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

**5th Interim report**

**Part 2  
(Pages 460 to 942)**

**May 6, 2014**

**CA J.S. Kochar  
Member**

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

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

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**Maharishi Dayanand Public School, Rajouri Garden, New Delhi-27**

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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not

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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 19.06.2012 required the school to appear on 05.07.2012 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 05.07.2012 no one attended the Office of the Committee to produce the records. The Committee issued final notice dated 11.07.2012 to the school to produce its records on 25.07.2012. Again, no one attended the Office of the Committee. However, the Committee received a letter from the Manager of the school dated 17.07.2012 enclosing reply to the questionnaire and also stating that the school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission due to lack of funds.

5. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). As per reply of the questionnaire, the school had neither implemented the recommendations of 6<sup>th</sup> Pay Commission nor had increased tuition fee.



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462 (ii). The school, in fact had increased the tuition fee by Rs.200/- per month in 2009-10 in terms of the order of the Director of Education dated 11.02.2009, as per the fee records of the school. During the year 2010-11 also, the hike in fee had been by 16% to 36%.

(iii). The school had charged development fee during 2008-09 and 2009-10 but no depreciation reserve fund had been maintained.

6. By notice dated 10.12.2013 the school was asked to appear on 09.01.2014 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. The hearing was preponed to 08.01.2014 with due intimation to the school.

7. On 08.01.2014, no one appeared on behalf of the school in spite of delivery of the notice of hearing as confirmed by India Post Tracking System.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:



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Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	550	750	200	1010	260
III to V	630	830	200	1160	330
VI to VIII	630	830	200	1180	350
IX & X	715	915	200	1350	435

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, fee hike was more than 10%. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

### **RECOMMENDATION**

#### **Re. Fee Hike**

**Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.**



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**Secretary**

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Further, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

**Re. Development Fee**

The school has charged development fee in the following manner:-

<u>Year</u>	<u>Development Fee charged</u>
2008-09	Rs.14,345.00
2009-10	Rs.72,830.00

Therefore, in view of the Committee, the school was charging the same without complying with 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. Since the Committee is examining the fee with reference to order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee @ Rs.72,830.00 charged by the school during 2009-10 ought to be refunded along with interest @ 9% per annum.

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 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member

Dated : - 24.01.2014

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Mukhram Bohria Sarswati Bal Mandir, Jhatikara More,Nangloi, New Delhi-110 043

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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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not

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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 03.08.2012 required the school to appear on 17.08.2012 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. The notice returned back as undelivered. The Office of the Committee contacted Education Officer, Zone-25, District South-West 'B' of the Directorate of Education to confirm the address of the school. One Shri Krishan kumar, UDC, from the Zonal Office informed that the school had been sealed by SDM (NG) in 2012. The Deputy Director of Education, District South-West 'B' was requested to verify the information given by the Zonal Office. Vide letter dated 08.10.2012, the DDE (SW-B) informed the Office of the Committee that Mukhram Bohria Sarswati Bal Mandir, Jhatikara More, Nangloi, New Delhi-110 043 had been sealed by the Revenue department of GNCT of Delhi on 31.03.2012 and at present Govt. Boys' Sr. Sec. School, Deendarpur is running in the said premises.

5. The record received from the school, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

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- (i). The school had increased tuition fee in 2009-10 by Rs.200/- per month.
  - (ii). The school had been charging more tuition fee than the fee structure reflected in the Annual Returns submitted to the department.
  - (iii). The enrolment of the students was also found much higher than that of reported in the Annual Returns submitted to the department by the school.
  - (iv). The development fee, though had been shown in the fee structure of the school for the year 2008-09, 2009-10 and 2010-11, but the same had not been reflected either in Income and Expenditure Account or in the Balance Sheet of the school.
  - (v). The expenditure towards salary to the staff as reflected in the Income and Expenditure statement for the years 2008-09 to 2010-11 did not give any idea, whether the school has implemented the recommendations of the 6<sup>th</sup>. Pay Commission or not.
  - (vi). The staff statement also did not indicate the pay scales being provided to the staff members of the school.

6. By notice dated 10.12.2013 the school was asked to appear on 09.01.2014 along with entire accounting, fee and salary records for the

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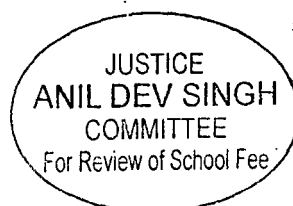
469  
 years 2008-09 to 2010-11 for the examination of the same by the Committee and for affording an opportunity of hearing to the school. The notice returned back as undelivered with the postal remarks that the school found closed.

7. On 08.01.2014, in its meeting, the Committee went through the records and observations of the Audit Officer of the Committee.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
VI	550	750	200	825	75
VII & VIII	630	830	200	900	70
IX & X	750	950	200	1050	100

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, there was fee hike of 10%. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.



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 Secretary

**RECOMMENDATION****Re. Fee Hike**

470 Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Further, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

**Re. Development Fee.**

The school has charged development fee in the following manner:-

<u>Year</u>	<u>Development Fee charged</u>
2008-09	Rs.2000/- per student
2009-10	Rs.2000/- per student
2010-11	Rs.2500/- per student

Therefore, in view of the Committee, the school was charging the same without complying with any of the pre-conditions prescribed by the Duggal Committee, which were affirmed by the

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 Hon'ble Supreme Court in the case of Modern School Vs. Union of India & Ors. Since the Committee is examining the fee pursuant to order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee so charged by the school during 2009-10 and 2010-11 ought to be refunded along with interest @ 9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Dated : - 24.01.2014

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member



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*[Signature]*  
 Secretary

Indira Public School, Village Nangli Sakrawati, Najafgarh, Delhi - 43

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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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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**Secretary**

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 03.08.2012 required the school to appear on 17.08.2012 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 17.08.2012, no one attended the Office of the Committee.

5. On 30.08.2012, the Committee issued final notice to the school to produce the entire record for verification on 13.09.2012. On 13.09.2012 also no one appeared in the Office of the Committee.

6. The record received from the school, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school had increased tuition fee in 2009-10 by Rs.100/- to Rs.155/- per month for different classes and there had been no hike in fee in 2010-11.
- (ii). The school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission.
- (iii). The record of development fee was not available in the file of the school.

7. By notice dated 10.12.2013 the school was asked to appear on 09.01.2014 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.



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The hearing of the school was preponed to 08.01.2014 with due intimation to the school.

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8. On 08.01.2014, no one appeared before the Committee for hearing.
9. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	330	340	10	340	Nil
III & IV	385	485	100	485	Nil
V	385	540	155	540	Nil
VI to VIII	440	540	100	540	Nil

10. From the above, it is manifest that the increase in fee for classes III to VIII in 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, there is no fee hike. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission. The record of development fee is not available in the file of the school.

### **RECOMMENDATION**

#### **Re. Fee Hike**

**Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee for**

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*Secretary*



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 classes III to VIII without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson  
 Dated : - 24.01.2014

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member

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Secretary

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Ekta Model Sec. School, Dharampura Extn., Nangloi, New Delhi - 43

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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not

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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 03.08.2012 required the school to appear on 17.08.2012 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 17.08.2012, no one attended the Office of the Committee to produce the records. The Committee issued final notice dated 30.08.2012 to the school to produce its records on 13.09.2012. Again, no one attended the Office of the Committee.

5. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school did not submit reply to the questionnaire dated 27.02.2012, therefore no information about implementation of the recommendations of 6<sup>th</sup> Pay Commission was available.
- (ii). The school had increased the tuition fee by Rs.100/- to Rs.200/- per month for different classes in 2009-10 and there was no hike in 2010-11.

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- (iii). The information regarding development fee was not available in the file of the school.
- (iv). The Auditor's report in respect of the final accounts of the school were not in proper format.

6. By notice dated 10.12.2013 the school was asked to appear on 09.01.2014 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. The hearing was preponed to 08.01.2014 with due intimation to the school.

7. On 08.01.2014, Shri Sandeep Kumar, LDC of the school appeared before the Committee. He submitted a letter dated 08.01.2014 under the signature of the Vice-Principal of the school to the effect that the record of the school has been misplaced. A copy of FIR dated 06.01.2014 filed in Police Station Ranholla, District West Delhi regarding missing of financials of the school was also enclosed. As is apparent, the FIR was filed three days before the date fixed for appearance of the school before the Committee. This appears to be strategies to prevent the Committee from looking at the record of the school.



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8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	250	350	100	350	Nil
III to V	300	400	100	400	Nil
VI to VIII	350	450	100	450	Nil
IX	500	600	100	600	Nil
X	600	800	200	800	Nil

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. However, during 2010-11, there was no fee hike. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission. There is no information regarding charging of development fee.

### **RECOMMENDATION**

#### **Re. Fee Hike**

**Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that**



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the fee effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

**Re. Development Fee.**

There is no record available on development fee, therefore the Committee is not in a position to make any recommendation on it.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Dated : -24.01.2014

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**Secretary**

**Kushal Public School, Bhagwati Vihar, Uttam Nagar, New Delhi - 59**

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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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not

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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 03.08.2012 required the school to appear on 21.08.2012 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 11.08.2012, the Office of the Committee received a letter from the Manager of the school stating that the school had been closed after 30-03-2012.

6. The Committee did not receive any communication from the Directorate of Education regarding closure of the aforesaid school.

7. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

(i). The school had increased the fee by Rs.200/- per month for all classes in 2009-10 in terms of the order of the Director of Education dated 11.02.2009.



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- (ii). The school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission.
- (iii). There is no record available regarding development fee.

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8. By notice dated 10.12.2013 the school was asked to appear on 09.01.2014 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. On 13.12.2013, the notice returned back undelivered with the postal remarks that no such school exists at the given address.

9. On 08.01.2014, the Committee in its meeting has examined the available record of the school. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	525	725	200	725	Nil
III to V	550	750	200	750	Nil
VI to VIII	600	800	200	800	Nil



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10. From the above, it is manifest that the increase in fee during the year 2009-10 was in terms of the order of the Director of Education dated 11.2.2009. During 2010-11 there was no hike in fee. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission. There is no record available regarding development fee.

## RECOMMENDATION

### Re. Fee Hike

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.



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In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

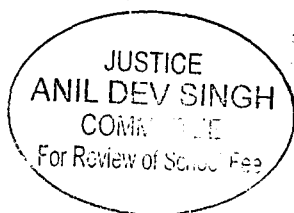
J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.01.2014

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Parag Jyoti Public School, Shiv Vihar, Karala, New Delhi - 110 081

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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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not

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Secretary



implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

486

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 27.08.2012 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 27.08.2012, Shri Rattan Singh, Manager of the school attended the Office of the Committee. The reply to the questionnaire was also submitted. As per the reply, the school had implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01.09.2009 and had not hiked 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 Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school had hiked tuition fee between 66% to 71.42% in 2009-10 for different classes.
- (ii). The school claimed to have implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. 01.09.2009.



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Secretary

(iii). The salary to the staff had been paid in cash.

487  
7. By notice dated 11.02.2014 the school was asked to appear on 21.03.2014 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. The date of hearing was postponed to 26.03.2014 with due intimation to the school.

8. On 26.03.2014, Shri Dinesh, Teacher of the school appeared before the Committee. He had filed reply to the questionnaire regarding development fee. As per the reply, the school did not charge development fee from the students. The representative of the school did not produce records of the school for verification despite notice of the Committee dated 27.02.2014.

9. We have gone through the record, observations of the Audit Officer of the Committee and submissions of the representatives of the school. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the years 2009-10 and 2010-11:



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Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
Pre-primary to V	300	500	200	500	Nil
VI to VIII	350	600	250	600	Nil

10. From the above, it is manifest that the school has increased the fee during the year 2009-10 much more than the permissible limit fixed vide order of the Director of Education dated 11.02.2009. Though the school has not hiked fee in the year 2010-11, yet the hike in 2009-10 was in excess to the permissible limit of the aforesaid order.

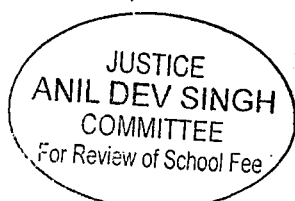
11. The school has claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission but did not produce its records for verification during the course of hearing. In such circumstances, the claim of the school to have implemented the recommendations of the 6<sup>th</sup> Pay Commission cannot be accepted by the Committee.

12. From the record available with the Committee, it appears that the school has not charged development fee from the students.

### **RECOMMENDATION**

#### **Re. Fee Hike**

**Since the school has hiked the fee in excess of the permissible limit of 10% in 2009-10, without implementing the**



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*[Signature]*  
Secretary

489  
 recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum from the date of its collection to the date of its refund.

Since the record of the school could not be verified by the Committee as the same was not produced for verification during the course of hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 22.04.2014





Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085

490

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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.



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Secretary

Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085

491  
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 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 28.08.2012, no one attended the Office of the Committee on behalf of the school.

5. The Committee issued final notice on 30.08.2012 to the school to produce its records on 14.09.2012. Shri Sulalit Jain, attended the Office of the Committee on 14.09.2012 and requested for another date for verification of the record. At his request the school was directed to produce its record on 18.09.2012.

6. On 18.09.2012, Shri Sulalit Jain, attended the Office of the Committee and produced the record. Reply to the questionnaire was also submitted. As per the reply the school had implemented the report of the 6<sup>th</sup> Pay Commission w.e.f July 2009 and had not hiked the fee in pursuance of the order of the Director of Education dated 11.02.2009.



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Secretary

**Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085**

492  
7. The record produced by the school, in the first instance, was examined by Sh. N.S. Batra, A.A.O. of the Committee. He observed to the effect that:-

- (i). The school had hiked tuition fee in between 41% to 57% in 2009-10 and by 08.33% to 10.07% in 2010-11.
- (ii). The school had implemented the report of the 6<sup>th</sup> Pay Commission partially, w.e.f. July 2009, as D.A. had not been paid fully at the prescribed rates.

8. By notice dated 11.02.2014 the school was asked to appear on 25.03.2014 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.

9. On 25.03.2014, Sh.Sulalit Jain, Admn. Officer of the school appeared before the Committee and requested for a short adjournment. At his request matter was adjourned to 27.03.2014.

10. On 27.03.2014, Sh.Sulalit Jain, Admn. Officer and Sh. Gautam Dutta, Advocate appeared before the Committee for hearing. They did not produce record of the school and requested for further adjournment of



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Secretary

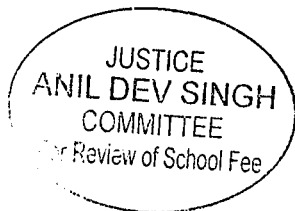
**Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085**

493  
the matter. On their request the school was provided final opportunity to appear before the Committee for hearing and to produce the record of the school on 24.04.2014.

11. On 24.04.2014, Shri Sulalit Jain, Admn. Officer and Sh. Jitender, Accountant appeared before the Committee. They submitted that the school had implemented the report of the 6<sup>th</sup> Pay Commission w.e.f 01.07.2009 but did not produce cash book and ledger for the year 2009-10 for verification. The school was consistently defaulting in providing its records before the Committee.

12. We have gone through the record, observations of the Audit Officer of the Committee and the submission made by the representatives on behalf of the school.

13. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11



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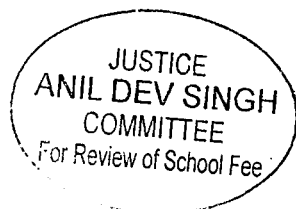
Secretary

**Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085**

494

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	700	1100	400	1200	100
VI to VIII	850	1200	350	1300	100
IX & X	950	1400	450	1550	150
XI & XII	1000	1500	500	1650	150

14. From the above, it is manifest that the increase in fee for all Classes during the year 2009-10, was in excess of the prescribed limit of the order of the Director of Education dated 11.02.2009. During 2010-11 also, the school hiked the fee by nearly 10%. The school has claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission, but failed to produce its complete record including cash book and ledger in spite of sufficient opportunities provided to the school to do so. The school, however, produced salary register for 2009-10. On examination of the salary register, the Committee noticed that except the Principal and another teacher, the entire staff had been paid salary in cash even after purported implementation of report of the 6<sup>th</sup> Pay Commission. The school had shown deduction of TDS from the salary of the Principal in 2009, but claimed to have obtained TAN in 2011. Therefore claim of the school to have implemented the recommendations of the 6<sup>th</sup> Pay Commission can not be accepted by the Committee.

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Secretary

Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085

495  
15. The school has not charged development fee from the students.

**RECOMMENDATION****Re. Fee Hike**

Since the school has hiked the fee in excess of the prescribed limit of the order of the Director of Education dated 11.02.2009 in 2009-10, without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest@9% per annum from the date of its receipt to the date of refund.

Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum from the date of its receipt to the date of refund.

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Secretary

Vidya Jain Public School, Sect-6,Rohini, Delhi - 110 085

496  
 Since the aforesaid record of the school could not be verified by the Committee because the school failed to produce it before the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts charged in excess of what has been recommended by the Committee and/or had collected Development Fee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
**Member**

Sd/-

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

Sd/-

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

Dated:- 29.04.2014

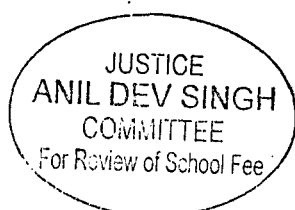
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*W*  
 Secretary

Deen Bandhu Public School, Ghevra, Delhi - 110 081

- 497
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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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Secretary



498  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 05.09.2012 required the school to appear on 19.09.2012 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 19.09.2012, no one attended the Office of the Committee on behalf of the school.

5. The Committee issued final notice on 26.09.2012 to the school to produce its records on 15.10.2012. Again no one attended the Office of the Committee on 15.10.2012 for verification of the records.

6. The record produced by the school as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has hiked tuition fee by 23.26% to 36.36% in 2009-10 and by 25% to 35.59% in 2010-11.
- (ii). The school has not implemented the report of the 6<sup>th</sup> Pay Commission.
- (iii). The record of development fee was not available in the file of the school.



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*W*  
**Secretary**

499  
7. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

8. On 10.01.2014, no one appeared before the Committee for hearing. However, the Committee received a letter for adjournment. As per the request, the matter was adjourned to 05.02.2014.

9. On 05.02.2014, Shri Ram Mehar Singh, Chairman and Shri Rajender Mann, C.A., appeared before the Committee. They have submitted that: -

- (a). The school had not implemented the report of the 6<sup>th</sup> Pay Commission.
- (b). The school has hiked the fee by 25% to 35% in the years 2009-10 and 2010-11.
- (c). The school has charged development fee in 2009-10, which was progressively discontinued. During 2009-10, the total collection of development fee had been Rs.4,09,610/- and for the year 2010-11, it came down to Rs.1,010/-.

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Secretary

10. We have gone through the record received from the concerned Deputy Director of Education of the Directorate of Education, observations of the Audit Officer of the Committee and the submission made by the representatives on behalf of the school.

11. The following chart, which is culled out from the record received from the concerned Deputy Director of Education of the Directorate of Education would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	305	400	95	500	100
VI to VIII	430	530	100	700	170
IX & X	450	590	140	800	210
XI & XII	550	750	200	1000	250

12. From the above, it is manifest that the increase in fee for all classes during the year 2009-10, was in excess of the permissible limit of 10%. During 2010-11 also, the school hiked the fee by more than 10%. The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission. The school has charged development fee from the students.

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Secretary



**RECOMMENDATION****Re. Fee Hike**

Since the school has hiked the fee in excess of the permissible limit of 10% in 2009-10, without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

**Re. Development Fee**

The school has charged development fee in the following manner:

<u>Year</u>	<u>Amount</u>
2009-10	Rs.4,09,610-00
2010-11	Rs. 1,010-00

In our view, the school was charging the Development Fee without complying with 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.

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Secretary

502  
 Keeping in view the aforesaid judgement of the Hon'ble Supreme Court and order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee of Rs.4,10,620/- charged by the school during 2009-10 and 2010-11 ought to be refunded. The refund shall carry interest @ 9% per annum from the date of its collection to the date of its refund.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts charged in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated:- 20.03.2014

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*[Signature]*  
Secretary

J.S.S. Khalsa Model School, Budh Vihar Phase-I, Delhi - 86

503

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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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Page 1 of 5

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

Secretary


304  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 05.09.2012 required the school to appear on 19.09.2012 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 19.09.2012, no one attended the Office of the Committee to produce the records. The Committee issued final notice dated 26.09.2012 to the school to produce its records on 15.10.2012.

5. On 15.10.2012, Shri Roop Singh, HM of the school and Shri Gautam, Assistant Teacher of the school attended the Office of the Committee. They submitted reply to the questionnaire. According to it, the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked the fee. The school did not produce fee receipt books, fee registers, cash books, ledgers and salary receipt books, therefore, the representatives of the school were directed to produce the records on 05.11.2012 for their verification.

6. On 05.11.2012, no one attended the Office of the Committee. The Office of the Committee contacted Shri Roop Singh, Principal/HM of the school on phone and informed him to produce the financials of the school on 22.11.2012, failing which no further opportunity will be provided to the school. On 22.11.2012, no one attended the Office of the Committee for verification of the records.



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7. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

- (i). As per reply to the questionnaire, the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked the fee.
- (ii). On examination of the fee schedule, the school had increased the fee by Rs.54/- to Rs.129/- per month in 2009-10 and by Rs.62/- to Rs.162/- per month in 2010-11 for different classes.
- (iii). The school had not charged development fee from the students.

8. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

9. On 10.01.2014, no one appeared on behalf of the school in spite of delivery of the notice of hearing as confirmed by India Post Tracking System.

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Secretary



10. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	250	300	50	350	50
III & IV	275	350	75	400	50
V & VI	300	400	100	500	100
VII	325	450	125	600	150
VIII	400	450	50	600	150

11. From the above, it is manifest that the increase in fee during the year 2009-10 was in excess to the permissible limit of 10% for some of the classes and also in terms of the order of the Director of Education dated 11.02.2009 for the others. During 2010-11, there was also fee hike by Rs.50/- to Rs.150/- for different classes. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has also not charged development fee.

## RECOMMENDATION

### Re. Fee Hike

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that

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Secretary

the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

307  
Further, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated : - 24.01.2014

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

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Secretary

508

R.M. Navyug Vidya Mandir, Sri Nagar (Shakur Basti), Delhi-110 034

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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not



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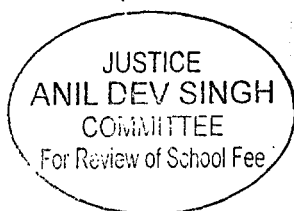
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Secretary

implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

509

4. With a view to verify the returns, the Office of the Committee vide its notice dated 10.09.2012 required the school to appear on 24.09.2012 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. The notice returned back as undelivered with the remarks of the post office that *the recipient read the name of the school*. From the remarks of the post office, it appeared that the recipient deliberately evaded receipt of the notice. In response to the letter of the Committee dated 13.08.2012, the Committee received a letter dated 22.08.2012 from the Education Officer, Zone-12, District North West-'B' of the Directorate of Education enclosing the annual returns of the schools for the years 2004-05 to 2008-09 and stating that the school had applied for its closure.

5. The record received from the District North West-B of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

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Secretary

- 510
- (i). The school had increased tuition fee in 2009-10 by Rs.100/- per month.
- (ii). The school had charged development fee by Rs.240/- per student per annum in 2008-09 and by Rs.480/- per student per annum 2009-10.
- (iii). There was no information available in the record whether the recommendations of the 6<sup>th</sup> Pay Commission have been implemented or not.

6. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

7. On 10.01.2014, no one appeared in spite of delivery of the notice of hearing on 17.12.2013 as confirmed by India Post Tracking System.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	370	470	100	N.A.	N.A.
VI & VIII	400	500	100	N.A.	N.A.



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*[Signature]*  
Secretary

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. The school did not submit its fee record for 2010-11. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

#### **Re. Development Fee.**

The school has charged development fee in the following manner:-

<u>Year</u>	<u>Development Fee charged</u>
2008-09	Rs.240/- per student
2009-10	Rs.480/- per student

Therefore, in view of the Committee, the school was charging the same without complying with any of the pre-conditions prescribed by the Duggal Committee, which were affirmed by the



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*[Signature]*  
Secretary

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 Hon'ble Supreme Court in the case of Modern School Vs. Union of India & Ors. Since the Committee is examining the fee pursuant to order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee so charged by the school during 2009-10 ought to be refunded along with interest @ 9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson  
 Dated : - 24.01.2014

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member



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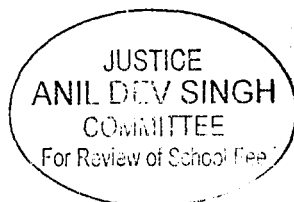
  
 Secretary

**Little Star Public Secondary School, New Chauhanpur,**

**Karawal Nagar Road, Delhi - 110 094**

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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 had implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased 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 'B'.
4. With a view to verify the returns, the Office of the Committee vide its notice dated 23.09.2013 required the school to produce its fee and salary records and books of accounts and to furnish reply to the aforesaid questionnaire on 17.10.2013.



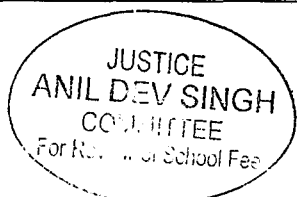
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5. Pursuant to the aforesaid notice, Sh. R.K. Chauhan, Manager, Shri L.C. Tomar, Vice-Princiipal and Shri Vasudev Sharma, Part-time Accountant of the school attended the Office of the Committee. They also presented the following reply to the questionnaire: -

S.No.	Query	Reply
1.	Whether the school has implemented the recommendations of the 6 <sup>th</sup> 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 <sup>th</sup> Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 <sup>th</sup> Pay Commission.	01.04.2009  March, 2009 - Rs.2,71,537/- April, 2009 - Rs.4,19,358/-  Nil
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 <sup>th</sup> Pay Commission in terms of the Order No. F.DE./15(56)/ACT/2009/778 Dated 11.2.2009 of the Director of Education.	Yes
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.	01.04.2009  Details enclosed



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	iii. Furnish the details of arrear fee charged from the students consequent to implementation of the 6 <sup>th</sup> Pay Commission.	Nil
5.	Whether the school is charging development fee	No
6.	If answer to the question no.5 is in affirmative, kindly provide the following information : - (i). Year-wise collection of development fee from 2006-07 to 2010-11  (ii). Year-wise utilization of development fee from 2006-07 to 2010-11. Please provide the amount of expenditure incurred under specific head, out of development fee  (iii). How development fee is treated in the accounts? i.e. whether it is treated as a revenue receipt or a capital receipt?  (iv). Whether Separate Depreciation Reserve Fund is maintained for depreciation on assets required out of development fee  (v). Whether Depreciation Reserve Fund and un-utilized development fund are kept in earmarked bank account, or FDRs or investments. If so, please provide the details thereof.	Nil  N.A.  N.A.  No.  N.A.

6. As is apparent from the reply to the questionnaire, the school claims to have implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-04-2009 and has admitted that fee was hiked by it. It is also apparent from the above reply that the school claims to have not charged development fee.



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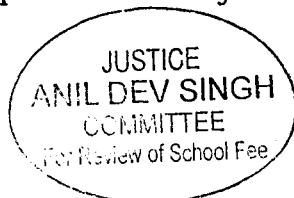
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Secretary

7. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, Audit Officer of the Committee, who observed to effect as under: -

- 576
- (a) The salary to the staff was paid as per the norms of the 6<sup>th</sup> Pay Commission except DA which was paid @ 22% as against 51%.
  - (b) The salary to the staff had been paid in cash as well as through bank transfers but no TDS had been deducted.
  - (c) Fee receipt books for the years 2008-09, 2009-10 and 2010-11 had been checked with the fee structures available on record and were found to be correct.
  - (d) The school has hiked the fee during 2009-10 by Rs.45/- to Rs.120/- for different classes in terms of the order of the Director of Education dated 11.02.2009.
  - (e) During 2010-11, the fee was hiked by Rs.50/- to Rs.80/-.

8. With a view to provide oral hearing the committee by notice dated 20.11.2013 required the school to appear on 25.11.2013 along with entire accounting, fee and salary records for the years 2008-09 to 2010-11.

9. Pursuant to the aforesaid notice, Sh. R.K. Chauhan, Manager, Shri L.C. Tomar, Vice-Principal and Shri Vasudev Sharma, Part-time Accountant of the school appeared before the committee on 25.11.2013. They submitted that the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f.01.04.2009. It was admitted that salary to the staff even after the implementation of the report of 6<sup>th</sup> Pay Commission was paid in cash and no TDS was



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deducted. It was pointed out that the school obtained TAN only in the year 2011-12.

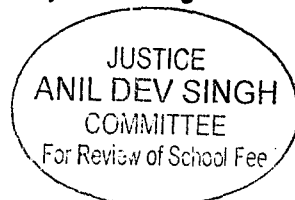
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10. We have examined the available records, the observations of the Audit Officer and the aforesaid submissions advanced on behalf of the school. The school has hiked fee during 2009-10 and 2010-11 in the following manner:-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	450	495	45	545	50
VI to VIII	500	550	50	605	55
IX	550	650	100	725	75
X	550	670	120	750	80

12. It is evident from the above that for classes IX and X the hike in fee during 2009-10 was, though not in terms of the order of the Director of Education dated 11.02.2009, yet in excess of tolerance limit of 10%.

**Reg. Fee**

13. The claim of the school to have implemented the recommendations of the 6<sup>th</sup>. Pay Commission is hard to believe for the reasons that the salary to the staff even after the implementation of the report of 6<sup>th</sup> Pay Commission is paid in cash without deducting TDS. **Therefore the increase in fee in excess of the tolerance limit of 10%, was unjustified. The Committee therefore recommends**



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Secretary

that the hike in the fee effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

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Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

14. Further, it also needs to be noted that the accounts of the school had been audited by Ms. Seema Sharma & Associates and purportedly signed by Shri Amit Gaur, C.A. The name of the school does not appear in the list of schools submitted by C.A., Shri Amit Gaur, to the Committee, in respect of which the audit has been conducted by him. In the circumstances, therefore, no reliance can be placed upon it. **Accordingly we are of the view that the Director of Education should direct a special audit of the school under section 24 of the Delhi Education Act 1973 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:-10.12.2013

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Secretary

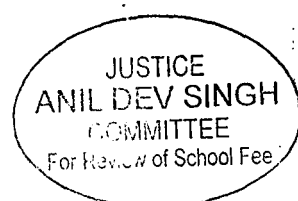
**Tinu Public School, Sangam Vihar, New Delhi-110062**

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In response to the questionnaire dated 27/02/2012 issued by the Committee, the school, vide its reply dated 03/03/2012, stated that it had implemented the VI Pay Commission Report w.e.f. 01/04/2009. However, the school had not paid arrears of salary to the staff as it had not recovered the arrears of fee from the students. With regard to fee hike effected by the school, it stated that the same was hiked w.e.f. 01/04/2009. In support of its claim regarding implementation of VI Pay Commission report, it filed copies of its pay bill for the month March 2009 showing an aggregate monthly expenditure of Rs. 9,20,234 on staff salaries and pay bill for month of April 2009 showing its monthly expenditure of salary at Rs. 14,99,289, i.e. reflecting an increase of Rs. 5,79,055 per month. The detail of fee hike effected by the school in 2009-10 was furnished as an annexure to the reply. The same is as follows:

Class	Tuition fee in 2008-09 (Rs.)	Tuition fee in 2009-10 (Rs.)	Increase in 2009-10(Rs.)
Pre-primary & pre school	430	530	100
I & II	430	530	100
III to V	470	570	100
VI	510	710	200
VII	570	770	200
VIII	600	800	200
IX	850	1050	200
X	950	1150	200

Based on this reply, the school was placed in Category 'B'.



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It will thus be observed that the school hiked the tuition fee to the maximum extent as permitted by order dated 11/02/2009 issued by the Director of Education.

In order to verify the factum of implementation of the VI Pay Commission Report, the Committee vide letter dated 19/09/2013, required the school to produce on 11/10/2013, its salary records, books of accounts, bank statements, provident fund returns and TDS returns, besides producing its fee records. Along with its aforesaid letter, the Committee also issued a questionnaire regarding development fee charged by the school. However, on 10/10/2013, the Committee received a letter from the school, requesting for postponement of verification on the ground of non availability of the accountant of the school. Acceding to the request of the school, the Committee required the school to produce its records on 29/10/2013. On this date, Sh. Tejveer Singh, Member of the Managing Committee appeared and produced the required records. The records were examined by Sh. N.S. Batra, Audit Officer of the Committee and he observed that the fee charged by the school in the month March 2009 was at variance with the fee schedule submitted by the school for the year 2008-09. He also mentioned that some instances where there were discrepancies in the fee charged. With regard to implementation of VI Pay Commission Report, he observed that the school had not fully implemented the same, in as much as transport allowance was



not being paid by the school. The school also submitted its reply to the questionnaire issued by the Committee regarding development fee, which we will consider when we discuss the issue of development fee.

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The Committee issued a notice dated 22/11/2013 for hearing the school on 03/12/2013. On this date, Sh. Tejveer Singh appeared along with Sh. Baljeet Singh Accountant of the school who were heard by the Committee. With regard to discrepancies in the fee as observed by the audit officer, the school contended that there were no discrepancies as pointed out by the audit officer. However, there was some confusion with regard to the date with effect from which the fee was hiked. Instead of April 2009, the school hiked the fee w.e.f. March 2009 and therefore, the fee receipts of March 2009 were at variance with the fee schedule for the year 2008-09.

During the course of hearing, the Committee examined the salary records of the school and on examination of the same, it was observed that part of the salary was paid by issuing instructions to the bank for credit to the accounts of the staff while a significant portion was paid by bearer cheques which were encashed from the bank on the same date i.e. the date of their issue. The representatives of the school could not offer any explanation as to why two modes of payments were being adopted and why the salary could not be paid by account payee cheques or by bank transfer to all the staff members and further how was it possible for all the staff members, who had been paid by bearer cheques, to encash them on the very date of their





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issue? This can be possible only if somebody from the school takes the cheques of all the staff members to the bank and encashes them all at one time. In the circumstances, the Committee is not inclined to accept the claim of the school that it had implemented the VI Pay Commission Report w.e.f. 01/04/2009. There is a big question mark on the factum of implementation of VI Pay Commission Report and the extent of its implementation. The audit officer also observed that the school was not paying any transport allowance to the staff as per the recommendations of the VI Pay Commission Report. The representative of the school Sh. Tejveer Singh had signed the observation sheet prepared by the audit officer with the following remarks:

*"I agree with the above observations as per the record."*

Therefore, the school also accepted that it had not fully implemented the VI Pay Commission Report. However, as discussed above, there is a question mark even on the limited extent of implementation of VI Pay Commission Report, as claimed by the school. The truth of the matter can only be ascertained by interviewing the staff members and not by mere examination of the records produced by the school. The Committee has no power to summon the staff members and to record their statements. Since the justification of fee hike effected by the school is dependent upon the additional expenditure of the school on the salaries of staff

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

consequent to implementation of VI Pay Commission report, the Committee cannot give any definite view in the matter.

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**The Committee, therefore, recommends special inspection to be carried out by the Director of Education, particularly to examine the fact whether VI Pay Commission Report had actually been implemented by the school and the salary being disbursed by way of bearer cheques is actually going into the hands of the staff.**

**Development fee:**

With regard to development fee, the school in its reply to the questionnaire, stated that it was charging development fee in all the five years i.e. from 2006-07 to 2010-11 for which the information had been sought from the school. The development fee charged in the years 2009-10 and 2010-11 aggregated Rs. 21,77,255 and Rs. 24,15,430 respectively. The school claimed to have fully utilised the development fee by purchasing fixed assets. However, on perusal of the details of utilisation for 2009-10, as furnished by the school, it transpires that out of fixed assets worth Rs. 69.23 lacs acquired by the school in 2009-10, Rs. 54.41 lacs was spent on acquisition of school buses. The school is not supposed to utilise development fee for purchase of buses as the same can be utilised only for purchase of



furniture & fixture and equipments. In 2009-10 also, out of Rs. 22.81 lacs worth of fixed assets acquired, a sum of Rs. 13.49 lacs was spent on purchase of buses.

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With regard to treatment of development fee in the accounts of the school, the school stated that the same was treated as capital receipt except in the years 2008-09 to 2010-11. Perusal of the Income & Expenditure Accounts of the school for the years 2009-10 and 2010-11, shows that development fee has been shown as a revenue receipt and not as capital receipt. Further, the school admitted that it was not maintaining any depreciation reserve fund for depreciation charged on fixed assets acquired out of development fee.

**Since the school is not fulfilling any of 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 (2004) 5 SCC 583, the Committee is of the view that the development fee charged by the school was not proper and ought to be refunded along with interest @ 9% per annum. Since the mandate of the Committee is to examine the fee charged in pursuance of order dated 11/02/2009 issued by the Director of Education, the Committee recommends that the development fee of Rs. 21,77,255 charged in 2009-10 and Rs. 24,15,430 charged in 2010-11 be refunded along with interest @9% per annum. However, this will be subject to adjustment of any shortfall, if any**

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

on account of tuition fee, which may be determined after carrying out of special inspection by the Director of Education.

Recommended accordingly.

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Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma  
Member

CA J.S. Kochar  
Member

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 10/12/2013

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Secretary

Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093

- 526
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 implemented the recommendations of the sixth pay commission and had also increased 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 'B'.



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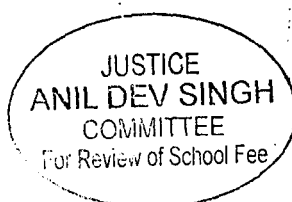
Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 08.07.2013 required the school to appear on 18.07.2013 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. No one appeared on 18.07.2013. The Committee provided another opportunity to the school to produce its financials for verification on 30.08.2013. Again, no one appeared on 30.08.2013. The Committee issued final notice on 23.09.2013 to the school to produce its financials on 17.10.2013. The school Manager vide his letter dated 01.11.2013 requested for extension of date. The school was directed to produce its records on 25.11.2013.

5. On 25.11.2013, Shri D.K. Mishra, Accountant of the school appeared before the Committee. He submitted reply to the questionnaire and produced the record. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. April, 2010 and has also increased the fee w.e.f. April, 2010, in terms of the order of the Director of Education dated 11.02.2009.

6. The record, in the first instance, was examined by Shri N.S. Batra, Audit Officer of the Committee. He observed to the effect that: -

- (i). The school had increased tuition fee in 2009-10 between Rs.100/- to Rs.200/- for different classes. During 2010-11, the hike had been between Rs.80/- to Rs.220/- for different classes.



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**Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093**

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- (ii). The school had implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. April, 2010.
- (iii) The school did not produce complete record, therefore was directed to produce fee receipt books for the years from 2008-09 to 2010-11, ledger for 2008-09 and PF returns for the periods from 2008-09 to 2010-11 on 03.12.2013.
- (iv) On 03.12.2013, Shri D.K. Mishra, Accountant of the school produced the desired record before the Audit Officer of the Committee. The same Audit Officer examined the records and observed that all the records was found in order except fee receipt for the period 2010-11, which were not submitted by the school for its verification.
- (v) Shri D.K. Mishra, Accountant of the school produced the fee receipts for the period 2010-11 on 16.12.2013 for verification. The same were examined by the same Audit Officer and were found in order.

7. By notice dated 27.01.2014 the school was asked to appear on 21.02.2014 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. The hearing was pre-poned to 20-02.2014 with due intimation to the school.



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Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093

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On 20.02.2014, the Office of the Committee received a request letter from the Manager of the school to adjourn the hearing. At its request, the hearing was adjourned to 11.04.2014. No one appeared on 11.04.2014 for hearing. However, the Office of the Committee received a letter dated 11.04.2014 from the Manager of the school with a request to extend the date for hearing. Vide notice dated 11.04.2014, the school was provided final opportunity for hearing on 24.04.2014.

8. On 24.04.2014, Shri D.K. Mishra, Accountant of the school appeared before the Committee and provided the records. The representative of the school contended that the school has hiked the tuition fee w.e.f. April, 2009, in pursuance of the order of the Director of Education dated 11.02.2009. It was not disputed that the school again hiked the fee in 2010-11. It was further contended that the school has implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. April, 2010. TDS was not deducted from the salary of the staff on monthly basis, but at the end of the year, in one go. The school pointed out that development fee was not collected from the students.

9. We have gone through the record, observations of the Audit Officer of the Committee and submissions of the representatives of the school. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the years 2009-10 and 2010-11:



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Secretary



**Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093**

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
Nursery	300	400	100	480	80
K.G.	320	450	130	540	90
I	380	480	100	580	100
II	400	500	100	600	100
III	410	510	100	610	100
IV	420	520	100	620	100
V	440	540	100	650	110
VI	450	550	100	660	110
VII	470	570	100	770	200
VIII	520	720	200	920	200
IX	750	950	200	1150	200
X	900	1100	200	1320	220

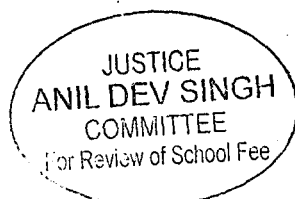
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10. From the above, it is manifest that the school has increased the fee during the years 2009-10, in terms of the order of the Director of Education dated 11.02.2009. In 2010-11, the fee hike had been substantial i.e. around 20%.

11. As per record, the school has not charged development fee from the students.

**DISCUSSION and RECOMMENDATION****Re. Fee Hike**

At the outset, the Committee notes that the school admitted to have hiked the fee in terms of the order dated 11.02.2009 issued by the Director of Education w.e.f. 01.04.2009 while it itself claimed that the

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*W*  
Secretary

Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093

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report of the 6<sup>th</sup> Pay Commission was implemented w.e.f. 01.04.2010. Hence, at any rate, the school was not justified in hiking the fee by more than 10% in 2009-10. **The amount of fee hike in excess of 10% effected in 2009-10 ought to be refunded along with interest @9% per annum from the date of its collection to the date of its refund.**

Further, the contention of the school that the recommendations of the VI Pay Commission were implemented by the school w.e.f. 01.04.2010 cannot be accepted at its face value. A perusal of bank statements of the school revealed that cash deposits of Rs.99,000/- multiple times, were made by the school in its bank account after direct bank transfers of enhanced salary into the accounts of the staff. This indicates that after payment of salaries to the staff in accordance with the recommendations of the VI Pay Commission through direct transfer into their bank accounts, staff was made to return in cash same part of the increased salary to the school, which was re-deposited by the school in its account. It appears to us that actually the school did not implement the recommendations of the VI Pay Commission despite raising the tuition fee again in 2010-11. However, for coming to a definite conclusion, further probe is necessary by making discrete enquiry from the teachers.



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Hindon Public Sec. School, Harsh Vihar, Delhi - 110 093

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Therefore, we would recommend special inspection of the school by the Directorate of Education, particularly with regard to the claim of the school that it was paying salaries as per the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01.04.2010.

In case, the special inspection confirms the claim of the school that it has implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. 01.04.2010, no intervention would be required for the fee hike in 2010-11. However, in case, the inspection belies the claim of the school, the school ought to be ordered to refund the hiked fee of 2010-11, which is in excess of 10% of the adjusted fee of 2009-10.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Dated: - 30.04.2014

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

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*[Signature]*  
Secretary

Chand Ram Public School, Nangal Thakran, Delhi - 110 039

- 533
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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the



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Secretary

fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

534  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 24.07.2013 required the school to appear on 23.08.2013 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.

5. On 23.08.2013, Shri Pawan Prakash, Manager of the school attended the Office of the Committee and requested for some more time to produce the record for verification. He was directed to produce the record of the school for verification on 10.09.2013.

6. On 10.09.2013, Shri Pawan Prakash, Manager and Ms. Ambika Sharma, Principal of the school attended the Office of the Committee but did not produce the salary registers for the years 2008-09, 2009-10 and other related records. The school representatives were advised to produce complete records of the school on 17.09.2013.

7. On 17.09.2013, Shri Pawan Prakash, Manager and Ms. Ambika Sharma, Principal of the school attended the Office of the Committee and requested for extension of date for the verification of records. At their



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Secretary

request, the school was provided final opportunity to produce the records on 01.10.2013.

535  
8. On 01.10.2013, the Office of the Committee received a letter from the Manager of the school for further extension of time for the verification of records. At the request of the school, it was directed to produce its records on 25.10.2013.

9. On 25.10.2013, the representatives of the school reported at 1.30 P.M., whereas they were required to attend the Office of the Committee at 10.00 A.M. The Audit Officer of the Committee was pre-occupied with the examination of records of some other school; therefore the school was directed to attend for verification of records on 13.11.2013.

10. On 13.11.2013, Shri Pawan Prakash, Manager of the school attended the Office of the Committee and produced the records. Reply to the questionnaire relating to development fee was also filed. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission from July 2009 and has hiked the fee w.e.f. 01.04.2009. The school did not charge development fee from the students.



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Secretary

11. The record, in the first instance, was examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

- 536
- (i). The school had increased tuition fee in 2009-10 by Rs.200/- per month for all classes. During 2010-11, the fee was hiked by Rs.50/- per month.
  - (ii). The school did not collect arrears of fee from the students.
  - (iii). The Basic salary to the staff was paid as per 6<sup>th</sup> Pay Commission norms but DA had been paid @45% as against 51%.
  - (iv). The salary to the staff was paid in cash in spite of the school having a bank account.
  - (v). The school never deducted TDS and PF from the salaries.
  - (vi). The school did not pay arrears of salary to the staff.

12. By notice dated 27.01.2014 the school was asked to appear on 24.02.2014 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.

13. On 24.02.2014, Shri Shri Pawan Prakash, Manager of the school appeared before the Committee for hearing. It was contended that the recommendations of the 6<sup>th</sup> Pay Commission were implemented w.e.f. July, 2009 and tuition fee had been hiked w.e.f. April, 2009, in terms of



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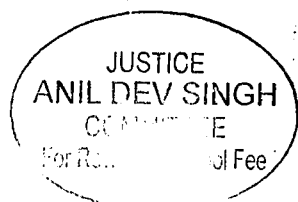
Secretary

337  
 the order of the Director of Education dated 11.02.2009. It was further contended that even after the implementation of the report of the 6<sup>th</sup> Pay Commission, the salary to the staff was paid in cash and no TDS was deducted. The Committee examined the pay bill registers and found that the same seem to have been freshly prepared. The computer print-outs of all the records were on the same colour papers for the years from 2008-09 to 2010-11 and identical revenue stamps had been used for disbursement of the salaries to the staff for all the three years.

14. We have gone through the record, observations of the Audit Officer and submissions of the school representatives. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	500	500	Nil	550	50
VI to VIII	800	1000	200	1000	Nil
IX & X	No class	1200	Nil	1200	Nil
XI & XII	No class	1400	Nil	1400	Nil

15. From the above, it is manifest that the increase in fee for VI to VIII classes during the year 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the school hiked the



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*W*  
 Secretary



538  
fee by 10% for I to V classes and there was no hike for other classes. The school has claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission. The school has not collected development fee from the students.

## **RECOMMENDATION**

### **Re. Fee Hike**

The school has hiked the fee in terms of the order of the Director of the Education dated 11.02.2009 for VI to VIII classes in 2009-10. The school sought five opportunities to produce its records before the Committee for verification. The record produced before the Committee during the course of hearing seems to have been freshly prepared, which was evident from the computer print-outs and the revenue stamps affixed on the receipts produced before the Committee. The school did not deduct TDS, even after its claim to have implemented the recommendations of 6<sup>th</sup> Pay Commission, therefore, the claim of the school to have implemented the report of the 6<sup>th</sup> Pay Commission cannot be accepted by the Committee. Hence, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. In this view of the matter, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% for VI to VIII classes, ought to be



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*[Signature]*  
Secretary

refunded along with interest @9% per annum from the date of its collection to the date of its fund.

