

WP(C) 7777/2009

Delhi Abhibhavak Mahasangh & Ors.

Vs.

Govt. of NCT of Delhi & Ors.

No.DHCC/2017/

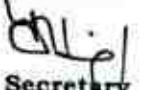
Dated:

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

Index				
S.N.	Particulars		Page No.	
(a)	Cause List of the cases taken up in September 2017 on 05.09.2017, 06.09.2017, 11.09.2017, 12.09.2017, 13.09.2017, 18.09.2017, 19.09.2017 and 20.09.2017		01 to 02	
(b)	Miscellaneous/ Interim orders passed in September 2017		03 to 47	
(c)	Final recommendations/ Review orders passed in the following cases:-			
	S.N.	Date	Name of the School	
	1	14.07.2017	Recommendation in respect of East Point Public School (formerly Starex International School), Vasundhara Enclave (B-341) recommending refund of unjustified fee alongwith 9% interest.	48 to 60
	2	05.09.2017	Recommendation in respect of Lilawati Vidya Mandir, Shakti Nagar (B-524) recommending no intervention.	61 to 70
	3	05.09.2017	Recommendation in respect of Crescent School, Darya Ganj (B-607) recommending no intervention.	71 to 78
	4	11.09.2017	Recommendation in respect of Adarsh Vidya Bhawan, Patparganj (B-197) recommending no intervention.	79 to 89
	5	11.09.2017	Recommendation in respect of Plato Public School, Patparganj (B-195) recommending refund of unjustified fee alongwith 9% interest.	90 to 99
	6	12.09.2017	Recommendation in respect of S.S. Mota Singh Model School, Guru Harkishan Nagar (B-511), recommending no intervention.	100 to 106
	7	12.09.2017	Recommendation in respect of S.S. Mota Singh Model School, Janak Puri (B-678), recommending no intervention.	107 to 114
	8	14.09.2017	Recommendation in respect of S.D. Public School, Pitampura (B-35) recommending no intervention.	115 to 124

Place: Delhi

Date:


Secretary

Delhi High Court Committee for Review of School Fee

Secretary
Delhi High Court Committee For Review of School Fee
(Formerly known as Justice Anil Des Singh Committee For Review of School Fee)
C-Block, Vikas Bhawan-2, Upper Sector Road, Connaught Place, Delhi-110064

WP(C) 7777/2009

Delhi Abhibhavak Mahasangh & Ors.

Vs.

Govt. of NCT of Delhi & Ors.

No.DHCC/2017/

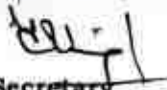
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Place: Delhi

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Secretary

Delhi High Court Committee for Review of School Fee

Secretary
Delhi High Court Committee For Review of School Fee
(Formerly Known as Justice Anil Dev Singh Committee For Review of School Fee)
C-Block, Vikas Bhawan-2, 1st Floor, Connaught Place, New Delhi-110044

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

000001

Cause List for Tuesday, 5th September 2017

S. No.	Cat. No.	School Name & Address
1	B-238	Review - The Adarsh School, Kirti Nagar
2	B-611	Review - S.G.N. Public School, Nangloi
3	B-131	Review - Good Samaritan School, Jasola
4	B-240	Review - Shaheed Bishan Singh Memorial Sr. Sec. School, Mansarovar Garden
5	B-333	Review - Canterbury Public School, Maujpur
6	C-189	Review - Vivekanand Convent School, Shahdara
7	B-669	Blue Bells International School, East of Kailash
8	B-674	Universal Public School, Mahavir Enclave
9	B-607	Crescent School, Ansari Road, Darya Ganj

Cause List for Wednesday 6th September 2017

S. No.	Cat. No.	School Name & Address
1	B-437	Air Force Bal Bharti School, Lodi Road
2	B-614	Holy Cross School, Najafgarh
3	B-6	Ahicon Public School, Mayur Vihar, Ph-I
4	B-173	Hans Raj Model School, Punjabi Bagh

Cause List for Monday 11th September 2017

S. No.	Cat. No.	School Name & Address
1	B-492	G.D. Goenka Public School, Sector-22, Rohini
2	B-197	Adarsh Vidya Bhawan, Patparganj
3	B-202	St. Gregorious School, Dwarka
4	B-660	Tagore International School, East of Kailash
5	B-195	Plato Public School, Patparganj

Cause List for Tuesday 12th September 2017

S. No.	Cat. No.	School Name & Address
1	B-653	Apeejay School, Sheikh Sarai-I
2	B-511	SS Mota Singh Model School, Paschim Vihar
3	B-678	SS Mota Singh Model School, Janak Puri
4	B-39	Sachdeva Public School, Pitampura
5	B-49	Sachdeva Public School, Sector-13, Rohini

Cause List for Thursday 14th September 2017

S. No.	Cat. No.	School Name & Address
1	B-35	S.D. Public School, BU Block, Pitampura
2	B-55	Titiksha Public School, Sect. 11, Rohini
3	B-56	St. Angel's School, Sector-15, Rohini
4	B-134	St. Cecilia's Public School, Vikaspuri

Cause List for Monday 18th September 2017

S. No.	Cat. No.	School Name & Address
1	B-60	The Heritage School, Sector-23, Rohini
2	B-63	Tagore School, Maya Puri
3	B-69	S.M. Arya Public School, West Punjabi Bagh
4	B-488	Queen Mary's School, Sect. 25, Rohini

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Secretary



Cause List for Tuesday 19th September 2017

S. No.	Cat. No.	School Name & Address
1	B-70	S.D. Public School, East Punjabi Bagh
2	B-614	Holy Cross School, Najafgarh
3	B-134	St. Cecilia's Public School, Vikaspuri

Cause List for Wednesday 20th September 2017

S. No.	Cat. No.	School Name & Address
1	B-649	Review - The Cambridge International School, Jawahar Park
2	B-240	Review - Shaheed Bishan Singh Memorial Sr. Sec. School, Mansarover Garden
3	B-333	Review - Canterbury Public School, Maujpur
4	B-642	Apeejay School, Pitampura
5	B-172	Ganga International School, Saavda Ghevra

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 Secretary


05.09.2017

000003

**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 Adarsh School,
Kirti Nagar, New Delhi (B-238)**

And in the matter of

**Application dated 21.08.17 for
reconsideration / review of
recommendations dated 20.01.14
in the matter of school.**

Present: Sh. Ashok Sehgal, Manager, Sh. J.B. Aggarwal, CA, Dr.
Anurag, Principal of the school.

Arguments heard. Order reserved.

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

**J.B. KOCHAR
MEMBER**

**R.K. SHARMA
MEMBER**

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05.09.2017

000004

**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

**S.G.N. Public School
Nangloi, Delhi (B-611)**

And in the matter of


**Application dated 13.08.17 for
reconsideration / review of
recommendations dated 17.03.15
in the matter of school.**

Present: Sh. Nishant Kumar, Authorised Representative, Sh.A.K. Singh,
Manager, Sh. Kunal, Representative of the school.


Arguments heard. Order reserved.



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

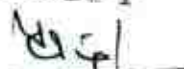


**J.S. KOCHAR
MEMBER**



**R.K. SHARMA
MEMBER**

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Secretary



05.09.2017

000005

**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 18.08.17 for
reconsideration / review of
recommendations dated 29.08.13
in the matter of school.**

Present: Dr. Ananthi Jebasingh, Founder Manager, Ms. Roselin Vincent, Sec. to Manager, Mr. Babloo Prasad, Accountant, Mr. Vedant Verma, Advocate of the school.

The Ld. Counsel appeared on behalf of the school seeks to withdraw the representation/application dated 18/08/2017 in view of the order passed by this Committee on earlier application/representation for review, which the Ld. Counsel contends, was received by the school on 04/09/2017.

Dismissed as withdrawn.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary



05.09.2017

000006

**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

**Shaheed Bishan Singh Memorial Sr. Sec. School
Mansarover Garden, New Delhi (B-240)**

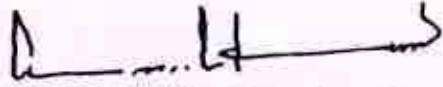
And in the matter of

**Application dated 26.06.17 for
reconsideration / review of
recommendations dated 04.10.13
in the matter of school.**

Present: Sh. Sudhir Kumar, V. Principal of the school.

Sh. Sudhir Kumar, Vice Principal of the school seeks an adjournment on the ground that the counsel is not available.


List on 20/09/2017.



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



**J.S. KOCHAR
MEMBER**



**R.K. SHARMA
MEMBER**

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Secretary



05.09.2017

000007

**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

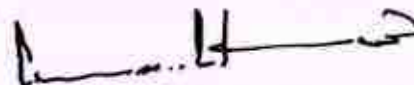
Canterbury Public School
Maujpur, Delhi (B-333)

And in the matter of

Application dated 24.08.17 for
reconsideration / review of
recommendations dated 01.08.15
in the matter of school.

Present: Sh. K.C. Gupta, President, Sh. Neeraj Gupta, Treasurer of the
school.

After some arguments, Sh. Neeraj Gupta, appearing on behalf of
the school seeks an adjournment. List the matter on 20/09/2017.



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON



J.S. KOCHAR
MEMBER



R.K. SHARMA
MEMBER

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Secretary



05.09.2017

000008

**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


**Vivekanand Convent School,
Shahdara, Delhi (C-189)**


And in the matter of


**Application dated 31.08.17 for
reconsideration / review of
recommendations dated 17.10.12
in the matter of school.**

Present: Sh. R.P. Sharma, Manager and Sh. Kapil Upadhyay,
Accountant of the school.

Sh. R.P. Sharma, Manager of the school states that the school
was not heard and the order was passed without considering the
representation or pleas of the school. Arguments heard. Order reserved.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary




C-669

Blue Bells International School, East of Kailash, Delhi

Present: Sh. S.S. Kalra, Chartered Accountant and Sh. Nirmal Chand Rana, Accounts Officer of the school.

The school has filed written submissions dated 31/08/2017 along with which the revised calculation sheet has been filed by it which again shows that the school was in deficit after implementation of the recommendation of VI Pay Commission and after considering its need to keep funds in reserve for accrued liabilities of gratuity, leave encashment and working capital which has seemingly been calculated as salary for four months in the year 2009-10. However, the Committee that while the school has taken effect of incremental salary amounting to Rs. 1,64,53,699 in 2009-10 in its calculations, it has omitted to a effect of the incremental fee in 2009-10 which amounts to Rs. 1,91,66,052. Further the school has conceded that it was treating development fee as a revenue receipt and thus was not fulfilling 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. The total development fee recovered is Rs. 76,29,340 in 2009-10 and Rs. 90,32,370 in 2010-11 as per the information furnished by the school under cover of its letter dated 09/07/2015. The authorized representatives appearing for the school contends that even if the aforesaid figures are factored in, the end result would still that the school was in deficit after implementation of recommendations of VI Pay Commission. With regard to arrears of development fee for the period 01/09/2008 to 31/03/2009 amounting to Rs. 21,34,775, which the school has recovered the Committee has already noticed vide order sheet dated 17/07/2017 that it was much in excess of what was permitted to be recovered by the school vide order dated 11/02/2009 issued by the Director of Education. The school has justified such recovery relying on another order dated 25/02/2009 issued by the Director of Education.

Arguments heard. Recommendations reserved.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



05.09.2017

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B-674

Universal Public School, Mahavir Enclave, Delhi

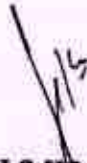
Present: Ms. Deepa Joshi, Manager cum Principal, Sh. Vasudev Sharma, Accountant of the school.

The matter was earlier heard by the Committee but the recommendations could not be finalized on account of the resignation of Justice Anil Dev Singh (Retd.), the Chairperson of the Committee and its subsequent reconstitution. The school was giving another opportunity to address the Committee as reconstituted. Ms. Deepa Joshi, Principal of the school, and Sh. Vasudev Sharma, authorized representatives appeared in response to the notice of hearing issued by the Committee and have been heard.

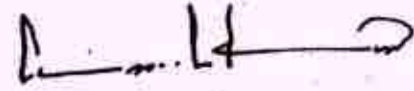
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

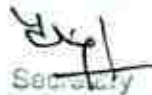


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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05.09.2017

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B-607

Crescent School, Ansari Road, Darya Ganj, Delhi

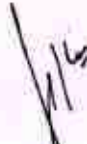
Present: Sh. Anwar Hussain, Account Assistant of the school.

The Committee has prepared a calculation sheet based on the audited financials of the school and the information supplied by it and verified by the Committee from time to time. The Committee observes that the school did not have adequate funds for implementation of recommendations of VI Pay Commission after considering its need to keep funds in reserve for meeting its accrued liabilities of gratuity, leave encashment and a reserve for future contingencies. The fee hike effected by the school w.e.f. 01/09/2008 upto 31/03/2010 was also not adequate to offset the impact of implementation of recommendations of VI Pay Commission. Although the school did not fulfill the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School, the Committee observes that the school collected a sum of Rs. 16,16,500 as development fee in the years 2009-10 and 2010-11. However, in view of the deficit of Rs. 54,03,092 incurred by it on implementation of recommendations of VI Pay Commission, the committee is not inclined to recommend to refund of any part thereof.

