

WP(C) 7777/2009
Delhi Abhibhavak Mahasangh & Ors.
Vs.
Govt. of NCT of Delhi & Ors.

No.DHCC/2017/346

Dated: 21/09/2017

Report of Delhi High Court Committee for Review of School Fee for July 2017

Index			
S.N.	Particulars		Page No.
(a)	Cause List of the cases taken up in July 2017 on 07.07.2017, 11.07.2017, 13.07.2017, 14.07.2017, 17.07.2017, 18.07.2017, 19.07.2017 and 20.07.2017		01 to 02
(b)	Miscellaneous/ Interim orders passed in July 2017		03 to 45
(c)	Final recommendations/ Review orders passed in the following cases:-		
	S.N.	Date	Name of the School
	1	07.07.2017	Recommendation in respect of Remal Public School, Sect-3, Rohini (B-53) recommending no intervention.
	2	14.07.2017	Recommendation in respect of Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar (B-456) recommending refund of unjustified fee alongwith 9% interest.
	3	14.07.2017	Recommendation in respect of C.L. Bhalla Dayanand Model School, Karol Bagh (B-444) recommending refund of unjustified fee alongwith 9% interest subject to special Inspection of the school as well as DAV CMC by the Director of Education.
		17.07.2017	Review application of Jhabban Lal D.A.V. Public School, Paschim Vihar (B-144) disposed off as not maintainable.
		17.07.2017	Review application of GLT Saraswati Bal Mandir, Nehru Nagar (B-163) disposed off as not maintainable.
	4	18.07.2017	Review application of N.K. Bagrodiya Public School, Dwarka (B-147) disposed off as not maintainable.
	5	18.07.2017	Review application of Universal Public School, Preet Vihar (B-10) disposed off as not maintainable .
		19.07.2017	Recommendation in respect of Mata Jai Kaur Public School, Ashok Vihar (B-297) recommending no intervention.
	6	19.07.2017	Corrigendum to order dated 18.07.2017 in respect of Universal Public School, Preet Vihar (B-10)
	7	19.07.2017	Review application of Doon Public School, Paschim Vihar (B-76) disposed off as not maintainable.
	8	20.07.2017	Recommendation in respect of Jaspal Kaur Public School, Shalimar Bagh (B-122) recommending no intervention.

Place: Delhi

Date: 21/09/17


Secretary

Delhi High Court Committee for Review of School Fee

Delhi High Court Committee for Review of School Fee
(Formerly Justice Anil Dev Singh Committee for Review of School Fee)
CAUSE LIST FOR JULY 2017

000001

Cause List for Friday, 7th July 2017

S. No.	Cat. No.	School Name & Address
1	B-660	Tagore International School, East of Kailash
2	B-574	Manav Bharti India International School, Panchsheel Park
3	B-596	Vikas Bharti Public School, Sector-24, Rohini
4	B-492	G.D. Goenka Public School, Sector-22, Rohini
5	B-71	Review - N.C. Jindal Public School, Punjabi Bagh

Cause List for Tuesday, 11th July 2017

S. No.	Cat. No.	School Name & Address
1	B-639	Nutan Vidya Mandir, Dilshad Garden
2	B-488	Queen Mary's School, Sect.25, Rohini
3	B-622	Hillwoods Academy, Preet Vihar
4	B-435	Ramjas School, Pusa Road
5	B-180	St. Paul's School, Safdarjung Development Area

Cause List for Thursday, 13th July 2017

S. No.	Cat. No.	School Name & Address
1	B-60	The Heritage School, Sector-23, Rohini
2	B-653	Apeejay School, Sheikh Sarai-I
3	B-684	Lovely Public Sr. Sec. School, Priya Darshini Vihar
4	B-596	Vikas Bharti Public School, Sector-24, Rohini

Cause List for Friday, 14th July 2017

S. No.	Cat. No.	School Name & Address
1	B-341	Starex International School, Vasundhara Enclave
2	B-539	Rosary Sr. Sec. School, Kingsway Camp
3	B-456	Little Angels Sr. Sec. Public School, Paschim Vihar
4	B-444	C.L. Bhalla Dayanand Model School, Karol Bagh
5	B-347	Ever Green Public School, Vasundhara Enclave

TRUE COPY

Secretary



000002

Cause List for Monday, 17th July 2017

S. No.	Cat. No.	School Name & Address
1	B-669	Blue Bells International School, East of Kailash
2	B-96	ITL Public School, Dwarka
3	B-660	Tagore International School, East of Kailash
4	B-71	Review - N.C. Jindal Public School, Punjabi Bagh
5	B-502	Review - Mata Shiv Devi Public School, Keshav Puram
6	B-240	Review - Shaheed Bishan Singh Memorial Sr. Sec. School, Mansarover Garden

Pronouncement of judgement of Review Cases

1	B-163	GLT Saraswati Bal Mandir, Nehru Nagar
2	B-144	Jhabban Lal DAV Public School, Paschim Vihar

Cause List for Tuesday, 18th July 2017

S. No.	Cat. No.	School Name & Address
1	B-308	Darshan Academy, Kripal Bagh
2	B-488	Queen Mary's School, Sect.25, Rohini
3	B-159	Review - Faith Academy, Prasad Nagar
4	B-649	Review - The Cambridge International School, Jawahar Park

Pronouncement of judgement of Review Cases

1	B-147	N.K. Bagrodia Public School, Dwarka
2	B-10	Universal Public School, Preet Vihar

Cause List for Wednesday, 19th July 2017

S. No.	Cat. No.	School Name & Address
1	B-566	Bal Bharti Public School, Sector-12, Dwarka
2	B-122	Jaspal Kaur Public School, Shalimar Bagh
3	B-297	Mata Jai Kaur Public School, Ashok Vihar

Pronouncement of judgement of Review Cases

1	B-76	Doon Public School, Paschim Vihar
---	------	-----------------------------------

Cause List for Thursday, 20th July 2017

S. No.	Cat. No.	School Name & Address
1	B-640	The Srijan School, North Model Town
2	B-187	Balvantray Mehta Vidya Bhawan, GK-II
3	B-642	Apeejay School, Pitampura
4	B-173	Hans Raj Model School, Punjabi Bagh
5	B-122	Jaspal Kaur Public School, Shalimar Bagh
6	B-131	Review - Good Samaritan School, Jasola
7	B-123	Review - BVM Model Sr. Sec. School, Begumpur

TRUE COPY

[Signature]
Secretary



07.07.2017

000003

B-660

Tagore International School, East of Kailash, Delhi

Present: Sh. Nalin Chester, Sr. Administrative Officer, Ms. Nidhi, Accounts Assistant & Ms. Dipali, C.A. of the school.

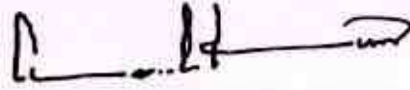
On the last date of hearing the school was required to furnish update detail payments made to Sh. Deepak Sen And Sh. Nalin Chester, who are the trustees of the parent trust running the school. The school has filed copies of the salary registers etc. showing payment of salary to them. From these documents it cannot be ascertained as to how much has been the total of funds paid as salaries to these two gentleman since they joined the school. It appears that sh. Deepak Sen has been with the school since 1996 and Sh. Nalin Chester since 2000. The school will file year wise details of gross payments to them since the date of their appointment upto 31st March 2010. Matter will come up for 17th July 2017.



Dr. R.K. SHARMA
MEMBER

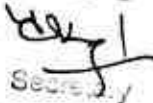


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY



Secretary



07.07.2017

000004

B-574

Manav Bharti India International School, Panchsheel Park , Delhi

Present: Sh. Sanjeev Kumar, Chartered Accountant, Ms. Shruti Pandey, Estate Manager, Sh. H.P. Mishra, Sr. Accountant & Sh. Vijay Maurya, Accountant of the school

The school has filed written submissions dated 7.7.2017, disputing the calculation sheet made by the Committee as per which the Committee has provisionally determined that the recovery of arrear fee, incremental tuition fee and development fee pursuant to order dated 11.2.2.009 issued by the Director of Education was unjustifiably recovered as the school had sufficient funds which could absorb the additional financial liabilities arising on acceptance of the recommendations of the 6th pay commission. Besides the Committee had also determined that since the school is not fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern school with regard of charging of development fee. The same charged by the school in the year 2009-10 and 2010-11 amounting to Rs 80,92,375 was liable to be refunded to the students.

The Committee has considered the written submissions filed by the school and also heard the authorized representatives appearing for the school.

In the written submissions, the school has taken a position which the Committee ought not to have included the figures related to the Manav Bharti Teachers Training Institute and Manav Bharti Heritage. During the course of hearing it was pointed out by the Committee that the funds available with the Manav Bharti Institute of Child Education and Child Psychology has been included, as this institution was being run from the same building which houses the Manav Bharti International School and the plot of land which was allotted to the school at a nominal lease premium of about Rs.38,000 within a yearly ground rent Rs.1625 and this was specifically allotted to the purpose of the running the school only. In the circumstances Committee is of the view that the school was commercially using the plot allotted on concessional price and therefore the funds generated by the society by running this commercial practices ought to be considered as available to the school. The authorized representative appearing for the school has not pursued this argument any further and agrees that funds available to the Teachers Training Institute may be considered to be available with the school. Regarding Manav Bharti Heritage, Village Chand in Bihar, the argument has been raised first time before this Committee. However, during the course of hearing the authorized representatives have given up this argument saying that its effect too marginal to be considered.

TRUE COPY

Secretary



07.07.2017

B-574

000005

The next argument raised by the school in the written submissions is contingency funds which the school need to be maintained and it ought also include expenses other than salary.

The school has also stated that prepaid expenditure of Rs. 27,560 ought not to be considered as a part of funds available since they represent actual cash.

The school has stated that the amount of Rs.3,73,66,005 which represent income tax refundable ought not be considered as funds salaries as the refunds are stuck up in long with Income Tax Department and the issues have still not finally settled. The same argument is raised with regard to TDS for the financial year 2007-08.

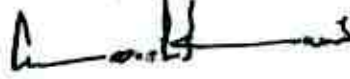
The school is required to furnish a detail, giving year wise demands raised by the Income Tax Department upto the year 31.3.2008, the payments made their against and the balance outstanding. The school will also furnish copies of the challans deposits, evidence of attachment of bank accounts .

The school has claimed that sum of Rs.19,69,54,886, which represents accumulation towards building funds over a number of years ought also not be considered as part of funds available with the school on the purpose of discharging its liabilities on account of implementation of the recommendations of the 6th Pay Commission. The argument raised is that the school is more than 40 years old and the building is incomplete as only the ground floor and first floor is completed and for taking additional construction the school needs funds. The architects has given an estimates of Rs. 39,48,9576. During the course of hearing the authorized representative was asked whether the school has incurred any expenditure in this account. The authorized representatives states that the matter is still at planning and approval stage and therefore no significant expenditure incurred upto now. It is submitted that if all these factors are taken into account the result determined is that the school was in deficit despite hiking the fee pursuant to order dated 11.2.2009. No argument has been raised with regard to the preliminary calculations of the Committee that the fee ought to be refunded on account of its being treated development fee as a revenue receipt which is accumulated.

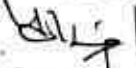
Arguments heard. Recommendations reserved. However the school will provide the details as mentioned aforesaid within two weeks.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



07.07.2017

000006

B-596

Vikas Bharti Public School, Sector-24, Rohini, Delhi

Present : Sh. Anoop Singh Solanki, Chairman, Sh. Puneet Batra, Advocate, Sh. Naresh Pahwa, C.A., Ms. Rachna Accountant & Sh. Divij Kohli, Accountant of the school.

The school has filed written submission dated 1.7.2017 disputing that the preliminary calculations made by the Committee with regard to the refund of fee on account of excess fee charged than was actually required for implementation of recommendations of VI pay commission and also on account of the development fee being charged without fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School Vs. Union of India. The authorized representatives appearing for the school have been heard on written submissions. The first submission made is that the Committee ought ^{not} to have included a sum of Rs. 10,86,984, which represent current assets of the parent society, in the amount of funds available with the school.

The Committee observes that on 7th April 2017 the school itself had made a submission that the society does not have any other activity apart from running the sr. Sec. school and pre primary school and therefore consolidated balance sheet of the society ought to be taken on the basis of calculation fund of the school.

The next issue^s is raised with regard to repayment of loan and interest amounting to Rs.2,77,23,424 in the year 2007-08, which the school contends, ~~that~~ was deducted by this committee in the case of Rukmini Devi Public School in its recommendations ~~to~~ made for review. The school claims similar deductions on account of clarification given in the case of Rukmini Devi Public School.

The Committee has perused its order passed on ^{review} ~~the view~~ of the original recommendations in the case of Rukmini Devi Public School and finds that no such relief is given to that school. The authorized representative appearing for the school, also on reconsideration of its earlier submissions concedes that no such relief has given to that school by this Committee.

The next contention raised by the school is with regard to the inclusion of repayments of term loans and interest thereon paid by the school in the years 2008-09 and 2009-10, in the funds availability with the school. The authorized representatives appearing for the school submit that the payment of vehicle loans was made out of the transport fee charged by the school and therefore it did not impact the fee charge from the students who did not avail of the school transport. Since the repayment was made out of the specific funds which was specifically meant for it, , was not be considered as having been made out of tuition fee charged from the students and therefore, should ^{be} considered as funds available with the school for the ^{purpose} of

Recd
20/07/17

TRUE COPY

Secretary



07.07.2017

000007

B-596

implementation of recommendations of 6th pay commission. The Committee has gone through the details of transport and expenditure claimed on transportation for the years 2008-09 and 2009-10 and finds certain irregularities therein as the expenditure on salary of drivers, conductors etc. has substantially reduced in 2009-10 as compared to 2008-09 whereas the number of buses has actually increased in 2009-10. Similar is the case with regard to the CNG consumption. The authorized representatives submit that they will file a revised and corrected statement to show the correct position.

A few other issues have been raised in para 7 and 8 of the written submissions which have a nominal impact on the final determination.

With regard to the development fee, which the committee has taken a prima facie views is that the same is refundable on account of non fulfillment of the pre conditions as laid by the Hon'ble Supreme court in the case of modern school vs. Union of India., The authorised representatives concede that the pre conditions are not fulfilled as the amount of development fee was treated as a revenue receipt. However they submit that the amount has already been spent and therefore the Committee ought not to order the refund of development fee charged in 2009-10 and 2010-11.

The committee observes that the school treated development fee as a revenue receipt and generated a revenue surplus which was utilized for repayment of loans and payment of interest on such loans. The committee has already taken into account the repayment of loans and payment of interest upto the year 2009-10 while working out the funds available with the school for the purpose of implementation of the recommendations of the 6th pay commission. Part of such repayments would definitely come out with development fee and therefore considering the whole amount of development fee as refundable may not be appropriate. Some adjustment are required with regard to portion of development fee which the school has utilized for repayment of loan and interest. The authorised representative appearing for the school agree to file the detail with regard to this aspect. Matter to come up for further hearing on 13/07/2017.

Dr. R.K. Sharma

**Dr. R.K. SHARMA
MEMBER**

J.S. Kochhar

**J.S. KOCHAR
MEMBER**

Justice Anil Kumar

**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**

TRUE COPY

Secretary
Secretary



07.07.2017

000008

B-492

G.D. Goenka Public School, Sector-24, Rohini, Delhi

Present : Sh. Vipul Garg, Chairman & Sh. Deepak Arroa, Accounts Officer of the school

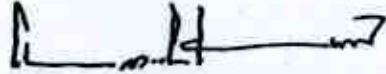
An application has been received on behalf of the school seeking some more time for filing of rebuttal of calculation sheet. As requested the matter will come up for hearing on 21st August 2017 at 11.00 a.m. The school may file its written submissions before the date of hearing.



R.K. SHARMA
MEMBER

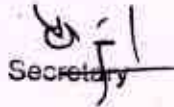


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

07/07/2017

000009

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

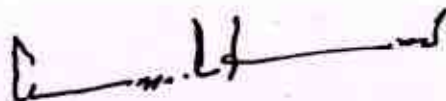
**N.C. Jindal Public School,
Punjabi Bagh, Delhi (B-71)**

And in the matter of

**Application dated 06/07/2017 for
reconsideration / review of
recommendations dated 13/08/2017
in the matter of school.**

Present: Dr. D.K. Pandey, Principal, Sh. K. S. Singhal, Consultant, Sh. Amit Kumar, Assistant Accountant of the school.

The principal of the school request for adjournment as the senior counsel is not available today. As requested the matter is adjourned to 17/07/2017.



**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**



**J.S. KOCHAR
MEMBER**

TRUE COPY

Secretary



**R.K. SHARMA
MEMBER**



11.07.2017

000010

B-639

Nutan Vidya Mandir, Dilsahd Garden, Delhi

Present: Sh. Jitender Singh, Advocate of the school

During the course of preparation of preliminary calculations the Committee observed that though the school is situated at Dilshad Garden, its parent society i.e. Nutan Vidya Mandir Society (Regd.) owns land at AGCR Enclave and Vasundhara Enclave, besides the land at Dilshad Garden. Similarly it has buildings at AGCR Enclave and Vasundhara Enclave also. On a query raised by the Committee the authorized representative appearing to the school submits that the land and building at AGCR Enclave and Vasundhara Enclave are meant for two primary schools being run from there and these primary schools are recognized by the Municipal Corporation of Delhi. Further he states that the school at Dilshad Garden starts with class 1st and it has no pre primary school attached to it. However, he is unable to state whether the school makes initial admissions in class 1st or any prior class. The Manager of the school will file an affidavit stating as to which class the admissions are made by the school at the entry level stating clearly whether the school has any pre primary school attached to it or not. Further on perusal of the balance sheet of the parent society, Committee has examined that the school has constructed building specifically for letting it out to the bank. However, no rental income is apparently in the financials of the school. The affidavit of the Manager will also state as to how much is the monthly rent recoverable from the bank (Corporation Bank) and to which account it is being credited. A copy of the lease deed executed to the bank shall also be filed.

Further perusal of the audited financials of the school, reveals that although the school claims that it started recovering development fee only w.e.f. 2010-11, the balance sheet of the school as on 31.3.2009 shows the development funds of Rs.40,68,292. The source of receipt of development fund is no discernable from the financials. The affidavit of the Manager will also clarify this issue.

Further the school will file receipt and payment accounts of itself as well as its parent society for the year 2006-07 to 2010-11 and the Committee finds that the school is not filing the same as part of its annual returns filed by it under Rule 180 of Delhi School Education Rules 1973. The needful may be done within two weeks. Matter will come for further hearing on 21st August 2017.

Dr. R.K. SHARMA
MEMBER

J.S. KOCHAR
MEMBER

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY

Secretary



11.07.2017

000011

B-488

Queen Mary's School, Sector-25, Rohini, Delhi

Present : Sh. Harsh Kumar, Office Assistant of the school.

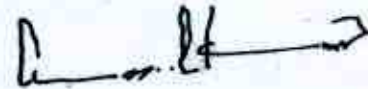
The school filed certain information which it was required to do vide order dated 5.6.2017. However, today an application has been received on behalf of the school seeking adjournment on account of pre occupation of Smt. Rooma Jain Chartered Account who is representing the school. Matter will come up for further hearing on 18.7.2017.



Dr. R.K. SHARMA
MEMBER

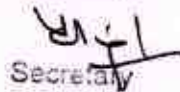


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY



Secretary



11.07.2017

000012

B-622

Hillwoods Academy, Preet Vihar, Delhi

Present : Ms. Ranjana Rautela School Representative & Ms. Richa Bhatia , Accountant of the school.

The authorized representatives appearing for the school seeking adjournment on account of pre occupation of its chartered accountant today. No formal application is submitted by the school and they submit that they come to know the non available of Chartered Account only in the morning.

In the last date of hearing i.e. 7.th June 2017, the Committee has taken a notice of the various financials irregularities being committed by the school and also noticed that the school was hiding facts from the Directorate of Education by filing only the balance sheet of its Sr. Wing when there is no such division as Junior Wing and Senior wing as conceded that by the authorized representatives appeared on 7th June 2017 . The part of the revenue of Sr. Wing were accounting in Junior Wing and from they were transferred to the parent society of the school. In these circumstances the Committee had required the school to furnish the balance sheet of the parent society as well as its books of accounts. The balance sheet was required to be filed within one week from the date of last hearing. However, till today it has not filed and the same even during the course of hearing it has not filed.

In view of the above the Committee is constraint to take an adverse view of the school. Recommendations reserved.



R.K. SHARMA
MEMBER



J.S. KOCHHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

11.07.2017

000013

B-435

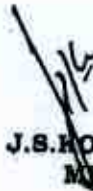
Ramjas School, Pusa Road, Delhi

Present : Ms. Mohini Bindra, Principal, Sh. Anil Julka, Head Clerk, Sh. Anil Sahuja, UDC & Ms. Sonu Aggarwal, Account Clerk of the school.

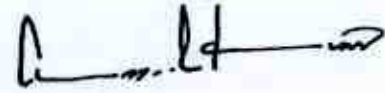
The Principal of the school seeks sometime to apprise the Committee regarding the proposed refund of the excess arrears of development fee recovered from the students. As requested the matter will come up for final hearing on 21st August 2017.



Dr. R.K. SHARMA
MEMBER

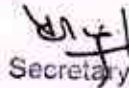


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

11.07.2017

000014

B-180

St. Paul's School, Safdarjung Development Area, Delhi

Present : Sh. K.K. Khanna, Chartered Accountant, Sh. Jose P T, Accountant & Sh. Roy T Thomas, Accountant of the school.