539  
Besides, since the record of the school seems to be freshly prepared just to present the same before the Committee, cannot be relied upon. In the circumstances, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Dated : - 26.03.2014

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

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JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

Secretary

K.D. Model School, Bawana Road, Barwala, Delhi - 39

540

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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the

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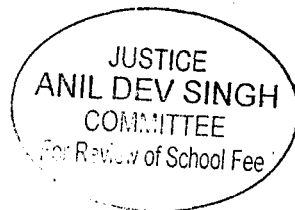
Secretary

fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 08.07.2013 required the school to appear on 19.07.2013 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. On 19.07.2013, no one attended the Office of the Committee to produce the records. The Committee issued final notice dated 29.07.2013 to the school to produce its records on 29.08.2013. On 29.08.2013, no one attended the Office of the Committee to produce the record for its verification.

5. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

- (i). The school had increased the fee by Rs.150/- to Rs.200/- per month in 2009-10 and there was no fee hike in in 2010-11.
- (ii). The school had charged development fee during the year 2008-09 to 2010-11.



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6. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

542

7. On 10.01.2014, no one appeared on behalf of the school in spite of delivery of the notice of hearing as confirmed by India Post Tracking System.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	700	850	150	850	Nil
VI & VIII	800	950	150	950	Nil
IX & X	1100	1300	200	1300	Nil

9. From the above, it is manifest that the increase in fee during the year 2009-10 was in terms of the order of the Director of Education dated 11.02.2009 for all classes. However, there was no fee hike during 2010-11. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.



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**RECOMMENDATION****Re. Fee Hike**

543  
 Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

**Re. Development Fee**

The school has charged development fee in the following manner:-

Class	2008-09	2009-10	2010-11
I to V	1200	1400	1400
VI & VIII	1500	1800	1800
IX & X	2000	2400	2400

Therefore, in view of the Committee, the school was charging the same without complying with 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. Since the Committee is examining the fee pursuant to order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee so charged by the school

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Secretary

during 2009-10 & 2010-11 ought to be refunded along with interest @ 9% per annum.

544  
Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

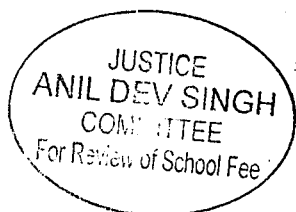
Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.01.2014

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Secretary



545

St. Kabir Modern School, Udhay Vihar Part-III, Nilothi, Delhi - 41

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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the



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Secretary



fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

546

4. With a view to verify the returns, the Office of the Committee vide its notice dated 31.05.2013 required the school to appear on 20.06.2013 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. No one appeared on 20.06.2013. The Committee issued final notice on 15.07.2013 to the school to produce its financials for verification on 05.08.2013. In response to the notice, the Office of the Committee received a letter dated 30.07.2013 from the Manager of the school requesting for two week time for submission of the record. The school was directed to produce the records on 04.09.2013. On the scheduled date Shri Kulbir Singh, Manager of the school produced a letter dated 04.09.2013, requesting for further extension of time to submit its records with the reason that the Chartered Accountant of the school had some family problems.

5. Vide notice dated 23.09.2013, the school was provided final opportunity to produce its records on 17.10.2013 for verification. No one attended the Office of the Committee on 17.10.2013.



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Secretary

547  
6. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school had increased tuition fee in 2009-10 by 10.19% to 21.21% for different classes. During 2010-11, the hike had been by 8.70% to 25.00% for different classes.
- (ii). The record of development fee was not available in the file.

7. By notice dated 12.12.2013 the school was asked to appear on 20.01.2014 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.

8. On 20.01.2014, Shri Kulbir Singh, Manager of the school appeared before the Committee and requested an adjournment. At his request, the hearing was adjourned to 24.01.2014.

9. On 24.01.2014, Shri Kulbir Singh, Manager and Shri Vasudev Sharma, Accountant of the school appeared before the Committee. It was contended by them that the recommendations of the 6<sup>th</sup> Pay Commission have not been implemented. However, the fee during



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*Secretary*

2009-10 and 2010-11 was hiked by more than 10% for some classes as it was necessary to cover up the deficit on account of payment of salaries.

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10. We have gone through the record received from the concerned Deputy Director of Education of the Directorate of Education, observations of the Audit Officer and submissions of the school representatives.

11. The following chart, which is culled out from the record received from the concerned Deputy Director of Education of the Directorate of Education would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	520	580	60	680	100
III to V	660	800	140	1000	200
VI to VIII	790	920	130	1000	80
IX & X	920	1040	120	1250	210
XI & XII	1080	1190	110	1450	260

12. From the above, it is manifest that the increase in fee for all classes during the year 2009-10, though was not in terms of the order of the Director of Education dated 11.02.2009, it was in excess of the



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*W*  
Secretary

549 permissible limit of 10%. Even during 2010-11, the school hiked the fee by more than 10%. The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission. As per the record available with the Committee, the school has not charged development fee from the students.

## RECOMMENDATION

### Re. Fee Hike

Since the school has hiked the fee in excess to the permissible limit of 10% in 2009-10 without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

Besides, since the record of the school could not be verified by the Committee as no one on behalf of the school attended the Office



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of the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.02.2014

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Secretary

Saraswati Shiksha Mandir, Sector-3, Dwarka, New Delhi - 110 059

- 551
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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.



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**Secretary**

SS2  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 10.07.2013 required the school to appear on 25.07.2013 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. No one appeared on 25.07.2013. The Committee issued final notice on 29.07.2013 to the school to produce its financials for verification on 29.08.2013. No one appeared again to present the financials of the school for verification in spite of delivery of the notice as confirmed by India Post Tracking System.

5. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school had increased tuition fee in 2009-10 and 2010-11 by Rs.100/- per month for all classes.
- (ii). The record of development fee was not available in the file.

6. By notice dated 12.12.2013 the school was asked to appear on 20.01.2014 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.



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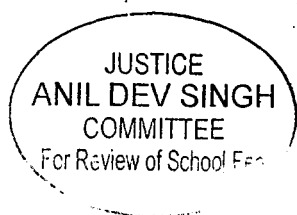
*[Signature]*  
Secretary

7. On 20.01.2014, Shri Mahabir Singh Verma, President of the Society appeared before the Committee. He submitted a letter dated 20.01.2014 and reply to the questionnaire. As per the reply, the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in terms of the order of the Director of Education dated 11.02.2009. He did not produce any other record relating to fee, salary etc., of the school. It was contended by the representative that: -

- (a). The school had, neither increased the fee in terms of the order of the Director of Education dated 11.02.2009, nor had implemented the recommendations of the 6<sup>th</sup> Pay Commission.
- (b). The school did not charge any development fee.

8. We have gone through the record received from the concerned Deputy Director of Education of the Directorate of Education, observations of the Audit Officer and submissions of the school representatives.

9. The following chart, which is culled out from the record received from the concerned Deputy Director of Education of the Directorate of Education would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-



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Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to VIII	550	650	100	750	100

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10. From the above, it is manifest that the increase in fee for all classes during the year 2009-10, though was not in terms of the order of the Director of Education dated 11.02.2009, yet in excess to the permissible limit of 10%. During 2010-11 also, the school has hiked the fee by more than 10%. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission. As per the record with the Committee, the school has not charged development fee from the students.

#### **RECOMMENDATION**

##### **Re. Fee Hike**

Since the school has hiked the fee in excess to the permissible limit of 10% in 2009-10 without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent

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years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

555  
Besides, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

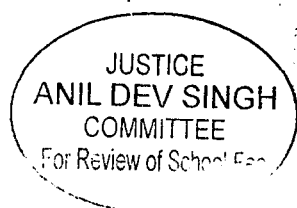
Dated : - 24.02.2014

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member



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Secretary

556

Dharam Dev Tyagi Public School, Burari, Delhi-110 084

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 implemented the recommendations of the sixth pay commission and had also increased 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 'B'.



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Secretary

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 26-08-2013 required the school to appear on 26.09.2013 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. On 26.09.2013, no one appeared the Office of the Committee along-with the records. The Committee issued final notice dated 28.10.2013 to produce the record on 15.11.2013. Again no one appeared on 15.11.2013 for the verification of records. The Office of the Committee received a letter dated 15.11.2013 from the Manager of the school stating that the records of the school for all six years have been lost due to rain and flow of water in the school record room. However, reply to the revised questionnaire was enclosed with the aforesaid letter. According to reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-04-2009. The school has not hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and has also not charged development fee from the students.

5. The record produced by the school, before the Deputy Director of Education and transmitted to this Office was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-



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(i). The school has hiked the fee 2009-10 by Rs.160/- to Rs.165/- in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the hike in fee had been by 8.70% to 10.61%.

(ii). The school had not charged development fee from the students.

6. By notice dated 12.12.2013 the school was asked to appear on 20.01.2014 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.

7. On the scheduled date 20.01.2014, no one appeared in spite of delivery of the notice of hearing on 14.12.2013.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the academic session 2009-10 and 2010-11: -

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	500	660	160	730	70
VI to VIII	525	690	165	750	60

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the hike in fee was within 10%.

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*W*  
Secretary

559  
10. On the basis of the records of the school examined by the Committee, we have arrived at the conclusion that the claim of the school to have implemented the recommendations of the 6<sup>th</sup> Pay Commission report is hard to believe as no one appeared before the Committee neither for verification of record nor at the time of hearing. The submission of the school Manager through a letter that the entire record of the school has been lost due to rain appears to be a ruse to conceal the truth.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hike in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.



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Secretary

So  
 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

**Re. Development Fee.**

According to the record sent to the Committee, the school has not charged development fee, therefore, no recommendation is made by the Committee on the issue of development fee.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member

Dated: 12.02.2014

TRUE COPY



*Secretary*  
 Secretary

**B-592****Indian Convent School, Sector-24, Rohini, Delhi 110 085**

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 had implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the

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Secretary



fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

52

4. With a view to verify the returns, the Office of the Committee vide its notice dated 06.09.2013 required the school to appear on 23.09.2013 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. In response to the aforesaid notice of the Committee, the school vide its letter dated 23.09.2013 requested for 15 days to present its records for verification.

5. The school vide letter dated 26.09.2013 was provided final opportunity to present its records on 14.10.2013 for verification.

6. On 14.10.2013, Ms. Kanika Bhatia, Admn. Incharge of the school attended the Office of the Committee. The representative of the school did not produce any record, hence, was directed to attend the Office of the Committee on 28.10.2013 along with all financials of the school for verification.

7. On 28.10.2013, no one attended the Office of the Committee for the verification of the records.



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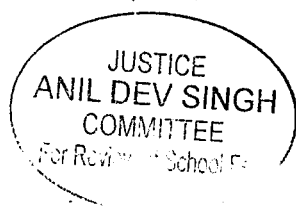
8. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

- 563
- (i). The record of development fee was not available in the file of the school.
  - (ii). The school hiked the fee in 2009-10 by 11.11% to 21.21% for difference classes. In 2010-11 also, the school hiked the fee by 25% for all classes.

9. By notice dated 12.12.2013 the school was asked to appear on 20.01.2014 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. On 20.01:2014, no one appeared on behalf of the school.

10. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
Pre-primary	990	1200	210	1500	300
I to V	1010	1200	190	1500	300
VI to VIII	1080	1200	120	1500	300



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Secretary

11. From the above, it is manifest that the hike in fee for pre-primary classes during 2009-10 has been in term of the order of the Director of Education dated 11.02.2009, but for other classes, though the hike was not in terms of the aforesaid order, but has been in excess to the permissible limit of 10% . During 2010-11 also, the school has hiked the fee more than 10%. From the available record, it does not appear that the school has implemented the report of the 6<sup>th</sup> Pay Commission.

### **RECOMMENDATION**

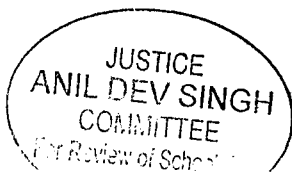
#### **Re. Fee Hike**

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, which is relatable to the fee hiked in 2009-10, ought also to be refunded along with interest @9% per annum.

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*W*  
**Secretary**



565  
 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member

Dated : - 20.02.2014



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*W*  
 Secretary

New Manav Bharti Public School, Najafgarh, New Delhi - 110 043

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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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the

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Secretary

fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

567

4. With a view to verify the returns, the Office of the Committee vide its notice dated 06.09.2013 required the school to appear on 20.09.2013 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. No one appeared on 20.09.2013. The Committee issued final notice on 23.09.2013 to the school to produce its financials for verification on 22.10.2013. No one appeared again to present the financials of the school for verification in spite of delivery of the notice as confirmed by India Post Tracking System.

5. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school had increased tuition fee in 2009-10 by Rs.50/- to Rs.70/- per month for different classes. The school has also hiked the fee in 2010-11 by Rs.20/- to Rs.70/- per month for different classes.

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W  
Secretary

568 (ii). The school had charged development fee by Rs.450/- to Rs.700/- in 2008-09, by Rs.500/- to Rs.750/- in 2009-10 and by Rs.500/- to Rs.1000/- in 2010-11, per student per annum for different classes.

(iii). There was no information available in the record whether the recommendations of the 6<sup>th</sup> Pay Commission have been implemented or not.

6. By notice dated 12.12.2013 the school was asked to appear on 20.01.2014 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.

7. On 20.01.2014, no one appeared in spite of delivery of the notice of hearing on 13.12.2013 as confirmed by India Post Tracking System.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:



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Secretary

569

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & II	350	400	50	450	50
III & IV	400	450	50	450	Nil
V & VI	450	500	50	520	20
VII & VIII	500	550	50	600	50
IX	600	670	70	715	45
X	650	700	50	770	70

9. From the above, it is manifest that the increase in fee for all classes (except class X wherein the increase was less than 10%) during the years 2009-10, was marginally in excess of the tolerable limit of 10% but not much in absolute term. The hike in fee during 2010-11 was within 10%. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee. Therefore, the Committee recommends no intervention qua the fee.



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Secretary



**Re. Development Fee.**

The school has charged development fee in the following manner:-

570

Class	Dev. Fee during 2008-09	Dev. Fee during 2009-10	Dev. Fee during 2010-11
I to IV	450	500	500
V & VI	550	600	600
VII & VIII	650	700	700
IX	650	700	800
X	700	750	1000

In our view, the school was charging the Development Fee without complying with 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. Keeping in view the aforesaid judgement of the Hon'ble Supreme Court and order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee so charged by the school during 2009-10 ought to be refunded. The refund shall carry interest @ 9% per annum.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

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*W*  
Secretary

571  
In case on inspection it is found by the Director of Education that the school is liable to return amounts charged in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 11.02.2014

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*M*  
Secretary

**Glorious Public School, Sector-09, Rohini, Delhi - 85**

572

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

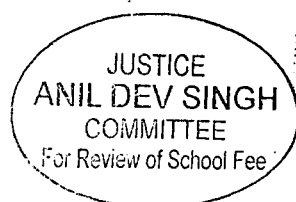
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Secretary

**Glorious Public School, Sector-09, Rohini, Delhi - 85**

573

4. With a view to verify the returns, the Office of the Committee vide its notice dated 16.04.2012 required the school to appear on 23.04.2012 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 23.04.2012, no one attended the Office of the Committee. The Manager of the school was contacted on phone and was directed to attend the Office of the Committee on 27.04.2012. Again, no one attended the office of the Committee on the scheduled date.
6. On 03.05.2012, the Manager of the school sue-moto attended the Office of the Committee. He produced incomplete record. Therefore, he was advised to produce the complete records on 08.05.2012. No one attended the Office of the Committee on 08.05.2012.
7. On 21.09.2012, a final notice was issued to the school to produce its complete records for verification on 08.10.2012.
8. On 08.10.2012, Shri Vinod Saini, authorized representative of the school attended the Office of the Committee and produced the record.



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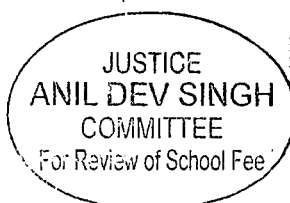
**Glorious Public School, Sector-09, Rohini, Delhi - 85**

574

Reply to the questionnaire was also submitted. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. November, 2009 and has not hiked the fee in terms of the order of the Director of the Education dated 11.02.2009. Further, the school had neither paid arrears of salary to the staff nor the arrears of fee were collected from the students.

9. The record, in the first instance, was examined by Shri A.K. Bhalla, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school had increased fee (that includes Tuition Fee, Annual Charges and Examination Fee) in 2009-10 by Rs.42/- to Rs.208/- per month for different classes. During 2010-11, the hike in fee was by Rs.58/- to Rs.154/- per month for different classes. However as per the comparative statement of the fee, the Tuition Fee for classes VI, VII and VIII had been reduced by Rs.100/- to Rs.200/- in 2009-10.
- (ii). As per record, the salary to the staff had been paid as per the recommendations of the 6<sup>th</sup> Pay Commission in cash, despite of the fact that the school was having two bank accounts.

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**Glorious Public School, Sector-09, Rohini, Delhi – 85**

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- (iii). The school did not produce cash book and ledger for the period 2008-09 to 2009-10 and Receipt and Payment statements for the year ending March, 2009 and March, 2010.
- (iv). The school had collected development fund of Rs.1,10,000/- during the year 2010-11 but had not maintained Depreciation Reserve Fund and a separate Development Fund accounts.
- (v). The school had been granted recognition w.e.f. 2008-09 academic session.

10. By notice dated 20.01.2014 the school was asked to appear on 24.02.2014 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.

11. On 24.02.2014, no one appeared before the Committee for hearing.

12. By notice dated 02.04.2014, the school was provided further opportunity of hearing on 11.04.2014. Again no one appeared on 11.04.2014.



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*Secretary*  
Secretary

**Glorious Public School, Sector-09, Rohini, Delhi - 85**

576

13. We have gone through the record and observations of the Audit Officer. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I	580	700	120	770	70
II	600	700	100	770	70
III & IV	650	700	50	770	70
V	650	800	150	880	80
VI	1000	900	-100	990	90
VII	1100	1000	-100	1100	100
VIII	1200	1000	-200	1100	100

14. From the above, it is manifest that the increase in fee for I, II & V classes during the year 2009-10 was not in excess of the limit set out in the order of the Director of Education dated 11.02.2009, but at the same time it was in excess of the permissible limit of 10%. During 2010-11, the school had hiked the fee by 10% for same classes.

15. The school has claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission, but the salary to the staff had been paid in



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Glorious Public School, Sector-09, Rohini, Delhi - 85

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cash therefore, the claim of the school to have implemented the aforesaid report of the Commission cannot be accepted by the Committee.

16. The school has collected Rs.1,10,000/- development fee for during 2010-11 from the students.

**RECOMMENDATION**

**Re. Fee Hike**

The school has hiked the fee for classes I, II and V in excess of the permissible limit of 10% during 2009-10, without implementing the recommendations of the 6<sup>th</sup> Pay Commission. In the circumstances, we are of the view that the increase in fee in excess of the tolerance limit of 10% for classes I, II and V, was unjustified. In this view of the matter, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% for aforesaid classes, ought to be refunded along with interest @9% per annum from the date of its collection to the date of its refund.

Further, the fee hiked in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is

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*[Signature]*  
Secretary



**Glorious Public School, Sector-09, Rohini, Delhi - 85**

578  
relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum from the date of its collection to the date of its refund.

**Re. Development Fund**

With regard to development fee, the Committee is of the view that the school was not complying with 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. Therefore, development fee collected by school to the tune of Rs.1,10,000/- during 2010-11 in pursuance of order of the Director of Education dated 11.02.2009 ought to be refunded along with interest @ 9% per annum from the date of its collection till the date it is refunded to the students.

Besides, since the school did not produce complete records before the Audit Officer of the Committee and also no one appeared before the Committee during the course of hearing. In the circumstances, the Committee is of the view that Director of



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Secretary

**Glorious Public School, Sector-09, Rohini, Delhi - 85**

579  
Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated : -23.04.2014



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Secretary

580

**Shishu Bharti Vidyalaya, Laxmi Nagar, Delhi - 110 092**

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



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Secretary

implemented recommendations of the 6<sup>th</sup> pay commission. In this view of the matter the school was placed in category 'C'.

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 05-07-2012 required the school to appear on 13.07.2012 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 13.07.2012, no one appeared in the Office of the Committee. The Committee issued final notice dated 06.08.2012 to produce the record on 23.08.2012, which was returned back undelivered with the remark of the post office that the addressee was not available in spite of making two attempts to deliver the post.

5. The record produced by the school, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has hiked the tuition fee and annual charges in 2009-10 by Rs.40/- Rs.100/- per month. During 2010-11, the hike was within 10%.
- (ii). The school had charged development fee from the students. The same has been treated as revenue receipt and no separate development fund account had been maintained by the school.



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Secretary

(iii). The salary to the staff had been paid according to the norms of 5<sup>th</sup> Pay Commission.

582

6. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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.

7. On the scheduled date 21.01.2014, no one appeared in spite of delivery of the notice of hearing on 14.12.2013.

8. The following chart, which is culled out from the record transmitted by the Deputy Director of Education to this Office would show the extent of hike in tuition fee during the academic session 2009-10 and 2010-11: -

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
Nursery & KG	360	460	100	500	40
I & II	370	470	100	520	50
III to V	470	510	40	560	50
VI & VIII	520	530	10	590	60

9. From the above, it is manifest that the increase in fee for classes Nursery and KG to II, during the years 2009-10 was in terms of the order



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*[Signature]*  
Secretary

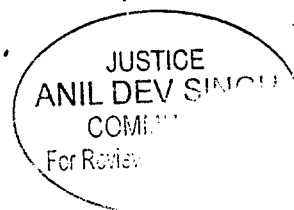
of the Director of Education dated 11.02.2009. During 2010-11, the hike in fee was within 10%. The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission report.

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**RECOMMENDATION****Re. Fee Hike**

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee for classes Nursery and KG to II, without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.

Since, the fee hike in 2009-10 is also part of the fee for the subsequent years, there would be a ripple effect in the subsequent years and the fee of the subsequent years to the extent, it is relatable to the fee hiked in 2009-10 ought also to be refunded along with interest @9% per annum.

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**Reg. Development Fee.**

The school has charged development fee in the following manner: -

<u>Year</u>	<u>Dev. Fee charged</u>
2008-09	Rs.1000/- (per student)
2009-10	Rs.1000/- (per student)
2010-11	Rs.1000/- (per student)

584

**In view of the Committee, the school was charging the development fee without complying with 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. Since the Committee is examining the justification of charging development fee pursuant to order dated 11.02.2009 of the Director of Education, the Committee is of the view that the development fee so charged by the school during 2009-10 ought to be refunded along with interest @ 9% per annum.**

**Besides, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.**



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Secretary

585  
In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar**  
**Member**

Sd/-

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

Dated: 12.02.2014



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*[Signature]*  
Secretary



**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018**

586

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. West-A of the Directorate of Education. On prima facie examination of the records, it appeared that the school had neither implemented the VI Pay Commission Report nor increased the fee as per order dated 11/02/2009 issued by the Director of Education. On the basis of this reply, the school was placed in Category 'C'.

The Committee vide its letter dated 19/07/2012 required the school to produce its fee and salary records, besides its books of accounts. The school was also required to submit its reply to the questionnaire dated 27/02/2012 issued by the Committee, on 17/09/2012. On this date, Sh. R.C. Dixit, Manager of the school, appeared in the office of the Committee and produced the required records of the school. He also submitted reply to the questionnaire issued by the Committee.

As per the reply to the aforesaid questionnaire, the school submitted that it had partially implemented the recommendations of the VI Pay Commission w.e.f. 01/04/2011. It also stated that it had increased the fee only w.e.f. 01/04/2012. The arrears of salary were not paid nor the arrears of fee were recovered from the students. The

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

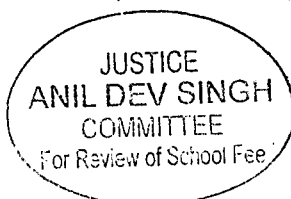
Nav Jeewan Model School, Vishnu Garden, New Delhi-110018

587 records produced by the school were initially examined by Sh. A.K. Vijh, Audit Officer of the Committee. Subsequently, the same were examined by Ms. Sunita Nautiyal, audit officer of the Committee as it was found that the examination carried out by Sh. A.K. Vijh was perfunctory. She observed that the hike in fee effected by the school in 2009-10, 2010-11 and 2011-12 was within 10%. But in 2012-13, the school hiked the fee substantially i.e. in the range of 19% to 29%. She further observed that the school was charging development fee and showing it as income and was not maintaining any development fund. By increasing the fee in 2012-13 to this extent, the school generated additional funds of Rs. 8.34 lacs (approx) while the additional burden on account of partial implementation of VI Pay Commission was just Rs. 3.85 lacs.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 20/01/2014, to appear before the Committee on 11/02/2014. 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. The hearing was adjourned and a fresh notice dated 12/02/2014 for hearing on 19/03/2014 was issued. The hearing was postponed to 20/03/2014 on which Sh. Sandeep, Manager of the school appeared along with Sh.

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*W*  
Secretary

**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018**

588 Rajesh Gupta, Chartered Accountant and Ms. Anjana Dixit, a TGT of the school.

During the course of hearing, the representatives of the school maintained their stand that the VI Pay Commission report had been partially implemented w.e.f. 01/04/2011. When asked to produce the salary register for perusal by the Committee, the representatives innocently produced two registers for 2011-12. The first register showed actual payment of salaries, reportedly as per V Pay Commission. However, the second register showed payments purportedly made as per VI Pay Commission. The representatives claimed that the second register was prepared for records only, on receiving a show cause notice from the Directorate of Education for implementation of VI Pay Commission report. However, the actual payments were made as per the first register. It was also claimed that the differential amount was paid as arrears in cash.

**Discussion & Determination:**

The school has admitted that it has fabricated the records relating to payment of salaries for the year 2011-12. In fact, it innocently produced both the registers. It seems that the second register was fabricated. The school has actually not implemented the VI Pay Commission report even partially w.e.f. 01/04/2011 as was initially claimed by it. However, it substantially increased the tuition fee w.e.f. 01/04/2012 to compensate itself for the purported



**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018**

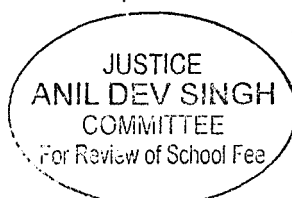
589  
implementation of VI Pay Commission report. The extent of fee hike effected by the school w.e.f. 01/04/2012 is shown as under:

<b>Class</b>	<b>Tuition Fee in 2011-12 (Rs.)</b>	<b>Tuition Fee in 2012-13 (Rs.)</b>	<b>Increase in 2012-13 (Rs.)</b>	<b>Percentage increase</b>
Pre primary	520	650	130	25%
I	575	700	125	21.74%
II	600	725	125	20.83%
III	630	750	120	19.05%
IV	640	800	160	25%
V	670	850	180	26.86%
VI	685	875	190	27.74%
VII	700	900	200	28.57%
VIII	715	910	195	27.27%

It is apparent from the above table that the school hiked the fee in 2012-13 by much in excess of the tolerance limit of 10%, purportedly to compensate itself for having partially implementing the VI Pay Commission report w.e.f. 01/04/2011. The claim of the school of partial implementation of the VI Pay Commission report is a farce. The Committee is therefore of the view that the tuition fee hike effected by the school w.e.f. 01/04/2012 in excess of 10% ought to be refunded along with interest @ 9% per annum from the date of collection to date of refund.

**Development Fee**

The audit officer of the Committee observed that the school was charging development fee and treating the same as income i.e. revenue receipt and no earmarked development fund or depreciation



**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018**

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reserve fund was maintained. However, the school in reply to the questionnaire regarding development stated that the school had not charged any development fee after 31/03/2009.

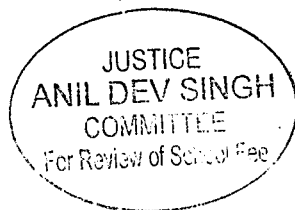
In order to verify the contention of the school in the face of the observation of the audit office of the Committee, the Committee has examined the fee schedules of the school along with its audited financials for the year 2009-10, 2010-11, 2011-12 and 2012-13. The position that has emerged after such examination is as follows:

**F.Y. 2009-10**

In the fee schedule, the school mentioned development fee of Rs. 550 per annum. However, the Income & Expenditure account and Receipt and Payment account do not show any receipt as development fee

**F.Y. 2010-11**

In the fee schedule, the school mentioned development fee of Rs. 750 per annum. However, the Income & Expenditure account and Receipt and Payment account do not show any receipt as development fee.

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W  
Secretary

**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018****F.Y. 2011-12**

591  
In the fee schedule, the school mentioned development fee of Rs. 750 per annum. Income & Expenditure account for this year showed an income of Rs. 3,22,500 as development charges.

Earlier during the course of verification of records before the audit officer, the school had given a letter dated 06/08/2012 stating that though the development charges was mentioned in the fee schedule, the same were not recovered. In reply to the questionnaire also, the school showed the same position of development fee receipt upto 2010-11.

The Committee has considered the material on record, the submissions of the school as well the observations of the audit officer. In view of the fact that, no receipt is being reflected in the audited financials of the school towards development charges in the years 2009-10 and 2010-11, the Committee accepts the contention of the school that though reflected in the fee schedules, development fee was not in fact charged in these two years. However, the same cannot be said about 2011-12 as the Income & Expenditure account for that year does show a receipt of Rs. 3,22,500 as development fee which has been treated as a revenue receipt and also spent on expenses of revenue nature. The position with regard to 2012-13 is not clear as the school has not furnished its audited financials for that year.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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**Nav Jeewan Model School, Vishnu Garden, New Delhi-110018**

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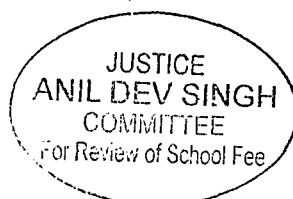
In view of the above discussion, the Committee is of the view that the school ought to refund development fee of Rs. 3,22,500 recovered in 2011-12 and also any amount towards development fee recovered in 2012-13, along with interest @ 9% annum from the date of collection to the date of refund.

Further, in view of the fact that the school fabricated its salary records, special inspection is required to be conducted to ascertain whether the school did not actually charge development fee in 2009-10 and 2010-11 which was reflected in its fee schedules, as claimed by it. The records produced by the school cannot be accepted at their face value in view of the fabrication of the same.

**Recommendations:**

**In view of the foregoing discussions, the Committee makes the following recommendations:**

- 1. The school ought to refund the tuition fee hike effected by the school w.e.f. 01/04/2012 in excess of 10%, along with interest @ 9% per annum from the date of collection to date of refund.**
- 2. The school ought to refund the development fee of Rs. 3,22,500 charged in 2011-12 and any amount towards development fee charged in 2012-13 along with interest @ 9% per annum from the date of collection to date of refund**

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Nav Jeewan Model School, Vishnu Garden, New Delhi-110018

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3. The Director of Education ought to conduct special inspection of the school, particularly to ascertain whether the school did not charge the development fee in 2009-10 and 2010-11, as claimed by it. In case as a result of the inspection, it is found that the school charged development fee in these two years, the same ought also be refunded along with interest @ 9% per annum from the date of collection to the date of refund.

Recommended accordingly.

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: 11/04/2014



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Guru Ram Dass Middle School, Tagore Garden, New Delhi - 110 027

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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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in



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Secretary

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'.

595  
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. No one appeared on 08.08.2012. The Committee issued final notice on 14.08.2012 to the school to produce its financials for verification on 31.08.2012. Again no one appeared on 31.08.2012 for verification of record.

5. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The record of fee structure for the year 2008-09 was not available in the file. Therefore, hike in fee in 2009-10 could not be compared. However, the school had hiked fee in 2010-11 by 10%.
- (ii). The salary to the staff was paid as per the pre-revised scale of the 5<sup>th</sup> Pay Commission.
- (iii). The school had charged development fee from 2008-09 to 2010-11.



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*W*  
Secretary

596  
6. By notice dated 12.12.2013 the school was asked to appear on 23.01.2014 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. .

No one appeared on 23.01.2014.

7. Again by notice dated 11.02.2014 the school was provided another opportunity to appear before the Committee for hearing on 19.03.2014.

The hearing was postponed to 20.03.2014 with due intimation to the school. No one appeared on 20.03.2014 in spite of the delivery of the notice for hearing as confirmed through India Post Tracking System.

8. The Committee has gone through the available record received from the concerned Deputy Director of Education and the observations of the Audit Officer of the Committee. It is noticed that the school did not submit the fee structure for the year 2008-09 therefore, the hike in fee during the aforesaid year could not be verified. As per record, the school had not implemented the report of the 6<sup>th</sup> Pay Commission. The school has charged development fee.



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**RECOMMENDATION****Re. Fee Hike**

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The school, neither, produced its complete fee records for verification, nor appeared before the Committee for hearing, therefore the Committee is not in a position to recommend anything on the issue of fee hike.

**Re. Development Fee**

The school has charged development fee in the following manner: -

<b>Year</b>	<b>Amount</b>
2008-09	Rs.14,600-00
2009-10	Rs.12,860-00
2010-11	Rs.15,360-00

With regard to development fee, the Committee is of the view that the school was not complying with 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. Therefore, development fee collected by school to the tune of Rs.28,220/- during 2009-10 and 2010-11 in pursuance of order of the Director of Education dated 11.02.2009 ought to be refunded along with interest @ 9% per annum from the date of collection to the date of its refund.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

598  
 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
 Member

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

Dr. R.K. Sharma  
 Member

Dated : - 25.03.2014

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 Secretary

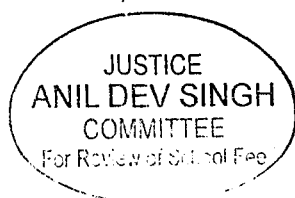


**Saraswati Public School, Milap Nagar, New Delhi-110059**

99  
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. West-B of the Directorate of Education. On prima facie examination of the records, it appeared that the school had neither implemented the VI Pay Commission Report nor increased the fee as per order dated 11/02/2009 issued by the Director of Education. Accordingly, the school was placed in Category 'C'.

The Committee vide its letter dated 16/10/2012 required the school to produce its fee and salary records, besides its books of accounts. The school was also required to submit its reply to the questionnaire dated 27/02/2012 issued by the Committee, on 26/10/2012. However, on 22/10/2012, a representative of the school appeared and filed a request letter seeking postponement of the date of verification of records as the concerned person of the school was on leave. Acceding to the request of the school, the school was asked to do the needful on 31/10/2012. On this date, Sh. Rajesh, Manager of the school appeared and produced incomplete records. He also submitted reply to the questionnaire issued by the Committee.

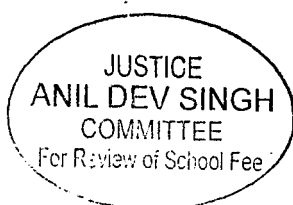
As per the reply to the aforesaid questionnaire, the school claimed to have implemented the recommendations of the VI Pay Commission



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w.e.f. January 2011. In support of this averment, the school filed pay bill for the month of December 2010 showing aggregate salary of Rs. 1,35,225 and pay bill of January 2011 showing aggregate salary of Rs. 1,57,111. With regard to fee, it was claimed that the school had not increased the fee in accordance with order dated 11/02/2009 issued by the Director of Education. Further, it was stated that neither the arrears of fee, as envisaged in the aforesaid order, were recovered from the students nor the arrears of salary as per the VI Pay Commission report were paid to the staff. The records that was produced by the school were examined by Sh. A.K. Bhalla, Audit Officer of the Committee. He observed that:

- (a) Contrary to the claim of the school, the salary was not being paid in terms of the VI Pay Commission report. Further the salary was paid to the staff in cash.
- (b) The school was not maintaining any bank account.
- (c) The school did not produce the fee collection register for the three years for which the records were requisitioned.

As the school had not produced the complete records, the audit officer required the school to produce the remaining records on 02/11/2012. However on this date also, complete records were not produced. On 23/11/2012, Sh. Rajesh, Manager of the school appeared but again did not produce the fee collection registers. Some freshly prepared register were produced which were found to be incomplete. The audit officer also observed that two sets of fee schedules were found in the file, which were not identical. He also observed that the total fee



601 collected by the school, as calculated with reference to the student strength, did not tally with the total fee that was reflected in the Income & Expenditure account and the differences were between Rs. 4 lacs and Rs. 5 lacs every year. Even the fee, as reflected in the fee schedules of 2008-09 and 2009-10 showed that the school had hiked the fee between 15% and 30.84% for different classes.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 20/01/2014, to appear before the Committee on 12/02/2014. A questionnaire for eliciting information specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was also issued to the school.

On the date of hearing, Ms. Kanika Malla, Headmistress of the school appeared with Sh. Ashish, Accountant. She filed details of fee actually charged by the school during the year 2008-09 and 2009-10 and 2010-11. She also filed reply to the questionnaire regarding development fee stating that the school was not charging any development fee. She contended that the difference on account of fee calculated on the basis of student strength from the amounts reflected in the Income & Expenditure account was on account of the fact that annual charges were recovery biannually while they were reflected in the fee schedules on annual basis. Further, the school charged day boarding charges from student of classes I to III at rates varying between Rs. 200 to Rs. 350 per month and such charges were not reflected in the fee schedules filed with the Director of Education as part of annual returns.





602  
She further contended that the school did hike the tuition fee between 15% and 30% for different classes in 2009-10, without implementing the report of the VI Pay Commission, which was implemented only w.e.f. 01/04/2011. However, it was also contended by her that no fee was hiked in the year 2010-11.

**Discussion, Determination and Recommendation:**

The Committee has examined the returns filed by the school under rule 180 of Delhi School Education Rules, 1973, replies to the two questionnaires filed by the school, the observations of the audit officer. The Committee has also heard the oral contentions of the Headmistress of the school. The Committee is of the view that no reliance can be placed on the records produced by the school for the following reasons:

- (a) The school filed two sets of fee schedules, one as part of annual returns and the second which was subsequently furnished to the District office of the Directorate of Education, none of which was correct as submitted by the Headmistress of the school during the course of hearing when she submitted a third set of fee schedules for the years 2008-09, 2009-10 and 2010-11. The examination fee of Rs. 500 per annum which was reflected in the third set of fee schedule was not mentioned in the first two sets. Similarly, there was no mention of the day boarding charges in the first two schedules filed by the school. There was no mention of the annual charges being recovered on biannually basis in the first two schedules. Even the tuition fee as reflected in the third set of fee schedule was different from



603  
 what was mentioned in the first two schedules. The school is only trying to camouflage its records to justify the higher figures of fee reflected in the Income & Expenditure accounts.

(b) The school does not even maintain a bank account and claims to have implemented the VI Pay Commission report w.e.f. January 2011.

Further even if we go by the contentions of the Headmistress of the school during the course of hearing, the tuition fee hike effected 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.)	%age increase
I	440	525	85	19.31%
II	440	535	95	21.59%
III	500	575	75	15.00%
IV	500	575	75	15.00%
V	500	575	75	15.00%
VI	535	700	165	30.84%
VII	535	700	165	30.84%
VIII	535	700	165	30.84%

The school of its own showing implemented the VI Pay Commission report w.e.f. January 2011 only. Therefore, the Committee is of the view that the fee hiked by the school in 2009-10 in excess of 10%, ought to be refunded along with interest @ 9% per annum. For the moment, the Committee is not recommending refund of any part of fee of 2010-11, in view of the submission made by the Headmistress that no fee was hiked in the year 2010-11. However, in view of the facts, as discussed supra, the Committee is of the view that these recommendations may be treated as interim as the Committee is also of the view that the Director of Education

JUSTICE  
 ANIL DEV SINGH  
 COMMITTEE  
 For Review of School Fee

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 ought to conduct special inspection in the affairs of the school particularly with regard to the actual fee charged by the school under various heads, whether disclosed or not disclosed in the fee schedules, and if on such inspection, he finds that the fee actually charged by the school is more than what has been disclosed to the Committee, he ought to order refund thereof also along with interest @ 9% per annum. Similarly, if the fee charged by the school in 2010-11 is actually found to be more than the fee for 2009-10, the part of fee of that year to the extent it is relatable to the fee refundable for 2009-10, ought also be ordered to be refunded, along with interest @ 9% per annum.

Recommended accordingly.

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/03/2014

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*Secretary*  
Secretary

**St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92**

605

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

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St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 09.11.2012 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 09.11.2012, Shri Ranveer Singh Rathi, TGT of the school attended the Office of the Committee. He produced incomplete record. He was directed to produce the record of the school on 26.11.2012.
6. On 26.11.2012, Shri Ranveer Singh Rathi, TGT of the school attended the Office of the Committee and requested for another date to produce the record. He was advised to come up on 07.12.2012 along with the complete record of the school.
7. On 07.12.2012, Shri Ranveer Singh Rathi, TGT of the school again attended the Office of the Committee. Reply to the questionnaire was also submitted. As per the reply, the school has neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor collected the fee in terms of the order of the Director of the Education dated 11.02.2009.



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**St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92**

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8. The record, in the first instance, was examined by Shri A.K. Bhalla, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school had increased tuition fee in 2009-10 by Rs.100/- to Rs.150/- per month for different classes. During 2010-11, there was no hike in fee.
- (ii). The salary to the staff had been paid on pre-revised scale in cash in spite of the school having a bank account.
- (iii). The school had been in practice of not filing annual returns before the department, under rule 180 of DSER, 1973.
- (iv). The school had not maintained cash book and ledger for the years 2008-09 to 2010-11.

9. By notice dated 20.01.2014 the school was asked to appear on 21.02.2014 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.

10. On 21.02.2014, no one appeared before the Committee for hearing.

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St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92

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11. By notice dated 02.04.2014, the school was provided further opportunity of hearing on 11.04.2014. Again no one appeared.

12. We have gone through the record and observations of the Audit Officer. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	500	600	100	600	Nil
VI to VII	600	700	100	700	Nil
VIII	650	800	150	800	Nil

13. From the above, it is manifest that the increase in fee for I to V classes during the year 2009-10 was in terms of the order of the Director of Education dated 11.02.2009 and for remaining classes though, not in terms of the aforesaid order yet, in excess of the permissible limit of 10%. During 2010-11, the school did not hike the fee for any of the classes.

The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission.

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Secretary


**St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92**

609

The record of development fee was not made available by the school.

**RECOMMENDATION****Re. Fee Hike**

The school has hiked the fee in terms of the order of the Director of the Education dated 11.02.2009 for classes I to V and in respect of other classes fee was hiked in excess of the permissible limit of 10% in 2009-10. The record produced before the Audit Officer of the Committee during the course of verification seems to have been freshly prepared, as the school was in practice of not filing the annual returns before the Directorate of Education, under rule 180 of DSER, 1973. The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission. Hence, we are of the view that the increase in fee in excess of the tolerance limit of 10% was unjustified. In this view of the matter, the Committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% for all classes, ought to be refunded along with interest @9% per annum from the date of its collection to the date of its refund.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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*W*  
Secretary



St. Paul's East Delhi Public School, West Vinod Nagar, Delhi - 92

6/0

Besides, since the record of the school seems to have been freshly prepared just to present the same before the Committee, it cannot be relied upon. In the circumstances, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Dated : - 23.04.2009

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

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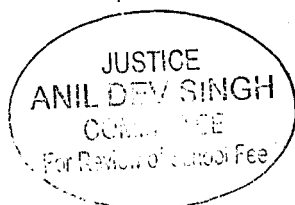
Secretary

611  
Rohini Public School, Sector-07, Rohini, Delhi - 110 085

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 hiked the fee in terms of the order of the Director of Education dated 11.02.2009 and had not



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Secretary

implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

6/2

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 27.08.2012 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. No one attended the Office of the Committee on 27.08.2012. The Committee issued final notice dated 30.08.2012 to the school to produce its records for its verification on 13.09.2012.

5. On 13.09.2012, Shri M.S. Saini, Manager of the school appeared before the Committee. He submitted reply to the questionnaire and produced the record. As per the reply, the school had implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-03-2009 and had not increased the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The record, in the first instance, was examined by Shri N.S. Batra, Audit Officer of the Committee. He observed to the effect that:-



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Secretary

- 613
- (i). The school had increased tuition fee in 2009-10 between 15% to 30% for different classes. During 2010-11, the hike was within 10% for different classes.
  - (ii). The school had claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission.

7. By notice dated 11.02.2014 the school was asked to appear on 21.03.2014 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. The date of hearing was postponed to 26.03.2014 with due intimation to the school.

8. On 26.03.2014, Shri M.S. Saini, Manager with Shri R.S. Raghav, Clerk of the school appeared before the Committee. It was contended that the school increased only basic and grade pay as partial implementation of the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-03-2009. It was further conceded by the representatives of the school that the salary and the arrears to the staff were paid in cash in spite of the school had a bank account. The school did not have a TAN.



TRUE COPY

Secretary

614  
The school did not produce books of accounts and admitted that no such accounts are maintained by the school. The school had not charged development fee.

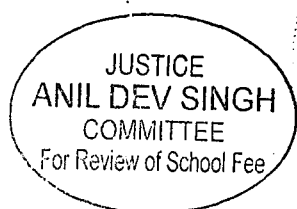
9. We have gone through the available record received from the concerned Deputy Director of Education, observations of the Audit Officer of the Committee and submissions of the representatives of the school.

11. The school failed to produce the books of accounts for verification, before the Committee during the course of hearing. In the absence of original record, the claim of the school that the report of the 6<sup>th</sup> Pay Commission has been partially implemented and has not charged development fee from the students cannot be accepted by the Committee.

#### **RECOMMENDATION**

##### **Re. Fee Hike**

**Since, the school failed to produce the records before the Committee for verification during the course of hearing, therefore its claim to have implemented the recommendations of the 6<sup>th</sup>.Pay Commission is hard to believe by the Committee. In the**



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*[Signature]*  
Secretary

615  
circumstances, the Committee is of the view that Director of Education should order a special inspection of the school, as per the rules to ascertain the true state of affairs of the school.

In case after inspection, it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: - 22.04.2014



TRUE COPY

Secretary

Jyoti Paro Public School, Kavita Colony, Nangloi, Delhi - 041

616

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. 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 27.08.2012 and to produce entire accounting, fee and salary records for the years

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Secretary

2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. The notice returned back with the remark of the post office that the school was closed.

617

4. The Committee issued another notice dated 06.09.2012 for verification of records on 20.09.2012. No one attended the Office of the Committee in spite of delivery of the notice as confirmed by India Post Tracking System.

5. On 26.09.2012, the Committee issued final notice for production of records on 15.10.2012. The said notice returned back with the remarks of the post office that the school found closed.

6. Mrs. Sunita Nautiyal, Audit Officer of the Committee prima facie had examined the available records of the school and has reported that :

- (i). No one produced the financials of the school for verification in spite of issuing three notices by the Committee.
- (ii). The Committee has received incomplete financials from the Office of the Education Officer, Zone-17, District West-'B' of Directorate of Education, Delhi.
- (iii). There had been no details of fee structure, staff statement or enrolment of the students of any years from 2006-07 to 2010-11.



TRUE C

Secretary



- 618
- (iv). The final accounts of the school had been signed by Shri Harish Chander Dalakoti, C.A., but, no address of the firm or membership number of the C.A., has been appended on them.
- (v). It appear that the school did not maintain books of accounts and also did not operate any bank account.

7. By notice dated 10.12.2013, the school was asked to appear on 09.01.2014 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. The hearing was preponed to 08.01.2014 with due information issued to the school through a notice dated 23.12.2013.