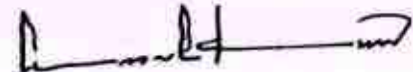
Detailed order will be passed separately.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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06.09.2017

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B-437

Air Force Bal Bharti School, Lodi Road, Delhi

Present: Sh. Rabi S. Chakrabarti, Accountant, Sh. Manoj Ahuja, UDC & Mrs. Puja Chitra UDC of the school.

On the last date of hearing, it was contended by the authorized representatives appearing for the school that the parents of students were issued a circular regarding fee hike which was more than the hike permitted by the Directorate of Education. But subsequently the same was moderated and ultimately the fee actually effected was restricted to the amounts prescribed by the Directorate of Education.

While preparing the calculation sheet, it appeared to the Committee that this was not so. The fee effected in case of the students of Air Force Personnel was much more than the hike that was permitted by the order dated 11/02/2009. Another contention that was made by the authorized representative appearing for the school that though the order dated 11/02/2009 authorized to hike in development fee w.e.f. 01/09/2008, the same was not done. The Committee finds that this contention was also partially true. While there was no hike in development fee in case of students in AFA and AFO category, the development fee was indeed hiked for students of NAF category. During the course of hearing, the authorized representatives appearing for the school submit that the development fee was hiked uniformly for students across all category. They were shown a copy of the circular dated 17/03/2009 issued by the school which shows the hike in development fee only for NAF category. They submit that the circular as filed, inadvertently contained one page of the circular issued to AFA and AFO category and the second page of the circular issued to NAF category. They have filed copies of the both circulars during the course of hearing.

With regard to the hike in tuition fee which was more than the hike permitted by the Directorate of Education for AFO and AFA category, they submit that it was on account of the decision taken by the Managing Committee to restrict the subsidy component in the factor the fee charged from AFA and AFO categories and the hike in fee ought to be considered in that light.

The Committee also notices that the school recovered the arrears of development fee which were equal to almost 100% of the arrears of tuition fee for the period 01/04/2008 to 31/03/2009, the authorized representatives contend that the originally the school was charging a fixed amount of development fee amounting to Rs. 800 p.a. but after the issuance of order dated 11/02/2009, the school revised the development fee w.e.f. 01/04/2008 to be equal to 15% of the annual tuition fee for the whole year 01/04/2008 to 31/03/2009. Although

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the school had initially recovered a fixed amount of development fee of Rs. 800 for the whole year in the beginning of years.

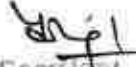
Some parents of the students of the school had also filed a writ petition in the Hon'ble Delhi High Court, agitating the fee hike. This was also disposed off by the Hon'ble High Court alongwith the judgment in the case of Delhi Abhibhavak Mahasangh (WPC 7777 of 2009). The school will file a copy of the writ petition filed by the parents within 15 days. Calculation sheet to be prepared thereafter. Matter will come up for further hearing on 10.10.2017 at 11.00 A.M.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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06.09.2017

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B-614

Holy Cross School, Najafgarh, Delhi

Present: Sr. Veramica Fernandis, Principal and Sh. Vikesh Kumar Pal, Accountant of the school.

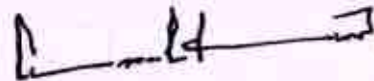
A copy of the calculation sheet prepared by the Committee has been given to the authorized representatives appearing for the school for rebuttal, if any. Prima facie it appears that while the fee hike effected by the school for implementation of the recommendations of Sixth Pay Commission was justified, the school was not complying with the pre conditions for charging development fee laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School. The school may file its rebuttal, if any on or before next date of hearing. Matter to be heard on 19/09/2017 at 11.00 a.m.



Dr. R.K. SHARMA
MEMBER

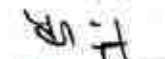


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



06.09.2017

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B-6

Ahlcon Public School, Mayur Vihar, Delhi

Present: Ms. Neetu Sharma, Sr. Executive, Sh. Sanjay Kumar, UDC and Sh. Birender Singh, Accounts Asstt of the school.

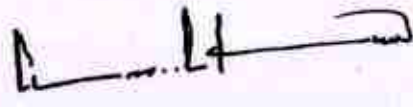
The school does not file Receipt and Payment accounts as part of its annual returns prescribed under Rule 180 of DSER, 1973. Accordingly the school was advised vide email dated 28/08/2017 to file the same latest by 01/09/2017. However, the same are sought to be filed on only today during the course of hearing. The Committee has examined the same and finds that the same are not prepared in accordance with the accounting principles. The authorized representatives appearing for the school also accept this and request for some time to file proper Receipt and Payment accounts for the years 2006-07 to 2010-11. The Committee also notices that the school was apparently recovering fee under various heads, which do not form part of fee schedules filed by the school under section 17(3) the Delhi School Education Act. The school will file copies of the fee schedules which were submitted to the Directorate of Education before the start of the academic every year from 2006-07 to 2010-11 and also furnish a statement regarding fees actually charged from the students under different heads during these years. The needful will be done within 15 days. Matter will come up for further hearing on 04/10/2017 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



06.09.2017

000016

B-173

Hans Raj Model School, Punjabi Bagh, Delhi

Present: Sh. S.K. Singhal, DAV CMC, Sh. R.K. Tyagi, OSD, Ms. Suman Chawla, Sr. Asstt., Ms. Geetanjali Bhatia, UDC & Sh. Jai Malhotra UDC of the school.

The school has filed written submissions dated 30th August 2017 alongwith details of payment of arrear salary amounting to Rs.15,10,092 plus Rs.1,53,07,498 in the year 2011-12. The school has also filed copies of the bank advices and bank statement in evidence of such payments.

The school has also filed a chart showing the details of movement in the development fund from the year 2003 to 2010-11, alongwith the amount of FDRs purportedly held against the development fund and depreciation reserve fund. It is contended that the school had depreciation reserve funds in its books, amounting to Rs.5,26,26,241.79 as on 31.3.2011 and the balance of unutilized development fund amounting to Rs.5,07,68,666. It is further contended that the FDRs held against these two funds were short of the required FDRs to maintained by Rs.2,82,12,830. It is submitted by the authorized representatives appearing for the school that the development fee at all is to be considered refundable, the refund ought to be restricted the aforementioned shortfall in maintenance of FDRs.

The Committee has examined the books of accounts maintained by the school in the software MARG which have introduced by the school in a laptop. The Committee has also examined the audited balance sheet of the school and finds that the school did not maintain any earmarked development fund or depreciation reserve fund either in the shape of a saving bank account or in the shape of FDRs. All the FDRs held by the school are general FDRs which are withdrawable by the school for any purpose and not necessarily for purchase of fixed assets or development fund. In fact the school has actually withdrawn funds from these FDRs for partially meeting its liability for implementation of the recommendations of the 6th pay commission. This position is conceded too by the authorized representatives appearing for the school. In the circumstances the Committee is of the view that the school was not complying with all the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme court in the case of Modern school and was thus not entitled to charge any development fee.

The exact amount of refund out of the development fee charged for the years 2009-10 & 2010-11 is to be worked out, keeping in view the other submissions made by the school with regard to

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06.09.2017

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consideration of certain liabilities of the school and payment of arrears of salary in the year 2011-12, in the preliminary calculation sheets prepared by the Committee.

Arguments heard . Recommendations reserved.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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11.09.2017

000018

B-492

G.D.Goenka Public School, Sector-22, Delhi

Present: Sh. Vipul Garg, Chairman, Sh. Manohar Goel, Vice Chairman, Sh. Deepak Arora, Accounts Officer & Sh. Manu R.G.Luthra, CA of the school.

Pursuant to the directions given by the Committee on 21st August 2017, the school filed the revised calculation sheet on 5.9.2017. In this sheet, the school has excluded the salary paid to the staff who were appointed in March 2009 and onwards on the new scales as per the recommendations of the 6th pay commission. It is submitted that in their case there would be no effect of implementation of the recommendations of the 6th pay commission as their threshold salary itself was fixed in accordance with such recommendations. Likewise the school has excluded the fee recovered from the students who were admitted w.e.f. the academic session starting from 1st April 2009 as in their case also there would be no effect of fee hike since they have paid fee at the hiked rates from the very beginning.

The Committee has examined the details of new staff employed in March 2009 and later at the new pay scales with reference to the staff statement filed by the school for the year 2008-09. The same appears to be in order except for a couple of teachers whose names, as per the submissions of the authorized representatives, have been inadvertently omitted from the staff statement.

The school has submitted a calculation sheet, purportedly showing that the assets acquired as well as the loans and interest paid on such loans which had been taken for acquisition of fixed assets/construction of building has been done out of the savings for the years 2008-09 and 2009-10 which the school has calculated as per Rule 177 of the Delhi School Education Rules 1973. No such calculation has been submitted for the years 2007-08 on the ground that the school got recognition w.e.f. 01.4.2008 only and prior to this if there were any savings, Rule 177 would not be applicable to that.

The Committee has pursued the statement filed by the school and finds that as per this statement itself the savings for the years 2008-09 were Rs.1.82 crores while the outflow of capital expenditure including repayment of loans and interest was Rs1.93 crores. Similarly for the year 2009-10 while the saving of Rs.1.60 crores, the capital expenditure was Rs. 2.28 crores.

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Secretary



11.09.2017

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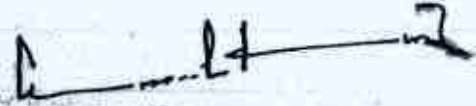
contention
No other ~~intention~~ has raised on behalf of the school. Arguments heard.
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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11.09.2017

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B-197

Adarsh Vidya Bhawan, Patparganj, Delhi


Present: Sh. Nishant Garg, Authorized Representative of the school

An application has been received from Sh. Rahul Jain, CA, authorized representative of the school seeking adjournment on the ground that he is recently appointed and needs time to go through the records.

The matter was earlier heard on 16th July 2015 when the Committee considered the information filed by the school in response to its notice dated 27.4.2015, various documents produced by the school and books of accounts of the school were examined. The Committee had recorded the contention of the school that it had paid the arrears to the staff by account payee cheques was not correct as instances of cash payments had been noticed by the Committee likewise the regular salary that was paid by the school also found to be partly by account payee cheques and partly by cash. Accordingly the school was required to file the details regarding mode of payment of regular salary as well as arrears paid by the school. The school filed such details vide its letter dated 24.7.2015 vide which it gave the break up of salary as well as arrears that were paid in cash and by account payee cheque separately. The Committee has examined the details furnished by the school and as has excluded the arrears that the school claim, to have been paid in cash as the Committee was not prima facie satisfied that when bulk of arrears are paid by account payee cheques why some staff members had to be paid in cash. However, the Committee finds that even after such exclusions the school was not found to be in position of adequate funds out of which it could have discharged its liabilities of payment of arrear salary, after considering the requirement of the school to keep funds in reserve for its accrued liability of gratuity leave encashment and for maintaining a reasonable reserve for future contingencies as would be apparent from the calculation sheet prepared by the Committee the school was in deficit, so far as its funds position is concerned after implementation of the recommendation of the 6th pay commission and such deficit was not even recouped out of development fee charged by the school in 2009-10 and 2010-11.

Accordingly the Committee is of the view that no intervention is required so far as the fee hike effected by the school in pursuance of order dated 11.2.2009 is concerned nor with regard to the development fee charged by it in 2009-10 and 2010-11.

Since the Committee has disposed off this matter the application for adjournment has become infructuous Detailed order to be passed separately.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


Secretary

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11.09.2017

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B-202

St. Gregorious School, Dwarka, Delhi

Present: Sh. Boyaz, Principal, Sh. Binny Thomas, A.O. & Sh. Sam Samuel, Accountant of the school.

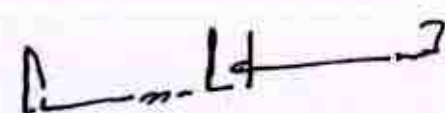
The school has filed the employee wise details of its accrued liabilities of gratuity and leave encashment as on 31.3.2010 in respect of the main school as well as the pre primary school. The Committee has prepared a preliminary calculation sheet by taking the funds available with the main and pre primary school as per audited balance sheets of the school as on 31.3.2008. The Committee has observed that the school was transferring money to its parent society every year, besides the school had also been making re payments of loans and interest thereon taken by it for purchase of its fixed assets. Apparently all the re payments appeared to have been made out of the funds generated by the school by way of revenues from the fee charged from the students. Based on the calculations, it prima facie appears that the school had sufficient funds of its own and there was no necessity of increasing any fee for the purpose of payment of arrears to the staff and the increased salary on account of implementation of the recommendations of the 6th pay commission. A copy of the calculation sheet prepared by the Committee has been given to the authorized representatives appearing for the school. The school may file its rebuttal, if any, before the next date of hearing. Matter will now come up for hearing on 12th October 2017.