The school has filed written submissions dated 11.7.2017 rebutting the observations made by the Committee on 10th June 2017 on development fee illegally recovered for the years 2008-09 & 2010-11, purportedly in pursuance of order dated 11.2.2009 issued by the Director of Education. With regard to the development fee for the 2008-09, the authorized representatives appearing for the school submit that the same was because of financial deficit arising out of implementation of the recommendation of 6th pay commission. The Committee had already noticed that the school was not originally charging any development fee in the year 2008-09 and there could not be increased in development fee on account of increase in tuition fee in pursuance of order dated 11.2.2009. However, the school made a development fee @ 15% of the actual tuition fee recovered for the year 1.4.2008 to 31.3.2009 retrospectively in March 2009. These observations of the Committee remains undisputed.

With regard to development fee recovered in 2009-10, the school has filed a copy of letter dated 25 March 2009 alongwith copy of the fee structure of 2009-10 which apparently shows development fee charged @ 15% out of tuition fee. However, neither the copy of the letter appears any acknowledgement of the office of the Education Officer District South West A of the Directorate of Education, with whom it is purported to have been filed nor the fee structure appeared in 2009-10 is signed by anybody of the school. The Committee observes that the copy of the fee schedule filed by the school as part of its annual returns under 180 of Delhi School Education Rules 1973, filed with the Act Branch of the Directorate of Education on 31.7.2009 does not contain any component of development fee. This fee structure is duly stamped by the school and copy of covering letter by the school also bears the stamp and date of receiving by Directorate of Education.

In view of the above it is highly doubtful whether the letter dated 25th March 2009, a copy of which is filed today before this Committee was ever filed by the school to the Education Officer of Directorate of Education as claimed. The onus is on the school to show that it was so filed. The school may take a certified copy of the letter dated 25.3.2009 and its enclosure from the Directorate of Education within two weeks and furnish the same to this Committee within three days thereafter.

Recommendations reserved.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY



13.07.2017

000015

B-510

The Heritage School, Sector-23, Rohini, Delhi

Present: Sh. Naval Kishore Admn. Assistant & Sh. Pramod Patwa
Accountant of the School.

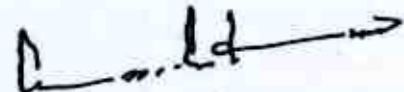
The application has been received on behalf of the school seeking more time to submit its response of calculation sheet prepared by the Committee. As requested the matter will now come up for hearing on 21st August 2017



Dr. R.K. SHARMA
MEMBER

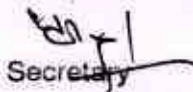


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

13.07.2017

000016
B-653

Apeejay School, Sheikh Sarai-I, Delhi

Present : Sh. S.K. Murgai, Financial Advisor, Sh. Bharat Bhushan, General Manager, Sh. A.P. Sharma, Principal & Sh. Sunil Bhatt, Sr. Accountant of the school.

The preliminary calculation sheet is not ready. It will be sent to the school by post. The school may respond to it on the next date of hearing which is fixed on 22nd August 2017.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY

Secretary



13.07.2017

000017

B-684

Lovely Public Sr. Sec. School, Priya Darshini Vihar, Delhi

Present : Dr. (Mrs.) S.D. Malik, Chairperson & Ms. Monica,
Representative of the C.A. of the school

The soft copies sent by the school by email could not be perused due
to some technical issues. Matter is adjourned to 22nd August 2017

26

R.K. SHARMA
MEMBER

J.S. KOCHAR
MEMBER

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY

Secretary



13.07.2017

000018

B-596

Vikas Bharti Public School, Rohini, Delhi

Present : Sh. Anup Singh Solanki, Chairman, Sh. Naresh Pahwa, C.A.,
Sh. Divij Kohli, Accountant, Ms. Rachna, Accountant & Sh. Puneet
Batra, Advocate of the school.

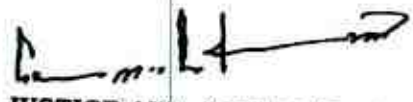
The school has furnished the break up of utilization of transport fee
for the years 2007-08 to 2009-10 and also the utilization charge of
development fee for the years 2009-10 and 2010-11.

It is contended that the repayment of loans taken for the purposes of
purchase of buses and staff car as well as interest on such loans was
paid out of the transport fee which was specifically recovered for
meeting the transportation requirement of the students. Since these
payments are designated fee recovered separately and not out of
tuition fee, they ought not be considered as application of tuition fee
for purchase of fixed assets for repayment of the loans payment
thereof. With regard to the development fee for the year 2009-10,
which the committee had originally determined to be refundable on
account of the same having been deducted without fulfilling the
preconditions laid by the Hon'ble Supreme Court in the case of Modern
school, the authorized representatives appearing for the school contend
that it could account to double counting of the fee which the
Committee has determined to be refundable as the same was utilized
for the purpose of repayment of loans on assets other than buses,
which has also been separately added by the Committee in the
provisional determination. Though the same argument is put forth for
the development fee for the year 10-11 also, the Committee observes
that it had been made a separate issue of repayment of loans and
interest thereon, for the year 2010-11 and as such this argument is
not tenable. No other argument is raised disputing the preliminary
calculation sheet.

Matter heard. Recommendations reserved.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


TRUE COPY



14.07.2017

000019

B-341

Starex International School, Vasundhara Enclave, Delhi

Present: Sh. Rajiv Gupta, C.A., Sh. Bhanu Kashyap, Assistant, Sh. Pramod Kumar, Accountant & Sh. Dilip Jha, Accountant of the school.

The school has filed written submissions dated 13.7.2017 and submitted that out of the total refund of Rs.22,61,280 which had been provisionally determined by the Committee, the school is required to refund only Rs.6,20,469. It is contended that a liability of Rs. 12 lakhs had upto to the school on 24.3.2008 but had not been provided in the books of accounts as the bill was under verification. It is further contended that the Committee has included a sum of Rs.8,81,622, which was deposited by the school against the pending court case, in the funds available with the school. However, the court case finally settled in April 2009 and as the settlement the school got a only 50% of the amount i.e. Rs.4,40,811. It is therefore, contended that instead of 8,81,622, the Committee ought to consider only Rs.,4,40,811 in the funds available with the school. The school has filed copy of settlement arrived at with the plaintiff and also a copy of order of Rs. 4,40,811 by which the school got the refund of 50% of the amount.

The Committee has considered the submission made by the authorized representatives of the school. With regard to the amount of Rs.4,40,811, there is no difficulty accepting the submission made by the school. However, with regard to the liability of Rs.12 lakhs, the Committee finds that a liability arose on account of construction of additional portions of the building. This is a capital expenditure which cannot form part of the fee structure as per which the fee is charged by the student as laid by the Hon'ble Supreme Court in case of Modern school Vs. Union of India. 2004 5 CS 583. Therefore, this submission of the school is not acceptable.

Resultantly, the Committee recommends that the school ought to refund a sum of Rs. 18,20,469 instead of Rs.22,61,280 which was provisionally determined by the Committee, alongwith interest @ 9% per annum from the date of collection of the development fee for the year 2010-11 to the date of actual refund.

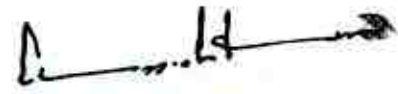
Detailed recommendations to be made separately.



Dr. R.K. SHARMA
MEMBER




J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



14.07.2017

000020

B-539

Rosary Sr. Sec. School, King, Delhi

Present : Sh. Jopseph Prabhakar Ryan, Accountant & Sh. JAS. Martins
C. A. of the school.

The school has filed written submissions dated 14.7.2017 in rebuttal of the preliminary calculation sheet prepared by the Committee as per which the refund of Rs.8,70,252 was provisionally determined. The Committee has heard the authorized representatives appearing for the school and has also perused the written submissions filed by the school.

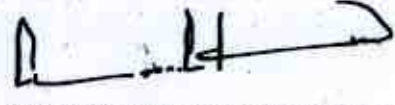
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

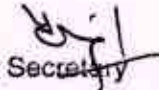


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY



Secretary



14.07.2017

000021

B-456

Little Angels Sr. Sec. Public School, Paschim Vihar, Delhi

Present : Ms. Manisha Sengar, Principal, Sh. Dilip Kumar, Accountant, Sh. Amit Goyal, C.A. & Sh. Naveen Bhardwaj PGT of the school. of the school.

The school has filed written submissions dated 14.7.2014 disputing preliminary calculations made by the Committee vide which the Committee had determined that the school did not need to hike any fee or recover any arrears of fee as the school already adequate funds available to absorb the total financial impact of the implementation of the recommendations of 6th pay commission. As per the calculations filed by the Committee the school had available a total sum of Rs. 2,97,55,293 as on 31.3.2008. After providing for a contingency reserved equitant to four month salary amounting to Rs.38,48,496 and the accrued liability of gratuity payable to the staff as on 31.3.2010 amounting to Rs.26,05,490, the school still have available with it a sum of Rs. 2,33,01,307 which could have been utilized for the payment of additional salaries introduced consequent to implementation of recommendation of 6th pay commission. The total additional expenses that the school had to incur due to implementation of the recommendations of the 6th pay commission i.e. arrear salary from, 1.12006 upto 31.3.2009 and incremental salary for the year 2009-10, was Rs.65,53,808 only. These figures have not been disputed by the school in its written submissions. During the course of argument the authorized representatives appearing for the school concede that these figures are correct except stating that the school had kept a sum of Rs. 92,19,135 in reserve for retirement benefits and gratuity fund, which ought to have been considered instead of Rs. 26,05,490 which was the accrued liability of gratuity. Although the argument of the school is only untenable, even if it is accepted it could make no difference to the determination that the school have the adequate funds of its own for meeting the additional expenditure on account of implementation of the recommendations of the 6th pay commission.

The school has also contended that the treatment of development fee as a revenue receipt was only a technical accounting error and ought not be the reason for the determination that the development fee was charged without fulfilling a necessary pre conditions. The Committee would have considered these a technical lapses only if the other substantive pre conditions of maintaining earmarked development fund and depreciation reserve fund were fulfilled by the school. Admittedly the school was not maintaining any earmarked development fund or depreciation reserve fund. Therefore, the argument put forth on behalf of the school on this are not acceptable.

TRUE COPY

Handwritten signature
Secretary



14.07.2017

000022 B-456

Resultantly the Committee has not find any reason from its provisional determination that the school ought to refund the entire amount of arrear fee and incremental fee for the year 2009-10 amounting to Rs.93,90,193 recovered by it in reference of order dated 11.2.2.009 issued by the Directorate of Education. The school also ought to refund the entire amount of development fee charged in 2009-10 and 2010-11 in pursuance of the aforesaid order dated 11.2.2.009, which amounts to Rs.65,49,504. All these refunds ought to be made alongwith interest @ 9% per annum from the date of collection to the date of refund.

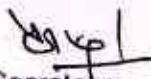
Detailed recommendations to be made separately.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



14.07.2017

000023

B-444


C.L. Bhalla, Dayanand Model School, Karol Bagh, Delhi

Present : Shalini Arora, Teacher Incharge, Sh. B.K. Awasthi, UDC & Ms. Akansha, Receptionist of the school.


On 9.6.2017 the Committee had given a copy of the order dated 25.4.2016 passed by it in the cases of other schools run by the DAV Managing Committee to the authorized representatives appearing for the school and had apprised them that the Committee proposes to pass the similar order in case of this school also as it was observed that the all the schools run by the DAV College Managing Committee in accordance with the instructions issued by DAV CMC and there was hardly any distinguishing feature in case of this school. However an opportunity was given to the school to bring out any point distinguishing by this school and other schools run by DAV College Managing Committee. The school has filed written submissions dated 7.7.2017 stating that the school could not implement the recommendations of the 6th pay commission on account of paucity of funds as the only source of funds to the school is "the money is released from the fee paid by the students" It has further been stated that "the source for funds for payment of arrears is not within the control of the school". The school had been running and did not have funds available for making payments of arrears as per the directions passed by the Hon'ble Delhi High Court in the writ petition filed by the teachers of the school. However, subsequently the Hon'ble High Court allow the school to hike payment in 6 installments and such payments have been made by the school on receipt of the funds from the DAV CMC.

The submissions made by the school reconfirm the practices followed by all the schools run by DAV CMC. The total fee collection of the school is, in the in first instances transferred to the DAV CMC and then the schools get reimbursement in respect of the actual expenditure incurred by them. The surplus is retained by the DAV CMC.

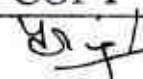
No distinguishing features has been mentioned by the school from the other schools run by DAV CMC. Accordingly the matter is disposed off by passing an order by the Committee in respect of the other 18 DAV schools.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



14.07.2017

000024

B-347

Ever Green Public School, Vasundhara Enclave, Delhi

Present : Rahul Jain, C.A. & Sh. Lokendra Singh Accountant of the school.

The school has filed its submissions dated 10.7.2017. It has been stated that the school has since paid the balance amount of Rs.11,64,130, which remained with it out of the arrear fee charged by the school from the students. The school has furnished a list of payments made to the staff alongwith copies of its own bank statement and bank statements of the concerned staff member to show that the amounts have since been credited to them. It has further been stated that the school ought to be directed to refund any part of development fee charged in 2009-10 and 2010-11, in view of the funds position of the school. The school did not have sufficient funds to maintain reserves for contingences and accrued liabilities of gratuity and leave encashment.

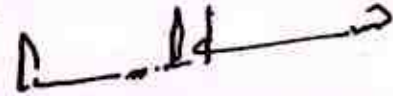
Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER




J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

17.07.2017B-669Blue Bell International School, Delhi

Present: Sh. S.S. Kalra, C.A. & Sh. Nirmal Chand Rana, Accounts Officer of the school

The school had filed the necessary information with regard to the break up of fee and salary for the years 2008-09, 2009-10 & 2010-11 in response to notice dated 26.5.2015 issued by the Committee. The school also furnished actuarial valuation reports in respect of gratuity and leave encashment as on 31.3.2008 and 31.3.2010 and also copies of the circulars issued to the parents of the students regarding fee hike. In response to the queries raised by the Committee vide order dated 12.4.2017, the school submitted vide its letter dated 24.4.2017, the break up of the arrear fee demanded as per the circulars issued to the parents of class X & XII and copies of fee bills in respect of other classes. The position that emerges on examination of the aforesaid circulars and the fee bills is as per hereunder :

Classes	Lump sum arrears	Arrears of Tuition Fee from 1.9.2008 to 31.3.2009	Arrears of development fee from 1.9.2008 to 31.3.2009	Total arrears recovered
I & II	3500	2800	960	7260
III to V	3500	2800	1050	7350
VI to VIII	3500	2800	1185	7485
IX	4500	3500	1500	9500
X	4500	3500	1500	9500
XI	4500	3500	1620	9620
XII	4500	3500	1625	9625

It is noticeable that the arrears of development fee that have been recovered for the period 1.9.2008 to 31.3.2009 are much in excess of the arrears of tuition fee for the corresponding period. The school has submitted a copy of order dated 25.2.2009 issued by the Director of Education vide which para 6 of order dated 11.2.2009 was substituted to read as follows :

"The parents of children, other than those studying in class Xth & XIIth shall be allowed to deposit the arrears on account of the above tuition fee effective from 1st Sept. 2008 and the consequent 15% increase in development fee in three installments i.e. by 31st March 2009, 31st July 2009 & 31st October 2009 respectively"

TRUE COPY

Secretary

The authorized representatives appearing for the schools submit that vide this order the school was authorized to recover arrears of development fee @ 15% of the arrears of tuition fee to meet the deficit arising on account of implementation of the recommendations of the Sixth pay commission. However, as noticed above the arrears of development fee that were recovered by the school were much more than 15% of arrears of tuition fee. The Committee has perused the



10

17.07.2017

B-669

original fee schedule for the year 2008-09 which was filed by it under Section 17 (3) of the Delhi School Education Act 1973 in the Office of the Dy. Director Education on 28.3.2008 and observes that the school originally charged development fee at fixed rates of Rs.2300 per annum from the student of all the classes, irrespective of the amount of tuition fee recovered from them, which varied from class to class.

The Committee has also verified the chart of fee and salary submitted by the school alongwith its letter dated 9.7.2015, with reference to the audited financials of the school. Although the school has filed copies of its bank statements showing payments of arrear salary to the staff, it has not filed employee wise details. The school will file the same within two weeks. The authorized representative appearing for the school has also offered to file a calculation sheet to show that the school was in deficit after implementation of the recommendations of the 6th pay commission. The same may also be filed within two weeks. Matter will come up for further hearing on 22nd August 2017.

Dr. R.K. SHARMA
MEMBER

J.S.KOCHAR
MEMBER

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY

Secretary

17.07.2017B-96ITL Public School, Dwarka, Delhi

Present : Sh. I.P. Jain , Manager, Sh. N.K. Mahajan, C.A. & Sh. Naresh Kumar, Accounts Officer of the school.

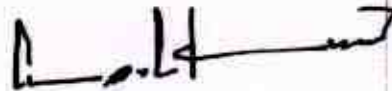
The authorized representatives appearing for the school submit that the school had not increased any fee under any head from 2001 to 2008-09 prior to the fee hike effected by the school w.e.f. 1.9.2008 in pursuance of order dated 11.2.2.009 issued by the Director of Education. The Committee has available with it the fee schedules of only 2007-08 and 2008-09 for the period during which the school claims that it did not increase the fee. The school will produce before the audited officer of the Committee its fee schedules from 2001 to 2006-07 and also the fee records i.e. fee registers and fee receipts for the years 2006-07 to 2008-09. This could be done on 3rd August 2017. The audit officer of the committee will verify this aspect and put up a note after such verification. Matter will come up for further hearing on 22nd August 2017.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary


17.07.2017

B-660

Tagore International School, Delhi

Present : Sh. Nalin Chester, Administrative Officer & Ms. Nidhi Rewari,
Accounts Assistant of the school.

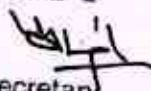
The calculations sheet is not yet ready. Come up for hearing on 28th
August 2017.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



000029

17/07/2017

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

N.C. Jindal Public School

Punjabi Bagh, Delhi (B-71)

And in the matter of

Application dated 06/01/2017 for

reconsideration / review of

recommendations dated 13/8/2012

in the matter of school.

Present: Sh. Ravi Gupta, Advocate, Sh. Ujjwal Kr. Jha, Advocate, Sh. Sachin Jain, Advocate, Dr. D.K. Pandey, Principal & Sh. K.S. Singhal, Consultant of the school.

Arguments Heard. Order Reserved.


TRUE COPY


Secretary


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER




R.K. SHARMA
MEMBER

17/07/2017

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

Mata Shiv Devi School

Keshav Puram, Delhi (B-502)

And in the matter of

Application dated 27.06.17 for

reconsideration / review of

recommendations dated 01/08/2014

in the matter of school.

Present: Sh. Sant Ram Bhardwaj, Chairman & Sh. Ramesh Kumar,
Head Clerk of the school

An applicant has filed another representation dated 17.7.2017.

Arguments heard. Order reserved.

TRUE COPY

[Signature]
Secretary

[Signature]

**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**

[Signature]
**J.S. KOCHAR
MEMBER**



[Signature]
**R.K. SHARMA
MEMBER**

17/07/2017**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of**Shahed Bishan Singh Memorial Sr.Sec. School
Mansarover Garden, Delhi (B-240)****And in the matter of****Application dated 26.6.17 for
reconsideration / review of
recommendations dated 04/10/2013
in the matter of school.**

Present: Sh Shekhar Nanavaty, Legal Advisor, Ms. Satwant Kaur,
Principal, Sh. Sudhir Kumar, Vice Principal, Sh. Jagdish, Accountant &
Ms. Mandeep Kaur, UDC of the school.

Arguments partly heard. After some arguments learned council seeks
adjournment. Adjourned for 23rd August. 2017.

TRUE COPY


Secretary
JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON
J.S. KOCHHAR
MEMBER
R.K. SHARMA
MEMBER

18.07.2017

B-308

Darshan Academy, Kripal Bagh, Delhi

Present : Sh. A David, Principal of the school

Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

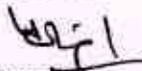


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


TRUE COPY


Secretary

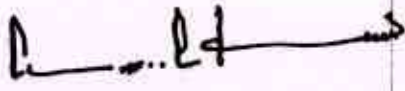
18.07.2017B-488Queen Mary's School, Rohini, Delhi

Present: Sh. Vikas Goyal, C.A. Ms. Rooma Jain, C.A and Sh. Harsh Kumar, Office Assistant of the school.

The authorized representatives appearing for the school have produced the ledger accounts of fee selectively. Complete accounts are not produced. Therefore, the fee receipt and arrears receipts are not available for verification. The Committee observes that so many opportunities have been given to the school to show complete books of accounts but so far it has failed to do so. Last opportunity is given to the school to produce its complete books of accounts which are maintained in tally software. The complete data must be produced for examination by the Committee in a Laptop. Matter is adjourned to 23rd August, 2017.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



18/07/2017**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of**Faith Academy,
Prasad Nagar, Delhi (B-159)****And in the matter of****Application dated 15.06.17 for
reconsideration / review of
recommendations dated 09.11.13
in the matter of school.**

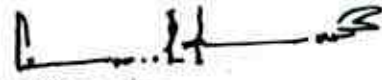
Present: Dr.M.Kannan, Principal ,Sh. Anil Lal, Sr. Admn. Officer & Sh. Rakesh Mediratta, CA of the school.