8. On 08.01.2014, no one appeared before the Committee in spite of delivery of the notice of hearing on 24.12.2013 as confirmed through India Post Tracking System.

9. We have gone through the available record and the observations of the Audit Officer of the Committee. Neither the school nor the concerned Deputy Director of Education produced complete financials of the school for verification. The school also evaded date of hearing before the

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Page 3 of 4

*N*  
Secretary

Committee in spite of the notice of hearing having been served upon to the school.

619  
**RECOMMENDATION**

In such circumstances, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated: - 24.01.2014



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Secretary

**Hind Bal Mandir Sec. School, Najafgarh, New Delhi - 110 043**

621  
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 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 28.08.2012, Shri Rajesh Sharma, Manager of the school attended the Office of the Committee and produced the record for verification. Reply to the questionnaire was also filed. As per the reply, the school has implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. September, 2009 and had hiked the fee w.e.f. April, 2009.

6. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, the Audit Officer of the Committee. He observed to the effect that:-

- (i). The school has hiked tuition fee in 2009-10 in between Rs.100/- to Rs.200/- per month for different classes, in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the school hiked the fee between 08% to 22.2%.
- (ii). The school has collected arrears of fee from the students between Rs.2000/- to Rs.3500/- for different classes during 2009-10.



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Secretary

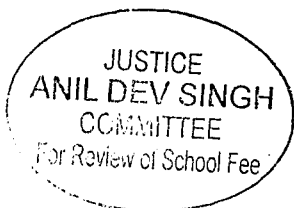
Hind Bal Mandir Sec. School, Najafgarh, New Delhi - 110 043

622

- (iii). The school has paid arrears of salary to the staff to the tune of Rs.5,37,171/-.
- (iv). The school has implemented the report of the 6<sup>th</sup> Pay Commission.
7. By notice dated 02.04.2014 the school was asked to appear on 25.04.2014 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.
8. On 25.04.2014, no one appeared before the Committee for the hearing in spite of the notice of hearing delivered to the school on 04.04.2014, as confirmed by India Post Tracking System.
9. We have gone through the record and observations of the Audit Officer of the Committee.

**RECOMMENDATION****Re. Fee Hike**

**The record of the school could not be verified by the Committee, as no one appeared before the Committee during the course of hearing to present the original records of the school. In**

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*M*  
Secretary

Hind Bal Mandir Sec. School, Najafgarh, New Delhi - 110 043

623

the absence of records, the claim of the school to have implemented the report of the 6<sup>th</sup>.Pay Commission can not be relied upon. Therefore, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 29.04.2014

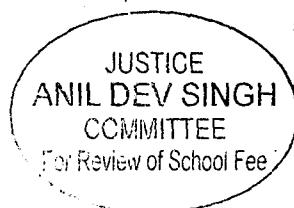
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Secretary

D.C. Convent Sec. School, Diachaon Chowk, Najafgarh, Delhi - 43

- 624
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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

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*[Signature]*  
Secretary

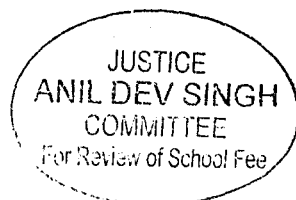
D.C. Convent Sec. School, Diachaon Chowk, Najafgarh, Delhi - 43

625  
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 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 28.08.2012, Shri Kuldeep Dabas, Secretary of the Society attended the Office of the Committee and produced the record for verification. Reply to the questionnaire was also filed. As per the reply, the school has implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. January, 2010 and had not paid arrears of salary to the staff. The school had not hiked the fee w.e.f. April, 2009 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 Shri A.K. Bhalla, the Audit Officer of the Committee. He observed to the following effect: -

- (i). The school has hiked tuition fee in 2009-10 within the tolerable limit of 10% except for class X, in respect of which the fee was increased by 12.55%. During 2010-11, the hike in fee was upto 10%.

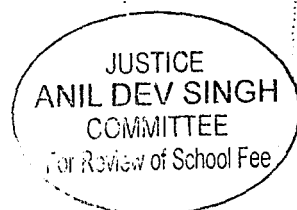


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Secretary

D.C. Convent Sec. School, Diachaon Chowk, Najafgarh, Delhi - 43

- 626
- (ii). The school had not implemented the report of the 6<sup>th</sup> Pay Commission fully as the D.A. and H.R.A. were not paid as per the prescribed norms of the 6<sup>th</sup> Pay Commission. The school did not pay T.A. to the staff.
- (iii). The salary to the staff had been disbursed in cash as well as by cheques, but the school failed to produce bank statements in support of its claim to have paid salary through cheques.
7. By notice dated 02.04.2014 the school was asked to appear on 29.04.2014 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.
8. On 29.04.2014, no one appeared before the Committee for the hearing in spite of the notice of hearing delivered to the school on 03.04.2014, as confirmed by India Post Tracking System.
9. We have gone through the record and observations of the Audit Officer of the Committee.

**TRUE COPY**  
**Secretary**



D.C. Convent Sec. School, Diachaon Chowk, Najafgarh, Delhi - 43**RECOMMENDATION****Re. Fee Hike**

627

The record of the school could not be verified by the Committee, as no one appeared on behalf of the school before it on the date fixed for hearing nor the original record of the school was produced before the Committee. In the absence of records, the claim of the school to have implemented the report of the 6<sup>th</sup> Pay Commission cannot be relied upon. Therefore, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 06.05.2014

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Secretary

628  
Shishu Gyan Vidyalaya, Kabool Nagar, 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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.



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Page 1 of 5

  
Secretary

629  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 09.08.2012 required the school to appear on 29.08.2012 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 29.08.2012, Shri Manoj Sharma, Manager of the school attended the Office of the Committee and submitted a letter stating that the entire record of the school has been destroyed in rain water. He submitted reply to the questionnaire. According to the reply the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The Committee vide notice dated 05.09.2012 provided another opportunity to the school to produce its financials on 19.09.2012 for verification. On 19.09.2012, no one attended the Office of the Committee and no records were produced for verification.

7. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-



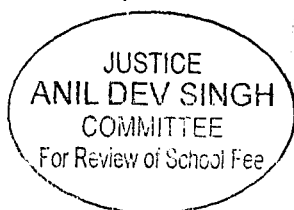
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**Secretary**

- 630
- (i). As per reply to the questionnaire, the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked the fee.
  - (ii). On examination of the fee schedule, the school had increased the fee by Rs.15/- to Rs.85/- per month in 2009-10 and by Rs.58/- to Rs.83/- per month in 2010-11 for different classes.
  - (iii). The school had not charged development fee from the students.

8. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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. On 16.12.2013, the notice returned back undelivered with the postal remarks that the school was found locked on several visits hence returned to the sender.

9. On 10.01.2014, no one appeared on behalf of the school. It appears to the Committee that the school has evaded service of the notice of hearing that returned undelivered on 16.12.2013, whereas earlier two notices regarding verification of records were delivered to the school well in time.



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*W*  
Secretary

10. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

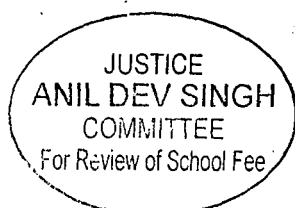
Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I	250	250	Nil	300	50
II	250	265	15	325	60
III	250	285	35	350	65
IV	250	300	50	375	75
V	250	325	75	400	75
VI	300	365	65	415	50
VII	300	375	75	435	60
VIII	300	385	85	450	65

11. From the above, it is manifest that the increase in fee during the year 2009-10 was in excess of the permissible limit of 10% but not much in absolute terms. During 2010-11 also, there was hike by Rs.50/- to Rs.75/-, that too was not much in absolute term. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has also not charged development fee.

## RECOMMENDATION

### Re. Fee Hike

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee. Therefore, the Committee recommends no intervention qua the fee.



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Secretary

632  
 However, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

J.S. Kochar  
 Member

Sd/-

Dr. R.K. Sharma  
 Member

Dated : -24.01.2014

TRUE C



Secretary

**Silver Oak Public School, Saroop Nagar, G.T. Karnal Road, Delhi-42**

433

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 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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'A'.

**TRUE COPY**

Secretary

634  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 09.08.2012 required the school to appear 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. On 31.08.2012, no one attended the Office of the Committee.

5. On 05.09.2012, final notice was issued to the school for its appearance for the purpose of the verification of records on 20.09.2012. Again, no one attended the Office of the Committee on the scheduled date.

6. The record produced by the school as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has increased the fee in 2009-10 and 2010-11 within 10% for all classes, except for class I, where there was no increase during the year 2009-10, but for the same class, the school hiked the fee by 17.3% during the year 2010-11.
- (ii). The school had not implemented the report of the 6<sup>th</sup> Pay Commission.
- (iii). The record of development fee was not available in the file of the school.



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Secretary



635  
7. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

8. On 10.01.2014, Shri Kapil Upadhyaya, Accountant and Ms. Nirmala Devi, HM of the school has appeared before the Committee on behalf of the school. The representatives of the school produced the records and contended that they did not receive any earlier notices for the verification of records. The Audit Officer of the Committee was asked to verify the records of the school.

9. Shri N.S. Batra, Audit Officer of the Committee, has examined the records and has reported that: -

- (i). The school has filed reply to the questionnaire. As per the reply, the school had neither, implemented the recommendations of the 6<sup>th</sup> Pay Commission nor, hiked the fee in terms of the order of the Director of Education dated 11.02.2009.
- (ii). The school had increased the fee in 2009-10 and 2010-11, within 10% for all classes except class I, where there was no increase during the year 2009-10 but the school hiked the fee by 17.3% during the year 2010-11 for class I.



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Secretary

- 636
- (iii). The school did not produce fee receipt books for the month of March and April for the years from 2008-09 to 2010-11. In the absence of the fee receipt books, the actual fee charged by the school could not be verified.
- (iv). The school did not produce salary register and was directed to produce the same on 15.01.2014.
- (v). Shri Kapil Upadhyaya, Accountant on behalf of the school produced the salary register on 15.01.2014. On examination of the same it was noticed that the school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission.

10. The school was asked to appear on 05.02.2014 for further hearing 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 according hearing to it.

11. Shri Kapil Upadhyaya, Accountant and Ms. Nirmala Devi, HM of the school appeared before the Committee on 05.02.2014 but did not produce fee receipt books. It was admitted that no PF was deducted from the salaries of the staff.

12. The Committee has examined the observations of the Audit Officer of the Committee and considered the submissions of the representatives of the school. The school did not produce the fee receipts for the years



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Page 4 of 5

  
Secretary

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 from 2008-09 to 2010-11, therefore the claim of the school that the hike in fee during 2009-10 and 2010-11 had been within 10% and not in terms of the order of the Director of Education dated 11.02.2009, cannot be relied upon.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the school did not produce the records relating to the collection of fee from the students, therefore the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 26.03.2014

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*W*  
Secretary

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New Saraswati Public Secondary School, Nangloi, Delhi-110041

In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 06/03/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. April 2009. It enclosed annexures showing the total expenditure on salary to be Rs. 1,79,195 for the month of August 2008 i.e. before implementation of VI Pay Commission report which shot up to Rs. 4,08,930 in the month of April 2009, after implementation thereof. It also enclosed an annexure showing payment of arrears of salary aggregating Rs. 6,09,688 on account of implementation of VI Pay Commission Report.

With regard to fee hike, it was stated that the school had hiked the fee w.e.f. 01/04/2009, in accordance with order dated 11/02/2009 issued by the Director of Education and had also recovered arrears of tuition fee as envisaged in the aforesaid order. It enclosed annexures showing hike in tuition fee to the tune of Rs. 200 per month w.e.f. 01/04/2009, for all the classes and also recovery of arrear fee amounting to Rs. 6,14,000. Based on this reply, the school was placed in Category 'B'.

On a requisition by the Committee, the school, vide its letter 05/10/2012, filed a copy of circular **dated 09/02/2009**, which was allegedly issued to the parents of the students requiring them to pay



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Secretary

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the arrear fee as per the instructions of the department, latest by 21/04/2009.

In order to verify the implementation of VI Pay Commission Report and recovery of arrear fee and hiked fee, the school, vide letter dated 08/07/2013, was required to produce its salary, fee and accounting records on 19/07/2013. A questionnaire regarding development fee was also issued to the school. In response to the letter of the Committee, one D.P. Singh appeared on the aforesaid date, without any authority letter from the competent authority. It was also noticed that the said person was not on the pay roll of the school nor was its Manager or Member of the Managing Committee. He also did not produce the books of accounts and fee records. Accordingly he was advised to produce the records on 19/07/2013. On this date also, he appeared but did not produce any records and requested for another opportunity for doing the needful. At his request, another opportunity was granted for producing the records on 05/09/2013.

On 05/09/2013, the said Sh. D.P. Singh appeared with an authorization from the Principal of the school and filed reply to the questionnaire regarding development fee, as per which the school had not charged development fee in any of the five years i.e. 2006-07 to 2010-11. The records produced by the school were verified by Ms. Sunita Nautiyal, audit officer of the Committee and she observed that

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- 640
- (1) The fee had been hiked by the school by Rs. 200 per month in 2009-10. Further there had been no hike in fee in 2010-11.
  - (2) The salary to staff was generally paid by consolidated cheque with instructions to credit the amount of salary to the accounts of the staff members. However, the school neither deducted provident fund nor TDS in 2009-10. The school applied for TAN only in 2011-12. Provident fund was not deducted as the school was not registered with Regional Provident Fund Commissioner.
  - (3) The school had collected arrear fee amounting to Rs. 6,14,000 from the students and paid arrear salary amounting to Rs. 6,09,988 to the staff.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 20/11/2013 for hearing on 27/11/2013. On this date, Sh. D.P. Singh, Advisor of the school appeared with Sh. Kuldeep Yadav. It was contended that the school paid a sum of Rs. 6,09,688 towards arrears to staff by bank transfer on 04/05/2009. The Committee perused the cash book of the school and observed that heavy cash deposit was made in the bank account of the school on the same date on which the transfer of arrear salary was made to the accounts of the staff. The Committee wanted to examine as to when the arrear fee was received but the school did not produce the fee receipts at the time of hearing. Accordingly, the



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matter was adjourned to 03/12/2013 for production of fee receipts and the audit officer of the Committee given instructions to examine them objectively as heavy cash deposit was made in the bank account on the very date on which the transfer of arrear salary was made to the accounts of the staff.

On 03/12/2013, the aforesaid representatives again appeared. However, fee receipts for the relevant period i.e. April 2009 were not produced. They informed that the same were not available with the school. Only receipts for tuition fee arrears for April 2009 were produced. It was observed by the audit officer that the receipts were not issued serially. Some receipts had been left blank. It was informed by the representatives of the school that there was a consolidated head in the accounts of the school with regard to regular tuition fee and arrear fee. Examination of tuition fee accounts show that the first entry of tuition fee receipt for Rs. 66,300 was dated 07/04/2009 while on examination of fee receipts, it transpired that the school had been receiving tuition fee from 01/04/2009 itself and the total of tuition fee arrears, as per the receipts produced, was Rs. 1,12,250 upto 07/04/2009. The total fee shown as receipt in the ledger on 09/04/2009 was Rs. 76,200 while the aggregate arrear fee received on 08/04/2009 and 09/04/2009 was Rs. 56,750. From these facts, she deduced that proper accounting was not being done by the school.

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 After the audit officer recorded these observations, the Committee heard the representatives of the school and confronted with these observations. The representatives had no comments to offer. Another fact which is noteworthy is that the school had purportedly issued the circular demanding arrear fee for implementation of VI Pay Commission report to the parents on 09/02/2009 itself when the order of the Director of Education was issued only on 11/02/2009.

In view of the aforesaid discrepancies, the Committee is of the view that the school has fabricated the records and the accounts of the school do not represent the actual transactions as regards receipt of fee and payment of salaries.

**Recommendations:**

**In view of the aforesaid findings, the Committee recommends that the Director of Education ought to conduct special inspection in the affairs of the school. The Committee is no position to either give a clean chit or to order refund of fee.**

**Recommended accordingly.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 10/01/2014

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Secretary



**B-203****Bajaj Public School, Prem Nagar, Delhi - 110 008**

- 643
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 implemented the recommendations of the sixth pay commission and had also increased 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 'B'.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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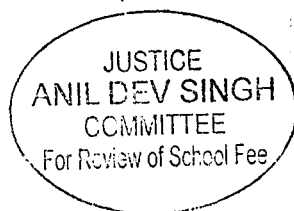
Secretary

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 23.09.2013 required the school to appear on 17.10.2013 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.

5. On 17.10.2013, Shri M.M. Bajaj, Manager and Shri S.P. Singh, Accounts Officer attended the Office of the Committee. The reply to the questionnaire was also submitted. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01.04.2009 and has also hiked the fee in terms of the order of the Director of Education dated 11.02.2009 from the same date. The school had neither, recovered arrear fee from the students, nor were arrears of salary paid to the staff. The school has also not charged development fee from the students.

6. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

(i). The school has hiked tuition fee by Rs.100/- to Rs.200/- in 2009-10 in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the school did not hike the fee.



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*[Signature]*  
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- 645
- (ii). On examination of salary record for the years 2008-09, 2009-10 and 2010-11, it was noticed that the salary before and after the implementation of the report of the 6<sup>th</sup> Pay Commission as claimed by the school was paid as per norms. However, DA was paid at the rate of 33% against 51% during March, 2011.
  - (iii). The salary to the staff was paid in cash, in spite of the fact that school had a bank account.
  - (iv). The school never deducted TDS and PF from the salaries of the staff.
  - (v). The school did not pay arrears of salary to the staff.

7. By notice dated 27.01.2014 the school was asked to appear on 11.02.2014 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.

8. On 11.02.2014, Shri M.M. Bajaj, Chairman and Shri S.P. Singh, Accountant appeared before the Committee. During the course of hearing, the representative of the school fairly conceded that neither the report of the 6<sup>th</sup> Pay Commission had been implemented, as claimed by the school in its reply to the questionnaire submitted to the Committee, nor the fee, as shown in the accounts and the fee schedule was actually



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 charged. They further contended that the records of fee and salary had been inflated in the books of accounts to show the implementation of the recommendations of the 6<sup>th</sup> Pay Commission in papers only.

### **RECOMMENDATION**

#### **Re. Fee Hike**

As is apparent from the above, the record produced before us does not reflect the correct picture. In the circumstances, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

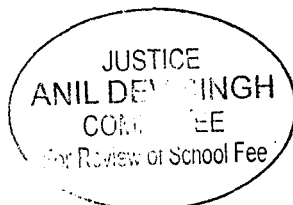
Sd/-

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

Sd/-

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

Dated : - 27.03.2014



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GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

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In reply to the questionnaire dated 27/02/2012, issued by the Committee, the school vide its letter dated 07/03/2012 stated that it had implemented the VI Pay Commission report w.e.f. 01/04/2009. The salary bill for the month of March 2009 amounted to Rs. 1,98,298 which rose to Rs. 4,40,612 in the month of April consequent to implementation of VI Pay Commission report. The school also claimed to have paid arrears amounting to Rs. 1,23,432. However, it claimed that it had neither hiked the fee in terms of order dated 11/02/2009 issued by the Director of Education nor had it recovered any arrear fee as envisaged in the order. Effectively it submitted that it had implemented the VI Pay Commission report and also paid the arrears out of its own resources.

In order to verify the claim of no fee hike or recovery of any arrear fee, despite implementation of VI Pay Commission report, the Committee issued a notice dated 27/03/2012 to the school to produce on 02/04/2012, its fee records and books of accounts for 2008-09 to 2010-11. In response, the school filed a letter dated 02/04/2012 requesting for 15 days time to produce the records. Subsequently, the Committee received another letter of the school dated 16/04/2012, seeking to know whether in view of the fact that the school had not hiked the fee and implemented the VI Pay Commission, it was still

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Secretary

GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

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required to produce the records. The school was advised to produce the records on 18/04/2012.

On 18/04/2012, Sh. S.K. Gupta, Manager of the school appeared and produced its fee receipts, copies of returns filed under Rule 180 of Delhi School Education Rules, 1973, cash books and ledgers for the years 2008-09 to 2010-11. The records produced was examined by Ms. Sunita Nautiyal, audit officer of the Committee and she observed as follows:

- (a) On examination of fee receipts produced by the school, it appeared that the school had increased the tuition fee by 7 to 10% in 2009-10. However, the school was not maintaining any fee register.
- (b) The school had implemented the VI Pay Commission report w.e.f. 01/04/2009 and also paid the arrear salary amounting to Rs. 1,23,432 for the period 01/09/2008 to 31/03/2009.
- (c) The closing balance of cash in hand as per the balance sheet of 31/03/2009 was Rs. 59,955 but the opening balance of cash in hand as on 01/04/2009 was shown as Rs. 2,09,995 in the receipt and payment account as well as in the cash book. A copy of the first page of the cash book showing cash in hand of Rs. 2,09,995 as on 01/04/2009, duly authenticated by the Manager of the school was retained.



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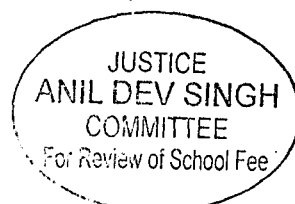
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GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

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The audit observations were perused by the Committee and prima facie, it was of the view that the story put up by the school of having implemented the VI Pay Commission report and the arrears paid by it out of its own resources without hiking the fee was not worthy of credence. The school was accordingly placed in Category 'B' for greater scrutiny, particularly with regard to implementation of VI Pay Commission report.

The Committee issued another notice dated 23/10/2013, requiring the school to produce on 06/11/2013, its books of accounts, bank statements, salary registers, provident fund returns and TDS returns, in order to verify the claim of the school of having implemented the VI Pay Commission report. Another questionnaire was issued to the school, specifically for eliciting information about the receipt and utilisation of development fee. The school again sought another date after 15/11/2013 for producing the records. At its request, a final opportunity was given for 18/11/2013.

On 18/11/2013, Sh. S.K. Gupta, Manager of the school appeared and produced the required records. The school also filed reply to the questionnaire regarding development fee contending that it was not charging any development fee. The records produced were examined by Sh. N.S. Batra, audit officer of the Committee who observed as follows:



**GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081**

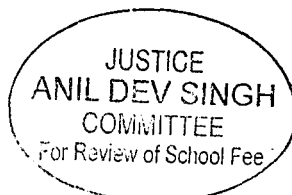
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- (a) The school tried to explain the difference of Rs. 1,50,000 (2,09,955-59,955) in cash in hand as on 01/04/2009 by saying that it was typographical error.
- (b) The school was receiving aid from its parent trust i.e. Mahavir Jain Shiksha Trust and had received Rs. 2,99,955 in 2008-09, Rs. 27,75,000 in 2009-10 and Rs. 41,30,000 in 2010-11.
- (c) The school had implemented the VI Pay Commission report w.e.f. April 2009, so far as it appeared from the pay bill for the month of April 2009.
- (d) The school had placed on record copies of its provident fund and TDS returns.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 27/01/2014 for hearing on 11/02/2014. On this date, Sh. S.K. Gupta, Manager appeared along with Sh. Baldev Raj, Accountant. They made oral as well as written submissions. The gist of the submissions made by the representatives of the school is as follows:

**Submissions:**

- (a) The school is running in an unauthorized colony which is inhabited by persons of low income group and daily wage labourers.

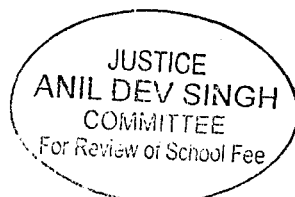
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GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

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- (b) The school is having a total strength of approximately 350 students and was charging low fee ranging between Rs. 365 per month to Rs. 700 per month in 2008-09 and Rs. 400 per month to Rs. 750 per month in 2009-10. The hike in percentage terms for all the classes was within 10%. Further the school did not recover any arrear fee.
- (c) The school implemented the recommendations of VI Pay Commission report w.e.f. April 2009 and also paid arrears amounting to Rs. 1,23,432 as a result thereof. On a query from the Committee, the representatives of the school submitted that even after implementation of VI Pay Commission report, the salaries to the staff were paid either by bearer cheque or in cash. Further, as cash against most of the bearer cheques was found to have been withdrawn on the same date, the representative of the school was queried about the same. In reply, he submitted that the school used to ferry all the teachers in the school van to the bank for withdrawing cash on the same date.
- (d) As on examination of the salary sheets, the TDS was found not to have been deducted from the salaries, the representative was asked to explain how the TDS had been paid without deductions from salaries. The Manager replied that the school deposited the TDS out of its own funds and subsequently recovered the same from the staff. It filed a



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GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

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copy of the TDS account in the books of the school for the year 2009-10 showing its deposit and recovery from the teachers.

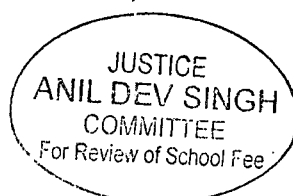
Discussion & Determination:

The Committee has examined the returns filed by the school under Rule 180 of Delhi School Education Rules, the reply submitted by it to the questionnaire issued by the Committee, the observations made by the two audit officers and the submissions made by the representatives of the school before the Committee.

The Committee is of the view that in so far as the claim of the school of having implemented the VI Pay Commission report out of the funds received by it by way of aid from its parent trust is concerned, the school has taken liberties with the truth. In view of the Committee, the school has not implemented the VI Pay Commission report. In taking this view, the Committee is persuaded by the following facts which have either been admitted by the school or have been discovered on examination of its records:

- (a) The school itself claims to be situated in an area inhabited by people of low income group and in an unauthorized colony and the fee charged by the school is such as would not be sufficient to implement the recommendations of the VI Pay Commission.

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Secretary

GURU YOGIRAJ JAIN PUBLIC SCHOOL, JAIN NAGAR, DELHI-110081

- 653
- (b) Even after purported implementation of VI Pay Commission report when the salaries had gone up substantially, the school still continued to pay the same either in cash or by bearer cheques. TDS was not deducted from the salaries but is shown to have been subsequently recovered in cash from the teachers.
- (c) The audited accounts are also not reliable in view of the large discrepancy of Rs. 1,50,000 found in the closing cash balance of 31/03/2009 and opening cash balance of 01/04/2009.

**For all the above reasons, the Committee is of the view that no reliance can be placed on the records or audited accounts of the school and the contention of the school that it hiked the fee only within 10% tolerance limit cannot be accepted at its face value. This is a fit case where special inspection ought to be carried out by the Director of Education to uncover the true state of affairs with regard to fee hike.**

**Recommended accordingly.**

**Sd/-**

CA J.S. Kochar  
Member

**Sd/-**

Justice Anil Dev Singh (Retd.)  
Chairperson

**Sd/-**

Dr. R.K. Sharma  
Member

Dated: 11/04/2014.

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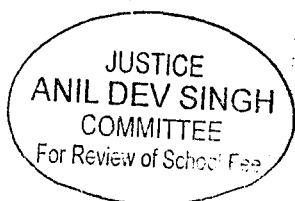


  
Secretary

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**Deepanshu Public Sr. Sec. School, Nangloi, Delhi-41**

The school had not replied to the questionnaire dated 27/02/2012 issued by the Committee. However, the annual returns filed by the school under Rule 180 were received from the office of the Dy. Director, District West-B. Alongwith the returns, the school also submitted the details of fee charged for the years 2008-09 and 2009-10, showing the fee hike effected vide order dated 11/02/2009 issued by the Director of Education, the details of salaries of staff for the months of August 2009 and September 2009 and it was claimed that the school had implemented the VI Pay Commission Report w.e.f. September 2009, a certificate signed by the Principal to the effect that the school had not charged the arrear fee from the students from 01/04/2006 as envisaged in the aforesaid order dated 11/02/2009 and therefore the school had not paid arrears of VI Pay Commission to the staff. It was also mentioned in the auditors report for the year 2009-10 that the school had not recovered arrears of fee which would have amounted to Rs. 26,37,548 nor had paid the arrears of salary which would have amounted to Rs. 1,13,24,398, on account of paucity of funds. The school was placed in category B as it had admittedly hiked the fee w.e.f. 01/04/2009 in terms of order dated 11/02/2009 and also had claimed to have implemented the VI Pay Commission Report w.e.f. September 2009, although it reportedly did not recover the arrear fee nor paid the arrear salary.



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Preliminary calculations of available funds vis a vis increased liability on account of prospective implementation of VI Pay Commission report were made by M/s. GSA & Associates, Chartered Accountants detailed with this Committee. However, they based their calculations with reference to the balance sheet as on 31/03/2008. The Committee examined the preliminary calculations made by them and rejected the same as the balance sheet as on 31/03/2008 had no relevance in view of the fact that the school had prospectively hiked the fee w.e.f. 01/04/2009 and implemented the VI Pay Commission Report w.e.f. 01/09/2009, as claimed by it. The Committee is of the view that the calculations ought to have been made with reference to the balance sheet as on 31/03/2009. However, on prima facie examination of the returns filed by the school, it appeared to the Committee that the school might not have been truthful about implementation of the VI Pay Commission Report and the actual fact about the implementation of VI Pay Commission Report w.e.f. September 2009, ought to be examined first, before undertaking the exercise of examining the justifiability of fee hike for the purpose of implementation of VI Pay Commission Report. Therefore, a notice dated 23/09/2013 was issued to the school to produce its books accounts, bank statements, salary payment register, provident fund returns and TDS returns, besides producing the fee records, on 21/10/2013. As the school had not submitted reply to the questionnaire issued by the Committee, the school was issued a



revised questionnaire, which also included queries regarding development fee.

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The school produced the required records through Sh. Lokesh, a Post Graduate Teacher of the school. The school also filed reply to the revised questionnaire.

In reply to the revised questionnaire, the school changed its stand regarding recovery of arrear fee from the students. It now contended that the school was recovering the arrear fee from the outgoing students at the time of leaving the school. It also submitted a detail of such recovery amounting to **Rs. 1,10,600** from such students. With regard to payment of arrears salary also, the school now contended that it had paid a total sum of **Rs. 3,85,837** towards arrears of VI Pay Commission in the month of March 2013. The replies to the questions regarding development fee will be considered when we discuss the issue of development fee.

The records produced by the school were verified by Sh. N.S. Batra, audit officer of the Committee and he observed that :

- (1) As per the salary bill for the month March 2011, the school was paying proportionate pay based on the attendance of the teachers. VI Pay Commission had been implemented although DA was being paid at less than the prevailing rate and transport allowance was not being paid.



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(2) The fee hike effected by the school in the year 2009-10 was as follows:

Class	Fee charged during 2008-09	Fee charged during 2009-10	Increase in fee per month	%age increase
I&II	430	490	60	13.9%
III&IV	480	560	80	16.69%
V	530	630	100	18.8%
VI	550	710	160	29%
VII	580	770	190	32.7%
VIII	660	800	140	21.2%
IX	770	950	180	23.3%
X	790	980	190	24%
XI	1050	1150	100	9.5%
XII	1050	1190	140	13.3%

The fee hike effected in 2010-11 was within 10%.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 27/11/2013 for hearing on 13/12/2013. On this date, Sh. Anil Kumar, Manager cum Principal of the school appeared with Sh. Pankaj Gupta, Chartered Accountant. They were heard by the Committee.

During the course of hearing, the representatives of the school reiterated their contentions which they had made in reply to the questionnaire issued by the Committee. They contended that arrear salary amounting to Rs. 3,85,387 had been paid to the staff in the month of March 2013. However, they did not produce the books of accounts and bank statements for 2012-13, to substantiate their contentions. On query by the Committee about the mode of payment, it was contended that the payment had been made in cash. With



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regard to payment of regular salary, it was contended that bulk of the salary was paid by bank transfer and salary to new appointees only was paid in cash. In view of this fact, the Committee is of the view that the school is only putting a facile argument with regard to payment of arrear salary in order to putting up a justification for recovery of arrear fee. It is noteworthy that the school while sending its records to the Dy. Director of Education for onwards submission to the Committee had maintained that the school had not charged the arrear fee from the students and even referred to the auditors report for the year 2009-10 to buttress its submission. This was the position taken by the school on 28<sup>th</sup> January 2012 when it submitted the records to the Dy. Director. However, when the Committee required the school to produce its fee and salary records for verification, it changed tack and contended that it had recovered the arrear fee amounting to Rs. 1,10,600 from the outgoing students. From the details submitted by the school, it is apparent that the entire collection was made from June 2009 to August 2009, a period covered by the audit report for the year 2009-10. In view of this flip flop by the school, the Committee is of the view that no reliance can be placed on the records of the school, its audit reports or on the replies to the questionnaire given by it to the Committee.

The Committee is, therefore, of the view that the Director of Education ought to conduct a special inspection in the affairs of the school, in order to particularly verify the recovery of arrears of fee,





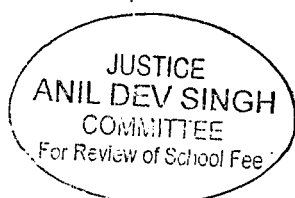
besides the amount that has been admitted by the school, as the information furnished to the Committee pertains only to 2009-10 and the school might have been continuing with the practice of recovering the arrear fee from the outgoing students in subsequent years also. Moreover, the following figures that emerge from the audited financials for the years 2008-09 and 2009-10, are quite revealing:

Particulars	2008-09	2009-10	%age increase in 2009-10
Fee and other collections	94,08,295	1,29,74,614	37.90%
Salary, PF & Bonus	71,33,837	91,72,979	28.58%
Cash revenue surplus for the year (net income + depreciation)	9,54,774	22,53,655	136.04%

It would thus be observed that the hike in fee revenue of the school in 2009-10 by about 38%, resulted in its profits jumping by about 136%, despite purported implementation of VI Pay Commission report. This is an additional reason why we feel that the records are not reliable and there could be something more than meets the eye.

**Development Fee:**

In reply to the questionnaire issued by the Committee, the school stated that it had recovered development fee in all the five years from 2006-07 to 2010-11, for which the information was sought. In particular the development fee charged in 2009-10 amounted to Rs. 8,35,570 and in 2010-11, it amounted to Rs. 15,75,830. It was



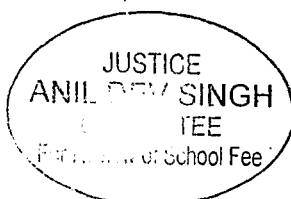
further mentioned that development fee was treated as a revenue receipt and no depreciation reserve fund was maintained for depreciation on assets acquired out of development fee.

It is apparent from the reply of the school that none of the pre conditions prescribed by the Duggal Committee for charging development fee, which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583, has been fulfilled by the school. In normal course, the Committee would have recommended refund of development fee but in this particular case, it refrains from doing so, as it is recommending special inspection in the affairs of the school and in case on such an inspection being conducted, it comes out that the school had indeed implemented the VI Pay Commission Report, considerations would have to be given for maintenance of reserve for future contingencies and accumulated liability of gratuity, which the school in a submission dated 19/12/2013 given subsequently claims that the liability for gratuity would have been Rs. 12,07,335 as on 31/03/2010.

**Recommendations:**

**In view of the foregoing discussion, the Committee is of the view that the Director of Education ought to conduct a special inspection in the affairs of the school so as to bring out the correct picture with regard to the actual fee charged and the actual salary paid to the staff.**

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Secretary

**Recommended accordingly.**

000682

Sd/-

Sd/-

Sd/-

601  
Dr. R.K. Sharma  
Member

CA J.S. Kochar  
Member

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 10/01/2014

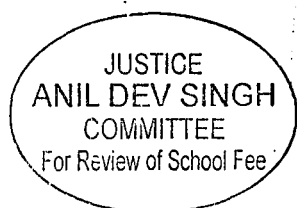
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Secretary



**B-279****Fair Child Public School, Harsh Vihar, Delhi - 110 093**

- 662
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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the

**TRUE COPY**

Page 1 of 5

Secretary

fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

683  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 29.07.2013 required the school to appear on 27.08.2013 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.

5. On 27.08.2013, Shri Pradeep Garg, Member of the Managing Committee and Shri Udit Sharma, Part Time Accountant of the school attended the Office of the Committee and produced the records. They have also filed reply to the questionnaire. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01.04.2010 and has also hiked the fee w.e.f. 01.04.2009.

6. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

(i). The school has hiked tuition fee by Rs.100/- per month for all classes in 2009-10, as per the record of the fee structure but had not collected hiked fee from the students. During 2010-11, the



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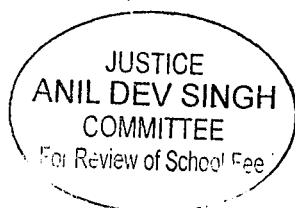
  
Secretary

school had hiked fee by Rs.100/- to Rs.200/- per month for different classes.

- 664
- (ii). The school, though, had claimed to have implemented the report of the 6<sup>th</sup> Pay Commission, the salary to the staff was paid for a fractional number of days during the year 2010-11 and in almost every month two to three staff members had been shown on leave without pay.
  - (iii). The salary to the staff was paid in cash in spite of the school having two bank accounts.
  - (iv). The school had never deducted TDS and PF from the salaries of the staff.

7. By notice dated 27.01.2014, the school was asked to appear on 17.02.2014 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.

8. On 17.02.2014, Shri Kuldeep Tyagi, Manager, Shri Udit Sharma, Part Time Accountant and Shri Pradeep Garg, former Manager of the school appeared before the Committee. It was fairly conceded by the school representatives that the report of the 6<sup>th</sup> Pay Commission had not been implemented w.e.f. 01.04.2010 as claimed by the school. They also



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Secretary

665  
 contended that as the school did not recover the enhanced fee in 2009-10, in accordance with its fee structure filed with the Directorate of Education as part of annual return, the fee hike in 2010-11 should be considered as representing the hike in two years.

9. The Committee has examined the observations of the Audit Officer of the Committee and considered the submissions of the representatives of the school. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	500	600	100	660	60
VI to VIII	600	800	200	880	80

10. From the above, it is manifest that the increase in fee for all classes during the year 2009-10 was in terms of the order of the Director of Education dated 11.02.2009. However, the representatives of the school during the course of hearing submitted that the school actually did not collect the enhanced fee during 2009-10 and 2010-11 also did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

The information regarding development fee was not available in the record of the school.

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*W*  
 Secretary

**RECOMMENDATION****Re. Fee Hike**

666  
 Though, the school has reflected an increase in fee in 2009-10 in terms of the order of the Director of Education dated 11.02.2009, in the fee structure submitted to the Directorate of Education as part of the annual return under rule 180 of DSER, 1973, the school representatives during the course of hearing submitted that the school has not recovered the enhanced fee from the students. This submission of the school representatives contradicts the information submitted by the school to the Directorate of Education as part of the return under rule 180 of DSER, 1973. Therefore, the Committee feels that the Director of Education should order a special inspection as per law to ascertain the true state of affairs relating to the financials of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
 Member

Dated : - 26.03.2014

Sd/-

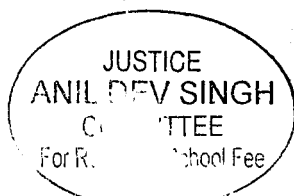
**Justice Anil Dev Singh (Retd.)**  
 Chairperson

Sd/-

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

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Secretary



**Maharishi Dayanand Public School, Bawana, Delhi - 39**

67

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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the



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Page 1 of 5

  
Secretary

668  
fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

4. With a view to verify the returns, the Office of the Committee vide its notice dated 09.07.2013 required the school to appear on 23.07.2013 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. On 23.07.2013, no one attended the Office of the Committee to produce the records. The Committee issued final notice dated 27.07.2013 to the school to produce its records on 29.08.2013. The Chairman of the school vide letter dated 29.08.2013 requested to provide another opportunity to produce the record. On the request of the Chairman the school was directed to attend the Office of the Committee on 12.09.2013 along with its financials for verification. The school vide its letter dated 12.09.2013 further requested to extend the date for the verification of the record on account of the new Principal to join the school on 15.09.2013. The school was given final opportunity to produce its records on 16.09.2013. On 16.09.2013, neither anyone appeared in the Office of the Committee nor any request for seeking more time for verification of records was received.

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*W*  
Secretary

5. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

- (i). The school had increased the tuition fee by Rs.150/- per month in 2009-10. However, during the year 2010-11, there was no hike in fee.
- (ii). The details of development fee were not available in the file of the school.

6. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 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.

7. On 10.01.2014, no one appeared on behalf of the school in spite of delivery of the notice of hearing as confirmed by India Post Tracking System.

8. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:



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Secretary

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I & III	245	350	105	350	Nil
IV to VIII	300	450	150	450	Nil

9. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 was in excess to the permissible limit of the order of the Director of Education dated 11.02.2009. However, during 2010-11, there was no hike in fee. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the school has utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee without implementing the recommendations of 6<sup>th</sup> Pay Commission, we are of the view that the increase in fee in excess of the tolerance limit of 10%, was unjustified. Therefore, the committee recommends that the fee hike effected by the school in 2009-10 in excess of 10% ought to be refunded along with interest @9% per annum.



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*[Signature]*  
Secretary

**Re. Development Fee.**

671  
There is no detail of charge of development fee available in the file of the school. Therefore, the Committee is not in a position to make any recommendation in this regard.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the office of the committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case on inspection it is found by the Director of Education that the school is liable to return amounts in excess of what has been recommended by the Committee, it will be for the Director of Education to take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

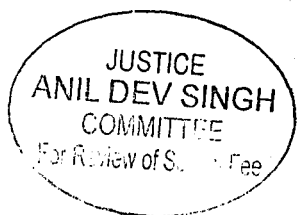
Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.01.2014

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Secretary



672

D.S. Sainik Model Sr. Sec. School, Swaran Park, Mundka, Delhi - 41

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 implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also increased the

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Secretary

fee in terms of the order of the Director of Education dated 11.2.2009. In this view of the matter, the school was placed in category 'B'.

673  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 13.06.2013 required the school to appear on 02.07.2013 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. On 02.07.2013, no one appeared before the Office of the Committee to present its records for verification.

5. The school vide letter dated 15.07.2013 was provided final opportunity to present its records on 13.08.2013 for verification. On 13.08.2013 also, no one appeared for the verification of the records.

6. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed that the fee structure except for the year 2009-10 was not available in the file of the school. Therefore, the issue of fee hike could not be examined.

7. By notice dated 10.12.2013 the school was asked to appear on 10.01.2014 along with entire accounting, fee and salary records for the



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**Secretary**

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.

174  
8. On 10.01.2014, Shri Puneet Lakra, Supervisor of the school appeared before the Committee. He produced some of the records. The Audit Officer of the Committee was directed to examine the records produced by the school representative.

9. Smt. Sunita Nautiyal, A.A.O., of the Committee examined the records produced by Shri Puneet Lakra, and observed that: -

- (i). As per the reply to the questionnaire, the school had implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-04-2008 and had also hiked the fee from the same date. Further, the school had paid arrears of salary but has not charged arrear fee from the students. The school has not charged development fee.
- (ii). On examination of the salary record, it was noticed that the school had not paid salary as per the recommendations of the 6<sup>th</sup> Pay Commission even in year 2010-11.
- (iii). The school had prepared salary sheets freshly. On query, the school representative informed that the old record was misplaced during the construction work in the school, in June and July,



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Secretary



2013 and the present salary record was prepared recently for its presentation before the Committee.

675  
(iv). The school did not produce any record in support of its claim to have paid arrears of salary to the staff.

10. The school was provided another opportunity to appear before the Committee on 05.02.2014 to present its records and to provide an opportunity of hearing.

11. On 05.02.2014, no one appeared before the Committee for hearing.

12. The Committee has examined the records and the observations of the Audit Officer. The school has provided fee structure for the year 2009-10 only. Therefore, in absence of fee structure for the years 2008-09 and 2010-11, the issue of hike in fee could not be examined. Similarly, in absence of complete salary records, the claim of the school to have implemented the recommendations of the 6<sup>th</sup> Pay Commission also could not be verified



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*W*  
Secretary

**RECOMMENDATION****Re. Fee Hike**

676  
 Since the school did not produce complete records neither for its verification nor before the Committee at the time of hearing, therefore, we are of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar  
 Member**

Sd/-

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

Dated : - 20.02.2014

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*M*  
 Secretary

C-111

677  
**Ring Midways Sr. Sec. Public School, Vipin Garden,**  
**Near Dwarka Metro Station, New Delhi - 110 059**

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.

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W  
Secretary



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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

4. With a view to verify the returns, the Office of the Committee vide its notice dated 15.05.2012 required the school to appear on 08.06.2012 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 08.06.2012, the Office of the Committee received a letter from the Principal of the school requesting for another date sometimes in the month of August, 2012 to produce the records for its verification.

6. On 11.06.2012, the Office of the Committee received reply to the questionnaire. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. April, 2010 and had increased the fee by less than 10%.



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679  
7. The record produced by the school as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has hiked tuition fee by less than 10% in 2009-10 and 2010-11.
- (ii). The school has claimed to have implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. April, 2010.
- (iii). The school has not charged the development fee from the students.

8. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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.

9. On 21.01.2014, Shri Deepak Sharma, C.A., appeared before the Committee and requested for an adjournment. At his request, the matter was adjourned to 05.02.2014. No one appeared on 05.02.2014.

10. We have gone through the record received from the concerned Deputy Director of Education of the Directorate of Education and observations of the Audit Officer of the Committee.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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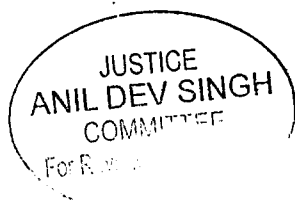
  
Secretary

11. The following chart, which is culled out from the record received from the concerned Deputy Director of Education of the Directorate of Education would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I	570	625	55	685	60
II	580	635	55	695	60
III	600	660	60	720	60
IV	645	700	55	765	65
V	690	755	65	825	70
VI	730	800	70	875	75
VII	755	830	75	900	70
VIII	810	890	80	970	80
IX	825	900	75	985	85
X	865	950	85	1040	90
XI	1045	1140	95	1250	110
XII	1150	1250	100	1380	130

10. From the above, it is manifest that the increase in fee for all classes during the years 2009-10 and 2010-11 was within the permissible limit of 10%. The school has claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission. As per the record with the Committee, the school has not charged development fee from the students.

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Secretary

**RECOMMENDATION****Re. Fee Hike**

681  
Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 27.03.2014



**TRUE COPY**

*W*  
Secretary

682  
Shikha Deep Vidyalaya, Vikas Nagar, Hastal, New Delhi - 59

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

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary



implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

683  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 15.05.2012 required the school to appear on 11.06.2012 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 08.06.2012, the Office of the Committee received a letter from the Manager of the school requesting for another date sometimes in the month of August, 2012 to produce the records for its verification.

6. On 13.06.2012, the Office of the Committee received reply to the questionnaire. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01-07-2011. The school did not increase the fee in terms of the order of the Director of Education dated 11.02.2009, however, the hike in fee was by 10%. The school had neither, recovered arrear fee from the students nor, arrears of salary were paid to the staff.



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684  
7. The record produced by the school as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has hiked tuition fee by Rs.50/- to Rs.110/- in 2009-10. During 2010-11, the hike was less than 10%
- (ii). The school has claimed to have implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. July, 2011, but on examination of salary registers, for the months of June, 2011 and July, 2011, there had been an additional burden in July, 2011 of Rs.19,120/- only which was a nominal hike in the salary even after the claim of the school of implementation of the report of the 6<sup>th</sup> Pay Commission w.e.f. July, 2011.
- (iv). The school has not charged the development fee from the students.

8. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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.

9. On 21.01.2014, Shri Nishant Girsra, LDC of the school appeared before the Committee but did not produce the financials of the school.

