheet at Rs. 1,25,64,000 and Rs. 52,48,000. However, if backward calculations are made from the liabilities as worked out as on 31/03/2010, the provisions made appear to be in order. If these liabilities are taken into account, the conclusion would be that the school did not have any funds available with it at the threshold when the decision to hike the fee was taken. The contention that the sum of Rs. 2,26,93,773 being the fixed asset reserve/depreciation reserve, ought to be excluded from the funds available with the school is not required to be considered at this stage as the Committee has already found that the school did not have funds available with it for implementation of VI Pay Commission Report. However, this contention will be examined when we discuss the issue of development fee.

Re.: Reserve for contingencies

Although, the Committee has taken a consistent view in case of other schools that a reserve equivalent to four months' salary ought to be kept by the school and the entire funds available with it should not be considered as available for implementation of VI Pay Commission Report, that is applicable when the school has funds available with it. When the school does not have any funds available with it, the question of keeping them in reserve would not arise. This is a case where the school did not have any funds available with it at the threshold. However, if in the final determination, the school is required to refund any fee, this aspect will be kept in view.

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Re.: Discrepancy in the figure of arrear fee recovered by the school.

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The school has contended that the total arrear fee recovered for the period 01/01/2006 to 31/03/2009 was Rs. 1,08,54,555. However, in the preliminary calculation sheet, the same has been shown to be the fee recovered for the period 01/01/2006 to 31/08/2008 and a sum of Rs. 54,52,909 has been erroneously added thereto as arrear fee for the period 01/09/2008 to 31/03/2009. The Committee has examined this contention and observes that while giving reply to the questionnaire, the school had mentioned that a sum of **Rs. 1,08,54,555** was recovered as arrear fee and the tuition fee was increased w.e.f. 01/09/2008. The logical conclusion from this was that the arrear fee pertained to the period 01/01/2006 to 31/08/2008. Hence the CAs attached with the Committee cannot be faulted for taking the arrear fee to be pertaining to the period 01/01/2006 to 31/08/2008. However, since the school has now clarified that the arrears pertain to the period 01/01/2006 to 31/03/2009, the Committee will factor in this fact while making the final determinations.

Re.: Incremental fee for the financial year 2009-10

The CAs had taken the incremental fee for the period 01/09/2008 to 31/03/2010 at Rs. 1,48,71,505, the break up of which was as follows:

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From 1-9-08 to 31-3-09	54,52,909
From 1-4-09 to 31-3-10	<u>94,18,596</u>
Total	<u>1,48,71,505</u>

However, the contention of the school is that the arrears of fee for the period 01/09/2008 to 31/03/2009 are included in the arrear fee, as discussed above. Since, the Committee has already included the incremental fee for the said period in the figure of arrear fee, the same needs to be excluded from the incremental fee. Therefore, the Committee will consider a sum of **Rs. 94,18,596** as incremental fee for the F.Y. 2009-10.

Re.: Arrear salary paid to the staff.

The school contends that by the time the reply to the questionnaire issued by the Committee was furnished, the school had not made full payment of arrears salary and till that time only a sum of Rs. 1,44,86,374 was made and the same figure was taken by the Committee in the preliminary calculation sheet. However, during the course of hearing, the school furnished details of full payment of arrears which amounted to Rs. 2,69,12,628. The school, vide written submissions dated 06/05/2013 {para 1 (g)} , contends that this amount represents the full amount of arrear from 01/01/2006 to 31/09/2009 (read 31/03/2009). Further, vide letter dated 10/10/2013, the school clarified that the total amount of arrear salary paid for the period 01/01/2006 to 31/03/2009 was Rs.

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2,68,53,457, although the payment was spread over a period of three-four years.

The Committee agrees that the full amount of arrears, whether paid or outstanding, ought to be considered while working out the requirement of funds for implementation of VI Pay Commission Report. Therefore, in the final determinations, the Committee will factor in a sum of **Rs. 2,68,53,457** as arrears paid for the period 01/01/2006 to 31/03/2009.

Re.: Incremental salary for the period 01/09/2008 to 31/03/2010.

536
The school has contended that the incremental salary for the period 01/09/2008 to 31/03/2010 as taken in the preliminary calculation sheet at Rs. 55,08,108 is not correct and the same should have been Rs. 1,97,57,934 as the incremental salary for the period 01/09/2008 to 31/03/2009 has not been taken into consideration. The school is trying to take advantage by confusing the issue as it itself maintains that increased salary for the period 01/09/2008 to 31/03/2009 has been included in the arrear salary of Rs. 2,68,53,457 which relates to the period 01/01/2006 to 31/03/2009. Once it has been included in the arrear salary, it cannot be taken into consideration once again as increased salary. The Committee therefore rejects the contention of the school and will take the figure of **Rs. 55,08,108** as taken by the CAs attached with the Committee in the final determination. Be it noted that the figure of Rs. 55,08,108 has

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been arrived at by extrapolating the difference in salary for the months of March 2009 and April 2009 for twelve months. This figure is not discernible from the audited financials of the school as no details of salary paid like arrear payments or period to which they relate have been given in the audited financials.

Determinations:

As per the above discussion, the Committee is of the view that the school did not have any funds available with it as on 31/03/2008 which could have been utilised by it for implementation of VI Pay Commission Report. Therefore, for implementing the said report, a fee hike was essential. The only question that remains to be determined is whether the fee hike effected by the school was justified or excessive or short.

The additional revenue generated by the school by recovering arrear fee from 01/01/2006 to 31/03/2009 and increasing the monthly fee w.e.f. 01/04/2009 was **Rs. 2,02,73,151** as follows:

Arrear fee for the period	
01/01/2006 to 31/03/2009	Rs. 1,08,54,555
Incremental fee for the F.Y. 2009-10	<u>Rs. 94,18,596</u>
Total	<u>Rs. 2,02,73,151</u>

The total financial impact of implementation of VI Pay Commission on the school was **Rs. 3,23,61,565** as follows:

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Arrear salary for the period:

01/01/2006 to 31/03/2009	Rs. 2,68,53,457
Incremental salary for the F.Y. 2009-10	Rs. <u>55,08,108</u>
Total	Rs. <u>3,23,61,565</u>

Thus, the school was in deficit to the tune of Rs. 1,20,88,414 after implementation of VI Pay Commission Report.

Development Fee

In response to the queries raised by the Committee regarding development fee, the school vide written submissions dated 09/04/2013 contended as follows:

- (a) That the school had started charging development fee only w.e.f. 2008-09.
- (b) That in 2008-09, the development fee charged @ Rs. 1000 per student which was approximately 5% of annual tuition fee, in 2009-10, it was charged @ Rs. 1150 per student which again was approximately 5% of annual tuition fee and in 2010-11, it was charged @ Rs. 3000 per student which was approximately 11% of annual tuition fee.
- (c) That the school made no distinction between revenue or capital receipt and revenue or capital expenditure and all the receipts including development fee were credited to Income & Expenditure Account and all the payments including those for acquiring fixed assets were debited to Income & Expenditure Account.

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(d) The total development fee collected in 2008-09 was Rs. 20.66 lacs against which the expenditure was Rs. 85.87 lacs. In 2009-10, the collection was Rs. 23.86 lacs and the expenditure was Rs. 31.34 lacs. In 2010-11, the collection was Rs. 64.35 lacs and the expenditure was Rs. 44.84 lacs. The expenditure out of development fee was made for acquiring new fixed assets as well as repair and maintenance thereof. On query by the Committee, the school clarified that during 2009-10, out of the total expenditure of Rs. 31.34 lacs, a sum of Rs. 12.17 lacs was spent for acquiring fixed assets and the remaining amount of Rs. 19.17 lacs was spent on repair and maintenance. Likewise, in 2010-11, out of the total expenditure of Rs. 44.84 lacs, a sum of Rs. 11.39 lacs was spent on acquiring fixed assets and the remaining amount of Rs. 33.45 lacs was spent on repair and maintenance.

(e) As there was no surplus in the development fund account, no earmarked FDRs or bank accounts were maintained.

The aforementioned submissions of the school make it clear that the school was not fulfilling any of the pre conditions prescribed by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & Ors. (2004) 5 SCC 583. Neither the development fee was treated as a capital receipt, nor was it exclusively utilised for purchase or

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upgradation of furniture & fixture or equipments. A large portion of development fee was spent on repair and maintenance. Contrary to the claim of the school that no surplus remained out of development fee, as per the school's own submissions, out of the collection of Rs. 64.35 lacs in 2010-11, a sum of Rs. 44.84 lacs only was spent. Out of this expenditure, a sum of Rs. 33.45 lacs was spent on repair and maintenance. No earmarked bank account or FDRs were maintained for unutilised development fund and since the school charged even the fixed assets purchased to its Income & Expenditure Account, no depreciation reserve fund was created. Creation of a fixed assets reserve on the liability side of the balance sheet equivalent to the assets purchased during the year is merely an accounting entry which nullifies the addition to the fixed assets on the assets side of the balance sheet. **Therefore the Committee is of the view that the development fee recovered by the school in 2009-10 and 2010-11 aggregating Rs. 88.21 lacs was unjustly recovered.**

Recommendations:

In view of the fact that the school was in deficit to the tune of Rs. 120.88 lacs on account of tuition fee after implementation of VI Pay Commission Report and the development fee unjustly recovered was Rs. 88.21 lacs, the Committee is of the view that no intervention is required in the matter. The school has not made any claim or request for being allowed to raise any fee over

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and above that permitted to it by order dated 11/02/2009 issued
by the Director of Education.

Recommended accordingly.

Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma

CA J.S. Kochar

Justice Anil Dev Singh (Retd.)

Member

Member

Chairperson

Dated: 23/10/2013

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Bal Bharti Public School, Pitampura, Delhi-110034

The school, vide its letter dated 22/02/2012 addressed to the Education Officer, Zone -11 of the Directorate of Education, submitted copies of its financials, fee structures, enrolment of students, staff statements etc, details of salary paid to the staff immediately before implementation of VI Pay Commission and after such implementation and the extent of fee increased in consequence of order dated 11/02/2009 issued by the Director of Education. These were forwarded to the committee. Further, in reply to the questionnaire dated 27/02/2012, the school stated that it had implemented the VI Pay Commission Report. The increased salary was paid w.e.f. 01/09/2008 and the arrears w.e.f. 01/01/2006 to 31/08/2008 had also been paid. As per the annexures enclosed with the reply to the questionnaire, the school claimed that the salary bill for the month of January 2009 was Rs. 40,32,996 when the VI Pay Commission has not been implemented but the same shot up to Rs. 61,51,334 for the month of February 2009 on implementation of the VI Pay Commission. The school also claimed to have paid arrears for the period 01/01/2006 to 31/08/2008 which aggregated to Rs. 3,19,34,494.

With regard to fee hike in pursuance of order dated 11/02/2009, the school claimed to have increased the tuition fee @ Rs. 400 per month for all the classes w.e.f. 01/09/2008.

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Development fee, which was being charged @ 12 % of tuition fee for different classes in accordance with the fee statement for 2008-09 submitted under section 17(3) of Delhi School Education Act 1973 was enhanced to 15% of tuition fee w.e.f. 01/09/2008. The school also stated that it had recovered arrears for the period 01/01/2006 to 31/08/2008 @ Rs. 3500 per student. On the basis of this reply, the school was placed in Category 'B'.

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Preliminary examination of the financials of the school was carried out by the Chartered Accountants detailed with this Committee (CAs). As the school claimed to have increased the tuition fee w.e.f. 01/09/2008, the balance sheet of the school as on 31/03/2008 was taken as the basis for calculation of the funds available with the school for the purpose of implementation of the VI Pay Commission Report. As per the preliminary calculations made by the CAs, the funds available with the school as on 31/03/2008 were to the tune of **Rs. 5,94,40,402**. The school recovered arrear fee amounting to **Rs.1,60,89,500**, the arrears of salary paid by the school consequent to implementation of VI Pay Commission Report w.e.f. 01/01/2006 was **Rs. 3,19,34,494**, the incremental fee recovered by the school for the period 01/09/2008 to 31/03/2010 was **Rs. 3,72,12,400** while the incremental salary on account of implementation of VI Pay Commission Report for the corresponding period was **Rs.4,02,48,492**. After taking into account the increased fee, arrear fee, increased salary and arrear salary, the school still had

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surplus funds to the tune of Rs. 4,05,59,316 available with it. The school was issued a notice dated 21/01/2013 for providing it an opportunity of hearing by the Committee on 18/02/2013. On this date, Sh. S.K. Bhattacharya, Secretary of the Managing Committee of the school appeared with Ms. M. Goswami, Principal and Mr. Ashok Garg, Accounts Officer. They were provided with the preliminary calculation sheet prepared by the CAs attached with the Committee. The representatives of the school sought some time for filing an appropriate response. As the school was also charging development fee, besides tuition fee, the school was required to specifically reply to the following queries:

- 644
- (a) How much development fee had been charged by the school for the year 2006-07 to 2010-11?
 - (b) How development fee was utilised?
 - (c) Whether separate bank accounts were maintained for development fund and depreciation reserve fund?

At the request of the school, the matter was directed to be relisted on 11/03/2013. However, the Committee received a request letter from the school seeking postponement of hearing by two weeks on account of indisposition of its Accounts Officer. Accordingly the matter was directed to be relisted on 03/04/2013 and again on 22/04/2013. On this date, the aforesaid representatives of the school again appeared and filed written submissions dated

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18/04/2013. A separate set of financials with regard to receipt and utilisation of development fund was also filed.

Submissions:

- 645
- (a) Vide written submissions filed on 18/04/2013, the school filed its own calculation sheet with regard to availability of funds vis a vis the additional liability that befell on it on account of implementation of VI Pay Commission Report. As per the calculation sheet filed by the school, the school had funds to the tune of Rs. 3,86,73,576 available with it as on 31/03/2008. After accounting for the increased fee, increased salary, arrear fee and arrear salary and also after providing for provision for gratuity and leave encashment as on 31/03/2008 and also after taking into account the additional liabilities of gratuity and leave encashment for the years 2008-09 and 2009-10, the school had a surplus of Rs. 7,93,884.
- (b) The school also contended that the surplus as available with it was not even sufficient to maintain a reserve for three months salary which works out to Rs. 2,23,74,639.
- (c) There was a contingent liability also in respect of the demand by Employees Provident Fund Organisation as the school is deducting and contributing towards PF of employees @ 10% of salary whereas the EPFO is demanding the same @ 12%. The matter was sub-judice in the Delhi High Court.

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- (d) The school had a liability of approximately Rs. 50 Lacs on account of Modified Assured Career Progression Scheme which was also approved by the Government w.e.f. 01/01/2006 alongwith VI Pay Commission. The staff who completed the requisite period of service had already been paid arrears amounting to Rs. 25,22,675 in the month March 2013.
- (e) The income by way of fee is under pressure because the Directorate of Education is not allowing schools to hike the fee beyond 10% and the school is also obliged to admit 25% children belonging to EWS category and since no fee is charged from such students, the rate of increase of fee works out to less than 10%.
- (f) The establishment expenses increase by about 12% every year and revision in rates of water, electricity etc. also puts pressure on the resources of the school.

It was thus contended that *"the hike in fee was justified and essential for continued existence and long term financial viability of the school and any decision regarding refund may render the school highly vulnerable."*

Discussion:

In order to ascertain the correct financial position of the school, in so far as it is pertinent to determine the justifiability of hike in fee in pursuance of order dated 11/02/2009 issued by the Director of Education, it would be in order to juxtapose the figures as contained

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in the preliminary calculation sheet prepared by the CAs attached with the Committee against the figures as taken by the school in its calculation sheet, in so far as they are at variance with each other.

The following table would bring out such figures:

Particulars	As per preliminary calculation sheet prepared by the CAs	As per the calculation sheet filed by the school
Fixed deposits as on 31/03/2008	6,06,32,850	5,95,30,689
Provision for gratuity and leave encashment as on 31/03/2008	0	1,96,64,665
Arrear salary from 01/01/2006 to 31/08/2008	3,19,34,494	2,80,51,414
Increased salary from 01/09/2008 to 31/03/2009	1,48,28,436	1,52,36,487
Increase in salary during F.Y. 2009-10	2,54,20,056	3,46,29,616
Provision for gratuity and leave encashment for 2008-09	0	57,69,133
Provision for gratuity and leave encashment for 2009-10	0	34,66,942
Arrear fee recovered for the period 01/01/2006 to 31/08/2008	1,60,89,500	1,47,31,900
Increased tuition fee from 01/09/2008 to 31/03/2009.	1,28,71,600	1,26,58,800
Increase in tuition fee for F.Y. 2009-10	2,43,40,800	2,18,83,200

The variances in the figures as above are discussed in the following paragraphs:

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Re.: Fixed deposits as on 31/03/2008

The school has contended that out of total FDRs for Rs. 6,06,32,850, FDRs for a sum of Rs. 11,02,161 were held as security by the Director of Education and as such ought to be excluded from the funds available. In support of its contention, the school enclosed a copy of the FDR in the name of Director of Education. The Committee has examined this issue and is in agreement in contention of the school that only the balance of FDRs for **Rs. 5,95,30,689** ought to be considered as part of funds available.

Re.: Provision for gratuity and leave encashment

The school has contended that the provisions for gratuity and leave encashment are made on the basis of actuarial valuations and therefore ought to be taken into account while working out the funds available with the school. In support of its contention, the school has filed copies of the reports of Charan Gupta Consultants Pvt. Ltd which are signed by Sh. A.K. Garg, Actuary. The Committee has examined the copies of the Acturial report and is satisfied about the basis of provision made in the accounts. As per the actuarial valuation, the estimated liability of the school as on 31/03/2010 is as follows:

For gratuity	Rs. 2,24,01,276
For leave encashment	Rs. 64,99,464
Total	Rs. 2,89,00,740

The school in its calculation sheet has claimed the deductions as follows:

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Liability upto 31/03/2008	Rs. 1,96,64,665
Liability accruing during 2008-09	Rs. 57,69,133
Liability accruing during 2009-10	<u>Rs. 34,66,942</u>
Total	<u>Rs. 2,89,00,740</u>

As the contention of the school is duly backed up by the actuarial valuations, the Committee agrees with the same and the liability to the tune of **Rs. 2,89,00,740** will be duly factored in while making the final determination.

Re.: Arrear salary from 01/01/2006 to 31/08/2008

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The school in its written submissions dated 18/04/2013, has contended that the Committee has taken the arrear salary as Rs. 3,19,34,494 whereas the total burden on account of arrear was Rs. 3,48,56,466 which included schools contribution to provident fund and PF administration charges amounting to Rs. 34,99,831.

The Committee notes that the CAs attached with it had taken the figure of Rs. 3,19,34,494 on the basis of statement of arrears filed by the school along with its reply to the questionnaire and there was no indication in the statement whether such arrears included the school's contribution to provident fund or not. However, since the school has clarified that the figure was exclusive of this contribution, the Committee accepts the same. The school has further submitted that out of the total financial burden on account of arrears; a sum of Rs. 68,05,052 was paid out of the incremental development fund, the

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financial burden which was met out of the arrears of tuition fee was **Rs. 2,80,51,414**. The Committee accepts this figure and the same will be factored in while making the final determination.

Re.: Increased salary from 01/09/2008 to 31/03/2009

As against the figure of Rs. 1,48,28,436 taken by the CAs, the school has contended that the correct figure is Rs. 1,52,36,487. The Committee has examined the working of the school and also the working sheet of the CAs. The difference in the two figures is on account of the school's contribution to provident fund which the CAs had not taken into account. The Committee is of the view that the school is correct in its contention that the impact of increase in PF contribution on account of increase in salary ought also be taken into consideration. The Committee will, therefore factor in the figure of **Rs. 1,52,36,487** while making the final determination.

Re.: Increase in salary during F.Y. 2009-10

The CAs had taken the figure of Rs. 2,54,20,056 as increased salary for the financial year 2009-10 on account of implementation of VI Pay Commission Report while the school contends that the correct figure was Rs. 3,46,29,616.

The Committee has reviewed the calculation sheet of the CAs attached with it and observes that they have calculated the figure of Rs. 2,54,20,056 as $(6151334-4032996)*12$. That is, they have extrapolated the difference in salary for the month of January and

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February 2009, when the VI Pay Commission was implemented, for 12 months.

The school, on the other hand has calculated the incremental salary in 2009-10 in the following manner:-

Salary as per Income & Expenditure Account	7,98,92,103
Employer share of provident fund	<u>60,52,129</u>
Total	8,59,44,229
Less existing salary for the year 2009-10	
(42,76,218 x12)	<u>5,13,14,616</u>
Total additional burden	<u>3,46,29,616</u>

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The Committee has examined the basis of calculations of the CAs as well as the school. The Committee is of the view that the method of calculation of neither of them is correct. The figures of salary and provident fund, exclusive of arrears, are available in the audited Income & Expenditure Account of the years 2008-09 and 2009-10. While no adjustment is required in the figure of 2009-10 as the salary for the entire year is paid as per the recommendations of VI Pay Commission, the figure for 2008-09 as appearing in the Income & Expenditure accounts calls for slight adjustment. The total salary for the year 2008-09 appears as Rs. 5,10,80,922. This includes salary at enhanced rates for the months of February and March 2009. The additional monthly burden for these two months was @ Rs. 21,76,641 as contended by the school itself. Hence a sum of Rs. 43,53,282 requires to be deducted from the total salary for 2008-09 and after

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such deduction, the same works out to Rs. 4,67,27,640. Adding Rs. 45,98,933 being the schools contribution to provident fund, as appearing in the Income & Expenditure Account, the resultant salary for 2008-09 without factoring in the impact of VI Pay Commission would amount to Rs. 5,13,26,573. Hence the additional burden by way of increased salary in the financial year 2009-10 would be Rs. 3,46,17,656. This would be factored in while making the final determination.

Re.: Arrear fee and incremental fee

452
There are minor differences in the calculations made by the CAs vis a vis those made by the school. The school, in its written submissions has stated that the difference is on account of non fee paying students like those belonging to EWS category. The CAs had not taken into account the number of such students on account of the fact that this information was not available on record and was provided by the school only during the course of hearing. As such, the Committee accepts the figures given by the school as follows:-

Arrear fee recovered for the period 01/01/2006 to 31/08/2008	1,47,31,900
Increased tuition fee from 01/09/2008 to 31/03/2009	1,26,58,800
Increase in tuition fee for F.Y. 2009-10	2,18,83,200

These would be factored in while making the final determination.

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Re.: Reserve for contingencies

The school has contended that it ought to keep reserve equivalent to three months salary amounting to Rs. 2,23,74,639, besides reserve for meeting Modified Assured Career Progression Scheme and the contingent liability in respect of demand of PF authorities which is being contested in the Hon'ble Delhi High Court.

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The Committee is of the view that so far as the reserve for three months salary and Modified Assured Career Progression Scheme is concerned, the contention of the school is unexceptionable. Its requirement would be met if it is allowed to keep a reserve equivalent to four months' salary. The total salary for the year 2009-10 as per the Income & Expenditure Account of the school was Rs. 7,98,92,103. Based on this, four months' salary works out to **Rs. 2,66,30,701**. The Committee is of the view that this would suffice for the requirements of the school and would be factored in while making the final determination.

Determinations:

According to the Committee, the funds available with the school as on 31.03.2008, were **Rs. 28,06,800** as per details below:

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Particulars		Amount (Rs.)
Net Current Assets + Investments as per preliminary calculation sheet		5,94,40,402
Less		
(a) Fixed deposits pledged as security with Director of Education	11,02,161	
(b) Reserve for gratuity and leave encashment	2,89,00,740	
(c) Reserve for contingencies	<u>2,66,30,701</u>	5,66,33,602
Funds available for implementation of VI Pay Commission as on 31.03.2008		28,06,800

As per the above discussion, the school had generated a sum of **Rs. 1,47,31,900** by way of recovery of arrear fee for the period 01/01/2006 to 31/08/2008, **Rs. 1,26,58,800** for the period 01/09/2008 to 31/03/2009 and **Rs. 2,18,83,200** by way of incremental fee in financial year 2009-10 in pursuance of order dated 11/02/2009 issued by the Director of Education. Thus the total funds available with the school for implementation of VI Pay Commission report were of the order of **Rs. 5,20,80,700.**

As against this, the additional liability of the school on account of implementation of VI Pay Commission was **Rs. 2,80,51,414** towards arrears for the period 01/01/2006 to 31/08/2008, **Rs. 1,52,36,487** for the period 01/09/2008 to 31/03/2009 and **Rs. 3,46,17,656** towards incremental salary for the financial year 2009-10. Thus the total additional liability of the school was **Rs. 7,79,05,557.**

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In view of the foregoing determinations, the Committee is of the view that the school had recovered a sum of **Rs. 2,58,24,857** short of its requirement. However, since the school has not made any request for being allowed to hike the fee over and above that permitted by the order dated 11/02/2009 issued by the Director of Education, the Committee is of the view that no intervention is called for in the matter so far as the tuition fee is concerned.