The school has filed a representation dated 18th July 2017 enclosed therewith the representation dated 31st January. 2014 vide which review of the original documentations dated 9.11.2013 was sought by the Committee. The Committee had written letter dated 12.2.2014 to the Registrar General of the Delhi High Court with a request to place the matter before the Division Bench dealing with the matter. Seeking directions of grant of permission to rectify our recommendations which may suffer from errors apparent on the case of the record. Reference was made in respect of two other schools also i.e. Rukmani Devi & N K Bargodia Public School alongwith case of this school. The Hon'ble High Court permitted the Committee to review the case of Rukmini Devi Public School Only. In view of the directions given by the Hon'ble High Court to review the case of only Rukmini Devi Public School, the Committee expressed vide its order 6.9.2014 that it could not proceed the ~~review~~ recommendations without directions of the court and accordingly the application filed for the review was disposed off in this case. A copy of the order passed by the Committee and the review application was filed by the Committee with the Hon'ble High Court as part of its Sixth Interim Report dated 6.8.2014 (pages 558-559) The report of the Committee was also uploaded on the website of the Directorate of Education.

Arguments heard. Recommendations reserved.

TRUE COPY


Secretary


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S.KOCHAR
MEMBER


R.K. SHARMA
MEMBER

18/07/2017

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

The Cambridge Int. School,

Jawahar Park, Delhi (B-649)

And in the matter of

Application dated 16.06.17 for

reconsideration / review of

recommendations dated 04.09.15

in the matter of school.

Present: P S Siwas, Manager & Sh. Amit Gupta, Legal advisor of the school.

Arguments partly heard. After some arguments learned council seeks adjournment. Adjourned for 25th August. 2017.



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary


J.S. KOCHAR
MEMBER




R.K. SHARMA
MEMBER

19.07.2017

000036

B-566

Bal Bharti Public School, Dwarka, Delhi

Present : Ms. Rekha Sharma, Manager, Ms. Surushi Gandhi, Principal, Sh. Satish Pokhriyal, Finance Manager, Ms. Cahru Handa, Accounts Officer & Ms. Amarpreet Kaur, Accounts Assistant of the school.

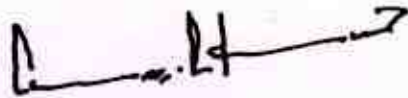
The school has filed written submissions dated 19th July 2017 justifying that the recovery of arrears and development fee @ 15% increased instead of 12% by relying on clause 14 of the order dated 11.2.2009 issued by the Director of Education. Along with the written submissions the school has also filed a copy of the resolution dated 13.2.2009 purportedly passed by the Managing committee by circulation. In the written submissions, though the school has stated that the resolution was passed in a meeting on 13.2.2009 which was attended by the nominees of Directorate of Education also. Arguments heard. Recommendations reserved



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY



Secretary



19.07.2017

000037

B-122

Jaspal Kaur Public School, Shalimar Bagh, Delhi

Present: Ms. Manju Gupta, Bursar of the school.

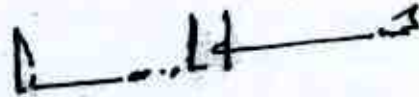
The authorized representative appearing for the school seek some time to justify the figures of fee and salary as given in the statements filed with this Committee since they apparently do not tally with the audited financials. The matter will come up for hearing tomorrow at 11:00 am.



R.K. SHARMA
MEMBER




J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

19.07.2017

000038

B-297

Mata Jai Kaur Public School, Ashok Vihar, Delhi

Present: Sh. Mukesh Gupta, Admn. Officer & Sh. Sanjeev Kumar,
Accountant of the school

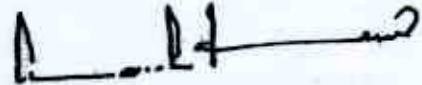
Arguments heard. Recommendations reserved.



R.K. SHARMA
MEMBER

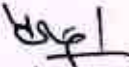


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary

20.07.2017

000039

B-640

The Srijan School, Model Town, Delhi

Present : Sh. Hiren Mehta, Consultant, Sh. V.A. Moses, Principal, Sh. D. Tiwari, A.O., Ms. Shweta Bansal, Accountant of the school.

The school has furnished written submission dated 20/07/2017 vide which it has given reply to the issues raised by the Committee vide its order dated 04/05/2017. These issues arise due to a complaint filed against the school with DOE who had conducted enquiry. On perusal of the reply given by the school, the Committee observes that the school has admitted the following facts:

- (1) The school purchased 27 buses by raising loans from the banks and a sum of Rs. 9,65,73,303 was repaid out of the school funds from in the tuition fee. The authorized representatives appearing for the school admits that the first fee charged from the school was merely to cover the operational transport expenses and did not leave any surplus from which the installments of loans could have been paid.
- (2) The school was not originally charging development fee in the year 2008-09. However, the school recovered development fee @ 15% of tuition fee w.e.f. 01/04/2008, after the issuance of order dated 11/02/2009 by the Directorate of Education.

The school has also submitted its reply to the other issues which were raised by the Committee vide its order dated 04/05/2017 on which the arguments of the authorized representative were heard. It is submitted that utilization of funds for the purpose of payment to Mr. Jaspal Singh for supervision of accounts and to Ms. Vibha Parthasarthy, an educational consultant and for the payments made for acquisition of five buses out of the school funds does not constitute any diversion of funds and the school could legitimately utilize funds for these purposes. The school has also placed reliance on Rule 177 of Delhi School Education Rules, 1973 to justify the repayment of loans for acquisition of buses out of the school funds.

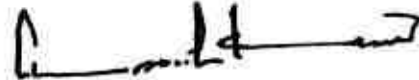
Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

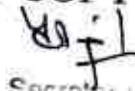


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secret



20.07.2017

000040

B-187

Balvantray Mehta Vidya Bhawan, GK-II, Delhi

Present: Capt. S.C. Bahri, Director, Ms. Geeta Mallick, Admn. Officer, Ms. Peeyush Tyagi, Supervisor, Ms. Alka Sharma, Accounts appeared for the school.

The school has filed written submissions dated 18/07/2017 justifying the fee hiked effected by it. However, no item of the calculation sheet prepared by the Committee has been disputed by the school. The authorized representatives appearing for the school submits that they had to reserve to charging fee from the disabled students for augmenting its resources for payments of salaries to special invigilators. The Committee observes that both the additional fee and the additional salary have been included in the relevant figures which are taken in the calculation sheet which is also admitted by the authorized representatives appearing for the school.

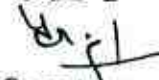
Arguments heard. Recommendations reserved.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



20.07.2017

000041

B-642

Apeejay School, Pitampura, Delhi

Present: Sh. Ravi Kumar, Admn. Officer of the school.


A request has been received from the school for adjournment. As requested the matter will now come up for hearing on 25/08/2017. A copy of the calculation sheet prepared by the Committee on the basis of the audited financials of the school has been given to the authorized representative for rebuttal, if any.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



20.07.2017

000042

B-173

Hans Raj Model School, Punjabi Bagh, Delhi

Present: Sh. R.K. Tyagi, OSD, Ms. Suman Bala, Sr. Asstt., Sh. Jai Malhorta, UDC, Ms. Geetanjali Bhatia, UDC of the school.

The Committee has prepared a calculation sheet which shows that although the school was in deficit after implementing the recommendations of VI Pay Commission and after setting apart an amount of Rs. 3,97,97,660 which is equivalent to four months salary for any future contingencies, the school apparently was not fulfilling the pre conditions laid down by the Duggal Committee which were affirmed by the Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 and after setting of amount of short fall in tuition fee, a sum of Rs. 2,89,13,702 provisionally determined to be refundable out of development fee. A copy of the calculation sheet has been handed over to the authorized representatives appearing for the school for rebuttal, if any. Matter will come up for hearing on 25/08/2017.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



20.07.2017

000043

Jaspal Kaur Public School, Salimar Bagh, Delhi

Present: Ms. Manju Gupta, Bursar of the school.

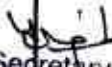
The school has furnished a statement giving the details of various components of fee and salary as per the Income & Expenditure Accounts for the year 2008-09 and 2009-10. It is contended that the school did not have sufficient resources of its own and even after recovery of arrear fee and incremental fee as per the order dated 11/02/2009 issued by the Director of Education, it could not pay the arrears in full to the staff, as a result of which it had to utilize the development fund out of which the balance arrears were paid partly in 2009-10 and partly in the subsequent years i.e. 2010-11, 2011-12 and 2012-13. It has been submitted by the authorized representative appearing for the school that the arrear fee for the period 01/01/2006 to 31/08/2008 was not routed through the Income & Expenditure Account but the same was carried to the balance sheet as a liability out of which the arrear salary was paid to the extent of the arrear fee collection. The school has furnished its audited financials for the years 2011-12 and 2012-13 to show that part amount of arrears were paid in these years also, besides the payment upto 2010-11.

The Committee has examined the financials of the school and also perused the details filed by the school from time to time and based thereon has prepared a calculation sheet. The calculation sheet shows that the school did not have sufficient funds of its own, even for maintenance of reserves for its accrued liabilities of gratuity and leave encashment, much less any reserve for contingencies. The arrear fee and incremental fee collected by the school pursuant to order dated 11/02/2009 was also inadequate for meeting its financial obligations arising on implementation of recommendations of VI Pay Commission. The school has admittedly utilised its development fund for payment of arrear salaries and as such was not in compliance with the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India for charging development fee. However, the Committee finds that the shortfall on implementation of recommendations of VI Pay Commission much exceeded the collection of development fee in the years 2009-10 and 2010-11.

In view of this position, the Committee is satisfied that the hike in fee and the recovery of arrear fee in pursuance of order dated 11/02/2009 issued by the Director of Education was justified. For the reasons aforesaid, the Committee is not inclined to recommend any refund out of development fee for the years 2009-10 and 2010-11, despite the fact that the school was not complying with the pre conditions for charging the development fee. *Detailed order to be*

passed separately.

TRUE COPY


 Secretary

R.K. SHARMA
 MEMBER


J.S. KOCHAR
 MEMBER

JUSTICE ANIL KUMAR (Retd.)
 CHAIRPERSON


000044

20/07/2017

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

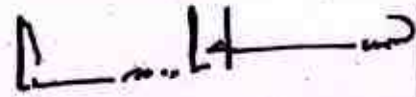
Good Samaritan School,
Jasola, Delhi (B-131)

And in the matter of

Application dated 16.06.17 for
reconsideration / review of
recommendations dated 13-08-13
in the matter of school.

Present: Dr. Ananthi Jeba Singh, Founder Manager, Ms. Roselin
Vincent Asstt. of F. Manager, Sh. Babloo Prasad, Accountant, Ms.
Princess Jebaseeli, Office staff of the school.

Arguments heard. Recommendations reserved.

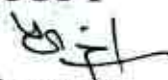


**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**



**J.S. KOCHAR
MEMBER**

TRUE COPY



Secretary



**R.K. SHARMA
MEMBER**



000045

20/07/2017

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of

BVM Model Sr. Sec. School,

Begampur, Delhi (B-123)

And in the matter of

Application dated 06.07.17 for

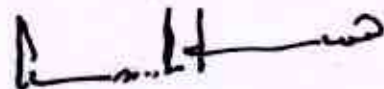
reconsideration / review of

recommendations dated 20.03.14

in the matter of school.

Present: Mr. Rakesh Sharma, Manager, Ms. Kanta Devi, Principal of
the school.

Arguments heard. Recommendations reserved.



**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**

TRUE COPY



Secretary



**J.S. KOCHAR
MEMBER**



**R.K. SHARMA
MEMBER**

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

Remal Public Sr. Sec. School, Sec.-3, Rohini, New Delhi-110085(B-53)

Recommendations of the Committee

Present: Sh. Puneet Batra, Advocate & Sh. Rohit Bajaj, Manager of the school.

In order to elicit the relevant information from the schools to arrive at proper conclusions with regard to the necessity of fee hike effected by the schools, the Committee issued a questionnaire dated 27/02/2012 to all the unaided recognised schools in Delhi (including the present school). As the school did not file any reply to the questionnaire, a reminder was sent on 27/03/2012. The school did not respond to the reminder also. A fresh questionnaire was sent to the school by email on 30/07/2013 requiring it to respond latest by 09/08/2013. However, again no response was received from the school. Another reminder was sent on 19/09/2013, in response to which the Committee received a letter through a messenger seeking 10 to 15 days time for submitting the response. Finally, the school responded to the questionnaire issued by the Committee vide its letter dated 07/10/2013.

The school, in its response, stated as follows:

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53

TRUE COPY

Secretary



- (a) It had implemented the recommendations of VI Pay Commission and the increased salary was being paid to staff w.e.f. April 2009.
- (b) It had collected a sum of Rs. 17,13,000 towards arrear fee in accordance with the order dated 11/02/2009 issued by the Director of Education. Out of the amount so collected, a sum of Rs. 2900 was refunded to one parent.
- (c) A total sum of Rs. 16,55,256 was paid as arrear salary on implementation of the recommendations of VI Pay Commission. However, excess payments were made to the following staff members on account of wrong fixation of pay:

Name of the Employee	Amount paid in excess (Rs.)
Neeraj Tiwari	1,36,255
Archana Polkandwar	1,57,329
Shelja Tiwari	Matter is in court

It was stated that the aforesaid amounts which had been paid in excess were recovered from the respective employees.

- (d) The school started charging development fee in 2008-09 and the total amount of development fee recovered in that year was Rs.

2,62,639, which increased to Rs. 7,77,250 in 2009-10 and Rs. 12,83,900 in 2010-11.

- (e) The development fee was utilised mainly for meeting the revenue expenses of the school like repair and maintenance, building maintenance and other like expenses.
- (f) The development fee was treated as a capital receipt in accordance with clause 7 of the order dated 15/12/1999.
- (g) A separate depreciation reserve fund is maintained with Corporation Bank, Rohini in which the development fee charged by the school is deposited.

The Committee issued a notice dated 25/05/2015 to the school to furnish the information in aggregates with regard to the arrear fee for different periods, arrear salary for different years, regular fee and regular salary, duly reconciled with the audited financials of the school. Besides, the school was also advised to furnish details of its accrued liabilities of gratuity and leave encashment as on 31/03/2010 in respect of both Nursery and Main Section of the school. The school furnished the required information under cover of its letter dated 08/06/2015.

In order to afford an opportunity of being heard, the Committee issued a notice dated 30/12/2016 to appear before this Committee on 31/01/2017, and to produce its books of accounts, salary records and fee records etc.

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53

TRUE COPY


Secretary

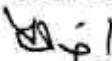


The hearing fixed for 31/01/2017 was cancelled as the term of the Committee had expired and the order of the Hon'ble Delhi High Court granting extension of time had not been passed. After the receipt of the order of the Hon'ble High Court, the hearing was re-fixed for 15/03/2017. On the date of hearing, the school filed submissions dated 14/03/2017 vide which some of the submissions made earlier vide reply dated 08/06/2015 were revised. The revision was stated to be on account of an inadvertent error in the figures of salary furnished earlier.

The Committee perused the circular dated 18/02/2009 issued by the school to the parents regarding fee hike in pursuance of order dated 11/02/2009 issued by the Director of Education. As per the circular, the school hiked tuition fee w.e.f. 01/09/2008 @ Rs. 200 per month for classes I to VIII and Rs. 300 per month for classes IX to XII. Besides, the school also recovered a sum of Rs. 2,500/Rs. 3,000 as lump sum arrear to cover the arrears salary for the period 01/01/2006 to 31/08/2008. The authorized representative appearing for the school submitted that while the school had a liability of Rs. 63,21,391 for payment of arrears of salary, the school paid only Rs. 16,66,878 on account of the fact that the recovery of arrear fee was significantly less than what the school was entitled to recover. He also submitted that initially the staff had refused to take the arrear salary cheques of part payment but subsequently they accepted the same on the intervention of the Regional Director of Education. The school also filed the student wise detail of the collection

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53

TRUE COPY


Secretary



000050

of arrear fee and also the employee wise detail of payment of arrear salary. It was submitted that all the arrear salaries were paid through account payee cheques and in support the school furnished copies of bank statements. The school also furnished an actuarial valuation report in respect of its accrued liability of gratuity as on 31/03/2008 and 31/03/2010 as well as the actuarial valuation report of in respect of leave encashment. As per the report, the total accrued liability of the school on account of gratuity was Rs.70,84,429 and that for leave encashment, it was Rs.18,00,239 as on 31/03/2010.

With regard to development fee the school in its reply furnished on 08/06/2015, details of the development charges recovered by the school as per which it recovered a sum of Rs.7,95,470 in 2009-10 and Rs. 12,83,990 in 2010-11. The same was credited to the Income & Expenditure Account and the school claimed to have incurred only revenue expenses out of the development fee. However, while answering the specific query regarding accounting treatment of development fee, the school gave a contradictory reply and stated that it was treated as a capital receipt. The school filed a revised reply to the questionnaire during the course of hearing, vide which it was again conceded that development fee was treated as revenue receipt. However, it claimed that it was spent partly for capital expenditure and partly for revenue expenditure. With regard to maintenance of separate development fund

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53

TRUE COPY


Secretary



and depreciation fund it conceded that no such earmarked fund had been maintained.

While the Committee was preparing the calculation sheet in order to ascertain the justifiability of fee hike effected by the school for the purpose of implementation of the recommendations of VI Pay Commission, it observed from the financials of the school that there were some transactions which the school undertook with Remal Montessori School. The school had not disclosed upto this stage that it was also running a Montessori school. Accordingly the school was required to furnish the audited financials of its Montessori school. The school submitted the same on 19/04/2017.

Based on the information furnished by the school and the audited financials of the Senior Secondary School as well as the Montessori School, the Committee prepared the following calculation sheet to ascertain the justifiability of fee hike effected by the school for the purpose of implementation of the recommendations of VI Pay Commission:

000052

Statement showing Fund available as on 31.03.2008 with the school and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report				
	Particulars	Sr. Sec. School	Montessori	Total
	<u>Current Assets + Investments</u>			
	Cash in Hand		6,067	85,350
	Cash at Bank	79,283	27,493	28,992
	FDRs	1,499	-	1,151,592
	Loans & Advances	1,151,592	167,061	167,061
	Interest accrued on FDRs		-	69,096
	Total Current Assets+ Investments	69,096	200,621	1,502,091
		1,301,470		
Less	<u>Current Liabilities</u>			
	Salaries payable	43,426	-	43,426
	Remal Montessori	50,000	(50,000)	-
	Total Current Liabilities	93,426	(50,000)	43,426
	Net Current Assets + Investments	1,208,044	250,621	1,458,665
Less	Reserves required to be maintained:			
	for future contingencies (equivalent to 4 months salary)	4,531,607	268,277	4,799,884
	for accrued liability towards Leave Encashment as on 31.03.2010	1,800,239	-	1,800,239
	for accrued liability towards Gratuity as on 31.03.2010	7,084,429	-	7,084,429
	Total reserves required to be maintained	13,416,275	268,277	13,684,552
	Funds available for implementation of 6th Pay Commission before Fee hike	(12,208,231)	(17,656)	(12,225,887)
Less	Additional Liabilities after implementation of 6th Pay Commission:			
	Arrear of Salary as per 6th CPC for 1.1.06 to 31.8.08	-	-	1,666,878
	Arrear of Salary as per 6th CPC for 1.9.08 to 31.3.09	1,666,878	-	4,625,906
	Incremental Salary for 2009-10 (as per calculation given below)	4,529,676	96,230	6,292,784
	Total additional liabilities	6,196,554	96,230	
	Excess / (Short) Fund Before Fee Hike	(18,404,785)	(113,886)	(18,518,671)
Add	Total Recovery for implementation of 6th Pay Commission			
	Arrear of tuition fee for 1.1.06 to 31.8.08	848,050	-	848,050
	Arrear of tuition fee for 1.9.08 to 31.3.09	864,950	-	864,950
	Incremental tuition fee for 2009-10 (as per calculation given below)	2,663,574	496,523	3,160,097
	Total recovery	4,376,574	496,523	4,873,097
	Excess / (Short) Fund After Fee Hike	(14,028,211)	382,637	(13,645,574)

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53

TRUE COPY

 Secretary



000053

	Sr. Sec.	Montessori	Total
Development fee refundable being treated as revenue receipt:			
For the year 2009-10		47,350	842,820
	795,470		
For the year 2010-11		59,200	1,343,190
	1,283,990		
Total		106,550	2,186,010
	2,079,460		
Less: Shortfall in Tuition Fee		382,637	(13,645,574)
	(14,028,211)		
	(11,948,751)	489,187	(11,459,564)

Working Notes:**For Sr. Sec. School**

	2008-09	2009-10	% increase
Normal/ regular salary		13,594,821	50%
	9,065,145		

Incremental salary in 2009-10

	2008-09	2009-10	% increase
Normal/ Regular Tuition fee		13,686,004	24%
	11,022,430		

Incremental tuition fee in 2009-10

	2,663,574		
--	-----------	--	--

For Montessori School

	2008-09	2009-10	% increase
Normal/ regular salary		804,830	14%
	708,600		

Incremental salary in 2009-10

	2008-09	2009-10	% increase
Normal/ Regular Tuition fee		2,094,923	31%
	1,598,400		

Incremental tuition fee in 2009-10

	496,523		
--	---------	--	--

It is apparent from the above calculation sheet that the school did not have sufficient funds even to maintain a reserve for future contingencies equivalent to four months salary, which the Committee considers as reasonable, leave aside any reserve for accrued liabilities of gratuity and leave encashment. The school was barely able to implement the recommendations of VI Pay Commission, to the extent it did.