During the course of the hearing, he stated that: -

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

- 685
- (a). The school had partially implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. July, 2011
  - (b). The salary to the staff was paid in cash and no TDS is deducted.
  - (c). The school did not have a TAN.
  - (d). The school had hiked the fee to the extent of 10%.
  - (e). No development fund was charged from the students.

### **RECOMMENDATION**

#### **Re. Fee Hike**

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

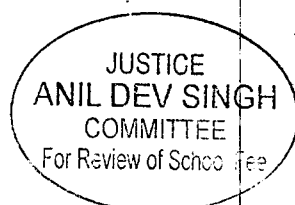
**Justice Anil Dev Singh (Retd.)**  
Chairperson  
Dated : - 06.03.2014

Sd/-

**J.S. Kochar**  
Member

Sd/-

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



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Secretary

686  
Hari Krishna Public School, Uttam Nagar, New Delhi - 110 059

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



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Secretary

implemented recommendations of the 6<sup>th</sup> pay commission. In this view of the matter the school was placed in category 'C'.

687

4. With a view to verify the returns, the Office of the Committee vide its notice dated 15.05.2012 required the school to appear on 11.06.2012 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 08.06.2012, the Manager of the school sent a letter through a special messenger requesting for extension of date for the verification of records. On 12.06.2012, the Office of the Committee received a reply to the questionnaire. As per the reply to the questionnaire, the school had implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. 01.07.2011 had hiked the fee in terms of the order of the Director of Education w.e.f. April, 2011 and it did not charge arrear fee from the students.

6. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-



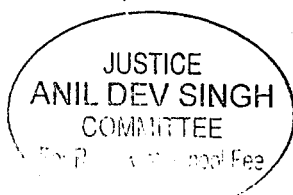
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W  
Secretary

- 688
- (i). The school had increased tuition fee by 10% in the years 2009-10 and 2010-11, per month except for nursery classes where the increase in fee in 2010-11 had been by 25%.
  - (ii). The school had not charged development fee from the students.
  - (iii). The school had implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. July, 2011.
  - (iv). On examination of the fee structure for the year 2011-12, it was noticed that the school has hiked the fee from 7.56% to 14.56%.
  - (v). The total amount receivable per annum towards tuition fee and annual charges as calculated on the basis of number of students enrolled, showed less amount than the amount actually received under two heads in 2008-09 and 2009-10, as shown in Income and Expenditure Accounts.

7. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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.

8. On 21.01.2014, Shri Ashok Kumar, Manager of the school appeared before the Committee. He has contended that :-



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*W*  
**Secretary**

- 689
- (a). The school had implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. 01.07.2011.
- (b). The hike in fee had never been more than 10%.
- (c). The salary to the staff except the Principal of the school, was paid in cash.
- (d). No TDS is deducted from the salary of the staff members in spite of implementation of the report of the 6<sup>th</sup> Pay Commission.

9. We have gone through the record received from the concerned Deputy Director of Education of the Directorate of Education, observations of the Audit Officer and submissions of the school representatives.

10. The following chart, which is culled out from the record received from the concerned Deputy Director of Education of the Directorate of Education would show the exact extent of hike in tuition fee during 2009-10, 2010-11 and 2011-12 :-

Class	Tuition Fee in 2008-09	Tuition Fee in 2009-10	Tuition Fee increased in 2009-10	Tuition Fee in 2010-11	Tuition Fee increased in 2010-11	Tuition Fee in 2011-12	Tuition Fee increased in 11-12
Nursery	300	325	25	410	85	450	40
I	380	440	60	450	10	500	50
II	405	410	05	480	70	550	70
III	415	450	35	490	40	550	60



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*[Signature]*  
Secretary

IV	450	490	40	535	45	600	65
V	470	510	40	560	50	600	40
VI	490	535	45	585	50	650	65
VII	515	560	45	615	55	650	35
VIII	535	580	45	635	55	700	65
IX	600	655	55	715	60	800	85
X	705	770	65	845	75	900	55

11. From the above, it is manifest that the school has not hiked the fee in terms of the order of the Director of Education dated 11.02.2009 for the year 2009-10. During the years 2010-11 and 2011-12, the school has hiked the fee by 10%. The claim of the school to have implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. July, 2011 is hard to believe due to the reasons that salary to the staff is being paid in cash and no TDS is deducted. As per the record with the Committee, the school has not charged development fee from the students.

### **RECOMMENDATION**

#### **Re. Fee Hike**

**Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee. Therefore, the Committee recommends no intervention qua the fee.**

**Besides, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification, the Committee is of the**

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*[Signature]*  
**Secretary**



view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

691  
In case after inspection it is found by the Director of Education that the school had hiked the fee and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.02.2014



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Secretary

592  
Gitanjali Public School, Main Wazirabad Road, Delhi – 110 094

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.



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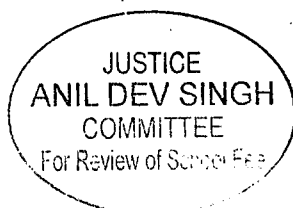
693  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 11.06.2012 required the school to appear on 02.07.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire. The notice returned back undelivered with the remarks of the post office that the school found locked.

5. On 06.08.2012, final notice was issued to the school for the verification of records on 23.08.2012. Again, the notice returned back undelivered with the remarks of the post office that the school found locked.

6. The Deputy Education Officer Zone-IV, Distt. North-East of the Directorate of Education, vide letter dated 24.09.2012 was requested to serve the notice upon the school to verify its records on 09.10.2012, as earlier notices sent from the Office of the Committee returned back undelivered. On 09.10.2012, neither, anyone appeared on behalf of the school, nor any communication received from the concerned office of the Directorate of Education.

7. The record produced by the school, before the Deputy Director of Education and transmitted to this Office was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). as per fee structure, there was no increase in tuition fee and annual charges in 2009-10 and 2010-11.



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*W*  
Secretary

(ii). the school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission and,

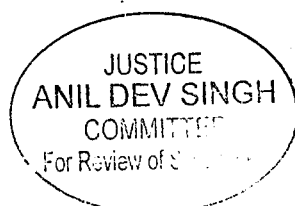
(iii). the school had not charged development fee from the students.

8. By notice dated 12.12.2013 the school was requested to appear on 21.01.2014 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.

9. On 13.12.2013, the Office of the Committee received an email from the Deputy Director of Education, District North-East of DoE stating that the school has been closed completely by its management w.e.f. 01-04-2012 without the permission of the Directorate of Education.

10. On 16.12.2013, the notice of hearing came back undelivered with the postal remarks that no school exists at the specified address.

11. On 21.01.2014, no one appeared on behalf of the school. The Committee has examined the available records received from the concerned Deputy Director of Education and the observations of the Audit Officer of the Committee. As per record, the school has neither hiked the tuition fee in 2009-10 and 2010-11, in terms of the order of the Director of Education dated 11.02.2009, nor has implemented the recommendations of the 6<sup>th</sup> Pay Commission. According to the available record, the school has also not charged development fee. As per the report of the concerned Deputy Director of Education, the school has



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Secretary

been closed by its management w.e.f. 01-04-2012 and no permission for its closure has been granted by the Directorate of Education.

**RECOMMENDATION**

**Re. Fee Hike**

Since, as per the record transmitted to the Committee by the Office of the Deputy Director of Education, the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee. Therefore, the Committee recommends no intervention qua the fee.

However, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing and the management of the school has closed the school without the permission of the Directorate of Education, it is for the Director of Education to take such action against the school as deem fit subject to the order of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**Justice Anil Dev Singh (Retd.)**  
Chairperson  
Dated—24.02.2014

Sd/-

**J.S. Kochar**  
Member

Sd/-

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



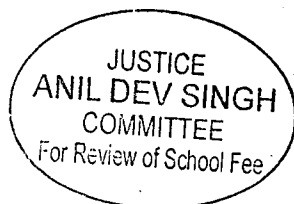
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Secretary

696

**Amar Prem Middle Public School, Shiv Vihar Karawal Nagar, Delhi-94**

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

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Secretary

697  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 13.06.2012 required the school to appear on 11.07.2012 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 11.07.2012 no one attended the office of the Committee.

5. On 06.08.2012, final notice was issued to the school for the verification of records on 22.08.2012. Again, no one attended the Office of the Committee. However, on 28.08.2012, the Manager of the school attended the Office of the Committee and requested for one more opportunity for production of records. He was directed to produce the records on 04.09.2012. Once again, on 04.09.2012, no one produced the records for verification.

6. The record produced by the school, before the Deputy Director of Education and transmitted to this Office was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). As per fee structure, the school had charged admission fee at the rate of Rs.250/- to Rs.500/- which was much more than the permissible limit of Rs.200/-.
- (ii). The school has hiked tuition fee from Rs.50/- to Rs.95/- in 2009-10 and there was no hike in 2010-11.



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- 198
- (iii). It was revealed from the salary register that the school was paying fixed salary to its staff and has not implemented the report of the 6<sup>th</sup> Pay Commission.
- (iv). The details of development fee charged by the school was not available in the record of the school.

7. By notice dated 12.12.2013 the school was requested to appear on 21.01.2014 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. On 17.12.2013, the notice came back undelivered with the postal remarks that the address of the school was incomplete.

8. On 21.01.2014, no one appeared on behalf of the school. The Committee has checked the mode of delivery of the notice of hearing. As per the India Post Tracking Report, an attempt to deliver the item was made on 13.12.2013. The official of the Gokulpuri Post Office has reported that the addressee was found absent but an intimation has been served upon the school. On 14.12.2013, another attempt to deliver the item was made by the official of the same post office but surprisingly reported that the item could not be delivered due to insufficient address.



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It appears that the school deliberately avoided service of the notice in connivance with the official of the post office.

699  
9. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I	100	150	50	150	Nil
II	110	160	50	160	Nil
III	120	170	50	170	Nil
IV	130	180	50	180	Nil
V	140	190	50	190	Nil
VI	150	200	50	200	Nil
VII	160	225	65	225	Nil
VIII	180	250	70	250	Nil

10. From the above, it is manifest that the increase in fee during the year 2009-10 was in excess of the permissible limit of 10% but not much in absolute terms. During 2010-11, there was no hike in fee. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and as per the record available with the Committee, the school has not charged development fee.

#### **RECOMMENDATION**

##### **Re. Fee Hike**

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee. Therefore, the Committee recommends no intervention qua the fee.

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Secretary

700  
However, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or in the event the school is found to have charged development fee and has utilized and treated the same in violation of the norms laid down by the Duggal Committee and upheld by the Hon'ble Supreme Court in the case of Modern School, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 24.02.2014

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Secretary

701

Initially, the school had not submitted its reply to the questionnaire dated 27/02/2012 issued by the Committee, which was followed by a reminder dated 27/03/2012. However, the copies of annual returns filed by the school with the Director of Education under Rule 180 of the Delhi School Education Rules, 1973 (DSER) were received from the office of the Dy. Director of the concerned district. On a prima facie examination of the returns, it appeared that the school had not implemented the VI Pay Commission report nor hiked the fee in terms of order dated 11/02/2009 issued by the Director of Education. Accordingly, it was provisionally placed in category 'C'.

The Committee issued a notice dated 13/06/2012 requiring the school to produce on 11/07/2012 its fee records, salary records, books of accounts and bank statements. The school was also required to file reply to the questionnaire dated 27/02/2012. No one appeared on the date fixed. However, on 19/07/2012, Sh. Attar Singh, Manager of the school appeared and filed a letter requesting for another date as he was out of station on the date given earlier. Accordingly he was advised to produce the records on 31/07/2012. On this date, he appeared and produced the required records. He also filed reply to the questionnaire issued by the Committee. As per the reply filed, the school stated as follows:



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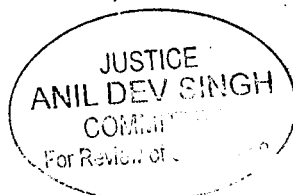
702

*"School is not in the position to implement the recommendation of VI Pay Commission. School is running in a very poor people colony which falls in Category 'H' accordingly to MCD category classification of area."*

It was further mentioned in the reply that the school had not hiked any fee in pursuance of order dated 11/02/2009 issued by the Director of Education.

The records produced by the school were examined by Sh. A.K. Vijh, audit officer of the Committee and he made some perfunctory observations based on the reply to the questionnaire filed by the school. On review of the file by the Committee, it was observed that while the school claimed not to have hiked any fee in 2009-10, the fee revenue in that year had almost doubled compared to 2008-09 as was evident from the Income & Expenditure account of the school. There was no observation or comment on this aspect made by the audit officer. The Committee therefore, directed another audit officer, Ms. Sunita Nautiyal to examine the records of the school afresh. She called for the records of the school on 17/10/2012 when the Manager of the school again appeared with the relevant records. She observed as follows:

- (a) As per records produced by the school, it was found that the fee was charged by the school as per fee structure and the

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Secretary

S.R. Public School, Soniya Vihar, Delhi-110094

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total amount of fee received as per fee register tallied with the final accounts for 2009-10. The reason for doubling of the aggregate fee in 2009-10 as compared to 2008-09 was that in 2008-09, the school had given half fee concession in tuition fee to 30 students and full fee concession to 24 students out of a total student strength of 101. Further, the number of students increased by 38 in 2009-10.

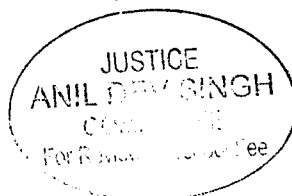
(b) As per the salary payment register for 2009-10, the school was apparently paying salary to the staff as per VI Pay Commission. However, the dates of payment as per the salary register did not tally with the dates of payment as per cash book. The additional burden on account of implementation of VI Pay Commission in 2009-10 amounted to Rs. 12,40,129 which was recouped by withdrawal of fee concession given to the students in 2008-09 and increase in number of students in 2009-10.

(c) The salary is paid to the staff in cash.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 11/02/2014 for hearing on 07/03/2014. A questionnaire was also issued to the school to elicit information about the receipt and utilisation of development fee and maintenance of development fund and depreciation reserve fund. Hearing was adjourned to 13/03/2014.

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Secretary

S.R. Public School, Soniya Vihar, Delhi-110094

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school appears to have fabricated its books of accounts and the balance sheets as it is observed by the audit officer that the school was paying salaries as per the VI Pay Commission report, in so far as it appeared from examination of its salary records. For this reason, the Committee is unable to arrive at any definite conclusion whether the school hiked the fee in terms order dated 11/02/2009 issued by the Director of Education or did not do so as claimed by the school. The observation of the audit officer that the school met the additional burden on account of implementation of VI Pay Commission report by withdrawing the fee concessions to the students which was allowed by it in 2008-09 and by increasing the strength of students in 2009-10 does not seem to be correct in view of the categorical assertion made by the school that it did not implement the VI Pay Commission report.

Recommendations:

**In view of the foregoing discussion and determination, the Committee is of the view that this is a fit case where special inspection ought to be conducted by the Director of Education in order to find out whether or not the school hiked the fee pursuant to order dated 11/02/2009 issued by the Director.**

**Recommended accordingly.**

**Sd/-**

CA J.S. Kochar  
Member

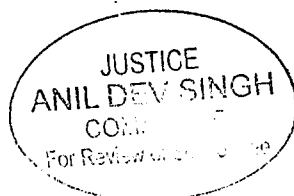
Dated: 11/04/2014

**Sd/-**

Justice Anil Dev Singh (Retd.)  
Chairperson

**Sd/-**

Dr. R.K. Sharma  
Member



5

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Secretary

706

**Ganga Happy Sec. School, Jagjeet Nagar, Delhi - 53**

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

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Secretary

707  
implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

4. With a view to verify the returns, the Office of the Committee vide its notice dated 13.06.2012 required the school to appear on 16.07.2012 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 16.07.2012, Mrs. Rajesh Kumari Verma, Vice-Principal of the school attended the Office of the Committee.

6. The record produced by the school, in the first instance, was examined by Shri A.K. Vigh, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school has implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. November, 2010 and the arrears of salary have also been paid.
- (ii). The school hiked the fee by 15.88% in 2009-10.

7. The Committee have perused the returns of the school, file under rule 180 of DSER-1973, reply to the questionnaire and the observations of the Audit Officer of the Committee. The Committee felt that the Audit



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Secretary

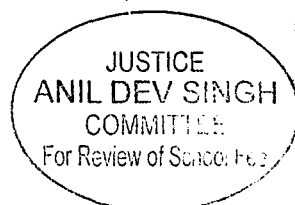


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Officer of the Committee had not examined the complete record of the school therefore the A.A.O. of the Committee was asked to re-examine and verify the records properly.

8. Mrs. Sunita Nautiyal, A.A.O. of the Committee has re-examined the records of the school. She observed that: -

- (a). The school did not charge development fee from the students.
- (b). The school had hiked the fee by Rs.50/- to Rs.100/- per month for different classes during 2009-10. The hike in fee during 2010-11 had been within 10% except for class I wherein the hike was 13.1%.
- (c). The school has filed reply to the questionnaire. As per the reply, the school has implemented the recommendations of the 6<sup>th</sup> Pay Commission w.e.f. November, 2010.
- (d). The salary register for October, 2010 showed that the salary for the month of October has been paid on November 08, 2011, whereas the staff members have appended their signatures on November 08, 2010 in token of receipt of their salaries. That showed that the salary bill register had been prepared on a later date and not contemporaneously.

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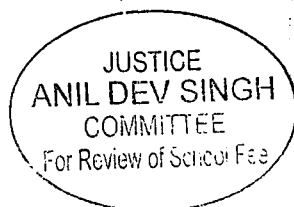


*W*  
Secretary

709  
9. By notice dated 11.02.2014 the school was asked to appear on 07.03.2014 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. The hearing was preponed to 13.03.2014 with due intimation to the school.

10. On 13.03.2014, Mrs. Rajesh Kumari Verma, Vice-Principal of the school with Shri Jai Prakash, Accounts clerk of the school have appeared before the Committee on behalf of the school. They have filed the reply regarding development fee. As per the reply, the school did not charge any development fee from the students. It was contended that the school only nominally implemented the report of the 6<sup>th</sup> Pay Commission w.e.f. November, 2010. However, the fee was hiked w.e.f. 01.04.2009 in excess of 10% but not in terms of the order of the Director of Education dated 11.02.2009. It was further contended that the hike in fee was necessitated on account of low fee base and concessions allowed for siblings, studying in the school.

11. We have gone through the record, observations of the Audit Officer and submissions of the school representatives. The following chart,



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Secretary

which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 :-

710

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I	350	400	50	450	50
II	360	430	70	460	30
III	360	430	70	470	40
IV	370	450	80	480	30
V	380	460	80	490	30
VI	400	480	80	510	30
VII	420	500	80	540	40
VIII	450	550	100	580	30
IX	550	650	100	700	50
X	650	750	100	800	50

12. From the above, it is manifest that the school has increased the fee in excess of permissible limit of 10% during the year 2009-10 but not in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the hike was by 10%. The school had claimed to have implemented the recommendations of the 6<sup>th</sup> Pay Commission but the salary to the staff is being paid in cash. So much so, the records of salary registers do not inspire confidence. The school has not charged development fee.

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*[Signature]*  
Secretary

**RECOMMENDATION****Re. Fee Hike**

711  
 Since the record of the school does not inspire confidence relating to the payment of salary to the staff, therefore the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 25.03.2014

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*M*  
Secretary

712

Saraswati Bal Bhawan Middle School, Shivaji Vihar, New Delhi -27

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in



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Secretary

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'.

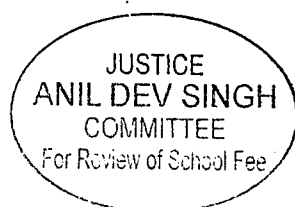
713

4. With a view to verify the returns, the Office of the Committee vide its notice dated 16.07.2012 required the school to appear 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. The date of verification of record was pre-poned to 09.08.2012 with due intimation to the school vide Committee Office letter dated 23.07.2012.

5. On 09.08.2012, no one appeared before the Office of the Committee for the verification of the records. However the Manager of the school vide its letter dated 09.08.2012 informed that the fee record, cash book and ledger account of the school were not traceable. Reply to the questionnaire was also enclosed with the aforesaid letter.

6. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

(i). As per the reply to the questionnaire the school, neither had implemented the report of the 6<sup>th</sup> Pay Commission nor increased



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Page 2 of 4

Secretary

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

714

- (ii). The school had not charged development fee from the students.
- (iii). The school hiked the fee in 2009-10 by Rs.50/- per month for all classes and there had been no hike during 2010-11.

7. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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. On 21.01.2014, no one appeared on behalf of the school. No credence can be placed on the record which could not be verified due to the failure of the school to appear along with accounting, fee and salary records.

#### **RECOMMENDATION**

##### **Re. Fee Hike**

**Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that**



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*W*  
**Secretary**

Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

715  
In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

Dated : - 21.02.2014



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Secretary



7/6

**St. Robin Public School, Neb Sarai, New Delhi - 110 068**

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in

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Secretary

717  
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 16.07.2012 required the school to appear 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. The date of verification of record was preponed to 09.08.2012, vide notice dated 23.07.2012.

5. On 23.07.2012, no one attended the Office of the Committee for the verification of the records.

6. The Committee vide notice dated 14.08.2012 provided another opportunity to the school to produce its financials on 30.08.2012 for verification.

7. On 30.08.2012, Manager of the school attended the Office of the Committee but did not produce any record. However he submitted reply to the questionnaire. As per the reply, the school had neither implemented the report of the 6<sup>th</sup>. Pay Commission nor hiked the fee in terms of the order of the Director of Education dated 11.02.2009. The



Secretary

school was provided another opportunity to produce its record on 07.09.2012 but it failed to produce its record.

718

7. The record available with the Committee as mentioned in Para 2 supra, in the first instance, were examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that the position regarding fee charged by the school during 2008-09 to 2010-11 could not be assessed as the returns filed by the school under rule 180 of DSER, 1973, with the Directorate of Education were found incomplete.

8. By notice dated 11.02.2014 the school was asked to appear on 18.03.2014 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. The hearing was postponed to 28.03.2014 with due intimation to the school. On 28.03.2014, no one appeared before the Committee for hearing.

9. The Committee has gone through the observations of the Audit Officer and the records received through the concerned Deputy Director of Education and the school.



8/3/14

**RECOMMENDATION****Re. Fee Hike**

719  
 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection, it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated:- 22.04.2014



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*[Signature]*  
Secretary

**Rajdhani Model Public School, Main Burari Road, Sant Nagar,  
Delhi-110084**

720

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 of the Directorate of Education. On prima facie examination of the records, it appeared that the school had neither implemented the VI Pay Commission Report nor increased the fee as per order dated 11/02/2009 issued by the Director of Education. On the basis of this reply, the school was placed in Category 'C'.

The Committee vide its letter dated 19/07/2012 required the school to produce its fee and salary records, besides its books of accounts and bank statements. The school was also required to submit its reply to the questionnaire dated 27/02/2012 issued by the Committee, on 07/08/2012. On this date, Ms. Sandeepa Tyagi, Manager of the school appeared with Sh. Rajesh Kumar, Chartered Accountant and produced the required records. She also submitted reply to the questionnaire issued by the Committee.

As per the reply to the aforesaid questionnaire, submitted by the school, the school stated that it had implemented the recommendations of the VI Pay Commission w.e.f. 01/01/2006. Along with the reply, the school filed an annexure showing details of salary

ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

1

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Secretary

**Rajdhani Model Public School, Main Burari Road, Sant Nagar,  
Delhi-110084**

721  
paid from September 2008 to March 2011. It claimed that the school had paid 40% arrears amounting to Rs. 7,42,445 out of the total arrear liability of Rs. 18,70,386. The balance of Rs. 11,34,941 was yet to be paid. It also gave details of tuition fee charged in 2008-09 and 2009-10 in another annexure. As per the details submitted, the tuition fee charged by the school for different classes was as under:

Class	Monthly Tuition Fee of 2008-09 (Rs.)	Monthly Tuition Fee of 2009-10 (Rs.)	Increase in 2009-10	Percentage Increase
I	280	350	70	25%
II	280	350	70	25%
III	360	400	40	11.11%
IV	360	400	40	11.11%
V	360	400	40	11.11%
VI	440	500	60	13.63%
VII	440	500	60	13.63%
VIII	440	500	60	13.63%

It also furnished details of arrear fee recovered from the students in another annexure.

On 07/08/2012, the records produced by the school were verified by Sh. A.D. Bhateja, audit officer of the Committee. He observed as follows:

- (a) The school was charging fee as per the fee structures filed by it. The fee hike effected by the school in 2009-10 was between Rs. 60 per month and Rs. 70 per month for different

classes  

 JUSTICE  
 ANIL DEV SINGH  
 COMMITTEE  
 For Review of School Fee

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**Rajdhani Model Public School, Main Burari Road, Sant Nagar,  
Delhi-110084**

722

(b) The school pays salary in cash although it has two bank accounts.

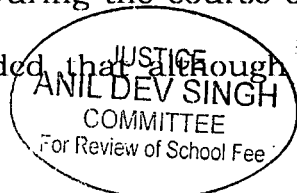
(c) The school had collected arrear fee amounting to Rs. 8,07,806 and paid Rs. 7,42,445 as arrear salary.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 20/01/2014, to appear before the Committee on 11/02/2014 which was postponed to 26/03/2014. In order to elicit information about recovery of development fee, a questionnaire for the same was also issued.

On 26/03/2014, Ms. Sukhwant Kaur, Manager of the school appeared with Mr. Rajesh Kumar Sethi, part time accountant. They filed written submissions dated 26/03/2014 and also reply to questionnaire regarding development fee stating therein that the school was not charging any development fee. In the written submissions, the school gave break up of salary paid for 2008-09, 2009-10 and 2010-11 as follows:

Particulars	2008-09	2009-10	2010-11
Normal salary	25,98,619	36,34,836	37,20,930
Arrear salary for the period 01/01/2006 to 31/08/2008	6,84,130	Nil	Nil
Total	32,82,749	36,34,836	37,20,930

During the course of hearing, the representatives of the school contended that although the school recovered 100% arrears of fee



W

**Rajdhani Model Public School, Main Burari Road, Sant Nagar,  
Delhi-110084**

723  
from the students for the period 01/01/2006 to 28/02/2009, it paid only 40% arrears to the staff. They further submitted that arrears of salary were paid in cash and no TDS were deducted therefrom. On examination of the salary records by the Committee, it observed that the school had shown implementation of VI Pay Commission Report w.e.f. September 2008 itself, in as much as the increased salary on account of such implementation was shown as being paid from that month. The order for implementation of VI Pay Commission report by the schools was issued by the Director of Education only on 11/02/2009. Not only that, as per the written submissions filed, the school even paid the 40% arrears in the year 2008-08 itself when the payment of such arrears was envisaged only in the order issued on 11/02/2009.

**Discussion, Determination & Recommendation:**

It is apparent from the foregoing facts that the school has fabricated its records to show the implementation of VI Pay Commission report. Further, although the school has of its own stated that it recovered 100% arrear fee from the students for the period 01/01/2006 to 28/02/2009, the Committee feels that this claim is also spurious as the school was charging very low fee ranging between Rs. 280 per month and Rs. 440 per month showing that it catered to students belonging to low strata of society. It appears that





**Rajdhani Model Public School, Main Burari Road, Sant Nagar,  
Delhi-110084**

724  
the school was in mortal fear of being caught on the wrong side of law and tried its best to show implementation of VI Pay Commission report and for the purpose of showing its resources for such additional liabilities, it claimed to have recovered arrear fee from the students. The Committee has come across much bigger schools charging much higher fee and still not being able to persuade the parents to pay the lump sum arrears which were substantial amounts.

**However, in view of the fact that the school has itself made such a claim, it is a fit case calling for special inspection to be conducted by the Director of Education to unearth the truth regarding implementation of VI Pay Commission report as well as charging of arrear fee. So far as the hike in normal fee is concerned, the same does not call for any intervention as the school operates on a very low fee base and the hike was not substantial.**

**Recommended accordingly.**

**Sd/-**

CA J.S. Kochar  
Member

**Sd/-**

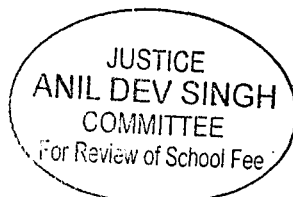
Justice Anil Dev Singh (Retd.)  
Chairperson

**Sd/-**

Dr. R.K. Sharma  
Member

Dated: 22/04/2014

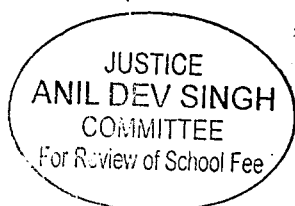
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**Secretary**

**Anglo Indian Public School, Subhash Vihar, North Ghonda, Delhi**

- 725
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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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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Secretary

726

4. With a view to verify the returns, the Office of the Committee vide its notice dated 05.09.2012 required the school to appear on 17.09.2012 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. No one appeared on 17.09.2012. The Committee issued final notice on 21.09.2012 to the school to produce its financials for verification on 08.10.2012. Again no one appeared on 08.10.2012 for verification of record.

5. The record received from the concerned Deputy Director of Education of the Directorate of Education, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school was charging tuition fee in 2008-09 @ Rs.250/- per month for classes Nursery to V, @ Rs.300/- for classes VI and @ Rs.350/- for classes VII and VIII.
- (ii). The fee structure during 2009-10 and 2010-11 remained the same thereby, the school did not hike tuition fee in 2009-10 & 2010-11.
- (iii). The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.
- (iv). The record of development fee was not available in the file of the school.

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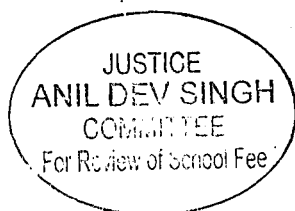
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Secretary

727  
6. By notice dated 12.12.2013 the school was asked to appear on 23.01.2014 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. The Committee received a letter on 01.01.2014 from the HM of the school stating that the school neither had increased the fee nor had implemented the report of the 6<sup>th</sup> Pay Commission. The school had also not charged development fee from the students.

7. Again by notice dated 11.02.2014 the school was provided another opportunity to appear before the Committee for hearing on 19.03.2014. The hearing was postponed to 20.03.2014 with due intimation to the school. No one appeared on 20.03.2014 in spite of the delivery of the notice for hearing as confirmed through India Post Tracking System.

8. The Committee has gone through the available record received from the concerned Deputy Director of Education and the observations of the Audit Officer of the Committee. As per record, the school has neither hiked the fee in the year 2009-10 in terms of the order of the Director of Education dated 11.02.2009 nor had implemented the report of the 6<sup>th</sup> Pay Commission.

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Secretary

**RECOMMENDATION****Re. Fee Hike**

728 Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 25.03.2014



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Secretary

729

Adarsh Bal Vidyalaya, Lalita Park, Laxmi Nagar, Delhi - 92

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in



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Secretary

730 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 05.09.2012 required the school to appear on 18.09.2012 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 18.09.2012, no one appeared before the Office of the Committee for the verification of the records.

6. The Committee vide notice dated 21.09.2012 provided another opportunity to the school to produce its financials on 08.10.2012 for verification. On 08.10.2012, again no one attended the Office of the Committee and no records were produced for verification.

7. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

(i). As per the reply to the questionnaire, the school neither had implemented the report of the 6<sup>th</sup> Pay Commission nor increased



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Secretary

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

731

- (ii). On examination of the records, it was noticed that the school was making payment of basic pay and grade pay at its minimum level according to the report of 6<sup>th</sup> Pay Commission. However, other allowances were not paid to the staff. It appeared that the school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission fully.
- (iii). The school had not charged development fee from the students.
- (iv). The school had not hiked the fee in 2009-10. However, there was an increase of fee by 10% to 12.77% for different classes in 2010-11.

8. By notice dated 12.12.2013 the school was asked to appear on 24.01.2014 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. On 24.01.2014, no one appeared on behalf of the school.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of Schools

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Secretary



**RECOMMENDATION**

732

**Re. Fee Hike**

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Dated : - 17.02.2014



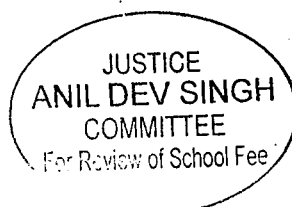
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*[Signature]*  
Secretary

Pandit Nand Ram Model School, Khera Khurd, Delhi - 110 082

733

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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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Secretary

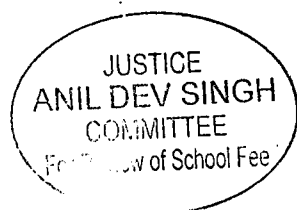
734  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 05.09.2012 required the school to appear on 18.09.2012 and to produce entire accounting, fee and salary records for the years 2008-09 to 2010-11 and to furnish reply to the aforesaid questionnaire.

5. On 18.09.2012, no one appeared before the Office of the Committee for the verification of the records.

6. The Committee vide notice dated 21.09.2012 provided another opportunity to the school to produce its financials on 08.10.2012 for verification. On 08.10.2012 also no one attended the Office of the Committee and no records were produced for verification.

7. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that:-

- (i). The fee structure showing tuition fee and annual charges was same for all the five years from 2006-07 to 2010-11.
- (ii). The number of students enrolled in each class was also same for five years from 2006-07 to 2010-11.
- (iii). The figures in Income and Expenditure Account were almost identical for all the five years from 2006-07 to 2010-11. The final accounts were unaudited and unsigned by the C.A.
- (iv). It appeared that the school did not maintain books of accounts and its final accounts were also not reliable.



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Secretary

735  
8. By notice dated 12.12.2013 the school was asked to appear on 24.01.2014 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. On 24.01.2014, no one appeared on behalf of the school.

### RECOMMENDATION

#### Re. Fee Hike

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated : - 17.02.2014

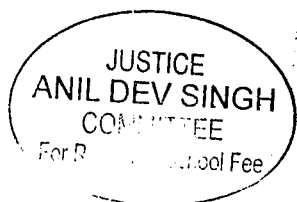
Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

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TRUE COPY

Secretary

Rani Sharda Vidya Mandir, Vishwas Nagar, Shahdara, Delhi - 32

- 736
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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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'.

**TRUE COPY**  
Secretary

737  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 07.11.2012 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. No one appeared on 07.11.2012. The Committee issued final notice on 12.11.2012 to the school to produce its financials for verification on 22.11.2012. No one appeared again on 22.11.2012.

5. The record available with the Committee, as mentioned in para 2 supra in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed that the fee charged by the school from 2008-09 to 2010-11 could not be examined as the returns filed by the school under rule 180 of DSER- 1973 with the concerned Deputy Director of Education were not complete.

6. By notice dated 12.12.2013 the school was asked to appear on 24.01.2014 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.

7. On 24.01.2014, no one appeared in spite of the delivery of the notice of hearing as confirmed through India Post Track Result.



**TRUE COPY**

*W*  
**Secretary**

**RECOMMENDATION****Re. Fee Hike**

738  
 The Committee has gone through the records and observations of the Audit Officer of the Committee. The school has neither, produced its records for verification, nor appeared before the Committee for hearing, therefore the Committee is not in a position to recommend anything on the issue of fee hike and Development fee.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar**  
**Member**

Sd/-

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

Dated : - 17.02.2014

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JUSTICE  
 ANIL DEV SINGH  
 COMMITTEE  
 For Review of School Fee

Secretary

739

U.S.M. Public School, Veena Enclave, Nangloi, New Delhi - 110 041

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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'.

**TRUE COPY**  
**Secretary**



740  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 08.11.2012 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. No one appeared on 08.11.2012. The Committee issued final notice on 12.11.2012 to the school to produce its financials for verification on 23.11.2012. On 23.11.2012, Shri Krishan Kumar, representative of the school Manager and Shri Brijesh Kumar, Drawing Teacher of the school appeared before the Office of the Committee and produced the records of the year 2010-11 only. The representatives stated that the old records had been destroyed due to repair works in the school and heavy rains.

5. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed that the fee charged by the school during 2008-09 to 2010-11 could not be assessed as the returns filed by the school under rule 180 of DSER- 1973 with the concerned Deputy Director of Education were not complete.

6. By notice dated 20.01.2014 the school was asked to appear on 06.02.2014 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.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of Schools

TRUE COPY

Secretary

7. On 06.02.2014, no one appeared in spite of the delivery of the notice of hearing as confirmed through India Post Track Result.

**RECOMMENDATION**

**Re. Fee Hike**

The Committee has gone through the records and observations of the Audit Officer of the Committee. The school has, neither produced its records for verification, nor appeared before the Committee for hearing, therefore the Committee is not in a position to recommend anything on the issue of fee hike.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Sd/-

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson  
Dated- 17.02.2014

J.S. Kochar  
Member

Dr. R.K. Sharma  
Member



TRUE COPY

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Secretary

742  
Shiv Shakti Public School, Nihal Vihar, Nangloi, Delhi - 110 041

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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'.

**TRUE COPY**



  
Secretary

- 743
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 08.11.2012 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. No one appeared on 08.11.2012. The Committee issued final notice on 12.11.2012 to the school to produce its financials for verification on 23.11.2012. The Manager of the school vide letter 21.11.2012 requested for some more time to produce the records. On the request of the Manager, the school vide Office letter dated 27.12.2012 was directed to produce the records on 15.01.2013. The Manager of the school vide its letter dated 12.01.2013, informed that the school is not in a position to produce the records as all the records are missing and the concerned Deputy Director of Education had already been informed about the same.
5. By notice dated 20.01.2014 the school was again asked to appear on 06.02.2014 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.
6. On 06.02.2014, no one appeared. However, the Office of the Committee received a letter from the school dated 03.02.2014 reiterating that the school is not in a position to produce the records due to the reasons that the entire record of the school is missing.



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Page 2 of 3

  
Secretary

**RECOMMENDATION****Re. Fee Hike**

744  
The school, neither, produced its original records for verification, nor appeared before the Committee for hearing and made a lame excuse of missing of entire record, therefore the Committee is not in a position to recommend anything on the issue of fee hike.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated : - 21.02.2014

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member



TRUE COPY

Secretary

Arya Public School, Vishal Colony, Nangloi, New Delhi - 110 041

- 745
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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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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Page 1 of 3

  
**Secretary**

746  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 08.11.2012 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. No one appeared on 08.11.2012. The Committee issued final notice on 12.11.2012 to the school to produce its financials for verification on 23.11.2012. The Office of the Committee received a letter on 20.11.2012 from the Chairman of the school expressing his inability to produce the records due to some family problems.

5. The record available with the Committee, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed that the fee charged by the school from 2008-09 to 2010-11 could not be examined as the returns filed by the school under rule 180 of DSER- 1973 with the concerned Deputy Director of Education were not complete.

6. By notice dated 20.01.2014 the school was asked to appear on 06.02.2014 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.

7. On 06.02.2014, no one appeared in spite of the delivery of the notice of hearing as confirmed through India Post Track Result.



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Secretary

**RECOMMENDATION****Re. Fee Hike**

747  
 The Committee has gone through the records and observations of the Audit Officer of the Committee. The school, neither, produced its records for verification, nor appeared before the Committee for hearing, therefore the Committee is not in a position to recommend anything on the issue of fee hike and development fee.

Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

J.S. Kochar  
 Member

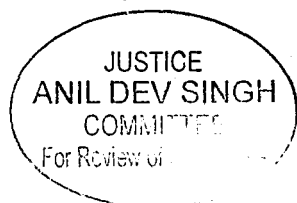
Sd/-

Dr. R.K. Sharma  
 Member

Dated : - 17.02.2014

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Secretary

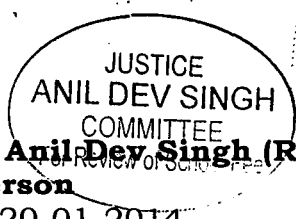


Bal Vikas Public School, Khajoori Khas, New Delhi

- 748
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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education.
  3. The Deputy Director of Education, District North-East vide its email dated 13.12.2013 has informed the Committee that the school has been closed approximately two – three years before. In the said email, the DDE has further informed that no permission has been granted by the department to close the school.
  4. In view of the above, the Committee is not able to take any action. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

Sd/-



Justice Anil Dev Singh (Retd.)  
Chairperson  
Dated: -20-01-2014

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member

**TRUE COPY**

*[Signature]*  
Secretary

Modern International School, Sector-19, Dwarka, New Delhi

- 749
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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education. However, the Education Officer, Zone-21, vide letter No.744 dated 11.10.2012 has informed the Committee that the Deputy Director of Education, District South-West-'B' has issued a Show Cause notice dated 18.09.2012 to the school stating that the case has been sent to the competent authority for taking necessary action as deemed fit for not submitting the requisite financials of the school. A copy of the Show Cause notice has also been enclosed for reference to the Committee.
  3. In view of the above, the Committee is not able to take any action. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

Sd/-  
 JUSTICE  
 ANIL DEV SINGH  
 Justice Anil Dev Singh (Retd.)  
 Chairperson  
 For the view of School Fee  
 Dated: -21.01.2014

Sd/-  
 J.S. Kochar  
 Member

Sd/-  
 TRUE COPY  
 Dr. R.K. Sharma  
 Member  
 Secretary

**Sharda International School, Mohan Garden, Uttam Nagar, New 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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education. The Deputy Director, District West-'B' vide letter No.623 dated 09.10.2012 has informed that the school has never submitted annual returns of any of the financial years, and the case file of the school has already sent to the ACT branch for necessary action but nothing has been heard from the ACT branch.

3. In view of the above, the Committee is not able to take any action. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

**Sd/-**

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

Dated: -21.01.2014

**Sd/-**

**J.S. Kochar  
Member**

**Sd/-**

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

**TRUE COPY**



*W*  
**Secretary**

St. Gee Varghese Public School, Kalyanvas, Delhi - 110 091

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased the fee in



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*[Signature]*  
Secretary

752  
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 07.02.2013 required the school to appear on 25.02.2013 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.

5. On 25.02.2013, no one attended the Office of the Committee for the verification of the records.

6. The Committee vide notice dated 27.02.2013 provided another opportunity to the school to produce its financials on 18.03.2013 for verification. On 18.03.2013, again no one attended the Office of the Committee and no records were produced for verification. However, on 20.03.2013, the Office of the Committee received a letter dated 08.03.2013 from the Manager of the school stating that all the requisite documents had been submitted to the Deputy Director of Education, District East of DoE, from time to time. Along with the letter, copies of audit reports for the years from 2007-08 to 2011-12 were also enclosed.



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Secretary

7. The record available with the Committee as mentioned in para 2 supra and audit reports received from the school, in the first instance, were examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed to the effect that the position regarding fee charged by the school during 2008-09 to 2010-11 could not be assessed as the returns filed by the school under rule 180 of DSER, 1973 with the Directorate of Education and submitted by the school to the Committee vide its letter dated 08.03.2013 were found incomplete.

8. By notice dated 20.01.2014 the school was asked to appear on 06.02.2014 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. On 06.02.2014, no one appeared on behalf of the school. The Committee provided another opportunity for hearing on 06.03.2014. Again on 06.03.2014, no one appeared before the Committee for hearing.

9. The Committee has gone through the observations of the Audit Officer and the records received through the concerned Deputy Director of Education and the school.

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Secretary

**RECOMMENDATION****Re. Fee Hike**

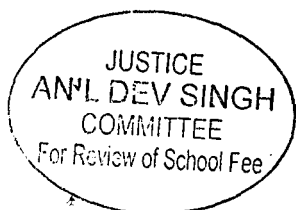
Since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection, it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

**Sd/-****J.S. Kochar  
Member****Sd/-****Justice Anil Dev Singh (Retd.)  
Chairperson****Sd/-****Dr. R.K. Sharma  
Member**

Dated:- 20.03.2014

**TRUE COPY**

*W*  
Secretary

Greenlite Public School, Geeta Colony, Delhi - 110 031

755

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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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Secretary



- 756
4. With a view to verify the returns, the Office of the Committee vide its notice dated 07.02.2013 required the school to appear on 26.02.2013 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. On 26.02.2013, no one appeared before the Office of the Committee.
  5. The school vide letter dated 27.02.2013 was provided final opportunity to present its records on 18.03.2013 for verification.
  6. On 18.03.2013, Shri Sandeep Malhotra, attended the Office of the Committee. The representative of the school did not produce any record, hence, was directed to attend the Office of the Committee on 25.03.2013 along with all financials of the school for verification.
  7. On 25.03.2013, no one attended the Office of the Committee for the verification of the records.
  8. The record available with the Committee as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O., of the Committee. She observed that the fee charged by the school from 2008-09 to 2010-11 could not be assessed as the returns filed by the school under rule 180 of DSER - 1973, were not complete.
  9. By notice dated 20.01.2014 the school was asked to appear on 06.02.2014 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.

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Page 2 of 3



Secretary

10. On 06.02.2014, no one appeared on behalf of the school.

**RECOMMENDATION**

**Re. Fee Hike**

The Committee has gone through the available record and the observations of the Audit Officer. In absence of the complete records, the Committee is not able to recommend anything regarding the fee hike.

However, since the record of the school could not be verified by the Committee because no one on behalf of the school attended the Office of the Committee for its verification and also no one appeared before the Committee for hearing, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson  
Dated : - 21.02.2014

Sd/-

J.S. Kochar  
Member

Sd/-

Dr. R.K. Sharma  
Member



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Secretary

758

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.



**TRUE COPY**

*W*  
Secretary

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 07.02.2013 required the school to appear on 26.02.2013 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.

5. On 26.02.2013, Ms. Hemlatha, Clerk and Shri Jagdish Kumar, PET of the school attended the Office of the Committee. The school did not produce reply to the questionnaire.

6. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, the Audit Officer of the Committee. He observed to the effect that:-

- (i). The school has not hiked tuition fee in 2009-10 and 2010-11 and had also not collected arrears of fee from the students.
- (ii). The fee had been collected in cash and salaries had also been disbursed in cash in spite of the school having a bank account.
- (iii). The school had not implemented the report of the 6<sup>th</sup> Pay Commission.
- (iv). The school had collected building fund during the years 2008-09 to 2010-11.



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*W*  
Secretary

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(v). As stated by the representatives of the school, the school had not charged fee in the name of tuition fee and had instead collected donations in the name of parents contribution.

(vi) The school was directed to produce reply to the questionnaire, original record of fee registers for the years from 2008-09 to 2010-11 and ledger accounts for the period 2009-10 in respect of Transport Fee, Building Fund and Rent paid for the school building, on 04.03.2013.

(vii) On 04.03.2013, no one attended the Office of the Committee to produce the required original record.

7. By notice dated 20.01.2014 the school was asked to appear on 21.02.2014 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.

8. On 21.02.2014, no one appeared before the Committee for the hearing. Vide notice dated 02.04.2014, the school was provided another opportunity for hearing on 11.04.2014. Again, no one appeared on 11.04.2014.

9. We have gone through the record and observations of the Audit Officer of the Committee.



TRUE COPY

*W*  
Secretary

A.E.S. Middle School, Gazipur, Delhi - 110 096

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**RECOMMENDATION****Re. Fee Hike**

The record of the school could not be verified by the Committee, as neither the original records were produced by the school for its verification before the Audit Officer of the Committee, nor the school appeared before the Committee with the records during the course of hearing. Therefore, the Committee is of the view that Director of Education should order a special inspection of the school as per the rules to ascertain the true state of affairs of the school.

In case after inspection it is found by the Director of Education that the school had hiked the fee and/or collected the development fee unjustifiable, it may take such action as it deems fit subject to the orders of the Hon'ble Delhi High Court.

Recommended accordingly.