Development Fee

The school made separate written submissions dated 18/04/2013 with regard to development fund. It was submitted that

- (a) The school is maintaining separate books of accounts and a separate bank account for development fund. The funds for depreciation reserve fund form part of the bank account dedicated to development fund.
- (b) During 2009-10 and 2010-11, the school charged Rs. 1,76,23,190 and Rs. 1,99,04,525 towards development fee in the two years respectively.
- (c) During 2009-10, the development fund was partly used to pay the arrears of VI Pay Commission and partly to purchase fixed assets and also to meet certain revenue expenditure. The detail of utilisation of development fund in 2009-10 was given as :

(i)	Establishment expenses	68,05,052
(ii)	Administrative expenses	93,94,235

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(iii)	Fixed assets	<u>11,43,397</u>
	Total	<u>1,73,42,684</u>

(d) During 2010-11, the utilisation of development fund was as follows:

(i)	Fixed assets	34,76,363
(ii)	Audit fees	<u>26,821</u>
	Total	<u>35,03,184</u>

The school also filed its Income & Expenditure Accounts and Balance Sheets of Development fund for the year 2008-09, 2009-10 and 2010-11.

Discussion:

Perusal of the Income & Expenditure accounts and balance sheets of the development fund of the school shows that the school was keeping the unutilised development fund and depreciation reserve fund on assets acquired out of development fund earmarked and separate from its school funds and development fee was also being treated as a capital receipt. Hence, the school was substantially complying the pre conditions laid down by the Duggal Committee, which were affirmed by the Hon'ble Supreme Court in the case of Modern School Vs. Union of India & Ors. (2004) 5 SCC 583. The only issue that remain to be examined by the Committee was whether the development fee charged in the years 2009-10 and 2010-11 was in accordance with law and was properly utilised for the purposes for which it was meant.

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As noticed in the beginning, the school filed its fee statement under Section 17(3) of the Delhi School Education Act 1973, for the year 2008-09 in March 2008 with the Director of Education. Vide this statement, the school informed that it would be charging development fee @ 12% of tuition fee. No prior approval was taken from the Director of Education for enhancing this fee w.e.f. 01/09/2008. It is noteworthy that such prior approval is required if the school intends to increase any fee during the academic session, after filing its fee statement. However, the school while increasing the fee in pursuance of order dated 11/02/2009 issued by the Director of Education hiked the development fee to 15% w.e.f. 01/09/2008, which was being hitherto charged @ 12% of tuition fee. The order dated 11/02/2009 did not permit hiking any development fee but was confined to the hike in tuition fee. However, since a hike in tuition fee would have automatically led to a hike in development fee, it was provided in para 15 of the aforesaid order that the increase in development fee on account of increase in tuition fee shall be utilised for the purpose of meeting any shortfall on account of salary/arrears only. This did not mean that the development fee could be hiked from 12% to 15% of tuition fee without prior approval from the Director of Education as provided in Section 17(3) of Delhi School Education Act, 1973. Further para 14 of the aforesaid order which provided for charging development fee not exceeding 15% of tuition fee cannot be read in a

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manner permitting hike in development fee from the middle of the academic session. It only means that the school may charge development fee upto 15% of tuition fee prospectively. Hence the Committee is of the view that while the increase in development fee to 15% of tuition fee was in order w.e.f. 01/04/2009, the hike of 3%, from 12% to 15%, for the period 01/09/2008 to 31/03/2009 was not in accordance with law. As per the discussion in the section pertaining to tuition fee, the Committee has determined that the hike in tuition fee for the period 01/09/2008 to 31/03/2009 resulted in additional revenue of Rs. 1,26,58,800. The Committee is of the view that 3% of this amount which works out to **Rs. 3,79,764** was unauthorisedly charged as increased development fee.

Further, on the issue of utilisation of development fee, the Committee observes that during 2009-10, a sum of Rs. 93,94,235 was spent on routine revenue expenditure on repairs, housekeeping etc. This was not in line with the law laid down by the Hon'ble Supreme Court in the case of Modern School (supra). The development fee has to be utilised only for acquisition or upgradation of furniture & fixture and equipments. The Committee is therefore, of the view that the development fee charged to the extent of **Rs. 93,94,235** in 2009-10 was not utilised in accordance with law.

In normal course, we would have recommended refund of Rs. 3,79,764 and Rs. 93,94,235. However, in view of the fact

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that the school had a large deficit of Rs. 2,58,24,857 in tuition fee on account of implementation of VI Pay Commission Report, the Committee refrains from recommending any refund.

Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma
Member

CA J.S. Kochar
Member

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 04/10/2013

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Little Fairy Public School, Kingsway Camp, New Delhi-110009

The school did not submit its reply to the questionnaire dated 27/02/2012 issued by the Committee. However, in response to a reminder issued on 27/03/2012, the school vide its reply dated 30/03/2012 stated that it had implemented the VI Pay Commission Report w.e.f. July 2009. In support, it filed copies of salary statement for the months of June 2009 and July 2009 to show total expenditure during each month. The following are the details of such expenditure:-

Month	Expenditure
June 2009	Rs. 2,39,294
July 2009	Rs. 4,26,271

The reply also enclosed a statement showing payment of arrears to staff which arose on account of retrospective application of VI Pay Commission. According to the school the total amount of such arrears was Rs. 14,57,840. With regard to increase in fee, the school stated that the fee was increased in terms of order dated 11/02/2009 issued by the Director of Education. Detailed statement of fee charged from the students, class wise, indicating the number of students in each class before and after such hike was also enclosed. The monthly fee hike as per the detail submitted was Rs. 200 per month per student for classes I to VIII and Rs. 300 per month per student for classes IX & X. It was also mentioned that the school had recovered arrears amounting to Rs. 14,58,075. Based on this information, the school was placed in Category 'B'.

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Preliminary examination of the financials of the school was carried out by the firm of Chartered Accountants detailed with this Committee and as per the calculations made by them, the school had a surplus of Rs. 18,89,769 after accounting for the salary and fee hikes consequent to implementation of VI Pay Commission Report. However, while reviewing the preliminary calculation sheet, the Committee observed that the CAs had worked out the funds already available with the school on the basis of the balance sheet of the Society running the school. It was observed by the Committee that the Society was running two schools. However, the balance sheets of the schools had not been submitted separately. The Committee was of the view that it would be erroneous to make the workings of available funds on the basis of the balance sheet of the Society. Therefore, vide notice dated 20/02/2013, the school was requested to appear before the Committee. Sh. R.S. Khurana, authorized representative of the school appeared with Sh. Rama Shankar Raman, Accounts Executive on 20/03/2013 in response to the notice and filed its separate balance sheets.

Fresh calculation sheet was prepared by the office of the Committee on the basis of the balance sheet of the school as on 31/03/2009. As per this calculation sheet, the net current assets (funds) available with the school as on 31/03/2009 were to the tune of Rs. 3,53,960. As against the arrears of salary amounting to Rs. 14,58,020 paid by the school, the school recovered a sum of Rs.

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14,58,075 by way of arrear fee. The additional revenue accruing to the school on account of increase of its monthly fee from 01/09/2008 to 31/03/2010 was of the order of Rs. 14,00,400, while the incremental salary for the corresponding period was Rs. 16,82,793. After accounting for the fee and the salary hikes, the school still had a surplus of Rs. 71,622. A copy of the preliminary calculation sheet was given to the school on 23/07/2013 for its response. The school requested for some time to file its written submissions. Accordingly, the matter was listed for 29/07/2013 for the response of the school. On this date, the school filed its written submissions vide which it accepted the figures in the preliminary calculation sheet. The authorized representatives also confirmed that the calculations were in order.

Determination:

The Committee has perused the financials of the school, the preliminary calculation sheet prepared by its office which have been confirmed to be in order by the school. Thus the school has accepted that after accounting for the funds available with it as on 01/04/2009, the fee and salary hikes consequent to implementation of VI Pay Commission Report, it had a surplus of Rs. 71,622 available with it. However, the Committee is not recommending a refund thereof in view of the fact that the school had annual salary expenditure of Rs. 68.45 lacs as evincible from its Income & Expenditure Account for the year 2009-10 and based on four months' salary, its requirement

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for funds to be kept in reserve was of the order of Rs. 22.82 lacs. The school obviously did not have any cushion for meeting any future eventualities.

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With regard to development fee, the school, in response to the questionnaire issued by the Committee submitted that it had not charged any development fee till 2009-10. However, it recovered a sum of Rs. 12,17,395 as development fee in 2010-11 which were treated as a revenue receipt in its accounts and no earmarked development fund and depreciation reserve fund were maintained. Though the Committee is of the view that the school was not following any of the pre conditions prescribed by the Duggal Committee which were subsequently affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & Ors. (2004) 5 SCC 583, in as much as the school was neither treating the development fee as a capital receipt nor was it maintaining any earmarked development fund and depreciation reserve fund, the Committee is not recommending refund thereof for the reason that the school did not have any cushion for any future eventuality.

In view of the foregoing determinations, the Committee is of the view that no intervention is required in the matter so far as the fee is concerned.

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 08/10/2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Little Fairy Public School, Ashok Vihar, New Delhi-110052

In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its reply dated 31/03/2012 stated that it had implemented the VI Pay Commission Report w.e.f. July 2009. In support, it filed copies of salary statement for the months of June 2009 and July 2009 to show total expenditure during each month. The following are the details of such expenditure:-

Month	Expenditure
June 2009	Rs. 3,69,379
July 2009	Rs. 4,96,680.

The reply also enclosed a statement showing payment of arrears to staff which arose on account of retrospective application of VI Pay Commission. According to the school the total amount of such arrears was Rs. 15,01,955.. With regard to increase in fee, the school stated that the fee was increased in terms of order dated 11/02/2009 issued by the Director of Education. Detailed statement of fee charged from the students, class wise, indicating the number of students in each class before and after such hike was also enclosed. The monthly fee hike as per the detail submitted was Rs. 200 per month per student. It was also mentioned that the school had recovered arrears from 01/09/2008 to 31/03/2009 @ Rs. 1400 per student and lump sum arrears of Rs. 2500 per student in three instalments. The total amount recovered by way of arrear fee was stated to be Rs. 15,07,945. Based on this information, the school was placed in Category 'B'.

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JUSTICE
ANIL DEV. SINGH
COMMITTEE
For Review of School Fee

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Preliminary examination of the financials of the school was carried out by the firm of Chartered Accountants detailed with this Committee and as per the calculations made by them, the school had a surplus of Rs. 3,63,625 after accounting for the salary and fee hikes consequent to implementation of VI Pay Commission Report. However, while reviewing the preliminary calculation sheet, the Committee observed that the CAs had worked out the funds already available with the school on the basis of the balance sheet of the Society running the school as on 31/03/2008. It was observed by the Committee that the Society was running two schools. However, the balance sheets of the schools had not been submitted separately. The Committee was of the view that it would be erroneous to make the workings of available funds on the basis of the balance sheet of the Society. Therefore, vide notice dated 20/02/2013, the school was directed to appear before the Committee. Sh. R.S. Khurana, Manager of the school appeared with Sh. Rama Shankar Raman, Accounts Executive on 11/03/2013 in response to the notice. The representatives of the school were asked to file separate balance sheets of each of the two schools by 20/03/2013 when the matter was directed to be relisted. The school filed its separate balance sheet on 20/03/2013.

Fresh calculation sheet was prepared by the office of the Committee on the basis of the balance sheet of the school as on 31/03/2009 as factually the school had hiked the fee w.e.f.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

01/04/2009. As per this calculation sheet, the net current assets available with the school as on 31/03/2009 were in the negative zone. As against the arrears of salary amounting to Rs. 15,01,955 paid by the school, the school recovered a sum of Rs. 15,07,945 by way of arrear fee. The additional revenue accruing to the school on account of increase of its monthly fee from 01/09/2008 to 31/03/2010 was of the order of Rs. 18,02,600 while the incremental salary for the corresponding period was Rs. 11,45,709. Thus apparently, the school had recovered more fee than was required to meet its liabilities on account of implementation of VI Pay Commission Report. A copy of the preliminary calculation sheet was given to the school on 23/07/2013 for its response. The school requested for some time to file its written submissions. Accordingly, the matter was listed for 29/07/2013 for the response of the school. On this date, the school filed its written submissions stating as follows:-

Submissions:

- (a) The school recovered total arrears of Rs. 15,07,945 for both the periods i.e. 01/01/2006 to 31/08/2008 and 01/09/2008 to 31/03/2009, while in the preliminary calculation sheet, the office of the Committee had taken the same to be arrears for the period 01/01/2006 to 31/08/2008 and separately added arrears amounting to Rs. 6,81,800 for the period 01/09/2008 to 31/03/2009. In essence, it was submitted that an amount of Rs. 6,81,800

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

had been added twice while working out the surplus fee charged by the school. If this amount was excluded, there would be no surplus.

(b) With regard to the questionnaire of the Committee regarding development fee, it was stated that till 2009-10, the school did not charge any development fee but in the year 2010-11, a sum of Rs. 6,99,427 was charged on this account which was treated as a revenue receipt and no earmarked development fund and depreciation reserve fund were maintained.

Discussion & Determination:

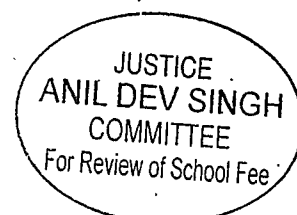
The Committee has considered the financials of the school, the preliminary calculation sheet prepared by its office and the oral and written submissions made by the school during the course of hearing. The issues raised by the school and our findings thereon are as follows:-

**Re.: Double counting of arrear fee for the period
01/09/2008 to 31/03/2009**

The Committee has examined the preliminary calculation sheet prepared by its office and the details filed by the school during the course of hearing. The Committee finds that there has been double counting of arrear fee of Rs. 6,81,800 pertaining to the period 01/09/2008 to 31/03/2009 in the calculations made by its office.

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The confusion arose on account of the fact that while submitting the reply to the questionnaire, the school did not mention the period for which the arrear fee was collected.

In this view of the matter, it appears to the Committee that the school did not fully recover the additional liability that befell on it on account of implementation of VI Pay Commission Report as the total arrear fee and incremental fee recovered by the school amounted to Rs. 26,28,745 (Rs. 15,07,945 + Rs. 11,20,800), while the additional liability towards arrear and incremental salary amounted to Rs. 26,47,664 (Rs. 15,01,955+ Rs. 11,45,709).

With regard to development fee, though the Committee is of the view that the school was not following any of the pre conditions prescribed by the Duggal Committee which were subsequently affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & Ors., (2004) 5 SCC 583, in as much as the school was neither treating the development fee as a capital receipt nor was it maintaining any earmarked development fund and depreciation reserve fund, the Committee is not recommending refund thereof for the reason that the school recovered only a sum of Rs. 6,99,427 as development fee in 2010-11. The school did not have any cushion for any future eventuality for which the Committee is allowing reserve equivalent to four months' salary. The total expenditure on salary of the school for the year 2009-10 as per its Income & Expenditure Account was Rs. 69.34 lacs and that would have justified a reserve of

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Rs. 23.11 lacs. The school barely had any surplus to maintain such a reserve.

In view of the foregoing determinations, the Committee is of the view that no intervention is required in the matter.

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 08/10/2013

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Guru Nanak Public School, Sadar Bazar, Delhi Cantt.-110010

In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 29/02/2012 submitted that it had partly implemented the VI Pay Commission Report. However, nothing was mentioned about the date with effect from which it was implemented nor any details of salary, pre implementation or post implementation, were given. With regard to fee hike, it stated that it had not hiked the fee in pursuance of order dated 11/02/2009 issued by the Director of Education. At the same time, it gave details of the pre hike fee and post hike fee, without mentioning about the date from which the hike became effective. Based on this reply, the school was initially in Category 'C'.

Vide letter dated 27/03/2012, the school was required to produce its fee, salary and accounting records on 03/04/2012 for verification. On this date, Sh. Hamir Singh Dhillon, Manager of the school appeared and produced the required records. The same were examined by Ms. Sunita Nautiyal, Audit Officer of the Committee and she observed that the school had not increased any fee in 2009-10 but in 2010-11, the tuition fee had been increased by Rs. 200 per month which was the maximum hike permitted vide order dated 11/02/2009 issued by the Director of Education. The school also amended its reply to the questionnaire in which it was mentioned that the fee had been increased w.e.f. 01/04/2010 and 01/04/2011, except for Nursery and

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Prep classes for which it was increased w.e.f. 01/04/2009. The books of accounts were properly maintained. She also observed that the school charged development fee but the same was not reflected in the fee statements filed by the school with the Director of Education.

The Committee perused the observation of the audit officer and was of the view that since the school had been found to have increased the fee in order to implement the VI Pay Commission Report, which had also been partially implemented, the case of the school needed to be transferred to Category 'B' from Category 'C'.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 18/07/2013 for hearing on 01/08/2013. A questionnaire regarding development fee was also issued to the school. On this date, Sh. Hamir Singh Dhillon, Manager of the school appeared with Sh. Davinder Pal Singh, Assistant and Sh. Mukesh Kumar, UDC. The school also filed reply to the questionnaire. In its reply, the school submitted that the school was collecting development fee and filed details of its utilisation. It was further mentioned that the development fee was treated as a capital receipt. However, no earmarked bank account or FDRs or investments were maintained to park the unutilised development fund and the depreciation reserve fund on the assets created out of development fund.

During the course of hearing, the school contended that initially it had partially implemented the VI Pay Commission Report.

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Subsequently, it was fully implemented but as the school felt funds crunch, the increased salary were rolled back partially. The Committee was of the view that in this peculiar situation, when the fee was hiked in 2010-11 in pursuance of order dated 11/02/2009 and the VI Pay Commission was first partially implemented, then fully implemented and then it was partially rolled back, detailed calculations were required to examine whether the fee hike effected by the school was justified or not. Accordingly, the required calculations were made by the Committee and the crux of the matter as became evident after detailed calculations can be summarized as follows:

The school initially had funds to the tune of Rs. 2,36,456 as on 31/03/2008. The additional fee generated by the school by way of fee hikes pursuant to order dated 11/02/2009 during 2008-09, 2009-10 and 2010-11 amounted to Rs. 20,05,575. Thus, the school had an aggregate amount of Rs. 22,42,031 available with it. As the Committee has taken a view in case of others school that the entire funds available ought not be considered as available for implementation of VI Pay Commission Report and the schools ought to maintain reserve equivalent to four months' salary which in the case of this school amounts to Rs. 20,94,172 (based on annual expenditure on salary in 2010-11 which was Rs. 62,82,516), the school had a sum of Rs. 1,47,859 which it could have used for implementation of VI Pay Commission report. The impact of partial implementation, subsequent full implementation and subsequent roll

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back was a sum of Rs. 23,51,127 which is the incremental salary in 2009-10 and 2010-11.

Thus, the Committee is of the view that the school was in deficit to the tune of Rs. 22,03,268 after implementation of VI Pay Commission report.

Development Fee:

The school furnished the following details with regard to recovery of development fee and its utilisation for the years 2006-07 to 2010-11:

Year	Development recovered	fee	Development fee utilised
2006-07	1,79,750		(a) Computer charges Rs. 96,000 (b) Furniture & Fixture Rs. 2,23,395
2007-08	1,92,000		(a) Computer charges Rs. 94,000 (b) Furniture & Fixture Rs. 2,17,110 (c) Computer Rs. 11,700
2008-09	2,27,640		(a) Computer charges Rs. 1,08,000 (b) Security Guard salary Rs. 52,000 (c) Furniture & Fixture Rs. 1,88,940
2009-10	3,88,000		(a) Sweeping charges Rs. 1,56,442 (b) Computer charges Rs. 1,08,000 (c) Security Guard salary Rs. 1,15,065 (d) Furniture & Fixture Rs. 1,02,731
2010-11	3,69,100		(a) Computer charges Rs. 1,08,000 (b) Sweeping charges Rs. 4,04,602 (c) Security Guard salary Rs. 1,40,579 (d) Furniture & Fixture Rs. 1,37,840

It is apparent from the above table that the school recovered a sum of Rs. 3,88,000 in 2009-10 and Rs. 3,69,100 in 2010-11 as development fee in pursuance of order dated 11/02/2009 issued by the Director of Education. However, its utilisation was not as per the aforesaid order which is based on the recommendations of Duggal

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Committee which were affirmed by the Hon'ble Supreme Court in case of Modern School vs. Union of India (2004) 5 SCC 583. Only a sum of Rs. 1,02,731 in 2009-10 and Rs. 1,37,840 in 2010-11, which was utilised for purchase of furniture and fixture can be said to have been utilised in accordance with the guidelines of the circular. Moreover, the school fairly conceded in its reply to the questionnaire regarding development fee that the school was not maintaining any earmarked funds for unutilised development fee depreciation reserve on assets created out of development fee. Hence, the Committee is of the view that the school was not justified in charging development fee aggregating Rs. 7,57,100 in 2009-10 and 2010-11.

However, in view of the finding of the Committee that the school was in deficit to the tune of Rs. 22,03,268 after implementation of VI Pay Commission Report, the Committee is not recommending any refund of development fee.

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 28/10/2013

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Shanti Devi Public School, Narela, Delhi - 110040

The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District, North West-A. On preliminary examination of the records, it appeared that the school had hiked the fee, and had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'B'.

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In order to verify the returns of the school, it was directed; vide notice dated 09.05.2013, to produce its fee and salary records and also to submit reply to the questionnaire on 06.06.2013. Sh. Ved Prakash, President of the society, appeared on the scheduled date. Reply to the questionnaire was also filed. According to the reply, the school had neither implemented the 6th Pay Commission nor had hiked the fee. The school had also not charged development fee from the students.

The records produced by the school were examined by Shri N.S. Batra, Audit Officer of the Committee. He observed that the school had not implemented report of 6th.Pay Commission. and the fee had been hiked within the range of 10%, in the years 2009-10.

In order to provide an opportunity of hearing to the school, vide notice dated 17/06/2013, the school was directed to appear before the Committee on 05.07.2013, along with its fee and accounting records.

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On the appointed date of hearing, Sh. Ved Prakash, President of the society, appeared before the Committee. He admitted that the school has not implemented the recommendations of the 6th Pay Commission. He also stated that the school had not hiked the fee as per the order of the Director of Education dated 11.02.2009. According to him, the hike was within the range of 10% and the school had not charged development fee from the students.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representative and have arrived at the following conclusion: -

- (i). The school did not hike the fee in terms of order of the Director of Education dated 11.02.2009 as the hike in fee was within the tolerance limit of 10%,
- (ii). It had not implemented the report of 6th Pay Commission, and
- (iii). It had not charged development fee from the students.

In view of the foregoing, the Committee is of the view that no intervention is called for so far as the issue of fee hike is concerned.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh(Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated: 25-10-2013

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[Signature]
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Montfort School, Ashok Vihar, Delhi-110052

The returns of the school comprising of copies of its financials, fee structures, enrolment of students, staff statements etc, details of salary paid to the staff immediately before implementation of VI Pay Commission and after such implementation and the extent of fee increased in consequence of order dated 11/02/2009 issued by the Director of Education, filed with the District Office of the Directorate of Education were forwarded by it to the Committee. On perusal of these details, it appeared that the school had implemented the VI Pay Commission Report w.e.f. 01/10/2009 and paid the arrears of salary for the period 01/01/2006 to 30/09/2009. The fee was hiked by the school in terms of order dated 11/02/2009 w.e.f. 01/09/2008 and arrears from 01/01/2006 to 31/08/2008 were also recovered in terms of the said order. Development fee which was hitherto being charged @ 10% of tuition fee in 2008-09 was hiked to 15% with retrospective effect from 01/04/2008. Copy of the circular dated 06/03/2009 advising the parents to deposit the arrears and enhanced tuition fee was also filed. On the basis of this reply, the school was placed in Category 'B'.