Dr. R.K. SHARMA
MEMBER

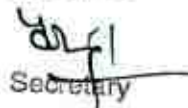


J.S. KOCHAR
MEMBER



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11.09.2017

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B-660

Tagore International School, East of Kailash, Delhi

Present: Sh. Vibhav, Counsel of the school.


An oral request has been made by the counsel appeared for the school to adjourn the hearing as the authorized representative who was to appear before the Committee has suddenly taken ill. As requested the matter will come up for hearing on 11th October 2017.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
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11.09.2017

000023

B-195

Plato Public Schol, Patparganj, Delhi

Present: Ms. K. Dhawan, Principal, Ms. Arti, Accountant & Sh. Manu RG Luthra CA of the school.

The school has filed written submissions dated 11.9.2017 in rebuttal of the calculation sheet prepared by the Committee vide which the Committee had prima facie arrived at a conclusion that while the fee hike effected by the school as well as arrear fee recovered by the school pursuant of the order 11.2.2009 issued by the Directorate of Education, appeared to be justified. In view of the requirement of the school to keep funds in reserve for gratuity, leave encashment and future contingencies, the school was not fulfilling the pre conditions for charging of development fee. After setting off the requirement of the school to keep funds in reserve for above purposes, the Committee had provisionally determined that the school might be required to make a refund of Rs. 10,88,087 out of the development fee charged by it for the a year 2010-11.

The school while agreeing with the rest of the calculations made by the Committee disputing the calculation sheet only on 2 grounds i.e. inclusion of FDRs of Rs. 2,99,724, which the school claims were pledged with the Director of Education and the requirement of the school to keep funds in reserve for gratuity and leave encashment. In support of the second ground the school has filed copies of an actuarial valuation report dated 8.9.2017 vide which it contends that the accrued liability of leave encashment was Rs.16,97,241 as on 31.3.2010 as against Rs.5,46,263 which has been considered by the Committee. Similarly the accrued liability for gratuity was Rs. 24,41,577 as against Rs.22,64,097 considered by the Committee.

The Committee observes that the school had itself given the figures for its accrued liabilities of gratuity and leave encashment as on 31.3.2010, which were based on the exact calculations made by it taking into account the qualifying salary for the month of March 2010, the actual length of service of the staff considering their date of joining and the actual number of leaves which stand in credit to the staff as on 31.3.2010. The school has not been able to point out any errors in its calculations which itself had submitted.

The Committee is of the view that when exact calculations are available, the report of the actuaries has got no meaning as the actuaries taken into account many future indices which may or may not prove to be exact. Accordingly the Committee is of the view that the exact calculations furnished by the schools need not be disturbed.

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11.09.2017

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The other contentions regarding inclusion of FDRs in the funds available which has been raised by the school is acceptable. The end result of the above discussion is that the refund which the Committee had provisionally determined earlier at Rs. 10,88,087 would get reduced to Rs.7,88,363.

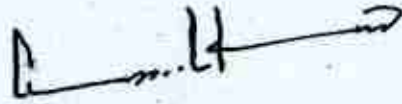
Detailed order will be passed separately.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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12.09.2017

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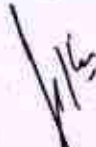
B-653

Apeejay School, Sheikh Sarai-I, Delhi

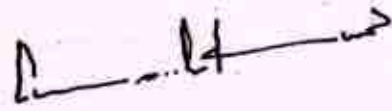
An application has been filed on behalf of the school seeking adjournment on the ground that the General Manager of the school who is to represent it is indispose. As requested, the matter will now come up for hearing on 13th October 2017.



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

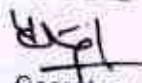


**J.S. KOCHAR
MEMBER**



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

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12.09.2017

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B-511

SS Mota Singh Model School, Paschim Vihar, Delhi

Present: Sh. Amit Kumar Jangra, Accounts Asstt. & Sh. Rajinder Sehgal, LDC of the school.

On the basis of information furnished by the school as well as on examination of the audited financials of the school and on perusal of the copies of the bank statements which have been filed by the school in support of its claim of having implemented the recommendations of 6th pay commission fully and payment of salaries to the staff through direct bank transfer, the Committee has prepared calculation sheet which reveals that the school did not have sufficient funds of its own out of which it could have met its liabilities that arose on implementation of the recommendations of the 6th pay commission. Further the additional revenue generated by the school by way of fee hike pursuant of order dated 11.2.2.009 was also inadequate in relation to the additional liabilities of the school that arose on implementation of the recommendations of the 6th pay commission. The Committee also observes that though the school was not complying any of the pre condition for charging development fee, the development fee charged in 2009-10 & 2010-11 was also inadequate to cover the deficit of the school. Accordingly the Committee is of the view that the fee hike effected by the school in pursuant to order dated 11.2.2.009 issued by the Directorate of education calls for no intervention. Detailed order will be passed separately.

Sh

Dr. R.K. SHARMA
MEMBER

J.S.KOCHAR
MEMBER

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



12.09.2017


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B-678

SS Mota Singh Model School, Janak Puri, Delhi

Present: Sh. Surender Singh, Accountant & Sh. Puran Singh, Accounts Asstt. of the school.

On the basis of information furnished by the school as well as on examination of the audited financials of the school and on perusal of the copies of the bank statements which have been filed by the school in support of its claim of having implemented the recommendations of 6th pay commission fully and payment of salaries to the staff through direct bank transfer, the Committee has prepared calculation sheet which reveals that the school did not have sufficient funds of its own out of which it could have met its liabilities that arose on implementation of the recommendations of the 6th pay commission. Further the additional revenue generated by the school by way of fee hike pursuant of order dated 11.2.2.009 was also inadequate in relation to the additional liabilities of the school that arose on implementation of the recommendations of the 6th pay commission. The Committee also observes that though the school was not complying any of the pre condition for charging development fee, the development fee charged in 2009-10 & 2010-11 was also inadequate to cover the deficit of the school. Accordingly the Committee is of the view that the fee hike effected by the school in pursuant to order dated 11.2.2.009 issued by the Directorate of education calls for no intervention. Detailed order will be passed separately.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
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12.09.2017

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B-39

Sachdeva Public School, Pitampura, Delhi


Present: Sh. Rakesh Goel, Sr. Accounts Officer & Sh. R.P. Bawla, C.A. of the school.

The school has filed written submissions dated 11.9.2017 which are verified by an affidavit of Sh. Raj Kumar Sachdeva, Manager of the school. It is denied that the school raised any demand for payment of arrear fee in the name of Better Future Sachdeva Junior Schol. It is contended that this school is not run by Sachdeva Public School, Pitampura. It is further stated that all the arrears relating to Sachdeva Public School, Pitampura were collected in its own name.

Inadvertently the notice could not be issued to the complainant. Let it be issued for the next date of hearing.

With regard to collection of arrears of development fee amounting to Rs. 37,57,425, the school has furnished a justification statement through which it has tried to explain the amount of arrears of development fee that were recovered from the students. Perusal of the same shows that the school recovered the differential amount of development fee calculated @ 15% of the pre hiked as well as the post hiked tuition fee for the entire year 1.04.2008 to 31.03.2009. For doing so the school has relied upon Paras 14 & 15 of Order dated 11.2.2.009 issued by the Director of Education.

The hearing is adjourned to 3rd October 2017 at 11.00 A.M.. The Committee will hear the complainant also.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
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12.09.2017


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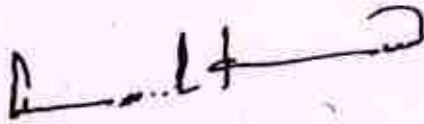
Sachdeva Public School, Sector-13, Rohini, Delhi

Present: Sh. Rakesh Goel, Sr. Accounts Officer & Sh. R.P. Rawla, C.A. of the school.

A request is made on behalf of the school to fix another date as Sh. Anoop Mehrotra, Accounts officer of the school is indispose. The matter will be heard on 3rd October 2017. Notice be issued to the complainant also.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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14.09.2017

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B-35

S.D. Public School, Pitampura, Delhi

Present: Sh. R.K. Batra, C.A., Sh. Vinod Gupta, Accountant & Ms. Reena Malhotra UDC of the school.

The Committee has prepared a calculation sheet on the basis of the audited financials of the school including the receipt and payments account which the school has filed today. Based on such calculations the Committee finds that the school practically had no funds available with it even for meeting reserves for its accrued liabilities of gratuity and leave encashment leave alone any reserve for future contingencies. The school nearly had a sum of Rs.3,59,728 as on 31.3.2008. The school paid a total amount of Rs.54,22,940 towards arrear salary on implementation of the recommendations of the 6th pay commission. Further the impact on regular salary in the year 2009-10 was to the tune of Rs.79,91,048. Thus the total impact of implementing the recommendations of the 6th pay commission was Rs.1,34,13,988. The fee hike effected by the school w.e.f. 1.9.2008 and the lump sum arrear fee recovered by the school resulted in an additional revenue of Rs.1,01,10,057. Leaving a gap of Rs.29,44,203. The total requirement of the school for maintaining a reserve for future contingencies, equivalent to four months salary was Rs.71,42,335. Although the school was not complying with any of the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School, the Committee finds that the collection of development fee in the years 2009-10 and 2010-11 was Rs.68,02,675.

The Committee is not inclined to make any recommendations for refund of any part of development fee in view of the requirement of the school to keep funds in reserve for future contingencies as well as for meeting its accrued liabilities of gratuity and leave encashment amounts to Rs.63,07,304.

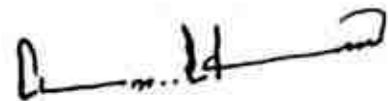
Detailed order to be passed separately.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



14.09.2017

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B-55

Titiksha Public School, Rohini, Delhi

Present: Sh.R.K. Grover, Sr. Accountant & Sh. Rajesh Kr. Verma, Accountant of the school.

Vide letter dated 26.5.2015 the school furnished a comparative statement of the fee collected under different heads as well as the salary paid in the different heads for the years 2008-09, 2009-10 & 2010-11. The chart does not show any collection of arrear fee from the students. It is submitted during the course of hearing that the school did not charge any arrear fee from its students and consequently no circular of fee hike was issued to the parents. However, the regular fee for the year 2009-10 was increased at the maximum amount which was permitted to increase by the Director of Education vide order dated 11.2.2009. The fee charged by the school for different classes in 2008-09 and 2009-10, is as apparent from the schedule of fee structure filed by the school as part of its returns under Rule 180 of Delhi School Education Rules 1973 is as follows :

Class	Monthly Tuition Fee for 2008-09	Monthly Tuition Fee for 2009-10	Increase in 2009-10
PS/PP	1200	1500	300
I	960	1160	200
II & III	1150	1450	300
IV to VIII	1200	1500	300
IX & X	1400	1700	300
XI & XII Commerce	1570	1900	330
XI & XII Science	1800	2200	400

It is submitted that the school did not charge development fee in the years 2009-10 & 2010-11. The total tuition fee received by the school rose from Rs.1,29,09,638 in 2008-09 to Rs.1,91,70,767 in 2009-10.

The school in its fee and salary chart has mentioned * arrears of salary amounting to Rs.20,52,848 in the year 2009-10 pertained to the period 01.09.2008 to 31.3.2009. It is further stated that the regular salary paid by the school rose from Rs.96,54,643 in 2008-09 to Rs.1,79,81,344 in 2009-10 on account of implementation of the recommendations of the 6th pay commission.

In order to verify these figures, the committee required school to produce its books of accounts. The school has today produced its books of accounts in a laptop which are maintained in tally software. The committee has examined the books of accounts for the years 2008-09 and 2009-10. It has observed as follows :

- A. The fee is by and large collected in cash from the students but the same is deposited in its bank account either on the same day or on the next working day.

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14.09.2017

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- B. Bulk of the expenses incurred by the school are through banking channels. The school maintains only a small cash in hand which on an average amounts to Rs.7000 to 8000.
- C. The school pays its regular salary to the staff through cheques. However, the arrears amounting to Rs.22,52,848 were purportedly paid in cash. The school did not have cash in hand for payment of these arrears but withdrew the same from the bank.
- D. The figure of Rs.96,54,643 which is shown as total expenditure on salary in 2008-09 includes sum of Rs.11,34,124 which it claims to have paid to guest teachers, to whom admittedly the school did not pay as per the sixth pay commission. The corresponding amount in 2009-10 was Rs.21,76,776. The school makes regular monthly payment to one Ms. Ritambara (in 2009-10 it was paid @ Rs.40,000 p.m.) Her name does not appear in the staff statement which the school files every year under Rule 180 of the Delhi School Education Rules. During the course of hearing the authorized representative appearing for the school conceded that she is the promoter member of Titiksha Academic Society, which runs the school. Similar payments were made to one Sh. H.K. Talwar (Rs.22,900 p.m. in 2009-10) whose name also does not appear in the staff statement. The school will file copy of the agreement of appointment letter executed in its favour on the next date of hearing.