Sd/-  
J.S. Kochar  
Member

Sd/-  
Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-  
Dr. R.K. Sharma  
Member

Dated : -23.04.2014



TRUE COPY

Secretary

Solanki Secondary Public School, Budh Vihar, New Delhi - 41

762

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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education.
3. The Office of the Committee has received a copy of a letter of the school dated 28.03.2013 addressed to the Assistant Director of Education, Act Branch, Old Sectt., Delhi in response to the memorandum dated 19.03.2013 issued to the school by the Act branch. In the said letter, the school had requested two week time to submit the financials of the school.

**TRUE COPY**

Page 1 of 2



*N*  
Secretary

763  
4. The Office of the Committee has received a copy of another letter dated 16.04.2013 addressed to the Assistant Director of Education, Act Branch, Old Sectt., Delhi, expressing its inability to submit the financials of the school and has further requested for two week time to submit the requisite documents.

5. In view of the above, the Committee is not able to take any action. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

Sd/-

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

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Dated: -20.01.2014



**TRUE COPY**

  
**Secretary**



Shri Tula Ram Public School, Aman Vihar, Delhi-110086

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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 of the Directorate of Education. On prima facie examination of the records, it appeared that the school had hiked the fee as per order dated 11/02/2009 issued by the Director of Education but had not implemented the VI Pay Commission Report. On the basis of this reply, the school was placed in Category 'A'.

The Committee vide its letter dated 09/08/2012 required the school to produce on 29/08/2012 its fee and salary records, besides its books of accounts. The school was also required to submit its reply to the questionnaire dated 27/02/2012 issued by the Committee. On the scheduled date, Sh. Sheshank, Principal of the school, appeared and produced the required records. He also filed reply to the questionnaire dated 27/02/2012. As per the reply, the school claimed to have implemented prospectively the VI Pay Commission report w.e.f. September 2009. It was mentioned that the school had not paid any arrears to the staff nor had it collected any arrear fee. It enclosed salary sheet for the month of August 2009 showing total payment of Rs. 2,50,490 and September 2009 showing total payment of Rs. 3,88,281.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

TRUE COPY

Secretary

**Shri Tula Ram Public School, Aman Vihar, Delhi-110086**

765

With respect to hike in regular fee, it filed an annexure showing the fee charged in 2008-09, 2009-10 and 2010-11. So far as the fee charged in 2010-11 is concerned, the hike was within 10%, as per the information furnished. The comparative table of the fee charged for different classes in the years 2008-09 and 2009-10, as furnished by the school is as follows:

Class	Tuition Fee in 2008-09 (Rs.)	Tuition Fee in 2009-10 (Rs.)	Increase in 2009-10 (Rs.)	Percentage increase
I	570	589	19	3.33%
II	570	590	20	3.51%
III	670	691	21	3.13%
IV	674	692	18	2.67%
V	674	693	19	2.82%
VI	713	823	110	15.42%
VII	713	824	111	15.42%
VIII	713	830	117	16.40%
IX	933	1038	105	11.25%
X	933	1058	125	13.45%
XI	1097	1213	116	10.57%
XII	1097	1213	116	10.57%

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 furnished the auditors reports for any of the years. However, on examination of fee records, the fee charged by the school was found to be in agreement with the fee schedule filed by the school. With regard to implementation of VI Pay Commission report, he merely reiterated what was submitted by the school in its reply to the questionnaire, without carrying out any verification.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

TRUE COPY

Secretary

**Shri Tula Ram Public School, Aman Vihar, Delhi-110086**

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In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 11/02/2014, to appear before the Committee on 25/03/2014. A questionnaire to elicit information specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was also issued to the school. On the scheduled date, Dr. Shashank, Principal of the school appeared and was heard. He also filed reply to the questionnaire regarding development fee stating that the school was not charging any development fee.

During the course of hearing, the representative of the school maintained that the VI Pay Commission report had been partially implemented w.e.f. 01/07/2009. He also admitted that even after partial implementation of VI Pay Commission report, salary was paid in cash right till 2012-13. Only from 2013-14, it was contended, that the school started paying salaries by cheques. He further confirmed that the school did not deduct any TDS till 2012-13 as the school had not obtained TAN. He contended that the school did not charge any arrear fee or development fee nor paid any arrear salary.

**Discussion, Determination & Recommendation :**

The Committee has considered the returns filed by the school, its reply to the two questionnaires, the observations of the audit officer and the submissions made during the course of hearing. The Committee ~~is of the view~~ that the school did not implement the

JUSTICE  
IN THE  
COMMITTEE  
For Review of School Fee

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Shri Tula Ram Public School, Aman Vihar, Delhi-110086

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recommendations of VI Pay Commission and its partial implementation w.e.f. 01/07/2009 is only shown in papers.

However, the mandate of the Committee is to examine the justifiability of fee hike in the backdrop of additional liability of the school on account of implementation of VI Pay Commission report and on this score, the Committee finds that the hike in fee effected by the school was nominal for most of the classes. The hike in percentage terms was within 10% or near about for all the classes except classes VI to VIII in which case the hike was around 15%. The Committee considers a hike upto 10% to be justified even where the schools have not implemented the VI Pay Commission report. Taking an overall view of the fee hike effected by the school in 2009-10, the Committee is of the view that no intervention is called for in the matter.

Recommended accordingly.

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: 22/04/2014

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Secretary

Sanatan Dharam Public Middle School, Model Town-II, Delhi-  
110009

000788

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Vide letter dated 15/03/2012, the school gave reply to the questionnaire sent by the Committee on 27/02/2012. However, it appears that the same was not received in the office of the Committee. A copy of the reply was subsequently furnished by the school in response to the Committee's letter dated 09/08/2012. The annual returns filed by the school under Rule 180 of Delhi School Education Rules 1973 were received from the office of Dy. Director, Distt. North West-A of the Directorate of Education. On prima facie examination of the records, it appeared that the school had hiked the fee as per order dated 11/02/2009 issued by the Director of Education but had not implemented the VI Pay Commission Report. On the basis of this reply, the school was placed in Category 'A'.

The Committee vide its letter dated 09/08/2012 required the school to produce on 29/08/2012 its fee and salary records. , besides reply to the questionnaire, above referred. On the scheduled date, Ms. Neelam Gaur, a TGT of the school appeared when she filed a copy of the reply to the questionnaire and also produced the fee and salary records of the school. As per the reply, the school stated that:

- (1) It had implemented the recommendations of the VI Pay Commission w.e.f. January 2009 but had not paid any arrears of salary as no arrears of fee was collected from the students.



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Secretary

**Sanatan Dharam Public Middle School, Model Town-II, Delhi-110009**

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(2) The school had hiked the fee in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2010. (By way of an Annexure, the school also gave details of the tuition fee charged by it from 2008-09 to 2011-12).

As per the details submitted by the school, the tuition fee that was being charged by it from 2008-09 to 2010-11 is tabulated below:

Class	Monthly tuition fee in 2008-09(Rs.)	Monthly tuition fee in 2009-10 (Rs.)	Increase in 2009-10 (Rs.)	Percentage increase in 2009-10	Monthly tuition fee in 2010-11 (Rs.)	Increase in 2010-11 (Rs.)	Percentage Increase in 2010-11
I	475	550	75	15.79%	625	75	13.63%
II	550	625	75	13.63%	700	75	12.00%
III	550	625	75	13.63%	700	75	12.00%
IV	600	675	75	12.50%	750	75	11.11%
V	600	675	75	12.50%	750	75	11.11%
VI	625	725	100	16.00%	800	75	10.35%
VII	625	725	100	16.00%	800	75	10.35%
VIII	625	725	100	16.00%	800	75	10.35%

The records produced were examined by sh. N.S. Batra, audit officer of the Committee. He observed, inter alia, as follows:

(a) On examination of the fee records, the fee was found to be charged in accordance with the fee schedules submitted by the school. However, the school was also charging annual charges at the @ Rs. 1100 per annum in 2009-10 and Rs. 1200 per annum in 2010-11. Similarly the school was charging development fee of Rs. 600 per annum in 2009-10

JUSTICE  
ANIL DEV SINGH  
OFFICER  
IN CHARGE  
REVIEW OF COLLEGE

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Secretary

**Sanatan Dharam Public Middle School, Model Town-II, Delhi-**  
**110009**

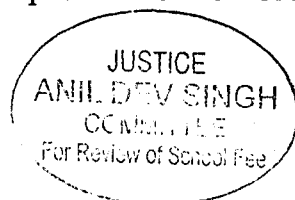
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and Rs. 700 per annum in 2010-11. These levies were not reflected in the fee schedule of the school.

(b) The school had implemented the VI Pay Commission report as claimed by it.

(c) The school was in receipt of donation of Rs. 4,87,900 in 2009-10 and Rs. 8,91,000 in 2010-11 from the Sanatan Dharam Sabha, which runs the school.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 11/02/2014, to appear before the Committee on 25/03/2014. Vide this notice, complete break up of fee and expenditure on salary besides information regarding accrued liabilities of leave encashment and gratuity, if any were sought. A questionnaire to elicit information specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was also issued to the school. On the scheduled date, Ms. Sarita Sharma, Headmistress, Ms. Poonam Tiwari, teacher appeared with Sh. Jeewan Sharma and Sh. Parveen Kumar, Office Assistants of the school. They filed the various details sought for by the Committee. Reply to the questionnaire regarding development fee was also filed, which will be adverted to when we discuss the issue of development fee. The details furnished by the school were examined by the Committee and the representatives were heard.



**Sanatan Dharam Public Middle School, Model Town-II, Delhi-  
110009**

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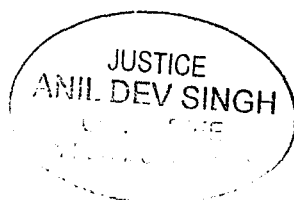
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During the course of hearing, besides reiterating the contents of reply to the questionnaire, the school stated that the salary to the regular staff is paid by bank transfer and to contractual staff, it is paid in cash. The school only nominally increase the fee for implementation of VI Pay Commission report. The deficit that arose on account of implementation of VI Pay commission report was met by the Sanatan Dharam Sabha.

**Discussion & Determination:**

**Tuition Fee:**

The Committee has considered the annual returns filed by the school, the reply given by it to the two questionnaires, the observations of the audit officer and the submissions made before it during the course of hearing. The Committee has verified that the school pays salary to its regular staff by direct transfer of funds to the bank accounts of its regular staff. The implementation of VI Pay Commission report by the school is beyond any shadow of doubt. Further as would be evident from the table of fee charged by the school as set out above, the school, for all practical purposes, did not hike any fee for the purpose of implementation of VI Pay Commission report. The hike in fee in 2009-10 and 2010-11, when viewed in the backdrop of the effective implementation of VI Pay Commission report is nominal. It has also been verified by the Committee that the school





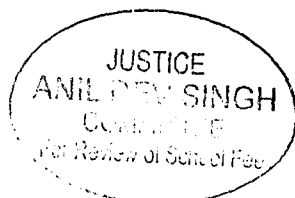
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**Sanatan Dharam Public Middle School, Model Town-II, Delhi-  
110009**

received substantial aid from Sanatan Dharam Sabha from which it was able to absorb the additional liability on account of implementation of VI Pay Commission report. In this view of the matter, there is no case for any intervention in so far as tuition fee is concerned.

**Development Fee:**

In reply to the questionnaire issued by the Committee regarding development fee, the school furnished details of development fee charged by it from 2006-07 to 2010-11. As per the details furnished, the school recovered a sum of Rs. 1,49,100 as development fee in 2009-10 and Rs. 1,95,600 in 2010-11. The same was claimed to have been spent on purchase of furniture, fixture and equipments. However, it was mentioned that the school was treating the development fee as a revenue receipt and was not maintaining any development fund account or depreciation reserve fund account. Nominally we would have recommended refund of development fee for not complying with the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School. However, in view of the fact that the school was in deficit on account of implementation of VI Pay Commission report and had to survive on aid received from the Sanatan Dharam Sabha to the tune of Rs. 4,87,900 in 2009-10 and Rs. 8,91,000 in



**Sanatan Dharam Public Middle School, Model Town-II, Delhi-**  
**110009**

773

2010-11, the Committee is not inclined to recommend refund of any part of development fee.

**Recommendations:**

**In view of the foregoing discussions, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

**Recommended accordingly.**

Sd/-

Sd/-

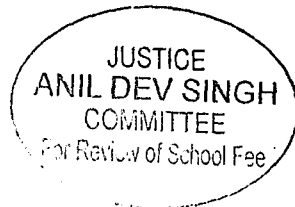
Sd/-

CA J.S. Kochar  
Member

Justice Anil Dev Singh (Retd.)  
Chairperson

Dr. R.K. Sharma  
Member

Dated: 28/04/2014



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Secretary

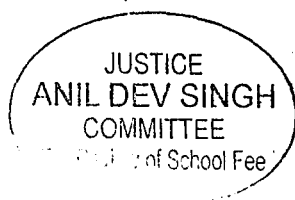
Khadijatul Kubra Girls Public School, Okhla, New Delhi-110025

The school had not initially filed any reply to the questionnaire sent by the Committee 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, Distt. South of the Directorate of Education. It was provisionally placed in Category 'A'.

The Committee vide its letter dated 18/09/2012 required the school to produce on 01/10/2012 its fee and salary records, besides reply to the questionnaire, above referred. On the scheduled date, Ms. Shabana Khan, Headmistress of the school appeared and filed reply to the questionnaire and also produced the fee and salary records of the school. As per the reply, the school stated that:

- (1) It had implemented the recommendations of the VI Pay Commission w.e.f. April 2010. The arrears of salary were not paid due to insufficient funds.
- (2) The school did not hike the fee in terms of order dated 11/02/2009 issued by the Director of Education nor it recovered any arrear fee as envisaged in the above said order.

The records produced were examined by Sh. A.K. Vijh, audit officer of the Committee on 01/10/2012 and 05/10/2012. He observed, inter alia, as follows:



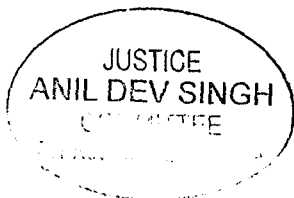
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Secretary

Khadijatul Kubra Girls Public School, Okhla, New Delhi-110025

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- (a) Examination of the salary records of the school showed that the school had implemented the VI Pay Commission report w.e.f. 01/04/2010. The salary was paid by the school through banking channels (Standard Chartered Bank, New Friends Colony, New Delhi).
- (b) The school hiked the fee by Rs. 100 per month in 2009-10 which worked out a hike of 13.64% for classes I to V and Rs. 117 (13.76%) of classes VI to VIII. In 2010-11, the fee was hiked by Rs. 50 per month for all the classes and such hike was less than 10%.
- (c) The school was collecting development fee @ Rs. 500 per student only at the time of admission. Such fee was shown as an income.
- (d) The school had received aid of Rs. 41,00,000 from A.K. Azad Islamic Awakening Centre, which runs the school.
- (e) No adverse feature was noticed in the maintenance of accounts.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 11/02/2014, to appear before the Committee on 27/03/2014. Vide this notice, complete break up of fee and expenditure on salary besides information regarding accrued liabilities of leave encashment and gratuity, if any were sought. A questionnaire to elicit information



**Khadijatul Kubra Girls Public School, Okhla, New Delhi-110025**

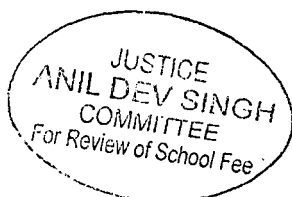
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specifically about receipt of development fee, its utilisation and maintenance of development fund and depreciation reserve fund, was also issued to the school. On this date, a request letter was received from the school seeking adjournment. Acceding to the request, the matter was adjourned to 21/04/2014 and further to 23/04/2014. On this date, Ms. Shabana Khan, Headmistress of the school appeared with Sh. Abdul Rasheed, Chartered Accountant and Sh. Abdul Hai, Accountant. They filed written submissions giving the information sought by the Committee which included reply to the questionnaire regarding development fee. The representatives were heard by the Committee. It was contended that the school implemented the VI Pay Commission report w.e.f. 01/04/2010 without hiking any fee for this purpose. Only the usual hike of 10% was resorted to. Further the school charges development fee only at the time of admission of new students.

**Discussion & Determination:****Tuition Fee:**

The Committee has considered the annual returns filed by the school, the reply given by it to the two questionnaires, the observations of the audit officer and the submissions made before it during the course of hearing. The Committee is of the view that if the claim of the school that it hiked the fee only to the extent of 10% and no specific hike in order to implement the recommendations of VI Pay

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Secretary

**Khadijatul Kubra Girls Public School, Okhla, New Delhi-110025**

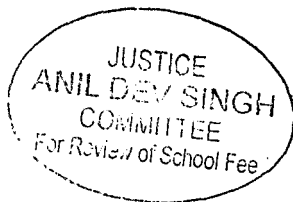
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Commission report is true, the factum of implementation of VI Pay Commission report pales into insignificance as the mandate of the Committee is to examine the justifiability of hike in fee pursuant to order dated 11/02/2009 issued by the Director of Education.

The observations of the audit officer of the Committee on this score are very vague and not helpful. He has merely stated that the fee was hiked by Rs. 100 and Rs. 117 in 2009-10, without setting out the fee charged in 2008-09 and 2009-10 in his observations. Hence it would be in order to set out herebelow the statement of fee charged by the school in 2008-09, 2009-10 and 2010-11 in order to bring out the extent of hike. Examination of the relevant schedules filed by the school as part of annual returns shows that the monthly tuition fee charged by the school in these years was as follows:

Class	Monthly tuition fee in 2008-09(Rs.)	Monthly tuition fee in 2009-10 (Rs.)	Increase in 2009-10 (Rs.)	Percentage increase in 2009-10	Monthly tuition fee in 2010-11 (Rs.)	Increase in 2010-11 (Rs.)	Percentage Increase in 2010-11
I to V	500	600	100	20.00%	650	50	8.33%
VI to VIII	600	700	100	16.67%	750	50	7.14%

The above table shows that the claim of the school that it hiked the fee only to the extent of 10% is not correct in so far as the hike in 2009-10 is concerned. However, in so far as 2010-11 is concerned, the hike is within 10% as claimed by the school. This is also corroborated by the annual figures of aggregate tuition fee as



Khadijatul Kubra Girls Public School, Okhla, New Delhi-110025

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institution of the school. The Committee, is therefore of the view that in so far as the tuition fee is concerned, no intervention is required as the hike effected by the school in 2009-10 was justified although the school implemented the VI Pay Commission report w.e.f. 01/04/2010.

Development Fee:

In its written submissions dated 21/04/2014, the school furnished details of the development fee charged by it and as per these details, the school recovered the sum of Rs. 92,000 as development fee in 2009-10 and Rs. 80,500 in 2010-11. These were treated as revenue receipts in the accounts. However, in view of the deficit of Rs. 31,27,868 suffered by the school on account of implementation of VI Pay Commission report, the Committee is not inclined to recommend refund of any part of development fee.

Recommendations:

**In view of the foregoing discussions, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

**Recommended accordingly.**  
Sd/-

CA J.S. Kochar  
Member

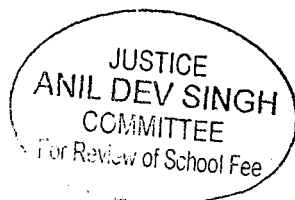
Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: 28/04/2014



**Joseph And Mary Public School, Burari, Delhi-110084**

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In response to the questionnaire dated 27/02/2012 issued by the Committee, the school submitted a reply which was received in the office of the Committee on 06/03/2012, stating that it had implemented the VI Pay Commission Report w.e.f. 01/07/2009. In support of this averment, the school enclosed copies of the salary payment sheets for the months of June 2009 and July 2009, showing that the total outgo on account of salary had gone up from Rs. 7,71,023 to Rs. 11,54,725 on account of implementation of VI Pay Commission Report. With regard to arrear salary, the school stated that the arrears had been paid in the months of September 2009 and December 2009, without stating the amount of such arrear payments or giving details thereof. With regard to fee hike, it was stated that the school had hiked the fee of the students only upto 10% w.e.f. 01/04/2009. In support of this averment, the school enclosed copies of fee structure for 2008-09 and 2009-10. It was further stated that no arrear fee was charged from the students, consequent to implementation of VI Pay Commission Report. The school was placed in Category 'B'.

The Committee was of the view that the contention of the school regarding hike in fee, which was stated to be only upto 10% for implementation of VI Pay Commission Report, needed to be examined first, before examining the aspect of implementation of VI Pay





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Commission Report, because if the contention was found to be true, no intervention would be required in the matter of fee irrespective of whether the school had implemented the VI Pay Commission Report or not as the Committee has taken a view that a fee hike upto 10% does not call for any intervention as it would be justified to offset the increased expenses of the school on account of inflation.

The school furnished the following details regarding its fee structure for 2008-09 and 2009-10:

**Fee Structure for 2009-10**

Class	Tuition Fees	Lab/Lib./Sports	I.T.Charges*	Assignment Charges**	Total
I	1175	20	333.33	62.50	1591
II	1175	20	333.33	62.50	1591
III	1200	20	333.33	62.50	1616
IV	1200	20	333.33	62.50	1616
V	1250	30	333.33	62.50	1676
VI	1250	30	333.33	62.50	1676
VII	1300	30	333.33	62.50	1726
VIII	1300	30	333.33	62.50	1726
IX	1400	30	333.33	62.50	1826
X	1400	30	333.33	62.50	1826
XI (Science )	1900	30	333.33	62.50	2326
XI (Commerce)	1600	20	333.33	62.50	2016
XI (Arts)	1400	20	333.33	62.50	1816
XII (Science)	1900	30	333.33	62.50	2326
XII ( Commerce)	1600	20	333.33	62.50	2016
XII (Arts)	1600	20	333.33	62.50	2016

\*Rs. 1000 per quarter

\*\*Rs. 750 per annum

**Fee Structure for 2008-09**

Class	Tuition Fees	Lab/Lib./Sports	I.T.Charges*	Assignment Charges**	Total
I	1000	20	333.33	62.50	1416
II	1000	20	333.33	62.50	1416
III	1025	20	333.33	62.50	1441
IV	1025	20	333.33	62.50	1441
V	1075	30	333.33	62.50	1501
VI	1075	30	333.33	62.50	1501

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For Review of School Fee

VII	1100	30	333.33	62.50	1526
VIII	1100	30	333.33	62.50	1526
IX	1200	30	333.33	62.50	1626
X	1200	30	333.33	62.50	1626
XI (Science)	1650	30	333.33	62.50	2076
XI (Commerce)	1400	20	333.33	62.50	1816
XI (Arts)	1400	20	333.33	62.50	1816
XII (Science)	1650	30	333.33	62.50	2076
XII (Commerce)	1400	20	333.33	62.50	1816

\*Rs. 1000 per quarter

\*\*Rs. 750 per annum

In order to examine the classwise comparison, the comparative fee of each class for 2008-09 vis a vis 2009-10 is tabulated below:

Class	Fee for 2008-09	Fee for 2009-10	Increase in 2009-10	Percentage increase
I	1416	1591	175	12.35
II	1416	1591	175	12.35
III	1441	1616	175	12.14
IV	1441	1616	175	12.14
V	1501	1676	175	11.65
VI	1501	1676	175	11.65
VII	1526	1726	200	13.11
VIII	1526	1726	200	13.11
IX	1626	1826	200	12.30
X	1626	1826	200	12.30
XI (Science)	2076	2326	250	12.04
XI (Commerce)	1816	2016	200	11.01
XI (Arts)	1816	1816	0	0
XII (Science)	2076	2326	250	12.04
XII (Commerce)	1816	2016	200	11.01

As is apparent from the above tables, the fee hike effected by the school in 2009-10 was marginally in excess of 10%.

The school was issued a notice dated 09/07/2013 to produce on 22/07/2013, its books of accounts, bank statements, fee receipts, salary registers, PF returns and TDS returns for verification. A

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questionnaire was also issued to the school, eliciting information regarding development fee charged and its utilisation etc. In response, the school filed its reply to the questionnaire regarding development fee, stating that the school had been charging development fee @ Rs. 1000 in the financial years 2007-08 to 2010-11. The total development fee charged for 2007-08 was Rs. 2,96,000, for 2008-09, it was Rs. 3,47,500, for 2009-10, it was Rs. 3,61,200 and for 2010-11, it was Rs. 5,03,000. It was further stated that the development fee was spent on building repair and maintenance in all the years, it was treated as a revenue receipt in the accounts.

Sh. Manoj Kumar, Librarian of the school attended and produced the required records firstly on 22/07/2013 and again 07/08/2013. The records were examined by Sh. N.S. Batra, Audit Officer of the Committee and he tabulated the fee hike to be between 14.28% and 18.20% for different classes. Besides, he observed that the school had implemented the VI Pay Commission Report w.e.f. July 2009 and confirmed that the salary bill of the school had gone up from Rs. 7,71,023 per month to Rs. 11,54,715 per month w.e.f. July 2009 on implementation of VI Pay Commission Report. He computed the annual impact of implementation of VI Pay Commission Report to be Rs. 46,04,424 while the incremental revenue on account of fee hike was computed at Rs. 40,33,800, after considering the extent of fee hike and number of students in each class. He also observed that the

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books of accounts were found to be maintained in usual course and no adverse feature in their maintenance was found.

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In order to provide an opportunity of hearing to the school, the Committee issued notice dated 20/11/2013 for hearing on 26/11/2013. On this date, Sh. Manoj Kumar, Superintendent of the school appeared with Sh. Amar Nath, Accountant. They were partly heard by the Committee on that date as during the course of hearing, while examining the salary payments, the school could not correlate the salary cheques with the respective entries in the bank statements. They sought time to correlate the same and accordingly the matter was adjourned for further hearing to 11/12/2013. On this date, they produced the salary sheets and bank statements, highlighting the salary cheques. The Committee directed its audit officer Ms. Sunita Nautiyal to verify the same and the hearing was adjourned to 12/12/2013. The audit officer verified the salary cheques with reference to the bank statements and confirmed that bulk of the salary was paid by means of bank transfer and only insignificant portion of salary paid by bearer cheques or cash. The representatives of the school were finally heard on 12/12/2013.

**Discussion & Determination:**

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, the reply submitted by the school to the two questionnaires issued by the



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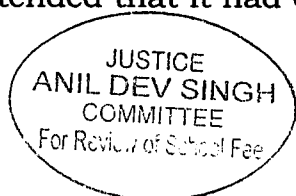
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Committee, the observations of the two audit officers and the submissions made by the school during the course of hearing.

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The Committee is of the view that so far as tuition fee is concerned, no intervention is called for in the matter. The audit officer observed that the fee charged by the school was in accordance with the fee schedules filed by the school, which are tabulated above. Although the audit officer computed the fee hike in 2009-10 to be between 14.28% and 18.20% for different classes, the basis of his calculation was not correct as he compared the fee of two years only under the head 'tuition fee'. The Committee is of the view that Lab/Lib. Fee, I.T. Fee and Assignment charges are also a part of tuition fee and for comparing the fee of two years, the aggregate of these fees ought also to have been taken. If these are taken into account, the fee hike effected by the school was between 11.01% and 13.11% for different classes as tabulated supra. This is marginally in excess of 10% which the Committee feels is justified. On top of it, the school has implemented the VI Pay Commission Report w.e.f. July 2009 and it has been verified by the two audit officers of the Committee that bulk of the payments of salary are by means of bank transfer.

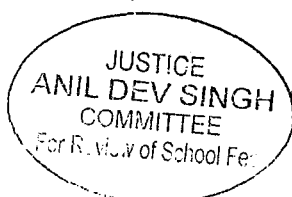
**Development Fee:**

In reply to the questionnaire regarding development fee issued by the Committee and also during the course of hearing, the school contended that it had charged development fee from 2007-08 to 2010-



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 11 @ Rs. 1000. In the fee schedules for 2009-10 and 2010-11, it was mentioned that the development fee was charged only from the new students. However, admittedly the development was treated as a revenue receipt and expended on building repair and maintenance which is a revenue expense. Hence, no development fund was maintained. Since, no furniture or fixture or equipments were acquired out of development fee, there is no question of maintaining any Depreciation reserve fund. Thus none of the pre conditions for levy of 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 ( 2004) 5 SCC 583 , is being fulfilled. The Committee is therefore of the view that that the school was not justified in charging the development fee. In normal circumstances, the Committee would have recommended the refund of development fee charged in 2009-10 and 2010-11, since the mandate of the Committee is to examine the fee pursuant to order dated 11/02/009 issued by the Director of Education and not for earlier years. However, the issue when considered in the proper prospective, persuades the Committee not to recommend such a refund as the aggregate development fee charged in 2009-10 and 2010-11 is Rs. 8,64,200 only where as the monthly salary bill of the school is Rs. 11,54,725 after implementation of VI Pay Commission report. The school ought to have some funds in reserve and the amount of Rs. 8,64,200 is not even equivalent to one month salary.

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**Recommendations:**

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In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.

Recommended accordingly.

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

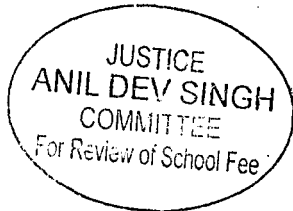
CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 20/01/2014

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Secretary

**Spring Days Model School, Ashok Vihar, Delhi-110052**

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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 implemented the VI Pay Commission Report w.e.f. July 2009. Details of salary paid to the staff for the period prior to implementation of VI Pay Commission Report and after its implementation, were annexed to this letter which showed that the total monthly salary bill before implementation was Rs. 2,57,755 and after its implementation, it rose to 3,94,117. Detail of arrear paid to the staff was also annexed to the letter which showed that the total sum of Rs. 6,12,606 was paid on account of arrears. With regard to fee hike, it was stated that the school had hiked the fee w.e.f. April 2009 and also recovered lump sum arrear of Rs. 2,500/Rs. 3,000 per student and the total amount recovered by way of arrear fee was Rs. 6,92,570. The hike in monthly fee w.e.f. 01/04/2009 was between Rs. 200 per month and Rs. 400 per month depending upon the fee scale for the year 2008-09. Based on this reply, the school was initially in Category 'B'.

In order to verify the implementation of VI Pay Commission Report, the school vide letter dated 19/09/2013, was required to produce its fee, salary and accounting records on 11/10/2013. As the school was also found to be charging development fee, a questionnaire specifically regarding the collection and utilisation of development fee





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 as well as maintenance of depreciation reserve fund and development fund, was issued to the school. The school produced the required records through Sh. R.L. Gupta, Manager of the school. The records produced by the school were verified by Sh. A.D. Bhateja, audit officer of the Committee and he observed that the school had only partially implemented the VI Pay Commission Report in as much as DA was not paid at the full rates. He also observed that the school had paid arrears of salary for the period 01/01/2006 to 31/06/2009 amounting to Rs. 5,81,620. The monthly fee hike w.e.f. April 2009 was as per the reply of the school to the questionnaire issued by the Committee and was also within the prescribed limits of the order dated 11/02/2009 issued by the Director of Education.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 20/11/2013 for hearing on 26/11/2013. On this date, Sh. R.L. Gupta, Manager of the school appeared and requested for two weeks time on account of non availability of the accounts personnel. At his request, the matter was directed to be relisted on 06/12/2013. On this date, Sh. R.L. Gupta appeared along with Sh. R.G. Luthra, Chartered Accountant and they were heard. The school also filed written submissions dated 06/12/2013.

**Submissions:**

Vide the written submissions , the school contended that it suffered a shortfall even on account of partial implementation of VI



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Pay Commission report. It was represented that the school be allowed to hike the fee over and above the fee hike allowed by the Directorate vide order dated 11/02/2009. However, during the course of hearing, the school gave up its claim for being allowed to further hike the fee and requested the Committee to only examine the fee hike already effected by it. Shorn off the general submissions, it was contended by the representatives of the school

- (i) That the school had hiked the tuition fee w.e.f. 01/04/2009 in terms of order dated 11/02/2009 issued by the Director of Education and had also collected the lump sum arrears.
- (ii) The hike in fee effected by the school as well as the recovery of arrears, did not result in generation of sufficient funds to meet the additional liability of the school. It was contended, with reference to the audited financials of the school that the total tuition fee collection in 2008-09 was Rs. 46,84,902 which rose to Rs. 73,96,512 (including arrears of Rs. 6,92,570 ) in 2009-10. On the other hand, the annual expenditure on salary went up from Rs. 39,69,004 in 2008-09 to Rs. 72,10,860 (including arrears of Rs. 5,81,620) in 2009-10. Thus it was contended that the total additional revenue generated by the school was Rs. 27,11,610 while the additional

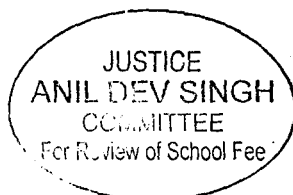
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expenditure on salary on account of implementation of VI  
Pay Commission report was Rs. 32,41,856.

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**Discussion:**

The contentions of the school were examined by the Committee with reference to the audited financials of the school and the observations of the audit officer. During the course of examination, certain discrepancies in the calculation of salary for the year 2009-10 were observed. On the basis of information furnished by the school, the total expenditure on salary in the year 2009-10 ought to have been around Rs. 54 lacs while the amount reflected in the Income & Expenditure account was around Rs. 72 lacs. The school was asked to clarify the position and it was submitted by the school that while giving reply to the questionnaire, the salary figure furnished was only in respect of permanent staff, but in actual fact the school also had certain non permanent/contractual staff who were paid lump sum salaries. If the salary paid to such staff was also considered, the total expenditure on salary in 2009-10 would amount to Rs. 72,10,860. The school also filed a copy of its ledger account of establishment expenses. These details were got verified by the Committee through one of its audit officers, who confirmed the position stated by the school.

The Committee has also examined the position of available funds with the school as on 01/04/2009 with reference to the audited balance sheet as on 31/03/2009 and has observed that the total



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investments + net current assets as on that date were Rs. 3,31,631. This amount was not sufficient for maintaining a reserve for future contingencies.

The Committee is therefore of the view that in so far as tuition fee is concerned, no intervention is required in the matter. The issue of requirement of funds to be kept in reserve would be adverted to when we discuss the issue of development fee, if the Committee finds that the development fee charged by the school was not justified.

**Development Fee:**

In reply to the questionnaire regarding development fee issued by the Committee, the school contended that it had charged development fee in all the five years (2006-07 to 2010-11) for which the information was sought by the Committee. It was mentioned that the development fee was treated as a capital receipt and utilised for purchase of eligible assets. With regard to maintenance of development fund and depreciation reserve fund on the assets acquired out of development fund, it was stated that such funds were not maintained by the school.

In the written submissions dated 06/12/2013, a breakup of capital as well as revenue expenditure incurred out of development fee receipts was given for the five years i.e. 2006-07 to 2010-11. It was further clarified that development fund had always been maintained separately in the books of accounts. However, separate bank



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 accounts for development fund and depreciation reserve fund have been opened only during the financial year 2013-14. It was further contended that the development fee, though deposited in the common bank account till 2012-13, had always been spent in full for the designated purposes. A table showing expenditure out of development fee was given in the written submissions as follows:

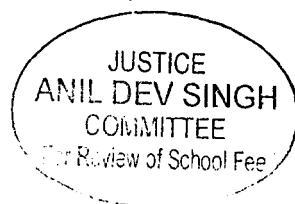
Year	Receipts	Development Expenditure		
		Capital	Revenue	Total
2006-07	5,08,800	5,32,485	1,33,223	6,65,708
2007-08	4,33,060	6,18,772	20,290	6,39,062
2008-09	4,16,180	4,10,673	26,420	4,37,093
2009-10	8,80,595	5,25,007	5,15,588	10,40,595
2010-11	11,02,366	11,53,777	4,03,440	15,57,217

It would be obvious from the above table that the expenditure projected by the school to have been incurred out of the development fee is more than the development fee itself in all the five years, which is an impossibility. However, this is the fall out of not maintaining a separate development fund account and the expenditure having been incurred out of a common account for tuition fee and development fee. It was precisely for this reason that the Duggal Committee recommended maintenance of a separate development fund account so that the schools cannot play with the funds which are collected for a specific purpose i.e. purchase or upgradation of furniture & fixture



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and equipments. While the school may be right in its contention that the development fund has been treated as a capital receipt and utilised for permitted purposes i.e. acquisition of furniture & fixture and equipments as would be apparent from the amount shown as utilised for capital expenditure in the above table, the fact that the school was not maintaining earmarked accounts for development fund and depreciation reserve fund, which the school has itself admitted having been opened in the financial year 2013-14, the Committee is of the view that the school was not fulfilling the preconditions 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 (2004) 5 SCC 583. Therefore, in view of the Committee, the development fee charged by the school was not justified. However, since the mandate of the Committee is to examine the fee charged by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, the examination of development fee issue is restricted to 2009-10 and 2010-11. In these two years, the development fee charged by the school was Rs. 19,82,961. In normal course, the Committee would have recommended the refund of this fee. However, in view of the fact that the school did not have sufficient buffer equivalent to four months' salary for keeping in reserve, the issue needs to be examined further.

The total expenditure on salary incurred by the school in the year 2009-10 was Rs. 72,10,860. Based on this, four months' salary

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works out to Rs. 24,03,620. Keeping in view that the school had funds to the tune of Rs. 3,31,631 in its kitty as on 01/04/2009, the additional requirement for reserve works out to Rs. 20,71,989. As the requirement of funds by the school for future contingencies is more than the amount of development fee unjustly charged by the school, the Committee is not recommending refund of any part thereof.

**Recommendations:**

**In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

Sd/-

Dr. R.K. Sharma  
Member

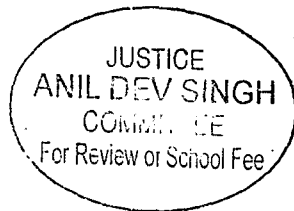
Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 13/12/2013



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Secretary

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Adarsh Model School, Pratap Nagar, New Delhi

In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 01/03/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. 01/03/2009. It was mentioned that the monthly salary bill for the pre implementation period was Rs. 1,56,349, which rose to Rs. 2,38,114 after the implementation of the report. It was also mentioned that 40% of the arrears for the period 01/01/2006 to 31/08/2008 amounting to Rs. 2,78,018 were paid on 30/03/2009 and the balance 60% arrears for the aforesaid period amounting to Rs. 4,17,085 were paid on 07/09/2009. It was also stated that the full amount of arrears for the period 01/09/2008 to 28/02/2009 amounting to Rs. 4,06,487 were paid on 30/03/2009.

With regard to fee hike, it was stated that the school had hiked the fee w.e.f. 01/04/2009 as per the order dated 11/02/2009 issued by the Director of Education. Details of fee charged in 2008-09 and 2009-10 were given in the reply. It was mentioned that the fee charged in 2008-09 for classes I to V was Rs. 680 per month, which was hiked to Rs. 900 per month in 2009-10. For classes VI to VIII, the fee was hiked from Rs. 700 per month in 2008-09 to Rs. 900 per month in 2009-10. It was further mentioned in the reply that the school had collected the arrears of fee from the students for payment of arrears of salary for the period 01/01/2006 to 31/03/2009. As per the reply,

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For P. ... School Fee

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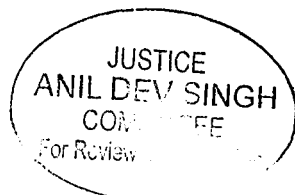
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the school stated that it had recovered arrear fee @ Rs. 2,500 per student for the period 01/01/2006 to 31/08/2008 and @ Rs. 1400 per student for the period 01/09/2008 to 31/03/2009. Based on this reply, the school was placed in Category 'B'.

Apparently, on being pointed out by the Education Officer of Zone-14 of the Directorate of Education that the financials of the school submitted as part of returns under Rule 180 of Delhi School Education Rules 1973, pertained to Hiteshi Educational Society, the school, vide its letter dated 10/10/2012, informed that the Society was running only one school and therefore the financials of the society be read as the financials of the school.

On examination of the financials of the school, it appeared to the Committee that the factum of implementation of VI Pay Commission Report w.e.f. 01/04/2009, as claimed by the school, needed to be verified.

In order to verify the implementation of VI Pay Commission Report, the school, vide letter dated 26/08/2013, was required to produce its fee records, salary records, copies of its TDS and provident fund returns, besides books of accounts, on 19/09/2013. A questionnaire regarding collection and utilisation of development fee, if any, was also issued to the school.

The school produced the required records through Sh. P.R. Sehgal, Manager of the school. The school also filed reply to the



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questionnaire regarding development fee, stating that it was not charging any development fee from the students. The records produced by the school were verified by Sh. N.S. Batra, Audit Officer of the Committee and he observed that:

- (1) The school had partially implemented the VI Pay Commission Report, in so far as TA was not being paid by the school. The salary bill for the month of February 2009 was Rs. 1,56,349, which rose to Rs. 2,38,114 for the month of March on implementation of the VI Pay Commission Report. The salary was being paid in cash. The school was filing its TDS returns but not its PF returns as no PF deductions have been made from the salaries.
- (2) The tuition fee was hiked by the school w.e.f. 01/04/2009 @ Rs. 220 per month for classes I to V and @ Rs. 200 per month for classes VI to VIII which showed the hike in percentage terms to be 32.3% and 28.5% respectively. Moreover, the hike in fee for classes I to V was more than what was permitted by order dated 11/02/2009 issued by the Director of Education, as per which, the school could have hiked the fee by maximum amount of Rs. 200 per month. During 2010-11, the hike in fee was within 10%.
- (3) The annual charges had been increased by 100% in 2009-10 as the same were increased from Rs. 1000 per annum to Rs.

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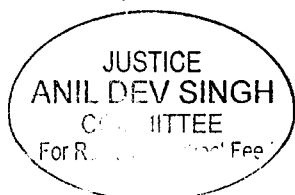
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2000 per annum. However, there was no increase in annual charges in 2010-11.

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- (4) The books of accounts of the school were found to be maintained in normal course and no adverse feature was noticed.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 21/11/2013 for hearing on 26/11/2013. A request letter was received from the school seeking adjournment of hearing. Acceding to the request of the school, the hearing was adjourned to 16/12/2013. On this date, Sh. P.R. Sehgal, Manager of the school appeared before the Committee, along with Sh. K.K. Mehta, Accountant. They filed written submissions dated 16/12/2013. They made no fresh submissions, except reiterating the contents of its annual returns and reply to the questionnaire issued by the Committee. In response to a query raised by the Committee as to the mode of payment of salary, the representatives stated that the same was being made partly by account payee cheques and partly in cash. The school was directed to furnish details of payments made by account payee cheque and cash separately for the year 2009-10. The hearing was adjourned to 30/01/2014.

On this date, the aforesaid two representatives of the school again appeared and filed employee wise detail of salary for the year 2009-10 and also payment of arrear salary. On examination of the details filed, it became apparent that only Mrs. Ranjana Sehgal, the



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Principal of the school, was being paid monthly salary by account payee cheque. The remaining staff members were paid salary in cash, even after implementation of the VI Pay Commission report, as claimed by the school. With regard to payment of 40% arrears on 30/03/2009, it was stated that out of the total sum of Rs. 2,78,058, a sum of Rs. 2,73,467 was paid by cheques and Rs. 4,591 in cash. Out of 60% arrears amounting to Rs. 4,17,085 paid on 07/09/2009, a sum of Rs. 1,37,000 was paid in cash and the balance of Rs. 2,80,085 was paid by cheques. With regard to payments in cash, the representatives of the school contended that pending the full payment of the arrear installment, the staff had been paid small amounts as advances against arrears on different dates and these were paid in cash. When the final amount was worked out, these advances were deducted from the amount payable and the balance amount was paid by cheques. No TDS was deducted out of payment of these two installments of arrears. It was contended that the TDS was finally deducted, wherever applicable from the salaries of the remaining months. Further, out of 4,06,487 paid as arrears for the period 01/09/2008 to 28/02/2009, a sum of Rs. 60,400 was deducted as TDS and out of the balance of Rs. 3,46,087, the cash payment was only Rs. 7,875 while the rest of the amount was paid by cheques.

**Discussion and determination & Recommendation:**

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, its reply to



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the questionnaire, the observations of the audit officer and the submissions made by the representatives of the school during the course of hearing. On consideration of the totality of the facts, the Committee is of the view that although the school did not fully implement the VI Pay Commission Report, as observed by the audit officer and also confirmed by the representatives of the school, the school did pay the arrears of salary and also hiked the salary, though not to the full extent as per the recommendations of the commission. The fact that the school paid regular salary to the staff in cash did give rise to a suspicion that the full amount of salary as reflexcted in the pay bills may not be paid to the staff but the fact that the school deducted TDS on the arrears as well as regular salary and regularly deposited the same with the government and filed its TDS returns, weighs heavily in favour of the school. It is therefore apposite that the calculations regarding justification of fee hike vis a vis hike in salary are made.

As the fee was hiked by the school w.e.f. 01.09.2008, the funds position has to be determined with reference to the audited Balance Sheet of the school. The following position emerges from the aforesaid Balance Sheet:

Particulars		Amount (Rs.)
Investments in FDRs		36,816
Current Assets		
1. Cash in hand	77,939	
2. Bank balances	3,51,007	
3. Loans & advances	1,22,102	5,51,048



<b>Total of investment &amp; current assets</b>		<b>5,87,864</b>
Less current liabilities (salary and expenses payable)		2,06,251
<b>Funds available</b>		<b>3,81,613</b>

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The following table shows the position with regard to arrear fee received and arrear salary paid:

Particulars	Amount(Rs.)	
<b>Arrear Fee</b>	4,58,686	
1. Received in 2008-09	3,42,031	
2. Received in 2009-10	<u>2,240</u>	8,02,957
3. Received in 2010-11		
<b>Arrear Salary</b>		
1. Paid in 2008-09	6,84,545	
2. Paid in 2009-10	<u>4,17,085</u>	11,01,630
<b>Shortfall in arrear fee</b>		<b>2,98,673</b>

It would be apparent that the school was in deficit with regard to payment of arrear salary, to the extent of **Rs. 2,98,673**.

The following table shows the position of incremental fee vis a vis incremental salary in the year 2009-10:

Particulars	2008-09	2009-10	Increase in 2009-10
<b>Regular Fee revenues</b>			
1. Tuition fee	23,76,100	30,25,990	
2. Annual Charges	3,00,720	5,74,000	
3. Examination charge	89,100	1,70,200	
<b>Total</b>	<b>27,65,920</b>	<b>37,70,190</b>	<b>10,04,270</b>
<b>Salaries</b>			
1. Regular Salary and allowances	23,56,900	28,03,587	4,46,687
<b>Surplus on account of regular fee hike</b>			<b>5,57,583</b>



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Taking the position in totality, the Committee makes the following determination:

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Funds available as on 31/03/2008	3,81,613
Surplus on account of regular fee hike	<u>5,57,583</u>
	9,39,196
Less shortfall on account of payment of	
Arrears	<u>2,98,673</u>
Net surplus	<u>6,40,523</u>

Thus, in view of the Committee, the school had a surplus of Rs. 6,40,523 after partial implementation of the 6<sup>th</sup> Pay Commission as a result of the hike in fee effected in pursuance of order dated 11/02/2009 issued by the Director of Education. Whether this surplus should be refunded or not is the question to be decided by the Committee. The Committee observes that the monthly salary bill post implementation of the VI Pay Commission report was Rs. 2,38,114 for the month of March 2009. Thereafter, it fluctuated between Rs. 1.57 lacs and 2.15 lacs for different months of 2009-10.

**Considering that the Committee has recommended in case of other schools that they ought to retain funds equivalent to four months' salary in reserve for future contingencies, the Committee is of the view that no intervention is called for in the matter of fee hike effected by the school as even by the lowest figure of monthly salary of Rs.1.57 lacs, the requirement for funds to be kept in reserve would be Rs.6.28 lacs, which nearly**



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equals the surplus. The Committee also notes that the school does not charge any development fee.