Preliminary examination of the financials of the school was carried out by the Chartered Accountants detailed with this Committee (CAs). As the school claimed to have increased the tuition fee w.e.f. 01/09/2008, the balance sheet of the school as on

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31/03/2008 was taken as the basis for calculation of the funds available with the school for the purpose of implementation of the VI Pay Commission Report. As per the preliminary calculations made by the CAs, the funds available with the school as on 31/03/2008 were to the tune of **Rs. 75,70,943**. The school recovered arrear fee amounting to **Rs.1,28,59,190**, the arrears of salary paid by it consequent to implementation of VI Pay Commission Report w.e.f. 01/01/2006 for the period 01/01/2006 to 31/08/2008 aggregating to **Rs.1,40,16,188**, the incremental fee for the period 01/09/2008 to 31/03/2010 to tune of **Rs. 1,39,08,300** and the incremental salary on account of implementation of VI Pay Commission Report for the corresponding period to the extent of **Rs.1,86,43,329**. According to the working of the CAs, after taking into account the increased fee, arrear fee, increased salary and arrear salary, the school still had surplus funds to the tune of Rs. 16,78,916 available with it. The school was issued a notice dated 20/02/2013 for providing it an opportunity of hearing by the Committee on 19/03/2013. However no hearing was held on that date. The school was issued a fresh notice dated 25/04/2013 for hearing on 20/05/2013. On this date, Bro. Monachan, Principal appeared with Mr. Raju Sonpar, CA, Mr. Atul Sharma, Advocate and Mr. Varghese M.O. Accountant. They were provided with the preliminary calculation sheet prepared by the CAs attached with the Committee. The representatives of the school sought some time for filing an appropriate response. As the school was also charging development fee, besides tuition fee, the school was

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For Review of School Fee

issued a questionnaire regarding development fee to ascertain whether it was complying with the necessary pre conditions for charging development fee. At the request of the school, the matter was directed to be relisted on 27/06/2013. On this date, Mr. Varghese M.O. and Mr. Atul Sharma appeared and filed written submissions and also reply to the questionnaire regarding development fee. The representatives of the school were heard by the Committee. The hearing was completed but as the school had not filed documentary evidence regarding FDRs held against certain earmarked funds and the actuarial valuation report of gratuity, the school was given liberty to file the same by 10/07/2013. The required documents were filed by the school on 09/07/2013 in the office of the Committee.

Submissions:

Vide written submissions dated 27/06/2013, the school disputed certain figures taken by the Committee in the preliminary calculation sheet, besides contended that certain FDRs were held against earmarked funds and as such were not available for implementation of VI Pay Commission Report and therefore, ought to have been excluded from the figure of funds available, as worked out by the Committee. Specifically, it was submitted as follows:-

- (a) Out of the fixed deposit of Rs. 62,78,843, fixed deposit of the value of Rs. 17,53,096 cannot be utilised for the purpose of increased salary as they were earmarked for the following purposes:

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(i)	CBSE affiliation deposit	Rs. 1,22,546
(ii)	Students refundable caution deposit	Rs. 5,79,000
(iii)	Prize fund instituted by parents	<u>Rs. 10,51,550</u>
	Total	<u>Rs. 17,53,096</u>

Copies of FDRs held against these funds were filed by the school on 09/07/2013.

- (b) The arrear fee for the period 01/01/2006 to 31/08/2008 was Rs. 1,27,78,090 {Rs. 72,81,000 (T.F.)+ Rs. 54,97,090 (D.F.)} instead of Rs. 1,28,59,190 taken by the CAs in the preliminary calculation sheet, as 20 students belonging to EWS category were not taken into account.
- (c) Arrear tuition fee for the period 01/09/2008 to 31/03/2009 was Rs. 50,96,000 instead of Rs. 51,38,700 as 20 students belonging to EWS category were not taken into account.
- (d) The increased tuition fee for financial year 2009-10 was Rs. 78,33,600 instead of Rs. 87,69,600 taken by the CAs in the preliminary calculation sheet as 260 students belonging to EWS category, staff ward category etc. were not liable to pay the increased fee.
- (e) There was a liability of Rs. 2,56,10,802 on account of gratuity as on 28/02/2013 for which the school did not have any funds. On 09/07/2013, the school filed report of Sh. M.L. Sodhi (Consulting Actuary) opining that the liability of the school towards gratuity as on 31/03/2010 was Rs. 1,24,49,683.
- (f) The Director of Education had passed an order dated 10/03/2010 for removal of anomaly of pay of the Sr. teachers.

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COMMITTEE
For Review of School Fee

On implementation of this order, a sum of Rs. 29,20,937 was payable to the teachers for the period 01/01/2006 to 30/06/2011. Part payment to the tune of Rs. 14,60,469 had already been made. On 09/07/2013, the school filed a revised calculations of additional liability on these account amounting to Rs. 20,64,612 for the period 01/01/2006 to 31/03/2010 .

Discussion:

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Before considering the submissions of the school, it would be in order to examine the preliminary calculation sheet as prepared by the CAs attached with this Committee.

While working out the arrears of fee recovered by the school for the period 01/01/2006 to 31/08/2008 in the preliminary calculation sheet, the CAs have clubbed the following figures:

Arrear of tuition fee @ Rs. 3000 per student	Rs. 73,41,000
Arrear of development fee for the period 01/04/2008 to 31/03/2009	<u>Rs. 55,18,190</u>
Total	<u>Rs.1,28,59,190</u>

It would be apparent that the arrears of tuition fee and development fee have been clubbed together for different periods. This would lead to erroneous results. While considering the justifiability of hike in tuition fee, arrears of only tuition fee have to be considered. The arrears of development fee will be considered when we consider the justifiability of development fee.

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Re.: Exclusion of FDRs held against earmarked funds. 000682

CBSE affiliation deposit

Rs. 1,22,546

The Committee accepts the contention of the school that since the FDRs are held as a necessary pre condition for grant of affiliation by CBSE, the same cannot be considered as available for implementation of VI Pay Commission Report and therefore ought to be excluded from the figure of funds available.

Student's refundable caution deposit

Rs. 5,79,000

32
The Committee finds that while working out the funds available as on 31/03/2008, a deduction of the outstanding liability of students refundable security amounting to Rs. 5,75,301 as appearing the balance sheet had already been deducted. Accepting the contention of the school would amount to double deduction. Therefore, this contention is rejected.

Prize fund instituted by parents

Rs. 10,51,550

In view of the fact that funds for FDRs held for the purpose of prize funds did not come from the fee of the students but came from the sponsors of prize money, the Committee accepts the contention of the school that FDRs held for this purpose ought to be excluded from the figure of funds available.

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**Re.:Differences in figures taken by the CAs vis a vis those
contended by the school.**

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The Committee has examined the submissions made by the school to the effect that while working out the figures for additional fee on account of hike in terms of order dated 11/02/2009 of the Director of Education, the CAs attached with the Committee had not taken into consideration the concessions and freeships enjoyed by different categories of students. These contentions are accepted by the Committee. However, the CAs attached with the Committee cannot be faulted for not taking into consideration such students as the information pertaining to such students was furnished by the school only during the course of hearing. Accordingly the Committee will take the following figures while making the final determinations:

- (i) Arrear of tuition fee for the period 01/01/2006 to 31/08/2008 - **Rs. 72,81,000** as against Rs. 73,41,000 taken in the preliminary calculation sheet.
- (ii) Arrear of tuition fee for the period 01/09/2008 to 31/03/2009 - **Rs. 50,96,000** instead of Rs. 51,38,700 taken in the preliminary calculation sheet.
- (iii) Incremental tuition fee for the financial year 2009-10 - **Rs. 78,33,600** as against Rs. 87,69,600 taken in the preliminary calculation sheet.

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Re.: Accrued liability of gratuity

The Committee accepts the contention of the school that it requires funds to the tune of Rs. 1,24,49,683 to be kept in reserve for the accrued liability towards gratuity as on 31/03/2010 as it is a statutory liability.

Re.: Liability for removal of pay anomaly

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The Committee accepts the contention of the school that a sum of Rs. 20,64,612, representing additional liability on account of removal of pay anomaly consequent to implementation of VI Pay Commission Report has to be considered while determining the justifiability or otherwise of the fee hike.

Re.: Reserve for future contingencies

The school has not made any contention that a reasonable reserve has to be maintained for any future contingencies. The Committee will take a view on this matter if it finds that the school had sufficient funds at its disposal at the threshold. However, in case the school is not found to have sufficient funds, the question of maintenance of a contingency reserve fund would not arise.

Determinations:

According to the Committee, the funds available with the school as on 31.03.2008, were **Rs. 63,96,847** as per details below:

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Particulars		Amount (Rs.)
Net Current Assets + Investments as per preliminary calculation sheet		7,570,943
Less		
(a) Fixed deposits for CBSE affiliation	1,22,546	
(b) FDRs held against prize funds	<u>10,51,550</u>	11,74,096
Funds available as on 31.03.2008		63,96,847

The school had an accrued liability of Rs. 1,24,49,683 as on 31/03/2010. The funds available with the school, as determined by the Committee were not sufficient even to cover this statutory liability. The Committee is therefore of the view that the school did not have any funds available with it at the threshold for implementation of VI Pay Commission Report and a fee hike was imminent for this purpose. The only question that remains to be determined is whether the fee hike effected by the school was justified.

The total additional revenue that accrued to the school by way of fee hike was **Rs. 2,02,10,600** as follows:-

Arrears of tuition fee for the period	
01/01/2006 to 31/08/2008	Rs. 72,81,000
Arrears of tuition fee for the period	
01/09/2008 to 31/03/2009	Rs. 50,96,000
Incremental tuition fee for F.Y. 2009-10	<u>Rs. 78,33,600</u>
Total	<u>Rs. 2,02,10,600</u>

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For Review of School Fee

The total impact of implementation of VI Pay Commission

Report was **Rs. 3,47,24,129** as follows:-

Arrear of Salary as per 6th CPC from 01.01.06 to 31.08.08	Rs. 1,40,16,188
Arrears of salary from 01.09.08 to 30.09.09	Rs. 1,19,25,933
Incremental salary from 01/10/2009 to 31/03/2010	Rs. 67,17,396
Liability for removal pay anomaly	<u>Rs. 20,64,612</u>
Total	<u>Rs. 3,47,24,129</u>

It is apparent from the above that the school had not fully recovered the full amount of its additional liability arising on account of implementation of VI Pay Commission Report from the hike in tuition fee and there was a deficit to the tune of Rs. 1,45,13,529. This was partly met to the tune of Rs. 60,00,000 out of development fee for 2009-10/2010-11, as given in the detail of utilisation of development fee filed by the school. Thus the uncovered deficit of the school was Rs. 85,13,529. However, the school has not made any claim or request for being allowed to increase the fee over and above that permitted by the order dated 11/02/2009 of the Director of Education.

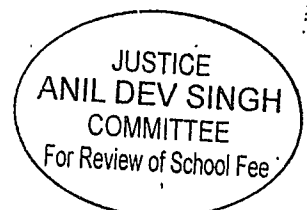
Development Fee

In reply to the questionnaire regarding development fee, the school submitted that it was charging development fee and also

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furnished details of the fee charged on this account and utilisation thereof for the years 2007-08 to 2010-11. It was mentioned that development fee was treated as a capital receipt and the school was having a depreciation reserve fund *in the balance sheet*, not only for assets required out of development fee but for all assets. It was also mentioned that the school maintained a separate bank account for development fund w.e.f. 13/04/2007 but the balance in the account was not equal to the depreciation reserve fund because the development fee was utilised to pay arrears of salary and also incremental salary as per VI Pay Commission and such utilisation was allowed vide order dated 11/02/2009 issued by the Director of Education.

From the details furnished by the school, the following position emerges:

- (a) The school received a total development fee of Rs. 2,40,675 in 2007-08 which was not utilised at all and is still shown in the balance sheet as development fund. As against this, the balance held in the earmarked bank account is Rs. 2,46,011.
- (b) In 2008-09 the school received development fee of Rs. 30,91,679, out of which it utilised a sum of Rs. 7,70,000 on additions to building. The unutilised development fund as on 31/03/2009 was Rs. 25,62,354 against which the balance in the earmarked bank account was Rs. 25,77,816.

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(c) In 2009-10, the school recovered Rs. 91,02,839 as development fee out of which a sum of Rs. 6,65,369 was utilised for additions to building. The unutilised development fund as on 31/03/2010 was Rs. 1,09,99,824 against which the balance in earmarked bank account and fixed deposit was Rs. 1,11,37,018.

(d) In 2010-11, the school recovered a sum of Rs. 65,68,225 as development fee. A sum of Rs. 76,63,012 was utilised – Rs. 60,00,000 for payment of salary arrears, Rs. 5,54,413 for purchase of computers, Rs. 5,31,589 for purchase of electrical equipments and Rs. 5,77,010 for purchase of car.

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It would be apparent from above that though the school was complying with the pre conditions prescribed for charging development fee, hardly any eligible capital assets i.e. furniture or fixture or equipments were acquired. The school misutilised the development fee to the extent of Rs. 14,35,369 for additions to building and Rs. 5,77,010 for purchase of a car. Hence to the extent of Rs. 20,12,379, the Committee is of the view that the utilisation of the same was not for the prescribed purposes.

However, before examining the issue any further, it needs to be noticed that the school recovered arrears of development fee from 01/04/2008 to 31/03/2009 in total violation of the mandate of order dated 11/02/2009 issued by the Director of Education.

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For Review of School Fee

The school filed its fee statement under Section 17(3) of the Delhi School Education Act 1973, for the year 2008-09 on 27/03/2008 with the Director of Education. Vide this statement, the school informed that it would be charging development fee @ Rs. 1475 per annum from students of LKG and UKG and @ Rs. 1480 per annum from students of class I only which was 10% of annual tuition fee. No increase in fee over and above that contained in the statement of fee filed before the commencement of academic session is permissible in terms of section 17(3) of Delhi School Education Act, 1973 without the prior approval of Director. The order dated 11/02/2009 did not permit hiking any development fee but was confined to the hike in tuition fee w.e.f. 01/09/2008. However, since development fee is charged as a percentage of tuition fee and a hike in tuition fee would have automatically led to a hike in development fee, it was provided in para 15 of the aforesaid order that the increase in development fee on account of increase in tuition fee shall be utilised for the purpose of meeting any shortfall on account of salary/arrears only.

On a reading of the aforesaid order, in so far as this school is concerned, the following position would emerge:

- (a) Development fee at enhanced rates could be charged only w.e.f. 01/09/2008.
- (b) The enhanced development fee could be charged only at the rate of 10% of the enhanced tuition fee for the period

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For Review of School Fee

01/09/2008 to 31/03/2009, since originally development fee was charged @ 10%. Any increase beyond 10% would have meant an increase in fee during the middle of academic session which could not be done without approval of the Director of Education.

- 6) b
- (c) The enhanced development fee could be charged only from the students of classes LKG, UKG and I. Since in respect of other classes, no development fee was charged originally, there was no question of charging any enhanced fee from such classes.
- (d) No enhancement of development fee could be imposed on the students of LKG, UKG and I classes for the period 01/04/2008 to 31/08/2008 as the order of the Directorate did not envisage any increase in tuition fee for this period.
- (e) In so far as development fee for the period 01/04/2009 to 31/03/2010 is concerned, the school could legitimately charge development fee @ 15% of tuition fee.

Now let us examine as to what extent the school could have legitimately recovered the arrears of enhanced development fee for the period 01/09/2008 to 31/03/2009. The following table would illustrate the situation.

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Class	No. of students	Development fee for 2008-09 as per the statement filed under section 17(3)		Percentage of increase in tuition fee	Enhanced development fee for the period 01/09/2008 to 31/03/2009 i.e. for 7 months.	Arrears of development fee for 7 months recoverable per student	Total arrears of development fee recoverable
		For 12 months (Rs.)	For 7 months (Rs.)				
LKG	474	1475	860	24.39% (Rs. 1230 to Rs. 1530)	1070 (860x1.2439)	210	99,540
UKG		1475	860	24.39% (Rs. 1230 to Rs. 1530)	1070 (860x1.2439)		
I		1480	863	24.29% (Rs. 1235 to Rs. 1535)	1073 (863x1.2429)		

As would be apparent from the above table, the school could have at best, recovered a sum of Rs. 99,540 as arrears of development fee resulting from an increase in tuition fee for classes LKG, UKG and I for the period 01/09/2008 to 31/03/2009. However, the school vide its written submissions dated 27/06/2013, submitted that it had recovered arrears of development fee as follows:

Class	Arrear per student (Rs.)	Total arrears recovered (Rs.)
LKG to I	1055	5,00,070
2 to 9	2540	36,39,820
10 to 12	2610	13,57,200
Total		54,97,090

It would be apparent from the above table that

- (a) The school recovered arrears of development fee from classes LKG to I aggregating Rs. 5,00,070 when the maximum amount it could have collected was Rs. 99,540, as worked out in the previous table. The arrear that could have been recovered from each student of these classes was Rs. 210 but the school recovered @ Rs. 1055 per student. The working of

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COMMITTEE

For Review

Rs. 1055 recovered by the school is available in the circular dated 06/03/2009 issued by the school to the parents of the students. The amount has been worked out as follows:

(a) Annual Tuition fee after the hike w.e.f. 01/09/2008	Rs. 16,860
(b) Development fee @ 15% of 16,860	Rs. 2,530
(c) Development fee @ 10% already charged	<u>Rs. 1,475</u>
Balance development fee (b-c)	<u>Rs. 1,055</u>

It is apparent from the above working that the school recovered the differential development fee @ 15% of tuition fee instead of 10% and also the school recovered the arrears of development fee for the whole year instead of for 7 months for which it could have done. There can be absolutely no justification for charging arrears of development fee for the period 01/04/2008 to 31/08/2008 when the tuition fee, on which the development fee is based, was increased only w.e.f. 01/09/2008. **Thus the school had unjustly recovered a sum of Rs. 4,00,530 (5,00,070 - 99,540) as arrears of development of fee from the students of classes LKG to I.**

(b) As discussed supra, the school was not entitled to recover any arrears of development fee from the students of classes II to XII for the reason that the school in the fee statement filed for the year 2008-09 under section 17(3) did not envisage charging of any development fee from them. The order dated 11/02/2009 issued by the Director of Education did not permit levy of any fee under a new head with retrospective

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COMMITTEE
For Review of School Fee

effect. It only permitted the schools to charge development fee upto 15% of annual tuition fee for certain specified purposes and subject to certain conditions. This order would operate only prospectively in so far as development fee is concerned. Nowhere is it provided that where the schools were not charging any development fee prior to the issue of the said order, they could charge it with retrospective effect and that too w.e.f. 01/04/2008. Even the tuition fee was allowed to be increased w.e.f. 01/09/2008. Like in the case of students of LKG to I, the students of classes II to XII were also charged development fee w.e.f. 01/04/2008 and arrears from 01/04/2008 to 31/03/2009 were recovered. As per the written submissions of the school dated 27/06/2013, the school recovered a sum of Rs. 49,97,020 as development fee for 2008-09 from students of classes II to XII. This recovery was wholly illegal and cannot be countenanced under any circumstances. **Thus, the Committee is of the view that the school had unjustly recovered a sum of Rs. 49,97,020 as development of fee from the students of classes II to XII for the year 2008-09 in total violation of the order dated 11/02/2009 issued by the Director of Education.**

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Development fee for the years 2009-10 and 2010-11

The school in the written submissions dated 27/06/2013, in reply to the questionnaire regarding development fee issued by the Committee mentioned that the school had recovered development fee from 2007-08 to 2010-11 as follows:-

2007-08	2,40,675
2008-09	30,91,679
2009-10	91,02,839
2010-11	65,68,225

94

So far as the recovery in 2007-08 is concerned, the same is lying unutilised in a separate bank account and thus calls for no interference. Out of the development fee for 2008-09 and 2009-10 aggregating Rs. 1,21,94,518, the Committee has found as per the above discussion that a sum of Rs. 53,97,550 was unjustly and illegally recovered. That leaves a remaining amount of Rs. 67,96,968 and Rs. 65,68,225 recovered in 2010-11. As noticed above, during 2009-10, the school utilised a sum of Rs. 6,65,369 towards addition to building which was not one of the permitted purposes of utilisation of development fee as the same could only be utilised for purchase and upgradation of furniture & fixture and equipments. Similarly, a sum of Rs. 5,77,010 was utilised in 2010-11 for purchase of a car which again was not a permitted purpose. In view of the fact that the school was treating development fee as a capital receipt and keeping the unutilised development fee in a separate bank account and hardly

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any assets were acquired out of development fee which would necessitate keeping an earmarked depreciation reserve fund, only the amount which was utilised for unauthorized purposes out of development fee can be treated as unjustified levy. **Thus out of the fee for the years 2009-10 and 2010-11, the Committee is of the view that a sum of Rs. 12,42,379 was unjustly recovered as development fee.**

In nutshell, the following amounts of development fee were unjustly recovered by the school:

(a) Excessive development fee for 2008-09

Recovered from students of LKG to class I Rs. 4,00,530

(b) Development fee for 2008-09 wrongly

Recovered from students of class II to XII Rs. 49,97,020

(c) Development fee, to the extent misutilised Rs. 12,42,379

Total Rs.66,39,929

However, as noticed in the discussion relating to tuition fee, the school utilised a sum of Rs. 60,00,000 out of development fee towards payment of salary arrears consequent to implementation of VI Pay Commission Report. **Effectively this means that the school hiked tuition fee more than that permitted to it vide order dated 11/02/2009 of the Director of Education, without making it obvious. Though the practice adopted by the school is far from fair, since the judgment of the Hon'ble Delhi High Court in WP(C) permits the schools to hike the fee over and above that allowed by order dated 11/02/2009 where they are able to justify that the**

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

fee hike allowed was inadequate to implement the VI Pay Commission Report, the Committee refrains from recommending any refund.

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 14/10/2013

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[Signature]
Secretary

696



Delhi Jain Public School, Palam, New Delhi-110077

17
The school had submitted reply to the questionnaire dated 27/02/2012 issued by the Committee. However, copies of the returns filed by the school under Rule 180 of Delhi School Education Rules, 1973 were received through the Dy. Director of Education, South West-B District. The school also submitted the detail of its monthly expenditure on salary as on 01/09/2008, pre implementation and post implementation the VI Pay Commission Report. The total monthly expenditure pre implementation was Rs. 3,64,570, which shot up to Rs. 6,12,090 post implementation. On preliminary examinations of such returns and other documents submitted along with them, it appeared that the school had implemented the VI Pay Commission Report and for that purpose had also hiked the fee in terms of order dated 11/02/2009 issued by the Director of Education. Accordingly, the school was placed in Category 'B'.

In order to verify the factum of implementation of the VI Pay Commission Report, the Committee vide letter dated 09/05/2013, required the school to produce on 03/06/2013, its salary records, books of accounts, bank statements, provident fund returns and TDS returns, besides producing its fee records. The Committee also required the school to submit reply to the questionnaire issued by it.

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On 03/06/2013, Smt. Sunita Panwar, Principal of the school appeared alongwith Sh. Pankaj Jain, CA. The required records were produced which were examined by Sh. A.D. Bhateja, Audit Officer of the Committee. Reply to the questionnaire was also filed as per which the school stated that it had implemented the VI Pay Commission Report w.e.f. 01/09/2008 and had also partly paid the arrears of salary on account of its retrospective application. With regard to hike in fee, it submitted that it had increased the fee in terms of order dated 11/02/2009 issued by the Director of Education. It enclosed statements of fee for 2008-09 and 2009-10 which showed that the fee tuition fee had been hiked by Rs. 200 per month for classes I & II, Rs. 300 per month for classes III to IX and Rs. 400 per month for class X and Rs. 360 per month classes XI & XII. With regard to development, the school stated that it was not charging the same.