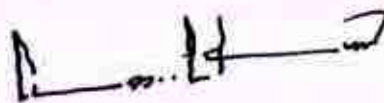
The school will file complete details of the payments made to Ms. Ritambara & Sh. H.K. Talwar for all the years in which such payments were made and also produce its books of accounts of those years for verification by the Committee. Matter to come up for further hearing on 4th October 2017 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER




J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



St. Angel's School, Sector-15, Rohini, Delhi

Present: Mr. Sanjeet Bhargava, Chartered Accountant and Mr. Archit Bhargava, Chartered Accountant with Mr. Ashutosh Bhardwaj, Member of the Managing Committee, Mr. Archit Bhardwaj, Director of the school.

The school has furnished a fresh statement of fee and salary for the year 2006-07 to 2010-11 as also with copies of the Receipt and Payment Accounts for these years. During the course of hearing, it has come out that the school also runs a pre primary school whose accounts are maintained separately and the balance sheets also prepared separately. The school will file copies of the audited financials i.e. Receipt and Payment Account, Income & Expenditure Accounts and balance sheets of the pre primary school for the year 2006-07 to 2010-11.

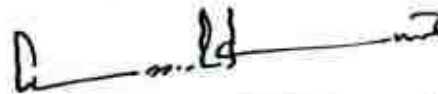
There are some litigation going on between the teachers and the Management of the school wherein the teachers have alleged that they were not being paid full salary as part of the salary paid to them were taken back by the Management. During the course of hearing, the Committee has been informed by the school representative that the matter is still pending in the High court. The status of the trial along with the latest order passed therein shall be filed by the school particularly the charges framed against the school and its Management. The school will produce its books of accounts including those of pre primary school in a Lap top as we are informed that the school maintains the same in tally software. The school will also file copies of the instructions sheet issued to the bank regarding transfer of salary amount to the accounts of the staff wherever the payments have been made by the direct bank transfer. However, where the payment is made by individual cheques, the school will file a certificate issued by the bank certifying the mode of payment on such cheques for the year 2009-10 and for the subsequent years in which the arrears have been paid. Matter to come up for further hearing on 09/10/2017 at 11.00 a.m.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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14.09.2017

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St.Cecilla's Public School, Vikas Puri, Delhi

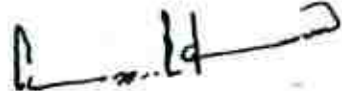
Present: Sh. S.K. Gulati, C.A. of the school.

The school has filed a letter dated 13.9.2017 enclosing copies of the cheques and letters sent to four employees whose arrears salary had not paid in full and copies of speed post acknowledgement showing dispatch numbers. It is submitted that while the cheque of Ms. Madhvi Mishra for an amount of Rs.83057 has already been encashed, the cheques of Ms. Neti Wadhawan, Ms. Geeta Jaggi & Ms. Tarvinder Kakkar have been received back undelivered with the postal remarks that they have left without leaving any address. Perusal of the copy of the bank statement filed by the school to show encashment of the cheque of Ms. Madhvi Mishra shows that the name of the payee that has been given by the bank in the statement is some Dilip K and not Madhvi Mishra. The authorized representative appearing for the school submits that it could be that she had a joint account with her husband and bank might have shown the name of the joint account holder. The school will file a certificate issued by the bank giving particulars of the payee of the cheque. In the meantime the school will keep an amount equal to Rs.2,14,069 in a separate earmarked account for meeting the claims of the teachers whose cheques have been received back undelivered. Evidence of this affect will also be produced by the school on the next date of hearing.

The calculation sheet prepared by the Committee shows that the school was justified in raising the tuition fee to the extent it did as also in recovering the arrear of tuition fee. This inspite of the fact that the school charged development fee in the years 2009-10 & 2010-11 without fulfilling the necessary pre conditions for charging the same. This is on account of the fact that the implementations of the recommendations of the 6th pay commission resulted in a shortfall after considering the amount that the school was required to keep in reserve for meeting its liabilities of gratuity and for keeping funds for reserve equivalent to four months salary. Such shortfalls was more than the development fee recovered by the school in the years 2009-10 & 2010-11, which the committee is concerned. However, the Committee observes that the school recovered arrears of development fee for the year 1.09.2008 to 31.03.2009 @ Rs.700 per student i.e. Rs.100 per months for 7 months. The school was originally charging development fee @ 10% of tuition fee in the year 2008-09. The arrears of tuition fee for the corresponding period are Rs.39,27,000 while arrears of development fee are Rs.13,22,900. Apparently, the school has recovered more arrears of development fee than was permitted by the order dated 11.2.2009 issued by the Directorate of Education. The school is given an opportunity to respond to this limited aspect and has been provided a copy of the calculations made by the Committee for this purpose. Matter to come up for further hearing on 19th Sept. 2017 at 11.00 A.M.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

TRUE COPY


Secretary



18.09.2017

000035

B-60


The Heritage School, Sector-23, Rohini, Delhi

Present: Sh. Nawal Kishore, Admn. Asstt., Sh. Ajay Gupta, Accountant & Sh. Susheel Dubey, Accountant of the School.

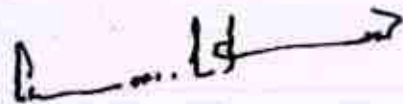
An application has been received on behalf of the school seeking adjournment on the ground that its Chartered Accountant is down with fever. The Committee had provided a copy of calculation sheet to the school on 7th July 2017 and the matter was fixed for hearing on 13th July 2017 to consider the rebuttal, if any. On that date the school sought adjournment on the ground that time was too short for its rebuttal. The school was given more than one month time and the matter was further adjournment to 21st August 2017. On this date the school was represented by Sh. Sachin Puri, Senior Advocate. When represented, the school has collected all the necessary information required for the present matter but was unable to engage its legal Counsel recently and therefore required 4 weeks time to file its response. Acceding to the request of the school the matter was again adjourned for today. Today the school has moved another application seeking certain clarifications from the Committee. The school is neither represented by its CA nor by its Counsel. It appears that the school has no justification to provide for the excess fee recovered by it. However, in the interest of justice one more opportunity is being provided to the school. If no rebuttal is received on or before the next date of hearing the Committee may draw an adverse influence against the school. Matter will now come up for hearing on 11th October 2017.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

18.09.2017

000036

B-63

Tagore School, Maya Puri, Delhi

Present: Nemo.

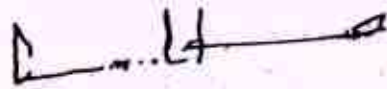
An application dated 15.9.2017 has been received from the school seeking adjournment on the ground that the Accounts Officer of the school is out of station due to family commitments. The Committee notes that the school was required to furnish copies of the its audited financials of the nursery section for the years 2006-07 and 2007-08 vide letter dated 14.9.2015. The same have not been furnished till date. The school has been seeking time on every date on one ground or the other. Today also nobody is present on behalf of the school. A last opportunity is afforded to the school to furnish the required information failing which the Committee may draw an adverse inference against the school. Copy of this order to be sent to the school alongwith a notice of next date of hearing which is fixed for 13th October 2017 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON



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Secretary

18.09.2017

000037

B-69

S.M. Arya Public School, West Punjabi Bagh, Delhi

Present : Sh. Laxmi Narayan, Caretaker of the School.

An application has been received on behalf of the school seeking adjournment on the ground that the younger brother of the Chairman of the school has expired and the Manager of the school is indisposed. As requested the matter will ~~be~~^{come} up for hearing on 10th October 2017 at 11.00. The school will produce all its fee records, salary records, cash book, bank book, all ledgers and also copies of bank statements for the year 2008-09 to 2010-11. School has also requested to provide copies of note sheets of earlier hearing. Photo copy may be provided to the representative appearing for the school.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON



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Secretary

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18.09.2017

B-488

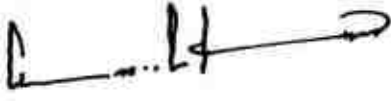
Queen Mary's School, Sect. 25, Rohini, Delhi

Present: Sh. Vikas Jain, C.A., Ms. Rooma Jain, C.A. & Sh. Harsh Kumar Office Asstt. of the School

In compliance to the directions given on 23rd August 2017, the school filed a letter dated 7th Sept. 2017 revising the figures of development fee and annual charges, which the school claims represent for correct figures and the figures provided earlier suffered some accounting errors. The school has also filed copy of an agreement dated 12th Dec. 2007 between itself and All India Konark Education & Welfare Society which provides for the use of building loan for the purpose of running nursery classes of the school on sharing of tuition fee received by the school. As per the agreement the school guaranteed to pay 30% of the total tuition fee collected per month for the year 2008-09. The guaranteed amount was revised from 2nd year onwards as mutually decided between the parties. The authorized representatives appearing for the school submit that this arrangement continued only for two years i.e. 2008-09 & 2009-10 and instead of paying the guaranteed 30% of the tuition fee, a fixed amount of Rs. 1,25,000 p.m. was paid in both the years. They further contended that the agreement was terminated after 31.3.2010, although the locking period was of 5 years. The school may file copy of the termination agreement, if any, and also copies of the correspondence exchanged between the two parties with regard to the termination and payment of Rs. 1,25,000 p.m. instead of 30% of the tuition fee. The needful may be done within one week. The amount which the school might have paid for early termination of agreement i.e. before the expiry of locking period shall also be indicated by the school. In the meantime calculation sheet will be prepared. Matter will come up for further hearing on 12th October 2017.


Dr. R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secret



19.09.2017

000039

B-70

S.D. Public School, East Punjabi Bagh, Delhi

Present: Sh. R.K. Batra, C.A., Ms. Anita Gupta, A.O. & Ms. Annu Sahni, UDC of the school

The school has filed copies of the receipt and payment accounts for the years 2006-07 to 2010-11. Perusal of the same finds that in 2005-06 school had taken loan of Rs.15 lacs from Syndicate Bank which was repaid in 2006-07. Similarly 25 lacs in 2007-08 which was repaid in 2008-09. It is submitted by the authorised representatives appearing for the school that the loans are taken against the school FDRs as and when they are required for meeting short term problems.

The Committee has prepared a calculation sheet based on the audited financials of the school to examine the justifiability of fee hike effected by the school in pursuant to order dated 11.2.2009 issued by the Directorate of Education. The Committee observes that after accounting for the accrued liability of the school for gratuity and leave encashment as on 31.3.2010 and also providing a reserve for future contingencies equivalent to 4 months salary. The school was in deficit after implementation of the recommendations of the 6th pay commission, even after considering it, fee hike effected by the school w.e.f. 1.9.2008 and the arrear fee collected by the school for the period 1.9.2006 to 31.8.2008. The school fairly admitted that it was treating development fee as a revenue receipt thus was not complying with the pre conditions laid down by the Duggal Committee which are affirmed by the Hon'ble Supreme Court in the case of Modern School Vs. Union of India. It is submitted that the deficit incurred by the school was so large that the development fee charged in the years 2009-10 & 2010-11 was also inadequate to make good the short fall.

The Committee has verified this calculations of the school which if finds are correct. However, the school recovered arrears of development fee @ 15% of arrears of tuition fee for the period 1.9.2008 to 31.3.2009, purportedly in pursuance of the aforesaid order dated 11.2.2009. However, the Committee finds that the school was charging development fee @ 10% of tuition fee in the year 2008-09 as per the fee statement filed by the school U/s 173 of Delhi School Education Act 1973 and as such could have recovered the arrears for the aforesaid period only @ 10% of the incremental tuition fee. The limit of 15% provided by the order dated 11.2.2009 is the maximum upto which the school could have charged the development fee. However, the arrears could have been recovered @ 15% only in the case the school was originally charging development fee @15%. Apparently the school charged Rs. 1,63,065 in excess of what was permitted to it by order dated 11.2.2009. The school has not produced any approval in writing from the Director of Education for hiking the development fee from 10% to 15% from the middle of the academic session.

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Secretary



19.09.2017

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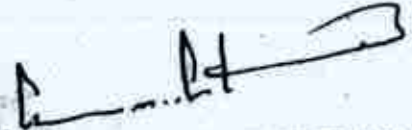
The authorized representatives appearing for the school request for some time to respond to observations made by the Committee in this regard. As requested the matter is adjourned to 20th Nov, 2017 at 11.00 A.M. and it is expected that in case the school agrees with this position, it will make a refund of fee to the students before the next date of hearing and produce evidence of having done so.



Dr. R.K. SHARMA
MEMBER



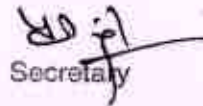
J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON



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Secretary

19.09.2017

000041

B-614

Holy Cross Schol, Najafgarh, Delhi

Present: Sr. Veromaica Fernandis, Principal & Sh Vikesh kumar Pal,
Accountant of the school

The school has filed written submissions dated 19.9.2017. The
authorized representatives appearing for the school have been heard.

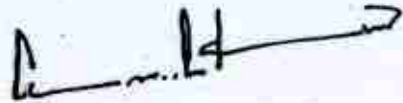
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

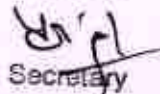


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

000042

19.09.2017

B-134

St.Cecilia's Public School, Vikas Puri, Delhi

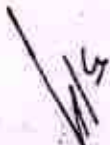
Present: Sh.S.K.Gulati, C.A. of the school.