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: 13/03/2014



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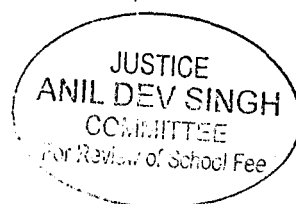
Happy Model School, Janakpuri, New Delhi-110058

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In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 01/03/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. April 2009. It mentioned that the monthly salary bill of the staff prior to implementation of VI Pay Commission report aggregated Rs. 12,82,452 which rose to Rs. 19,06,594 after implementation of the same. It further stated that it had paid a total sum of Rs. 48,56,120 on account of arrears of salary consequent to implementation of VI Pay Commission report, in four installments.

With regard to fee hike, it was stated that the school had hiked the fee w.e.f. 01/09/2008 in accordance with order dated 11/02/2009 issued by the Director of Education. It gave details of pre increased fee as well as post increased fee for all the classes. A perusal of the detail showed that the fee had been increased by Rs. 300 per month across the board. Further, it also mentioned that the school had recovered a sum of Rs. 49,47,785 on account of arrear fee, as envisaged in the aforesaid order. Based on this reply, the school was initially placed in Category 'B'.

Preliminary calculations of funds available with the school and the funds generated by way of fee hike vis a vis the additional liability of the school on account of implementation of VI Pay Commission Report were made by the Chartered Accountants (CAs) detailed with the Committee. However, on checking of the calculations made by the

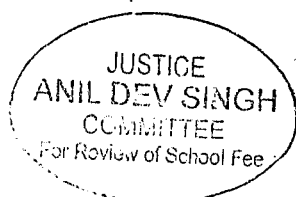


**Happy Model School, Janakpuri, New Delhi-110058**784  
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CAs, the Committee observed that while calculating the incremental fee in 2009-10, the CAs had taken the difference in fee for the years 2008-09 and 2010-11 whereas the difference should have been taken between the fee charged in 2008-09 and 2009-10. Therefore, in so far as the calculations of arrear fee, arrear salary, incremental fee and incremental salary are concerned, the Committee discarded the same. However, the calculation with regard to the funds available with the school at the threshold as on 31/03/2008 were found to be in order.

In order to verify the implementation of VI Pay Commission Report and the fee hiked by the school and to provide an opportunity of being heard to the school, the Committee issued a notice dated 26/12/2013, requiring the school to produce its fee, salary and accounting records, besides furnishing details of its accrued liabilities of gratuity and leave encashment, on 24/01/2014. As the school was also found to be charging development fee, a questionnaire specifically regarding the collection and utilisation of development fee as well as maintenance of depreciation reserve fund and development fund, was issued to the school.

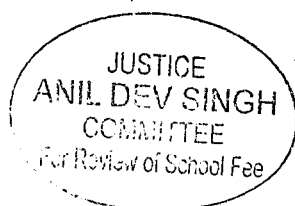
On the scheduled date, Sh. R.R. Gupta, Chartered Accountant and authorized representative of the school appeared with Sh. Parvesh Sharma, Accountant and Ms. Surekha Malhotra, a clerk of the school. They filed written submissions dated 23/01/2014 along with reply to the questionnaire regarding development fee. They also filed details of



**Happy Model School, Janakpuri, New Delhi-110058**

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arrears of fee recovered and arrears of salary paid consequent to implementation of VI Pay Commission report. While verifying these details, the Committee found that neither the receipt of arrear fee nor the payment of arrear salary was reflected in the books of accounts of the school. When asked to explain, the representatives stated that the school had maintained separate books of accounts for the arrear fee recovered and arrear salary paid and a separate escrow account was maintained in the bank, in order to have proper control. However, these separate books of accounts or bank statements were not produced on that date. The representatives of the school sought time to produce the same and as per their request, the hearing was adjourned to 12/02/2014 for this purpose. On this date, the aforesaid representatives again appeared and produced the books of accounts maintained separately for arrear fee collection and arrear salary payment. These were examined and the figures of arrears of tuition fee for the period 01/01/2006 to 31/08/2008 and 01/09/2008 to 31/03/2009, arrears of development fee for the period 01/09/2008 to 31/03/2009, arrears of salary from 01/04/2006 to 31/03/2009, incremental salary in 2009-10 and incremental fee in 2009-10, were culled out with the assistance of the authorised representative of the school which were authenticated by him, in token of their correctness. The Committee also verified that all the arrears were paid by direct bank transfers to the existing staff and by crossed cheques to the



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**Happy Model School, Janakpuri, New Delhi-110058**

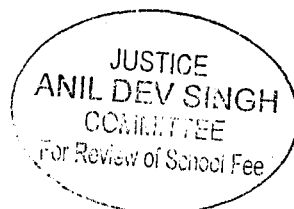
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retired staff. These figures which were culled out and authenticated by the authorized representative of the school are as follows:

Arrears of tuition fee ( 01/09/2008 to 31/03/2009)	20,67,200	
Arrears of development fee ( 01/09/2008 to 31/03/2009)	<u>3,07,335</u>	23,74,535
Arrears of tuition fee (01/01/2006 to 31/08/2008) (Lumpsum)		25,73,250
<b>Total arrear fee collection</b>		<b>49,47,785</b>

**Total payment of arrear salary****(01/01/2006 to 31/03/2009)****48,54,120****Excess arrear fee collected****93,665****Incremental fee in 2009-10****54,37,325****Incremental salary in 2009-10****70,64,598****Deficit in incremental fee****16,27,273**

The school also filed details of its accrued liability for gratuity amounting to **Rs. 79,53,751** as on 31/03/2008 and Rs. 86,74,641 as on 31/03/2010. The representatives of the school were heard by the Committee.

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Happy Model School, Janakpuri, New Delhi-110058

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Discussion & Determination:Tuition Fee:

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, the reply submitted by the school to the two questionnaires issued by the Committee, the preliminary calculations prepared by the Chartered Accountants, and the submissions made by the school during the course of hearing.

The CAs detailed with the Committee worked out on the basis of the balance sheet of the school as on 31/03/2008 that the school did not have any funds of its own available with it. Hence, in order to implement the VI Pay Commission report, a hike in fee was inevitable. The Committee has only to examine whether the fee hiked by the school was justified or was excessive. As noticed above, the school had a surplus of Rs. 93,665 out of the arrear fee recovered by it after payment of the arrear salary. However, the school was deficit to the tune of Rs. 16,27,273 on account of payment of incremental salary in 2009-10 after implementation of the VI Pay Commission report. Thus overall, the school was in **deficit** to the tune of **Rs. 15,33,608** in tuition fee account after implementation of VI Pay Commission report. Therefore, in view of the Committee, the tuition fee hiked by the school in pursuance of order dated 11/02/2009 issued by the



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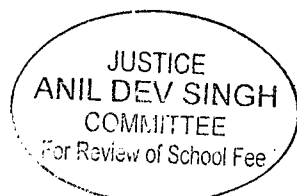
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Director of Education was not excessive. It therefore, calls for no intervention.

**Development Fee:**

In reply to the questionnaire regarding development fee issued by the Committee, the school contended that it had charged development fee in all the five years (2006-07 to 2010-11) for which the information was sought by the Committee. It was mentioned that the development fee was treated as a revenue receipt. From 2006-07 to 2010-11, the school recovered a total of Rs. 1,21,11,550 as development fee which included a sum of Rs. 27,36,930 in 2009-10 and 27,86,615 in 2010-11. The school also stated that out of the total collection on this account in these five years, only a sum of Rs. 7,83,709 was utilised for capital expenditure on furniture, fixture and equipments and a sum of Rs. 49,51,960 was utilised for various routine revenue expenses. In the years 2009-10 and 2010-11, not even a penny was spent on furniture and fixtures or equipments. The school further stated that it did not maintain any separate development fund account or depreciation reserve fund account. These contentions were reiterated during the course of hearing.

The Committee has examined the issue in light of the recommendations of the Duggal Committee, which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India ( 2004) 5 SCC 583. The Committee is of the view that that the



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**Happy Model School, Janakpuri, New Delhi-110058**

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school was not complying with any of the pre conditions laid down for charging development fee. The question to be considered by the Committee in these circumstances is whether it should recommend refund of development fee and if yes, for which period.

The mandate of the Committee is to examine the justifiability of fee charged in pursuance of order dated 11/02/2009 passed by the Director of Education. Therefore the Committee has been restricting itself to the issue of refund or otherwise of development fee charged only in 2009-10 and 2010-11 in the case of all the schools. In normal circumstances, the Committee would have recommended the refund of development fee charged in 2009-10 amounting to Rs. 27,36,930 and Rs. 27,86,615 charged in 2010-11, thus aggregating Rs. 55,23,545. However, as noted supra, the school was in deficit to the tune of Rs. 15,33,608 in the tuition fee account consequent to implementation of VI Pay Commission Report. The amount that remains after adjusting the aforesaid deficit is Rs. 39,89,937. The Committee also notes that the school had an accrued liability of gratuity amounting to Rs. 79,53,751 as on 31/03/2008. This liability has not been taken into account while determining the justifiability of hike in tuition fee nor the reserve for future contingencies equivalent to four months' salary has been taken into account. This was for the reason that the school did not have any surplus funds of its own at the threshold, which could have been kept in reserve for these purposes. However, the

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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**Happy Model School, Janakpuri, New Delhi-110058**

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committee cannot be oblivious to these realities to recommend refund of development fee of Rs. 55.23 lacs, which was unjustifiably recovered by the school. In this view of the matter, the Committee refrains from recommending refund of any part of development fee.

**Recommendations:**

**In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

**Recommended accordingly.**

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: 30/04/2014



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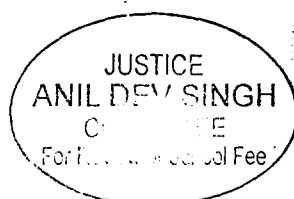


**Divine Happy Sr. Sec. School, Paschim Vihar, New Delhi-63**

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In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 06/03/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. Sept. 2008. Details of salary paid to the staff for the month of August 2008 and Sept. 2008 were annexed to this letter which showed that the total salary for the month of August amounted to Rs. 3,89,712, which rose to Rs. 6,34,032 in Sept. 2008. It was further mentioned that the arrears for the period 01/01/2006 to 31/08/2008 were not paid as the school did not have sufficient funds. With regard to fee hike, it was stated that the school had hiked the fee w.e.f. Sept. 2008 and also recovered lump sum arrear for the period January 2006 to August 2008. The detail of hike in fee w.e.f. Sept. 2008 in pursuance of order dated 11/02/2009 issued by the Director of Education and the arrear fee charged for the period January 2006 to August 2008 were also enclosed. Based on this reply, the school was initially in Category 'B'.

In order to verify the implementation of VI Pay Commission Report, the school vide letter dated 19/09/2013, was required to produce its fee, salary and accounting records on 11/10/2013. As the school was also found to be charging development fee, a questionnaire specifically regarding the collection and utilisation of development fee as well as maintenance of depreciation reserve fund and development

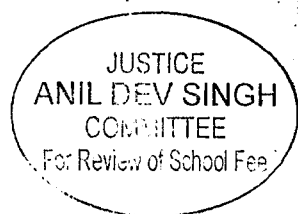


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fund, was issued to the school. The school produced some of the required records through Sh. Ajay Kumar Jain, Authorised representative. The records produced by the school were verified by Sh. N.S. Batra, audit officer of the Committee and he observed that the school had not produced the fee receipt books for the years 2008-09 to 2010-11. It was also observed by him that the school had hiked the tuition fee by Rs. 200 per month for classes I to V and by Rs. 300 per month for classes VI to XII. These were the maximum hikes permitted by order dated 11/02/2009 issued by the Director of Education. With regard to implementation of VI Pay Commission Report, he observed that while the basic pay, grade pay, DA and TA were being paid by the school, HRA was not being paid till as late as March 2011. The original fee receipts were produced by the school on 31/10/2013, which were examined by the Audit Officer and they were found to be in order.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 22/11/2013 for hearing on 03/12/2013. On this date, Sh. Ajay Kumar Jain, authorized representative of the school appeared and was heard.

**Submissions:**

During the course of hearing, the school contended



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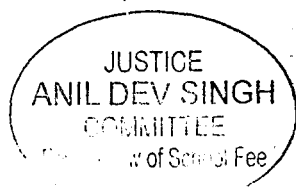
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- (i) That the school had hiked the tuition fee w.e.f. 01/09/2008 and had also collected the lump sum arrears of fee for the period 01/01/2006 to 31/08/2008.
- (ii) The arrears of salary from Sept. 2008 to March 2009 were paid in two instalments in 2009-10. However, the arrears of salary for the period 01/01/2006 to 31/08/2008 were not paid on account of paucity of funds.

**Discussion:**

The contentions of the school were examined by the Committee with reference to the audited financials of the school. With the assistance of the representative of the school, the following figures have been culled out from the records and audited financials:

Particulars		Amount
Arrear fee recovered from the students for the period 01/01/2006 to 31/08/2008	7,82,185	
Arrear fee recovered from the students for the period 01/09/2008 to 31/03/2009	7,06,200	
Incremental tuition fee in 2009-10	<u>12,29,808</u>	27,18,193
Arrear salary for the period Sept. 2008 to March 2009	16,79,253	
Incremental salary for the year 2009-10	<u>10,77,851</u>	27,57,104



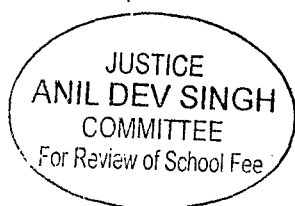
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It would be apparent from the above figure that the additional liability on account of implementation of VI Pay Commission Report was more or less equal to the additional fee collected by the school by way of arrears and increased fee.

The Committee has also examined the balance sheet of the school as on 31/03/2008 and has found that as against the total current assets + investments amounting to Rs. 2,49,531, the current liability of the school were Rs. 7,83,267. Hence, the Committee is of the view that the school did not have any funds of its own available to it which could have been utilised by it for the purpose of implementation of VI Pay Commission report.

The Committee is therefore of the view that qua the tuition fee, no interference is called for. The Committee has not factored in the requirement of the school for maintenance of a reserve equivalent to four months' salary for future contingencies, as the school does not possess the funds which can be kept in reserve. However, in case, the school is found to be charging development fee, which ought to be refunded, the Committee will give due consideration to the requirement of the school for this purpose.

**Development Fee:**

In reply to the questionnaire regarding development fee issued by the Committee, the school contended that it had charged development fee in all the five years (2006-07 to 2010-11) for which



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 the information was sought by the Committee. It was mentioned that the development fee was capitalized and utilised for purchase of eligible assets. As per the school, depreciation reserve fund is also maintained and that has also been utilised for purchase of eligible assets.

The contentions of the school have been examined by the Committee with reference to the audited financials of the school. The school credits the development fund account which appears on the balance sheet with the amount of development fee received during the year. However, when the development fund is utilised by purchasing eligible fixed assets, an equivalent amount representing the utilised portion is not transferred to the general fund. This results in the balance sheet reflecting a balance in development fund account even though the same has been utilised. The position with regard to development fund received and utilised, as is evincible from the balance sheet of the school as on 31/03/2011 is as follows:

Balance in development fund account	Rs. 33,24,769
Balance in development fund assets account	Rs. 33,44,097

As a matter of fact, the development fund should not appear in balance sheet at all as the entire amount received stands utilised. However, this can be treated as an accounting mistake and not a substantive violation of law.

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 Secretary

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With regard to depreciation reserve fund, it is observed that the school creates a depreciation reserve in its books, in respect of depreciation charged on assets acquired out of development fund. However, the funds equivalent to the balance in depreciation reserve account are not set aside. During the course of hearing, the school contended that the depreciation reserve fund had also been utilised by purchasing eligible fixed assets and as such there remained no amount to be set aside in earmarked funds. However, this contention is belied by the balance sheet of the school as the total amount of eligible fixed assets as on 31/03/2011 was Rs. 33,44,097 which is accounted for by almost an equivalent amount of development fee received by the school as noted supra. Therefore, the Committee is of the view that the school was not following the guidelines laid down by the Duggal Committee report in respect of funds to be set apart equivalent to the depreciation. The development fee recovered by the school pursuant to order dated 11/02/2009 issued by the Director of Education was Rs. 6,09,173 in 2009-10 and Rs. 7,14,922 in 2010-11, thus aggregating Rs. 13,24,095. Ordinarily, we would have recommended a refund of this amount, however, as noted supra, the Committee has not given any consideration for the requirement of the school to keep funds in reserve for future contingencies. The total expenditure of the school on salary for the year 2009-10 was Rs. 61,79,856. Based on this four months' salary amounts to Rs. 20,59,952. Since the requirement of reserve for future contingencies is more than the amount required to be refunded on account of



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development fee, the Committee is of the view that no interevention is required qua the development fee also.

**Recommendations:**

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In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 11/12/2013

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Secretary



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**Brain International School, Vikas Puri, New Delhi-110018**

In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school, vide its reply dated Nil ( received in the office of the Committee on 06/03/2012 ), stated that the school had implemented the VI Pay Commission Report w.e.f. 01/06/2009. In support of its claim, it enclosed details of salary bill for the month of May 2009, which amounted to Rs. 5,29,367 and salary bill for the month of June 2009, after implementation of the recommendations the VI Pay Commission, which amounted to Rs. 8,40,200. It also claimed to have paid arrears of salary for the period 01/09/2008 to 31/05/2009 and furnished details thereof. As per the details, the amount of arrears paid by the school was Rs. 19,70,356.

As regards the fee hike effected by the school in pursuance of order dated 11/02/2009, the school stated that it had hiked the fee w.e.f. 01/09/2008 and gave details of fee charged class wise, before and after such hike. As per the details so furnished, the Committee found that the school had hiked the tuition fee by Rs. 400 per month across the board for all the classes. Based on this reply, the school was placed in Category 'B'.

Preliminary calculations of funds available and fee hike vis a vis salary hike after implementation of VI Pay Commission were made by the Chartered Accountants (CAs) detailed with the Committee. Since the school claimed to have hiked the fee w.e.f. 01/09/2008, the

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balance sheet as on 31/03/2008 was taken as the basis to calculate the funds available with the school. As per the preliminary calculations made by the CAs, the school did not have any funds available with it as on 31/03/2008. The additional revenue on account of fee hike for the period 01/09/2008 to 31/03/2010 was Rs. 32,14,400 while the additional expenditure on salary on account of fee hike was to the tune of Rs. 50,79,066. Thus there was a deficit to the tune of Rs. 18,64,666 after implementation of the VI Pay Commission report.

The Committee examined the preliminary calculations made by the CAs and was of the prima facie view that if on examination of the fee, salary and accounting records, the reply of the school was found to be correct, the matter would call for no intervention and the fee hike effected by the school would be justified. However, the Committee also was of the view, on examination of the fee schedules filed by the school as part of its returns under Rule 180 of Delhi School Education Rules, 1973, that it was charging development fee also besides tuition fee. Therefore, the justifiability of charging development fee needed to be examined to ascertain the fulfillment of the pre conditions for charge of development fee as 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 (2004) 5 SCC 583.

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The Committee, therefore, required the school, vide notice dated 23/09/2013, to produce on 21/10/2013, its fee records, salary records, TDS and Provident Fund returns, besides books of accounts. The Committee also issued a questionnaire, eliciting information about the development fee charged by the school, its utilisation and maintenance of development and depreciation reserve fund.

On the scheduled date, the school produced the required records through Sh. Sanjeev Kumar, Accountant. The school also filed its reply to the questionnaire regarding development fee, which we shall advert to when we discuss the issue of development fee.

The records produced by the school were examined by Sh. N.S. Batra, Audit officer of the Committee. He observed that

- (a) The school had implemented the VI Pay Commission Report w.e.f. June 2009. The monthly output on salary for the month of May 2009 was Rs. 4,90,367, which rose to Rs. 8,06,450 in June 2009, after implementation of VI Pay Commission Report.
- (b) The school was regularly filing its TDS and Provident fund returns.
- (c) The fee charged by the school in 2008-09 and 2009-10 was in accordance with the fee structure filed by the school. Further the school had increased the fee for all the classes by Rs. 400 per month in terms of order dated 11/02/2009

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issued by the Director of Education. In 2010-11, the school did not hike any fee.

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(d) The books of accounts were maintained in normal course and no adverse feature was noticed.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 22/11/2013 for hearing on 06/12/2013. On this date, Sh. Pankaj Gupta, CA appeared with Sh. Sanjeev Kumar, and Bhim Kumar, Accountants of the school, with an authority letter from the Manager of the school. During the course of hearing, on queries raised by the Committee, the representatives of the school stated that the arrears of Rs. 19,70,736 for the period September 2008 to May 2009 were paid by account payee cheques. In support of their contention, the school produced its bank statements showing payment through banking channels. The representatives of the school were confronted with a copy of the circular No. BIS/074/09 dated 04/03/2009, which was issued by the school to the parents in which, besides the demand of arrears for the period September 2008 to March 2009, arrears for the period 01/01/2006 to 31/08/2008, as envisaged in the order dated 11/02/2009, were also demanded. The representatives of the school stated that although initially a demand was made for payment of arrears from 01/01/2006 to 31/08/2008, on representations made by the parents, the demand was not enforced and consequently the payment of arrears of salary to the staff for the corresponding period was also not made. However,

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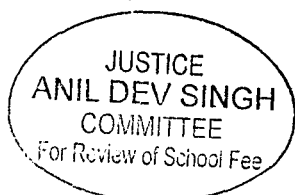
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the school could not produce any evidence for having rescinded its demand. The school sought some time for calling for a meeting of parent teacher association to have the demand rescinded . The Committee closed the hearing, giving liberty to the school to produce evidence of having rescinded the demand for recovery of arrear fee for the period 01/01/2006 to 31/08/2008. The school filed a copy of the minutes of the meeting of the parent teacher association which was held on 11/12/2013, in which the demand made vide circular dated 04/03/2009, for the payment of arrears for the period 01/01/2006 to 31/08/2008 was rescinded.

**Discussion & Determination & Recommendations:**

At the outset, it needs to be stated that the Dy. Director of Education, Distt. West-B forwarded to the Committee, vide letter dated 11/05/2012, 8 complaints made by the parents of the students regarding the unjustified fee hike effected by the school. The Committee examined the complaints and found that all the complaints were in respect of the fee hike effected by the school for the year 2012-13. The mandate of the Committee is restricted to examining the fee hike effected by the schools in pursuance of the order dated 11/02/2009 issued by the Director of Education. This order pertains to the fee for the year 2009-10 and the arrear fee recoverable by the schools for payment of arrears of salary from 01/01/2006 to 31/03/2009 consequent to implementation of VI Pay Commission report. In view of this, the Committee has not examined



the complaints as they do not relate to the issue being determined by the Committee.

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**Reg: Tuition Fee**

On examination of the annual returns of the school, the preliminary calculations prepared by the CAs, the observations of the audit officer of the Committee and the submissions made by the representatives of the school during the course of hearing, the Committee is of the view that the school did not fully recompense itself for the additional expenditure incurred by it on account of implementation of VI Pay Commission report and was in deficit to the tune of Rs. 18,64,666.

**Reg: Development fee**

In reply to the questionnaire issued by the Committee, the school stated that it had recovered development fee for all the five years ( 2006-07 to 2010-11 ) for which information was sought. Further as per the details furnished regarding utilisation of development fee, the Committee observes that the same is being used by the school for meeting routine revenue expenses. The school further conceded that the development fee was treated as a revenue receipt and no separate development fund or depreciation reserve fund were maintained by the school. Thus none of the preconditions prescribed by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of

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India (Supra) were fulfilled by the school. The Committee is therefore of the view that the school was not justified in charging development fee. Since the mandate of the Committee is to examine the fee charged by the school in pursuance of the order dated 11/02/2009, the Committee restricts its recommendations for the development fee charged in 2009-10 and 2010-11. As per the information furnished by the school, it charged a sum of Rs. 13,58,535 as development fee in 2009-10 and Rs. 15,38,145 in 2010-11. In normal course, the Committee would have recommended its refund. However, in view of the fact that the school was in deficit in tuition fee account to the tune of Rs. 18,64,666, without providing for any reserve for future contingencies or gratuity or leave encashment, due regard has to be given to these factors. The monthly salary of the school after implementation of VI Pay Commission was Rs. 8,06,450. Four months reserve based on this figure would amount to Rs. 32,25,800. This combined with deficit of Rs. 18,64,666, far exceeds the development fee, found to be unjustifiably charged by the school.

**In view of the foregoing findings, the Committee refrains from recommending refund of any part of development fee, although the same has not been charged in accordance with law.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/02/2014

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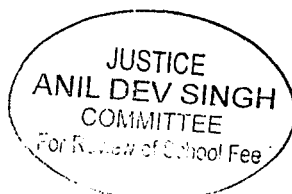
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**Indira Ideal Sr. Sec. School, C-3, Janak Puri, New Delhi-110058**

In response to a communication sent by the Education Officer, Zone-18 of the Directorate of Education, the school, under cover of its letter dated 28/01/2012 furnished copies of returns submitted by it under Rule 180 of Delhi School Education Rules 1973 with the Director of Education for the years 2006-07 to 2010-11. Along with these returns, the school also furnished its statement of fees for these years as well as details of salary paid by it to its staff before implementation of VI Pay Commission Report and after its implementation. These were transmitted to the office of the Committee.

The school also furnished its reply dated 01/03/2012 to the questionnaire issued by the Committee on 27/02/2012. As per the reply, the school stated that it had implemented the VI Pay Commission Report w.e.f. 01/04/2009. In support of its contention, the school filed details of salary for the month of March 2009 which aggregated to Rs. 10,91,265 and for April 2009, which aggregated Rs. 13,96,256. The school also claimed to have paid arrears of salary amounting to Rs. 53,72,325, in five installments in the months of March 2009, April 2009, October 2009, January 2010 and April 2010.

With regard to hike in fee, the school stated that it had hiked the fee in accordance with order dated 11/02/2009 issued by the Director of Education. It gave details of fee for 2008-09 and 2009-10



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for different classes. As per the details so filed, the school had hiked the tuition fee for classes I to X by Rs. 200 per month and for classes XI & XII by Rs. 300 per month. The hike was effected w.e.f. 01/09/2008. For the period 01/09/2008 to 31/03/2009, the recovery was made by way of arrears. With effect from 01/04/2009, the hike was effected in monthly fee. The school also stated that it had recovered lump sum arrears of Rs. 2,500 from the students of classes Pre School to X and Rs. 3,000 from students of classes XI & XII for the period 01/01/2006 to 31/08/2008. Based on 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 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 school did not have any funds available with it as on 31/03/2008. On the contrary, the net current assets and investments of the school as on that date were in the negative zone. Taking this negative figure into account and the additional revenue of the school on account of fee hike and recovery of arrears, the salary hike and payment of arrears, it was calculated by the CAs that the school was

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in deficit to the tune of Rs. 3,96,355 after implementation of VI Pay Commission report.

The preliminary calculations, as made by the CAs detailed with it, were examined by the Committee and it did not approve of the same, as in view of the Committee, the negative net current assets + investments as on 31/03/2008, could not be taken into consideration as they represented either the past losses of the school or the funds diverted by the school or the investment in fixed assets out of the fee revenues of the school in the past. If such negative figure was taken into consideration, the Committee would in fact be condoning the diversions of funds which were impermissible, or it would be allowing the school to recover its past losses out of the fee hike which is ostensibly for the purpose of meeting the additional expenditure on account of implementation of VI Pay Commission Report. At best, the Committee could consider that the school had zero funds as on 31/03/2008. Therefore the preliminary calculations were revised by the Committee and as per the revised calculations, prima facie, the school had recovered more fee than was required by it to offset the additional expenditure on account of implementation of VI Pay Commission report, to the tune of Rs. 21,07,383. The revised calculations were as follows:

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	<b>Funds available as on 31.03.2008</b>		<b>0</b>
	Arrear fee from 01.01.2006 to 31.03.2009 (Rs.)	68,32,800	
	Less Amount of arrear salary as per reply to Questionnaire (Rs.)	53,72,325	14,60,475
	Incremental Fee for 2009-10	43,06,800	
	Less Incremental salary of 2009-10 (Difference of pre and post implementation salary for 12 months)	36,59,892	6,46,908
	<b>Total Excess fee recovered</b>		<b>21,07,383</b>
<b>Working sheet</b>			
	<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
	Arrear fee from 01.01.2006 to 31.08.2008		43,17,000
	From 1-9-08 to 31-3-09		25,15,800
	<b>Total arrear fee</b>		<b>68,32,800</b>
	<b>Calculation of Arrear fee for the period 01-01-2006 to 31-08-2008</b>		
<b>Class</b>	<b>Recovery p.s</b>	<b>No. of Students</b>	<b>Recovery</b>
Pre-10	2500	1,446	36,15,000
11-12	3000	234	7,02,000
	<b>Total</b>	<b>1,680</b>	<b>43,17,000</b>
	<b>Calculation of arrear Fee for the period 1-9-08 to 31-3-09</b>		
<b>Class</b>	<b>Increase pm p.s</b>	<b>No. of Students</b>	<b>Recovery for 7 months</b>
Pre-10	200	1,446	20,24,400
11-12	300	234	4,91,400
	<b>Total</b>	<b>1,680</b>	<b>25,15,800</b>
	<b>Calculation of incremental fee for the period 1-4-09 to 31-3-10</b>		
<b>Class</b>	<b>Increase pm p.s</b>	<b>No. of Students</b>	<b>Recovery for 12 months</b>
Pre-10	200	1,409	33,81,600
11-12	300	257	9,25,200
	<b>Total</b>	<b>1,666</b>	<b>43,06,800</b>



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The school was, served with a notice dated 23/12/2013 for providing it an opportunity of hearing by the Committee on 10/01/2014. Along with the notice, the preliminary calculation sheet as above was enclosed for perusal by the school and its comments. Information was also sought from the school regarding development fee for which a questionnaire was sent. The details of accrued liabilities of gratuity and leave encashment, if applicable, were also sought so that appropriate adjustments were made in the calculations to account for the same.

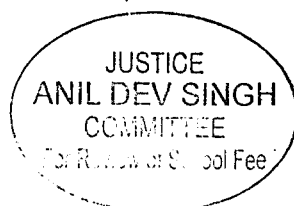
On the date of hearing, Sh. Sandeep Kulshrestha, Manager of the school appeared with Ms. Akwant Kaur, UDC and Sh. Ram Narayan, LDC. The school filed written submissions dated 10/01/2014 along with detailed annexures. It was contended that the preliminary calculation sheet did not reflect the correct picture. It was further contended that there was actually, a deficiency, after implementation of the VI Pay Commission report. The school also filed reply to the questionnaire regarding development fee, which will be adverted to when we discuss the issue of development fee.

**Submissions:**

In the written submissions dated 10/01/2014, the school contended as follows:

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- (a) The school had an accrued liability of gratuity which has not been taken into consideration while working out the excess fee. It was submitted that the liability as on 31/03/2008 was Rs. 34,04,115 and as on 31/03/2010, it rose to Rs. 63,43,064. Annexures showing employee wise calculations were filed along with the written submissions.
- (b) The school had accrued liabilities for leave encashment payable to staff which had not been considered in the preliminary calculations. The liability on this account were to the tune of Rs. 14,80,167 as on 31/03/2008 which rose to Rs. 17,96,518 as on 31/03/2010. Annexures showing employee wise calculations were filed along with the written submissions.
- (c) As against the excess fee worked out by the Committee amounting to Rs. 21,07,383, the school was actually in deficit to the tune of Rs. 12,29,244. The difference of Rs. 33,36,627 was on account of the difference in the following figures:

Particulars	Figures taken by the Committee (Rs.)	Correct figures as per the school (Rs.)	Difference
Arrear fee from 01/01/2006 to 31/03/2009	68,32,800	53,73,392	14,59,408
Incremental Fee for 2009-10	43,06,800	39,64,800	3,42,000
Incremental salary for 2009-10	36,59,892	51,95,111	15,35,219
Total difference			33,36,627

The difference in various figures was explained as follows:

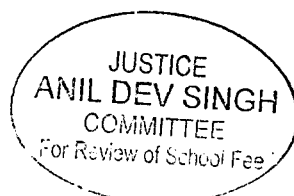


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- (i) Arrear fee actually collected was Rs. 53,73,392 as there were many students/parents who were either not in a position to pay the arrears or were reluctant to pay the same. Moreover, the Directorate of Education had issued an order not to put pressure on parents for collecting the fee or arrears and no harassment be caused to them on this account. Moreover, arrears were not recoverable from students of economically weaker section. Also the students admitted in 2007-08 were required to pay only two third of arrears and those admitted in 2008-09 were required to pay only one third amount of the arrears. The Committee had considered that the full amount of arrears as prescribed in the order dated 11/02/2009 were recovered from all the students which is not factually correct. Detailed calculations were given showing the difference of Rs. 14,59,408.
- (ii) The incremental fee for 2009-10 was not to be recovered from the students of EWS category. The difference of Rs. 3,42,000 is on account of this factor as the Committee had calculated the fee hike for all the students.
- (iii) The Committee has extrapolated the monthly difference in salary for the month of March 2009



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and April 2009 to be given representing the salary payable for pre implementation and post implementation period. However, the actual incremental salary in 2009-10 was Rs. 51,95,111 as against Rs. 36,59,892 taken by the Committee in the preliminary calculations. The method adopted by the Committee has not taken into consideration the annual increments and the additional DA installments announced during the year 2009-10.

**Discussion**

The Committee has perused the returns of the school under Rule 180 of Delhi School Education Rules, the preliminary calculation sheet prepared by the CAs and revised by the Committee, the written and oral submissions made by the school. The various contentious issues involved are discussed as follows:

**Re: Differences in the preliminary calculation sheet**

The Committee finds force in the contention of the school regarding lesser amount of fee recovered towards arrears for the period 01/01/2006 to 31/03/2009 and the incremental fee for the year 2009-10. It is correct that the schools were not required to recover the arrears from the students belonging to EWS category. It is also correct that the arrears for the period 01/01/2006 to 31/08/2008 were required to be recovered to the extent of 2/3 only



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from the students admitted in 2007-08 and to the extent of 1/3 only from the students admitted in 2008-09 while the Committee had taken the full amount of arrears as recoverable from all the students in the preliminary calculation sheet. This was on account of the fact that from the documents submitted by the school earlier, no information with regard to students belonging to EWS category or those admitted in 2007-08 and 2008-09, was discernible. However, since the school has submitted the detailed information on this account during the course of hearing, the contention of the school is accepted.

The Committee also accepts the contention of the school that the audited accounts for the years 2008-09 and 2009-10 would provide a better measure to calculate the incremental salary in the year 2009-10, particularly when the audited accounts are reliable and separate information in respect of regular salary and arrear salary paid is available therein. The Committee also accepts the contention that extrapolation of monthly difference in salary for the pre implementation period and post implementation period would not take into account the increase on account of incremental DA installments and routine increments in the year 2009-10. Since no separate increase in the fee for the year 2009-10 was permitted by the Directorate, these have also to be considered while working out the excess or deficient fee recovered by the school.



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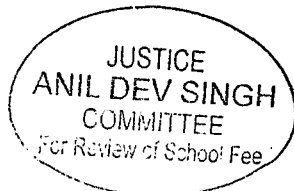
**Determinations:**

826 In view of the above discussion, the Committee determines that the school did not recover any excess fee. On the contrary, the school was in deficit to the tune of Rs. 12,29,244. However, since the school has not made any claim or request to be allowed to hike the fee, over and above, the hike effected by it in terms of order dated 11/02/2009 issued by the Director of the Education, **the Committee is of the view that no intervention is called for in the matter of tuition fee.**

It is to be noted that at this stage, the Committee has not considered the accrued liabilities of the school towards gratuity and leave encashment or any amount to be kept in reserve for future contingencies. These will be considered if, on consideration of the issue of development fee, the Committee concludes that it was not charged in accordance with law.

**Development Fee**

The school, in its reply to the questionnaire, stated that it was charging development fee. It filed details of development fee received and the amount of its utilisation from 2006-07 to 2010-11. As per the details submitted, the school recovered a total sum of Rs. 1,01,95,363 from 2006-07 to 2010-11, which included a sum of Rs. 30,03,599 for the year 2009-10 and Rs. 27,87,075 for the year 2010-11. The school also furnished details of utilisation of development fee. The collection and utilisation of development fee by the school can be summarized as follows:

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Year	Development Fee received (Rs.)	Development fee utilised for eligible assets* (Rs.)	Cumulative Unutilised balance (Rs.)
2006-07	8,80,050	7,36,904	1,43,146
2007-08	15,57,150	4,92,948	12,07,348
2008-09	19,67,489	7,46,657	24,28,180
2009-10	30,03,599	6,11,613	48,20,166
2010-11	27,87,075	2,71,663	73,35,578

*\*This does not include the amount shown by the school as utilised on construction of school building, play ground and purchase of buses and cars, which are not eligible assets to be acquired out of development fee.*

It was further stated that the development fee was treated as capital receipt in the accounts. However, no separate depreciation reserve account was maintained as yet. It was further stated that the surplus generated is kept in reserve to meet the anticipated liabilities of terminal benefits.

On perusing the audited financials of the school, the Committee observed that the school was actually treating the development fee as a revenue receipt and not as a capital receipt as submitted by it in the reply to the questionnaire. When confronted with this fact, the representatives of the school conceded during the course of hearing that it was actually so and the development fee was also utilised for routine revenue expenses. Further, as is noticeable from the above table that the school had accumulated unutilised development fee to the tune of Rs. 73,35,578, the same was not kept parked in a separate development fund account. Since the school had utilised the development fee for revenue expenses, there is no question of maintenance of any depreciation reserve fund account as no assets



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were acquired out of development fee. Hence, the Committee is of the view that the school was not fulfilling the pre conditions prescribed by the Duggal Committee for charging development fee. The recommendations of the Duggal Committee on the issue of the prescribed pre conditions were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & Ors. (2004) 5 SCC 583. In the circumstances, the Committee is of the view that the development fee charged by the school was not in accordance with the law. However, since the mandate of the Committee is to examine the issue of fee charged by the school in pursuance of order dated 11/02/2009, the Committee is concerned with the development fee charged in 2009-10 and 2010-11 only. As noticed earlier, the development fee collected by the school in the years 2009-10 and 2010-11 was Rs. 30,03,599 and Rs. 27,87,075 respectively. In normal circumstances, the Committee would have recommended refund of development fee for these years aggregating **Rs. 57,90,674**. However, as per the determination made by the Committee in the tuition fee account, the school was in deficit to the tune of **Rs. 12,29,244**, without considering the requirement for keeping the funds in reserve for accrued liabilities for gratuity, leave encashment and future contingencies, the Committee cannot recommend the refund of development fee without considering these factors. The liability for gratuity rose to Rs. 63,43,064 on 31/03/2010 from Rs. 34,04,115 on 31/03/2008. Similarly the liability for leave encashment rose from Rs. 14,80,167 on 31/03/2008 to Rs. 17,96,518 on 31/03/2010. Thus



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there was a total increase of **Rs. 32,55,300** on account of these liabilities between 2008 and 2010. While the liabilities as on 31/03/2008 cannot be considered for deduction as the net current assets of the school was already in the negative zone as on 31/03/2008, the incremental liability during the year 2008-09 and 2009-10, has to be considered. This together with the deficit in tuition fee works out to Rs. 44,84,544. This leaves a balance of Rs. 13,06,130 out of development fee for 2009-10 and 2010-11. The requirement of reserve for future contingencies equivalent to four months salary as allowed by the Committee to all the schools who have been implemented the VI Pay Commission report, works out to **Rs. 64,21,023** based on the expenditure on annual salary which amounts to Rs. 1,92,63,069 in 2009-10. Since the amount required for future contingencies, far exceeds the amount of development fee determined by the Committee to be refundable, **the Committee is of the view that no intervention is required in the matter of development fee also.**

**Recommended accordingly.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/02/2014

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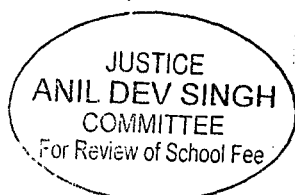
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ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085

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In reply to the questionnaire dated 27/02/2012 issued by the Committee, the school vide its letter dated 15/03/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. 01/04/2009. Annexures were enclosed with the reply showing the monthly salary bill before implementation of VI Pay Commission report to be Rs. 3,84,041 and Rs. 6,55,933 after its implementation. The school further stated that the arrears on account of retrospective application of VI Pay Commission report were not paid as the school did not recover any arrear fee from the students.

With regard to regular fee hike, it was stated that the school had hiked the fee w.e.f. 01/04/2009 as per the order dated 11/02/2009 issued by the Director of Education. Details of classwise fee charged in 2008-09 and 2009-10 were given in an annexure to the reply. It was mentioned that the tuition fee charged in 2008-09 for classes I to III was Rs. 715 per month, which was hiked to Rs. 915 per month in 2009-10. For classes IV & V, the fee was hiked from Rs. 745 per month in 2008-09 to Rs. 945 per month in 2009-10, and for classes VI to VIII, it was hiked from Rs.780 per month to Rs. 980 per month. In short, it was manifest from the reply of the school that the school hiked the tuition fee by Rs. 200 per month for all the classes. Based on this reply, the school was placed in Category 'B'.

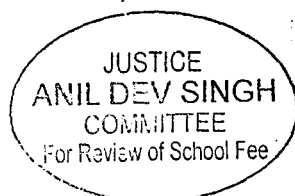
Preliminary calculations made by the Chartered Accountants attached with the Committee showed that the school did not have any funds of its own at the threshold for implementation of VI Pay



ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085

84/ Commission report. In fact, the net current assets + investments of the school were in the negative zone to the tune of Rs. 1,87,272 as on 31/03/2009. The calculations further showed that the additional revenue generated by the school by way of fee hike was Rs. 17,78,400 in 2009-10 while the additional expenditure on salary on account of implementation of VI Pay Commission report in the same period was Rs. 32,62,704.

In order to verify the implementation of VI Pay Commission Report, the Committee issued a notice dated 23/09/2013, requiring the school to produce its fee records, salary records, copies of its TDS and provident fund returns, besides books of accounts, on 15/10/2013. As the fee schedules of the school showed that it was also charging development fee, a questionnaire with a view to eliciting information regarding collection and utilisation of development fee, and maintenance of development fund and depreciation reserve fund was also issued to the school. A representative of the school appeared on 15/10/2013 with a letter from the Manager of the school requesting for 15 days times for production of its records before the Committee. As per its request, the school was given another date i.e. 31/10/2013 for production of its records. On this date, Sh. Yashvardhan Sharma, Administrative Officer of the school appeared and produced the required records. The school also filed reply to the questionnaire regarding development fee, which will be adverted to when we discuss the issue of development fee. The records produced

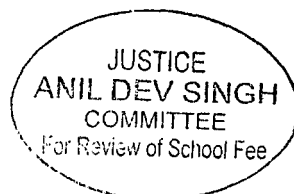


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by the school were examined by Sh. N.S. Batra, audit officer of the Committee. He observed as follows:

- (a) The contention of the school of having hiked the tuition fee by Rs. 200 per month in 2009-10 was correct, so far as it appeared on examination of the fee records of the school. the hike in fee in 2010-11 was within 10%.
- (b) No adverse feature was observed in so far as maintenance of accounts is concerned.
- (c) The school has implemented the VI Pay Commission report prospectively w.e.f. April 2009, so far as it appeared from its salary, TDS and PF records.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 25/11/2013 for hearing on 09/12/2013. A request letter was received from the school seeking adjournment of hearing. Acceding to the request of the school, the hearing was adjourned to 30/01/2014. On this date, Sh. Yashvardhan Sharma, Administrative Officer of the school appeared before the Committee, along with Sh. Yogesh Vyas, Chartered Accountant. They made no fresh submissions, except reiterating the contents of its annual returns and reply to the questionnaire issued by the Committee. In response to a query raised by the Committee as to the mode of payment of salary, the representatives stated that the same was paid partly by bank transfer and partly by bearer cheques. With regard to TDS, they contended that although at the time of

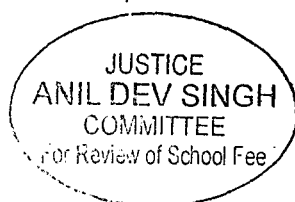


**ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085**

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payment of salaries, TDS was not deducted but when the same was deposited, it was recovered in cash from the staff members. However, the representatives were not able to show any entry in the books of accounts of the school regarding subsequent recovery of TDS from the staff members. In light of this, the Committee directed one of its audit officers to list out the payments made by way of bank transfer and by way of bearer cheques in 2008-09 and 2009-10. As per the chart prepared by the audit officer, which was also authenticated by the representatives of the school, bulk of the payments i.e. around 80 to 85% were found to have been made by bank transfers.

**Discussion and determination & Recommendation regarding tuition fee:**

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, its reply to the questionnaire, the observations of the audit officer and the submissions made by the representatives of the school during the course of hearing. On consideration of the totality of the facts, the Committee is of the view that the school did implement the VI Pay Commission report, notwithstanding that TDS was not deducted at the time of payment of salaries but was paid by the school. The circumstance that the school was not able to show any entry regarding subsequent recovery of TDS from the staff members in cash does not come in the way of holding that the school implemented the VI Pay Commission report as bulk of the payment of salaries was



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ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085

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made by way of bank transfer. It is therefore apposite that the calculations regarding justification of fee hike vis a vis hike in salary are made.

The Committee has examined the preliminary calculation sheet prepared by the Chartered Accountants detailed with it and is of the view that the negative current assets + investments worked out by them to be to the tune of Rs. 1,87,271 is not correct as they have also deducted the balance of Rs. 1,64,219 representing loan from ICICI Bank. The same ought not to have been deducted as it is a loan taken for purchase of a bus which is a fixed asset and would not therefore impact the working capital of the school. However, even after excluding this liability, the school had negative net current assets to the tune of Rs. 23,052. Thus the Committee is of the view that the school did not have any funds of its own as on 01/04/2009 which could have been used for implementation of VI Pay Commission report. Further, as the school did not have any funds, the question of setting aside any funds for future contingencies or for accrued liabilities of gratuity and provident fund does not arise. Hence the only issue that is to be determined by the Committee is whether the extent of fee hike effected by the school in 2009-10 was justified keeping in view its increased obligation on account of implementation of VI Pay Commission report. For this purpose, the following figures are culled out from its audited financials:

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085

Particulars	2008-09	2009-10	Increase in 2009-10
Aggregate fee as per Income & Expenditure account including development fee	76,91,759	1,01,22,991	24,31,232
Aggregate salary as per Income & Expenditure account	47,40,209	76,86,872	29,46,663
<b>Shortfall on account of implementation of VI Pay Commission report</b>			<b>5,15,431</b>

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Thus, in view of the Committee, the school did not generate any surplus by hiking the fee in pursuance of order dated 11/02/2009 issued by the Director of Education. Hence in so far as tuition fee is concerned, no intervention is called for in the matter.

**Development fee:**

In reply to the questionnaire regarding development fee, the school submitted that it had collected the same in 2008-09, 2009-10 and 2010-11 and the same was treated as a revenue receipt and mainly spent towards revenue expenses. Further, the school was not maintaining any development fund account.

While working out the additional revenue generated by the school for implementation of VI Pay Commission report, the Committee has already taken into account the development fee of Rs. 1,42,400 recovered by the school in 2009-10 and despite this revenue, the finding of the Committee is that the school did not fully recover the additional liability that befell on it on account of implementation

**ALOK BHARTI PUBLIC SCHOOL, SECTOR-16, ROHINI, DELHI-110085**

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of VI Pay Commission report. Hence, the development fee, which was treated as a revenue receipt in 2009-10 has already been factored in. So far as development fee of Rs. 1,18,250 recovered in 2010-11 is concerned, the same also does not call for any intervention in view of the fact that the school was in deficit to the tune of Rs. 5,15,431 after implementation of VI Pay Commission report in 2009-10.