In view of the foregoing determinations, the Committee is of the view that the fee hike effected by the school was justified.

TRUE COPY

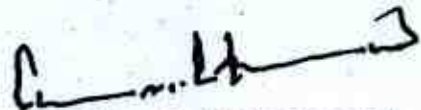
Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53


Secretary




000054

Further in view of the fact that the school did not have sufficient funds to keep a reasonable reserve for future contingencies and to cover its accrued liabilities of gratuity and leave encashment, which the Committee has determined at Rs. 1,36,84,552, the Committee is not inclined to recommend any refund of development fee charged by the school in 2009-10 and 2010-11, which barely amounts to Rs. 21,86,010, although the same was treated as a revenue receipt and mainly utilised for incurring revenue expenses.


Justice Anil Kumar (R)
(Chairperson)


CA J.S. Kochar
(Member)


Dr. R.K.Sharma
(Member)

Date: 07/07/2017

TRUE COPY


Secretary

Remal Public Sr. Sec. School, Sec.3, Rohini, New Delhi-110085/B-53



000055

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

**Lt. Col. Mehar Little Angels Sr. Sec. School, B-5 Block, Paschim
Vihar, New Delhi-110063 (B-456)**

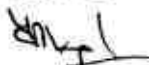
Recommendations of the Committee

Present: Sh. Amit Goyal, Chartered Accountant with Ms. Manisha Sengar, Principal, Sh. Dilip Kumar, Accountant, & Sh. Naveen Bhardwaj PGT of the school.

In order to elicit the relevant information from the schools to arrive at proper conclusions with regard to the necessity of fee hike effected by the schools, the Committee issued a questionnaire dated 27/02/2012 to all the unaided recognised schools in Delhi (including the present school). As the school did not file any reply to the questionnaire, a reminder was sent on 27/03/2012. The school did not respond to the reminder also. However, the annual returns filed by the school under Rule 180 of Delhi School Education Rules, 1973 along with details of payment of salary prior to implementation of recommendations of VI Pay Commission as well as those paid after such implementation were received from the office of the concerned Dy. Director of Education (DDE). Copies of the circulars dated 3rd Oct. 2008 and another undated

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



000056

circular issued after 11/02/2009 to the parents regarding deposit of arrear fee and the increase in regular tuition fee w.e.f. 01/09/2008 was also received through the office of the DDE. As per the circulars filed by the school, it hiked tuition fee by Rs. 300 per month w.e.f. 01/09/2008 and recovered lump sum arrears of Rs. 3,000 per student for the period 01/01/2006 to 31/08/2008. As per another statement filed by the school, a sum of Rs. 11,89,849 was paid towards arrear salary in the year 2008-09 and an identical amount was paid in the year 2009-10. As per copies of pay bills filed by the school, the expenditure on monthly salary rose from Rs. 5,13,051 in March 2009 to Rs. 9,11,717 in April 2009.

A fresh questionnaire was issued to the school on 30/07/2013, incorporating therein the relevant queries with regard to charging and utilisation of development fee and maintenance of earmarked development fund and depreciation reserve fund accounts. This time the school responded and reiterated the fee hike and salary hike effected by it as was intimated earlier to the Director of Education. The school also enclosed copies of its ledger accounts showing the recovery of arrear fee as follows:

Year	Arrear fee recovered (Rs.)
2008-09	32,15,855
2009-10	9,69,560
2010-11	12,600
Total	41,98,015

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



The school also filed copies of ledger accounts of arrear salary paid as per which the school paid the arrears as follows:

Year	Arrear salary paid (Rs.)
2008-09	11,89,849
2009-10	11,89,849
Total	23,79,338

Noticeable from the above two tables is the fact that while the school recovered arrear fee amounting to Rs. 41.98 lacs, it paid arrear salary only to the tune of Rs. 23.79 lacs.

With regard to development fee, the school stated that it charged development fee in all the five years for which the information was sought i.e. 2006-07 to 2010-11. For the two years with which this Committee is concerned, the recovery on this account in 2009-10 was Rs. 29,93,790 and Rs. 32,79,928 in 2010-11. It was fairly conceded that the development fee was treated as a revenue receipt. However, it was stated that it had partly utilised the same for purchase of fixed assets. The utilisation for the year 2009-10 was stated to be Rs. 11,71,307 and Rs. 27,36,001 in 2010-11. However, out of 27.36 lacs of utilisation in 2010-11, a sum of Rs. 20.50 lacs was stated to have been utilised for purchase of school bus. It was also stated that the unutilised development fund was kept in FDRs but it was fairly conceded that Depreciation Reserve fund was not maintained by the school.

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



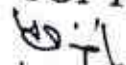
In the first instance, the relevant calculations were made by the CAs attached with this Committee. Prima facie, the calculations made by them showed that the school had ample reserves of its own out of which it could have met its additional liabilities which arose on implementation of the recommendations of VI Pay Commission and there was no need to hike any fee by the school. On prima facie examinations of the calculations made by the CA, the Committee observed that they had taken certain figures which were contrary to the information furnished by the school. Accordingly the Committee did not rely upon the calculations made by the CAs.

The Committee issued a notice dated 25/05/2015 to the school to furnish the information in aggregates with regard to the arrear fee for different periods, arrear salary for different years, regular fee and regular salary, duly reconciled with the audited financials of the school. Besides, the school was also advised to furnish details of its accrued liabilities of gratuity and leave encashment as on 31/03/2010 and the relevant financial information regarding its pre primary school. The school furnished the required information under cover of its letter dated 04/06/2015.

In order to verify the information furnished by the school and also to afford an opportunity of being heard, the Committee issued a notice dated 01/08/2016, requiring the school to appear before it on

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



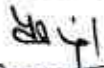
29/08/2016, and to produce its books of accounts, bank statements, salary records and fee records etc. In the meantime, a complaint was received from one Sh. Sameer Chauhan, alleging inter alia, that although the salary of teachers is paid by cheques but the payment is obtained by the school from the bank as the cheques are drawn in the name of the teacher or the bearer.

On the date of hearing, the authorized representatives who appeared for the school did not produce the bank statements from which the Committee wanted to verify the mode of withdrawal of salary cheques of the bank. A copy of the complaint was given to the Principal of the school who was present at the time of hearing and the school was directed to furnish its reply to the Complaint before the next date of hearing which was fixed as 17/10/2016, which was subsequently postponed to 24/10/2016.

On 24/10/2016, the Principal of the school stated that the same complaint was received from the office of the Dy. Director of Education, Vikas Puri, New Delhi, also and the school had submitted its reply to that authority on 16/09/2016. A copy of the reply filed by the school with the Dy. Director of Education was filed. In reply to the complaint the school took the position that no teacher or parent by the name of Sameer Chauhan existed. Some teachers employed on part time basis are paid through bearer cheques. However, no amount was collected

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary

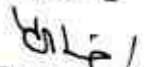


from any teacher. The Committee observed that the school had in response to an earlier notice, furnished a statement giving the mode of payment of month wise salary paid to the staff for the years 2008-09 to 2009-10. The school was required to state as to how much amount was paid by means of account payee cheque and how much by means of cash or bearer cheques. In this statement the school had shown that only one teacher/staff member was paid through cash or bearer cheques. However, during the course of hearing, the school filed another statement and conceded that in 2008-09 as many as 17 teachers/staff members were paid by bearer cheques and in 2009-10 the number of teachers/staff members paid by the bearer cheques around 10.

While examining the documents furnished by the school, the Committee observed that the school was also running a pre primary school however, the information as asked by the committee vide notice dt. 25/05/2015 had not been furnished in respect of the pre primary school. The school sought 15 days time to furnish the aforesaid information relating to the pre primary school. Accordingly the hearing was adjourned to 01/12/2016. On this date, the school have filed the fee and salary statement in respect of the pre primary school today. A statement showing the mode of payment of salaries to the staff of pre primary school was also furnished. It was submitted that the school paid a total amount of Rs. 1,00,000 as arrear salary to the teachers of pre primary school as the total collection of arrear fee was only Rs.

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



1,14,205. However, it was conceded that the entire amount of arrear salary was paid in cash. It was also conceded that even the regular salary of the teachers of pre primary school had been paid in cash in the year 2008-09 as well as 2009-10 i.e. after the recommendations of VI Pay Commission were purportedly implemented.

The Committee was of the view that the school had neither paid any arrear salary to the staff of pre primary school nor actually implemented the recommendations of VI Pay Commission. In respect of the senior school also, the Committee is of the view that the school did not clean with regard to the mode of payment of salary. However, even without disputing the claim of the school with regard to the implementation of VI Pay Commission and payment of full salary to the staff, the Committee was of the view that the fee effected by the school was not justified as its total additional liability on account of purported implementation of the recommendation of VI Pay Commission was Rs. 65,53,808 while the school already possessed funds to the tune of Rs. 2,33,01,307 as on 31/03/2008 even after the reserves for future contingencies and accrued liabilities of gratuity as on 31/03/2010 were factored in. This conclusion was arrived at by the Committee after examining the following calculation sheet, which was prepared:



000062

Statement showing Fund available as on 31.03.2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report

Particulars		Main School	Pre-Primary	Total
	<u>Current Assets</u>			
	Cash in Hand			
	Bank Balance	10,794	10,781	21,575
	Fixed Deposits	1,808,169	502,755	2,310,924
	Total Current assets	32,734,516	116,871	32,851,387
Less	<u>Current Liabilities & Earmarked Funds</u>	34,553,479	630,407	35,183,886
	Audit Fee payable	17,000	-	17,000
	EPF payable	27,284	-	27,284
	TDS payable	42,977	-	42,977
	Pupil Fund	3,682,607	185,550	3,868,157
	Parents Teacher Association	208,744	94,301	303,045
	Refundable security	764,230	405,900	1,170,130
	Total Current Liabilities	4,742,842	685,751	5,428,593
	Net Current Assets	29,810,637	(55,344)	29,755,293
Less	Funds to be kept in reserve:			
	for future contingencies equivalent to 4 months salary	3,660,020	188,476	3,848,496
	towards accrued liability for Gratuity as on 31.3.2010	2,605,490	-	2,605,490
	towards accrued liability for Leave Encashment as on 31.3.10	-	-	-
	Total funds to be kept in reserve	6,265,510	188,476	6,453,986
	Excess / (Short) Funds before implementation of 6th CPC	23,545,127	(243,820)	23,301,307
Less	Arrear of Salary as per 6th CPC w.e.f. 01.01.06 to 31.08.08	1,189,849	-	1,189,849
	Arrear of Salary as per 6th CPC for 1.09.08 to 31.3.09	1,189,849	-	1,189,849
	Incremental Salary as per 6th CPC in 2009-10	4,174,110	-	4,174,110
	Total additional salary on implementation of 6th CPC	6,553,808	-	6,553,808
	Excess / (Short) Funds Before Fee Hike	16,991,319	(243,820)	16,747,499
Add	Tuition Fee Arrear from 01.01.06 to 31.08.08	2,101,835	114,205	2,216,040
	Tuition Fee Arrear from 01.09.08 to 31.03.09	2,096,180	-	2,096,180
	Development Fee arrear from 01.09.08 to 31.03.09	-	-	-
	Incremental Tuition fee in 2009-10	5,017,485	60,488	5,077,973
	Total additional fee as per order dt. 11.2.2009	9,215,500	174,693	9,390,193
	Excess / (Short) Funds After Fee Hike	26,206,819	(69,127)	26,137,692

Development fee refundable on account of pre-conditions for charging the same not being fulfilled:

For the year 2009-10
 For the year 2010-11
Total
 Add: Excess Fee charged
Total amount refundable

	Main School	Pre-Primary	Total
	2,993,790	126,959	3,120,749
	3,279,928	138,827	3,418,755
	6,273,718	265,786	6,539,504
			9,390,193
			15,929,697

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY

Secret



Working Notes:**Main School**

Increase in Normal/ regular salary	2008-09	2009-10
Normal/ regular salary	6,805,951	10,980,061
Incremental salary in 2009-10	4,174,110	

Increase in tuition fee	2008-09	2009-10
Regular/ Normal Tuition fee	15,416,376	20,433,861
Incremental tuition fee in 2009-10	5,017,485	

Pre-Primary School

Increase in Normal/ regular salary	2008-09	2009-10
Normal/ regular salary (all in cash)	565,427	565,427
Incremental salary in 2009-10		

Increase in tuition fee	2008-09	2009-10
Regular/ Normal Tuition fee	790,200	850,688
Incremental tuition fee in 2009-10	60,488	

The Committee did not consider the arrear salary of Rs. 1,00,000 which the school claimed to have paid to its staff of pre primary school in cash. However, as would be apparent from the above calculation sheet, even if, the same is factored in the calculations, the end result would still be that the school had sufficient funds of its own did not require any fee hike for implementing the recommendations of VI Pay Commission.

As per the calculations, the school had available with it a sum of Rs. 2,33,01,307 in its kitty after providing for the reserves for gratuity and future contingencies. The total impact for implementing of recommendation of VI Pay Commission was just Rs. 65,53,808. If the sum of Rs. 1,00,000 which the school claimed to have paid as arrears to the staff of pre primary school, the total impact would have been Rs. 66,53,808.

TRUE COPY

[Signature]
Secretary



Further, prima facie it appeared that the school was not complying with the pre conditions laid down for charging development fee and therefore, the Committee was of the view that the same charged in 2009-10 and 2010-11 ought to be refunded.

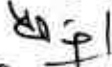
In order to given an opportunity to the school to rebut the calculations made by the Committee, a copy of the calculation sheet was given to the Principal of the school.

Today, the school filed written submissions dated 14/07/2014 disputing preliminary calculations made by the Committee. However, the school did not dispute any figure taken by the Committee in its calculations. On the contrary, during the course of arguments, the authorized representatives appearing for the school conceded that these figures are correct. Their only contention was that the school had kept a sum of Rs. 92,19,135 in reserve for retirement benefits and gratuity fund, which ought to have been considered instead of Rs. 26,05,490 which was the accrued liability of gratuity.

Although the argument of the school is wholly untenable, even if it is accepted, it would make no difference to the determination that the school had adequate funds of its own for meeting the additional expenditure on account of implementation of the recommendations of the 6th pay commission as the school accepts that it had available with it, a sum of Rs. 2,33,01,307 which the Committee arrived at after

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY


Secretary



considering the accrued liability of gratuity of the school which admittedly was Rs. 26,05,490. The contention put forth by the school would alter the figure of funds available to Rs. 1,66,87,662 (2,33,01,307 + 26,05,490-92,19,135) as against the additional expenditure incurred by the school for implementing the recommendations of VI Pay Commission which amounted to Rs. 65,53,808.

With regard to development fee, the school contended that the treatment of development fee as a revenue receipt was only a technical accounting error and ought not be the reason for the determination that the development fee was charged without fulfilling a necessary pre conditions.

The Committee would have considered this as a technical lapse only if the other substantive pre conditions of maintaining earmarked development fund and depreciation reserve fund were fulfilled by the school. Admittedly the school was not maintaining any earmarked development fund or depreciation reserve fund. Therefore, the argument put forth on behalf of the school on this account are not acceptable.

Recommendations:

Resultantly, the Committee is of the view that the school ought to refund the entire amount of arrear fee and incremental fee for the year 2009-10 amounting to Rs. 93,90,193 which it unjustifiably recovered from the students in pursuance of order

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

Page 11 of 12

TRUE COPY

As per
Secretary



000066

dated 11/02/2009 issued by the Directorate of Education, despite having sufficient funds of its own by it The school also ought to refund the entire amount of development fee charged in 2009-10 and 2010-11 in pursuance of the aforesaid order dated 11/02/2009, which amounts to **Rs.65,39,504**. All these refunds ought to be made alongwith interest @ 9% per annum from the date of collection to the date of refund.

Justice Anil Kumar (R)
(Chairperson)

CA J.S. Kochar
(Member)

Dr. R.K.Sharma
(Member)

Date: 14/07/2017

TRUE COPY

Secretary

Lt. Col. Mehar Little Angels Sr. Sec. School, Paschim Vihar, New Delhi/B-456

TRUE COPY

Secretary



BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL

FEE, NEW DELHI

(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005 (B-444)

Recommendations of the Committee

Present: Ms. Shalini Arora, Teacher Incharge, Sh. B.K. Awasthi, UDC and Ms. Akanksha, of the school.

In order to elicit the relevant information from the schools to arrive at proper conclusions with regard to the necessity of fee hike effected by the schools, the Committee issued a questionnaire dated 27/02/2012 to all the unaided recognised schools in Delhi (including the present school). As the school did not file any reply to the questionnaire, a reminder was sent on 27/03/2012. The school did not respond to the reminder also. However, the annual returns filed by the school under Rule 180 of Delhi School Education Rules, 1973 along with details of payment of salary prior to implementation of recommendations of VI Pay Commission as well as those paid after such implementation were received from the office of the concerned Dy. Director of Education (DDE). Copies of undated circular issued after 11/02/2009 to the parents regarding deposit of arrear fee and the increase in regular tuition fee w.e.f. 01/09/2008, was also received through the office of the DDE. However,

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444

TRUE COPY

Secretary



it was discernible from the circular as to how much fee hike the school had effected and how much arrears were sought to be recovered from the parents. As per another statement filed by the school, a sum of Rs. 15,92,823 was determined to be payable as arrear salary to the staff for the period 01/09/2008 to 31/01/2009. However, it was not discernible that the school had actually made the payment of arrears or not.

A fresh questionnaire was issued to the school on 30/07/2013, incorporating therein the relevant queries with regard to charging and utilisation of development fee and maintenance of earmarked development fund and depreciation reserve fund accounts. However, this was also ignored by the school, prompting the Committee to send reminders on 26/08/2013, 30/09/2013 and 21/10/2013. Another reminder was sent to the school on 05/12/2013 followed by another reminder on 10/01/2014 but the school remained steadfast in ignoring the communications sent to it by the Committee.

The Committee, ultimately, issued a notice dated 25/05/2015 to the school to furnish the information in aggregates with regard to the arrear fee for different periods, arrear salary for different years, regular fee and regular salary, duly reconciled with the audited financials of the school. Besides, the school was also advised to furnish details of its accrued liabilities of gratuity and leave encashment as on 31/03/2010 and the relevant financial information regarding its pre primary school.

TRUE COPY

[Signature]
Secret



000069

This time the school responded and furnished some of the information which had been sought by the Committee under cover of its letter dated 05/06/2015. Vide this letter, the school also informed that the school did not have any money to pay the arrears of salary to the staff as a result of which some staff members filed a writ petition in the Hon'ble Delhi High Court and as the school did not have enough money, it could not comply with the order passed by the Hon'ble Delhi High Court after which the staff members filed contempt petition in which the school was allowed to make payment in five quarterly installments. It was submitted by the school that this was being done by taking loan and the school had already applied with Directorate of Education for permission to close the school as the strength of the student was declining very fast. However, the permission was still awaited.

In order to verify the information furnished by the school and also to afford an opportunity of being heard, the Committee issued a notice dated 18/07/2016, requiring the school to appear before it on 11/08/2016, and to produce its books of accounts, bank statements, salary records and fee records etc.

The school appeared through Ms. Sharda Rani, Principal, Sh. B.K. Awasthi, UDC and Ms. Akanksha Sahni, The Committee examined Circular dated 03/02/2009 issued by the school to the parents with regard to fee hike. The circular mentioned that the DAV College Managing Committee had decided to allow the school to raise the tuition fee of the students in the

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444

TRUE COPY

Secretary

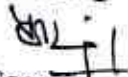


schools run by it by Rs.300 p.m w.e.f. 01/01/2009 and the school had also charged 1st instalment of Rs.1500. On a query by the committee as to whether any fee was hiked pursuant to order dated 11/02/2009 issued by the Dte. Of Education, the authorized representatives appearing for the school were unable to say anything. The Committee observed that as per the fee and salary statement filed by the school in response to the notice dated 25/05/2015 issued by it, the school had mentioned recovery of arrears for the period 01/01/2006 to 31/08/2008 as well as for the period 01/09/2008 to 31/03/2009. However, as per the circular filed by the school it demanded the first instalment of arrear of Rs.1500 without mentioning as to how much would be the total arrear fee in the next instalments. The authorized representatives were also unable to specifically state as to how much arrear fee was charged for which period even after examining the books of accounts.

The school had furnished details of arrear salary paid to the staff amounting to Rs.17,93,601 in the year 2008-09. It was submitted that these payments were only part payments. The full amount could not be paid as the school did not have sufficient funds. It was further submitted that the staff of the school had filed a writ petition bearing No.7016/2012 in the High Court which was disposed off by order dated 19/07/2013 directing the school to pay the full amount of arrears. It was also submitted that even prospectively, the school could not fully implement recommendations of the Sixth pay commission as full DA and benefits of ACP/MACP were not given.. These were also directed to be paid by the Hon'ble High Court. It was submitted that the

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444 Page 4 of 63

TRUE COPY


Secretary

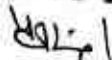


school had since paid the remaining amount of arrears in 6 instalments starting from Nov. 2014 to Jan. 2016. A detail of such payments was furnished by the school. It was also submitted that the student strength of the school was very small and therefore the school could not pay the full amount of arrear and DA initially. On a query raised by the Committee as to how the payment had been made after being directed to do so by the Hon'ble High Court, the authorized representatives submitted that the funds for the same had been provided by the DAV College Managing Committee.