The authorised representative appearing for the school has filed written submissions dated 18.9.2017 and submits that the case may be decided on the basis of the same.

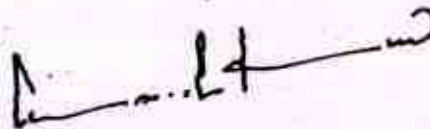
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

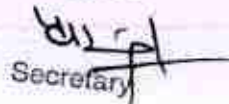


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



20.09.2017

000043

**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

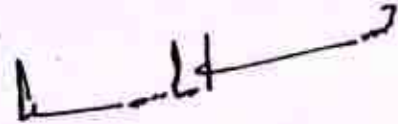
**The Cambridge International School,
Jawahar Park, Delhi (B-649)**

And in the matter of


**Application dated 18.7.17 for
reconsideration / review of
recommendations dated 4.9.15
in the matter of school.**

Present: Sh. P.S.Siwas, Manager & Sh. Gaurav, Advocate of the school.

Yet another adjournment is sought on behalf of the counsel for applicant on the ground that he has been held up with the matter in the High Court. List the application for review for consideration for 10.11.2017.


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


**J.S. KOCHAR
MEMBER**


**R.K. SHARMA
MEMBER**

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Secretary



20.09.2017

000044

**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

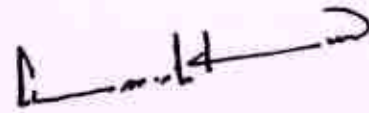
**Shaheed Bishan Singh Memorial School,
Mansarovar Garden, Delhi (B-240)**

And in the matter of

**Application dated 20.6.17 for
reconsideration / review of
recommendations dated 04.10.13
in the matter of school.**

Present: Mrs. Satwant Kaur, Principal, Sh. Sudhir Vice Principal, Ms.
Amarjit Kaur, Head Clerk & Sh. Shekhar Nanawati, Advocate of the
school.

Arguments heard. Order reserved.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary



20.09.2017

000045

**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

Canterbury Model Public School,
Shahdara, Delhi (B-333)

And in the matter of


Application dated 24.8.17 for
reconsideration / review of
recommendations dated 01.8.15
in the matter of school.

Present: Sh.K.C.Gupta, President & Sh. Neeraj Gupta, Treasurer of
the school.

Adjournment at the request of the authorized representative of
the school. The matter is listed for 10th Nov. 2017 at 11.00 A.M.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary



20.09.2017

000046

B-642

Apeejay School, Pitampura, Delhi

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

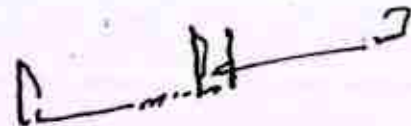
An application has been filed on behalf of the school requesting for adjournment for a month on the ground that the Internal Auditor and Accounts Officer of the school have recently joined and they need some more time to go through the records. On the same ground the school had sought adjournment on the last date of hearing. The school is given last opportunity to file its rebuttal. Matter is adjourned for 9th November 2017 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER

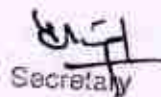


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

20.09.2017

000047

B-172

Ganga International Schol, Sawda Ghevra, Delhi

Present: Dr. B.K.Yadav, Principal, Sh.Agasti Kumar Behra, Accountant & Sh. Rishi Kumar Jha, PGT of the school.

The school has not produced any of the records that was required to produce vide notice dated 13.8.2017 which was further amplified via email dated 18.9.2017. The authorized representatives appearing for the school requested for another date to be given. The Committee observes that on earlier dates of hearing also the school did not produce the records on 3 or 4 occasions. Partial records were produced on 18.8.2015 before the Audit Officer of the Committee. Last opportunity is given to the school to produce its complete records as mentioned in e mail dated 18.8.2017, a copy of which has been given to the authorized representative of the school. School to produce its accounts in a lap top. Matter will come up for hearing on 10th Nov. 2017 at 11.00 AM.

Rk

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

J.S.

**J.S. KOCHAR
MEMBER**

Anil Kumar

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

TRUE COPY

J.S.
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:

East Point School (Formerly known as Starex International School),

Vasundara Enclave, Delhi (B-341)

Recommendations of the Committee

Present: Sh. Rajiv Gupta, Chartered Accountant, Sh. Bhanu Kashyap, Assistant, Sh. Pramod Kumar & Sh. Dilip Jha, Accountants 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). A copy of the circular issued 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.

Perusal of the documents received in the office of the DDE showed that the school had requested the Education Officer, Zone-II of the Directorate of Education, vide its letter dated 05/01/2009, to increase the tuition fee by a sum of Rs. 520 per month for the purpose of implementation of recommendations of VI Pay Commission, it was also mentioned that the increase would be Rs. 667 per month if the arrears of salary would be made in 36 months. The basis of seeking the increase was that the salary bill of the school would go up from Rs. 6.50 lacs per month to Rs. 10.40 lacs per month after implementation of the recommendations of VI Pay Commission w.e.f. 01/04/2009. However, it appears that the Directorate of Education neither passed any order thereon nor the school made any follow up efforts. After the issuance of the order dated 11/02/2009 by the Directorate of Education granting general permission to the schools to increase the fee, the school issued circulars to the parents for effecting the fee hike in line with the aforesaid order dated 11/02/2009. However, the school mentioned in the circulars that the increase was insufficient to meet the enhanced



financial liability and reserved its right to hike the fee further at a later stage.

The fee hike effected by the school for different classes, so far as appeared from the copies of the circulars issued by the school to the parents is as follows:

Class	Monthly tuition fee hike (Rs.)	Arrear Fee (Rs.)			
		Tuition fee Arrears from 01/09/2008 to 31/03/2009	Development fee Arrears from 01/09/2008 to 31/03/2009	Lump sum fee arrears for 01/01/2006 to 31/08/2008	Total arrears
Pre Primary	400	2,800	420	3,500	6,720
I to VIII	300	2,100	315	3,000	5,415
IX to XII	400	2,800	420	3,500	6,720

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 collected more fee than was required to offset the financial impact of implementing the recommendations of VI Pay Commission. However, they had appended notes to their calculation sheet to the effect that the same was based on incomplete information as the school had not furnished the same.

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. A questionnaire was again issued to the school for furnishing the information which would be relevant for the purpose of making calculations. The school furnished the required information under cover of its letter dated 25/05/2015.

In order to afford an opportunity of being heard, the Committee issued a notice dated 30/06/2016 requiring the school to appear before it on 19/07/2016, and to produce its books of accounts, salary records and fee records etc.

The Manager of the school Ms. Amita Gupta appeared along with Sh. Rajiv Gupta, Chartered Accountant and other support staff of the school.

The Committee examined the information furnished by the school and the submissions made by it vide letter dated 25/05/2015 as also the reply to the questionnaire issued by the Committee. The Committee observed that the school had submitted its reply to the questionnaire on the letter head of this Committee itself in the format given in the notice. The representatives of the school sought time to furnish proper replies on the letter head of the school. Accordingly the matter was directed to be relisted on 24/08/2016. On this date, an application was received from the school seeking adjournment for a date in October. The

accommodation was granted by the Committee and the matter was directed to be relisted on 6th October 2016. Again on this date, an adjournment was sought on the ground that its Chartered Accountant was suffering from Chikungunya. The hearing was accordingly adjourned to 15/11/2016. On this date, the authorized representatives of the school appeared and the Committee examined the information that was furnished by the school under cover of its letter dated 23/09/2016. However, it was observed that the information, as furnished, was ex facie incorrect. The school was again directed to furnish the correct information. The matter was accordingly adjourned to 14/12/2016. The school furnished corrected information vide its letter dated 28/11/2016. On the date of hearing, the same was examined by the Committee.

The authorized representatives appearing for the school, submitted that the accounting policy with regard to the arrear fee recovered and arrear salary paid on implementations of the recommendations of the 6th Pay Commission was as follows :-

The total arrear fee due as per order dated 11.2.2009 issued by the Director of Education was credited to "6th Pay Commission" account and the same was treated as a Current liability. The arrear salary paid pursuant to the implementation of the recommendations of the 6th Pay Commission was debited to the same 6th Pay Commission account. Thus the balance remaining in the 6th Pay Commission account was carried

forward as a liability to the next year and was shown as a Current liability in the balance sheet.

It was further submitted that the entire amount of arrear fee collected was paid as arrear salary upto the 31/03/2013 when the balance in the 6th Pay Commission account became zero. The arrear salary due which was over and above the arrear fee collected was paid in the years 2013-14 and 2014-15 by treating it as an expense for those years and was accordingly debited to the Income and Expenditure accounts.

However, this position was not clearly discernible from the balance sheet of the school as certain amounts had been aggregated in the Current liabilities head. The school was, therefore, required to file a reconciliation with reference to the balance sheet of the different years highlighting the amount of arrear fee collected and the arrear salary paid from 2008-09 to 2014-15.

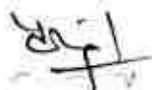
The Committee observed that the bulk of arrear fee was collected up to 2009-10 but the salary and the arrear salary paid up to 31/03/2010 was just Rs.6,97,728. The payment of arrear salary was deferred to the subsequent next three years. It was submitted that since the school was in the process of expanding the existing building of the school, part of the arrear fee was utilized for that purpose.

With regard to the regular fee and salary for the years 2008-09, 2009-10 & 2010-11, it was submitted that the figures reflected in the Income and Expenditure account for fee and salaries for those particular years as the arrear fee and salary was not routed through Income & Expenditure account.

on 23.09.2016. On perusal of the detail of the accrued liabilities of gratuity and leave encashment as on 31.3.2010, the Committee observed that in the statement of accrued liability of gratuity the school had included a number of staff members who had not completed five years of service. Accordingly, the school was directed to file a revised statement by excluding such employees.

The Committee also perused the copies of ledger accounts of East Point Education Society in the books of the school. East Point Education society is the Parent society running the school. It was observed that the school had been transferring funds to the parent society.

As regards the regular development fee charged by the school, the school in its reply to the revised questionnaire stated that the school was charging development fee in all the 5 years for which the information is sought by the Committee and the same was fully utilized. It was also stated that the development fee was treated as capital receipt by the school. However during the course of hearing the authorized



representatives submitted that in the years 2006-07 & 2007-08 it was treated as a revenue receipt. From 2008-09 onwards it had been treated as a capital receipt. Importantly, the school has conceded in its reply that no separate accounts are maintained for development fund and depreciation reserve fund.

On perusal of the statement of utilization of development fee, the Committee observes that the same had been utilized solely for the purpose of the additional construction in the school building. The authorized representatives of the school also conceded this position during the course of hearing.

After receipt of the revised statement of the liability of gratuity, the Committee prepared the following calculation sheet:

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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	Amount (Rs.)	Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash in Hand	8,662	
	Investments	2,048,618	
	Balance in Current Account with scheduled banks	578,206	
	Court Case (Neelam Sheti)	881,622	
	Fee Receivable	87,881	
	TDS Refundable	34,004	
	Advance to Kautilya Construction	500,000	
	East Point Education Society	1,918,875	6,057,868
Less	<u>Current Liabilities</u>		
	Expenses Payable	879,967	
	Caution Money	526,750	
	Advance fee receipts	1,545,777	
	Sundry Creditors	70,561	
	Other Current Liabilities (details not given)	-	3,023,055
	Net Current Assets + Investments		3,034,813
Add:	Funds transferred to the Parent Society in 2008-09 & 2009-10		1,776,396
	Total Funds deemed to be available		4,811,209
Less	Reserves required to be maintained:		
	for future contingencies (equivalent to 4 months salary)	4,262,943	
	for accrued liability towards Leave Encashment as on 31.03.2010	1,052,420	
	for accrued liability towards Gratuity as on 31.03.2010	2,351,276	7,666,639
	Funds available for implementation of 6th Pay Commission before Fee hike		(2,855,430)
Less	Additional Liabilities after implementation of Vth Pay Commission:		
	Arrear of Salary as per 6th CPC for 1.1.06 to 31.3.09	3,464,572	
	Incremental Salary for 2009-10 (as per calculation given below)	5,056,018	8,520,590
	Excess / (Short) Fund Before Fee Hike		(11,376,020)
Add	Total Recovery for implementation of 6th Pay Commission		
	Arrear of tuition fee for 1.1.06 to 31.3.09	3,023,302	
	Incremental tuition fee for 2009-10 (as per calculation given below)	4,448,882	7,472,184
	Excess / (Short) Fund After Fee Hike		(3,903,836)

Development fee refundable as the preconditions for charging the same not being fulfilled:	
For the year 2009-10	3,138,065
For the year 2010-11	3,027,051
Total	6,165,116
Add: Excess fee recovered	(3,903,836)
Total amount refundable	2,261,280

Working Notes:

Normal/ regular salary	2008-09	2009-10
	7,732,811	12,788,829
Incremental salary in 2009-10	5,056,018	
Normal/ Regular Tuition fee	2008-09	2009-10
	10,031,259	14,480,141
Incremental tuition fee in 2009-10	4,448,882	

Funds diverted to the parent society:

Year	Amount
2008-09	1,070,030
2009-10	706,366
Total	1,776,396

A fresh notice dated 19/05/2017 was issued to the school for hearing on 09/06/2017. The aforesaid preliminary calculation sheet was handed over to the representative of the school who appeared on that date as prima facie, it appeared that although the school was in deficit after implementation of recommendations of VI Pay Commission, after taking into consideration the reserves to be kept by the school out of its fund available, the school was not complying with the pre conditions for charging development fee in as much as it was neither maintaining any earmarked development fund or depreciation reserve fund nor was it utilising the development fee for the permissible purposes i.e. purchase or upgradation of furniture, fixture and equipments. On the other hand, it was utilising the same for the purpose of making additional construction in the school. In fact, the school also held on to the arrear fee collected by it for implementation of the recommendations of VI Pay Commission for a couple of year and did not pay the arrear salary out of the same. The arrear fee was admittedly diverted for construction of

East Point School, Vasundara Enclave, Delhi-110096/B-341

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additional buildings or classrooms. However, since subsequently, the school paid the arrears of salary, no adverse inference is drawn against the school on this score. But, the diversion of development fee has to be dealt with in a different manner. The school was not entitled to collect any development fee unless it was to be utilised for purchase or upgradation of furniture, fixtures or equipments and earmarked funds were maintained to park the unutilised development fee and depreciation reserve fund.