**Recommendations:**

**In view of the foregoing determinations, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

**Recommended accordingly.**

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated: 11/04/2014



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Secretary

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**Vandana Model School, Vishnu Garden, New Delhi-110018**

In reply to the questionnaire sent by the Committee to the school by email on 27/02/2012, the school sent a communication by email stating the school had implemented the recommendations of the VI Pay Commission w.e.f. 1<sup>st</sup> April 2011. A hard copy of the email was received in the office of the Committee on 26/03/2012. It was also stated that the salary for the month of March 2011 was Rs. 1,73,009, which rose to Rs. 1,87,415 in April 2011 after implementation of VI Pay Commission report. With regard to arrears of salary, it stated that no amount had been paid by way of arrears. With regard to hike in fee, the school stated that neither the regular fee was hiked in accordance with order dated 11/02/2009 issued by the Director of Education nor any arrears of fee, as envisaged in that order were recovered from the students. As the school claimed not to have hiked any fee in accordance with the aforesaid order, it was initially placed in category 'C'.

In order to verify the averments made by the school in its reply to the questionnaire issued by the Committee, a letter dated 28/03/2012 was sent to the school, requiring it to produce its books of accounts, fee and salary records, in the office of the Committee on 09/04/2012. A representative of the school appeared in the office of the Committee on the date fixed and requested for another date as the school was preoccupied with the new admissions and start of the new



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session. Accordingly, the school was directed to produce its record on 19/4/2012.

On the scheduled date, Sh. Pramod Goswami, Manager of the school, appeared and produced the required records. The records were examined by Ms. Sunita Nautiyal, Audit Officer of the Committee. She observed that the school hiked its fee by less than 10% in 2009-10 and 2010-11. The fee was charged as per the fee structures provided by the school. However, she noticed certain discrepancies in the maintenance of computerized accounts, in as much as the fee received from the students was not entered in the accounts on the dates they were received but subsequently consolidated entries were made. She also observed that the salary to the staff was paid in cash.

The Committee examined the observations of the audit officer and was of the view that since the school claimed to have implemented the VI Pay Commission report w.e.f. 01/04/2011, the fee and salary records for 2011-12, needed to be examined and the case of the school ought to be transferred to category 'B'.

In response to a fresh communication issued by the Committee, the school produced its records for 2011-12. These were examined by Sh. N.S. Batra, audit officer of the Committee and he observed that the school had implemented the VI Pay Commission w.e.f. 01/04/2011, in name only as the school paid DA @ 9% only as against the prevailing rate of 51%. Further HRA was paid @ 15% only as against the prescribed rate of 30%. Transport allowance was not

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paid at all. The monthly outgo on salary had barely gone up from Rs. 1,69,664 in March 2011 to Rs. 1,73,828 in April 2011. Further the fee hiked by the school in 2011-12 as compared to the previous years was only in the range of 5% to 10%. The school was receiving aid from the society almost every year, to meet its expenses.

Sh. Pramod Goswami, Manager of the school recorded on the observation sheet of the audit officer, as follows:

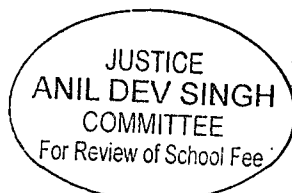
*"I agree with the observations which are as per our record".*

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 27/01/2014, to appear before the Committee on 12/02/2014. 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. Pramod Goswami, Manager, appeared with Sh. S.K. Sharma, Part time accountant and filed written submissions dated 12/02/2014 which also contained the reply to the questionnaire issued by the Committee regarding development fee. During the course of hearing, it was conceded by the representatives of the school that the VI Pay Commission report had not been implemented w.e.f. 01/04/2011, as claimed by the school in reply to the questionnaire issued by the Committee. With

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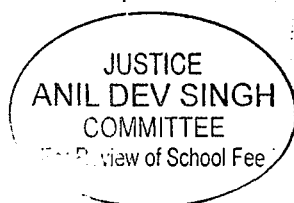
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Secretary

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regard to fee, it was contended by the school that the school had never hiked tuition fee by more than 10% from 2006-07 to 2010-11. It was further contended that the development fee charged by the school was much less than 15% which the department permitted. The school collected nominal amount towards development fee which were partially utilised for purchase of fixed assets and the surplus was utilised for payment of salaries. Development fee was treated as a revenue receipt in the accounts.

**Discussion, Determination and Recommendation:**

The Committee has examined the annual returns filed by the school, the replies submitted to the two questionnaire issued by the Committee and the observations made by the two audit officers after examining the records of the school, besides the oral and written submissions made by the school during the course of hearing before the Committee.

In view of the admission of the school that it did not implement the VI Pay Commission report, the only issue that is required to be examined is whether the fee hiked by the school was justified or not. The Committee is further of the view that the school treated its development fee more like a tuition fee. The distinction in the two heads was only superficial as development fee was treated as a revenue receipt and mainly used for payment of salaries. Therefore, the Committee will examine the issue of hike in fee by aggregating the



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tuition fee and development fee charged. The position with regard to monthly fee, that emerges is as follows:

Class	Fee in 2008-09 (Rs.)			Fee in 2009-10 (Rs.)			Increase in 2009-10 (Rs.)	Percentage increase
	Tuition fee	Development Fee	Total	Tuition fee	Development Fee	Total		
I	510	24	534	560	26	586	52	9.73%
II	535	24	559	585	26	611	52	9.30%
III	570	24	594	625	26	651	57	9.59%
IV	580	24	604	635	26	661	57	9.43%
V	595	24	619	650	26	676	57	9.21%
VI	595	24	619	650	26	676	57	9.21%
VII	625	24	649	685	26	711	62	9.55%
VIII	670	24	694	735	26	761	67	9.65%

It is evident from the above table that the fee hiked by the school in 2009-10 was less than 10% for all the classes. Similar is the position in 2010-11. The Committee has taken a view that the fee hiked by the schools upto 10% for a year does not call for any interference, irrespective of whether the schools have implemented the VI Pay Commission or not.

**Therefore the Committee is of the view that no intervention is called for in the matter.**

**Recommended accordingly.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/03/2014

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Gurusharan Convent, Paschim Vihar, New Delhi

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The school had not replied to the questionnaire dated 27/02/2012 issued by the Committee which was followed by a reminder dated 27/03/2012. However, the school, vide its letter dated 03/02/2012, filed copies of returns under Rule 180 for Delhi School Education Rules, 1973 from 2006-07 to 2010-11 with the Dy. Director of Education, District West-B for onwards submission to this Committee. In the aforesaid letter, the school maintained that it had never increased the fee by more than 10% in any of the years 2006-07 to 2010-11. It also submitted that the details of salary payment to the staff immediately before and after implementation of VI Pay Commission Report. However with regard to recovery of arrear fee, it stated that the school had not recovered any arrear fee.

The returns of the school were subjected to prima facie examination in order to place the school in appropriate category. On such examination, it turned out that during the year 2009-10, the school had increased the fee by 20% as against its claim of never having increased the fee by more than 10%. Since it also claimed having implemented the VI Pay Commission Report, it was placed in category 'B'.

Preliminary calculations as regards funds availability vis a vis additional liability on account of implementation of VI Pay Commission Report were made by the Chartered Accountants detailed with the Committee and as per these calculations, the school did not

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have any funds available with it at the threshold as on 31/03/2009. 000853

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The additional revenue on account of fee hike for the year 2009-10 was Rs. 21,98,772 while the additional expenditure on account of increased salary for the corresponding period on account of implementation of VI Pay Commission Report was Rs. 26,76,696 and therefore, it was worked out that the school was in deficit to the tune of Rs. 4,77,924 on implementation of VI Pay Commission Report.

The Committee examined the preliminary calculations prepared by the CAs attached with it with reference to the audited financials of the school and was of prima facie view that the school might not have implemented the VI Pay Commission Report, as claimed by it. Since the school had also not replied to the questionnaire issued by the Committee, a notice dated 23/09/2013 was issued to the school to produce its books of accounts, fee and salary records, bank statements, PF and TDS returns and also to submit reply to the questionnaire on 17/10/2013.

The school produced the required records through Ms. Rachna Anand, Principal of the school and also filed reply to the questionnaire issued by the Committee. As per its reply, the school stated that it had implemented the VI Pay Commission Report w.e.f. April 2009 but had not paid the arrears of salary nor recovered any arrears of fee from the students. The salary for the month of March 2009 i.e. before implementation of VI Pay Commission Report was Rs. 8,26,452 while that for the month of April 2009, it was Rs. 10,76,930. With regard to increase in tuition fee in pursuance of order dated 11/02/2009 issued



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by the Director of Education, it maintained that it had not increased the fee in terms of the said order on the footing that as per the said order, the school could have increased the fee by Rs. 200 per month for classes I to V whereas it increased the same only by Rs. 187 per month. Similarly for classes VI to X, it could have increased by Rs. 300 per month. As against this, the increase effected by it was Rs. 209 for classes VI to VIII and Rs. 230 for classes IX & X. For classes XI & XII, it did increase the fee by Rs. 300 per month which was the maximum increase allowed to it vide the aforesaid order. Effectively the stand of the school was that it increased the fee in pursuance of order dated 11/02/2009 only in respect of classes XI & XII.

With regard to development fee, it was submitted that the school had been charging development fee and during the years 2006-07 to 2010-11, it had recovered a total sum of Rs. 61,35,335. However, the cost of acquisition of fixed assets was Rs. 85,73,292 in the corresponding period and thus the school did not have any unspent development fee. It was contended that there was a deficit of Rs. 72,61,216 in payment of salaries on account of low tuition fee. The development fee was treated as a revenue receipt in the accounts of the school.

The records produced by the school were verified by Sh. N.S. Batra, audit officer of the Committee and he observed that:



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- (1) The fee hike effected by the school, though less than the maximum hike permitted vide order dated 11/02/2009, was nevertheless 20% across the board for all the classes.
  - (2) The VI Pay Commission Report had only been partially implemented w.e.f. April 2009 in as much as DA had been paid @ 16% as against the applicable rate of 22% and HRA had not been paid. The total expenditure on salary had increased by Rs. 2,50,478 per month w.e.f. April 2009 on implementation of VI Pay Commission Report.
  - (3) The school had deducted TDS and provident fund from the salaries.
  - (4) The books of accounts were maintained properly.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 27/11/2013 for hearing on 13/12/2013. On this date, Ms. Sonia Narang, Chairperson of the Society, Ms. Rachna Anand, Principal of the school and Sh. Pooran Goswami, Accountant appeared and were heard by the Committee. They filed written submissions dated 13/12/2013 and also made oral submissions before the Committee. Shorn off general submissions, it was submitted as under:

**Submissions:**

- (i) That the school is Sikh Minority Institution running under the aegis of All Saints Educational Society, having



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classes upto XII and having a total strength of approximately 900 students.

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- (ii) The school was catering to wards of parents of low income group and was charging low tuition fee. The details of tuition fee charged from 2006-07 to 2010-11 were given in a chart. As per this chart, the school did not hike any fee whatsoever in 2006-07 & 2007-08. In 2008-09, the hike was only to the extent of 9.8%. In 2009-10, the hike was to the tune 20% and in 2010-11, the hike was to the tune of 10%. It was contended that though the hike in 2009-10 was to the tune of 20%, it was not made in pursuance of order dated 11/02/2009 issued by the Director of Education but only to recoup the fee for the previous three years, in two of which there was absolutely no hike while in the third year, the hike was merely to the tune of 9.8%. The representatives of the school contended that the hike in 2009-10 should be considered in the context of no hike in 2006-07 and 2007-08 and a nominal hike in 2008-09
- (iii) Comparative figures of revenue from tuition fee and salary paid were given from 2006-07 to 2010-11, which showed that even the outgo on salary was not being fully recovered out of tuition fee. The cumulative deficit from 2006-07 to 2010-11, on account of payment in salary which was of the order of Rs. 72,61,216, was made good by development fee which was treated as a revenue

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receipt in the accounts just like tuition fee in order to 000857  
match the revenue receipts and revenue expenditure,  
majorly salary.

**Discussion:**

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, the reply submitted by the school to the questionnaire issued by the Committee, the preliminary calculations prepared by the Chartered Accountants, the observations of the audit officer and the written and oral submissions made by the school during the course of hearing.

The Committee during the course of hearing, examined the mode of payment of salaries to the staff and observed that the salary to the entire staff was paid by bearer cheques which were encashed on the same date. The school explained that there was an extension counter of Punjab & Sind Bank in the premises of the school itself and therefore it was possible for all the staff members to present the cheques for encashment on the same date. It was also contended that the payment of salary was above board as would be evident from the fact that the proper deductions for provident fund and TDS were made from the salary and deposited with the government.

Without dwelling further on the aspect of salary payment, it would be in order to examine the issue of fee hike first because if the Committee finds that the fee hike was not made in pursuance of the order dated 11/02/2009, the issue of implementation of VI Pay



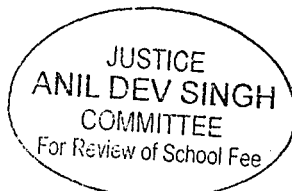
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 Commission Report would be relegated to the background. In this connection, it was argued by the school that the fee hiked by it in 2009-10 to the tune of 20% was not in pursuance of the order dated 11/02/2009 issued by the Director of Education but was done in order to partly compensate itself for no hike effected by it in 2006-07 and 2007-08. However, since the fee for the years 2006-07 and 2007-08 were not examined by the audit officer while verifying the records of the school, the Committee deemed it proper to have the fee records for these two years examined by one of its audit officers. Accordingly the school was advised to produce its fee records for the years 2005-06, 2006-07 and 2007-08 with the relevant fee schedules on 24/12/2013.

On the appointed date, Sh. Goswami, Accountant of the school and Sh. Amit Kumar, Librarian of the school produced the fee records for the aforesaid three years along with the fee structures. These were examined by Ms. Sunita Nautiyal, Audit Officer of the Committee and she observed that the tuition fee for 2005-06, 2006-07 and 2007-08 remained constant at Rs. 2,550 per quarter for classes I to V and Rs. 2,850 for classes VI to VIII. Classes IX & X were introduced in 2006-07 and no hike in fee for these classes was made for the year 2007-08. The fee was deposited directly in Punjab & Sind Bank.

**Determination:**

The Committee is of the view that the fee hike in 2009-10, although to the tune of 20%, cannot be seen in isolation. Due

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 consideration requires to be given to the fact that the school did not hike any fee whatsoever in 2006-07 and 2007-08, although it could have legitimately hiked the fee to the tune of 10%, to which the Directorate of Education does not object. Hence the fee hike of 20% in 2009-10 requires to be spread over three years and if that is done, the hike in 2009-10 cannot be termed to be excessive.

With regard to development fee, the Committee is of the view that the school had not treated development fee in the sense that it could be used for development of infrastructure of the school. Admittedly, it was treated as a revenue receipt and there was a revenue shortfall in all the five years in the payment of salaries which could not be fully met out of tuition fee. Hence the Committee is of the view that the development fee which has been utilised for meeting its liability for payment of salaries needs to be offset against the deficit of salaries on account of lesser tuition fee.

**Recommendations:**

**In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee. Recommended accordingly.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

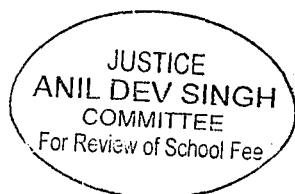
Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 10/01/2014

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*[Signature]*  
Secretary



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**Canterbury Public School, Yamuna Vihar, Delhi-110053**

In reply to the questionnaire dated 27/02/2012 issued by the Committee, which was followed by a reminder dated 27/03/2012, the school vide its letter dated 12/04/2012 submitted that it had implemented the VI Pay Commission Report w.e.f. 01/04/2009. With regard to arrear salary from 01/01/2006 to 31/03/2009, it was stated that the same was not paid and at the same time the school had not recovered arrear fee from the students. It mentioned that the total expenditure on salary for the month of March 2009 was Rs. 8,82,520, which rose to Rs. 14,28,074 in April 2009 after implementation of VI Pay Commission report.

With regard to fee hike, it was stated that the school had not hiked the fee in accordance with order dated 11/02/2009 issued by the Director of Education. However, fee in general was hiked for the academic session 2009-10 "taking the concept of the order dated 11/02/2009". An annexure was enclosed to the reply vide which the tuition fee charged in 2008-09 and 2009-10 were given for different classes, as per which the school had hiked the monthly tuition fee in the range of Rs. 200 per month to Rs. 300 per month for different classes. As per the information furnished by the school, it had hiked the fee even more than the maximum hike permitted by the aforesaid order in respect of some of the classes. Based on this reply, the school was placed in Category 'B'.

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Preliminary calculations of funds available with the school and the funds generated by way of fee hike vis a vis the additional liability of the school on account of implementation of VI Pay Commission Report were made by M/s. GSA & Associates, Chartered Accountants detailed with this Committee. As the school claimed to have increased the fee w.e.f. 01/04/2009, the balance sheet of the school as on 31/03/2009 was taken as the basis for calculation of funds available with the school at the threshold for the purpose of implementation of VI Pay Commission Report. As per the preliminary calculations, the school had Rs. 14,05,162 as total funds i.e. net current assets + investments, available with it as on 31/03/2009. The additional revenue generated by way of fee hike was Rs. 40,21,800 while the additional burden on account of implementation of VI Pay Commission Report was Rs. 65,46,648. After taking into account the above figures, it was worked out by the CAs that the school was in deficit to the tune of Rs. 11,19,685 after implementation of VI Pay Commission Report.

In order to verify the effect of implementation of VI Pay Commission Report vis a vis the funds available with it, the school, vide letter dated 23/09/2013, was required to produce its fee, salary and accounting records on 15/10/2013. As the school was also found to be charging development fee, a questionnaire specifically regarding the collection and utilisation of development fee as well as

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 maintenance of depreciation reserve fund and development fund, was issued to the school.

The school produced the required records through Sh. K.C. Gupta, Manager. The school also filed reply to questionnaire regarding development fee, which will be adverted to while we discuss the issue of development fee. The records produced by the school were verified by Sh. N.S. Batra, audit officer of the Committee and he

- (a) confirmed that the school had increased more fee than was permitted to it by order dated 11/02/2009 for classes KG, I & VI and for the remaining classes, the school had increased the fee to the maximum extent permitted vide the above said order.
- (b) The school had implemented the VI Pay Commission Report w.e.f. 01/04/2009 as stated by it in its reply to the questionnaire. The additional outgo on salary as a consequence of implementation of VI Pay Commission Report was Rs. 5,45,554. Proper TDS and provident fund had been deducted from the salaries.
- (c) The books of accounts were maintained properly.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 27/11/2013 for hearing on 16/12/2013. On this date, Sh. Kailash Chand Gupta, Manager of the school appeared with Sh. Sanjay Garg, Chartered Accountant and

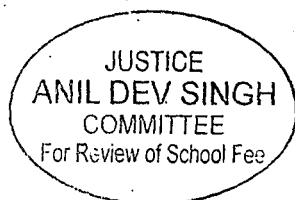


Ms. Poonam Sharma, Accounts Assistant. They were heard by the Committee.

**Submissions:**

During the course of hearing, the school contended

- (i) That the school had neither paid arrears of salary nor collected any arrear fee from the students in terms of order dated 11/02/2009 issued by the Director of Education;
- (ii) Salary was paid to regular staff by bank transfer and to contractual staff, by cash;
- (iii) For some classes, the fee hike effected by the school w.e.f. 01/04/2009 was more than that permitted vide order dated 11/02/2009 issued by the Director of Education. This was on account of paucity of funds;
- (iv) The school makes provision for gratuity every year in terms of Payment of Gratuity Act in respect of the staff members who have completed five years of service. No provision for leave encashment was made in the books but liberty was sought for filing the details of liability on this account.
- (v) The Committee prepared a chart showing the comparative figures of fee received under various heads in the year 2008-09 and 2009-10 and the expenditure on salary related heads. These were also authenticated by the



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school during the course of hearing, in token of their correctness.

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- (vi) In terms of the liberty granted by the Committee, the school filed on 26/12/2013 details of its liabilities on account of leave encashment as on 31/03/2008 and 31/03/2010. As per the details filed, the liability on this account was Rs. 9,19,035 as on 31/03/2008 and Rs. 11,79,736 as on 31/03/2010.

**Discussion & Determination:**

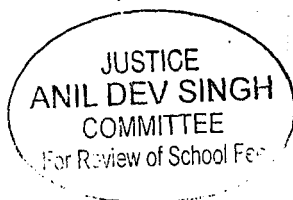
The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, the reply submitted by the school to the two questionnaires issued by the Committee, the preliminary calculations prepared by the Chartered Accountants, the observations of the audit officer and the submissions made by the school during the course of hearing. With the assistance of the representative of the school, the following figures have been culled out from the records and audited financials:

**Tuition Fees**

Particulars	F.Y. 2008-09	F.Y. 2009-10
Tuition fee	1,38,50,450	1,89,97,730
Activity fee	98,310	4,88,580
Examination fee	22,88,250	2,66,380
<b>Total</b>	<b>1,62,37,010</b>	<b>1,97,52,690</b>

**Incremental fee in 2009-10**

**Rs. 35,15,680**



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**Salaries**

Particulars	F.Y. 2008-09	F.Y. 2009-10
Salary	1,14,48,883	1,79,71,956
Bonus	2,05,644	1,96,916
Contribution to EPF	3,52,100	3,80,469
<b>Total</b>	<b>1,20,06,627</b>	<b>1,85,49,341</b>

**Incremental salary in 2009-10****Rs. 65,42,714**

The above figures would show that the revenue earned on account of increased fee was far less than the additional expenditure on account of increased salary as a consequence of implementation of VI Pay Commission Report. Even if, the funds available at the threshold as on 01/04/2009 amounting to Rs. 14,05,162 are considered, the shortfall on account of tuition fee would be **Rs. 16,21,872**. However, in view of the liability on account of leave encashment amounting to **Rs. 11,79,736**, which has not been taken into calculations, the funds available at the threshold would be negligible. While arriving at these figures, the Committee has not taken into account the funds required to be kept in reserve on account of future contingencies. The Committee has taken a view that the schools ought to maintain a reserve equivalent to four months salary. Based on the annual salary of Rs. 1,85,49,341 in 2009-10, the requirement of reserve would be **Rs. 61,83,114**. We shall advert to these calculations while discussing the issue of development fee.

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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Secretary

**Development Fee:**

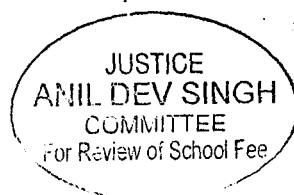
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In reply to the questionnaire regarding development fee issued by the Committee and also during the course of hearing, the school contended that it had charged development fee in all the five years (2006-07 to 2010-11) for which the information was sought by the Committee. It was mentioned that the development was treated as a revenue receipt and no depreciation reserve fund was maintained. Thus the pre conditions for levy of 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 ( 2004) 5 SCC 583 , were not fulfilled by the school. The Committee is therefore of the view that that the school was not justified in charging the development fee. However, since the mandate of the Committee is to examine the hike in fee pursuant to order dated 11/02/009 issued by the Director of Education, the Committee would have recommended the refund of development fee charged in 2009-10 amounting to Rs. 27,95,910 and Rs. 27,13,920 charged in 2010-11, thus aggregating **Rs.55,09,830**. However, as noted supra, the school did not have sufficient funds to maintain a reserve for future contingencies, which in the opinion of the Committee, works out to **Rs. 61,83,114**.

**Recommendations:**

**In view of the foregoing discussion, the Committee is of the view that no intervention is required either in the matter of tuition fee or in the matter of development fee.**

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Recommended accordingly.

267

Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma  
Member

CA J.S. Kochar  
Member

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 08/01/2014



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*N*  
Secretary

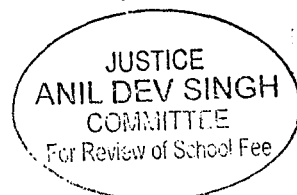
Kala Niketan Sr. Sec. Bal Vidyalaya, Durga Puri Extn., Delhi-110093

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The school, initially, did not submit its reply to the questionnaire dated 27/02/2012 issued by the Committee, which was followed by a reminder dated 27/03/2012. Subsequently, at the instance of the Committee, the Directorate of Education took up the matter with the school and vide its letter dated 16/10/2012, the school submitted its reply stating that it had prospectively implemented the VI Pay Commission report w.e.f. April 2009. The arrears of salary were not paid as the school did not recover the arrears of fee from the students. However, the school admitted to have hiked the fee prospectively w.e.f. April 2009 in accordance with order dated 11/02/2009 issued by the Director of Education. Based on this reply, the school was placed in Category 'B'.

In order to verify the factum of implementation of VI Pay Commission report, the Committee issued a notice dated 08/07/2013, requiring the school to produce on 18/07/2013, its fee records, salary records, books of accounts, bank statements, provident fund returns and TDS returns. A questionnaire for eliciting information regarding development fee was also issued.

On the scheduled date, Ms. Sunita Sharma, Cashier and Ms. Meenakshi Sharma, LDC of the school appeared along with Sh. Rahul Jain, Chartered Accountant and produced the required records. The school also filed its reply to the questionnaire regarding development fee, which will be adverted to when we discuss the issue of development fee. The records produced by the school were examined by Sh. A.D. Bhateja, Audit officer of the Committee on 18/07/2013 and 02/08/2013. He observed as follows:



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The receipts of fee were issued by the school for the consolidated amount received from the students without showing any break up.

- (a) The school had hiked the fee in 2009-10 by Rs. 100 per month, Rs. 200 per month and Rs. 300 per month for different classes as per order dated 11/02/2009 issued by the Director of Education. During 2010-11, the hike was between Rs. 50 per month and Rs. 100 per month which was within 10%.
- (b) The salary was being paid as per the government orders and the payment was made by account payee cheques.
- (c) The school was regularly filing provident fund and TDS returns.

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 27/01/2014 for hearing on 12/02/2014. On this date, Ms. Sunita Sharma, Cashier and Ms. Meenakshi Sharma, LDC of the school appeared and filed a letter seeking adjournment. As requested, the hearing was adjourned to 06/03/2014. On this date, the aforesaid representatives of the school appeared with Sh. Amit Kumar Sharma, Advocate. During the course of hearing, while examining the salary records for the month of April 2009, the Committee observed that a number of teachers were paid by bearer cheques and not by account payee cheques as observed by the audit officer. The Committee therefore, entrusted the task of verification of this aspect of the matter to another audit officer Ms. Sunita Nautiyal. After examining the salary records with the bank statements, she put up a note, stating that in the month March 2009 also, 8 out of 39 employees were paid salary by bearer cheques and the total amount of salary paid by bearer cheques was Rs. 1,04,442 out of the salary bill of Rs.

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ANIL DEV SINGH  
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**Kala Niketan Sr. Sec. Bal Vidyalaya, Durga Puri Extn., Delhi-110093**

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5,89,391 for that month. In the month of April 2009, 9 out of 38 employees were paid salary aggregating Rs. 1,92,209 by bearer cheques out of the total salary bill of Rs. 8,83,907.

**Discussion & Determination :**

The Committee has considered the submissions of the school as also its reply to the questionnaires and the observations of the two audit officers. The Committee is of the view that the school had implemented the VI Pay Commission report w.e.f. April 2009 as claimed by it. The only circumstance that about 8 or 9 employees out of 38 employees were being paid salary by bearer cheques and not by account payee cheques is not sufficient to hold otherwise in view of the fact that the school was making deductions for TDS and PF. Therefore, the issue to be considered by the Committee is whether, the fee hiked by the school in pursuance of order dated 11/02/2009 was justified or it was excessive. The Committee has made the relevant calculations based on the audited balance sheet of the school as on 31/03/2009. The Committee has determined that the school had available with it a sum of Rs. 7,20,226 as on 31/03/2009, as per the calculations below:

<b>Statement showing Fund availability of as on 31-03-2009</b>			
	<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
	<u>Current Assets</u>		
	Cash in hand	16,557	
	Bank Balance	1,221,446	
	Investments	557,974	
	TDS on FDRs	3,485	<b>1,799,462</b>
<b>Less:-</b>	<u>Current Liabilities</u>		
	Caution Money	457,030	
	Audit Fee payable	25,660	
	EPF Payable	20,251	
	Salary Payable	576,295	<b>1,079,236</b>
	<b>Net Current Assets + Investments</b>		<b>720,226</b>

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COMMITTEE  
For Review of School Fee

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However, the Committee has taken a view in case of other schools that the entire funds available with the school ought not to be considered as available for implementation of VI Pay Commission report and the schools ought to retain funds equivalent to four months salary as reserve for future contingencies, besides sufficient funds to cover its accrued liabilities towards gratuity and leave encashment. The salary for the year 2009-10 paid by the school amounted to Rs. 1,06,92,138 and based on this, the requirement of funds to be kept in reserve for future contingencies works out to Rs. 35,64,046. Therefore, the sum of Rs. 7,20,226 cannot be considered as available for implementation of VI Pay Commission report.

The additional revenue generated by the school by way of fee hike in 2009-10 was Rs. 26,98,718, as is evincible from the audited Income & Expenditure Accounts of the school for the years 2008-09 and 2009-10. As against this, the additional expenditure on salary incurred by the school on implementation of VI Pay Commission report in 2009-10 was Rs. 30,33,919. Therefore, the school was in deficit to the extent of Rs. 3,35,201, in the current account also on account of implementation of VI Pay Commission report. In view of these findings, the Committee is of the view that in so far as the hike in tuition fee is concerned, the same was justified and therefore, calls for no intervention.

Development Fee:

In reply to the questionnaire regarding development fee issued by the Committee, the school stated that it was charging development fee and

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COMMITTEE  
For Review of School Fee

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provided the details of such fee charged from 2006-07 to 2010-11 along with the utilisation. However, it avoided giving reply to the question as to how the development fee was treated in the accounts. It further stated that the development fee was used in purchase and upgradation of fixed assets and it was maintaining a depreciation reserve fund and development fund account.

The reply to the questionnaire was examined by the Committee with reference to the audited financials of the school and the Committee has found that the school treats the development as a revenue receipt. Further while a separate bank account for development fund is maintained by the school, the depreciation reserve fund on assets acquired out of development fee is not separately invested. So the school was not fully compliant with the pre conditions laid down by the Duggal Committee for charging development fee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583. The school charged development fee of Rs. 8,02,750 in 2009-10 and Rs. 8,09,700 in 2010-11. The aggregate amount of these two years which have been recovered in pursuance of order dated 11/02/2009 issued by the Director of Education is Rs. 16,12,450. However, in view of the deficiency of Rs. 3,35,201 on account of implementation of VI Pay Commission report and the inadequacy of funds to be kept in reserve for future contingency to the tune of Rs. 28,43,820, the Committee does not recommend refund of any part of development fee recovered by the school in the years 2009-10 and 2010-11.

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Kala Niketan Sr. Sec. Bal Vidyalaya, Durga Puri Extn., Delhi-110093

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**Recommendations:**

In view of the foregoing discussions, the Committee is of the view that no intervention is called for either in the matter of tuition fee or in the matter of development fee.

Recommended accordingly.

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 22/04/2014



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Secretary

**Tyagi Public School, Keshav Puram, Delhi-110035**

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The Committee has received a representation dated 09/01/2012 from one Sh. V.K. Garg leveling various allegations against the school and its management. It was stated that four different schools were running from four different parts of the building constructed on the same land. One of these school was an aided school and the remaining three were private schools. It was further stated that the school had been clandestinely sold by the Tyagi Group to one Sh. Bansal. After the sale of the school, the new Chairman started running the school as per his own whims. It was further stated that in the year 2011-12, the fee of the school was unjustifiably hiked and while the annual fee of the students in 2010-11 was Rs. 14,220, the same was hiked to Rs. 24,600 in 2011-12. Various complaints were made to the Directorate of Education but no action was taken thereon. Sh. V.K. Garg, the complainant also personally met the Committee to explain his grievances. During the meeting, it was explained to him that the mandate of this Committee was limited to examine the hike in fee effected by the schools in pursuance of order dated 11/02/2009 for implementation of VI Pay Commission Report. Since his grievance was with regard to the fee hike effected by the school in 2011-12, the same did not fall in the purview of the Committee except to the extent that if any fee hike for the year 2009-



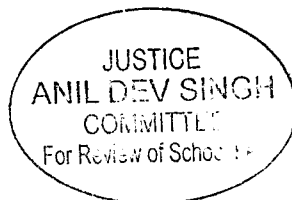
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10 was found to be unjustified, the same, in so far as, it formed part of the fee for 2011-12, could be treated as unjustified.

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The Committee called for from the school, various statements and details which were pertinent for determining the issue before it. The school submitted the same under cover of its letter dated 25/01/2012. On examination of the statements filed by the school, the Committee made some preliminary calculations, as per which, the Committee came to a tentative conclusion that the school had hiked more fee than was required to offset the burden of implementation of VI Pay Commission Report, to the extent it had been implemented. The school was confronted with these calculations vide letter dated 10/02/2012. In response, the school vide its letter dated 24/02/2012 disputed these calculations citing the recommendations of the Bansal Committee and the provisions of Rule 177 of Delhi School Education rules 1973. Sh. Rakesh Bansal, Chairman of M.S. Education Society which runs the school appeared before the Committee on 29/02/2012 and sought a weeks' time to make further submissions. At his request, the matter was adjourned to 07/03/2012 on which date Ms. Sushila, Head Clerk of the school appeared and requested for another date on the ground that the school's Chartered Accountant was not available. However, she filed a letter dated 06/03/2012, further explaining the written submissions made by letter dated 24/02/2012. On 12/03/2012, Sh. Rakesh Bansal, appeared along with Sh. Ved Prakash Bansal, Chartered



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Accountant. While disputing the calculations made by the Committee, they supported their own calculation sheet filed along with letter dated 24/02/2012 with a view to showing that the school did not have sufficient funds of its own to implement the recommendations of VI Pay Commission. Further proceedings were held on 16/03/2012 when the school produced its accounting fee and salary records.

The Committee, revised its preliminary calculation sheet after taking into account the position that emerged after verification of the accounts, fee records and salary records, of the school. As the school claimed to have hiked the fee w.e.f. September 2008, the balance sheet of the school as on 31/03/2008 was made the basis for calculating the funds available with the school at the threshold. As per the preliminary calculations, the school had funds available to the tune of Rs. 19,53,137 as on 31/03/2008. By recovering the arrear fee and hiking the fee w.e.f. 01/04/2009, the school generated more funds to the tune of Rs. 1,17,44,247. Thus the total funds available with the school for the purpose of implementation of VI Pay Commission were Rs. 1,36,97,384. As against this, the arrears salary paid by the school were to the tune of Rs. 57,60,895. Furthermore, the annual hike in salary in 2009-10 after implementation of VI Pay Commission was to the tune of Rs. 49,49,035, as derived from the Income and Expenditure accounts of the school for the years 2008-09 and 2009-10. Thus the total impact of partial implementation of VI



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 Pay Commission report was to the tune of Rs. 1,07,09,930 as against the total funds available and those generated which amounted to Rs. 1,36,97,384. The preliminary calculations as made by the Committee were as follows:

Statement showing Fund available as on 31-03-2008			
S. No.	Particulars	Amount (Rs.)	Amount (Rs.)
	<u>Current Assets+ Investments</u>		
	Cash in hand	444	
	Bank Balance	686,363	
	TDS	2,624	
	M S Education Society	39,648	
	M L Tyagi College of Education	340,000	
	Fixed Deposits	903,159	1,972,238
<b>Less:-</b>	<u>Current Liabilities</u>		
	P.S. Kohli & Co.	19,101	19,101
	<b>Net Current Assets</b>		<b>1,953,137</b>
<b>Less:-</b>	<b>Total Liabilities after VIth Pay</b>		
	Arrear of Salary as per VI th Pay Commission upto 31.03.2009	5,760,895	
	Incerased Salary as per VI th Pay Commission for 2009-2010	4,949,035	
			10,709,930
	<b>Excess / (Short) Fund Before Fee Hike</b>		<b>(8,756,793)</b>
<b>Add:-</b>	<b>Total Recovery after implementation of VI th Pay Commission</b>		
	Recovered arrear of fees from students in 2008-09 as per I & E A/C	273,900	
	Arrear of fees recovered in 2009-10 as per I & E A/c	6,410,667	
	Annual increase in Tuition Fee (FY 09-10)	5,059,680	11,744,247
	<b>Excess / (Short) Fund After Fee Hike</b>		<b>2,987,454</b>



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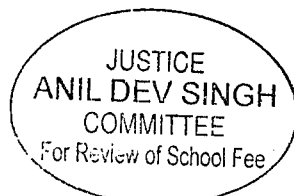
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Thus prima facie, the school appeared to have hiked fee more than was required to implement the VI Pay Commission report, to the extent it did.

In order to provide an opportunity of hearing to the school, the Committee issued a notice dated 02/09/2013 for hearing on 09/09/2013. Along with the notice, a questionnaire regarding development fee was also issued to the school. On this date, Sh. Rakesh Bansal, Chairman of the Society appeared and filed reply to the questionnaire regarding development fee. As per the reply, the school did not charge any development fee from 2006-07 to 2010-11. A copy of the preliminary calculation sheet prepared by the Committee was provided to the representative of the school. He sought some time to respond to the preliminary calculations. He was given two weeks time to file submissions on the calculation sheet. Further it was observed by the committee that the audited financials of the school for financial year 2010-11 were not on the record. The representative of the school was requested to furnish the same along with the response to the calculation sheet. The school furnished a copy of the audited financials of the school for financial year 2010-11 as also a statement showing that the excess funds to the tune of Rs. 29,87,454, as worked out by the Committee was not correct, in as much as the same did not take into account the accrued liabilities for gratuity amounting to Rs. 1,01,86,948, leave encashment amounting to Rs. 53,05,036, provision

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 for reserve for contingencies equivalent to three months salaries which amounted to Rs. 48,15,648 and further that the Committee had wrongly included Rs. 9,03,159 which were held as fixed deposits for the purpose of recognition and affiliation of the school with the Directorate of Education and the Central Board of Secondary Education. As per the statement filed by the school, if the above figures were taken into account, the resultant would be a short fall of Rs. 1,82,23,337 instead a surplus of Rs. 29,87,454.

A fresh notice of hearing was issued on 11/11/2013 for hearing on 22/11/2013. On this date, Sh. Rakesh Bansal again appeared and reiterated the submissions based on the aforesaid calculation sheet filed by the school. On perusal of the calculation sheet, it was found that the figures given by the school towards accrued liabilities of gratuity, leave encashment and FDRs pledged with CBSE and Directorate of Education lacked details. He was required to file detailed calculations of these liabilities, employee wise and copies of FDRs held in the joint names of the school and Directorate of Education/CBSE. The school, under cover of its letter dated 03/12/2013 filed the required details and copies of FDRs.

**Discussion, Determination & Recommendation:**

The Committee, has examined the financials of the school along with other documents filed during the course of verification and hearing by the Committee. The Committee observes that the school has not disputed the figures of additional revenue generated by way of



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fee hike and the total impact of the implementation of VI Pay Commission report, as worked out by the Committee. The school's stand is that the outstanding liabilities of gratuity and leave encashment as they existed on 31/03/2008, ought to have been taken into consideration. Similarly, some funds ought to be reserved for future contingencies and the FDRs held in the joint names of the school and CBSE/Directorate of Education should not be considered as part of funds available.

The contentions of the school deserve to be accepted. However, if such contentions are taken into account, the result would be that the funds available with the school at the threshold as on 31/03/2008, which the Committee had worked out as Rs. 19,53,137 would be reduced to NIL as the outstanding liabilities on account of accrued gratuity and leave encashment, far exceed this figure. The Committee cannot consider the excess liabilities over and above the figure of funds available as that would render the funds available at the threshold to be in negative zone. At best, the Committee can consider the funds available with the school as on 31/03/2008 to be NIL. Hence the only calculations that are required to be made are the additional resources generated by way of fee hike vis a vis the additional liability on the school on account of implementation of VI Pay Commission report. As noted supra, the school has not disputed these figures, as worked out by the Committee. The position that emerges is as follows:

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Additional funds generated by way of fee hike	Rs. 1,17,44,247
Additional liability on account of implementation of VI Pay Commission Report	<u>Rs. 1,07,09,930</u>
Excess funds generated	<u>Rs. 10,34,317</u>

This is not even equivalent to one month salary bill of the school. The Committee has recommended in case of other schools that they ought to keep in reserve funds equivalent to four months' salary in reserve. **The Committee is therefore of the view that in so far as the issue of tuition fee is concerned, no intervention is required.**

**Development Fee:**

**Since, the school claims not to have charged any development fee and the fee structures and the financials also do not show any such charge, no recommendation is required to be made in respect thereof.**

**As regards the other issues which have been raised by the complainant Sh. V.K. Garg, the same do not fall within the purview of the Committee and he may take up the matter with the appropriate authorities, if so advised.**

Recommended accordingly

Sd/-

Sd/-

Sd/-

Dr. R.K. Sharma

CA J.S. Kochar

Justice Anil Dev Singh (Retd.)

Member

Member

Chairperson

Dated: 06/02/2014

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St. Mary's Senior Secondary School, Dwarka, New Delhi-110075

The school, under cover of its letter dated 14/02/2012, filed the necessary documents for the purpose of verification of fee hike consequent to the order dated 11/02/2009 issued by the Director of Education. Preliminary calculations were made by the Committee and prima facie, it appeared that the school had hiked the fee in excess of its requirements for the purpose of implementation of VI Pay Commission report. Accordingly, the school was asked to file its response. The school in its response, controverted the prima facie view formed by the Committee. The Committee required the school to furnish certain additional information which the school furnished vide its letter dated 11/02/2013. Based on the information furnished by the school, it was placed in Category 'B'.

Preliminary examination of the financials of the school was carried out by the Chartered Accountants detailed with this Committee. As the school claimed to have hiked the fee w.e.f. 01/09/2008, 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 net current assets of the school as on 31/03/2008 were in the negative zone to the tune of Rs.76,64,187. After accounting for the fee hike and salary hike and

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also recovery of arrear fee and payment of salary arrears, the school reduced its negative current assets to Rs. 41,00,467, meaning thereby that it generated additional funds to the tune of Rs. 35,63,720 on account of fee hike for implementation of VI Pay Commission Report. However, the Committee did not approve of this calculation sheet as as the Committee felt that the net current assets could be in the negative zone only if the school had either diverted its resources generated from fee towards creation of fixed assets or had diverted funds to its parent Society or some sister organization or was incurring cash losses in the past. The school could not be given credit for any of these situations and therefore, the negative net current assets as on 31/03/2008 had to be ignored from the calculations. The Committee advised its office to prepare a revised calculation sheet and as per the revised calculations, it appeared that the school had hiked its fee in excess of its requirements for implementation of VI Pay Commission Report to the tune of **Rs. 83,00,109**. The revised calculation sheet as prepared by the office of the Committee is as follows:

<b>Funds available as on 31.03.2008</b>		Nil
Total Incremental fee for FY 2009-10 +arrear fee for the period 1.1.2006 to 31.3.2009		21,756,000
Total incremental salary for FY 2009-10 + arrear salary for the period 01.01.2006 to 31.03.2009		13,455,891
<b>Net Excess/(Short)</b>		<b>8,300,109</b>

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ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

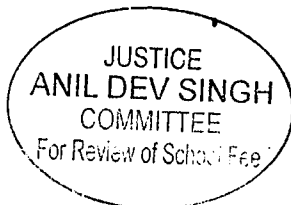
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The incremental fee + arrear fee was arrived at in the following manner:

**Total Recovery of Fee for  
implementation of VI th Pay  
Commission**

Recovered from students Arrears of T. fee w.e.f 01.01.06 to 31.08.08	6,860,000	
Increase in Tuition Fee w.e.f 01.09.08 to 31.03.09	5,488,000	
Annual increase in Tuition Fee (FY 09-10)	<u>9,408,000</u>	21,756,000

The incremental salary + arrear salary was taken as the incremental difference of various salary heads in the Income & expenditure Accounts for the years 2008-09 and 2009-10, on the presumption that the arrears of salary were included in the figure of salary in the year 2009-10 when the arrears were paid. The relevant calculations were as follows:



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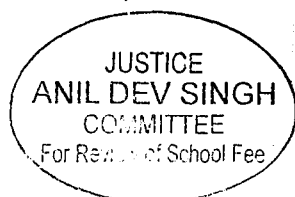


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<b>Salary as per Income &amp; Expenditure Account</b>	<b>2008-09</b>	<b>2009-10</b>
Salary	12,658,310	22,040,738
Provident Fund	1,327,470	2,339,308
PF Admn. Charges	175,071	351,679
Computer Salary	853,947	1,320,803
Transport Salary	229,421	370,896
EWS Salary	479,985	682,686
Administrative Salaries & Wages	3,611,183	<b>5,463,798</b>
Provident Fund - administrative	393,780	579,904
PF Admn. Charges	51,933	87,179
<b>Total</b>	<b>19,781,100</b>	<b>33,236,991</b>
<b>Increase in 2009-10</b>	<b>13,455,891</b>	

The school was issued a notice dated 02/09/2013 for providing it an opportunity of hearing by the Committee on 09/09/2013. As the school was found to be charging development fee also apart from tuition fee, a questionnaire eliciting specific response of the school on the queries relating to collection and utilisation of development fee, its treatment in the accounts and maintenance of development fund and depreciation reserve fund, was issued.

On the date of hearing, Mr. Thomas Joseph, Accountant of the school, appeared with authorization from the Principal. He also filed reply to the questionnaire regarding development fee, which will be



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adverted to when we discuss the issue of development fee. A copy of the fixed assets schedule as on 31/03/2008 was also obtained from the authorized representative as the same was not found enclosed with the balance sheet. He was provided with a copy of the preliminary calculation sheet prepared by the office of the Committee for response of the school. At his request, two weeks time was granted to the school for filing the written submissions. The written submissions were filed by the school on 27/09/2013 along with supporting details.

**Submissions:-**

It was contended by the school, vide the aforesaid written submissions, as follows:

- (a) The figure of Rs. 1,34,55,891 taken by the office of the Committee as incremental salary + arrears was incorrect, in so far as it represented only the incremental salary for the year 2009-10 consequent to implementation of VI Pay Commission Report. Apart from this incremental salary, the school had made payment of arrear salary amounting to Rs. 97,01,400, comprising of Rs. 46,44,663 as arrears for the period 01/01/2006 to 31/08/2008 and Rs. 50,56,737 as arrears for the period 01/09/2008 to 31/03/2009. It was contended that this amount of **Rs. 97,01,400** has not been factored in the preliminary calculations by the office of the Committee. These arrears were not reflected in the Income &



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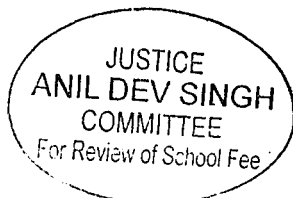
Expenditure Account of the school as they were debited to the account of arrear fee collected which was Rs. 1,05,72,062 and the balance of Rs. 8,70,662, representing shortfall in arrear fee vis a vis arrear salary was shown as a liability in the balance sheet.

(b) The arrear fee collected was **Rs. 1,05,72,602** comprising of Rs. 51,07,897 for the period 01/01/2006 to 31/08/2008 and Rs. 54,64,165 for the period 01/09/2008 to 31/03/2009. The corresponding figure taken in the preliminary calculations were Rs. 68,60,000 and Rs. 54,88,000 respectively. These were supported by the ledger accounts produced by the school. It was contended that the difference was on account of non recovery of arrears from students belonging to EWS category.