The Committee observed that this school was also run under the aegis of DAV Managing Committee and followed similar practices and the methodology with regard to transfer of funds to the said organization initially and the expenses of the school are reimbursed by DAV College Managing Committee. Very little funds are left at the disposal of the school as the entire fee collected is transferred to the DAV CMC. Hence any surplus generated by the school gets transferred to DAV CMC. Like in the cases of other DAV schools, this school also treats the development fee as a revenue receipt. This was the conceded position of the school as per its reply to questionnaire issued by the Committee which was filed by the school on 05/06/2015. The same position is also confirmed by the school in the fee and salary statement filed on the same date. It was also mentioned in the questionnaire that the school utilized the development fee, not for the purpose of purchase or upgradation of furniture & fixture or equipments but was utilised for payment of salaries to the employees. Like the other DAV schools, this school also

C.L. Balla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444

TRUE COPY


Secretary



transferred its share of payment of premium paid to LIC for a combined group policy taken by DAV CMC in respect of all the schools for payment of gratuity and leave encashment. As such this school did not have any accrued liability for gratuity or leave encashment.

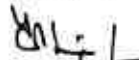
The school was required to clarify as to how much arrear fee was recovered from the students in separate instalments and whether any fresh circular issued for hike the fee after the issuance of order dated 11/02/2009 issued by Directorate Of Education. The Committee also observed that the balance sheets filed by the school were without schedules and the school had also not filed the balance sheet of its Boys Fund. The school was directed to furnish the necessary details and clarifications in writing alongwith full sets of balance sheets of the school as well as boys fund within one week. The matter was directed to be listed again on 20/09/2016.

However, the school did not comply with directions issued by the Committee. However, no adverse inference was drawn, in the interests of justice and the school was given one more opportunity to comply with the order of the Committee and file balance sheets of both the Main School as well as Boys Fund for the years 2006-07 to 2010-11. The matter was directed to be relisted on 8th Nov. 2016.

In partial compliance of the order dated 20.09.2016 passed by this Committee, the school furnished copies of balance sheets of the main school as well as Pupil Fund for the years 2006-07 to 2010-11. However, in spite of

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444

TRUE COPY


Secretary



having been directed on two occasions, the school did not clarify as to from which date the fee was hiked nor did they produce the fee books and books of accounts from which it could be verified as to from which dated the fee was increased. They sought one more opportunity to provide this information. They were directed to file the clarifications in writing within one week. The matter was directed to be relisted on 08/12/2016 and the school was directed to produce all its fee and salary records, along with the books of accounts for examination by the Committee.

The school filed a letter dated 10/11/2016 along with copies of 3 circulars dated 03/02/2009, 02/03/2009 & 17/02/2010, regarding recovery of fee arrears pursuant to order dated 11/02/2009 issued by the Director of Education. The authorized representatives appearing for the school further clarified on 08/12/2016 that initially the school hiked the fee w.e.f. 01/01/2009 by Rs. 300 p.m. and recovered the arrears of Rs. 900 per student for the period January 2009 to March 2009. Besides, the school also recovered the first installment of Rs.1500 towards lump sum fee arrears for the period 01/01/2006 to 31/08/2008. This circular was issued on the basis of a decision taken by the DAV College Managing Committee, even before the order dated 11/02/2009 was issued by the Director of Education. However, after the issuance of aforesaid order dated 11/02/2009, the school recovered the arrears of tuition fee for the period Sept. 2008 to Dec. 2008 amounting to Rs. 1200 per student and circular to this effect was issued to the parents on 17/02/2010. But the recovery of full amount of arrears from Sept. 2008 to

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-444

TRUE COPY

M. J. I.
Secretary



000074

March 2009 from the students of class 10th and 12th was made during 2008-09 itself, pursuant to another circular dated 02/03/2009 issued by the school. The second installment of the lump sum fee arrear amounting to Rs. 1500 was also recovered in the year 2009-10.

Thus effectively the school hiked the tuition fee by Rs. 300 per month w.e.f. 01. Sept. 2008 for all the classes. The arrears for Spt. 2008 to March 2009 amounting to Rs. 2100 were recovered at different stages. The lump sum fee arrears for the period 01/01/2006 to 31/08/2008 were also recovered in two installments of Rs. 1500 each.

The sum and substance of the above discussion is that the school functions under the aegis of DAV College Management Committee which runs a number of schools in Delhi. The collection, the accounting treatment, the manner of management of funds by all the school run by this organization are the same as all the schools act on the basis of instructions issued by this Parent body, which sometimes are contrary to the provisions of the Delhi School Education Act and Rules 1973 and also contrary to the decision of the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 and Action Committee Unaided Pvt. Schools 2009 (11) SCALE 77. For example, contrary to the provisions of the Rules and the decision of the Hon'ble Supreme Court in the case of Modern School (supra) as well as in the case of Action Committee (supra), all the fee collected by the school is transferred in the first instance to DAV College Managing Committee.

TRUE COPY


Secretary



000075

Subsequently, the funds required by the school for payment of salary and other administrative expenses are transferred back to the school, with the result that the school is left with very little funds at its own end. Whatever surplus is earned by the school gets transferred to the DAV College Managing Committee by adopting this methodology. Again, contrary to the law laid down by the Hon'ble Supreme Court in the case of Modern School that the development fee should be capitalized, almost all the DAV schools in Delhi treat the same as revenue receipt. The school maintained separate set for pupil fund and transport fund. The Balance Sheets of the Pupil fund and Transport fund are separately prepared and not submitted to Director of Education, as part of its annual returns under Rule 180 of Delhi School Education Rules, 1973.

Looking into all the similarities in the cases of the school run by this organization, the Committee had disposed off the cases of 18 schools by a common order dated 25/04/2016.

It was conceded by Ms. Shalini Arora, Teacher Incharge of the school, who represented the school on 09/06/2017 and 14/07/2017, that this school is also part of the organization i.e. DAV College Managing Committee and is run on the similar lines as the other schools are run under the aegis of this organization. Accordingly the Committee indicated to her that it was inclined to pass an order in the case of this school, similar to the common order dated 25/04/2016 which had been passed in the cases of 18 schools. The school was however, given liberty to bring out any differentiating features in this case

TRUE COPY

[Signature]
Secretary

000076

from the features as detailed in the combined order in the cases of 18 schools. A copy of the common order passed by the Committee was given to the authorized representative of the school.

Today, the school filed written submissions dated 7.7.2017 stating that the school could not implement the recommendations of the 6th pay Commission on account of paucity of funds as the only source of funds to the school is *"the money is released from the fee paid by the students"* It has further been stated that *"the source for funds for payment of arrears is not within the control of the school"*. The school had been running and did not have funds available for making payments of arrears as per the directions passed by the Hon'ble Delhi High Court in the writ petition filed by the teachers of the school. However, subsequently the Hon'ble High Court allowed the school to make payment in 6 installments and such payments have been made by the school on receipt of the funds from the DAV CMC.

The submissions made by the school reconfirm the practices followed by all the schools run by DAV CMC. The total fee collection of the school is, in the in first instances transferred to the DAV CMC and then the schools get reimbursement in respect of the actual expenditure incurred by them. The surplus is retained by the DAV CMC. No distinguishing features have been mentioned by the school from the other schools run by DAV CMC. Accordingly the matter is disposed off by passing an order by the Committee in respect of the other 18 DAV schools.

TRUE COPY


Secretary



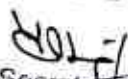
000077

The Committee in the cases of the other 18 DAV Public Schools, which were disposed off by its common order dated 25/04/2016, held as follows:

(1) Whether the school had sufficient funds of its own out of which it could have met its additional liabilities that arose on implementation of the recommendations of VI Pay Commission or not, cannot be determined by the Committee only by examining the accounts of the school. For this purpose, it is also necessary to examine the accounts of DAV College Managing Committee as the surplus funds generated by the school get transferred to it. Accordingly the Director of Education ought to conduct a special inspection of not only the school but also the DAV CMC. If on such inspection, it is found that the Parent Body had appropriated to itself the surplus generated by the school, that ought to be considered as funds available with the school for the purpose of implementation of the recommendations of VI Pay Commission.

(2) The building fund charged by the schools at the time of admission is clearly prohibited by law as it amounts to charging of capitation fee, the Committee is of the view that the same charged by the schools ought to be refunded along with interest @ 9% per annum from the date of collection to the date of refund.

TRUE COPY


Secretary

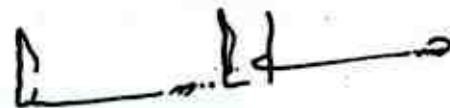
(3) In cases where the school was not complying with the pre conditions laid down by the Duggal Committee, which were subsequently affirmed by the Hon'ble Supreme Court in the case of Modern School (supra), the school ought to refund the development fee charged in the years 2009-10 and 2010-11 which the schools recovered in pursuance of order dated 11/02/2009.

In the case of this school, the facts which emerged in respect of the Building Fund and development fee, as culled out from the audited financials of the school and the information furnished by the school in response to various notices issued by the Committee is as follows:


1. The school did not charge any building fund in the years 2009-10 and 2010-11.
2. The school recovered a sum of Rs. 15,47,755 towards development fee in 2009-10 and Rs. 18,70,950 in 2010-11. Admittedly, the school was not complying with any of the pre conditions laid down by the Duggal Committee for charging development fee. The school was treating the development fee as a regular revenue receipt which was admittedly being utilised for payment of salaries and other revenue expenses. Therefore, the Committee is of the view that the school ought to refund the development fee charged by it in 2009-10 and 2010-11

aggregating Rs. 34,18,705 along with interest @ 9% per annum from the date of collection to the date of refund. However, if on the combined inspection of the school and the DAV CMC, it is found that the school did not have sufficient funds of its own nor was it able to make good its deficiency on implementation of recommendations of VI Pay Commission, the deficiency so found may be set off against the aforesaid sum of Rs. 34,18,705. Till such time, this exercise is done, the actual refund may be withheld by the school. In case, on the conclusion of this exercise, the Director of Education finds that there was a surplus generated by the school, which was lying with DAV CMC, the school would also refund such surplus, besides the refund of development fee as recommended supra along with interest @ 9% per annum from the date of collection to the date of refund.


Recommended accordingly.



Justice Anil Kumar (R)
(Chairperson)



CA J.S. Kochar
(Member)

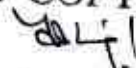


Dr. R.K. Sharma
(Member)

Date: 14/07/2017

C.L. Bhalla Dayanand Model School, Jhandewalan, Karol Bagh, New Delhi-110005/B-44

TRUE COPY



Secretary



000080

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE
AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

Jhabban Lal D.A.V SR. Sec Public School(B-144),

PaschimVihar,

New Delhi 110063

And in the matter of

Application/representation dated

26th November, 2014& 24th October,

2014 to review the orderDated

27th June, 2013passed by the

Committeein respectof the School.

Present: Sh. R.G. Yadav Asstt and Ms. Sunita Chhabra Accountant of the School.

ORDER

- 1.. The Committee passed the order/recommendation dated 27thJune, 2013 in respect of Jhabban Lal DAV Sr. Sec. Public School, Paschim Vihar, New Delhi 110063 referred to as 'The School' and recommended that the school should refund a sum of Rs.65,12,220 with simple interest @ 9% per annum; Rs.31,90,110 charged as Development Fee in 2009-10 with simple interest @ 9% per annumand Rs.23,25,110 charged as Development Fee in 2010-11with simple interest @ 9% per annum. Before passing its recommendation the committee had considered the copies of the returns filed by the school under Rule 180 of Daily School Education Rules, 1973 for the year 2006 - 07 to 2010 - 11, copies

TRUE COPY


Secretary



statements for these years, details of salary paid to the staff before implementation of VI Pay Commission and after its implementation, details of arrears paid, if any, and details and extent of fee hiked for implementation of VI Pay Commission including arrears of fee. Before passing its recommendations, the Committee had issued a notice seeking just availability of fee hike effected for implementation of VI Pay Commission. A legal notice was also issued to the school by an advocate who had complained that he had sought details of fee hike but the school did not provide any answer and consequently he had issued a legal notice to the Director of Education and the Secretary, Central Board of Secondary Education which were also not responded to. On the preliminary scrutiny of the record of the school it transpired that the funds available with the school after implementation of VI Pay Commission increased to ₹ 9,594, 861 compared to ₹ 3,953,859 and entailing issuing a notice dated 26 December, 2012 to enable the school to justify the fee hiked by it as it had appeared that the school had hiked more fee than was required for implementation of VI Pay Commission. The school was also charging the development fee besides tuition fee. The school had filed the written submissions and had pointed out the discrepancies in the preliminary calculations of the Committee prepared by its Chartered Accountant. The committee agreed with the contention of the school that the students who enjoyed various types of concessions who were not liable to pay the fee had to be excluded from the calculations. The Committee also agreed that the fee actually collected had to be taken into consideration for calculations. The Committee inferred after taking various facts into consideration that the fee hiked by the school was justified and no interference was required as far as tuition fee was concerned. However, it transpired that the development fee charged by the school was not in accordance with the law laid down by the Hon'ble Supreme Court directed to refund with interest the development fee as detailed hereinabove.

2. The school filed review petitions dated 24th October, 2014 and 26th November, 2014 seeking review of order dated 27th June, 2013 passed by the Committee. The review of the order/recommendation dated 27th June, 2013 of the Committee is sought on the ground that considering the expenses of the establishment and total fee received there was deficit of ₹ 1,10,51,704. It has also been contended that the average 4 months salary/establishment expenditure for the year 2010 - 11 is to be kept as the reserve which as per the Balance Sheet comes to ₹ 9,454,932 leading to the deficit of ₹ 7,890,405 and therefore, the school is not liable to refund the Development fee. The school also filed a number of documents in support of its contention that the school is not liable to return the Development fee as it is in deficit.
3. Apparently the school has sought review of the order/recommendation of the committee dated 27th June, 2013 on merits of the order passed by the Committee. In the circumstances the committee has to first consider and adjudicate whether the Committee has such powers or not which are invoked by the School to review/reconsider its order dated 27th June, 2013. It is apparent that the Committee has become functus officio after it passed the order dated 27th June, 2013. The school has not produced any law or precedent or any rule or order of the Hon'ble Court giving power to the Committee to review its order on merits.
4. It is well settled that a quasi-judicial authority will become functus officio when its order is pronounced, or published/notified or



communicated (put in course of transmission) to the party concerned. When an order is made in an office noting in a file but is not pronounced, published or communicated, nothing prevents the authority from correcting it or altering it for valid reasons. But once the order is pronounced or published or notified or communicated, the authority will become functus officio. Once an authority exercising quasi judicial power takes a final decision, it cannot review its decision unless the relevant statute or rules permit such review. P RamanathaAiyar's Advanced law Lexicon (3rd Edition, Vol 2 pp. 1946-47) gives the following illustrative definition of the "functus officio".

"Thus a judge , when he has decided a question brought before him, is functus officio, and cannot review his own decision."

Black's Law Dictionary (6thEdn., p 673) gives the meaning of functus officio as follows:

"Having fulfilled the function, discharged the office, or accomplished the purpose, and therefore of no further force or authority"

Consequently after the Committee had made its recommendations and passed the order in the case of Applicant school and notified the same to the Hon'ble High Court, the Committee became functus officio as it had decided the question brought before it.

5. Some other schools namely N.K.Bagrodia Public school, Dwarka, New Delhi; Faith Academy, John L.Dorsey Road, Prasad Nagar and Rukmani Devi Public School, Pitam Pura had filed similar applications for review of orders/recommendations given in their cases. In case of Rukmani Devi, the Committee had also noticed error apparent on the face of record in the Committee's recommendation and therefore, the Committee by communication dated 12th February, 2014 addressed to the Registrar had sought permission to rectify errors in its

recommendations. The Committee had made the following prayers before the Hon'ble Court in its communication dated 12th February, 2014:

" Kindly place this letter before the Hon'ble Division Bench dealing with the matter, as the Committee seeks urgent directions for grant of permission to rectify our recommendations, which may suffer from errors apparent on the face of the record."

The Hon'ble Court, however, by its order dated 19th March, 2014 in W.P (C) 7777/2009 & CM No. 3168 of 2013 **only** permitted the committee to review the order of Rukmani Devi Public School, Pitam Pura and not of other schools. The Hon'ble Court passed the following order:

"W.P (C) 7777/2009 & CM No. 3168 of 2013

In view of the letter dated 12.02.2014 received from the Committee, we permit the Committee to review the case of Rukmani Devi Public School, Pitam Pura - 110034 **only**.

The writ petition shall be re-notified on 09.05.2014"

6. From the above it is apparent that the Committee does not have the powers to review its own orders. Though the Committee had sought permission to review orders having errors, if any, on the face of the record in case of other schools, however, no general permission was granted to the Committee.

7. From the perusal of the applications/representations dated 24th October, 2014 and 26th November, 2014 of the school, it is apparent that the applicant/school has sought review/reconsideration of recommendations of the Committee on merits. The applicant is not seeking review on account of any lapse in procedure or procedural defect as contemplated under the concept 'Procedural lapse'. It is also well established that no review lies on merits unless a statute specifically



provides for it. In *Dr. (Smt.) Kuntesh Gupta v. Management of Hindu Kanya Maha Vidyalaya, Sitapur (U.P.) and Ors.* MANU/SC/0104/1987 and *Patel Narshi Thakershi and Ors. v. Pradyumansinghji Arjunsingji* MANU/SC/0433/1970: AIR 1970 SC 1273 the Hon'ble Supreme Court had held that the power of review is not an inherent power and must be conferred by law either expressly or by necessary implication. There is a difference between the procedural review and a review on merits. The procedural review is which is either inherent or implied in a Tribunal to set aside a palpably erroneous order passed under a mis-apprehension by it. But the review on merits is when the error sought to be corrected is one of law and facts and is apparent on the face of the record. In *Patel Narshi Thakershi & ors.* (supra) the Hon'ble Supreme Court had held that no review lies on merits unless a statute specifically provides for it. When a review is sought due to a procedural defect, the inadvertent error committed by the Tribunal must be corrected *ex debito a justitiae* to prevent the abuse of its process, and such power inheres in every Court or Tribunal.

8. The procedural review belongs to a different category. In such a review, the Court or quasi-judicial authority having jurisdiction to adjudicate proceeds to do so, but in doing so commits a procedural illegality which goes to the root of the matter and invalidates the proceeding itself, and consequently the order passed therein. Cases where a decision is rendered by the Court or quasi-judicial authority without notice to the opposite party or under a mistaken impression that the notice had been served upon the opposite party, or where a matter is taken up for hearing and decision on a date other than the date fixed for its hearing, are some illustrative cases in which the power of procedural review may be invoked. In such a case the party seeking review or recall of the order does not have to substantiate the ground that the order



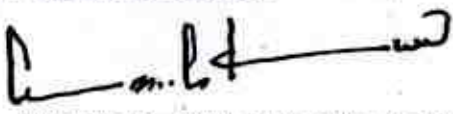
passed suffers from an error apparent on the face of the record or any other ground which may justify a review. The party has to establish that the procedure followed by the Court or the quasi-judicial authority suffered from such illegality that vitiates the proceeding and invalidate the order made therein, inasmuch the opposite party concerned was not heard for no fault of his, or that the matter was heard and decided on a date other than the one fixed for hearing of the matter which he could not attend for no fault of his. In such cases, therefore, the matter has to be re-heard in accordance with law without going into the merit of the order passed. The order passed is liable to be recalled and reviewed not because it is found to be erroneous, but because it was passed in a proceeding which was itself vitiated by an error of procedure or mistake which went to the root of the matter and invalidated the entire proceeding. The school was issued notices and was given ample opportunities and the representative of the school had appeared and produced record which were perused and the pleas and contentions of the school were taken into consideration before passing the order/recommendations dated 27th June, 2013.

9. Applying these principles it is apparent that where a quasi-judicial authority having jurisdiction to adjudicate on merit proceeds to do so, its judgment or order can be reviewed on merit only if the quasi-judicial authority is vested with power of review by express provision or by necessary implication.

10. The Applicant in the present case seeks recall/review of the order passed by the Committee dated 27th June, 2013 on merits on various grounds. It is not alleged that in passing the order, the committee has committed any procedural illegality or mistake of the nature which

vitiated the proceeding itself and consequently the order/recommendation of the committee is liable to be recalled. Rather grounds taken by the applicant are that matters have been apparently considered incorrectly and the school/applicant is seeking review of its order pertaining to the case of the School. Apparently the recall or review or reopening sought is not a procedural review, but a review on merits. Such a review is not permissible in the absence of any specific provision or the orders of the Hon'ble Court authorizing the Committee to review its orders/recommendations either expressly or by necessary implication.

11. The applications/representations dated 24th October, 2014 and 26th November, 2014 seeking recalling/revoking of the order dated 27th June, 2013 and passing the order/recommendation again is not maintainable, as this Committee does not have such powers as has been invoked by the School. The applications/representations dated 24th October, 2014 and 26th November, 2014 by the school seeking review of the order/recommendation dated 27th June, 2013 is, therefore, not maintainable and they are disposed of as not maintainable



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER

TRUE COPY


 Secretary

Date: 17.7.2017


R.K. SHARMA
MEMBER



BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE AT NEW DELHI

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

GLT Saraswati Bal Mandir(B-163),

Nehru Nagar, Ring Road

New Delhi 110066

And in the matter of

Application/representation dated

13th July, 2016 to review the order

Dated 30th December, 2015 passed by the

Committee in respect of the School.