The Committee was, prima facie of the view, that the school ought refund the development fee collected by it in the years 2009-10 and 2010-11. However, the school had incurred an overall deficiency of Rs. 39,03,836 on implementation of the recommendations of VI Pay Commission that ought to be set off against the development fee which had been irregularly collected by the school. After doing so, it appeared that the school was required to refund a sum of **Rs. 22,61,280** out of the development fee collected for the year 2010-11. The school was given an opportunity to rebut the calculations prepared by the Committee.

The school filed written submissions dated 13/07/2017 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 was contended that a liability of Rs. 12 lakhs had devolved on the school on 24/03/2008 but had not been

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provided in the books of accounts as the bill was under verification. Accordingly it was contended that the funds available with the school as on 31/03/2008 determined by the Committee to be Rs. 30,34,813, required to be moderated. It was further contended that the Committee had also considered a sum of Rs. 8,81,622, which was deposited by the school against a pending court case to be available with the school. However, the court case was finally settled in April 2009 and as per the settlement the school got only 50% of the amount i.e. Rs.4,40,811. It was, accordingly contended that instead of Rs. 8,81,622, the Committee ought to consider only Rs.,4,40,811 as available with the school. In support, the school filed a copy of settlement arrived at with the plaintiff and also a copy of the order of the Court by which the school got the refund of 50% of the amount.

The authorized representatives appearing for the school were heard in the matter.

The Committee has considered the submissions made by the authorized representatives of the school as well as the written submissions filed by it and has also gone through the copy of the order of the Hon'ble Delhi High Court in RFA No. 516-17/2006 and has also examined the copy of the bill for Rs. 12.00 lacs for which the school claims to have incurred the liability of 24/03/2008.



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 the liability arose on account of construction of additional portions of the school building. This is a capital expenditure which, cannot form part of the fee structure of the school, in terms of the law laid down by the Hon'ble Supreme Court in case of Modern school Vs. Union of India. (2004) 5 SCC 583. Therefore, this submission of the school is not tenable.

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 it, 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.

**Justice Anil Kumar (R)
(Chairperson)**

**CA J.S. Kochar
(Member)**

**Dr. R.K.Sharma
(Member)**

Date: 14/07/2017

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**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:

Lilawati Vidya Mandir, Shakti Nagar, Delhi-110007 (B-524)

Recommendations of the Committee

Present: Sh. D.K. Khandelwal, Chartered Accountant, Smt. Sushma Khurana, Principal and Sh. Yash Raj Gupta, Joint Secretary 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), which was followed by a reminder dated 27/03/2012. However, the school did not respond to the questionnaire or its reminder. A revised questionnaire was issued to the school on 04/06/2013, incorporating therein the relevant information required to examine the justifiability of the recovery of development fee by the school. The school responded vide its letter dated 01/07/2013, stating therein that:

- (a) The school had implemented the recommendations of VI Pay Commission and the increased salaries had been paid to the

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- staff w.e.f. 01/01/2006. It was mentioned that the arrears of salary for the period 01/01/2006 to 31/08/2008 that was paid by the school amounted to Rs. 1,25,76,527 and those for the period 01/09/2008 to 31/03/2009 amounted to Rs. 65,48,828.
- (b) The school recovered arrears of tuition fee amounting to Rs. 62,94,370 for the period 01/01/2006 to 31/08/2008 and Rs. 43,81,400 for the period 01/09/2008 to 31/03/2009. Additionally, the school also recovered arrears of development fee amounting to Rs. 6,40,500 for the period 01/09/2008 to 31/03/2009. The development fee charged prior to hike as well as post hike was @ 15% of tuition fee.
- (c) The school hiked regular tuition fee w.e.f. 01/04/2009 @ Rs. 200 per month for classes I to V and Rs. 300 per month for classes VI to XII.
- (d) The school charged regular development fee in all the five years for which the information was sought by the Committee i.e. 2006-07 to 2010-11. It was treated as a capital receipt and separate depreciation reserve fund was maintained. Further development fee was kept in a separate bank account and unutilised part had been kept in earmarked fixed deposit in banks in the name of 'Development Fee Fixed Deposit'.

In the first instance, the calculations regarding the justifiability of hike in fee pursuant to order dated 11/02/2009 issued by the Director of Lilawati Vidya Mandir, Shakti Nagar, Delhi-110007/B-524

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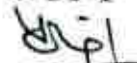


Education were made by the Chartered Accountants appointed by the Directorate of Education (CAs) to assist this Committee. They determined that the school had recovered a sum of Rs. 1,78,66,603 in excess of its requirements for implementing the recommendations of VI Pay Commission. On reviewing the calculations made by the CAs, the Committee observed that they had not taken into consideration the reserves required to be maintained by the school for accrued liabilities of gratuity and leave encashment, which was manifest from the audited financials of the school. The Committee also came across the other errors in the calculations and accordingly rejected the calculation sheet prepared by the CAs.

The Committee observed that the replies furnished by the school were ambivalent in as much as the school had not clearly mentioned as to from which date the increased salaries were paid to the staff on acceptance of the recommendations of VI Pay Commission and accordingly sought some further details vide email dated 22/07/2013.

In reply, the school, vide its letter dated 08/08/2013, clarified that full recommendations of the VI Pay Commission were implemented in the month of April 2010. However, the school started partially implemented the recommendations of VI Pay Commission w.e.f. March 2009. It was stated that 75% of the incremental salary which arose from acceptance of the recommendations of VI Pay Commission were started to be paid w.e.f.

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April 2009 and the balance 25% upto March 2010 were paid in lump sum on 01/07/2010. Similarly, 75% of the arrears for the period 01/09/2008 to 31/03/2009 were paid on 12th May 2009 and the remaining 25% were paid on 23/04/2010.

The Committee issued a notice dated 25/05/2015, requiring the school to furnish the information regarding the aggregates amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the financials of the school. Besides the school was also required to produce the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment and copy of the circular issued to the parents regarding fee hike. The school was also required to furnish copies of the audited financials of its pre primary school in case they were not part of the financials of the main school.

The school furnished the required information as also the audited financials of its pre primary school namely Lilawati Montessori School under cover of its letter dated 08/06/2015.

Notice of hearing was issued to the school on 28/10/2015 requiring the school to be present on 17/11/2015 along with all its relevant financial records. The hearing was rescheduled for 02/12/2015.

On the date of hearing, Ms. Sushma Khurana, Principal, Sh. Harsh Gupta, Manager, Sh. Yash Raj Gupta, Joint Secretary and Sh. D.K.



Khandelwal, Chartered Accountant of the school appeared and produced the records of the school. They were also heard by the Committee.

The records produced by the school were examined by the Committee in order to verify the information furnished by the school from time to time. During the course of hearing, the representatives of the school filed revised fee and salary statement after making some corrections in the statement filed earlier. It was observed that the school had incorrectly showing the arrears for the period 01/04/2009 to 31/03/2010 when the school had admittedly increased the salary w.e.f. 01/04/2009, albeit by 75%. The arrears for the period 01/04/2009 to 31/03/2010 were actually the balance 25% of incremental salary for the year 2009-10. The authorized representatives of the school also furnished the details of accrued liability of gratuity and leave encashment as on 31/03/2010, the figures of which were Rs. 1,79,18,953 and Rs. 66,72,545 for the senior school and Rs. 22,62,170 and Rs. 8,40,830 for the Montessori school. The Committee also observed that although the school maintained a depreciation reserve in its books, the same was not separately kept in earmarked bank accounts or FDRs. The authorized representatives submitted that the earmarked development fund fixed deposits took care of the depreciation reserve also.

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On account of the reconstitution of this Committee, A fresh hearing was afforded to the school on 21/10/2016. The authorized representatives of the school reiterated the submissions made by them earlier.

On the basis of the audited financials and the information filed by the school from time to time which have been verified by the Committee and the submissions made by the authorized representatives of the school, the Committee prepared the following calculation sheet in order to examine the justifiability of the recovery of arrear fee and the increase in fee effected by the school in pursuance of order dated 11/02/2009.

At the outset, it needs to be stated that the hike in tuition fee and the development fee effected by the school w.e.f. 01/09/2008 was within the permissible limits laid down by the Directorate of Education vide order dated 11/02/2009. However, it needs to be examined whether the school was actually in need of a fee hike considering the funds already available with it vis a vis that additional liability that befell on the school on account of acceptance of the recommendations of VI Pay Commission. The Committee observes that the school was maintaining its accounts on funds based. Accordingly it had earmarked all its investments against particular funds. Therefore, all the investments of the school were not available for the purpose of meeting the additional liability of the increased salary on account of the recommendations of VI Pay

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Commission. The Committee has excluded such investments such investments from its calculations. The Committee, for the purpose of examining the issue in a holistic manner, taken the combined financial position of the main school as well as the montessori school. The position of funds available with the school as on 31/03/2008, was as follows:

	Particulars	Main School	Montessori	Total
	<u>Current Assets</u>			
	Cash with Accountant	181,039	15,282	196,321
	Savings Account (Security Account)	103,402	-	103,402
	Savings Account with Axis Bank	2,858,219		2,858,219
	LVM Bus Account	-	273,388	273,388
	LVM DTC Account	-	480,825	480,825
	Pupil & Staff Benevolence Fund	-	813,567	813,567
	Fixed Deposits against Pupil & Staff Benevolence Fund	-	1,449,916	1,449,916
	Fixed Deposits against Gratuity & Leave Encashment	13,916,714	-	13,916,714
	General FDRs	9,618,726	6,843,873	16,462,599
	FDRs against Refundable Security	1,858,638	-	1,858,638
	Advance to Staff	-	96,000	96,000
	Amount Receivable	56,570	15,469	72,039
	Total Current assets	28,593,308	9,988,320	38,581,628
Less	<u>Current Liabilities & Earmarked Funds</u>			
	Bank Overdraft	-	561,220	561,220
	LVM Bus Fund (restricted to Earmarked FDRs)	-	754,213	754,213
	Pupil & Staff Benevolence Fund (restricted to Earmarked FDRs)	-	813,567	813,567
	Security Deposit from Staff	144,722	40,000	184,722
	Advance Fee	156,470	486,500	642,970
	Students Security Refundable	1,930,750	121,000	2,051,750
	Other Liabilities	134,386	963,528	1,097,914
	Total Current Liabilities	2,366,328	3,740,028	6,106,356
	Net Current Assets + Investments	26,226,980	6,248,292	32,475,272

It will be observed from the above table that the school had funds to the tune of Rs. 3,24,75,272 of its own as on 31/03/2008. However, the Committee has taken a view that the school ought to retain funds equivalent to an amount of its accrued liabilities of gratuity, leave

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encashment and a reasonable reserve equivalent to four months salary for future contingencies and it should not denude itself of all its available resources while implementing the recommendations of VI Pay Commission. The requirement of the school to keep funds in reserve for the above purposes has been worked out as follows:

Funds to be kept in reserve:			
for future contingencies equivalent to 4 months salary	13,029,061	1,342,121	14,371,182
towards accrued liability for Gratuity as on 31.3.2010	17,918,953	2,262,170	20,181,123
towards accrued liability for Leave Encashment as on 31.3.10	6,672,545	840,850	7,513,395
Total funds to be kept in reserve	37,620,559	4,445,141	42,065,700

It is apparent that the available funds of the school i.e. Rs. 3,24,75,272 were not sufficient for maintaining reserves for the above purposes for which we have assessed the requirement of the school at Rs. 4,20,65,700. Therefore, the school needed to hike the fee and recover the arrear fee as per order dated 11/02/2009. Whether the fee hike was proper or not is the question to be determined. For this, we have assessed the additional liability of the school for meeting its obligations under the VI Pay Commission at Rs. 3,35,22,356, as follows:

Arrear of Salary as per 6th CPC w.e.f. 01.01.06 to 31.08.08	12,538,499	1,476,886	14,015,385
Arrear of Salary as per 6th CPC for 1.09.08 to 31.3.09	6,399,179	641,427	7,040,606
Incremental Salary as per 6th CPC in 2009-10	11,346,945	1,119,420	12,466,365
Total	30,284,623	3,237,733	33,522,356

The additional fee recovered by the school, including the arrear fee, amounted to Rs. 2,07,13,650 as per the following details:

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Tuition Fee Arrear from 01.01.06 to 31.08.08	6,297,440	327,810	6,625,250
Tuition Fee Arrear from 01.09.08 to 31.03.09	4,396,300	343,000	4,739,300
Development Fee arrear from 01.09.08 to 31.03.09	640,500	50,820	691,320
Incremental Tuition fee in 2009-10	8,674,270		8,657,780
Total	20,008,510	(16,490) 705,140	20,713,650

In view of the above determinations, the Committee is of the view that the tuition fee hike effected by the school as well as the arrears of tuition fee and development fee recovered by the school pursuant to order dated 11/02/2009 was justified and no intervention is required.