Sh. A.D. Bhateja, Audit Officer of the Committee examined the fee, salary and accounting records of the school and observed that the school had indeed implemented the VI Pay Commission w.e.f. 01/09/2008, salary was paid by way of bank transfer, provident fund and TDS were deducted from the salaries and their returns were filed by the school. It was further observed that the accounts were properly maintained.

In order to give an opportunity to the school to justify the fee hike effected by it for implementation of VI Pay Commission Report, the Committee issued a notice dated 17/06/2013 for hearing on

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05/07/2013. On this date, Smt. Sunita Panwar, Principal of the school appeared with Sh. Pankaj Jain, Chartered Accountant and Sh. Omkar Prasad, Advocate. They were heard by the Committee and with their assistance, the following figures were arrived at after reference to the financials of the school and other documents.:

Arrear fee recovered for the period 01/09/2008 to 31/03/2009 from 593 students @ Rs. 3000 per student	17,79,000
Additional accretion of fee in 2009-10 on account of monthly fee hike	28,49,520
Arrears of salary from 01/09/2008 to 31/03/2009	10,46,663 (including Rs. 5,20,039 yet to be paid)
Additional salary for 2009-10 on account of implementation of VI Pay Commission Report	28,49,423

During the course of hearing, it was contended on behalf of the school that the entire funds available with the school may not be considered as available for implementation of VI Pay Commission Report and the school ought to be allowed to keep some money in reserve for future contingencies. It was also contended that on account of paucity of funds, the school had made no provision for gratuity and leave encashment.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Discussion & Determination

750

The Committee has perused the returns of the school under Rule 180 of Delhi School Education Rules, the observations of the Audit Officer, the financials of the school and the submissions made by the school during the course of hearing. The Committee is required to determine whether the school had sufficient funds of its own in order to implement the VI Pay Commission Report. For this purpose, the Committee is required to calculate the fund available with the school when the decision to hike the fee was taken. The fee was hiked w.e.f. 01/09/2008. Therefore, the balance sheet as on 31/03/2008 has to form the basis for calculation of funds available with the school. The school has not filed its separate balance sheet. However, the balance sheet of its parent Society i.e. Palam Jain Educational & Welfare Society is available. This is a consolidated balance sheet of two schools namely Delhi Jain Public School, Palam and Jinbani Bharti Public School, Dwarka. The assets of both the schools are given separately. As per this balance sheet, the school had the following assets as on 31/03/2008:

Fixed Assets	Rs.13,49,801
Cash & Bank balances	Rs.10,23,210

The Committee is of the view that only cash and bank balances can be considered for the purpose of implementation of VI Pay Commission Report. However, in view of the fact that the school needs

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of

to keep certain funds in reserve for future contingencies and for its deferred liabilities for gratuity and leave encashment, the Committee is of the view that the existing funds available with the school could not have been used for the purpose of implementation of VI Pay Commission Report. Therefore, the school required to hike its fee for the purpose of implementation of VI Pay Commission Report.

As already noticed, the additional liability of the school for implementation of VI Pay Commission was as follows:-


(a) Liability for arrears of salary from	
01/09/2008 to 31/03/2009	Rs.10,46,663
(b) Incremental salary for 2009-10	<u>Rs. 28,49,423</u>
Total	<u>Rs. 38,96,086</u>

As against this, the resources generated by the school on account of fee hike in terms of order dated 11/02/2009 issued by the Director of Education were as follows:

(a) Arrear fee recovered for the	
period 01/09/2008 to 31/03/2009	Rs. 17,79,000
(b) Additional accretion of fee in 2009-10	<u>Rs. 28,49,520</u>
Total	<u>Rs. 46,28,520</u>

At the first blush, it appears that the school had recovered more fee than was required to meet its additional liabilities on account of VI Pay Commission Report as the excess recovery, as per above, was to the tune of Rs. 7,32,434. However, the monthly expenditure on salary

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

after implementation of VI Pay Commission Report was Rs. 6,12,090. The requirement of reserve for future contingencies equivalent to four months' salary works out to Rs. 24.48 lacs. As already noticed, the school had funds to the tune of Rs. 10.23 lacs at the threshold. When this sum is factored in, a sum of Rs.17.55 lacs was available with the school. **The Committee is therefore of the view that the fee hiked by the school, to the extent it was hiked, was justified and no intervention is required in the matter. The Committee also notes that school was not charging any development fee.**

Sd/-

Sd/-

Sd/-

702
Dr. R.K. Sharma
MemberCA J.S. Kochar
MemberJustice Anil Dev Singh (Retd.)
Chairperson

Dated: 20/09/2013

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Secretary



000703

B-513
D-103

While examining the returns of the schools received through the respective district offices of the Directorate of Education and during the course of verification of the records produced by some of the schools, it appeared that in addition to the schools dealt with in the 1st and 2nd Interim Report of the Committee, a couple of more schools had been granted recognition with effect from the academic year 2009-10 or later. The information relating to these schools was not given by the district heads when called for earlier.

Hence, in order to reconfirm the factum of recognition of such schools from the year 2009-10 and later, fresh communications were sent to the District heads. In response, the District heads have confirmed that the following schools were also granted recognition w.e.f. 2009-10 or subsequently and furnished copies of their recognition letters.

S. N.	File No.	SCHOOL I.D. NO.	Name of School & Address of School	Date of order of granting Recognition	Academic Session w.e.f. which recognition granted.
1.	B-513	1617208	Pioneer Convent School, Loknayakpuram, Bakkarwala, Delhi-41	20.04.2009	2009-10
2.	D-103	1001205	Dashmesh Public School, C Block, Vivek Vihar, Delhi-95	13.04.2011	2011-12

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

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The Committee has examined copies of recognition letters of these schools. From these letters, it is confirmed that the year of recognition is after the issue of order dated 11.02.2009 by the Director of Education.

The Committee is of the view that since in the case of these schools, the fee would have been fixed for the first time after 11.02.2009, no intervention in the matter of fee of these schools would be called for.

Checked by:

Sd/-

704
Sunita Nautiyal (AAO)

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 28/10/2013

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Nutan Bal Vidyalaya, West Sagar Pur, New Delhi - 110046

The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District South West-B. On preliminary examination of the returns, it appeared that the school had hiked the fee and had also implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'B'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 24.07.2012.

Mrs. Lata Gupta, HM of the school, appeared on the scheduled date. Reply to the aforesaid questionnaire was also filed. According to the reply, the school had implemented the 6th Pay Commission w.e.f.01.04.2011 but had not paid arrears and had not hiked the fee.

The records produced by the school were examined in the first instance by the Audit Officer of the Committee. He observed that the

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

school had hiked the tuition fee, nominally to the tune of 10%, in 2009-10.


As the school claimed to have implemented the 6th Pay Commission w.e.f. 01.04.2011, the school vide letter of the Committee dated 24.09.2012, was directed to submit annual returns for 2011-12 and pay bills for March 2011 and April 2011. The school submitted the required documents vide letter dated 29-09-2012.

In order to provide an opportunity of hearing to the school, vide notice dated 04/06/2013, the school was directed to appear before the Committee on 27.06.2013, along with its fee and accounting records.

On the appointed date, Mrs. Lata Gupta, Principal of the school, appeared before the Committee. She contended that the school had nominally hiked the fee in 2009-10 and 2010-11, within the range of 10% and had also implemented 6th Pay Commission nominally. It was also contended that the school was not charging any development fee.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the Principal of the school. From the record, it appears as follows: -

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

- (i). the school hiked the fee within the tolerance limit of 10% and not in terms of order of the Director of Education dated 11.02.2009,
- (ii). the school not charged development fee from the students.

In view of the foregoing facts, the Committee is of the view that no intervention is called for so far as the issue of fee hike is concerned as the school has hiked the fee within tolerance limit of 10% and not in terms of the order of the Director of Education dated 11-02-2009.

Recommended accordingly.

307
Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-


J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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Brahma Shakti Public School, Begumpur, Rohini, Delhi - 110 086

708
The school had not submitted its reply to the questionnaire sent by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 04.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 12.07.2012. The Manager of the school requested for some more time to submit the record. On the request of the Manager, the school was directed to appear on 30.07.2012 for the verification of records.

On 30-07-2012, the Manager of the school appeared, but did not produce details of fee structure, bank pass books and other financial records. Therefore, the records of the school could not be verified. The school was again directed to produce the records on 06.08.2012.

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COMMITTEE
For Review of School Fee


On 06-08-2012, Shri A.S. Rana, Chairman of the school appeared before the Office of the Committee. Reply to the questionnaire was also submitted. According to the reply, the school had implemented the recommendations of the 6th Pay commission from March, 2010 but had not hiked the fee in terms of the order dated 11.02.2009 of the Director of Education.

The records, produced by the school were examined by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that though the school had claimed to have implemented the report of 6th Pay Commission, but the school was not making payment of salary as per the recommendations of the 6th Pay Commission. The school had not paid arrears of salary to the staff and had also not recovered the fee arrears from the students. The Audit Officer of the Committee had further reported that the school had hiked the fee by Rs.100/- per month (8.33%) for classes IX and X in 2009-10 by raising it from Rs.1200/- to Rs.1300/- but had not hiked any fee for classes I to VIII. During 2010-11, the hike in fee for classes I to V was raised from Rs.900/- to Rs.1000/-, for classes VI to VIII from Rs.1100/- to Rs.1200/- and for classes IX and X from Rs.1300/- to Rs.1400/-, which had been within the limit of 10%.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, the school was directed to appear before the Committee on 24.08.2013, along with its fee and accounting records. On 24.08.2013, no one appeared before the Committee for hearing. The notice of hearing had been delivered to the school on 24.07.2013

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ANIL DEV SINGH
COMMITTEE
For Review of s.

as confirmed from India Post Tracking System. Thus, the Committee considers it appropriate to take decision in the matter on the basis of observations of the Audit Officer and records available with the Committee.

The Committee examined the returns filed by the school under Rule 180 of DSER, 1973. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10	Tuition Fee in 2010-11	Increase in Tuition Fee 2010-11
I to V	900	900	Nil	1000	100
VI to VIII	1000	1100	100	1200	100
IX to X	1200	1300	100	1400	100

It is evident from the above record, that the school had hiked the fee, within the tolerable limit of 10% and not in terms of the order dated 11.02.2009 of the Director of Education. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that, no intervention is called for in the matter.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated: 20-09-2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Samrat Public School, Shanti Nagar, Delhi - 110 094

The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North- East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 05.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 13.07.2012. The Manager of the school vide letter dt.12-07-2012 requested for 10 to 15 days' time for submitting the records. According to the request the school was directed to appear on 30-07-2012 for the verification of records. On 30-07-2012, Shri Gaurav Sharma, Authorized Representative of the school attended the Office of the Committee and again requested for adjournment. The school was again granted an opportunity to appear before the Committee and to produce all the records on 16.08.2012 for verification.

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COMMITTEE
For Review of School Fee

No one appeared on 16-8-2013, but on 17-08-2012, Shri Kapil Upadhyay, authorized representative of the school appeared before the Office of the Committee. The records, produced by the school were examined by Sh. N.K. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission, but had hiked the fee by Rs.50/- per month (11.1% to 12.5%), during 2009-10. The school had further hiked the fee by Rs.50/- (10% to 11.1%) during 2010-11. On the aforesaid date the representative of the school also filed the reply to questionnaire of the Committee. According to the reply, the school had neither implemented the recommendations of 6th Pay Commission nor hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and charged the development fee from the students.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, it was directed to appear before the Committee on 24.08.2013, along with its fee and accounting records. On 24.08.2013, no one appeared before the Committee for hearing. The notice of hearing had been delivered to the school on 25.07.2013 as confirmed from India Post Tracking System. In view of the absence of the school despite service of notice on it the Committee considers it appropriate to take decision in the matter on the basis of observations of the Audit Officer and records available with it.

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On examination of the returns filed by the school under Rule 180 of DSER, 1973 the Committee finds that the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	400	450	50
VI to VIII	450	500	50

It is evident from the record that:-

- (i) the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009;
- (ii) The school had not implemented the report of 6th Pay Commission;
- (iii) the school had also not charged development fee from the students.

Since the school has not utilized the aforesaid order of the Director of Education, therefore, the Committee is of the view that, no intervention is called for in the matter.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:

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Anu Public School, Raghubar Pura-II, Shanti Mohalla, Delhi - 31

The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On preliminary examination of the records, it appeared that the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 23-07-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 09-08-2012.

On the scheduled date, Mrs. Anu Gulati, HM of the school attended the Office of the Committee. Reply to the questionnaire was also submitted. According to the reply, the school had not implemented the report of 6th Pay Commission and had also not hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

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The records, produced by the school in the first instance were examined by Sh. N.K. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had not hiked the fee in 2009-10 in terms of order of the Director of Education dated 11.02.2009. As per the Audit Officer, the hike in fee had been from Rs.22/- to Rs.25/- per month within the tolerable limit of 10%.

In order to provide an opportunity of hearing to the school, vide notice dated 24.05.2013, it was directed to appear on 04-06-2013 along with its fee and accounting records. No one appeared on 04.06.2013. The Office of the Committee received a mail from the school, requesting for fixation of another date for hearing. At the request of the school, fresh notice dated 18.07.2013 was issued to the school to appear for hearing on 01.08.2013.

On the scheduled date, Mrs. Anu Gulati, Principal of the school with Ms. Neenu, Secretary of the Society, appeared before the Committee for hearing. It was admitted by the school representatives that the school had not implemented the report of 6th Pay Commission. With regard to fee hike, it was contended that in the years 2009-10 and 2010-11 the hike had been within the tolerance limit of 10%. The school representatives also stated that the development fee has been included in annual charges.

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COMMITTEE
For Review of School Fee

The Committee has perused the record, observations of the audit officers and has considered the submissions made on behalf of the school. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	360	380	20
VI to VIII	385	410	25

It is evident from the above that the school did not hike the fee in terms of the order of the Director of Education, dated 11.02.2009. The hike had been within the tolerance limit of 10%. It is admitted by the school that it has not implemented the recommendations of the 6th Pay Commission.

Since the school did not implement the report of 6th Pay Commission and also did not increase the fee in terms of order of the Director of Education dated 11.02.2009, the Committee is of the view that no intervention is required qua the fee.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated-10-10-2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Ramnath Model School, Pusta, Sonia Vihar, Delhi - 110 094

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 23.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 09.08.2012. No one appeared on behalf of the school on 09.08.2012 before the Committee. The school was again directed vide letter dated 14.08.2012, to appear before the Committee on 30.08.2012 for the verification of records.

On the scheduled date, Mr. Naveen Kumar, HM of the school appeared, but, did not produce complete records. He requested for another opportunity to submit the financials of the school. Acceding to the request, the school was directed to produce the records on 04.09.2012.

On 04.09.2012, Shri Naveen Kumar, HM of the school attended again the Office of the Committee. Reply to the aforesaid

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

questionnaire was also filed. According to the reply, the school had implemented the recommendations of the 6th Pay commission w.e.f. October, 2011 and had not hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The school did not submit record for the verification of the claim of the school.

The records, produced by the school were examined in the first instance by Shri A.D. Bhateja, Audit Officer of the Committee. He observed that as per the school, it had not hiked the tuition fee during 2009-10 and 2010-11. The Audit Officer has further recorded that the school has claimed to have implemented 6th Pay Commission w.e.f. 01-10-2011 and had also paid arrears for Rs.3,81,964/- to the staff.

In order to provide an opportunity of hearing to the school, vide notice dated 27.06.2013, it was directed to appear before the Committee on 24.07.2013, along with its fee and accounting records.

On the appointed date of hearing, Shri Narender Kumar, Member of Managing Committee of the school, appeared before the Committee. He was heard. The records of the school were also examined.

During the course of hearing, the representative of the school fairly conceded that the school had not implemented the 6th Pay Commission and reply to the questionnaire was given by the school on the basis of the undertaking submitted to the Education department that the school would implement the 6th Pay Commission; but, in

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Secretary



actual fact, 6th Pay Commission could not be implemented. It was contended further, that the school hiked the fee to the tune of only 10% in 2009-10 and 2010-11.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representatives at the time of hearing.

The Committee, on the basis of the available records, finds as follows: -

- (i). the school did not hike the fee in terms of order of the Director of Education dated 11.02.2009, as the fee structure had remained constant at the rate of Rs.300/- for classes I to V and Rs.330/- for classes VI to VIII, during the years 2008-09, 2009-10 and 2010-11,
- (ii). the school did not implement the report of 6th Pay Commission and
- (iii). the school did not charge development fee from the students.

The Committee is of the view that notwithstanding non-implementation of 6th Pay Commission report, since there was no fee hike in 2009-10 and 2010-11, no intervention is called for in the matter.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated:- 23.10.2013

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Eminent Public School, Babarpur, Shahdara, Delhi - 110 032

720
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 23.07.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 09.08.2012. On the schedule date, Shri U.C. Saxena, Head Master of the school submitted a letter dated 09.08.2012, requesting for 15 days further time to present the documents, on the grounds that the C.A., dealing with the accounts was out of station.

Vide letter dated 14.08.2012, the school was directed again to appear before the Committee to produce the required documents on 31.08.2012. On the schedule date, Shri U.C. Saxena, Head Master of the school appeared before the Office of the Committee produced the

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

records of the school. It was then that reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

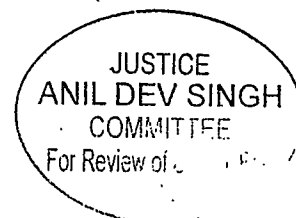
The records, produced in the first instance were examined by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that: -

- 221
- (i) the school had been making salary payment, on consolidated basis in cash,
 - (ii) the school had received huge amount of aid from Satyawati Education Society,
 - (iii) the school had hiked the fee by Rs.40/- per month for classes I to V, raising it from Rs.110/- to Rs.150/- and by Rs.50/- for classes VI to VIII, raising it from Rs.120/- to Rs.170/- per month in 2009-10.
 - (iv) during 2010-11, the hike was in the range of Rs.50/- to Rs.80/- per month, and
 - (v) during both the years, the hike was more than 10%.

In order to provide an opportunity of hearing to the school, notice of hearing dated 24.05.2013 was served to the school with the directions to appear before the Committee on 06.06.2013.

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On the aforesaid appointed date of hearing, Shri U.C. Saxena, Head Master of the school appeared before the Committee. He presented reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge development fee. It was submitted by Mr. Saxena that the school had been operating on very low fee base as the students belong to weaker section of the society. The school was surviving on aid from the parent society. According to him, the aid was being received in cash. He admitted that the school did not have any bank account and the salary to the staff was paid in cash.

722
On examination of the records and submissions made by the school representative, it was noticed that the school had marginally hiked the fee in 2009-10 and 2010-11 and had not implemented the report of 6th Pay Commission. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for in the issue of fee hike.

Recommended accordingly.


J.S. Kochhar
Member


Dr. R.K. Sharma
Member

Dated: 14/10/13

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14/10/2013
JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Bal Deep Public School, Sector-4, Rohini, Delhi - 110 085

723
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West 'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 23.07.2012.

On the scheduled date, Mr. Kamal Mohan, Librarian of the school appeared, but, could not produce complete records. He requested for another date to submit the financial records of the school. The school was directed to produce its records on 31.07.2012. However, on 01.08.2012, Shri Kamal Mohan, Librarian of the school attended the Office of the Committee and requested for some time to produce the record on the grounds that the Manager of the school was

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Secretary



out of station. At acceding to the request, final opportunity to produce the records on 13.08.2012 was granted to the school.

On the scheduled date, Mrs. Neelam Sharma, retired HM and Mr. Kamal Mohan, Librarian of the school attended the Office of the Committee. Reply to the questionnaire was also submitted. According to the reply, the school had not hiked the fee, but claimed to have implemented the recommendations of the 6th Pay Commission w.e.f. April, 2010.

The records, produced by the school in the first instance were examined by Shri N.K. Batra, Audit Officer of the Committee. He observed that the school had hiked the tuition fee by Rs.40/-, (less than 10%,) in 2009-10. During 2010-11, the school further hiked the fee by Rs.40/- to Rs.45/-, within the range of 10%. The Audit Officer also noted that as per the claim of school, recommendations of the 6th Pay Commission were implemented w.e.f. April, 2010 but on verification of salary records, he found that there was marginal increase in salary for the month of April, 2010, which reflected that complete benefits of recommendations of the 6th Pay Commission were not extended to the teachers. He also observed that the school was charging development fee during 2010-11, without maintaining depreciation reserve fund.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

In order to provide an opportunity of hearing to the school, it was directed vide notice dated 24.05.2013 to appear before the Committee on 07.06.2013, along with its fee and accounting records.

On 07.06.2013, no one appeared on behalf of the school before the Committee. The notice of hearing that was sent to the school was received back un-served with the postal remark that the school found locked. Accordingly, the hearing was adjourned to 24.07.2013.

25
On the appointed date of hearing, Mrs. Neelam Sharma, Manager of the school with Shri Kamal Mohan, Librarian of the school appeared before the Committee. They were heard. The records of the school were also examined.

During the course of hearing, the representatives of the school submitted that the 6th Pay Commission had not been implemented and the fee was also not hiked in terms of the order of the Director of Education dated 11.02.2009. Our attention was invited to the reply of the school to the questionnaire relating to Development Fee, according to which, the development fee, the school had charged in the year 2008-09 only.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the

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school representatives during the course of hearing. On perusal of the record, it is manifest that the school: -

- (i). had not hiked the fee in terms of order of the Director of Education dated 11.02.2009, as the hike in fee was within the tolerable limit of 10%,
- (ii). had not implemented the recommendations of the 6th Pay Commission,
- (iii). charged development fee from the students.

In the circumstances, the Committee is of the view that no intervention is called for as the school has hiked the fee within the tolerable limit of 10%.

Recommended accordingly.

Sd/-

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Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

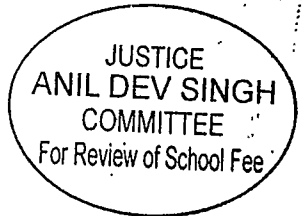
J.S. Kochar
Member

Dr. R.K. Sharma
Member

Dated: 10-10-2013

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C.M. Model School, Budh Vihar Phase II, New Delhi -110085

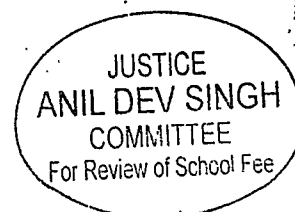
727
The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District West-B. On preliminary examination of the records, it appeared that the school had, neither hiked the fee, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed; vide notice dated 13.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 23.07.2012. No one appeared on the scheduled date. However, the Manager of the school requested for another date on phone. The Manager was directed to appear on 31.07.2012 with all relevant records for verification.

Sh. Ashok Kumar Gupta, Manager of the school, appeared on the scheduled date. Reply to the questionnaire was also filed, according to which, the school had neither implemented the 6th Pay Commission nor had hiked the fee.

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The records produced by the school in the first instance were examined by Shri N.S. Batra, Audit Officer of the Committee. He observed that the school had hiked the tuition fee in the years 2009-10 by 10% for classes I to IX and by 13.33% for class X, but not in accordance with the order of the Director of Education dated 11.02.2009.

The school did not produce cash book and ledger, therefore was directed to produce these records on 08.08.2012 for verification. The Manager of the school produced these records on the scheduled date and they were examined by aforesaid Audit Officer. The Audit Officer observed that the school had been charging admission fee in excess to the norms fixed by the Directorate of Education.

In order to provide an opportunity of hearing to the school, vide notice dated 24/05/2013, the school was directed to appear before the Committee on 07.06.2013, along with its fee and accounting records.