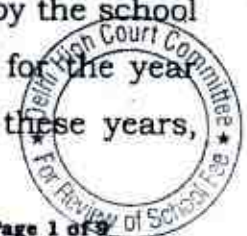
Present: Sh. Santosh Pathak, Koshadyaksh Samarth Shiksha Samiti,
Ms. Renu Sharma UDC of school.

ORDER

1. GLT Saraswati Bal Mandir, Nehru Nagar, New Delhi 110065 referred to as 'The School' is run by Sammarth Shiksha Samiti (Regd.) which runs a number of school and in respect of this school the Committee passed the order/recommendation dated 30th December, 2015 and recommended that the school should refund a sum of Rs.8,23,099 out of the incremental tuition fee recovered by it for the year 2009-10 with simple interest @ 9% per annum and a sum of Rs.50,33,500 charged as Development Fee in 2010-11 with simple interest @ 9% per annum. Before passing its recommendation the committee had considered the copies of the returns filed by the school under Rule 180 of Daily School Education Rules, 1973 for the year 2006 - 07 to 2010 - 11, copies of fee statements for these years,

TRUE COPY

Secretary



details of salary paid to the staff before implementation of VI Pay Commission and after its implementation, details of arrears paid. A copy of the circular issued to the parents of the students showing the extent of fee hiked by the school was also considered. The Committee by letter dated 10th July, 2013 had directed the school to furnish reply to a questionnaire and the school had furnish the reply dated 25th July, 2014. From the records submitted by the school it transpired that the school is not charging Development fee only in the year 2010 - 11 and had not spent anything out of Development fee and had also treated the said fee as a capital receipt and the school was to open earmarked account. The school on its own had admitted that it had not paid the full arrears and therefore a notice dated 6th April, 2015 was issued. The reply was filed, however it was noticed that the school had not furnished the statement of account of the Society which had been running the school. It was also noticed that the school had transferred huge funds to its Society. Later on the score admitted that the accounts furnished by it earlier were not correct and revised accounts were furnished. On calculation it transpired that as against the total receipt of arrear fee of ₹ 7,357,465 they school made payment of ₹ 4,372,995 only. The school had further transferred an amount of ₹ 4,617,307 to the Society though an amount of ₹ 1,71,09,885 was from the society as on 31st March, 2000 which had increased to ₹ 21,727,092 as on 31st March, 2010. Based on the information furnished by the school calculation sheet was prepared and a copy of which was also given to the school. They school had not disputed any figure in the calculation sheet and a sum of ₹ 1,71,09,885 was parked with the Society for the benefit of the school. The Committee held that the amount transferred to the Society was in violation of the decision of Hon'ble Supreme Court. It was also inferred that the school was not inclined to pay the balance of arrears of salary over and above the arrear fee collected by the school and therefore, it could not retain funds which were recovered in excess of its requirements for implementation of VI Pay Commission. It was also

TRUE COPY

Secretary



held on the basis of the record produced by the school that it was not complying with any of the preconditions laid down for charging of Development fee. The school was also treating Development fee as a revenue receipt and no depreciation reserve for development fund accounts were maintained. The Committee therefore has recommended that an amount of ₹ 5,033,500 is not in accordance with law for the year 2010 - 11 and is liable to be refunded with simple interest @ 9% per annum and ₹ 823,099 out of the incremental tuition fee for the year 2009 - 10 is liable to be refunded with simple interest @ 9% per annum by its recommendation/order dated 30th December, 2015.

2. The school has filed review petition dated 13th July, 2016 seeking review of order dated 30th December, 2015 passed by the Committee. The review of the order/recommendation dated 30th December, 2015 of the Committee is sought on the grounds that any findings and observations made by the Committee having errors which are apparent on the face of the record and are thus liable to be reviewed and recalled. According to the school the view taken by the Committee regarding preconditions for the Development fee based on the judgment of the Court is not entirely correct and is based un-wholistic reading of the judgment and is also contrary to the express terms and language of the statutory mandate of Rule 177 and allied provisions of the DSEAR. According to the school the savings of the fees can be utilized for the development purposes and reasonable reserve fund of not less than 10% of such savings is also required to be maintained. It has also contended that the relevant rule permits the transfer of savings from fee, by a particular school to any other school or educational institution under the Management of same Society. They school has contended that the view taken by the Committee is based on its own assumptions and presumptions. They school has contended that it has maintained depreciation reserved

TRUE COPY

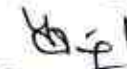
Secretary



fund and the accounting practice adopted by the school for showing fixed assets at appreciated value is in no manner unlawful but only an alternative method and reliance has been placed on accounting standards. It is alleged that the recommendations of the Committee are all based on technicalities and has led to grave injustice caused to the school. The school has also alleged that each and every fact alleged by the school has not been taken into consideration. The approach of the Committee that the each school has to be examined on a standalone basis is not based on any law and the rule. They school has also challenged the jurisdiction of the Committee which is limited and circumscribed only to checking the increase made by the school in its fee and not checking the basic fee structure of the school. It is also alleged that in many cases of unaided schools, the Committee allowed retention of development fee without there being any separate bank accounts for the development fund and depreciation reserved fund. The review also sought on the ground that the committee comprises of financial experts and there is no other efficacious remedy available to the school against the errors allegedly apparent in its recommendations/order.

3. Considering the grounds of review it is apparent that the school has sought review of the order/recommendation of the committee dated 30th December, 2015 on merits of the order passed by the Committee. In the circumstances the committee has to first consider and adjudicate whether the Committee has such powers or not which are invoked by the School to review/reconsider its order dated 30th December, 2015. It is apparent that the Committee has become functus officio after it passed the order dated 30th December, 2015. The school has not produced any law or precedent or any rule or order of the Hon'ble Court giving power to the Committee to review its order

TRUE COPY on merits.


Secretary



4. It is well settled that a quasi-judicial authority will become functus officio when its order is pronounced, or published/notified or communicated (put in course of transmission) to the party concerned. When an order is made in an office noting in a file but is not pronounced, published or communicated, nothing prevents the authority from correcting it or altering it for valid reasons. But once the order is pronounced or published or notified or communicated, the authority will become functus officio. Once an authority exercising quasi judicial power takes a final decision, it cannot review its decision unless the relevant statute or rules permit such review. P Ramanatha Aiyar's Advanced law Lexicon (3rd Edition, Vol 2 pp. 1946-47) gives the following illustrative definition of the "functus officio".

"Thus a judge , when he has decided a question brought before him, is functus officio, and cannot review his own decision."

Black's Law Dictionary (6th Edn., p 673) gives the meaning of functus officio as follows:

"Having fulfilled the function, discharged the office, or accomplished the purpose, and therefore of no further force or authority"

Consequently after the Committee had made its recommendations and passed the order in the case of Applicant school and notified the same to the Hon'ble High Court, the Committee became functus officio as it had decided the question brought before it.

5. Some other schools namely N.K.Bagrodia Public school, Dwarka, New Delhi; Faith Academy, John L.Dorsey Road, Prasad Nagar and Rukmani Devi Public School, Pitam Pura had filed similar applications for review of orders/recommendations given in their cases. In case of Rukmani Devi, the Committee had also noticed error apparent on the face of record in the Committee's recommendation

TRUE COPY

Signature
Secretary



and therefore, the Committee by communication dated 12th February, 2014 addressed to the Registrar had sought permission to rectify errors in its recommendations. The Committee had made the following prayers before the Hon'ble Court in its communication dated 12th February, 2014:

" Kindly place this letter before the Hon'ble Division Bench dealing with the matter, as the Committee seeks urgent directions for grant of permission to rectify our recommendations, which may suffer from errors apparent on the face of the record."

The Hon'ble Court, however, by its order dated 19th March, 2014 in W.P (C) 7777/2009 & CM No. 3168 of 2013 **only** permitted the committee to review the order of Rukmani Devi Public School, Pitam Pura and not of other schools. The Hon'ble Court passed the following order:

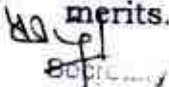
"W.P (C) 7777/2009 & CM No. 3168 of 2013

In view of the letter dated 12.02.2014 received from the Committee, we permit the Committee to review the case of Rukmani Devi Public School, Pitam Pura - 110034 **only**.

The writ petition shall be re-notified on 09.05.2014"

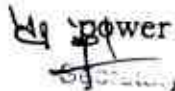
6. From the above it is apparent that the Committee does not have the powers to review its own orders. Though the Committee had sought permission to review orders having errors, if any, on the face of the record in case of other schools, however, no general permission was granted to the Committee.

7. From the perusal of the petition dated 13th July, 2016 of the school, it is apparent that the applicant/school has sought review/reconsideration of recommendations of the Committee on merits. The applicant is not seeking review on account of any lapse in

TRUE COPY




procedure or procedural defect as contemplated under the concept 'Procedural lapse'. It is also well established that no review lies on merits unless a statute specifically provides for it. In *Dr. (Smt.) Kuntesh Gupta v. Management of Hindu Kanya Maha Vidyalaya, Sitapur (U.P.)* and *Ors.* MANU/SC/0104/1987 and *Patel Narshi Thakershi and Ors. v. Pradyumansinghji Arjunsingji* MANU/SC/0433/1970: AIR 1970 SC 1273 the Hon'ble Supreme Court had held that the power of review is not an inherent power and must be conferred by law either expressly or by necessary implication. There is a difference between the procedural review and a review on merits. The procedural review is which is either inherent or implied in a Tribunal to set aside a palpably erroneous order passed under a mis-apprehension by it. But the review on merits is when the error sought to be corrected is one of law and facts and is apparent on the face of the record. In *Patel Narshi Thakershi & Ors. (supra)* the Hon'ble Supreme Court had held that no review lies on merits unless a statute specifically provides for it. When a review is sought due to a procedural defect, the inadvertent error committed by the Tribunal must be corrected *ex debito a justitiae* to prevent the abuse of its process, and such power inheres in every Court or Tribunal.

8. The procedural review belongs to a different category. In such a review, the Court or quasi-judicial authority having jurisdiction to adjudicate proceeds to do so, but in doing so commits a procedural illegality which goes to the root of the matter and invalidates the proceeding itself, and consequently the order passed therein. Cases where a decision is rendered by the Court or quasi-judicial authority without notice to the opposite party or under a mistaken impression that the notice had been served upon the opposite party, or where a matter is taken up for hearing and decision on a date other than the
- TRUE COPY
 By  power of procedural review may be invoked. In such a case the party



seeking review or recall of the order does not have to substantiate the ground that the order passed suffers from an error apparent on the face of the record or any other ground which may justify a review. The party has to establish that the procedure followed by the Court or the quasi-judicial authority suffered from such illegality that vitiates the proceeding and invalidate the order made therein, inasmuch the opposite party concerned was not heard for no fault of his, or that the matter was heard and decided on a date other than the one fixed for hearing of the matter which he could not attend for no fault of his. In such cases, therefore, the matter has to be re-heard in accordance with law without going into the merit of the order passed. The order passed is liable to be recalled and reviewed not because it is found to be erroneous, but because it was passed in a proceeding which was itself vitiated by an error of procedure or mistake which went to the root of the matter and invalidated the entire proceeding. The school was issued notices and was given ample opportunities and the representative of the school had appeared and produced record which were perused and the pleas and contentions of the school were taken into consideration before passing the order/recommendations dated 30th December, 2015.

9. Applying these principles it is apparent that where a quasi-judicial authority having jurisdiction to adjudicate on merit proceeds to do so, its judgment or order can be reviewed on merit only if the quasi-judicial authority is vested with power of review by express provision or by necessary implication.

10. The Applicant in the present case seeks recall/review of the order passed by the Committee dated 30th December, 2015 on merits on various grounds. It is not alleged that in passing the order, the committee has committed any procedural illegality or mistake of the

TRUE COPY

[Signature]
Secretary



000096

nature which vitiated the proceeding itself and consequently the order/recommendation of the committee is liable to be recalled. Rather grounds taken by the applicant are that matters have been apparently considered incorrectly and the school/applicant is seeking review of its order pertaining to the case of the School. Apparently the recall or review or reopening sought is not a procedural review, but a review on merits. Such a review is not permissible in the absence of any specific provision or the orders of the Hon'ble Court authorizing the Committee to review its orders/recommendations either expressly or by necessary implication.

11. The review petition dated 13th July, 2016 seeking recalling/revoking of the order dated 30th December, 2015 and passing the order/recommendation again is not maintainable, as this Committee does not have such powers as has been invoked by the School. The petition dated 13th July, 2016 by the school seeking review of the order/recommendation dated 30th December, 2015 is, therefore, not maintainable and it is disposed of as not maintainable


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA

MEMBER

Date: 17.7.2017

TRUE COPY


Secretary



**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE
AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

N K BAGRODIA PUBLIC SCHOOL(B-147),

Dwarka,

New Delhi 110078

And in the matter of

Application/representation dated

16th November, 2016 to review the order

Dated 12th September, 2013 passed by the

**Committee in respect of the School and review
of dismissal of review application by order
dated 6th May, 2014 of the Committee.**

Present: Sh. S.K.Gulati, CA and Shri Anil Kumar Goel Accountant of the School.

ORDER

1. The applicant/school in his representation which was received on 16 November, 2016 has not disclosed that his application for review dated 5th February, 2014 seeking review of Committee's recommendation dated 12 September 2013 has already been dismissed on 6th May, 2014. On 6th May, 2014 this Committee had passed the following order:

TRUE COPY

Representations dated 16.11.2016 N K.Bagrodia Public School(B-147)

Page 1 of 5

Secretary



"In this view of the matter, since the recommendations of the Committee have already been filed before the Hon'ble High Court, we cannot proceed to review our recommendations with the directions of the Court. In any event, we do not find any error in our recommendations, which is apparent on the face of the record. Accordingly, the application for review filed by the school is consigned to records."

2. The learned authorized Representatives who have appeared on behalf of the school are unable to explain as to how the prayer of the school in the form of representation seeking reconsideration of the plea of the school and re-determination considering the alleged nature of expenditure and transfers is maintainable. In the representation, perhaps, the school has not divulged with malafide intentions that the application for review dated 5th February, 2014 was dismissed holding that the Committee does not find any error in the recommendations dated 12th September, 2013. In the circumstances the present representations and other representations made by the school from time to time after dismissal of review application dated 5th February, 2014, are sheer abuse of process of law.

3. The Committee does not have the powers to review its own orders. From the perusal of the representation dated 16th November, 2016 of the school, it is apparent that the applicant/school has sought review/reconsideration of recommendations of the Committee on merits and even review of order dated 6th May, 2014 dismissing the application of review. The applicant is not seeking review on account of any lapse in procedure or procedural defect as contemplated under the concept 'Procedural lapse'. No review lies on merits unless a statute specifically provides for it. In *Dr. (Smt.) Kuntesh Gupta v. Management of Hindu Kanya Maha Vidyalaya, Sitapur (U.P.)* and

[Signature]
Secy



000099

Ors.MANU/SC/0104/1987 and Patel NarshiThakershi and Ors.v.PradyumansinghjiArjunsingji MANU/SC/0433/1970: AIR 1970 SC 1273 the Hon'ble Supreme Court had held that the power of review is not an inherent power and must be conferred by law either expressly or by necessary implication. There is a difference between the procedural review and a review on merits. The procedural review is which is either inherent or implied in a Tribunal to set aside a palpably erroneous order passed under a mis-apprehension by it. But the review on merits is when the error sought to be corrected is one of law and facts and is apparent on the face of the record. In Patel NarshiThakershi&ors. (supra) the Hon'ble Supreme Court had held that no review lies on merits unless a statute specifically provides for it. When a review is sought due to a procedural defect, the inadvertent error committed by the Tribunal must be corrected *ex debita a justitiae* to prevent the abuse of its process, and only such power inheres in every Court or Tribunal.

4. The procedural review belongs to a different category. In such a review, the Court or quasi-judicial authority having jurisdiction to adjudicate proceeds to do so, but in doing so commits a procedural illegality which goes to the root of the matter and invalidates the proceeding itself, and consequently the order passed therein. Cases where a decision is rendered by the Court or quasi-judicial authority without notice to the opposite party or under a mistaken impression that the notice had been served upon the opposite party, or where a matter is taken up for hearing and decision on a date other than the date fixed for its hearing, are some illustrative cases in which the power of procedural review may be invoked. In such a case the party seeking review or recall of the order does not have to substantiate the ground that the order passed suffers from an error apparent on the face of the record or any other ground which may justify a review. The party has to establish that the procedure

000100

followed by the Court or the quasi-judicial authority suffered from such illegality that vitiates the proceeding and invalidate the order made therein, inasmuch the opposite party concerned was not heard for no fault of his, or that the matter was heard and decided on a date other than the one fixed for hearing of the matter which he could not attend for no fault of his. In such cases, therefore, the matter has to be re-heard in accordance with law without going into the merit of the order passed. The order passed is liable to be recalled and reviewed not because it is found to be erroneous, but because it was passed in a proceeding which was itself vitiated by an error of procedure or mistake which went to the root of the matter and invalidated the entire proceeding. The school was issued notices and was given ample opportunities and the representative of the school had appeared and produced record which were perused and the pleas and contentions of the school were taken into consideration before passing the order/recommendations dated 12th September, 2013 and thereafter order dated 6th May, 2014 dismissing the application for review.

5. Apparently to recall or review or reopening sought is not a procedural review, but a review on merits such a review even after dismissal of the application for review is not maintainable. Such a review is not permissible in the absence of any specific provision or the orders of the Hon'ble Court authorizing the Committee to review its orders/recommendations either expressly or by necessary implication and to review its order declining to review its recommendation.

TRUE COPY


Secretary



000101

6. The representation dated 16th November, 2016 seeking reconsideration of Committee recommendation and review of order dismissing the prayer for review is not maintainable and cannot be entertained. The applications/representations dated 16th November, 2016, therefore, cannot be entertained and it is disposed of as not maintainable


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER

Date:18.07.2017


R.K. SHARMA

MEMBER

TRUE COPY


Secretary



**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE
AT NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

UNIVERSAL PUBLIC SCHOOL (B-010),

A-Block, PreetVihar,

Delhi 110 092

And in the matter of

Application/representation dated

6th January, 2015 to review the order

Dated 11th February, 2009 passed by the

Committee in respect of the School.

Present: Sh. Manu RG Luthra, CA of the school.

ORDER

1. The Committee passed the order/recommendation dated 11th February, 2009 in respect of Universal Public School, A Block, Preet Vihar, Delhi 110092 referred to as 'The School' and recommended that the school should be refund arrears of tuition fee for the period 1st April, 2006 to 31st March, 2009 amounting to ₹ 2,730,100 with simple interest @ 9% per annum and increased tuition fees for the period 1st April, 2009 to 31st March, 2010 amounting to ₹ 4,276,632 with simple interest @ 9% per annum. Before passing the recommendations a questionnaire dated 27th February, 2012 was issued to the school. in reply the school intimated that it had implemented VI Pay Commission Report with effect from April, 2009 and had also paid arrears to the staff arising on account of retrospective application of the recommendation. of VI

TRUE COPY

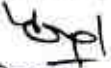
Y. S. P.
Secretary



000103

Commission. An amount of ₹ 2100 per student as arrears up to March, 2009 was charged. The school had charged the fees increased by ₹ 300 per month. The school had also represented that arrear fee charged for the period 01. 01. 2006 to 31.08.2008 was not applicable to it. On preliminary perusal of the accounts it transpired that the school had net funds amounting to ₹ 1,42,47,778 while the total impact of implementation of VI Pay Commission Report was ₹ 1,21,68,136. Thus the school could meet its additional liabilities. However, the school generated an additional sum of ₹ 8,14,08,000. Later on the amount available with the school was revised to ₹ 1,39,74,778. The calculation sheet prepared by the Committee was provided to the school. The school was also directed to provide specific details about Development Fee. On perusal of the written submission on behalf of the school it transpired that the school had collected arrear fee from the students whereas in the reply to the questionnaire it had not mentioned about recovery of any such fee. In the circumstances the school was directed to file correct reply to the questionnaire which was issued by the Committee. A fresh calculation sheet was prepared by the Committee and a copy of the same was provided to the school. It was inferred that the school had a sum of ₹ 8,76,10,75 after meeting its liabilities. It also came to the notice of the Committee that the school had given loans and advances to its parent society, to ₹ 9,36,104. Taking various facts into consideration, the Committee inferred that the funds available with the nursery school had also to be considered as funds available with the main school. Fresh hearing was given to the school and a revised calculation sheet was prepared. It appeared that the school had a sum of ₹ 2,13,78,651 available at the threshold. The Committee also proceeded on the premise that the school was not permitted to divert its funds generated out of the fee receipts parent society as per law laid down by Court. The Committee also followed the approved legal proposition that increased salary as per VI Pay Commission had to be given priority to the investment in the

TRUE COPY


Secretary



construction of new building. After considering all the facts and figures the committee recommended refund of fees with interest. On perusal of the balance sheet of the school it also transpired that the school had been complying with preconditions for Development fee and so no intervention was recommended by the Committee in respect of Development fee.