Regular Development Fee:

The Committee has examined the audited financials of the school and observes that the school was substantially fulfilling all the pre conditions laid down by the Duggal Committee for charging the development fee, which affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583. Although the school was not apparently maintaining earmarked investments against depreciation reserve fund, the Committee accepts the submission of the school that the investments against the development fund covered the depreciation reserve fund also. For this purpose, the Committee has culled out the following figures from the audited financials of the school:

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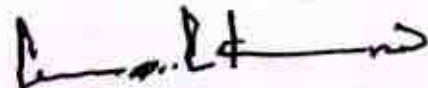
Secretary




Development Fund Account	Main School	Montessori	Total
Axis Bank (Development Fee)	321,406	665,674	987,080
Axis Bank Development Fund		367,622	367,622
FDRs against Development Fund		1,000,000	1,000,000
FDRs against Development Fees	3,893,444	862,576	4,756,020
Total investment against development Fund/fees	4,214,850	2,895,872	7,110,722
Less:			
1. Development Fund	3,695,371	1,552,153	5,247,524
2. Depreciation Reserve Fund	1,695,825	40,108	1,735,933
Total Funds as per Books	5,391,196	1,592,261	6,983,457

It is observed that the total development fund and depreciation reserve fund as per the books of the school amounted to Rs. 69,83,457 while the earmarked investments, FDRS and saving bank accounts amounted to Rs. 71,10,722.


In view of the foregoing position, the Committee is of the view that no intervention is required with regard to regular development fee also.



Justice Anil Kumar (R)
(Chairperson)



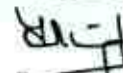
CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Date: 05/09/2017

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**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:

Crescent School, Daryaganj, New Delhi-110002 (B-607)

Recommendations of the Committee

Present: Sh. Anwar Hussain, Account Assistant 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) which was followed by a reminder dated 27/03/2012. The school did not respond to the questionnaire or to the subsequent reminder. The Committee, therefore issued a notice dated 16/07/2012 to the school requiring it to produce its fee receipts, salary payment sheet and details of arrear fee received from the students pursuant to order dated 11/02/2009 and the details of payment of arrear salary consequent upon the implementation of the recommendations of VI Pay Commission w.e.f. 01/01/2006. The school was also advised to furnish its reply to the questionnaire issued by the Committee.

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The school produced the aforesaid records before the Committee on 27/07/2012, which were examined by one of the audit officers of the Committee. The school also filed its reply to the questionnaire issued by the Committee as per which it stated that it had implemented the recommendations of VI Pay Commission w.e.f. April 2009. The arrears of salary for the period 01/01/2006 to 31/03/2009 were also paid. The school increased the tuition fee w.e.f. April 2009 and recovered the arrear fee as permitted vide order dated 11/02/2009 issued by the Director of Education. The school also filed a copy of the circular issued to the parents with regard to hike in fee and recovery of arrear fee in pursuance of order dated 11/02/2009 issued by the Director of Education. As per the circular issued by the school, it recovered a sum of Rs. 2,500 as lump sum arrears for the period 01/01/2006 to 31/08/2008 and Rs. 1575 per student for the period 01/09/2008 to 31/03/2009 @ Rs. 225 per month.

The audit officer on examination of the records of the school, affirmed that the school had charged the increased fee and arrears in accordance with the order dated 11/02/2009 issued by the Director of Education and had also implemented the recommendations of VI Pay Commission.

In the first instance, the relevant calculations to examine the justifiability of the fee hike effected by the school were made by the

Chartered Accountants who had been deputed by the Directorate of Education to assist this Committee and they determined that the school had recovered fee in excess of its requirements to the tune of Rs. 39,78,395. However, the Committee observed that the CAs had made the calculations by extrapolating the monthly difference of the pre and post implementation salary and fee without reconciling the same with the audited financials and without taking into account the requirement of the school to keep funds in reserve for its accrued liabilities of gratuity and leave encashment. Accordingly the calculations made by the CAs were not accepted by the Committee.

The Committee issued a notice dated 29/06/2015 requiring the school to appear before it on 30/07/2015 and to furnish the information regarding the aggregate amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the financials of the school. Besides, the school was also required to produce the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment. An adjournment was sought on 30/07/2015. The matter was relisted for hearing on 11/08/2015.

On the date of hearing, Sh. Anwar Hussain, Accounts Assistant of the school appeared and filed written submissions dated 11/08/2015. He contended that the school had implemented the recommendations of VI Pay Commission and also paid the arrears of salary for the period

01/01/2006 to 31/03/2009. All the arrears were paid through account payee cheques in support of which, he produced copies of the bank statements. He also submitted that the regular salary of the school is also paid by direct bank transfers to the accounts of the staff. He submitted that in order to implement the recommendations of VI Pay Commission, the school increased the fee and recovered the arrear fee as permitted to the school vide order dated 11/02/2009(supra). He also furnished details of the accrued liabilities of leave encashment and gratuity.

With regard to development fee, he contended that the school charges one time development fee at the time of admission only. The same is treated as a capital receipt by crediting it to an account styled as "School Maintenance Fund". However, he conceded that the same was utilised for repair and maintenance of building and not for purchase or upgradation of furniture, fixture or equipments.

Based on the audited financials of the school, as also the information furnished by the school from time to time either in response to the notices issued by the Committee or during the course of hearing, the Committee prepared a calculation sheet as per which the following determinations were made:

Funds available with the school prior to fee hike on the basis of audited balance sheet as on 31/03/2008

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Current Assets + Investments</u>		
Cash in Hand	1,572	
Imprest	1,000	
Balance with Banks	1,741,009	
FDRs (excluding those for earmarked purposes)	2,842,999	
Recurring Deposits	765,000	
Branch Office	726,015	6,077,595
<u>Less Current Liabilities</u>		
Caution Money	978,250	
Sundry Payable	11,236	
Transport security	178,550	1,168,036
Net Current Assets + Investments (Funds Available)		4,909,559

Requirement of the school to keep fund in reserve:

Reserves required to be maintained:		
for future contingencies (equivalent to 4 months salary)	3,141,868	
towards accrued liability of Gratuity as on 31.3.2010	4,177,373	
towards accrued liability of Leave encashment as on 31.3.2010	1,690,458	9,009,699

From the above two tables, it is apparent that the funds available with the school were not even in sufficient to meet the accrued liabilities of the school for gratuity and leave encashment. Therefore, the Committee is of the view that the school did not have any funds of its own which could have been utilised for implementation of the recommendations of VI Pay Commission.

In light of the above finding, it becomes incumbent to examine as to what was the financial impact of the implementation of the recommendations of VI Pay Commission on the school and how much additional revenue the school generated by recovering arrear fee and by increasing the regular fee for the year 2009-10.

The total financial impact of implementing the recommendations of VI Pay Commission by the school upto 31/03/2010, was as follows:

Additional Liabilities for implementation of 6th CPC:		
Arrear of Salary as per 6th CPC	2,542,212	
Incremental Salary for 2009-10 (as per calculation given below)	3,005,160	5,547,372

	2008-09	2009-10
Normal/ regular salary	6,420,444	9,425,604
Incremental salary in 2009-10	3,005,160	

The additional revenue generated by the school by recovering arrear fee and increasing regular fee in the year 2009-10, was as follows:

Additional Recovery for implementation of 6th CPC		
Arrear of tuition fee from 1.1.06 to 31.3.09	2,647,400	
Incremental fee for 2009-10 (as per calculation given below)	1,597,020	4,244,420

	2008-09	2009-10
Normal/ Regular Tuition fee	6,782,845	8,242,035
Building Maintenance Fee	1,686,150	1,823,980
Total	8,468,995	10,066,015
Incremental fee in 2009-10	1,597,020	

From the above tables, it is apparent that the school did not even generate sufficient revenue to offset the financial impact of implementing the recommendations of VI Pay Commission and incurred a deficiency to the tune of **Rs. 13,02,952** (55,47,372 – 42,44,420). Therefore, no fault can be found with the school in respect of the recovery of arrear fee or the increase in regular fee w.e.f. 01/04/2009 in accordance with the recommendations of VI Pay Commission.

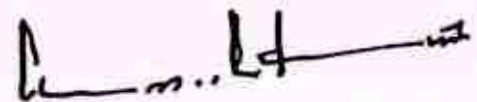
The next issue that remains to be examined is the justifiability of recovery of development fee. As conceded by the school that the development fee was being utilised for repair and maintenance of building and not for purchase or upgradation of furniture and fixtures or equipments, it is obvious that the development fee being charged by the school was not in accordance with the law laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583. However, the moot question that requires consideration by the Committee is whether the school ought to refund the same.

The Committee notes that the school charged a sum of Rs. 8,81,000 as development fee in 2009-10 and Rs. 7,35,500 in 2010-11 i.e. **Rs. 16,16,500** in two years. The school incurred a deficiency of **Rs. 13,02,952** in implementation of the recommendations of VI Pay Commission. Further, the Committee notes that the school did not have sufficient funds to keep in reserve to meet its accrued liability of gratuity


and leave encashment, let alone any reserve for future contingencies. The deficiency in reserve for gratuity and leave encashment itself was **Rs. 9,58,272** [(41,77,373+16,90,458)- 49,09,559].

In view of the above findings, the Committee is of the view that no intervention is required to be made with regard to either the arrear fee or the incremental fee or the development fee charged by the school in pursuance of order dated 11/02/2009 issued by the Director of Education.

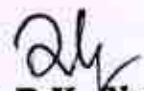
Recommended accordingly.



**Justice Anil Kumar (R)
(Chairperson)**




**CA J.S. Kochar
(Member)**



**Dr. R.K. Sharma
(Member)**

Date: 05/09/2017

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**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:

Adarsh Vidya Bhawan, Patparganj, Delhi-110092 (B-197)

Recommendations of the Committee

Present: Sh. Nishant Garg, Authorized Representative 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 furnished its reply vide letter dated 29/03/2012. The school stated as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salaries was being paid to the staff w.e.f. 01/04/2009.
- (b) It had paid a total sum of Rs. 86,65,270 as arrears w.e.f. 01/01/2006. It had increased the tuition fee in pursuance of

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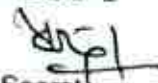
order dated 11/02/2009. (the date with effect from which it was increased was not mentioned by the school).

(c) It had collected a total sum of Rs. 58,43,550 towards arrear fee.

The calculations with regard to justifiability of fee hike effected by the school, were in the first place, made by the Chartered Accountants deputed by the Directorate of Education to assist this Committee. The calculations were made on the basis of the replies furnished by the school, to the questionnaire issued by the Committee. They determined that apparently the school had recovered a sum of Rs. 12,62,778 in excess of its requirement for implementation of the recommendations of VI Pay Commission.

On perusal of the calculations prepared by the aforesaid CAs, the Committee observed that they had determined the funds available with the school on the basis of the balance sheet of the school as on 31/03/2009, which was not the right thing to do as the school had partially recovered the arrears and also increased fee w.e.f. 01/09/2008 in the year 2008-09 itself. Hence the correct thing to do was to determine the funds position of the school with reference to its balance sheet of 31/03/2008 i.e. before the fee hike was effected. Therefore, the calculations were not accepted by the Committee.

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In order to afford an opportunity of being heard, the Committee issued a notice dated 27/04/2015, requiring the school to appear before it on 07/05/2015, and to produce its books of accounts, salary records and fee records etc. for verification by the Committee. The school was also required to file copies of its bank statements, evidencing payment of arrear salaries, a statement of the trust/society running the school, as per the books of the school. The school was also advised to file details of its accrued liabilities of gratuity and leave encashment and a copy of the circular issued to the parents regarding fee hike. A questionnaire was also issued to elicit the response of the school with regard to charging of development fee and maintenance of earmarked development fund and depreciation reserve fund accounts.