On the appointed date of hearing, Sh. Ashok Kumar Gupta, Manager and Sh. Nimit Gupta, appeared before the Committee. The school representatives confirmed the observations dated 31.07.2012 and dated 08.08.2012 of the Audit Officer. Regarding admission fee, it was contended that the same has been reduced to Rs.200/-, per annum, as per the norms fixed by the department. The school also filed reply to the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee


questionnaire regarding development fee. According to that the school had not charged development fee from the students.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representatives. The following facts emerge from the record: -

- 729
- (i). the school has not hiked the fee in terms of order of the Director of Education dated 11.02.2009, as the hike in fee was within the tolerance limit of 10%,
 - (ii). the school did not implement the recommendations of the port of 6th Pay Commission and
 - (iii). the school has not charged development fee from the students.

In view of the foregoing facts, the Committee is of the view that no intervention is called for.

Recommended accordingly.

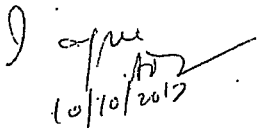

J.S. Kochhar
Member


Dr. R.K. Sharma
Member

Dated: 10.10.2013

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Secretary


10/10/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of

Bharati Model School, Uttam Nagar, New Delhi - 110 059

730
The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-'B' of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 13.07.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 24.07.2012.

Shri B.R. Sharma, Accountant of the school attended the Office of the Committee on 24-07-2012 and presented a letter dated 24-07-2012, requesting for some more time to produce the records. According to the request, the school was directed to appear on 08-08-2012, to produce the records for verification. On 08-08-2012, the Manager of the school attended the Office of the Committee and presented a letter for seeking more time to produce the records on the ground of the dealing hand being unwell. Having regard to the request the school was given another chance to appear on 30.08.2012 with the records.

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On 30-08-2012, Shri H.L. Pandey, Manager along with Shri Shishir Guglani, C.A., of the school appeared before the Office of the Committee. Reply to the questionnaire was also submitted. According to the reply, the school neither implemented the report of 6th Pay Commission nor hiked the fee in terms of the order dated 11.02.2009, of the Director of Education.

The records, produced by the school were examined by Sh. A.K. Vij, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee, in terms of the order dated 11.02.2009, of the Director of Education.

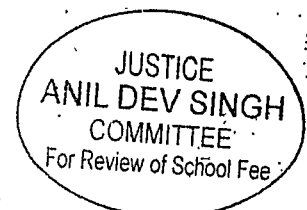
In order to provide an opportunity of hearing to the school, vide notice dated 17.05.2013, it was directed to appear before the Committee on 19.06.2013, along with its fee and accounting records. On 19.06.2013, no one appeared before the Committee for hearing. A fresh notice dated 18-07-2013 was issued to the school calling upon it to appear on 01-08-2013.

On 01-08-2013, Shri H.L. Pandey, Manager of the school appeared before the Committee. He filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The Manager of the school contended that the school had neither, implemented the report

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2



of 6th Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The Committee has perused the record, observations of the audit officers and has considered the submissions made on behalf of the school. As per the record, fee structure of the school in the years 2008-09 and 2009-10 was as follows:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I-V	460	490	30
V-VIII	460	490	30

732
It is evident from the record, that the school had hiked the fee, within the tolerance limit of 10%.

In the circumstances, since the school has neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009, nor implemented the report of the 6th Pay Commission, the Committee is of the view that no intervention is called for in the matter.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated

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Lawrence Public School, C-Block, Janakpuri, New Delhi-110058

The school did not reply to the questionnaire sent by the Committee on 27.02.2012. However, the returns of the school, under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District, West-B. On preliminary examination of the records, it appeared that the school had not hiked the fee, and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

33
In order to verify the returns of the school, it was directed; vide notice dated 13.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 26.07.2012.

Mrs. Rama Kumari, Head Clerk of the school, appeared on the scheduled date. Reply to the questionnaire was also filed. According to that the school was in the process of implementing the recommendations of the 6th Pay Commission and had not hiked the fee in terms of order of the Director of Education dated 11.02.2009. The school had also not collected arrears from the students.

The records produced by the school in the first instance were examined by Shri A.K. Bhalla, Audit Officer of the Committee. He observed that:-

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- (i) the school had hiked fee in 2009-10 and 2010-11, within the range of 10%,
- (ii) the school had been charging development fee, but not maintaining development reserve fund,
- (iii) the school was in process of implementing 6th.Pay Commission report and
- (iv) the school was making payment of salaries as per pay scale of 5thPay Commission and had partially increased the salary.

The school did not submit complete records, therefore was directed to submit account books for further examination. On 03.10.2012, Mrs. Rama Kumari, H.C. of the school again appeared but did not submit the complete records. It was only in 10.10.2012 that she submitted the requisite records, which were examined by the aforesaid Audit Officer.

In order to provide an opportunity of hearing to the school, vide notice dated 27/05/2013, the school was directed to appear before the Committee on 19.06.2013, along with its fee and accounting records.

On the appointed date of hearing, Mrs. Rama H.C. and Sh. Ashok Kumar Arya, Part-Time Accountant, appeared before the Committee. The school representatives stated that so far the school had not implemented the recommendations of the 6th Pay Commission, but it was in the process of being implemented. It was also submitted that the school had hiked fee within the range of 10%. Regarding development fee, it was

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contended that the school had given a wrong nomenclature to maintenance charges as development fee in the fee schedule. Therefore, it should be treated as annual charges. It was further submitted that development charges were discontinued since long.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representatives at the time of hearing. The following facts emerge from the record: -

- (i). the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009.
- (ii). the school had not implemented the report of 6th Pay Commission and
- (iii). the school had not charged development fee from the students.

In view of the foregoing facts, the Committee is of the view that no intervention is called for.

Recommended accordingly.

JS
J.S. Kochar
Member

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated: 10.10.2013

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NS
Secretary

I agree
AK
10/10

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Continental Public School Nariana Vihar. New Delhi - 110028

The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District South West-A. On preliminary examination of the records, it appeared that the school had, neither hiked the fee, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

736
In order to verify the returns of the school, it was directed; vide notice dated 13.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 26.07.2012. No one appeared on the scheduled date. However, a request, vide letter dated 26.07.2012, to extend the date for verification of record was received in the office of the committee. The school was provided an opportunity to appear on 16.08.2012 for verification of records.

Mrs. Rajni Batra H.M. and Sh. Vasudev Sharma Accountant of the school, appeared on the scheduled date. Reply to the questionnaire was also filed. According to that the school had neither implemented the 6th Pay Commission nor had hiked the fee.

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JUSTICE.
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000737

The records produced by the school in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed that the fee had been hiked within the range of 10%, in the years 2009-10 and 2010-11. He also noted that the school had not implemented report of 6th.Pay Commission.

In order to provide an opportunity of hearing to the school, vide notice dated 27/05/2013, the school was directed to appear before the Committee on 21.06.2013, along with its fee and accounting records.

On the appointed date of hearing, Mrs. Rajni Batra, H.M. and Sh. Vasudev Sharma, Accountant of the school, appeared before the Committee. The school representatives contended that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee in accordance with the order of the Director of Education dated 11.02.2009. The hike was within the range of 10%. The school also filed reply to the questionnaire regarding development fee, according which the school had not charged development fee from the students.

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The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representatives at the time of hearing. The following facts emerge from the record: -

- (i). the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009.
- (ii). the school had not implemented the recommendations of the 6th Pay Commission and
- (iii). the school had not charged development fee from the students.

738
In view of the foregoing facts, the Committee is of the view that no intervention is called for.

Recommended accordingly.

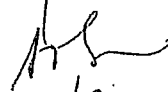

J.S. Kochar
Member


Dr. R.K. Sharma
Member

Dated:10.10.2013

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Secretary

I agree

10/10

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000739

C-300

New India Public School, Nangloi, New Delhi - 110041

39
The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District West-B. On preliminary examination of the returns, it appeared that the school had neither hiked the fee nor had implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 19.07.2012, to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 06.08.2012.

Shri M.P. Singh, Manager of the school, appeared on the scheduled date. Reply to the questionnaire was also filed. According to the reply, the school had partially implemented the 6th Pay Commission w.e.f. 01-09-2009 and had not hiked the fee. It was also averred that the school had not collected arrear fee from the students and had also not paid any arrears to the staff.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The records produced by the school were examined in the first instance by Shri A.K. Vijn, Audit Officer of the Committee. He observed that the school had not hiked the tuition fee in the years 2009-10 and 2010-11 in accordance with the order of the Director of Education dated 11.02.2009. The fee had been hiked within the range of 10% only. The school has also not paid any arrears as per the 6th Pay Commission Report.

740
In order to provide an opportunity of hearing to the school, vide notice dated 27/05/2013, the school was directed to appear before the Committee on 21.06.2013, along with its fee and accounting records. On the appointed date of hearing, Shri M.P. Singh, Manager of the school, appeared before the Committee. The school representative stated that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee in accordance with the order of the Director of Education dated 11.02.2009. According to him, the hike was within the range of 10%. The school also filed reply to the questionnaire regarding development fee. According to that the school had not charged development fee from the students.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the aforesaid person representing the school. From the record, it appears as follows: -

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- (i) the school hiked the fee within the tolerance limit of 10% and not in terms of order of the Director of Education dated 11.02.2009,
- (ii) the school did not implement the recommendations of the 6th Pay Commission, and
- (iii) the school did not charge development fee from the students.

In view of the foregoing facts, the Committee is of the view that no intervention is called for so far as the issue of fee hike is concerned.

Recommended accordingly.

41
J.S. Kochar
Member

Dated:- 23.10.2013


Dr. R.K. Sharma
Member

Agree
23/10/2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

R.R.Gita Bal Bharti Public School, Sultanpuri, Delhi-110041

The school had not replied to the questionnaire sent by the Committee to the school by email on 27/02/2012 which was followed by a reminder dated 27/03/2012.. However, the annual returns filed by the school under Rule 180 of Delhi School Education Rules 1973 were received from the office of Dy. Director of Education, Distt. North West-B. On prima facie examination of the returns of the school, it appeared that the school had not hiked the fee in accordance with the order dated 11/02/2009 issued by the Director of Education. Accordingly, the school was placed in Category 'C'.

342
In order to verify the returns of the school, the Committee vide letter dated 19/07/2012, required the school to produce on 06/08/2012, its fee records, books of accounts, bank statements, salary payment register and also to submit reply to the questionnaire dated 27/02/2012.

On the scheduled date, the school produced the required records and also filed reply to the questionnaire dated 27/02/2012 issued by the Committee. Sh. J.R. Gupta, Accountant of the school and Sh. Bhogi Ram, LDC, attended the office of the Committee for the purpose of facilitating verification of the records.

In its reply to questionnaire issued by the Committee, the school stated that it had implemented the VI Pay Commission Report

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w.e.f. 01/07/2009. However, no arrears on account of retrospective effect of VI Pay Commission were paid to the staff. With regard to fee, the school stated that it had been hiked in accordance with the order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2009, but the school had not collected any arrear fee as envisaged in that order.

The records produced by the school were examined by Ms. Sunita Nautiyal, Audit Officer of the Committee and her observations recorded at the time of examination of records in the presence of the representatives of the school are that in 2009-10 the school increased its tuition fee by Rs. 50 per month to Rs. 100 per month, which amounted to an increase between 10% & 17.54% for different classes. However, the school had increased the fee by Rs. 200 per month for all the classes in 2010-11. The school was also charging development fee and fee under some other heads. The examination of cash book and ledger did not throw up any adverse feature. The school was investing in FDRs every year. Salary was generally paid by way of direct transfer to the accounts of staff. The school had only partially implemented the VI Pay Commission Report w.e.f. July 2009, in so far as it was paying only basic pay and grade pay. DA was started in November 2010. HRA was started from April 2011.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 27/05/2013, to appear before the Committee on 21/06/2013. As the school was

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found to be charging development fee also, besides tuition fee, a questionnaire eliciting information specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was issued to the school.

On 21/06/2013, Sh. Bhogi Ram, LDC of the school appeared and filed a letter seeking adjournment on account of bereavement in the family of the Office Supdt. of the school. A fresh notice of hearing was issued on 18/07/2013 for hearing on 01/08/2013. On this date, Sh. J.R. Gupta, Accountant of the school appeared along with Sh. Bhogi Ram, LDC and filed reply to the questionnaire regarding development fee. The Committee examined the financial returns of the school and its salary records and was of the view that since the school had implemented the recommendations of the VI Pay Commission and also hiked the fee in accordance with the order dated 11/02/2009 issued by the Director of Education, calculations regarding funds available with the school vis a vis the impact of implementation of VI Pay Commission were required to be made. The same were not made earlier as the school got erroneously placed in C Category. The Committee observed that the substantial fee hike took place in 2010-11 while the fee hike in 2009-10 was nominal. Accordingly it directed its office to prepare the calculation sheet by considering the fee hike as well as salary hike in both the years i.e. 2009-10 and 2010-11.

The office of the Committee prepared the preliminary calculation sheet, as per which, the school had funds available with it

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

amounting to **Rs. 32,80,994** as on 31/03/2009. The additional revenue generated by way of fee hike in 2009-10 was Rs. 10,15,200 and in 2010-11, it was Rs. 26,97,600. Thus in two years, the school raised its resources by **Rs. 37,12,800**. So far as impact of implementation of VI Pay Commission is concerned, the hike in salary in 2009-10 amounted to Rs. 11,49,678 while in 2010-11, it amounted to Rs. 37,11,167. Thus in two years, the school was impacted by **Rs. 48,60,845** on account of implementation of VI Pay Commission Report.

744
745

A fresh notice of hearing dated 02/09/2013, was issued to the school for hearing on 20/09/2013 on which date the aforesaid representatives of the school again appeared and were given a copy of the preliminary calculation sheet, prepared by the office of the Committee. After perusing and checking the said calculation sheet with their records, the representatives of the school recorded their agreement with the same.

Discussion & Determination:

1. Tuition Fee

As noted above, the school agreed with the calculation sheet prepared by the office of the Committee. As per the figures mentioned above, the total resources available with the school upto 31/03/2011 were Rs. 69,93,794 (32,80,994+37,12,800). The impact of the implementation of VI Pay Commission Report upto 31/03/2011 was

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Rs. 48,60,845. Thus after meeting its obligations of increased salary as per VI Pay Commission Report, the school was left with surplus of Rs. 21,32,949. The moot question to be decided by the Committee is whether this surplus should be recommended to be refunded to the students. If such a recommendation is made, the school would be denuded of all its resources and would have nothing to fall back upon for future contingencies. The Committee has taken a consistent view that a sum equivalent to four months' salary ought to be retained by the school as reserves for future contingencies. As per the documents submitted by the school, its pay bill for the month of July 2009 i.e. after partial implementation of VI Pay Commission Report, was Rs. 6,57,580. Based on this, the requirement for reserve for future contingencies works out to Rs. 26,30,320. As the surplus available with the school was less than this amount, the Committee is of the view that no intervention is called for in the matter qua the tuition fee.

Development Fee

In its reply to the questionnaire regarding development fee, the school stated that it was charging development fee and had collected a total sum of Rs. 10,90,300 from 2006-07 to 2010-11. It gave year wise bifurcation as follows:

2006-07	Rs. 2,08,900
2007-08	Rs. 2,13,000
2008-09	Rs. 2,17,100
2009-10	Rs. 2,29,700

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

2010-11	<u>Rs. 2,21,600</u>
Total	<u>Rs 10,90,300</u>

000747

It was further stated that development fee received from the students was shown as a capital receipt. However, no depreciation reserve fund was maintained. The entire development fee was lying unutilised and kept in bank account.

The Committee has examined the balance sheet of the school as on 31/03/2011 and has observed that as against the unutilised development fund shown on the liability side amounting to Rs. 24,98,575, the school had FDRs amounting to Rs. 46,48,320. Thus the Committee is of the view that the development fee was fully kept aside in FDRs with bank. So far as non maintenance of depreciation reserve is concerned, since the school had not acquired any assets out of development fee and the whole amount was lying unutilised, there would not arise any question of maintaining a depreciation reserve fund against assets acquired out of development fee. Hence, technically, the school was fulfilling the pre conditions for charging development fee as prescribed by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs Union of India & Ors (2004) 5 SCC 583. In view of this, the Committee is of the view that no intervention is required as regards development fee also. However, the school ought to consider the desirability of charging development fee when it has no development plans and the entire amount is lying unutilised in FDRs.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Recommendations:

In view of the foregoing discussions, the Committee is of the view that no intervention is called for in the matter of tuition fee as well as development fee.

Recommended accordingly.

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 09/11/2013

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Dasmesh Public School Nariana Village New Delhi - 110028

48
The school did reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under rule 180 of the Delhi School Education Rules, 1973 were received from the Office of the Deputy Director of Education, District South West-A. On preliminary examination of the records, it appeared that the school had, neither hiked the fee, nor had implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed; vide notice dated 19.07.2012, to produce its fee and salary records and also to submit reply to the questionnaire on 06.08.2012.

Mrs. Inderjeet Kaur, Principal of the school, appeared on the scheduled date. Reply to the questionnaire was also filed. According to the reply the school had neither implemented the 6th Pay Commission nor had hiked the fee.

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The records produced by the school in the first instance were examined by Shri N.S. Batra, Audit Officer of the Committee. He observed that the school had nominally hiked the tuition fee in the years 2009-10 and 2010-11 in the range of Rs.25/- to Rs.40/- i.e. by 10% and not in accordance with the order dated 11.02.2009 of the Director of Education.

In order to provide an opportunity of hearing to the school, vide notice dated 27/05/2013, the school was directed to appear before the Committee on 26.06.2013, along with its fee and accounting records.

On the appointed date of hearing, Mrs. I.K. Oberoi, Principal, Sh. S.K. Gupta, Accountant and Mrs. Renu Sharma, Teacher of the school, appeared before the Committee. The school representatives contended that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee in accordance with the order of the Director of Education dated 11.02.2009. The hike was within the range of 10%. The school also filed reply to the questionnaire regarding development fee, according to that the school had not charged development fee from the students.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representatives at the time of hearing. Following facts emerge from the record: -

- (i). the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009.
- (ii). the school had not implemented the report of 6th Pay Commission and
- (iii). the school has not charged development fee from the students.

In view of the foregoing facts, the Committee is of the view that no intervention is called for so far as the issue of fee hike is concerned.

Recommended accordingly.

J.S.
J.S. Kochar
Member

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated: 10.10.2013

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Secretary

J. Singh
10/10

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Shishu Bharti Public School, Mustafabad, Delhi - 94

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The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North East of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 19.07.2012 to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 07.08.2012.

On the scheduled date Mrs. Anjali Sharma, Office Incharge attended the Office of the Committee. Reply to the questionnaire was presented by her. According to the reply, the school had neither implemented the report of 6th Pay Commission, nor had hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of C

The records, produced by the school were examined by Sh. A.D. Bhateja, Audit Officer of the Committee. He observed as follows: -

- (i) the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during 2009-10 and 2010-11, in terms of the order of the Director of Education dated 11.02.2009,
- (ii) the hike in fee was by Rs.10/- to Rs.30/- for various classes, within the tolerable limit of 10%,
- (iii) the salary to the staff had been paid in cash,
- (iv) the school did not produce cash book and ledger of any year, therefore final accounts could not be verified, and
- (v) the accounts had been compiled by Sh. S.C. Sharma, C.A.

In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, it was directed to appear before the Committee on 24.08.2013 along with its fee and accounting records.

On 24.08.2013, Mrs. Anjali Sharma, In-charge of the school appeared before the Committee for hearing. She filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The representatives of the school also submitted that the school had, neither implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

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The Committee examined the record, observation of the audit officer and submission of the school representatives. As per the record, the fee was hiked by Rs.10/- to Rs.30/- for various classes and the school had also not implemented the recommendations of the 6th Pay Commission.

Since the fee hiked by the school was within the tolerance limit of 10%, the Committee is of the view that, no intervention is called for in the matter qua the fee.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated: 25-10-2013

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M
Secretary



Brahampuri Public Sr. Sec. School, Brahmpuri, Delhi - 53

The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 19.07.2012, to produce its fee and salary records and also to file reply to the questionnaire on 07.08.2012.

On 07.08.2012, Ms. Poonam Sikarwar, Principal of the school attended the Office of the Committee. Reply to the questionnaire was also submitted. According to the reply, the school had neither implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order dated 11.02.2009, of the Director of Education.

The records, produced by the school were examined by Sh. N.S. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during the year 2009-10 in terms of the order of the Director of Education dated 11.02.2009.

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In order to provide an opportunity of hearing to the school, vide notice dated 23.07.2013, it was directed to appear before the Committee on 24.08.2013, along with its fee and accounting records.

On 24.08.2013, Ms. Poonam Sikarwar, Principal, Ms. Rita Rani, HM, Shri Vijay Kumar Sharma, C.A., and Shri Rajesh Kumar Pandey, Teacher of the school, appeared before the Committee for hearing. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. They reiterated that the school had neither implemented the report of 6th Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

755
The Committee has perused the record, observations of the audit officers and has considered the submissions advanced on behalf of the school. As per the record, the school had hiked the fee in the following manner: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I	355	390	35
II	375	410	35
III	405	445	40
IV	425	465	40
V	450	495	45
VI	465	510	45
VII	485	530	45
VIII	510	560	50
IX	570	625	55
X	730	800	70

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

It is evident from the above record, that the school had hiked the fee, within the tolerance limit of 10%. The school had also not charged development fee from the students.

Since, the school has hiked the fee within the tolerance limit of 10%, the Committee is of the view that no intervention is called for in the matter.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

M.P. Model School, Karawal Nagar, Delhi - 94

57
The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North-East of the Directorate of Education. On preliminary examination of the records, it appeared that the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 08-08-2012 to produce its fee and salary records and also to submit reply to the questionnaire on 28-08-2012.

On the scheduled date, Sh. Om Prakash Bansal, Manager of the school attended the Office of the Committee along with the record. Reply to the questionnaire was also submitted. According to the reply, the school, had not implemented the recommendations of the 6th Pay

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Commission and had also not hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school were examined by Sh. A.D. Bhateja, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had not hiked the fee in 2009-10 in terms of order of the Director of Education dated 11.02.2009.

In order to provide an opportunity of hearing to the school, vide notice dated 24.07.2013 the school was directed to appear on 27-08-2013 along with its fee and accounting records.

758
On the scheduled date, Sh. Om Prakash Bansal, Manager of the school, appeared before the Committee for hearing. It was admitted by the school representative that the school had not implemented the report of 6th Pay Commission. With regard to fee hike, it was contended that there had been no hike in fee in the year 2009-10.

The Committee has perused the record, observations of the audit officer and has considered the submissions made on behalf of the school. As per the record, fee structure of school during 2008-09 and 2009-10 was as under: -

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Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	350	350	Nil
VI to VIII	400	400	Nil

It is evident from the above that the school had not hiked the fee in terms of the order of the Director of Education, dated 11.02.2009. The school had not implemented the report of the 6th Pay Commission and had also not charged development fee.

Since the school did not implement the report of 6th Pay Commission and had also not increased the fee in terms of order of the Director of Education, dated 11.02.2009, the Committee therefore recommends no intervention in regard to the issue of fee hike.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated—25-10-2013

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Secretary

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member



PUBLIC MODEL SCHOOL, JAHANGIR PURI, DELHI-110033

- 16°
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
 2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
 3. On examination of the aforesaid returns by the Committee, it prima facie, appeared that the school had neither hike the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented recommendations of the 6th pay

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Secretary



commission. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 19.07.2012 required the school to appear on 07.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. Kaushal Kumar, Manager of the School appeared before the office of the Committee and filed reply to the questionnaire and presented the requisite record.

5. The reply to the questionnaire reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No (Reply enclosed)
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	N/A
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No

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4.	<p>If answer to question no.3, is in affirmative, please provide the following information (separate sheets may be used):</p> <ol style="list-style-type: none"> i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6th Pay Commission. 	N/A
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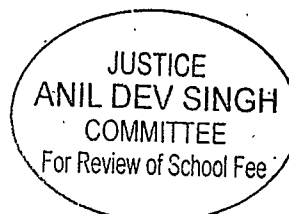
It is manifest from the aforesaid reply that the school has claimed to have neither implemented the recommendations of the 6th Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

5. The record was examined, in the first instance, by one of the Audit Officers of the Committee. On scrutiny of the record, the Audit Officer recorded his observation in the file to the following effect:-

- i. Fee receipt books for the year 2008-09 to 2010-11 have been checked on random basis. The fee charged from the students tallies with the fee structure.
- ii. Comparison of fee structure for the year 2008-09 with fee structure of the year, 2007-08 reveals that there was a nominal hike in the tuition fee, which is in the range of Rs. 20/- to Rs. 55/- (about 10% hike in tuition fee).