2. The school has filed a review petition dated 11th February, 2009 seeking review of order dated 11th February, 2009 passed by the Committee. The review of the order/recommendation dated 7th December, 2015 of the Committee is sought on the ground that the nursery school is an independent entity and the funds available with the nursery school could not be included with the funds of the school. Review is also sought on the ground that the statutory liability to pay gratuity has not been considered not the school has been permitted to have reasonable reserve fund for expenses. It is also alleged that certain non-current asset have been taken into consideration and the allegation of diversion of funds to avoid payment of salary arrears is without any legal basis. The school has given detail facts for these propositions and grounds in an explanatory note annexed with the application for review.
3. Apparently the school has sought review of the order/recommendation of the committee dated 11th February, 2009 on merits of the order passed by the Committee. In the circumstances the committee has to first consider and adjudicate whether the Committee has such powers or not which are invoked by the School to review/reconsider its order dated 11th February, 2009. It is apparent that the Committee has become functus officio after it passed the order dated 11th February, 2009. The school has not produced any law or precedent or any rule or order of the

TRUE COPY

Secretary



Hon'ble Court giving power to the Committee to review its order on merits.

4. It is well settled that a quasi-judicial authority becomes functus officio when its order is pronounced, or published/notified or communicated (put in course of transmission) to the party concerned. When an order is made in an office noting in a file but is not pronounced, published or communicated, nothing prevents the authority from correcting it or altering it for valid reasons. But once the order is pronounced or published or notified or communicated, the authority will become functus officio. Once an authority exercising quasi judicial power takes a final decision, it cannot review its decision unless the relevant statute or rules permit such review. P RamanathaAiyar's Advanced law Lexicon (3rd Edition, Vol 2 pp. 1946-47) gives the following illustrative definition of the "functus officio".

"Thus a judge , when he has decided a question brought before him, is functus officio, and cannot review his own decision."

Black's Law Dictionary (6thEdn., p 673) gives the meaning of functus officio as follows:

"Having fulfilled the function, discharged the office, or accomplished the purpose, and therefore of no further force or authority"

Consequently after the Committee had made its recommendations and passed the order in the case of Applicant school and notified the same to the Hon'ble High Court, the Committee became functus officio as it had decided the question brought before it.

5. Some other schools namely N.K.Bagrodia Public school, Dwarka, New Delhi; Faith Academy, John L.Dorsey Road, Prasad Nagar and Rukmani Devi Public School, Pitam Pura had filed similar applications for review of orders/recommendations given in their cases. In case of Rukmani Devi



the Committee had also noticed error apparent on the face of record in the Committee's recommendation and therefore, the Committee by communication dated 12th February, 2014 addressed to the Registrar had sought permission to rectify errors in its recommendations. The Committee had made the following prayers before the Hon'ble Court in its communication dated 12th February, 2014:

" Kindly place this letter before the Hon'ble Division Bench dealing with the matter, as the Committee seeks urgent directions for grant of permission to rectify our recommendations, which may suffer from errors apparent on the face of the record."

The Hon'ble Court, however, by its order dated 19th March, 2014 in W.P (C) 7777/2009 & CM No. 3168 of 2013 **only** permitted the committee to review the order of Rukmani Devi Public School, Pitam Pura and not of other schools. The Hon'ble Court passed the following order:

"W.P (C) 7777/2009 & CM No. 3168 of 2013

In view of the letter dated 12.02.2014 received from the Committee, we permit the Committee to review the case of Rukmani Devi Public School, Pitam Pura - 110034 **only**.

The writ petition shall be re-notified on 09.05.2014"

6. From the above it is apparent that the Committee does not have the powers to review its own orders. Though the Committee had sought permission to review orders having errors, if any, on the face of the record in case of other schools, however, no general permission was granted to the Committee.
7. From the perusal of the application/representation dated 6th January, 2015 of the school, it is apparent that the applicant/school has sought review/reconsideration of recommendations of the Committee on merits. The applicant is not seeking review on account of any lapse in procedure or procedural defect as contemplated under the concept 'Procedural

[Signature]
Secretary



000107

lapse'. This cannot be disputed that no review lies on merits unless a statute specifically provides for it. In Dr. (Smt.) Kuntesh Gupta v. Management of Hindu KanyaMahaVidyalaya, Sitapur (U.P.) and Ors. MANU/SC/0104/1987 and Patel NarshiThakershi and Ors. v. Pradyumansinghji Arjunsingji MANU/ SC/0433/1970: AIR 1970 SC 1273 the Hon'ble Supreme Court had held that the power of review is not an inherent power and must be conferred by law either expressly or by necessary implication. There is a difference between the procedural review and a review on merits. The procedural review is which is either inherent or implied in a Tribunal to set aside a palpably erroneous order passed under a mis-apprehension by it. But the review on merits is when the error sought to be corrected is one of law and facts and is apparent on the face of the record. In Patel NarshiThakershi & ors. (supra) the Hon'ble Supreme Court had held that no review lies on merits unless a statute specifically provides for it. When a review is sought due to a procedural defect, the inadvertent error committed by the Tribunal must be corrected *ex debita a justitiae* to prevent the abuse of its process, and such power inheres in every Court or Tribunal.

8. The procedural review belongs to a different category. In such a review, the Court or quasi-judicial authority having jurisdiction to adjudicate proceeds to do so, but in doing so commits a procedural illegality which goes to the root of the matter and invalidates the proceeding itself, and consequently the order passed therein. Cases where a decision is rendered by the Court or quasi-judicial authority without notice to the opposite party or under a mistaken impression that the notice had been served upon the opposite party, or where a matter is taken up for hearing and decision on a date other than the date fixed for its hearing, are some illustrative cases in which the power of procedural review may be invoked. In such a case the party seeking review or recall of the order does not have to substantiate the ground that the order passed suffers

TRUE COPY


Secretary

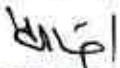


000108

from an error apparent on the face of the record or any other ground which may justify a review. The party has to establish that the procedure followed by the Court or the quasi-judicial authority suffered from such illegality that vitiates the proceeding and invalidate the order made therein, inasmuch the opposite party concerned was not heard for no fault of his, or that the matter was heard and decided on a date other than the one fixed for hearing of the matter which he could not attend for no fault of his. In such cases, therefore, the matter has to be re-heard in accordance with law without going into the merit of the order passed. The order passed is liable to be recalled and reviewed not because it is found to be erroneous, but because it was passed in a proceeding which was itself vitiated by an error of procedure or mistake which went to the root of the matter and invalidated the entire proceeding. The school was issued notices and was given ample opportunities and the representative of the school had appeared and produced record which were perused and the pleas and contentions of the school were taken into consideration before passing the order/recommendations dated 11th February, 2009.

9. Applying these principles it is apparent that where a quasi-judicial authority having jurisdiction to adjudicate on merit proceeds to do so, its judgment or order can be reviewed on merit only if the quasi-judicial authority is vested with power of review by express provision or by necessary implication.
10. The Applicant in the present case seeks recall/review of the order passed by the Committee dated 11th February, 2009 on merits on various grounds. It is not alleged that in passing the order, the committee has committed any procedural illegality or mistake of the nature which vitiated the proceeding itself and consequently the order/recommendation of the committee is liable to be recalled. Rather grounds taken by the applicant are that matters have been apparently considered incorrectly and the school/applicant is seeking review.

TRUE COPY

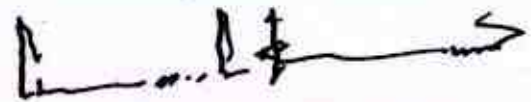

Secretary



000109

Such a review is not permissible in the absence of any specific provision or the orders of the Hon'ble Court authorizing the Committee to review its orders/recommendations either expressly or by necessary implication.


11. The application/representation dated 6th January, 2015 seeking recalling/revoking of the order dated 11th February, 2009 and passing the order/recommendation again is not maintainable, as this Committee does not have such powers as has been invoked by the School. The applications/representations dated 6th January, 2015 by the school seeking review of the order/recommendation dated 11th February, 2009 is, therefore, not maintainable and it is disposed of as not maintainable



**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**



**J.S. KOCHAR
MEMBER**



**R.K. SHARMA
MEMBER**

Date: 18.07.2017



000110

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

Mata Jai Kaur Public School, Ashok Vihar, Phase-3, Delhi-110052

[B-297]

Recommendations of the Committee

Present: Sh. Mukesh Gupta, Admn. Officer and Sh. Sanjeev Kumar,
Accountant of the school.

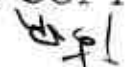
The Committee had received a complaint on 30/01/2012 from one Chaudhary Prem Singh Sehrawat which generally insinuated all the leading schools situated in Ashok Vihar (including this school) that they had collected more fee than was required and were also collecting fees under various head like building fund and were operating on commercial lines. The Committee called for the relevant records from the school vide its letter dated 30/01/2012. The school furnished the required records through the Dy. Director of Education of the Zone. On prima facie examination of these records, the Committee concluded that the complaint made by Sh. Sehrawat was a generalized complaint and did not deserve any detailed consideration.

The Committee issued a letter dated 07/05/2013 to the school along with which it sent a questionnaire requiring specific information

Mata Jai Kaur Public School, Ashok Vihar, Phase-3, Delhi-110052/B-297

Page 1 of 1

TRUE COPY


Secretary



000111

which would be relevant for making the relevant calculations. However, the school neglected to furnish the required information. The Committee therefore, issued another notice dated 29/10/2013 to the school to furnish the required information/documents latest by 08/10/2013. The school furnished the required information as well as reply to the questionnaire issued by the Committee under cover of its letter dated 28/09/2013 but the same was received in the office of the Committee on 26/11/2013.

In reply to the questionnaire, the school submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salary to the staff was being paid from January 2006 (sic).
- (b) It had paid arrears of salary to the staff consequent to implementation of the recommendations of VI Pay Commission.
- (c) It hiked the fee of the students pursuant to order dated 11/02/2009 w.e.f. 01/09/2008 and also recovered the arrears of fee as per that order.
- (d) The school was charging development fee in all the five years i.e. 2006-07 to 2010-11, for which the information was sought.
- (e) The development fee was treated as a capital receipt and earmarked depreciation reserve fund and development fund accounts were being maintained by the school.



TRUE COPY

Yash
f

000112

The Committee issued a notice dated 14/05/2015 to the school to furnish the information in aggregates with regard to the arrear fee for different periods, arrear salary for different years, regular fee and regular salary, duly reconciled with the audited financials of the school. Besides, the school was also advised to furnish details of its accrued liabilities of gratuity and leave encashment as on 31/03/2010 and the relevant financial information regarding its pre primary school. The school furnished the required information under cover of its letter dated 25/05/2015. Along with its letter, the school furnished details of the payment of arrear salary to the staff in different years as also copies of its bank statements showing payment of such arrears through direct bank transfer. The school also furnished details of its accrued liability of gratuity and leave encashment. With regard to the hike in fee and recovery of arrears by the school, it enclosed copies of the fee challans issued to the students of various classes.

As per copies of fee challans which have been filed by the school, the fee arrears recovered by the school for different classes was as follows:



TRUE COPY


Secretary

Class	Lump sum arrear fee	Arrears of increased tuition fee from 01/09/2008 to 31/03/2009	Arrears of increased development fee from 01/09/2008 to 31/03/2009	Total
Nursery to VIII	3,000	2,100	315	5,415
IX & X	3,500	2,800	455	6,755
XI & XII (Science with Biology & Computer and Commerce with Computer)	3,500	2,800	420	6,720
XI & XII (Commerce with maths)	3,000	2,100	350	5,450

It is apparent from the above table that the school hiked the tuition fee w.e.f. 01/09/2008 and also recovered the differential amount of development fee in accordance with order dated 11/02/2009, to the maximum extent.

In order to verify the information furnished by the school and also to afford an opportunity of being heard, the Committee issued a notice dated 02/11/2015, requiring the school to appear before it on 28/11/2015 (postponed to 01/12/2015) and to produce its books of accounts, bank statements, salary records and fee records etc.

On the date of hearing, Sh. Mukesh P Gupta, Administrative Officer appeared with Sh. Gurinder Singh Ghai, Ex Bursar and Sh. Sanjeev Kumar, Accountant of the school. They were heard by the Committee. The Committee observed that the information furnished with regard to salary and arrear salary paid by the school did not match with its Income & Expenditure Account. The Committee also observed that the details of leave encashment liability and the statement of account of

Mata Jai Kaur Public School, Ashok Vihar, Phase-3, Delhi-110052/B-297

Page 4 of 9

TRUE COPY

Secretary



000114

its Parent Society as appearing in the books of accounts of the school, had not been furnished. The Committee also noted that the school had recovered the arrears of differential development fee for the period 01/09/2008 to 31/03/2009 @ 15% of the arrears of the tuition fee. However, since the school was charging development fee @ 15% of tuition fee even before the fee hike, the arrears of differential development fee @ 15% did not call for any adverse inference. The school required to furnish the information which had not been furnished earlier within 3 days. The school complied with the directions of the Committee vide its letter dated 07/12/2015 and also furnished the revised figures of fee and salary, admitting that there was certain typographical errors in the information furnished earlier.

The information furnished by the school was verified by the Committee with reference to its audited financials and based thereon, the Committee prepared the following calculation sheet to examine the justifiability of the fee hike effected by the school in pursuance of order dated 11/02/2009 issued by the Director of Education:



000115

Statement showing Fund available as on 31.03.2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report			
	Particulars		Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash	2,490	
	Bank Balances	906,055	
	Gratuity Deposit with LIC	1,378,362	
	TDS	26,616	2,313,523
Less	<u>Current Liabilities</u>		
	Students Security Deposits refundable	1,762,925	
	Book Overdraft (Cheque issued but not presented)	1,472,078	3,235,003
	Net Current Assets + Investments		(921,480)
	Funds available for implementation of 6th CPC		
Less	Reserves required to be maintained:		
	for future contingencies (equivalent to 4 months salary)	15,563,896	
	for accrued liability towards Leave Encashment as on 31.03.10	7,305,845	
	for accrued liability towards Gratuity as on 31.03.2010	-	22,869,741
	Funds available for implementation of 6th CPC before Fee hike		(22,869,741)
Less	Additional Liabilities after implementation of 6th CPC		
	Arrear of Salary as per 6th CPC for 1.1.06 to 31.8.08	16,654,339	
	Arrear of Salary as per 6th CPC for 1.9.08 to 31.3.09	5,150,675	
	Incremental Salary for 2009-10 (as per calculation given below)	11,470,457	33,275,471
	Excess / (Short) Fund Before Fee Hike		(56,145,212)
Add	Total Recovery for implementation of 6th Pay Commission		
	Arrear of tuition fee for 1.1.06 to 31.8.08	7,439,070	
	Arrear of tuition fee for 1.9.08 to 31.3.09	5,204,500	
	Arrear of development fee for 1.9.08 to 31.3.09	801,885	
	Incremental tuition fee for 2009-10 (as per calculation given below)	6,351,732	19,797,187
	Excess / (Short) Fund After Fee Hike		(36,348,025)

Development fee treated as capital receipt but pre-conditions not being satisfied:

For the year 2009-10

6,944,360

For the year 2010-11

8,222,450

Total

15,166,810

Less: Shortfall in tuition fee

(36,348,025)

(21,181,215)

Working Notes:

Normal/ regular salary +PF

2008-09

2009-10

35,221,230

46,691,687

Incremental salary 2009-10

11,470,457

2008-09

2009-10

Normal/ Regular Tuition fee

39,523,983

45,875,715

Incremental tuition fee in 2009-10

6,351,732

Mata Jai Kaur Public School, Ashok Vihar, Phase-3, Delhi-110052/B-297

TRUE COPY

1/11/11

Page 6 of 9



A notice dated 07/07/2017 was issued to the school to provide it an opportunity of being heard in the matter. The authorized representatives, who appeared for the school, contended that the school did not have any funds of its own even to maintain sufficient reserves for meeting its accrued liabilities of gratuity and leave encashment, leave alone any reserve for future contingencies. They further contended that the school was complying with all the pre conditions for charging development fee and as such there was no irregularity in the charge of fee under this head. Alternatively they contended that since the shortfall of the school which arose on implementation of the recommendations of VI Pay Commission was so large that it did not call for any refund of development fee being recommended by the Committee as in the case of other schools, the Committee had taken a view that such shortfall has to be adjusted against the development fee charged by the school in the years 2009-10 and 2010-11.

The Committee has considered the arguments put forth by the school. As per the calculation sheet prepared by the Committee, the Committee has also determined that the school did not have funds of its own for meeting its increased liabilities on account of implementation of the recommendations of VI Pay Commission. The total financial impact of implementing the recommendations of VI Pay Commission on the school upto 31/03/2010, was Rs. 3,32,75,471. The additional revenue generated by the school by recovering arrear fee and by hiking tuition fee



TRUE COPY

[Signature]
Secretary

and development fee w.e.f. 01/09/2008, upto 31/03/2010 was Rs. 1,97,97,187. Thus the school was clearly in deficit to the tune of Rs. 1,34,78,284. The aggregate of development fee recovered by the school in 2009-10 and 2010-11 was Rs. 1,51,66,810. In case the Committee finds that the school was 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 vs. Union of India (2004) 5 SCC 583, the Committee would normally have recommended refund of Rs. 16,88,526. However, the Committee notes that the above determination does not take into account the requirement of the school to keep funds in reserve for meeting its accrued liabilities of gratuity and leave encashment which amounts to Rs. 73,05,845. Besides, the Committee has taken a view in case of all the schools that they ought to maintain funds equivalent to four months' salary in reserve for any future contingency. The requirement for that purpose in the case of this school works out to Rs. 1,55,63,896. The school did not have funds for these purposes. In light of these facts, the Committee considers that it will only be an academic exercise to examine whether the school was complying with the pre conditions laid down for the purpose of charging development fee.

In view of the foregoing reasons, the Committee is of the view that no intervention is required in the case of this school, either in

Mata Jai Kaur Public School, Ashok Vihar, Phase-3, Delhi-110052/B-297

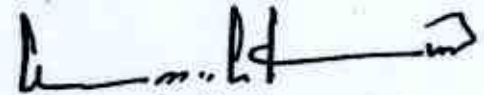
TRUE COPY


Secretary



000118

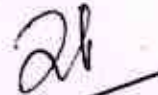
respect of the arrear fee collected by it, or the fee hiked by it w.e.f. 01/09/2008, or in respect of the regular development fee charged by it in 2009-10 and 2010-11, in pursuance of order dated 110/02/2009 issued by the Director of Education.



Justice Anil Kumar (R)
(Chairperson)



CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Date: 19/07/2017

TRUE COPY



Seal



000119

**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE AT
NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

**UNIVERSAL PUBLIC SCHOOL (B-010),
A-Block, Preet Vihar,
Delhi 110 092**

And in the matter of

**Application/representation dated 6th January, 2015 to review the order
passed by the Committee in respect of the School.**

Present: Nemo


CORRIGENDUM TO ORDER DATED 18.07.2017

The Committee has observed that certain inconsequential typographic errors have crept in the dates of certain events in its order dated 18.07.2017, disposing off the review application dated 06.01.2015 filed by the school. By this order, the following corrections are made in the aforesaid order dated 18.07.2017:

1. The date "11th February 2009", may be read as "09/11/2013" in the subject matter and in para 1 on page 1, para 3 on page 3, para 10 on page 7 and para 11 on page 8.
2. In para 2 at page 3, the date "11th February 2009" may be read as "06-01-2015" in the first line and "09/11/2013" in the second line. Further, the date "7th December 2015" in the third line may be read as "09/11/2013".


**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**

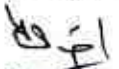

**J.S. KOCHAR
MEMBER**


**R.K. SHARMA
MEMBER**

Date: 19.07.2017

Application/representations dated 6.1.2015/Corrigendum/Universal Public School(B-010)

TRUE COPY


Secretary



BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF SCHOOL FEE AT NEW DELHI

(Formerly Justice Anil Dev Singh Committee for review of School Fee)

In the matter of:

Doon Public School(B-076),

B-2 Paschim Vihar,

New Delhi 110063

And in the matter of

Application/representation dated

20th July, 2016 to review the order

Dated 27th June, 2013 passed by the

Committee in respect of the School.

Present: Sh. Sanjay Kumar Accountant and Sh. N.V.Sarat Chandran
Manager of the School.

ORDER

- 1.. Doon Public School, B-2 Paschim Vihar, New Delhi 110063 referred to as 'The School', the Committee passed the order/recommendation dated 27th June, 2013 and recommended that the school should refund the Development Fee charged with simple interest @ 9% per annum. The school was however, allowed to set off the deficiency of ₹ 4,959,279 on account of implementation of VI Pay Commission report from the amounts of development fee which has been recommended to be refunded. Before passing its recommendation the committee had issued a questionnaire dated 27th February, 2012. In reply the school had stated that it had implemented the VI Pay Commission with effect from 1st July, 2009 and had also pay the arrears on account of retrospective application of

TRUE COPY

Secretary



VI pay Commission. It was contended that the fee was hiked in accordance with the order dated 11th February, 2009. Preliminary examination of the financials of the school was done. The school was served a notice dated 24th December, 2012 for providing it an opportunity of hearing before the Committee. The representative of the school had appeared on 27th February, 2013 and filed written submission only with regard to development fund for the year 2007 - 08. The school was directed to file similar details for the years 2008 - 2009; 2009 - 10 and 2010 - 11. The representative of the school had admitted that separate earmarked development fund and depreciation reserved fund were not maintained. The school also did not produce its books of accounts and salary payment instruction. A preliminary calculation sheet was prepared by the Committee and a copy of the same was given to the school. An opportunity of being heard was also given to the school. Consequent thereto the school filed written submission and it is on calculation sheet disputing the calculations made by the Committee. The Committee had examined the financials of the school, reply to the questionnaire, the preliminary calculation sheet, the submissions of the school and the calculations of available funds viz a viz the liability on account of implementation of VI Pay Commission. The Committee agreed with the contention of the school that FDRs pledged with the respective authorities are not available to the school for any purpose and they were not to be included in the funds available for implementation of VI Pay Commission. The Committee accepted the contention of the school that there is double counting of ₹ 4,176,200 in the preliminary calculation sheet prepared by the Committee. After considering the facts available with the Committee it inferred that the school did not have funds available for implementation of VI pay Commission prior to resorting to fee hike. It was also inferred that the school recovered a sum of ₹ 4,959,279 short of its requirement for implementation of VI Pay Commission. It also transpired and even admitted by the representative of the school that it did not maintain depreciation reserve fund though depreciation

TRUE COPY

Secretary



is charged in the Income and Expenditure account. It also transpired that no funds are kept earmarked for unutilized development fund though the same is shown as a capital receipt. Since the school was not fulfilling the preconditions for charging the development fund as laid down by the Hon'ble Court, the Committee directed refund with simple interest @ 9% per annum.