(c) The incremental fee for the financial year 2009-10 was **Rs. 93,69,600** instead of Rs. 94,08,000 taken in the preliminary calculations. This figure was arrived at by multiplying the number of fee paying students i.e. 1952 by Rs. 4,800 i.e. Rs. 400 per month.

**Discussion:**

The Committee has perused the financials of the school, preliminary calculations made by the CAs, revised calculations made by the office of the Committee and the submissions made by the school. The Committee has also examined the ledger accounts giving



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 the actual recovery of fee and payment of salaries and is of the view that except for the omission of arrear payment of salary from the preliminary calculations prepared by the office of the Committee, and the difference in the amount of arrear fee as taken in the preliminary calculations and as provided by the school, the remaining differences are minor and the figures provided by the school are to be accepted as they emanate from the books of accounts which are duly audited by a firm of Chartered Accountants. Hence the only issues that remain to be considered are the figures of arrear fee and arrear salary. These are discussed in the following paragraphs:

**Re.: Arrear fee for the period 01/01/2006 to 31/08/2008.**

The office of the Committee had taken this figure at Rs. 68,60,000 by taking the fee per student at Rs. 3,500 from 1960 students. The school contends that the collection was less at Rs. 51,07,897 as the fee was not recoverable from a number of students belonging to EWS category. In support of its contention, the school has produced a copy of the ledger account for the year 2009-10 showing the collection at Rs. 51,07,897. Although it is not submitted by the school that the entire collection could not be uniformly at the rate of Rs. 3,500 per student, it is a fact that the schools were not supposed to recover the arrear fee uniformly at Rs. 3,500 from the students as the students who got admitted in the financial years 2007-08 and 2008-09, were required to pay only 2/3 and 1/3 of the amount respectively. This is also corroborated from the ledger



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account filed by the school which shows recovery at odd figures. In the circumstances, the Committee accepts the figure given by the school and the same will be taken as Rs. 51,07,897 in the final determinations.

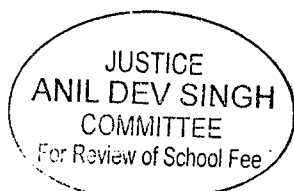
**Re.: Arrears salary**

The contention of the school that the arrear fee and arrear salary were netted in the final accounts and only the difference of Rs. 8,70,662 was shown as a liability in the balance sheet has been examined with reference to the balance sheet of the school and the same is found to be correct. The figure of incremental salary + arrears was taken in the preliminary calculations on the basis of the differential salary in 2008-09 and 2009-10 as reflected in the Income & Expenditure Account for those years. As the arrear salary was not reflected at all in the Income & Expenditure Account of 2009-10, the same got omitted from the preliminary calculation sheet prepared by the office of the Committee. The Committee will take the figure of **Rs. 97,01,400** in the final determinations.

**Determinations:**

**1. Tuition fee**

The Committee has already determined that the school did not have any funds available with it as on 31/03/2008. Hence, in order to implement the VI Pay Commission report, the school was required to hike the fee. The Committee is only to determine whether the



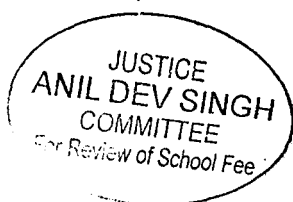
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 quantum of hike was justified in relation to the additional expenditure which the school was obliged to incur for implementing the VI Pay Commission Report. The relevant calculations are as follows:

<b>Additional fee revenue :</b>		
(i) Arrears from 01/01/2006 to 31/08/2008	51,07,897	
(ii) Arrears from 01/09/2008 to 31/03/2009	54,64,165	
(iii) Incremental fee for F.Y. 2009-10	<u>93,69,600</u>	1,99,41,662
<b>Additional salary liability:</b>		
(i) Arrears from 01/01/2006 to 31/08/2008	46,44,663	
(ii) Arrears from 01/09/2008 to 31/03/2009	50,56,737	
(iii) Incremental salary for 2009-10	<u>1,34,55,891</u>	2,31,57,291
<b>Shortfall</b>		<b>32,15,629</b>

**As would be apparent from above, the school was in deficit to the tune of Rs. 32,15,629 after implementation of VI Pay Commission Report.**

During the course of hearing , the authorized representative of the school informed the Committee that the school had taken a group gratuity policy and therefore it had no liability for payment of any gratuity. However, no submission was made with regard to liability for leave encashment. Further, since the school did not have any funds available with it as on 31/03/2008, the Committee has not worked out the requirement of keeping aside any funds for future eventualities. However, in case in the final analysis, the school is required to make a refund on account of development fee, these factors would be taken into account.

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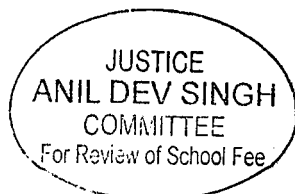


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Secretary

**Development Fee**

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In reply to the questionnaire issued by the Committee regarding collection and utilisation of development fee, its accounting treatment and maintenance of development fund and depreciation reserve fund, the school, vide its letter dated 09/09/2013 stated that it was charging development fee for all the five years for which information was sought from it. It also gave particulars of its utilisation. It was further stated that the development fee was being treated as a capital receipt in the accounts and a separate development fund is maintained by the school. With regard to depreciation fund also, it was stated that the same was being maintained. However, it was also stated that no separate bank accounts or earmarked investments were maintained for keeping funds apart in respect of unutilised development fund and depreciation reserve fund.

The Committee is required to examine the development fee charged pursuant to order dated 11/02/2009 issued by the Director of Education to examine its justifiability. Hence only the fee received in the years 2009-10 and 2010-11 are being examined. As per the details submitted, the school had unutilised development fund amounting to Rs. 50,26,890 as on 01/04/2009. As against this, the total FDRs held by the school were Rs. 7,03,596 and that too were not earmarked. The school had not segregated the assets acquired out of development fund or the depreciation charged thereon. Whatever, the



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school did not have any earmarked account or fund for the depreciation charged on the assets acquired out of development fee. During the year 2009-10, the school recovered a further amount of Rs. 57,02,911. Thus the total development fund with the school became Rs. 1,07,29,801, out of which a sum of Rs. 51,90,157 was shown as utilised in that year leaving a balance of Rs. 55,39,644. The utilisation of development fund in this year was partly towards building amounting to Rs. 6,43,820 and vehicle amounting to Rs. 22,65,537. The utilisation could only be made for purchase or upgradation of furniture & fixture or equipments. Further, as against the balance of Rs. 55,39,644 in the development fund account as on 31/03/2010, the school had just Rs. 7,14,597 in FDRs and that too were not earmarked. In 2010-11, the school recovered a sum of Rs. 66,28,765 towards development fee. After utilisation of Rs. 26,22,282 in this year, it was left with an unutilised amount of Rs. 95,46,127 against which it held FDRs of just Rs. 7,43,811 and that too were not earmarked.

The Committee is of the view that although the school was treating the development fee as a capital receipt and had maintained development fund account in its books, it was not fulfilling the other pre conditions for charging development fee i.e. keeping the unutilised development fund and depreciation reserve fund in earmarked accounts or investments. Further, the utilisation of development fee on construction of building or purchase of vehicle was not one of the





permitted modes of utilisations. Development fee could only be utilised for purchase or upgradation of furniture & fixture and equipments. Thus the Committee is of the view that the school was not justified in charging the development fee in 2009-10 and 2010-11. The total amount charged as development fee in 2009-10 and 2010-11 was Rs. 1,23,31,676. In normal course, the Committee would have recommended a refund of Rs. 91,16,047 i.e. Rs. 1,23,31,676 minus Rs. 32,15,629, however, as noted above, the Committee has not considered the requirement of reserve for future contingencies and the liability of leave encashment of staff. The total salary of the staff for the month of April 2009 was Rs. 22,60,314. Based on this, the requirement for reserve for future contingencies equivalent to four months' salary works out to Rs. 90,41,256.

**Recommendations:**

In view of the forgoing determinations, the Committee is of the view that no intervention is required in the mater qua the fee charged by the school, pursuant to order dated 11/02/2009 issued by the Director of Education. **Recommended accordingly.**

Sd/-

CA J.S. Kochar  
Member

Sd/-

Dr. R.K.Sharma  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/12/2013

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D.E.S.U. Middle School, Sarai Kale Khan, New Delhi-110014

- 394
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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also not received by the Committee on being requisitioned from the concerned Deputy Director of Education.
  3. The office of the Committee has received a copy of letter dated NIL addressed to the Deputy Director of Education, District South, by the Headmistress of the school, stating that the school did not charge any fee from the students. The budget estimates and the final accounts of the school are dealt by Delhi Transco Limited (a Govt. of NCT Delhi undertaking)
  4. In view of the above, the Committee is not able to take any action. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

*Secretary*

JUSTICE  
ANIL DEV SINGH  
COMMITTEE

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

Dated: - 06-02-2014

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Sd/-

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Divya Jyoti Public School, Shiv Vihar, Karawal Nagar, Delhi-94

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 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.



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Secretary

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 19.06.2012 required the school to appear on 23.07.2012 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 23.07.2012, no one attended the Office of the Committee.

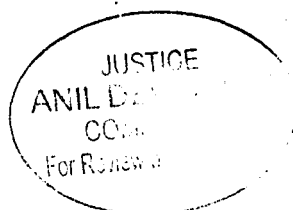
5. On 06.08.2012, final notice was issued to the school for the verification of records on 22.08.2012. Again, no one attended the Office of the Committee on the scheduled date.

6. The record produced by the school as mentioned in para 2 supra, in the first instance, was examined by Smt. Sunita Nautiyal, A.A.O. of the Committee. She observed to the effect that:-

- (i). The school has hiked tuition fee by Rs.50/- to Rs.60/- per month in 2009-10 for different classes.
- (ii). The school has not implemented the report of the 6<sup>th</sup> Pay Commission.
- (iii). The school has not charged development fee from the students.

7. By notice dated 12.12.2013 the school was asked to appear on 21.01.2014 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.

8. On 21.01.2014, Shri Kapil Upadhyaya, Accountant has appeared before the Committee on behalf of the school. He has produced the fee,



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897 salary and accounting records. He has contended that the school has not implemented the report of the 6<sup>th</sup> Pay Commission. The school has hiked the fee by 21.74% to 25%, but was not much in absolute terms. It was also contended that no development fee was charged from the students. The school produced the record of the school, which were not produced earlier for verification; therefore, the Audit Officer of the Committee was directed to verify the records of the school.

9. Shri N.K. Batra, Audit Officer of the Committee, has examined the records and has reported that: -

- (i). The school has filed reply to the questionnaire. As per the reply, the school had neither, implemented the recommendations of the 6<sup>th</sup> Pay Commission nor, hiked the fee in terms of the order of the Director of Education dated 11.02.2009.
- (ii). The school has increased the fee in 2009-10 by raising it from Rs.230/- to Rs.280/- per month (hike by Rs.50/-) for classes I to V and from Rs.242/- to Rs.300/- per month (hike by Rs.58/-) for classes VI to VIII.
- (iii). During 2010-11, the school raised the fee by Rs.30/- per month for classes I to V and by Rs.40/- per month for classes VI to VIII.
- (iv). The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission.

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JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee

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 10. The Committee has examined the observations of the Audit Officer of the Committee and conceded the submissions of the representative on behalf of the school. The school has increased the fee during the year 2009-10 in excess of the permissible limit of 10%, but in absolute terms it is not much. During 2010-11, there was hike in fee by about 10%. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has also not charged development fee.

**RECOMMENDATION**

**Re. Fee Hike**

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee, the Committee recommends no intervention qua the fee.

Recommended accordingly.

Sd/-

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

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Dated : - 06.03.2014



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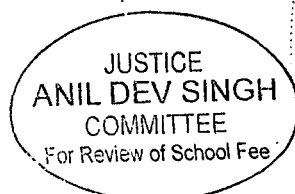
*Secretary*

**Lovely Public Middle School, Geeta Colony, Delhi-110031**

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Initially, the school had not submitted its reply to the questionnaire dated 27/02/2012 issued by the Committee, which was followed by a reminder dated 27/03/2012. However, the copies of annual returns filed by the school with the Director of Education under Rule 180 of the Delhi School Education Rules, 1973 (DSER) were received from the office of the Dy. Director of the concerned district. On a prima facie examination of the returns, it was not clear whether the school had implemented the VI Pay Commission report and hiked the fee in terms of order dated 11/02/2009 issued by the Director of Education. Accordingly, it was provisionally placed in category 'C'.

The Committee issued a notice dated 05/09/2012 requiring the school to produce on 17/09/2012 its fee records, salary records, books of accounts and bank statements. The school was also required to file reply to the questionnaire dated 27/02/2012. No one appeared on the date fixed. The Committee issued another notice dated 21/09/2012, giving another opportunity to the school to produce its records on 08/10/2012. On this date, Sh. Ajay Kumar Pandit, a clerk of the school appeared and produced some of the records which the school had been asked to produce. However, the reply to the questionnaire was not submitted. Accordingly, after provisionally examining the inchoate records produced by the school, the audit officer of the Committee gave another opportunity to the



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Lovely Public Middle School, Geeta Colony, Delhi-110031

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school to produce complete records and also to furnish reply to the questionnaire issued by the Committee, on 12/10/2012.

On 12/10/2012, Sh. Ajay Kumar Pandit again appeared and besides producing the required records, he also filed reply to the questionnaire issued by the Committee which was signed by the Headmistress of the school. As per the reply, the school had implemented the VI Pay Commission Report w.e.f. 01/04/2009 prospectively. The school also enclosed copies of acquittance roll for the month of March 2009 showing Rs. 3,96,525 and Rs. 5,06,657 for the month of April 2009 as the total outgo on salary. No arrears of salary for the period 01/01/2006 to 31/03/2009 were paid to the staff. It was also stated that the school had not charged the arrear fee from the students. With regard to regular fee, it was stated that the school had hiked the same w.e.f. April 2009 in terms of the order dated 11/02/2009 issued by the Director of Education. In support of this contention, the school enclosed a copy of the minutes of the meeting of the Managing Committee held on 23/03/2009, as per which the hike in monthly fee (including development fee) was approved from Rs. 1150 per month to Rs. 1450 per month.

The records produced by the school were examined by Ms. Sunita Nautiyal, audit officer of the Committee and she observed as follows:





Lovely Public Middle School, Geeta Colony, Delhi-110031

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- (a) The monthly hike in salary on account of implementation of VI Pay Commission report w.e.f. April 2009 was to the tune of Rs. 1,10,132 while the hike in fee resulted in an additional revenue of Rs. 1,06,400 per month. (While calculating the additional revenue, she had taken the hike of Rs. 200 per month which represented the hike in monthly tuition fee only).
- (b) Although the fee structure of the school does not reflect any annual charge being charged from the students, in actual fact the school was charging a sum of Rs. 1000 per annum by way of annual charges.
- (c) The school was charging development fee but not maintaining any development fund or depreciation reserve fund

In order to provide an opportunity of hearing to the school, the Committee issued notice dated 20/01/2014 for hearing on 12/02/2014. A questionnaire was also issued to the school to elicit information about the charging and utilisation of development fee and maintenance of development fund and depreciation reserve fund.

On the aforesaid date, Sh. Lekh Raj, Accountant of the school appeared with Ms. Monica and Ms. Surbhi, an assistant of the Chartered Accountant of the school. They neither produced the books of accounts nor filed reply to the questionnaire regarding development



Lovely Public Middle School, Geeta Colony, Delhi-110031

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fee. They sought some more time. Accordingly, the matter was adjourned to 06/03/2014. On this date, the representatives of the school again appeared and produced the salary records and books of accounts. They also filed reply to questionnaire regarding development fee, which will be adverted to when we examine the issue of development fee. Suffice it to say here that the school was treating development fee as a revenue receipt which was mainly being spent on revenue expenses. The representatives of the school were heard by the Committee. It was contended that the school had implemented the VI Pay Commission w.e.f. 01/04/2009 and therefore, the hike in fee effected by it was justified. On a query by the Committee, regarding the mode of payment of salary, the school contended that it was paid by cheque to some of the staff members while to some others it was paid in cash. The Committee asked its audit officer to prepare a detail as to how much amount was paid by cheque and how much in cash both before the implementation of VI Pay Commission report and after its implementation. The audit officer prepared the required detail which was also authenticated by the representatives of the school. As per the details so prepared, it was observed by the Committee that out of a total salary payment of Rs. 52,04,450 in 2008-09 i.e. before implementation of VI Pay Commission report, a sum of Rs. 19,10,284 was paid in cash. That is to say that 36.70% of the total salary was paid in cash. In 2009-10 i.e. after implementation of VI Pay Commission report, out of a total sum of Rs. 67,93,067 paid as salary,

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COMMITTEE  
For Review of School Fee

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**Lovely Public Middle School, Geeta Colony, Delhi-110031**

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a sum of Rs. 18,81,752 was paid in cash. Thus post implementation of VI Pay Commission report, the percentage of salary paid in cash came down to 27.70%.

**Discussion & Determination :**

The Committee has perused the returns of the school filed under Rule 180 of the Delhi School Education Rules, 1973, its reply to the questionnaire, the observations of the audit officer and the submissions made by the representatives of the school during the course of hearing. On consideration of the totality of the facts, the Committee is of the view that although the school was paying a substantial portion of the salary in cash, the same has to be looked at in the backdrop of the fact that even before implementation of VI Pay Commission report, the school was paying a substantial portion of salary in cash. In fact, the proportion of salary paid in cash came down to 27.70% after implementation as compared to 36.70% before implementation. Therefore, it cannot be said that the school implemented the VI Pay Commission only in papers. The school has to be given the benefit of doubt and the Committee holds that the school did implement the VI Pay Commission report. It, therefore, becomes necessary to examine whether the school was justified in hiking the fee to the extent it hiked. It is noticed that the audit officer worked out the additional revenue on account of fee hike by taking the hike of Rs. 200 per month in tuition fee only. However, on perusal of the fee



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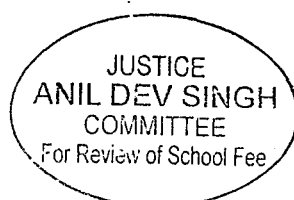
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Lovely Public Middle School, Geeta Colony, Delhi-110031

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 schedule, it is observed that the school was charging tuition fee under various heads and development fee was also being treated as a revenue receipt. The total monthly fee rose from Rs. 1150 per student in 2008-09 to Rs. 1450 in 2009-10. In fact, in the calculations filed by the school also, they have taken the fee hike to be Rs. 300 per month. Therefore, the Committee does not agree with the observations of its audit officer that the school hiked the fee by Rs. 200 per month only. The hike was to the tune of Rs. 300 per month. The funds available with the school as on 31/03/2009 were to the tune of Rs. 2,60,453, which have been worked out as per the following table, on the basis of audited balance sheet of the school as on that date.

<b>Current Assets +Investments</b>		
Deposits	136,882	
Advances to staff	5,000	
Cash & Bank balances	<u>327,771</u>	469,653
<b>Current Liabilities</b>		
Students' securities		<u>209,200</u>
<b>Net Current Assets + Investments</b>		<b>260,453</b>

It is obvious that the funds available were not sufficient even for one month's salary. The Committee has taken a view that the schools ought to retain funds equivalent to four months' salary in reserve. The monthly expenditure on salary, post implementation of VI Pay Commission was to the tune of Rs. 5,06,657 and the requirement of



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**Lovely Public Middle School, Geeta Colony, Delhi-110031**

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 reserve based on this works out to Rs. 20.26 lacs. The Committee is therefore of the view that the school did not have any funds of its own for implementation of VI Pay Commission report and a fee hike was imperative. The following table shows the incremental revenue generated by the school by resorting to fee hike of Rs. 300 per month vis a vis the incremental expenditure on salary on account of implementation of VI Pay Commission report.

<b>Particulars</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Increase in</b>
			<b>2009-10</b>
Total fee as per Income & Expenditure A/c	7,469,340	8,919,891	1,450,551
Total salary as per Income & Expenditure A/c	5,399,610	6,795,408	1,395,798

It is obvious from the above figures that the incremental revenue on account of fee hike was barely sufficient to absorb the incremental expenditure on salary on account of implementation of VI Pay Commission report. The Committee is therefore of the view that no intervention is required in the matter of hike effected by the school in 2009-10. While taking the incremental revenue in fee in 2009-10, the Committee has also included the development fee charged in 2009-10 which was treated as a revenue receipt by the school. Therefore no separate recommendation is required to be made for development fee charged in 2009-10. As for the development fee

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 COMMITTEE  
 For Review of School Fee

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**Lovely Public Middle School, Geeta Colony, Delhi-110031**

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 charged in 2010-11, the Committee notes that the same amounted to Rs. 10,03,500. Though the Committee is of the view that the school was not fulfilling any of the pre conditions laid down by the Duggal Committee for charging the development fee, which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583, the Committee is not making any recommendation for refund of the same in view of the fact that the school did not have any funds to be kept in reserve for future contingencies. The school had just Rs. 2,60,453 available with it as against its requirement of reserve amounting to more than Rs. 20.00 lacs.

**Recommendations:**

**In view of the foregoing discussion and determination, the Committee is of the view that no intervention is required in the matter of tuition fee or development fee.**

**Recommended accordingly.**

Sd/-

CA J.S. Kochar  
 Member

Sd/-

Justice Anil Dev Singh (Retd.)  
 Chairperson

Sd/-

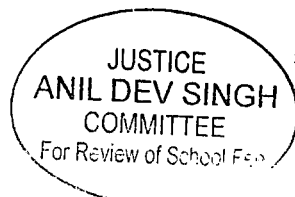
Dr. R.K. Sharma  
 Member

Dated: 11/04/2014



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907**Khalsa Royal Convent School, Guru Angad Nagar, Delhi - 92**

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 6<sup>th</sup> pay

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

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4. With a view to verify the returns, the Office of the Committee vide its notice dated 16.10.2012 required the school to appear on 26.10.2012 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. Dhanwant Singh, 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 <sup>th</sup> 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 <sup>th</sup> Pay Commission. iii. Furnish the details of payment of arrears of salary to staff consequent to implementation of the 6 <sup>th</sup> Pay Commission.	N.A.  N.A.  N.A.
3.	Whether the school has increased the fee of the students consequent to implementation of the 6 <sup>th</sup> 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

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of

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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 <sup>th</sup> Pay Commission.	N.A.  N.A. NA. N.A.
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809

5. It is apparent from the aforesaid reply that the school has admitted that it had not implemented the recommendations of the 6<sup>th</sup> Pay Commission and claimed not to have hiked the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The representative of the school produced the requisite record for the academic years from 2008-09 to 2010-11. The record was examined, in the first instance by Shri A.K. Bhalla, Audit Officer of the Committee. On scrutiny of the record, the Audit Officer observed to the following effect:-

- i. The school has not implemented the recommendations of the 6<sup>th</sup> Pay commission.
- ii. The school has hiked the fee during 2009-10, 2010-11 marginally in excess of limit of 10%.
- iii. In absolute terms, the hike in 2009-10 and 2010-11 was by Rs.65/-.

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ANIL DEV SINGH  
COMMITTEE  
For Review of

*W*  
Secretary

iv. The school introduced development fee w.e.f.2010-11 and the same was included in other charges in the Income and Expenditure Account.

9/10

7. With a view to provide oral hearing to the school, the Committee by its notice dated 11.11.2013 required the school to appear on 22.11.2013.

8. On 22.11.2013, Shri Dhanwant Singh, Manager and Shri Birender Singh, Officiating HM of the School appeared before the Committee. They filed reply to the questionnaire pertaining to the development fee. According to the reply, the school has introduced development fee w.e.f. 2010-11 @ Rs.5000/- per annum from the new students. The representatives of the school admitted that the recommendations of the 6<sup>th</sup> Pay Commission have not been implemented and the fee has been raised slightly in excess of the tolerance limit of 10%, but, the hike was not much in absolute terms.

**RE. FEE HIKE**

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 not implemented the recommendations of 6<sup>th</sup> Pay Commission. From record, it appears that the school without resorting to the order the Director of



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*W*  
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Education increased the fee slightly above the tolerance limit of 10%.

911  
10. In the circumstances, no intervention is required qua the fee aspect. Recommended accordingly.

**Reg. Development Fee.**

11. As per the record the school introduced the development fee w.e.f.2010-11 for the new entrants. This being so, no recommendations in this regard is required to be made.

Sd/-

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

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Dated: - 06.12.2013



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*[Signature]*  
Secretary

912

Shanti Niketan Bal Vidyalaya, Old Seelampur, Delhi-110 031

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

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COMMITTEE  
For Review of School Fee

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Secretary

implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

913

4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 06.11.2012 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 06.11.2012, Shri Aditya Bhardwaj, Manager and Mrs. Saroj Sharma, HM of the school attended the Office of the Committee. Reply to the questionnaire was also filed. As per the reply, the school has neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked 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 Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

(i). The school has hiked tuition fee by Rs.75/- per month in 2009-10 and 2010-11 for all classes.

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*W*  
Secretary

914  
(ii). The salary to the staff was paid as per pre-revised scale, hence, the school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

7. By notice dated 20.01.2014 the school was asked to appear on 17.02.2014 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.

8. On 17.02.2014, Shri Aditya Bhardwaj, Manager and Shri Kapil Upadhyaya, Accountant has appeared before the Committee on behalf of the school. The representatives of the school have fairly conceded that the school did not implement the report of the 6<sup>th</sup> Pay Commission but hiked the fee by Rs.75/- per month for all classes during 2009-10. They also conceded that the fee hike though, was in excess of 10% yet, the hike was necessary as the school operates on very low fee base. The school did not collect development fee from the students.

10. We have gone through the record, observations of the Audit Officer and submissions of the school representatives. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during 2009-10 and 2010-11 : -



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Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	300	375	75	450	75
VI to VIII	350	425	75	450	25

15. From the above, it is manifest that the school has increased the fee during the year 2009-10 in excess of the permissible limit of 10%, but not in terms of the order of the Director of Education dated 11.02.2009. During 2010-11, the hike was by Rs.25/- to Rs.75/- only. The school operates on low fee base. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has also not charged development fee.

### RECOMMENDATION

#### Re. Fee Hike

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee, the Committee is of the view that no intervention is required.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 25.03.2014

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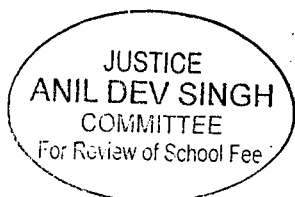
Secretary

**Maharaja Agarsen Vidyapeeth, Rohtak Road, Village****Mundka, Delhi-110041**

9/16

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 school filed its balance sheets from 2006-07 to 2010-11 along with its fee structures for those years with the Education Officer, Zone-17 of the Directorate of Education on 03/07/2012. These documents were forwarded to the Committee. In the absence of any information about the implementation of VI Pay Commission Report, the school was provisionally placed in Category 'C'.

Since the other returns as prescribed under Rule 180 of Delhi School Education Rules 1973 were not received from the Directorate of Education, the Committee vide its letter dated 22/10/2012 required the school to produce copies of complete annual returns, its fee receipts, books of accounts, bank statements and salary payment registers on 7/11/2012. The school was also directed to file reply to the questionnaire dated 27/02/2012, issued by the Committee. However, no one appeared on behalf of the school nor any records were caused to be produced before the Committee on the scheduled date. A fresh notice dated 12/11/2012 was issued to the school, giving it a final opportunity to produce the required records on 23/11/2012. However, on 20/11/2012, Ms. Sharda Sharma, the





917  
Vice Principal of the school appeared in the office of the Committee and informed that the earlier letter dated 22/10/2012 was not received by the school. She was confronted with the tracking status of the speed post which showed that letter having been delivered on 23/10/2012. However, the office of the Committee provided her with a copy of this letter and a fresh date was given for compliance, in terms of the request of the Vice Principal. On 05/12/2012, the Vice Principal appeared with Sh. Rajiv Mahajan, Chartered Accountant and produced the required records for verification. Reply to the questionnaire dated 27/02/2012 was also filed by the school stating that the school had partly implemented the VI Pay Commission Report w.e.f. July 2009. It was also stated that the school had not paid the arrears of salary on account of retrospective application of VI Pay Commission Report and the school also did not charge any arrear fee from the students. Copies of salary register for the month of June 2009 and July 2009 were enclosed showing that the total expenditure on salary had gone up from Rs. 2,45,247 per month to Rs. 3,12,335 per month. With regard to hike in fee, it was stated that the fee hike was effected w.e.f. 1<sup>st</sup> April 2009 but not to the full extent permitted by the order dated 11/02/2009 issued by the Director of Education. The details of hike in fee, class wise, were furnished by way of an annexure to the reply. The tuition fee for the years 2008-09 and 2009-10, as furnished by the school were as follows:

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COMMITTEE  
For R.

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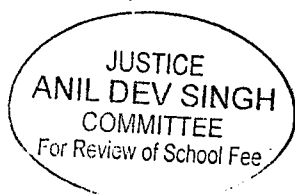
Secretary

Class	Fee in 2008-09 (Rs.)	Fee in 2009-10 (Rs.)	Increase in 2009-10 (Rs.)
I	470	550	80
II	500	600	100
III	530	650	120
IV	560	700	140
V	590	750	160
VI	620	800	180
VII	650	850	200
VIII	700	900	200
IX	750	950	200
X	850	1050	200

The records produced by the school were verified by Sh. A.D. Bhateja, audit officer of the Committee and he confirmed the position with regard to the fee hike and the salary hike w.e.f. 01/07/2009, as stated by the school in its reply to the questionnaire. No adverse feature was reported by him in so far as maintenance of accounts is concerned. With regard to the extent of implementation of VI Pay Commission Report, he observed that only the basic pay and DA, were being paid as per the VI Pay Commission Report.

In order to provide an opportunity of being heard by the Committee, the school was issued a notice dated 20/01/2014, to appear before the Committee on 17/02/2014. As the fee schedules of the school as well as the observations of the audit officer were silent with regard to charging of development fee by the school, a questionnaire eliciting information specifically about receipt of development fee, if any, its utilisation and maintenance of development fund and depreciation reserve fund, was issued to the school.

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Secretary

919  
On the date of hearing, Ms. Sharda Sharma, Vice Principal of the school appeared with Sh. Rajiv Mahajan, Chartered Accountant and Sh. B.L. Mahajan, Director. They were heard by the Committee. They submitted as follows:

- (a) The VI Pay Commission was only partially implemented w.e.f. 01/07/2009. Arrears of salary were not paid as the arrears of fee were not recovered by the school.
- (b) The fee was hiked w.e.f. 01/04/2009 to the extent indicated in the reply filed by the school to the questionnaire issued by the Committee.
- (c) Although salary was paid in cash after implementation of VI Pay Commission report, proper deductions for TDS and provident fund were made. However, w.e.f. 01/04/2010, the school started the practice of paying salary by bank transfer.
- (d) The school did not have sufficient funds of its own to implement the VI Pay Commission, even partially, to the extent it has been implemented and therefore the fee hike was necessary.
- (e) The school does not charge any development fee.

**Discussion and Determination:**

At the outset, it needs to be examined whether the school had any funds of its own to implement the VI Pay Commission report, even partially. The school hiked its fee w.e.f. 01/04/2009 and therefore the position of availability of funds has to be examined with reference to

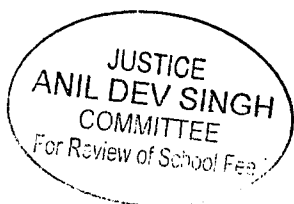


the balance sheet of the school as on 31/03/2009. The following position emerges on examination of the said balance sheet:

Particulars		Amount (Rs.)
Current Assets and investments:		
(a) Cash & Bank balances	84,074	
(b) Fixed deposits	7,33,593	
(c) Advances	<u>75,974</u>	8,93,641
Current Liabilities:		
(a) Overdraft against FDRs of school	2,27,367	
(b) Salaries and expenses payable	<u>3,03,179</u>	5,30,546
<b>Net Current Assets + Investments (funds available)</b>		<b>3,63,095</b>

Hence, in view of the Committee, the school had funds to the extent of Rs. 3,63,095, available with it as on 31/03/2009 but whether they should have been utilised for implementation of VI Pay Commission report or not is the moot question. As noticed above, the monthly expenditure of the school on salary, after partial implementation of VI Pay Commission report was Rs. 3,12,335. Hence the funds available with the school were barely sufficient to meet about one month salary of the school. The committee has taken a view in the case of other schools that funds equivalent to four months salary, ought to be retained by them, besides reserves for gratuity and leave encashment and only the excess funds available should be considered as available for implementation of VI Pay Commission report. The Committee, is therefore of the view that the school did not have any funds available with it for implementation of VI Pay Commission report and therefore, a fee hike was imperative.

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921  
Whether the extent of fee hike effected by the school was justified or not is the question that is to be examined by the Committee. For examining this issue, the following figures, as emanating from the audited financials of the school, need to be taken into account.

Particulars	2008-09	2009-10	Increase in 2009-10
Aggregate Tuition Fee	34,48,300	46,11,200	11,62,900
Aggregate salary and allowances	29,45,721	38,32,923	8,87,202

Hence apparently, the hike in fee effected by the school in 2009-10, resulted in an additional net revenue of Rs. 2,75,698 (11,62,900 – 8,87,202 ). However, the Committee is not inclined to recommend any refund on account of the fact that the school did not have sufficient funds for keeping in reserve for future contingencies and its accrued liabilities on account of gratuity and leave encashment.

**Recommendations:**

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

**Recommended accordingly.**

Sd/-

Dr. R.K. Sharma  
Member

Sd/-

CA J.S. Kochar  
Member

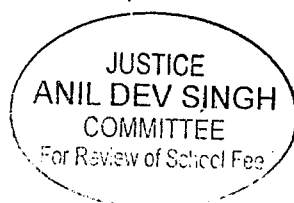
Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Dated: 06/03/2014

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**Secretary**



922

**Gyandeep Shiksha Niketan, East Azad Nagar, Delhi - 51**

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

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*W*  
Secretary

implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

323  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 09.11.2012 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 09.11.2012, Shri Manmohan Singh, Manager of the school attended the Office of the Committee. Reply to the questionnaire was also filed. As per the reply, the school has neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked 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 Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school had hiked tuition fee by Rs.50/- per month in 2009-10 and 2010-11 for all classes.
- (ii). The salary to the staff was paid on pre-revised scale, hence, the school did not implement the recommendations of the 6<sup>th</sup> Pay Commission.

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*Secretary*  
Secretary

924  
7. By notice dated 20.01.2014 the school was asked to appear on 20.02.2014 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.

8. On 20.02.2014, Shri Manmohan Singh, Manager of the school has appeared before the Committee on behalf of the school. He filed the reply regarding development fee. As per the reply, the school did not charge any development fee from the students. It was contended that the school did not implement the report of the 6<sup>th</sup> Pay Commission. The school has hiked the fee slightly in excess of 10% in 2009-10 for classes I to V because there was no hike in fee for these during 2008-09. For classes VI to VIII, the hike was only 10%. The hearing was adjourned to 07.03.2014 with the directions to the school to produce the books of accounts. The hearing was further adjourned to 13.03.2014 with due intimation to the school.

9. On 13.03.2014, Shri Manmohan Singh, Manager of the school appeared before the Committee on behalf of the school. He presented the books of accounts which were examined by the Committee.



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925  
 10. We have gone through the record, observations of the Audit Officer and submissions of the school representatives. The school did not hike the fee in terms of the order of the Director of Education dated 11.02.2009. The recommendations of the 6<sup>th</sup> Pay Commission have not been implemented and the school has also not charged development fee.

**RECOMMENDATION**

**Re. Fee Hike**

Since the school has not utilised the order of the Director of Education dated 11.02.2009 for enhancing the tuition fee, the Committee recommends no intervention.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 27.03.2014

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*[Signature]*  
Secretary

926

East End Public School, New Ashok Nagar, Delhi - 110 096

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



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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

927

4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 09.11.2012 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. No one appeared on 09.11.2012. The Committee issued final notice on 19.11.2012 to the school to produce its financials for verification on 03.12.2012.

5. On 03.12.2012, again no one attended the office of the Committee. However on 04.12.2012, Shri Mumtaz Ahmed, clerk of the school appeared before the Committee. He submitted reply to the questionnaire and produced the record. As per the reply, the school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission and had also not increased the fee in terms of the order of the Director of Education dated 11.02.2009.

6. The record, in the first instance, was examined by Shri N.S. Batra, Audit Officer of the Committee. He observed to the effect that:-



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- 928
- (i). The school had increased tuition fee in 2009-10 between 13.3% to 15% for different classes. During 2010-11, the hike was from 10.8% to 19.6% for different classes.
  - (ii). The salary to the staff had been paid in cash and the school had not implemented the recommendations of the 6<sup>th</sup> Pay Commission.

7. By notice dated 20.01.2014 the school was asked to appear on 20.02.2014 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.

8. On 20.02.2014, the office of the Committee received a request vide letter dated 19.02.2014 to adjourn the hearing. At the request of the school the hearing was adjourned to 24.03.2014.

9. On 24.03.2014, Shri Mumtaz Ahmed, clerk of the school appeared before the Committee. It was contended by the representative of the school that the school had hiked the tuition fee by Rs.13.3% to 15% for different classes in 2009-10, which was necessary, as the school was working on a low fee base and fee charged in excess to 10% was very nominal. The school did not implement the report of the 6<sup>th</sup> Pay



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Commission. The school had also not charged development fee from the students.

929  
10. We have gone through the record, observations of the Audit Officer of the Committee and submissions of the representatives of the school. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the years 2009-10 and 2010-11:

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	400	460	60	510	50
VI to VIII	450	510	60	610	100

11. From the above, it is manifest that the school has increased the fee during the years 2009-10 and 2010-11, marginally in excess to the permissible limit of 10% but not in terms of order of the Director of Education dated 11.02.2009. The school is also working on very low fee base.

12. The school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission.



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13. From the record available with the Committee, it appears that the school has not charged development fee from the students.

**RECOMMENDATION**

**Re. Fee Hike**

930  
Though, the school has hiked the fee in 2009-10 slightly in excess of 10% but was not much in absolute terms. The school is working on a very low fee base. Therefore, the Committee recommends no intervention qua the aspect of fee.

**Recommended accordingly.**

Sd/-

**J.S. Kochar  
Member**

Sd/-

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

Sd/-

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

Dated : - 22.04.2014



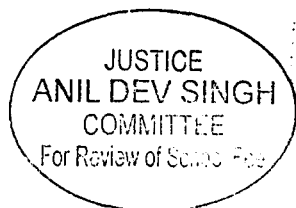
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Secretary

931  
New Cambridge Public Middle School, Tikona Park, Jwala Nagar,

Shahdara, Delhi - 110 032

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



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implemented the recommendations of the 6<sup>th</sup> Pay Commission. Accordingly, it was placed in Category 'C'.

932  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.10.2012 required the school to appear on 12.11.2012 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 12.11.2012, Mrs. Kamlesh Gupta, Manager of the school attended the Office of the Committee. She also filed reply to the questionnaire. As per the reply, the school had neither implemented the recommendations of the 6<sup>th</sup> Pay Commission nor hiked the fee.

6. The record produced by the school, in the first instance, was examined by Shri N.S. Batra, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school has hiked tuition fee by Rs.100/- per month for all classes in 2009-10. During 2010-11, the fee had been hiked by Rs.50/- per month for all classes.
- (ii). The school has not implemented the report of the 6<sup>th</sup> Pay Commission.

7. By notice dated 20.01.2014, the school was asked to appear on 21.02.2014 along with entire accounting, fee and salary records for the

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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.

933  
8. On 21.02.2014, Mrs. Kamlesh Gupta, Manager, Shri Madan Lal Gupta, Cashier and Smt. Pushpa Saini, Administrator of the school appeared before the Committee. It was contended that the school has not implemented the report of the 6<sup>th</sup> Pay Commission. The school has hiked the fee by Rs.100/- per month for all classes in terms of order of the Director of Education dated 11.02.2009. It was further contended that the hike was necessary to meet out the substantial hike in the salaries and that was fully absorbed by increased salary. The school filed reply to the questionnaire regarding development fee. As per the reply, the school has not charged development fee from the students.

9. The Committee has examined the observations of the Audit Officer of the Committee and considered the submissions of the representative on behalf of the school.

10. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the years 2009-10 and 2010-11 :

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to VIII	350	450	100	500	50

**TRUE COPY**

JUSTICE  
ANIL DEV SINGH  
COMMISSIONER  
For Review of s.

*[Signature]*  
Secretary

934  
 11. From the above, it is manifest that the school has increased the fee during the year 2009-10 in terms of order of the Director of Education dated 11.02.2009 and there was hike by 10% in 2010-11. The school is working on very low fee base. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has also not charged development fee.

### RECOMMENDATION

#### Re. Fee Hike

Though, the school has hiked the fee in 2009-10 by Rs.100/- per month for all classes in terms of the order of the Director of Education dated 11.02.2009, at the same time, it was working on a very low fee base. Therefore, the Committee recommends no intervention qua the fee aspect of the matter.

Recommended accordingly.

Sd/-

J.S. Kochar  
Member

Sd/-

Justice Anil Dev Singh (Retd.)  
Chairperson

Sd/-

Dr. R.K. Sharma  
Member

Dated:- 20.03.2014

TRUE COPY

*Y*  
Secretary



935

Mohyal Public School, Sector-3, R.K. Puram, New 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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education.
3. The Deputy Director of Education, District South-West-'A' vide letter No.488 dated 26.10.2012 has informed the Committee that the recognition of the school has been withdrawn by the Director of Education vide its order No.255-260 dated 19.05.2005. A copy of the same has also been enclosed for reference.
4. In view of the above, no action is required by the Committee.

**Recommended accordingly.****Sd/-**

**Justice Anil Dev Singh (Retd.)**  
**Chairperson**  
 Dated: -21.01.2014

**Sd/-**

**J.S. Kochar**  
**Member**

**Sd/-**

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

**TRUE COPY**

JUSTICE  
 ANIL DEV SINGH  
 COMMITTEE  
 For Review of Schools

  
 Secretary

**Sahibzada Ajit Singh Public School, Lajpat Nagar-IV, New Delhi - 24**

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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education. However, the Education Officer, Zone-25, vide letter No.1186 dated 05.11.2012 has informed the Committee that the school stand closed w.e.f.01-04-2011.
3. In view of the above, no action is required on the part of the Committee. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

**Sd/-**

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

Dated: -21.01.2014

**Sd/-**

**J.S. Kochar  
Member**

**Sd/-**

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



**TRUE COPY**

**Secretary**

S.K. Convent School, Kalkaji, New Delhi - 19

- 937
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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education. However, the Education Officer, Zone-25, vide letter No.1186 dated 05.11.2012 has informed the Committee that the school stand closed w.e.f.01-04-2011. A copy of order No.1620 dated 2.12.2011 of the Director of Education regarding withdrawal of the recognition of the school, has also been enclosed.
  3. In view of the above, no action is required on the part of the Committee. It is for the Director of Education to take such action as it deems fit.

**Recommended accordingly.**

JUSTICE  
ANIL DEV SINGH  
COMMITTEE  
For Review of School Fee  
Justice Anil Dev Singh (Retd.)  
Chairperson  
Dated: - 21.01.2014

Sd/-

Sd/-

Sd/-

J.S. Kochar  
Member

Dr. R.K. Sharma  
Member

Secretary

Institution for the Blinds, Lajpat Nagar-IV, New Delhi - 24

- 938
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 has not responded to the questionnaire. The returns for the years from 2008-09 to 2010-11 which may have been filed by the school under Rule 180 of the Delhi School Education Rules, 1973 were also **not** received by the Committee on being requisitioned from the concerned Deputy Director of Education. However, the Education Officer, Zone-25, vide letter No.1186 dated 05.11.2012 has informed the Committee that the school is running as a Govt. aided school.
  3. Since the school in question is a Govt. aided school, no action is required on the part of the Committee.

**Recommended accordingly.**

Sd/-

**Justice Anil Dev Singh (Retd.)**  
**Chairperson**  
 Dated: -20.01.2014

Sd/-

**J.S. Kochar**  
**Member**

Sd/-

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



**TRUE COPY**

W  
 Secretary

939

Moti Memorial Public School, Durga Park, Dallapura, Delhi - 96

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 neither had implemented the recommendations of the 6<sup>th</sup> Pay Commission nor increased 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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*W*  
Secretary

940  
4. With a view to verify the returns, the Office of the Committee vide its notice dated 22.04.2013 required the school to appear on 06.05.2013 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.

5. On 06.05.2013, Shri Bhim Singh, Manager and Shri Rajiv Verma, Accountant of the school attended the Office of the Committee and produced the records. They have also filed reply to the questionnaire. As per the reply, the school has not implemented the recommendations of the 6<sup>th</sup> Pay Commission but had hiked the fee w.e.f. 01.04.2009.

6. The record produced by the school, in the first instance, was examined by Shri A.D. Bhateja, Audit Officer of the Committee. He observed to the effect that:-

- (i). The school has hiked tuition fee by Rs.100/- per month for all classes in 2009-10, which in percentage terms was to the extent of 20.61% to 23.25%. During 2010-11, the fee had been hiked by Rs.40/- to Rs.45/- per month for all classes within the permissible limit of 10%.
- (ii). The school has not implemented the report of the 6<sup>th</sup> Pay Commission.

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*Secretary*  
Secretary



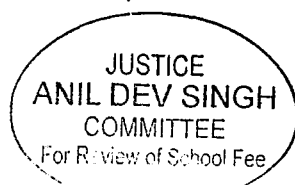
941  
7. By notice dated 20.01.2014, the school was asked to appear on 24.02.2014 along with entire accounting, fee and salary records for the years 2008-09 to 2010-11 for the examination of the same by the Committee and for affording an opportunity of hearing to the school.

8. On 24.02.2014, Shri Bhim Singh, Manager and Shri Rajiv Verma, Accountant of the school appeared before the Committee. It was contended that the school has not implemented the report of the 6<sup>th</sup> Pay Commission. The school has hiked the fee in 2009-10 by Rs.100/- per month for all classes in 2009-10 as per order of the Director of Education dated 11.02.2009. The school filed reply to the questionnaire regarding development fee. As per reply, the school did not charge development fee from the students.

9. The Committee has examined the observations of the Audit Officer of the Committee and considered the submissions of the representatives on behalf of the school.

10. The following chart, which is culled out from the record would show the exact extent of hike in tuition fee during the years 2009-10 and 2010-11 :-

Class	Tuition Fee during 2008-09	Tuition Fee during 2009-10	Tuition Fee increased in 2009-10	Tuition Fee during 2010-11	Tuition Fee increased in 2010-11
I to V	330	430	100	470	40
VI to VIII	385	485	100	530	45

**TRUE COPY**

*M*  
Secretary

942

11. From the above, it is manifest that the school has increased the fee during the year 2009-10 in terms of order of the Director of Education dated 11.02.2009 and there was hike by 10% in 2010-11. The school is working on very low fee base. The school did not implement the recommendations of the 6<sup>th</sup> Pay Commission and has not charged development fee.

**RECOMMENDATION**

**Re. Fee Hike**

Though, the school has hiked the fee in 2009-10 by Rs.100/- per month for all classes in terms of the order of the Director of Education dated 11.02.2009, it was working on a very low fee base, therefore the Committee recommends no intervention qua the fee.

Recommended accordingly.

Sd/-

**J.S. Kochar**  
Member

Sd/-

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

Sd/-

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

Dated : - 25.03.2014

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Secretary