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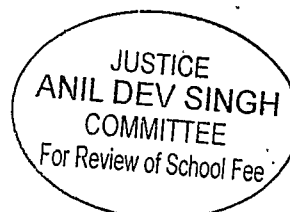


- iii. During the year 2009-10 fee hike was between Rs. 30/- Rs. 40/- per month, which is not in excess of tolerance limit of 10%.
- iv. During the year 2008-09 to 2010-11 the fee was hiked but not beyond the tolerance limit of 10%.
- v. The school maintains bank accounts with Canara Bank and Bank of Baroda.
6. With a view to provide oral hearing to the school, the Committee by its notice dated 20.09.2013 required the school to appear on 27.09.2013. On the scheduled date Mr. Kaushal Kumar, Manager of the School alongwith Mr. Hari Chand, Accountant, appeared before us and presented reply to the questionnaire regarding development fee, according to which, the school was not charging the development fee. They contended that school did not utilise the order of Director of Education dated 11.02.2009 to hike the fee during the years 2009-10 and 2010-11. According to them, the hike was less than tolerance limit of 10%. They admitted that the recommendations of 6th Pay Commission were not implemented. They also stated that they were not charging the development fee. The representatives of the school admitted that fee was being collected in cash and the salary was being disbursed in cash only.

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Secretary



RE. FEE HIKE

7. We have examined the available record; the observation of the Audit Officer and the submissions of the representatives of the school. There is no doubt that the school has not implemented the recommendations of 6th Pay Commission and has not given higher salary to the staff in accordance therewith. Since the school has not implemented the recommendations of 6th Pay Commission, the order of the Director of Education dated 11.02.2009 could not be utilised and in fact has not been utilised by the school for hiking the fee. The following table is culled out from record regarding the tuition fee applicable during the years 2008-09 to 2010-11 for facility of immediate reference:-

Tuition fee (PM)	2008-09	2009-10	%age increase	2010-11	%age increase
I	310	340	9.68	375	10.29
II	320	350	9.38	385	10.00
III	330	360	9.09	395	9.72
IV	340	370	8.82	405	9.46
V	350	380	8.57	415	9.21
VI	400	440	10.00	480	9.09
VII	420	460	9.52	500	8.70
VIII	440	480	9.09	520	8.33

8. Thus, it is manifest that the school has not enhanced the fee in terms of the order of the Director of Education dated

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Secretary



11.02.2009 but the fee hike effected by the school during 2009-10 and 2010-11 is on an average not in excess of the tolerance limit of 10%.

9. In the circumstance no intervention is required qua the fee aspect. Recommended accordingly.

10. As per the record the school is not charging development fee. This being so, no recommendation in that regard is required to made by us.

AS
Justice Anil Dev Singh (Retd.)
Chairperson

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

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Dated: 11/11/2013

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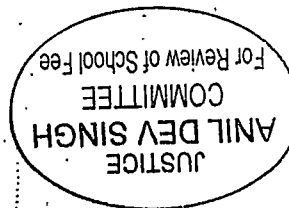
Secretary
Secretary

I agree
11/11/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

JAI HIND PUBLIC SCHOOL, POOTH KHURD, NEW DELHI-110039

1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of

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Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 23-07-2012 required the school to appear on 08.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. On 07.08.2012 one Mr. Ashwani Kumar appeared in the office of the committee alongwith the letter of the school dated 07.08.2012 with a request to take up the matter for verification of the record after 09.08.2012 on the ground that Manager of the School is out of station. Acceding to the request of the school, office of the Committee fixed the matter on 28.08.2012 for verification of the record. On 28.08.2012, Mr. Ramashish Pardeep, Principal of the school attended the office of the Committee alongwith the records. He also presented following reply to the aforesaid questionnaire.

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	Yes
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th	July 2009

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

	Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	Yes Arrears of Salary not given to the staff
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	N.A. N.A. N.A.

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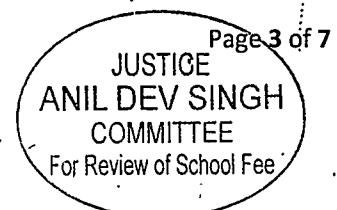
5. As is apparent from the reply to the questionnaire, the school claimed to have implemented the recommendations of the 6th Pay Commission w.e.f. July 2009, but did not hike the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The record produced by the school, in the first instance, was examined by one of the Audit Officers of the Committee. He observed to the effect that:-

- i. According to the reply to the questionnaire the school has implemented the recommendations of the 6th Pay

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Commission with effect from July 2009 but had not hiked the fee.

- ii. The Fee Receipts Books and Registers for the years 2008-09 to 2010-11 have been checked with the Fee Structures available on record and found to be correct.
- iii. The school has hiked the fee 2009-10 and 2010-11 by Rs. 50 to 150.
- iv. The school has neither collected any arrears of fees from the students nor has paid arrears to the staff.
- v. The salary register for the month of June 2009 and August 2009 have been checked and found to be correct.
- vi. The cash book and ledger for the year 2010-11 has been checked. The opening and closing balances have been verified from the cash book and found to be correct. The cash book was being closed on daily basis.
- vii. The school collects fees in cash and disburses the salary of the staff in cash although the school operates a bank account.

The Principal of the school endorsed the observations of the Audit Officer with the following remarks:-

"I agree with the above observations which are as per record."

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

7. By notice dated 20.09.2013 the school was asked to appear on 26.09.2013 along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee and for affording an opportunity of hearing to the school. As per the India Post Track Result, Notice sent by speed post to the school was served on viz: 21.09.2013. On the scheduled date 26.09.2013 no one appeared on the behalf of the school. The absence of the school on the aforesaid date of hearing despite service was an indication of the fact that the school did not wish to avail the opportunity of being heard in the matter. Accordingly we closed the hearing and reserved the recommendations. Presently we proceed to deal with the matter.

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RE. FEE HIKE

8. We have gone through the record and the observations of the Audit Officer. The Audit Officer had checked the Fee Receipt Books and Fee Registers for the academic sessions 2008-09 to and 2010-11 with the Fee Structures. According to the Audit officer the school had hiked the fee in 2009-10 and 2010-11 between Rs. 50/- to Rs. 150/-. The following chart, which is culled out for the record would show the exact extent of hike in tuition fee during the academic sessions 2009-10 and 2010-11:-

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[Signature]
Secretary



	2008-09	2009-10	% age increase	2010-11	% age increase
Tuition fee PM PS & PP (New)				1000	
I-V	1050	1150	9.52	1250	8.70
VI-VIII	1300	1450	11.54	1500	3.45
IX-X (New)				1750	
Annual charges	2000	2000	0.00	2000	0.00
Admission fee	200	200	0.00	200	0.00
Development fee	0	0		0	
Student Strength	368	320		336	

9. From the above it is manifest that the increase in fee for classes I to V during the years 2009-10 and 2010-11 was within tolerance limit of 10%. However, in case of classes VI to VIII the hike in fee during the year 2009-10 was 11.54%, slightly above the tolerance limit, while in the next year, 2010-11, the hike in fee in respect of these classes was 3.45%. Therefore the average hike for the classes VI to VIII during the aforesaid two years, was less than 10%. In so far as classes IX and X are concerned, the fee was fixed @ Rs. 1750/- per month during the year 2010-11. These were new classes started by the school. Therefore, the question of any fee hike does not arise.

**RE: IMPLEMENTATION OF THE RECOMMENDATIONS OF
THE 6TH PAY COMMISSION**

10. Though in reply to the aforesaid questionnaire the school stated that it had implemented the recommendations of the 6th

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Secretary

Page 6 of 7



Pay Commission, we are not inclined to accept the statement as with meagre fee hike, it does not seem to be possible for the school to implement the recommendations of the 6th Pay Commission.

RECOMMENDATION

11. Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee no intervention is called for qua the fee hike. In so far as the implication of failure of the school to implement the recommendations of the 6th pay commission is concerned, it does not fall within our purview.

Recommended accordingly.

AS
Justice Anil Dev Singh (Retd.)
Chairperson

Dr. R.K. Sharma
Dr. R.K. Sharma
Member

Dated: 11/11/2013

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N
Secretary

I agree
11/11/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Mother Mirra School, Tri Nagar, Delhi - 110 035

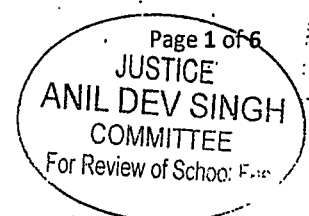
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).

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2. The school did not respond to the questionnaire. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.

3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.

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N
Secretary



4. With a view to verify the returns, the office of the committee vide its notice dated July 23, 2012 required the school to produce its accounting, fee and salary records and to furnish reply to the aforesaid questionnaire.

5. Pursuant to the aforesaid notice, Sh. Dig Veer Singh, Manager of the school attended the office of the committee. He also presented the following reply to the questionnaire:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	N.A.
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	N.A.

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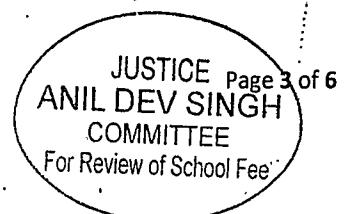
6. As is apparent from the reply to the questionnaire, the school claimed not to have implemented the recommendations of the 6th Pay Commission and also claimed that it did not hike the tuition fee.

7. The record produced by the school, in the first instance, was examined by one of the Audit Officers of the Committee, who observed to the effect as per below:-

- (a) The fee receipt books and fee registers for the years 2008-09, 2009-10, 2010-11 were checked with the fee structure accompanying the aforesaid annual return and found to be correct.
- (b) The school collected examination fee @ Rs. 50/-, Rs. 80/- and Rs. 100/- in the years 2008-09, 2009-10, 2010-11 respectively but it was not reflected in the fee structures for the aforesaid years filed before the concerned district office.
- (c) The school had hiked the fee by Rs. 10/- for classes Ist to Vth during the year 2009-10 and again by Rs. 10/- for classes Ist to VIth during the year 2010-11 except for class IIIrd in respect of which the school had hiked the fee by Rs. 20/-. For the rest of the classes during the year 2009-10 and 2010-11 no fee hike was effected.
- (d) Cash book and ledger account for the year 2009-10 was checked and were found to be correct. It was found that the opening/closing balance were worked out on monthly basis.

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- (e) The school collected tuition fee and disbursed salary in cash to the staff although the school operated a bank account.
- (f) Salary Register for the month of March 2010 was checked and it was found that the salary was being paid at pre-revised scale without HRA and TA.
- (g) Only four regular employees were in the employment of the school.

8. By notice dated 20.09.2013 the school was asked to appear on 26.09.2013 at 11:00 a.m. along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee. Notice sent by speed post to the school was returned with the endorsement 'refused'.

9. On 26.09.2013, neither anyone appeared on behalf of the school nor were the original accounting, fee and salary records produced for the perusal of the Committee. The absence of the school and its refusal to accept the notice clearly indicated that the school did not wish to be heard in the instant matter. Accordingly, we closed the hearing and reserved the recommendations. We presently proceed to deal with the matter.

10. At this stage, it may be mentioned that the Audit Officer before whom the fee receipt books and the fee registers for the years 2008-09 to 2010-11 were produced, had checked them with reference to the fee structure accompanying the aforesaid annual returns. He found the

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same to be correct. This being so, the fee structure and the aforesaid returns are worthy of credence and can be relied upon.

RE: FEE HIKE

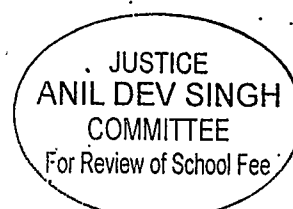
11. We have gone through the available record, the following chart which has been culled out therefrom, shows that there has been a slight hike in tuition fee during the years 2008-09 to 2010-11. This will be evident from the following chart:-

Class	2008-09 (Rs.)	2009-10 (Rs.)	% age increase	2010-11 (Rs.)	% age increase
I	440	450	2.27	460	2.22
II	460	470	2.17	480	2.13
III	490	500	2.04	520	4.00
IV	520	530	1.92	540	1.89
V	540	550	1.85	560	1.82
VI	560	560	0.00	570	1.79
VII	570	570	0.00	570	0.00
VIII	580	580	0.00	580	0.00
Annual Charges	900	900	0.00	1200	33.33
Admission Fee	200	200	0.00	200	0.00
Development	0	0		0	
Student strength	94	89		103	

12. From the above, it is manifest that the increase in fee was less than the tolerance limit of 10%. The salary register for the month of March 2010 was checked by the Audit Officer and it was found that the salary to the staff was being paid by the school at pre-revised scale with HRA and TA. Thus, it is clear that the school did not implement the recommendations of the sixth pay commission and at the same time it did not utilise the order of the Director of Education dated

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Secretary



11.02.2009, whereunder the schools could raise the tuition fee beyond the tolerance limit of 10% and upto the maximum limit prescribed therein provided the recommendations of the sixth pay commission were implemented by them.

13. In the circumstances therefore, no intervention is called for qua the fee hike. In so far as the question of non implementation of the recommendations of the sixth pay commission by the school are concerned, it does not fall within our purview.

Recommended accordingly.

Justice Anil Dev Singh (Retd.)
Chairperson

Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

I agree
11/11/2013

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

NL PUBLIC SCHOOL, JAIL ROAD, HARSH VIHAR, DELHI 110 093

- 179
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
 2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
 3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented recommendations of the 6th pay

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commission. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 23.07.2012 required the school to appear on 08.08.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. Shiv Kumar, Headmaster of the School appeared in the office of the Committee on the scheduled date with the requisite record. He presented the record and reply to the questionnaire. The reply to the questionnaire reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	NIL
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No

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4.	<p>If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used):</p> <ol style="list-style-type: none"> i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6th Pay Commission. 	NIL
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5. It is manifest from the aforesaid reply that the school has claimed not to have: (i) implemented the recommendations of the 6th Pay Commission; and (ii) increased the tuition fee.

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6. The record produced, in the first instance, was examined on the aforesaid date by one of the Audit Officers of the Committee. On scrutiny of the record the Audit Officer observed as follows:-

- i. Fee receipt books for the years 2008-09 to 2010-11 have been checked on random basis and it is found that the fee charged from the students' tallies with the fee structure.
- ii. Fee structure for the period 2008-09 has been compared with fee structure 2007-08. There is no change in the fee structure.
- iii. Fee structure for period 2009-10 is also same as that of 2008-09.

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[Signature]
Secretary



- iv. During the year 2010-11, there was slight increase in fee. For Classes 1 to 5, the fee was increased from Rs. 300/- to Rs. 320/- per month and fee for Classes from 6 to 8 was increased from Rs. 350/- to Rs. 380/-
- v. Cash Book balances for the years 2008 to 2011 ending, 31.03.2009, 31.03.2010 and 31.3.2011 agree with the balance sheets/receipts and payment accounts for the aforesaid period.
- vi. School is maintaining bank account with the Corporation Bank but the salary is being paid in cash and tuition fee is not being deposited in the bank.

7. With a view to providing oral hearing to the school, the Committee by its notice dated 20.09.2013 required the school to appear on 27.09.2013.

8. On the scheduled date, Mr. Shiv Kumar, Headmaster of the school appeared before us. He presented reply to the questionnaire regarding development fee. The reply reads as under:-

S.No.	Query	Reply
1.	Whether the school is charging Development fee ?	No
2.	If the answer to question no.1 is in the affirmative, please provide the following information/details:- i. Year wise collection of development fee from	

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	<p>2006-07 to 2010-11</p> <p>ii. Year wise utilisation of development fee from 2006-07 to 2010-11. Please provide the amount of expenditure incurred under specific heads, out of development fee.</p> <p>iii. How development fee is treated in the accounts, i.e, whether it is treated as a revenue receipt or as a capital receipt.</p> <p>iv. whether separate depreciation reserve fund is maintained for depreciation on assets acquired out of development fee.</p> <p>v. whether depreciation reserve fund and un-utilised development fund are kept in earmarked bank account, or FDRs or investment. If yes,, please provide details thereof.</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>
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It is clear from the reply that the school has claimed that it is not charging Development Fee.

9. It was admitted by Mr. Shiv Kumar during oral hearing that the school did not implement the recommendations of 6th Pay Commission. He asserted that the school did not utilise the order of Director of Education dated 11.02.2009 to hike the fee in terms thereof. He, however, submitted that there was normal hike in fee during the years 2009-10 and 2010-11 but the same was within the tolerance limit of 10%. It was admitted that the school is collecting the tuition fee in cash and the salary is being disbursed in cash.

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10. We have examined the records, the observations of the Audit Officers and the representatives of the school. From the record, it appears that the school did not implement the recommendations of the 6th Pay Commission and at the same time did not utilise the order of the Director of Education dated 11.02.2009 to hike the fee in terms thereof. There was no hike in fee during the years 2008-09 and 2009-10. However, during the year 2010-11, there was slight increase in fee within the range of 6.67% - 8.57%, i.e., below the tolerance limit of 10%. According to the record; the school did not charge Development Fee.

11. In the circumstances, we do not find any ground for intervention qua the fee hike.

Recommended accordingly.



Justice Anil Dev Singh (Retd.)
Chairperson


Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

I agree


JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Modern Public School, Rishabh Vihar, Delhi-110092

The school had not replied to the questionnaire sent by the Committee to the school by email on 27/02/2012 which was followed by a reminder dated 27/03/2012. The annual returns filed by the school under Rule 180 of Delhi School Education Rules 1973 were also found to be incomplete. The Committee vide its letter dated 25/05/2012 required the school to file complete annual returns as also other statements and reply to the questionnaire dated 27/02/2012. The reply to the questionnaire was received by the Committee on 10/07/2012 and it was stated by the school that the school had not implemented the recommendations of VI Pay Commission Report and at the same time had not increased the fee in terms of order dated 11/02/2009 issued by the Director of Education. On the basis of this reply, the school was placed in Category 'C'.

In order to verify the contentions of the school as put forth in reply to the questionnaire, the Committee vide letter dated 09/08/2012, required the school to produce on 30/08/2012, its fee records, books of accounts, bank statements, salary payment register and also complete set of returns filed under Rule 180 of DSER, 1973. The required records were produced by the school on the said date and Sh. Rajan Sharma, Principal and Sh. Saurabh Aggarwal, PET attended the office of the Committee for the purpose of facilitating verification of the records.

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Secretary

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The records produced by the school were examined by Sh. K.K. Bhateja, Audit Officer of the Committee and his observations recorded at the time of examination of records in the presence of the representatives of the school are that the school had hiked the tuition fee in the year 2009-10 and 2010-11 between 9.09% and 13.33% for different classes in the year 2009-10. The hike in the year 2010-11 was approximately 6%. However, with regard to annual charges and development charges, he observed that the hike in 2009-10 was 25% and 300% respectively. Examination of fee records and accounting records did not indicate any adverse feature.

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In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 23/09/2013, to appear before the Committee on 09/10/2013. As the school was found to have charged development fee also, besides tuition fee, a questionnaire eliciting information specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was issued to the school.

On the date of hearing, Sh. Ram Gopal Luthra, Chartered Accountant and authorized representative of the school appeared along with Sh. Raman, PGT. They filed written submissions dated 09/10/2013 which also contained reply to questionnaire regarding development fee.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Submissions, Discussion & Determination:

000788

1. Tuition Fee

The observations of the audit officer regarding hike in tuition fee in 2009-10 and 2010-11 have been considered by the Committee and also checked with the fee schedules submitted by the school which were verified by the audit officer from the fee receipts of the school. The Committee observes that the tuition fee hiked by the school in 2009-10 was as follows:

Class	Tuition Fee in 2008-09(Rs.)	Tuition Fee in 2009-10(Rs.)	Increase in 2009-10(Rs.)	Percentage increase
I to V	750	850	100	13.33%
VI to VIII	800	900	100	12.50%
IX to X	850	950	100	11.76%
XI to XII	1,100	1200	100	9.09%

The school has admitted that it has not implemented the VI Pay Commission Report in its reply to the questionnaire although a feeble attempt was made in the written submissions dated 09/10/2013 to say that it was partially implemented. The Committee is of the view that since the fee hiked by the school, as reflected in the above table was Rs. 100 per month, when it could have hiked the same by Rs. 200 per month in terms of the order dated 11/02/2009, it did not take undue advantage of the liberty given to it to hike the fee. The hike effected by it was marginally more than the tolerance limit of 10% and

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

the Committee is of the view that the same calls for no intervention. In this view of the matter, for our purposes, whether the school did not implement the VI Pay Commission Report or partially implemented it, is hardly of any consequence.

2. Development Fee

The school vide its submissions dated 09/10/2013, furnished the following figures of receipt and utilisation of development fee:

Year	Development fee received	Development expenditure		
		Capital expenditure	Revenue Expenditure	Total
2006-07	1,60,000	10,37,758		1,037,758
2007-08	2,03,800	8,13,214		8,13,214
2008-09	6,11,910	7,06,556		7,06,556
2009-10	5,92,830	3,98,178	2,55,125	6,53,303
2010-11	10,01,385	2,88,169	6,27,025	9,15,194

Further, it was stated that development fund received from the students was shown as a capital receipt. It was further submitted that the depreciation fund was maintained separately till 2008-09 but after that had been merged with the general fund. With regard to keeping the unutilised development fund and depreciation reserve fund as earmarked funds, it was stated that a separate bank account has been opened in the financial year 2013-14. And now these funds are being kept earmarked.

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It was further contended with regard to depreciation reserve fund that the mandate of Directorate was met since the funds were maintained in a joint school fund but spent specifically on designated purpose. The school also relied upon Guidance Note on Accounting by Schools, issued by the Institute of Chartered Accountants of India and particular emphasis was laid on the statement that ***non creation of a depreciation reserve fund, if there is no legal requirement, does not adversely affect true and fair view of the financial statements even though it may be financial prudent to do so.***

The Committee has considered the information furnished by the school and the contentions put forth by it and is of the view that the development fee charged by the school is not in accordance with the recommendations of the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School & Union of India & ors. (2004) 5 SCC 583, for the following reasons:

- (i) Admittedly, the school has not maintained depreciation reserve fund after 2008-09. The Committee is conserving the development fee charged by the school in pursuance of order dated 11/02/2009 of the Director of Education, which would cover the years 2009-10 and 2010-11. During these years the depreciation reserve fund was not maintained and even such fund maintained in the earlier years was merged with the general fund. The reliance placed by the school on the statement contained in the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Guidance Note issued by the Institute of Chartered Accountants of India, instead of furthering the case of the school, goes against it. The statement as reproduced above clearly says that *if there is no legal requirement*, non creation of depreciation fund does not adversely effect true and fair view of the financial statements, though it may financially prudent to do so. The recommendation of the Duggal Committee of maintenance of depreciation reserve fund was made as a matter of financial prudence so that the school had sufficient funds available with it for replacement of furniture & fixture and equipments, when the need for their replacement arose. Further, the very fact that Hon'ble Supreme Court considered this recommendation and affirmed it, makes it a legal requirement also for the school to maintain depreciation reserve fund as a condition precedent to charging of development fee.

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- (ii) The school was not utilizing the development fee, exclusively for the purpose of purchase or upgradation of furniture & fixture and equipments. As per the figures furnished by the school itself, out of a sum of Rs. 5,92,830 collected as development fee in 2009-10, a sum of Rs. 2,55,125 was spent on revenue expenditure. Similarly, out of a sum of Rs. 10,01,385 collected as

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

development in 2010-11, a sum of Rs. 6,27,025 was spent on revenue expenditure.

Recommendations:

In view of the foregoing discussions, so far as tuition fee is concerned, no intervention is required. However, the development fee collected by the school amounting to Rs. 5,92,830 in 2009-10 and Rs. 10,01,385 in 2010-11, ought to be refunded along with interest @ 9% per annum.