2. The school has filed review petition dated 20th July, 2016 seeking review of order dated 27th June, 2013 passed by the Committee. The review of the order/recommendation dated 27th June, 2013 of the Committee is sought on the grounds that the Committee had not asked during the course of hearing the details of development fees received utilized during 2009 - 10 and 2010 - 11. The details have been produced by the school after passing the recommendation dated 27th June, 2013 along with the application for review dated 20th July, 2016. Regarding maintaining development fund the school admitted its lapse and attributed the lapse to the ignorance of the school. It is also contended that the amount collected on account of development fund during the sessions 2009 - 10 and 2010 - 11 have been fully spent/utilized for the welfare of the students of the school. The review/rectification of the recommendation dated 27th June, 2013 is sought by the school in the facts and circumstances.

3. Considering the grounds of review it is apparent that the school has sought review of the order/recommendation of the committee dated 27th June, 2013 on merits of the order passed by the Committee. In the circumstances the committee has to first consider and adjudicate whether the Committee has such powers or not which are invoked by the School to review/reconsider its order dated 27th June, 2013. It is apparent that the Committee has become functus officio after it passed the order dated 27th June, 2013. The school has

TRUE COPY


Secretary



not produced any law or precedent or any rule or order of the Hon'ble Court giving power to the Committee to review its order on merits.

4. It cannot be disputed any more that a quasi-judicial authority will become functus officio when its order is pronounced, or published/notified or communicated (put in course of transmission) to the party concerned. When an order is made in an office noting in a file but is not pronounced, published or communicated, nothing prevents the authority from correcting it or altering it for valid reasons. But once the order is pronounced or published or notified or communicated, the authority will become functus officio. Once an authority exercising quasi judicial power takes a final decision, it cannot review its decision unless the relevant statute or rules permit such review. P Ramanatha Aiyar's Advanced law Lexicon (3rd Edition, Vol 2 pp. 1946-47) gives the following illustrative definition of the "functus officio".

"Thus a judge , when he has decided a question brought before him, is functus officio, and cannot review his own decision."

Black's Law Dictionary (6th Edn., p 673) gives the meaning of functus officio as follows:

"Having fulfilled the function, discharged the office, or accomplished the purpose, and therefore of no further force or authority"

Consequently after the Committee had made its recommendations and passed the order in the case of Applicant school and notified the same to the Hon'ble High Court, the Committee became functus officio as it had decided the question brought before it.

5.
TRUE COPY
Secretary

Some other schools namely N.K.Bagrodia Public School,
Dwarka, New Delhi; Faith Academy, John L.Dorsey Road,
Prasad



Nagar and Rukmani Devi Public School, Pitam Pura had filed similar applications for review of orders/recommendations given in their cases. In case of Rukmani Devi, the Committee had also noticed error apparent on the face of record in the Committee's recommendation and therefore, the Committee by communication dated 12th February, 2014 addressed to the Registrar had sought permission to rectify errors in its recommendations. The Committee had made the following prayers before the Hon'ble Court in its communication dated 12th February, 2014:

" Kindly place this letter before the Hon'ble Division Bench dealing with the matter, as the Committee seeks urgent directions for grant of permission to rectify our recommendations, which may suffer from errors apparent on the face of the record."

The Hon'ble Court, however, by its order dated 19th March, 2014 in W.P (C) 7777/2009 & CM No. 3168 of 2013 **only** permitted the committee to review the order of Rukmani Devi Public School, Pitam Pura and not of other schools. The Hon'ble Court passed the following order:

"W.P (C) 7777/2009 & CM No. 3168 of 2013

In view of the letter dated 12.02.2014 received from the Committee, we permit the Committee to review the case of Rukmani Devi Public School, Pitam Pura - 110034 **only**.

The writ petition shall be re-notified on 09.05.2014"

6. From the above it is apparent that the Committee does not have the powers to review its own orders. Though the Committee had sought permission to review orders having errors, if any, on the face of the record in case of other schools, however, no general permission was granted to the Committee.

TRUE COPY

Secretary



7. From the perusal of the petition dated 20th July, 2016 of the school, it is apparent that the applicant/school has sought review/reconsideration of recommendations of the Committee on merits. The applicant is not seeking review on account of any lapse in procedure or procedural defect as contemplated under the concept 'Procedural lapse'. It is also well established that no review lies on merits unless a statute specifically provides for it. In *Dr. (Smt.) Kuntesh Gupta v. Management of Hindu Kanya Maha Vidyalaya, Sitapur (U.P.) and Ors.* MANU/SC/0104/1987 and *Patel Narshi Thakershi and Ors. v. Pradyumansinghji Arjunsingji* MANU/SC/0433/1970: AIR 1970 SC 1273 the Hon'ble Supreme Court had held that the power of review is not an inherent power and must be conferred by law either expressly or by necessary implication. There is a difference between the procedural review and a review on merits. The procedural review is which is either inherent or implied in a Tribunal to set aside a palpably erroneous order passed under a mis-apprehension by it. But the review on merits is when the error sought to be corrected is one of law and facts and is apparent on the face of the record. In *Patel Narshi Thakershi & ors. (supra)* the Hon'ble Supreme Court had held that no review lies on merits unless a statute specifically provides for it. When a review is sought due to a procedural defect, the inadvertent error committed by the Tribunal must be corrected *ex debito a justitiae* to prevent the abuse of its process, and such power inheres in every Court or Tribunal.

8. The procedural review belongs to a different category. In such a review, the Court or quasi-judicial authority having jurisdiction to adjudicate proceeds to do so, but in doing so commits a procedural illegality which goes to the root of the matter and invalidates the proceeding itself, and consequently the order passed therein. Cases where a decision is rendered by the Court or quasi-judicial authority without notice to the opposite party or under a mistaken impression

TRUE COPY

Secretary



that the notice had been served upon the opposite party, or where a matter is taken up for hearing and decision on a date other than the date fixed for its hearing, are some illustrative cases in which the power of procedural review may be invoked. In such a case the party seeking review or recall of the order does not have to substantiate the ground that the order passed suffers from an error apparent on the face of the record or any other ground which may justify a review. The party has to establish that the procedure followed by the Court or the quasi-judicial authority suffered from such illegality that vitiates the proceeding and invalidate the order made therein, inasmuch the opposite party concerned was not heard for no fault of his, or that the matter was heard and decided on a date other than the one fixed for hearing of the matter which he could not attend for no fault of his. In such cases, therefore, the matter has to be re-heard in accordance with law without going into the merit of the order passed. The order passed is liable to be recalled and reviewed not because it is found to be erroneous, but because it was passed in a proceeding which was itself vitiated by an error of procedure or mistake which went to the root of the matter and invalidated the entire proceeding. The school was issued notices and was given ample opportunities and the representative of the school had appeared and produced record which were perused and the pleas and contentions of the school were taken into consideration before passing the order/recommendations dated 27th June, 2013 .

9. Applying these principles it is apparent that where a quasi-judicial authority having jurisdiction to adjudicate on merit proceeds to do so, its judgment or order can be reviewed on merit only if the quasi-judicial authority is vested with power of review by express provision or by necessary implication.

TRUE COPY



Secretary



10. The Applicant in the present case seeks recall/review of the order passed by the Committee dated 27th June, 2013 on merits on various grounds. It is not alleged that in passing the order, the committee has committed any procedural illegality or mistake of the nature which vitiated the proceeding itself and consequently the order/recommendation of the committee is liable to be recalled. Rather grounds taken by the applicant are that matters have been apparently considered incorrectly and the school/applicant is seeking review of its order pertaining to the case of the School. Apparently the recall or review or reopening sought is not a procedural review, but a review on merits. Such a review is not permissible in the absence of any specific provision or the orders of the Hon'ble Court authorizing the Committee to review its orders/recommendations either expressly or by necessary implication.
11. The review petition dated 20th July, 2016 seeking recalling/revoking of the order dated 27th June, 2013 and passing the order/recommendation again is not maintainable, as this Committee does not have such powers as has been invoked by the School. The petition dated 20th July, 2016 by the school seeking review of the order/recommendation dated 27th June, 2013 is, therefore, not maintainable and it is disposed of as not maintainable


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

Date: 19/07/2017

TRUE COPY



**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**

(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

Jaspal Kaur Public school, Shalimar Bagh, Delhi-110088 (B-122)

Recommendations of the Committee

Present: Ms. Manju Gupta, Bursar of the school.

In order to elicit the relevant information from the schools to arrive at proper conclusions with regard to the necessity of fee hike effected by the schools, the Committee issued a questionnaire dated 27/02/2012 to all the unaided recognised schools in Delhi (including the present school).

The school vide its reply dated 07/03/2012 submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salary to the staff was being paid from January 2006 (sic).
- (b) It had paid arrears of salary to the staff consequent to implementation of the recommendations of VI Pay Commission.
- (c) It hiked the fee of the students pursuant to order dated 11/02/2009 and also recovered the arrears of fee as per order.

Jaspal Kaur Public School, Shalimar Bagh, Delhi-110088/B-122

Page 1 of 10



TRUE COPY

Secretary

000129


Along with the reply, it furnished the details of monthly salary payment before the implementation of VI Pay Commission as well as after such implementation. It also furnished details of arrear salary which was payable consequent to implementation of the recommendations of VI Pay Commission, giving separately the details of arrears which had been paid and which were still unpaid. It also enclosed the copies of circulars dated 13/02/2009 issued by the school to the parents with regard to recovery of arrear fee and hike in tuition fee w.e.f. 01/09/2008. Perusal of these circulars shows that the school hiked the tuition fee for various classes as follows:

Class	Increase in monthly tuition fee w.e.f.01/09/2008 (Rs.)	Arrears from 01/09/2008 to 31/03/2009 (Rs.)
Nursery(Pre school)- Class X	300	2,100
Class XI - Class XII (Commerce & Maths)	345	2,415
Class XI - Class XII (Science and Commerce with IP)	460	3,220

The above table indicates that though the school described the increased as increased in tuition fee, it included the increased development fee @ Rs. 45 per month for class XI and Class XII (Commerce & Maths) and @ Rs. 60 per month for Class XI and Class XII (Science and Commerce with IP). The Tuition fee for these classes was increased by Rs. 300 per month and Rs. 400 per month respectively.

Jaspal Kaur Public School, Shalimar Bagh, Delhi-110088/B-122

TRUE COPY


Secretary

Page 2 of 10



However, this does not call for any adverse inference because the school was also permitted to recover the differential development fee which arose on account of increase in tuition fee w.e.f. 01/09/2008 vide clause No. 15 of the order dated 11/02/2009 issued by the Director of Education. The hike in development fee was @ 15 of the hike in tuition fee at which the rate the school was already charging development fee in the year 2008-09.

In the first instance, the Chartered Accountants detailed with this Committee by the Directorate of Education prepared the relevant calculations and determined that the school incurred a deficit on implementation of the recommendations of VI Pay Commission.

The Committee issued a notice dated 18/05/2015 to the school to furnish the information in aggregates with regard to the arrear fee for different periods, arrear salary for different years, regular fee and regular salary, duly reconciled with the audited financials of the school. Besides, the school was also advised to furnish details of its accrued liabilities of gratuity and leave encashment as on 31/03/2010 and the relevant financial information regarding its pre primary school. Another questionnaire was also issued to the school specifically eliciting the information with regard to charging of development fee and its utilisation, its treatment in the accounts and maintenance of earmarked



000131

development and depreciation reserve fund. The school furnished the required information under cover of its letter dated 25/05/2015.

In reply to the questionnaire regarding development fee, the school stated that it had charged development fee in all the five years for which the information was sought. In particular, the school recovered a sum of Rs. 66,06,862 as development fee in the year 2009-10 and Rs. 73,72,805 in 2010-11. The school was treating development fee as a capital receipt and the development fund was reflecting in the balance sheet. It also furnished the year wise details of utilisation of development fund. However, it conceded that the school was not maintaining any earmarked depreciation reserve fund and any earmarked account for unutilised development fund.

In order to verify the information furnished by the school and also to afford an opportunity of being heard, the Committee issued a notice dated 02/11/2015, requiring the school to appear before it on 28/11/2015 (postponed to 01/12/2015) and to produce its books of accounts, bank statements, salary records and fee records etc.

On the date of hearing, Ms. Manju Gupta, Bursar and Sh. Gurinder Singh Ghai, Retired Bursar Officer appeared and were heard by the Committee. The Committee observed that the school had not filed the statement of account of its Parent Society as appearing in its books and further that the statement of fee and salary was erroneous so far as



the figures of arrears of tuition fee and development fee are concerned. The school was advised to file a revised statement along with the statement of account of the Society. During the course of hearing also, the authorized representatives of the school conceded that the school was not maintaining any earmarked development fund and depreciation reserve fund as mandated by the order dated 11/02/2009 issued by the Director of Education which was based on the recommendations of Duggal Committee and the judgment of the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583.

The school filed the revised fee and salary statement as well as copies of the accounts of its Parent Trust i.e. M.J.K Charitable Trust on 07/12/2015.

A fresh notice of hearing was issued on 10/07/2017 requiring the school to appear on 19/07/2017. The Committee examined the revised fee and salary statement filed by the school with reference to its books of accounts and audited financials and observed certain apparent discrepancies therein, which could not be clarified by the authorized representative. She sought a short adjournment and at her request, the matter was adjourned to 20/07/2017. On this date, she furnished a detailed statement of various components of fee and salary as per the Income & Expenditure Accounts for the year 2008-09 and 2009-10. It was contended by her that the school did not have sufficient resources of



000133

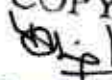
its own and ever after recovery of arrear fee and incremental fee as per order dated 11/02/2009 issued by the Director of Education, it could not pay the arrears in full to the staff as a result of which it had to utilise the development fund out of which the balance arrears were paid partly in 2009-10 and partly in the subsequent years i.e. 2010-11, 2011-12 and 2012-13. She also furnished copies of the audited financials of school for the years 2011-12 and 2012-13 to show that part amount of arrears had also been paid in these years, besides the payments that had already been made upto 2010-11.

The fresh details filed by the school were examined by the Committee and found to be in order. Based on the audited financials of the school as well as the information furnished by it from time to time and the supplementary details filed by the school which were verified by the Committee, the following calculation sheet was prepared by the Committee to examine the justifiability of fee hike effected by the school pursuant to order dated 11/02/2009 for implementation of the recommendations of VI Pay Commission:

Jaspal Kaur Public School, Shalimar Bagh, Delhi-110088/B-122

Page 6 of 10

TRUE COPY


Secretary



000134

Statement showing Fund available as on 31-03-2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report			
	Particulars	Amount (Rs.)	Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash	866	
	Bank Balances	3,734,471	
	FDRs with Bank	390,134	
	Gratuity Deposits with LIC	4,552,943	
	Advances	15,000	8,693,414
Less	<u>Current Liabilities</u>		
	Security Deposits refundable	2,362,900	
	Duties & Taxes payable	-	2,362,900
	Net Current Assets + Investments (Funds Available)		6,330,514
Less	<u>Additional Liabilities after implementation of 6th CPC</u>		
	Arrear of Salary as per 6th CPC for 1.1.06 to 31.8.08 paid upto 31.03.2010	11,944,546	
	Arrear of Salary as per 6th CPC for 1.9.08 to 31.3.09	6,223,710	
	Incremental Salary for 2009-10 (as per calculation given below)	16,604,116	34,772,372
	Excess / (Short) Fund Before Fee Hike		(28,441,858)
Add	<u>Total Recovery for implementation of 6th Pay Commission</u>		
	Arrear of tuition fee for 1.1.06 to 31.8.08	5,753,940	
	Arrear of tuition fee for 1.9.08 to 31.3.09	4,485,519	
	Arrear of development fee for 1.9.08 to 31.3.09	881,770	
	Incremental tuition fee for 2009-10	8,397,960	19,519,189
	Excess / (Short) Fund After Fee Hike		(8,922,669)

Development fee refundable as the preconditions for charging the same not being satisfied:

For the year 2009-10

For the year 2010-11

Total

Less: Shortfall in tuition fee

Balance

Less Reserve for future contingencies (equivalent to 4 months salary)

Surplus/ (Deficiency)

Working Notes:

Regular Salary & Bonus

Bus Salary

Bus Honorarium

Total

Contribution to PF

Gratuity

Arrear salary Jan.2009 (DA arrears)

6,606,862

7,372,805

13,979,667

(8,922,669)

5,056,998

17,274,315

(12,217,317)

	2008-09	2009-10
Regular Salary & Bonus	29,813,533	43,939,825
Bus Salary	3,343,179	5,938,125
Bus Honorarium	407,924	278,223
Total	33,564,636	50,156,173
Contribution to PF	1,654,192	1,666,771
Gratuity	35,218,828	51,822,944
Arrear salary Jan.2009 (DA arrears)	182,613	187,078
	35,401,441	52,151,460

TRUE COPY

 Secretly



000135

As per Income & Exp. Account

Salary, bonus & Gratuity

Contribution to PF

33,747,249	50,484,689
1,654,192	1,666,771
<u>35,401,441</u>	<u>52,151,460</u>

Lump-sum Arrear Fee received in 2008-09

Arrear Fee received in 2009-10

2,531,305
<u>3,222,635</u>

Less: Arrears paid during 2009-10

5,753,940
<u>5,753,940</u>

Details of tuition and other fee as per I&E A/c

Arrear of tuition fee from Sept.2008 to March 2009

Arrear of development fee from Sept.2008 to March 2009

Regular / normal tuition fee for the year

Computer Fee

Annual Charges

Science Fee

Fine & other

2008-09	2009-10
2,984,165	1,501,354
586,630	295,140
32,515,230	40,913,190
42,118	-
3,498,986	4,846,110
163,925	-
54,255	67,729
<u>39,845,309</u>	<u>47,623,523</u>

Arrears paid from Development fund in 2009-10

Arrears paid out of arrear fee

Arrears included in salary head in 2009-10

Arrears paid upto 31.3.2010

Arrears paid in subsequent years

2010-11 out of Development Fund

2011-12 out of Development Fund

2011-12 included in Salary head in I & E A/c

2012-13 out of Development Fund

Total arrears of salary

6,049,168
5,753,940
141,438
<u>11,944,546</u>
7,027,007
7,170,614
22,572
79,542
<u>26,244,281</u>

Reserves required to be maintained:

for accrued liability towards Leave Encashment as on 31.03.10

for accrued liability towards Gratuity as on 31.03.2010

5,582,859
<u>24,476,991</u>
<u>30,059,850</u>

As per the above calculations, the school had available with it a sum of Rs. 63,30,514 in its kitty without accounting for its requirement to keep funds in reserve for its accrued liabilities of gratuity, leave encashment and a reasonable reserve for future contingencies. The total impact for implementing of recommendation of VI Pay Commission was

TRUE COPY

Secretary



000135

just Rs. 3,47,72,372. Thus there was a deficit of Rs. 2,84.41,858, which the school needed to bridge by recovering the fee arrears for the period 01/01/2006 to 31/08/2008 and by increasing the fee w.e.f. 01/09/2008. The total funds generated by the school in the above manner amounted to Rs. 1,95,19,189, leaving an uncovered deficit of Rs. 89,22,669. This, despite the fact that the above calculations do not factor in the requirement of reserves for future contingencies and for accrued liability of gratuity and leave encashment.

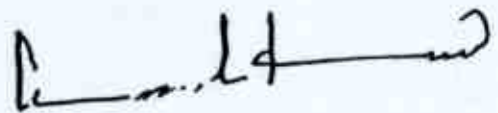
There is no doubt that the school is not complying with the mandatory pre conditions for charging development fee and it fairly admitted that it had utilised the development fund for the purpose of making the payment of arrear salaries in the subsequent years. The total development fee recovered by the school in 2009-10 and 2010-11 amounted to Rs. 1,39,79,667, out of which after setting of the deficiency of Rs. 89,22,669, there remains an amount of Rs. 50,56,998. However, in view of the fact that the aforesaid calculations do not provide for the requirement of the school to keep funds in reserve for gratuity, leave encashment and future contingencies (the requirement for future contingencies itself is to the tune of Rs. 1,72,74,315), the Committee is not inclined to recommend refund of any part of development fee recovered by the school in the years 2009-10 and 2010-11.

TRUE COPY

Secretary



Resultantly, the Committee is of the view that there is no need for any intervention with regard to the hike in tuition fee and development fee effected by the school w.e.f. 01/09/2008, or the arrear lump sum fee recovered by it or the development fee charged by it in the years 2009-10 and 2010-11 pursuant to order dated 11/02/2009 issued by the Director of Education.



Justice Anil Kumar (R)
(Chairperson)



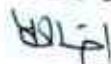
CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Date: 20/07/2017

TRUE COPY


Secretary