Recommended accordingly.

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Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 09/11/2013

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Secretary



Rajendra Lakra Modern Patanjali School, Ladpur, Delhi - 110 081

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-B of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

742
In order to verify the returns of the school, vide letter dated 06.08.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 22.08.2012. No one on behalf of the school attended the Office of the Committee on 22.08.2012. The school vide notice dated 30.08.2012 was provided one more opportunity to produce its records on 13.09.2012.

On the schedule date, Shri Jagdish Chander, Chairman and Sh. Raj Pal Singh, Manager of the school appeared before the Office of the Committee produced the records of the school.

The records, produced in the first instance were examined by Shri A.D. Bateja, Audit Officer of the Committee. His observations were that:-

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N
Secretary



- (i) the school had produced fee register for 2008-09 to 2010-11 only and did not submit fee receipts for that period,
- (ii) the school had not maintained bank account,
- (iii) the recognition of the school had been withdrawn by Director of Education in 2007, and
- (iv) during 2011-12, the school had not admitted any student.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served to the school with the direction to appear before the Committee on 09.10.2013.

On 09.10.2013, Shri Jagdish Chander, Chairman and Sh. Raj Pal Singh, Manager of the school appeared before the Committee for hearing.

They stated that: -

- (a) the recognition of the school was withdrawn by the Director of Education vide order dated 19.09.2007. A copy of the order was filed by the representatives of the school,
- (b) the school, thereafter had been functioning with very low enrolment,
- (c) the old staff had left the school and they did not have any past record of the school,
- (d) the school was granted fresh provisional recognition vide order 05.04.2013,
- (e) the school had not implemented the recommendations of the 6th Pay Commission.

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Secretary



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- (f) the school had hiked the fee in 2008-09 and 2009-10 in excess to 10% for some of the classes.

The Committee has noted that when the order dated 11.02.2009 was issued by the Director of Education, the school's recognition stood withdrawn. As such, the school was under no obligation to comply with the same. This Committee has also been constituted to examine the fee hike effected by recognized unaided schools in pursuance of the aforesaid order dated 11.02.2009. The Committee is therefore of the view that it has no jurisdiction to make any recommendation in the case of this school.

Hence, the Committee is not making any recommendations.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated: -28-10-2013

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W
Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Heera School, Near Water Pump, LNJP Hospital, New Delhi - 02

-95

The school had not submitted its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District Central of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendation of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 06.08.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 22.08.2012. The Office of the Committee received a letter dated 13-08-2012, from the Manager of the school requesting for extension of date for the submission of records. The school was directed to present its records on 30-08-2012 for verification.

On 30.08.2012, Shri Ashqueen Qureshi, Manager of the school attended the Office of the Committee. Reply to the questionnaire was also presented by him. According to the reply, the school, neither had

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implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

The records, produced by the school were examined by Sh. A.D. Bhateja, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during 2009-10 and 2010-11, in terms of the order dated 11.02.2009 of the Director of Education. The hike in fee was within the tolerance limit of 10%. The salaries had been paid on pre-revised scales and even DA was not paid as per rules.

In order to provide an opportunity of hearing to the school, vide notice dated 24.07.2013, it was directed to appear before the Committee on 27.08.2013, along with its fee and accounting records.

On 27.08.2013, Shri Ashqueen Qureshi, Manager, Shri Anees Ahmed, Accountant and Shri Faheenuddin, Teacher of the school appeared before the Committee for hearing. They presented reply to the questionnaire of the Committee regarding development fee. According to the reply, the school had not charged development fee from the students. The representatives of the school contended that the school had, neither implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order dated 11.02.2009, of the Director of Education. The fee hike in 2009-10 was within the tolerance limit of 10%.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The Committee examined the record, observations of the audit officer and submission of the school representatives. As per the record, fee structure of the school during 2008-09 and 2009-10 was as follows:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to II	495	495	NIL
III to VIII	495	495	NIL

It is evident from the record that:-

- (i) the school had not hiked the fee, in terms of the order of the Director of Education dated 11.02.2009;
- (ii) the school had not implemented the report of 6th Pay Commission;
- (iii) the school had also not charged development fee from the students.

Therefore, since the school had not hiked the fee the Committee is of the view that, no intervention is called for in the matter.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-


J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:

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Secretary



VIKAS VALLEY PUBLIC SCHOOL, S-BLOCK, VIKAS NAGAR,
HASTSAL, NEW DELHI-110059

- 98
1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
 2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
 3. On examination of the aforesaid returns by the Committee, it prima facie, appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor implemented recommendations of the 6th pay

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Secretary



commission. In this view of the matter the school was placed in category 'C'.

4. With a view to verify the returns, the office of the committee vide its notice dated 06.08.2013 required the school to appear on 31.08.2013 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. Pursuant to the notice Mr. Subash Chand, Manager of the School appeared before the office of the Committee and presented reply to the aforesaid questionnaire. The reply to the questionnaire reads as under:-

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	YES PARTLY (ONLY DA AS PER 6 TH PAY COMMISSION)
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	APRIL 2010 ARREAR'S NOT PAID
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No

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4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased? ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase. iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 th Pay Commission.	NA NA NA NA
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5. It is apparent from the aforesaid reply that the school has claimed to have partially implemented the recommendations of the 6th Pay Commission. The school in the above reply has also claimed that the fee was not hiked in terms of the order of the Director of Education dated 11.02.2009. Furthermore the reply states that the school has not paid the arrears of enhanced salary to the staff.

6. The representative of the school produced the requisite record for the academic years 2008-09 to 2010-11. The record was examined, in the first instance by one of the Audit Officers of the Committee. On scrutiny of the record the Audit Officer observed to the following effect:-

- i. The school has partially implemented the recommendations of the 6th Pay commission w.e.f. April 2010.
- ii. Only the element of DA has been paid to the staff as per the recommendations of the 6th Pay Commission.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

iii. The school has hiked the fee during 2009-10, 2010-11 within the limit of 10%.

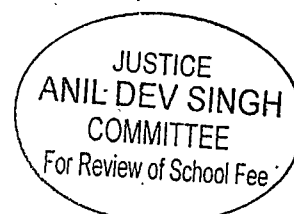
iv. The fee collected as per the fee receipts is in agreement with the fee structure provided by the school.

7. With a view to provide oral hearing to the school, the Committee by its notice dated 24.07.2013 required the school to appear on 27.08.2013. However, subsequently the school was informed that the matter shall be taken up on 27.09.2013 instead of 27.08.2013.

8. On 27.09.2013 Mr. Sameer Arora, Principal of the School and Mr. Sumil Arora, Accountant of the School appeared before the Committee. They filed reply to the questionnaire pertaining to the development fee. According to the reply the school is not charging development fee. The representatives of the school admitted that recommendations of the 6th Pay Commission have been partially implemented and the fee has been raised slightly in excess of the tolerance limit of 10% but the fee was not hiked in terms of order of Director of Education dated 11.02.2009. Representatives of the school admitted that the school was collecting fee in cash and salary was being disbursed also in cash.

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RE. FEE HIKE

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9. We have examined the record, the observations of the Audit Officer and the submissions of the representatives of the school. It is admitted by the school that it has partially implemented the recommendations of 6th Pay Commission but it has not paid arrears of enhanced salary to the staff. Partial implementation of the recommendations of the 6th Pay Commission cannot be considered to be implementation of the recommendations of the 6th Pay Commission. Therefore the school was not entitled to utilise the order of the Director of Education dated 11.02.2009 permitting hike in fee to the extent indicated therein. From the record it appears that the school did not utilise the order of the Director of the Education dated 11.02.2009 .

10. From record it appears that the school without resorting to the order the Director of Education increased the fee slightly above the tolerance limit of 10% in case of some of the classes only. Regarding the rest the fee hike was below the tolerance limit of 10%

11. In the circumstance no intervention is required qua the fee aspect. Recommended accordingly.

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12. As per the record the school is not charging the development fee. This being so no recommendations in this regard is required to be made.

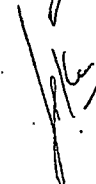

Justice Anil Dev Singh (Retd.)
Chairperson


Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

I agree

11/11/2013

303



SARASWATI PUBLIC SENIOR SECONDARY SCHOOL, MANDOLI,
DELHI

1. With a view to elicit the relevant information from the schools with regard to the basic questions, whether or not the school had implemented the recommendations of the Sixth Pay Commission and if so, whether or not the fee was hiked for the purpose of implementation thereof, a questionnaire prepared by the Committee was issued to the Managers of all schools on 27.02.2012 with the request that the information be furnished to the Committee within Seven days (Annexure 30 at page 470 of the First Interim Report).
2. The school did not respond to the questionnaire within the specified time. However, the returns filed by the school under rule 180 of the Delhi School Education Rules, 1973 were received by the Committee on being requisitioned from the concerned Deputy Director of Education along with a copy of the fee schedule.
3. On examination of the aforesaid returns by the Committee, it prima facie appeared that the school did not implement the recommendations of the sixth pay commission and also did not increase the fee in terms of the order of the Director of Education dated 11-02-2009. In this view of the matter the school was placed in category 'C'.
4. With a view to verify the returns, the office of the committee vide its notice dated 08-08-2012 required the school to appear on 28.08.2012 and produce entire accounting, fee and salary records for

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire.

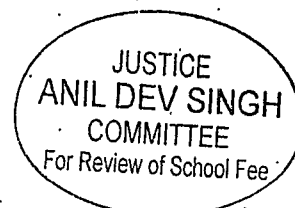
5. The school by its letter dated 27-08-2012, which was delivered by the son of the Manager of the school, requested that a fresh date may be given as the Manager and the Principal of the School were out of station until 05.09.2012. Pursuant to the request the Office of the Committee fixed 07.09.2012, for the purpose of verification of the record of the school. Even on 07.09.2012 the school did not appear. Since no one appeared on behalf of the school, one of the Audit Officers of the Committee analysed the returns and observed as follows:-

- (a) As per the Fee Structure available in the file, the school has not increased its fee by more than 10% in the years 2009-10 and 2010-11.
- (b) The school is not charging development fee as per the available record.
- (c) Tuition Fee and Annual Charges received as per Income & Expenditure Account and number of students studying in the school is as under:-

Year	Tuition Fee (Rs.)	Annual Charges (Rs.)	No. of students
2008-09	32,27,960/-	3,88,300/-	540
2009-10	33,50,000/-	3,55,000/-	587
2010-11	37,51,220/-	3,81,100/-	612

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Secretary



(d) There is no significant increase in the salary bill for the year 2010-11 as compared to the year 2008-09 & 2009-10 as per the income and expenditure account as shown below:-

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Year	2008-09	2009-10	2010-11
Salary (Rs.)	31,18,902/-	29,47,500/-	34,47,329/-
No. of staff	NA	18	27

6. On 03-04-2013, the school on its own through Mr. Akash Aggarwal, Assistant Teacher of the school appeared in the Office of the Committee along with the record. He also presented the following reply to the aforesaid questionnaire

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 th Pay Commission.	Yes
2.	If the answer to question no.1 is in the affirmative, please provide the following information (separate sheets may be used):- i. With effect from which date is the increased salary to staff being paid? ii. Furnish the details of salary payment to staff, pre and post implementation, of the 6 th Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 th Pay Commission.	01.04.2010 Nil
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 th Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	No
4.	If answer to question no.3 is in affirmative, please provide the following information (separate sheets may be used): i. With effect from which date was the fee increased?	No

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	<p>ii. Furnish the details of fee charged from the students class wise, indicating the number of students in each class, pre and post such increase.</p> <p>iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6th Pay Commission.</p>	
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7. As is apparent from the reply to the questionnaire, the school claimed to have implemented the recommendations of the 6th Pay w.e.f. 01.04.2010 Commission but did not hike the tuition fee.

8. The record produced by the school, on 03.04.2013, was examined by the Audit Officer of the Committee, who observed to the following effect:-

(a) Fee receipts in the form of Computerised Printouts for the months of April to March of the Academic Sessions 2008-09, 2009-10 and 2010-11 have been checked on random basis with reference to Fee Structures for the same years provided by the school. It is found that the fee charged from the students as per the Fee Receipts is in agreement with the Fee Structures for the aforesaid years.

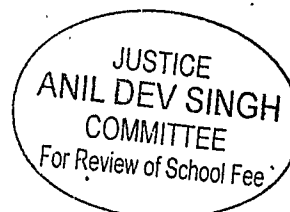
(b) The Fee Structure for the year 2007-08 is the same as the Fee Structure for the year 2006-07.

(c) (i) During for the year 2008-09 the Tuition Fee was increased in the range Rs. 25/- to 50/-, which in percentage terms varied between 7.6% to 10%.

(ii) During the year 2009-10 the increase in the tuition fee was in the range of Rs. 30/- to 70/-, which in percentage terms varied between 9%-10.10%.

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Secretary



- (iv) During the year 2010-11, the increase in tuition fee was in the range of Rs. 30 to 70 which in percentage terms was again less than the tolerance limit of 10%.
- (d) Revenue expenditure incurred during the 2008-09 o 2010-11 has been checked from Ledger and has been found to be in order.
- (e) Cash Book/ Bank Balance is correctly accounted for in the final accounts for the year 2008-09, 2009-10 and 2010-11 but Cash Balance and Bank Balance have not been shown separately as such cannot be reconciled with the Bank Passbook/ Bank Statement.
- (f) Salary to the staff is also being paid in cash.
- (g) Revenue expenditure is also incurred in cash.
- (h) Salary Register for the year 2010-11 reveals that there was no increase in the emoluments being paid to the staff.
- (i) Salary register for the year 2010-11 also reveals that while Basic Pay, Grade Pay and Conveyance Allowance were given to the staff, DA, DA on Conveyance and HRA have not been granted. The comparison of pay and Allowance of the staff pre and post implementation of the recommendation of the 6th Pay Commission shows school has not implement the report of the 6th pay commission.

The representative of the school in agreement with the observation of the Audit Officer made the following endorsement in writing on the file on 03.04.2013.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

"The above observations are based on the documents provided by the school and I am in complete agreement with the observations.

Sd/-

Akash Agarwal

9. By notice dated 26.07.2013 the school was asked to appear on 27.08.2013 at 11:00 a.m. along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee and for hearing the school. Notice sent by speed post to the school was returned with the endorsement 'refused'.

10. It appears that the information with regard to the hearing fixed for 27.08.2013 was not received by the school. Therefore another notice dated 20.09.2013 was sent to the school requiring it to appear on 26.09.2013. According to the India Post, the notice was delivered to the school on 23.09.2013.

11. On 26.09.2013, neither anyone appeared on behalf of the school nor the requisite record was presented

RE. FEE HIKE

12. We have examined the record and the observations of the Audit Officer. At the outset we may note that the Audit officer had checked the Fee Receipts for the academic sessions 2008-09, 2009-10 and 2010-11 with reference to the Fee Structures for these years. He found the same to be in consonance with each other. The following chart which is culled out from the record shows where there has

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been a slight hike in tuition fee during the academic sessions 2008-09 to 2010-11:- 000811

Class	2008-09 (Rs.)	2009-10 (Rs.)	% age Increase	2010-11 (Rs.)	% age increase
I	300	330	10	360	9.09
II	385	420	9.09	460	9.52
III	385	420	9.09	460	9.52
IV	385	420	9.09	460	9.52
V	385	420	9.09	460	9.52
VI	410	450	9.76	490	8.89
VII	410	450	9.76	490	8.89
VII	410	450	9.76	490	8.89
IX	650	715	10	785	9.79
X	760	770	10	840	9.09

From the above it is manifest that the increase in fee was less than the tolerance limit of 10%.

RE: IMPLEMENTATION OF THE 6TH PAY COMMISSION

Though in reply to the questionnaire the school stated that it had implemented the recommendation of the 6th Pay Commission, the reply does not seem to be correct as there was no appreciable increase in the salary bill of the staff during the years 2008-09, 2009-10 and 2010-11. Salary paid to staff was to the tune of Rs. 31,18,902/- while in the next year viz 2009-10 expenditure on account of salary was to the tune of Rs. 29,47,500/-. In that year 18 staff members were working for the school. In the succeeding year 2010-11, the expense on account of salary was only to the extent of Rs. 34,47,329/-. The staff strength in that year rose to 25. Thus it is evident that there was a slight increase in the annual salary in the

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Secretary



year 2010-11 and that appears to be on account of increase in the staff strength. Therefore, it seems that the school did not implement the recommendations of the 6th Pay Commission. That apart the representative of the school, who appeared before the Audit Officer of the committee, agreed with the observation of the Audit Officer, who had recorded on analysing the record that the recommendations of the 6th Pay Commission were not implemented by the school.

13. Thus, it is clear that the school did not implement the recommendations of the sixth pay commission and at the same time it did not utilise the order of the Director of Education dated 11.02.2009, whereunder the schools could raise the tuition fee beyond the tolerance limit of 10% and upto the maximum limit prescribed therein provided the recommendations of the sixth pay commission were implemented by them.

14. In the circumstances therefore, no intervention is called for qua the fee hike. In so far as the implication of non-implementation of the recommendations of the sixth pay commission by the school is concerned, it does not fall within our purview.

Recommended accordingly.

AS
Justice Anil Dev Singh (Retd.)
Chairperson

R.K. Sharma
Dr. R.K. Sharma
Member

Dated: 11/11/2013

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Secretary

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000813

Akshay Pratishthan, VasantKunj, New Delhi -110 070

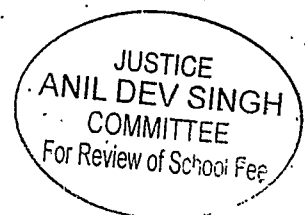
8/2
The school did not reply to the questionnaire issued by the Committee on 27.02.2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South of the Directorate of Education. On preliminary examination of the records, it appeared that the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, it was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 28-01-2013 to produce its fee and salary records and also to submit reply to the questionnaire on 14-02-2013.

On the scheduled date, Sh. G.K.Ahluwalia, CEO of the society running the school attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted. As per the reply, the school was paying honorarium to the staff members out of the funds received as Grant-in-aid and donations from various agencies. According to the CEO;

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the school did not charge any fee from the students, therefore, question of implementation of the recommendations of 6th Pay Commission and fee hike, in terms of the order of the Director of Education dated 11.02.2009, did not arise.

The records, produced by the school in the first instance were examined by Mrs. Sunita Nautiyal, Audit Officer of the Committee. She observed as follows: -

- (i) the school had received Grant-in-aid from Ministry of Social Justice and Empowerment, Government of India and Education Department of Delhi Government,
- (ii) the school did not pay regular salary but only honorarium to the teachers which was directly credited to their respective accounts in Canara Bank, VasantKunj and
- (iii) the school did not charge fees from the students.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear on 29-08-2013 along with its fee and accounting records. On 29.08.2013, no one appeared before the Committee on behalf of the school, despite the fact that the notice of hearing had been delivered to the school on 27.07.2013, as confirmed from India Post Tracking System.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

In the circumstances the Committee considers it appropriate to record its recommendations on the basis of observations of the Audit Officer and records available with it.

It is evident from the record that the school receives Grant-in-aid from Ministry of Social Justice and Empowerment, Government of India and Education Department of Delhi Government. The school did not pay regular salary but only honorarium to the teachers and did not charge any fee from the students.

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In such circumstances question of implementation of the report of 6th Pay Commission and increase of fee in terms of order of the Director of Education, dated 11.02.2009 does not arise. The Committee is therefore, of the view that no intervention is required.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 23.10.2013.

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Central Public School, Shakarpur, Delhi - 110 092

5/15

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 05.09.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 17.09.2012.

On the schedule date, Shri J.P. Sharma, Chairman of the school appeared before the Office of the Committee produced the records of the school. It was then that reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

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The records, produced in the first instance were examined by Shri A.K. Vijh, Audit Officer of the Committee. His observations were that: -

- (i) the school had not implemented the recommendations of the 6th Pay Commission.
- (ii) the school had hiked the fee by 11.97% to 13.73% in 2009-10 and by 4.82% to 13.33% in 2010-11.
- (iii) The school had not charged development fee from the students.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served to the school with the directions to appear before the Committee on 10.10.2013.

216
On 10.10.2013, Sh. S.N. Sharma, Accountant appeared before the Committee. Reply to the questionnaire regarding development fee was also filed. According to the reply, the school had not charged development fee from the students. The school representatives also stated that the recommendations of the 6th Pay Commission had not been implemented and the fee was hiked in 2009-10 by 10%.

The Committee has examined the record of the school, observations of the Audit Officer and the submission made by the school representative at the time of hearing. The school had hiked the fee in the following manner: -

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Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I	365	400	35
II-V	440	485	45
VI	495	545	50
VII-VIII	550	605	55

817
In view of above, the school had not hiked the fee in terms of order of the Director of Education dated 11.02.2009 and the same was increased within the tolerance limit of 10%. The school had not implemented the recommendations of the 6th Pay Commission. The school had also not charged development fee.

The Committee is of the view that no intervention is called for so far as the issue of fee hike is concerned as the school has not hiked the fee in terms of order of the Director of Education dated 11.02.2009 and hike is within the tolerance limit of 10%.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated—25.10.2013

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Secretary



Mary Convent School, Radhey Puri Extn.-II, Delhi-110051

318
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 05.09.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 17.09.2012.

On 17.09.2012, Mrs. Jaswant Chaddha, Manager of the school attended the Office of the Committee. Reply to the aforesaid questionnaire was filed. According to the reply, the school neither implemented the recommendations of 6th Pay Commission nor hiked the fee in terms of the order dated 11.02.2009 of the Director of Education.

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Secretary



The records, produced by the school were examined by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during the year 2009-10, in terms of the order dated 11.02.2009 of the Director of Education. The school had hiked fee in 2009-10 between 10% to 11.11% for different classes.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear before the Committee on 29.08.2013, along with its fee and accounting records.

On 29.08.2013, Mrs. Jaswant Chaddha, Manager, and Mrs. Lakshmi Kochar, HM, of the school appeared before the Committee for hearing. They filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The representatives of the school also contended that the school had, neither implemented the report of the 6th Pay Commission, nor hiked the fee in terms of the order dated 11.02.2009 of the Director of Education as the fee hike in 2009-10 was within the tolerance limit of 10%.

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000821

The Committee examined the record, observation of the audit officer and submission of the school representatives. As per the record, the school had hiked the fee during 2009-10 in the following manner:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to VI	450	500	50
VII	450	550	100
VIII	500	550	50

It is evident from the record that the school has hiked the fee in 2009-10 by Rs.100/- for class VII only, but for other classes the hike has been within the tolerance limit of 10%. The school has also not implemented the report of the 6th Pay Commission. The school has also not charged development fee from the students.

Since the school has not increased the fee in terms order of the Director of Education dated 11.02.2009 for all classes, the Committee is of the view that no intervention is called for in the matter qua the Tuition Fee.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated:- 23.10.2013

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Secretary



Sh. Nihal Singh Public Middle School,**Kamruddin Nagar, Delhi - 110041**

821

The school did not reply to the questionnaire sent by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-B of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 26.09.2012 to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 15.10.2012.

On 15.10.2012, Shri Kartik Yadav, Ex-Manager of the school attended the Office of the Committee. He requested for the extension of date for the verification of record. The school was directed to produce record on 30-10-2012.

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On 30-10-2012, Mrs. Sunita Yadav, Manager alongwith Sh. Kartik Yadav attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted. According to the reply, the school neither had implemented the report of 6th Pay Commission nor hiked the fee in terms of the order dated 11.02.2009 of the Director of Education.

The records produced by the school were examined in the first instance by Sh. A.K. Bhateja, Audit Officer of the Committee. He observed that: -

- 322
- (i) the school had not produced cash book, ledger or fee register for the last three years,
 - (ii) the school had not maintained any record, and
 - (iii) the school representative contended that the school was on the verge of closure.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear before the Committee on 29.08.2013, along with its fee and accounting records.

On 29.08.2013, Ms. Arti Yadav, Manager of the school appeared before the Committee and presented reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. She submitted that the school had

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Secretary



not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. She stated that earlier her father, who expired in December 2011, was running the school. Obviously she became manager of the school after the demise of her father. She stated that she was not able to get hold of the record of the school. Ms. Yadav does not seem to have come to grips with the affairs of the school.

As per the record fee structure w.e.f. 2008-09 to 2010-11 had been constant and the school had not hiked the fee during 2009-10 and 2010-11 in terms of the order of the Director of Education dated 11.02.2009 and had also not implemented the recommendations of the 6th Pay Commission.

In the circumstances, the Committee is of the view that, no intervention is called for in the matter qua the Tuition Fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

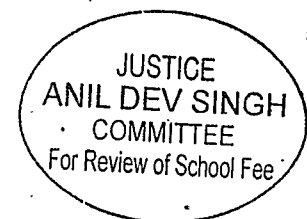
Sd/-

**Dr. R.K. Sharma
Member**

Dated:- 23.10.2013

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Secretary



Little Star Public School, Budh Vihar, Delhi - 110 041

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78

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'B' of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school of the Committee, vide letter of the committee dated 10.09.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 24.09.2012. No one attended the office of the committee to produce the records.

Vide letter dated 26.09.2012, the school was again directed to appear and produce the required documents on 15.10.2012. On the schedule date, Shri D.R. Gautam, Member, Managing Committee and Sh. Deepak Gupta, Accountant of the school appeared before the Office of the

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Committee and produced the records of the school. It was then that reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. His observations were that the school had hiked the fee by Rs.50/- per month for classes during 2009-10 and had not implemented recommendations of the 6th.Pay Commission.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served to the school with the directions to appear before the Committee on 14.10.2013.

On the aforesaid appointed date of hearing, Shri D.R. Gautam, Chairman of the Managing Committee of the school appeared before the Committee. He presented reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge development fee. It was submitted by Mr. D.R. Gautam that fee hiked by the school during 2009-10 was nominal and the school had not implemented recommendations of the 6th.Pay Commission.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000827

The committee has examined the observations of the Audit Officer, submissions made by the school representative and fee record of the school. During 2009-10 the school had hiked the fee in the following manner:-

Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I & II	350	400	50
III to V	400	450	50
VI & VIII	450	500	50

It is evident from the above that the school had marginally hiked the fee in 2009-10 and had not implemented the report of 6th Pay Commission. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for in regard to the issue of fee hike.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

Dr. R.K. Sharma
Member

Sd/-

J.S. Kochar
Member

Dated:- 24.10.2013

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New Horizon School, Nizamuddin, New Delhi - 110 013

827

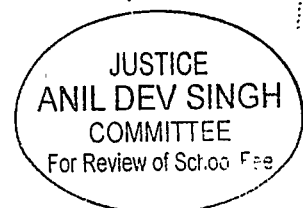
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District New Delhi of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 18.09.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 01.10.2012.

On the schedule date, Shri Manzar Ali, Accountant of the school appeared before the Office of the Committee and produced the records of the school. It was then that reply to the questionnaire was also filed. According to the reply, the school had implemented the recommendations of the 6th Pay Commission w.e.f. 01.04.2009 and had

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increased the fee by 10% from the same date. The school had also paid salary arrears to the staff without recovering it from the students.

The records, produced in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. His observations were that: -

- (i) the school had implemented the recommendations of the 6th Pay Commission w.e.f. April 2009.
- (ii) the school had hiked the fee by Rs.100/- to 160/- for different classes in 2009-10.
- (iii) The school had paid salary arrears to the staff without recovering it from the students.
- (iv) The school had not charged development fee from the students.

In order to provide an opportunity of hearing to the school, notice of hearing dated 25.07.2013 was served to the school with the directions to appear before the Committee on 29.08.2013.

On 29.08.2013, Sh. Manzar Ali Khan, Head Clerk of the school appeared before the Committee for hearing. The school representative had also filed reply to the questionnaire, regarding development fee. According to the reply, the school did not charge the development fee

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of

000830

from the students. It was also stated by him that the school had implemented the recommendations of the 6th Pay Commission from its own resources w.e.f. April 2009 and the fee had been increased to the extent of 10% only.

On examination of the records, observations of the Audit Officer and the submission made before the committee on behalf of the school, it was noticed that the school had hiked the fee within the tolerance of 10% in 2009-10 and 2010-11 and had implemented the report of 6th Pay Commission. The school had not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for with regard to the issue of fee hike.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated—25-10-2013

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Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Adarsh Vidya Mandir Public School,

Garhi, East of Kailash, New Delhi - 110 065

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 18.09.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 01.10.2012.

On the schedule date, Shri R.P. Tyagi, Manager of the school appeared before the Office of the Committee and produced the records of the school. It was then that reply to the aforesaid questionnaire was also

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filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced in the first instance were examined by Shri N.S. Batra, Audit Officer of the Committee. His observed that the school had hiked the fee by Rs.25/- to Rs.75/- per month for different classes in 2009-10 but no hike was effected in 2010-11. He also observed that the school had not implemented recommendations of the 6th.Pay Commission.

31
In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served to the school with the directions to appear before the Committee on 14.10.2013.

On the aforesaid appointed date of hearing, Shri R.P. Tyagi, Manager and Sh. Praveen Kumar, H.M. of the school appeared before the Committee. They presented reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge development fee. It was submitted by the school representatives that the school hiked the fee by Rs.25/- to 50/- per month during 2009-10 but there was no hike in 2010-11. They also stated that the school had also charged additional fee between Rs.1,000/- to Rs.1,500/- at the time of

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

admission. It was conceded that the school had not implemented the recommendations of the 6th.Pay Commission.

The committee has examined the observations of the Audit Officer, submissions made by the school representatives and fee record of the school. As per record, during the year 2009-10 the school had hiked the fee in the following manner: -

Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I & V	275	300	25
VI to VIII	300	350	50

It is evident from the above that the school had marginally hiked the fee in 2009-10 and had not implemented the report of 6th Pay Commission. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for qua the fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**Dr. R.K. Sharma
Member**

Sd/-

**J.S. Kochar
Member**

Dated:-24.10.2013.

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Holy School, Vidya Vihar, Uttam Nagar, Delhi - 110 059

233

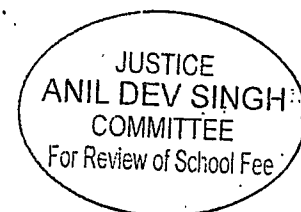
The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District West-B of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide letter dated 16.10.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 25.10.2012. On 22.10.2012 Sh. Gulashan, Principal of the school, submitted a letter requesting for extension of date for the verification of records. Acceding to the request, the school was directed to produce the records on 02-11-2012.

On the schedule date, Shri Gulashan, Principal of the school, appeared before the Office of the Committee and produced the records of

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the school. It was then that reply to the aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed that the school had hiked the fee by 16.28% to 18.42%. He also observed that the school had not implemented recommendations of the 6th.Pay Commission.

834
In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served on the school with the direction to appear before the Committee on 24.10.2013.

On the aforesaid date, Shri Gulshan Thakral, representative of the school appeared before the Committee. He presented reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge development fee. It was submitted by the school representative that the school hiked the fee marginally in excess of 10% for some of the classes, but for the others, the hike had been within the range of 10%. It was conceded that the school had not implemented the recommendations of the 6th Pay Commission.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The committee has examined the observations of the Audit Officer, submissions made by the school representative and fee record of the school. As per record, during the year 2009-10 the school had hiked the fee in the following manner: -

Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I to III	380	450	70
IV to V	400	480	80
VI TO VIII	450	500	50

It is evident from the above that the school had hiked the fee in 2009-10 marginally in excess of the tolerance limit of 10% but not much in absolute terms. As per the record, the school has not charged development fee from the students and has not implemented the recommendations of the 6th Pay Commission.

In the circumstances, the Committee is of the view that no intervention is called for qua the fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**Dr. R.K. Sharma
Member**

Sd/-

**J.S. Kochar
Member**

Dated:-11.11.2013

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Secretary



000837

C-371

Sibal Public School Gandhi Nagar, Delhi - 110 031

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 22.10.2012, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 05.11.2012.

On the schedule date, Shri Suveer Sibal, Manager of the school appeared before the Office of the Committee produced the records of the school. It was then that reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

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000838

The records, produced in the first instance were examined by Shri A.K. Bhalla, Audit Officer of the Committee. His observations were that:-

- (i) the school had not implemented the recommendations of the 6th Pay Commission.
- (ii) the school had been making salary payment, in cash as per the recommendations of the 5th.Pay Commission.
- (iii) the school had hiked the fee by 9.26% to 9.80% in 2009-10 and by 8.82% to 9.25% in 2010-11.
- (iv) The school had not charged development fee from the students.

237
In order to provide an opportunity of hearing to the school, notice of hearing dated 25.07.2013 was served to the school with the directions to appear before the Committee on 29.08.2013.

On 29.08.2013, no one appeared on behalf of the school before the Committee, though the notice of hearing had been delivered to the school on 27.07.2013, as confirmed from India Post Tracking System.

In view of the absence of the school despite service of notice on it, the Committee considered it appropriate to record its findings in due course.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000839

On examination of the records and observations of the Audit Officer, it is noticed that the school had hiked the fee within the tolerance limit of 10% in 2009-10 and 2010-11 and had not implemented the report of 6th Pay Commission. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for with regard to the issue of fee hike.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated—28-10-2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Manisha Public School, Laxmi Nagar, Delhi - 110 092

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, vide letter dated 22.10.2012, it was directed to produce its accounting, fee and salary records and also to submit reply to the questionnaire on 05.11.2012.

On the scheduled date, Mrs. Seema Chaterjee, Headmistress of the school attended the office of the Committee and requested for extension of date for verification of records. The school was directed to produce the records on 19-11-2012.

On the appointed date Mrs. Seema Chaterjee and Sh. Pawan Kumar, Clerk of the school, appeared in the Office of the Committee and produced the requisite records of the school. It was then that reply to the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000841

aforesaid questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced in the first instance were examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed that the school had hiked the fee by 10% to 20%. He also observed that the salary to the staff had been paid according to the norms of 5th. Pay Commission and the school had not implemented recommendations of the 6th.Pay Commission.

In order to provide an opportunity of hearing to the school, notice of hearing dated 23.09.2013 was served on the school with the direction to appear before the Committee on 24.10.2013.

On the aforesaid date of hearing, Sh. Pawan Kumar, Manager and Mrs. Seema Chaterjee, Headmistress of the school appeared before the Committee. They also filed reply to the questionnaire of the Committee regarding Development Fee. As per the reply, the school did not charge development fee. It was submitted by the school representatives that the school hiked the fee in 2009-10 by more than 10% for some of the classes. It was also conceded that the school had not implemented the recommendations of the 6th.Pay Commission.

The committee has examined the observations of the Audit Officer, submissions made by the school representatives and fee record of the

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

school. As per record, during the year 2009-10 the school had hiked the fee in the following manner: -

Class	Tuition fee in 2008-09	Tuition fee in 2009-10	Increase in tuition fee in 2009-10
I	250	300	50
II	300	300	NIL
III	300	350	50
IV	350	350	NIL
V	350	400	50
VI	400	450	50
VII	400	450	NIL
VIII	450	500	50

It is evident from the above that the school had hiked the fee in 2009-10 only marginally in excess of the tolerance limit of 10% for some of the classes. The school had also not charged development fee from the students.

Therefore, the Committee is of the view that no intervention is called for qua the fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**Dr. R.K. Sharma
Member**

Sd/-

**J.S. Kochar
Member**

Dated:-11.11.2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

000843

Indal Memorial Public School, Kondli, Delhi - 110096

842

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 22.10.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 05.11.2012. The Office of the Committee received a phone call from Sh. R.K.Tiwari, Supervisor of the school, requesting for extension of one day for the submission of records. The school was directed to present its records on 06-11-2012 for verification.

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School

000844

On 06.11.2012, Shri Surya Narayan Sharma, TGT of the school attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted by him. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission, nor had hiked the fee in terms of the order dated 11.02.2009, of the Director of Education.

543
The records produced by the school were examined in the first instance by Sh. N.K. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during 2009-10, in terms of the order dated 11.02.2009 of the Director of Education. He also observed that during 2009-10 no hike in fee was effected and during 2010-11 it was within the tolerance limit of 10%.

In order to provide an opportunity of hearing to the school, vide notice dated 25.07.2013, it was directed to appear before the Committee on 29.08.2013, along with its fee and accounting records.

On 29.08.2013, no one appeared on behalf of the school before the Committee despite the fact that notice of hearing was delivered to the school on 27.07.2013, as confirmed from India Post Tracking System.

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000845

In the circumstances, the Committee considers it appropriate to accord its findings in the matter.

The Committee has perused the record and observations of the audit officers. As per the record, fee structure of the school for the year 2008-09 to 2010-11 was as follows: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10	Tuition Fee in 2010-11	Increase in Tuition fee 2010-11
I to VIII	600	600	NIL	650	50

344
It is evident from the above, that the school had hiked the fee during the year 2010-11 by Rs.50/- only and not in terms of the order of the Director of Education dated 11.02.2009. The school has also not implemented the recommendations of the 6th Pay Commission.

Therefore, the Committee is of the view that, no intervention is called for in the matter qua the Tuition Fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated--- 23.10.2013

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[Signature]
Secretary



000846

C-387

Naithani International School, Jal Vihar, New Delhi - 110043

045

The school did not reply to the questionnaire sent by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District South West-B of the Directorate of Education. On prima facie examination of the returns, it appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 22.10.2012 to produce its fee and salary records and also to submit reply to the aforesaid questionnaire on 07.11.2012. No one appeared on behalf of the school on 07.11.2012 for the verification of records. The school, vide notice of the Committee dated 12.11.2012, was directed again to produce its financials on 23.11.2012.

On 23.11.2012, Shri Rajesh Gupta, Accountant and Mrs. Savita, H.C. of the school attended the Office of the Committee. Reply to the

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Secretary



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aforsaid questionnaire was also submitted. According to the reply, the school had implemented the recommendations of 6th Pay Commission, w.e.f. April 2009 and had not hiked the fee in terms of the order dated 11.02.2009, of the Director of Education.

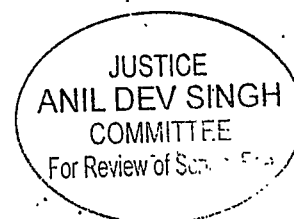
The records, produced by the school were examined in the first instance by Sh. A.D. Bhateja, Audit Officer of the Committee. He observed as follows: -

- (i) the school had implemented the recommendations of the 6th Pay Commission w.e.f. April 2009, but DA was not paid as per rules,
- (ii) the school had hiked the fee during 2009-10 and 2010-11, within the tolerance limit of 10%,
- (iii) the school had not collected arrears of fee from the students and salary arrears had also not been paid to the teachers.

In order to provide an opportunity of hearing to the school, vide notice dated 29.07.2013, it was directed to appear on 30-08-2013 along with its fee and accounting records. On 30.08.2013, no one appeared before the Committee on behalf of the school, despite the fact that the notice of hearing had been delivered to the school on 30.07.2013, as confirmed from India Post Tracking System.

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In the circumstances the Committee considers it appropriate to record its recommendations on examination of the observations of the Audit Officer and records available with it.

As per the record, the school had hiked the fee in 2009-10, in the following manner:-

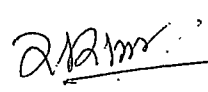
Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to II	680	750	70
III to V	755	830	75

It is evident from the record, that the school had hiked the fee, within the tolerance limit of 10%, but not in terms of the order of the Director of Education dated 11.02.2009 and had claimed to have partially implemented the report of 6th Pay Commission.

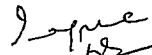
Since the school has not hiked the fee, the Committee is of the view that, no intervention is called for in the matter.

Recommended accordingly.


J.S. Kochar
Member


Dr. R.K. Sharma
Member

Dated: 23-10-2013


23/10/2013

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JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School

Anglo Indian Public School, Dhakka Johar , Delhi -110009

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District North West-'A' of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had not hiked the fee in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

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In order to verify the returns of the school, it was directed vide notice dated 22.10.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 08.11.2012.

On 08.11.2012, no one attended the office of the committee. The Office of the Committee received a letter on 09-11-2012, from the Manager of the school requesting for extension of date for the submission of records. Acceding to the request, the schoolwide notice of the Committee dated 12.11.2012 was directed to present its records on 22.11.2012 for verification.

On 22.11.2012 Sh. Bittoo, Manager and Mrs. Sumitra Sharma, Principal of the school attended the Office of the Committee. Reply to

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the aforesaid questionnaire was also submitted. According to the reply, the school had neither implemented the recommendations of 6th Pay Commission nor had hiked the fee in terms of the order dated 11.02.2009, of the Director of Education.

In the first instance, Sh. A.D. Bhateja, Audit Officer of the Committee examined the records produced by the school. He noted that the school did not submit original records. Therefore, he asked the school to produce complete records on 27.11.2012.

On 27.11.2012, Sh. Bittoo, Manager and Mrs. Sumitra Sharma, Principal of the school again appeared and produced the requisite records. The records were examined by the former Audit Officer. He recorded that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during 2009-10 and 2010-11, in terms of the order dated 11.02.2009 of the Director of Education.

In order to provide an opportunity of hearing to the school, vide notice dated 29.07.2013, it was directed to appear before the Committee on 30.08.2013, along with its fee and accounting records.

On 30.08.2013, Mrs. Sumitra Sharma, H.M. of the school appeared before the Committee for hearing. She filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The representative of the school stated that the school had, neither

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implemented the report of 6th Pay Commission, nor hiked the fee in 2009-10.

The Committee examined the record, observation of the audit officer and submissions of the school representatives. As per the record, the fee structure of the school during the years 2008-09 and 2009-10 was as below: -

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I	470	470	NIL
II to IV	520	520	NIL
V	570	570	NIL
VI	620	620	NIL
VII	670	670	NIL
VIII	720	720	NIL

It is evident from above, that the school had not hiked the fee, in 2009-10. It also appears from record and submissions of the school that it did not implement the report of 6th Pay Commission. The school also did not charge development fee from the students.

Therefore, the Committee is of the view that, no intervention is called for qua the fee.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated:- 24.10.2013.

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Green Land Public School, Rajgarh Colony, Delhi -110031

The school did not its reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima facie appeared that the school had not hiked the fee, in terms of the order dated 11.02.2009 of the Director of Education and had also not implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

In order to verify the returns of the school, it was directed vide notice dated 22.10.2012 to produce its fee and salary records and also to submit reply to the questionnaire on 09.11.2012.

On 09.11.2012, Mrs. Sushma Gupta, H.M. of the school attended the Office of the Committee. Reply to the aforesaid questionnaire was also submitted. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

hiked the fee in terms of the order dated 11.02.2009 of the Director of Education.

The records, produced by the school were examined in the first instance by Sh. N.S. Batra, Audit Officer of the Committee. He observed that the school had not implemented the recommendations of the 6th Pay Commission and had also not hiked the fee during 2009-10 and 2010-11, in terms of the order dated 11.02.2009 of the Director of Education. The hike in fee during 2009-10 had been within the tolerance limit of 10%.

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In order to provide an opportunity of hearing to the school, vide notice dated 29.07.2013, it was directed to appear before the Committee on 30.08.2013, along with its fee and accounting records.

On 30.08.2013, Mrs. Sushma Gupta, H.M. of the school appeared before the Committee and filed reply to the questionnaire regarding development fee. According to the reply, the school had not charged development fee from the students. The representative of the school stated that the school had, neither implemented the report of 6th Pay Commission, nor hiked the fee in terms of the order dated 11.02.2009 of the Director of Education. She submitted that the fee hike in 2009-10 was within the tolerance limit of 10%.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

The Committee examined the record, observation of the audit officer and submission of the school representative. As per the record, the school had hiked the fee during 2009-10 in the following manner:-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Increase in Tuition fee 2009-10
I to V	310	340	30
VI to VIII	325	355	30

It is evident from above that the school had hiked the fee within the tolerance limit of 10%. It did not increase the fee in terms of the order of the Director of Education dated 11.02.2009. It could utilize the order of the Director of Education dated 11.02.2009, only if it had implemented the recommendations of the 6th Pay Commission, which it failed to implement.

In the circumstances, the Committee is of the view that no intervention is called for qua the fee.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Sd/-

J.S. Kochar
Member

Sd/-

Dr. R.K. Sharma
Member

Dated: - 24.10.2013

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Secretary

JUSTICE
ANIL DEV SINGH
COMMITTEE
For Review of School Fee

Dinkar National Model School, Old Kondli, Delhi - 110 096

The school did not reply to the questionnaire issued by the Committee on 27/02/2012. However, the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973 were received from the Office of Deputy Director, District East of the Directorate of Education. On examination of the returns, it prima-facie appeared that the school had neither hiked the fee in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the recommendations of the 6th Pay Commission. Accordingly, the school was placed in Category 'C'.

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In order to verify the returns of the school, vide letter dated 07.02.2013, it was directed to produce its fee and salary records and also to submit reply to the questionnaire on 25.02.2013.

On the schedule date, Shri Mumtaz Ahmad, Clerk of the school appeared before the Office of the Committee produced the records of the school. It was then that reply to the questionnaire was also filed. According to the reply, the school had neither implemented the recommendations of the 6th Pay Commission nor had increased the fee.

The records, produced in the first instance were examined by Shri N.S. Batra, Audit Officer of the Committee. His observations were that: -

- (i) the school had been making salary payment, on pre-revised scales.

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

- (ii) the school had received huge amount of aid from the parent Society,
- (iii) the school had hiked the fee by Rs.40/- to Rs.50/- for different classes in 2009-10.
- (iv) during 2010-11, the hike was in the range of 10%.

In order to provide an opportunity of hearing to the school, notice of hearing dated 29.07.2013 was served to the school with the directions to appear before the Committee on 30.08.2013.

On 30.08.2013, no one appeared on behalf of the school. It was confirmed from the India Post Track System that the notice of hearing had been delivered to the school on 30.07.2013. The Committee therefore decided to take record its findings on the basis of records available with the Committee.

On examination of the records, it was noticed that the school had hiked the fee within the tolerance limit of 10% in 2009-10 and 2010-11 and had not implemented the report of 6th Pay Commission.

Therefore, the Committee is of the view that no intervention is called for in the issue of fee hike.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)
Chairperson**

Sd/-

**J.S. Kochar
Member**

Sd/-

**Dr. R.K. Sharma
Member**

Dated: - 28-10-2013

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ANIL DEV SINGH
COMMITTEE
For Review of School Fee

While examining the returns of the schools received through the respective district offices of the Directorate of Education and during the course of verification of the records produced by some of the schools, it appeared that in addition to the schools dealt with in the 1st and 2nd Interim Report of the Committee, a couple of more schools had been granted recognition with effect from the academic year 2009-10 or later. The information relating to these schools was not given by the district heads when called for earlier.

Hence, in order to reconfirm the factum of recognition of such schools from the year 2009-10 and later, fresh communications were sent to the District heads. In response, the District heads have confirmed that the following schools were also granted recognition w.e.f. 2009-10 or subsequently and furnished copies of their recognition letters.

S. N.	File No.	SCHOOL I.D. NO.	Name of School & Address of School	Date of order of granting Recognition	Academic Session w.e.f. which recognition granted.
1.	B-513	1617208	Pioneer Convent School, Loknayakpuram, Bakkarwala, Delhi-41	20.04.2009	2009-10
2.	D-103	1001205	Dashmesh Public School, C Block, Vivek Vihar, Delhi-95	13.04.2011	2011-12

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COMMITTEE
For Review of School Fee

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The Committee has examined copies of recognition letters of these schools. From these letters, it is confirmed that the year of recognition is after the issue of order dated 11.02.2009 by the Director of Education.

The Committee is of the view that since in the case of these schools, the fee would have been fixed for the first time after 11.02.2009, no intervention in the matter of fee of these schools would be called for.

Checked by:

Sd/-

Sunita Nautiyal (AAO)

Sd/-

Dr. R.K. Sharma
Member

Sd/-

CA J.S. Kochar
Member

Sd/-

Justice Anil Dev Singh (Retd.)
Chairperson

Dated: 28/10/2013

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For Review of School Fee