No one was present on the date of hearing. However, an application was received by the Committee requesting it to reschedule its hearing. The application was allowed and the hearing was rescheduled to 16/07/2015. On this date, Sh. Pankaj Verma, Administrative Officer of the school appeared with Sh. Dinesh Aggarwal, Chartered Accountant and Sh. Satish. They filed the information sought by the Committee vide its notice dated 27/04/2015. They were partly heard by the Committee. They contended that the school implemented the recommendations of VI Pay Commission w.e.f. 01/04/2009 and paid a total sum of Rs. 86,12,391 as arrears for the period 01/01/2006 to 31/03/2009. They

Adarsh Vidya Bhawan, Patparganj, Delhi-110092 (B-197)

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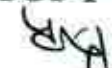


also contended that a further sum of Rs. 39,64,053 was still payable to the ex staff as on 31/03/2011. However, as per the details filed by the school, the amount payable to the ex staff was Rs. 34,31,564.

The Committee examined the mode of payment of arrears to the staff, the school having contended that they were paid by account payee cheques. The contention of the school was found to be not wholly true as the Committee came across certain instances of cash payments. The school was advised to file the break up of regular salary that was paid by account payee cheques and that was paid in cash in 2008-09 and 2009-10. Similar break up was also required to be filed with respect to the arrears of salary. The Committee also noticed that the detail of accrued liability of the school for gratuity which was filed, included certain staff members who had not completed even 5 years of service. The school was advised to file a revised statement by excluding such employees. The necessary details were filed by the school under cover of its letter dated 24/07/2015.

On perusal of the circular dated 20/03/2009, which was issued to the parents of the students, the Committee observed that the school increased the tuition fee of students of pre primary to VIII class by Rs. 300 per month while the hike for classes IX to XII was Rs. 400 per month w.e.f. 01/09/2008. The hiked fee for the period 01/09/2008 to 31/03/2009 was collected as arrears amounting to Rs. 2100 and Rs. Adarsh Vidya Bhawan, Patparganj, Delhi-110092 (B-197)

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2800 respectively in three installments. The lump sum fee arrears for the period 01/01/2006 to 31/08/2008 were recovered @ Rs. 3000/3500 per student in 4 installments. The school did not increase any development fee on account of increase in tuition fee.

With regard to development fee, the school stated that it started charging development fee in the year 2009-10. In 2009-10, it collected a sum of Rs. 18,17,155 and in 2010-11, it collected Rs. 36,13,295. The manner of treatment of development fee in the accounts of the school was not mentioned for 2009-10 but for 2010-11, it was mentioned that the same was treated as a capital receipt. Perusal of the balance sheet of the school for the year 2009-10 does not show that it was treated as a capital receipt. In 2010-11, it was treated as a capital receipt and was utilised to the extent of Rs. 29,80,149 on partially on renovation of building and partially on purchase of furniture, fixture and equipments. Although the school mentioned that it was maintaining a depreciation reserve fund on assets acquired out of development fee. The balance sheet of the school did not show any such fund. Only a depreciation reserve fund was created in the books of the school. The school stated that the unutilised development fund and depreciation reserve fund were kept in earmarked FDRs, a copy of which was enclosed. However, on perusal of the copy of the FDR, the Committee observed that the FDRs for Rs. 10.00 lacs was made on 11/06/2007 when the school was not

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even charging the development fee. Moreover, there is no specification that it was development fund or depreciation reserve fund account.

In view of the above discussion, the Committee is of the view that the school was not fulfilling the pre conditions laid down by the Duggal Committee for charging development fee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 and therefore the same was not charged in accordance with law.

The Committee observed that the school paid a substantial portion of the arrears of salary in cash. No reason was adduced except a lay statement that some of the staff members required such payments to be made in cash. As per the details filed by the school, the break up of cash and cheque payments of arrear salary is as follows:

Year of payment	Paid by a/c payee cheques (Rs.)	Paid in cash (Rs.)	Total (Rs.)
2008-09	9,40,000	1,90,000	11,30,000
2009-10	45,22,335	19,92,545	65,14,880
2010-11	9,67,511	0	9,67,511
Total	64,29,846	21,82,545	86,12,391

The Committee is of the view that the payments which have purportedly been made in cash, have not actually been made as there was no plausible reason that when a sum of Rs. 64,29,846 could be made by account payee cheques, what prompted the school to make

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payments in cash, particularly when the quantum of arrears payments is quite high. It defies logic. Accordingly, the Committee has excluded the payments which have allegedly been made in cash from its calculations.

The Committee also observed that the school had taken various loans for purchase of transport vehicles. The repayment of such loans as well as payment of interest was being made out of the fee collected from the students. In view of the judgment of the Hon'ble Supreme Court in the case of Modern School (supra), capital expenditure cannot form part of the fee structure. In other words, the school cannot recover capital expenditure from the students by including it in the fee charged from them. The Committee has determined that the school made the following payments from 2006-07 to 2009-10 on account of repayment of loans and interest thereon, for which the parent society ought to have provided the funds:

Year	Repayment of Loans	Interest paid	Total outgo of funds
2006-07	1,397,733	122,497	1,520,230
2007-08	895,673	83,380	979,053
2008-09	440,359	93,461	533,820
2009-10	277,205	69,521	346,726
Total	3,010,970	368,859	3,379,829

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Since the parent society has not provided funds for the above purposes, the Committee has considered them as funds available with the school, which could have been utilised for the purpose of implementation of VI Pay Commission. After considering the aforementioned issues and the fund position emanating from the audited financials of the school and the information furnished by the school from time to time, the Committee has made the following determinations:

Net current assets available with the school as on 31/03/2008:

<u>Current Assets + Investments</u>		
Cash in hand	59,895	
Cash at Bank	7,152	
Fixed Deposits	5,980,000	
AVB Primary School	870,950	
AVB Nursery School	45,000	
Misc. Income Receivable	1,100	6,964,097
<u>Less Current Liabilities</u>		
Audit Fee payable	4,494	
Bank Overdraft (IOB+BOI)	653,804	
Professional Fee payable	13,484	
S. Creditors	28,552	
TDS Contractor	4,200	
Fee received in advance	1,631,205	2,335,739
Net Current Assets + Investments (B)		4,628,358



Reserves required to be maintained:		
for future contingencies (equivalent to 4 months salary)	7,552,699	
for Gratuity as on 31.03.2010	3,701,631	
for Leave Encashment as on 31.03.2010	3,663,850	14,918,180

Additional Liabilities for implementation of 6th CPC:		
Arrear of Salary as per 6th CPC from 1.1.06 to 31.3.09 (cash payments excluded)	6,607,844	
Incremental Salary for 2009-10 (as calculated below)	7,742,917	14,350,761

	2008-09	2009-10
Normal/ regular salary	14,915,181	22,658,098
Incremental salary in 2009-10	7,742,917	

Additional Recovery for implementation of 6th CPC:		
Arrear of tuition fee w.e.f 01.01.06 to 31.08.08	3,742,830	
Arrear of tuition fee w.e.f 01.09.08 to 31.03.09	2,892,485	
Incremental fee for 2009-10 (as calculated below)	4,952,970	11,588,285

	2008-09	2009-10
Regular Tuition fee	23,211,845	28,164,815
Incremental tuition fee in 2009-10	4,952,970	

In view of the foregoing determinations, the final picture that emerges is as follows:

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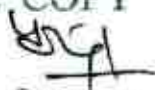
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Funds deemed to be available with the school before fee hike:		
(a) Net current Assets + Investments	46,28,358	
(b) Funds applied for repayment of loans and interests	<u>33,79,829</u>	80,08,187
Less: Reserve required to be kept for gratuity, leave encashment and future contingencies		1,49,18,180
Balance funds available for implementation of recommendations of VI Pay Commission		Nil
Impact of implementation of VI Pay Commission upto 31/03/2010		1,43,50,761
Additional recovery by way of fee hike and arrears		1,15,88,285
Deficit incurred by the school		(-) 27,62,476

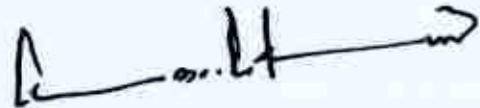
As per the above determinations, so far as the arrears of tuition fee and increase in fee w.e.f. 01/09/2008 are concerned, the Committee is of the view that the same cannot be faulted with. However, the Committee has determined that the development fee charged by the school amounting to Rs. 54,30,450 in 2009-10 and 2010-11 was not charged in accordance with the law laid down by the Supreme Court. However, in view of the deficit incurred by the school to the tune of Rs. 27,62,476, as calculated above, and also in view of the fact that the requirement of the school to keep funds in reserve amounted to the Rs. 1,49,18,180, against which the school had or deemed to have funds to the tune of Rs. 80,08,187 only, the Committee is not inclined to recommend any refund on account of development fee also.

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Resultantly, the Committee is of the view that no intervention is required in the matter of recovery of arrear fee, hike in tuition fee w.e.f. 01/09/2008 or recovery of development fee in the years 2009-10 and 2010-11.


Recommended accordingly.



Justice Anil Kumar (R)
(Chairperson)



CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Date: 11/09/2017

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**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:

Plato Public School, I.P. Extension, Patparganj, Delhi-110092 (B-195)

Recommendations of the Committee

Present: Ms. K. Dhawan, Principal with Sh. Manu RG Luthra Chartered Accountant and Ms. Arti, Accountant 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 29/03/2012, submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salary to the staff was being paid from 01/04/2009.
- (b) It paid arrear salary w.e.f. 01/01/2006 in installments and also recovered the arrear fee from the students as per order dated 11/02/2009 issued by the Director of Education.

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On prima facie examination of the returns filed by the school under Rule 180 of the Delhi School Education Rules, 1973, the Committee observed that the school was not filing any schedule of the Balance Sheet or Income & Expenditure Account as part of its annual returns. Accordingly, the Committee required the school to furnish the same. The required scheduled were furnished by the school on 08/08/2013.

In the first instance, the relevant calculations to examine the justifiability of the fee hike effected by the school were made by the Chartered Accountants who had been deputed by the Directorate of Education to assist this Committee and they determined that the school had recovered fee in excess of its requirements to the tune of Rs. 1,40,679. However, the Committee inferred that the CAs had made the calculations by taking monthly difference of the pre and post implementation salary and fee and without taking into account the requirement of the school to keep funds in reserve for its accrued liabilities of gratuity and leave encashment. Accordingly the calculations made by the CAs were not accepted by the Committee.

The Committee issued a notice dated 06/04/2015 requiring the school to appear before it on 23/04/2015 (deferred to 22/04/2015) and to furnish the information regarding the aggregate amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the

Plato Public School, I.P. Extension, Patparganj, Delhi-110092 (B-195)

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financials of the school. Besides, the school was also required to produce the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment and copy of the circular issued to the parents regarding fee hike.

On the date of hearing, the Principal of the school Ms. Baljeet Kaur appeared along with Sh. Manu R.G. Luthra, Chartered Accountant. They filed written submissions dated 23/04/2015. They submitted that the school had fully implemented the recommendations of VI Pay Commission. Arrears of salary were paid in nine installments spread over the years 2009-10 and 2010-11. Further another payment of Rs. 1,80,887 was paid in 2010-11. The entire amount of arrears amounting to Rs. 45,47,758 was paid either by direct bank transfer or by crossed cheques.

They further submitted that the school recovered the arrear fee for the period 01/01/2006 to 31/03/2009 as was permitted by order dated 11/02/2009 issued by the Director of Education. The arrears of development fee were recovered @ 15% of the arrears of tuition fee as the school was charging development fee @ 15% of tuition fee earlier also.

The Committee observed that while the development fee charged by the school was credited to a development fund account, the utilisation of development fee was not debited to this fund account resulting in a nominal development fund being reflected in the balance sheet whereas

Plato Public School, I.P. Extension, Patparganj, Delhi-110092 (B-195)

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it may actually have been already utilised. With regard to depreciation reserve fund, the authorized representatives appearing for the school submitted that since the school was not charging depreciation to its revenue accounts, hence it was not required to maintain any earmarked FDRs or bank accounts for that purpose. Although they submitted that an earmarked bank account was maintained in respect of unutilised development fund, they were unable to pin point from the balance sheet as to which was the earmarked bank account for development fund.

On the next date of hearing, the authorized representatives of the school filed a statement of its earmarked development fund account maintained with Corporation Bank as also an earmarked depreciation reserve fund account maintained with the same bank. On perusal of the same, the Committee observed that the depreciation reserve fund account was opened on 24/05/2011 while the development fund account was opened on 21/10/2013. Thus in effect, the school conceded that upto 2010-11 i.e. the year upto which the charging of development fee by the schools is being examined by the Committee, the school neither had any earmarked development fund account nor any depreciation reserve fund account.

The matter was heard on 06/05/2015. However, before the final recommendations could be finalized, the then Chairman of the Committee Justice Anil Dev Singh (Retd.) resigned. The reconstituted

Plato Public School, I.P. Extension, Patparganj, Delhi-110092 (B-195)

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Committee issued a fresh notice of hearing to the school on 18/08/2017 for hearing the school on 29/08/2017. The preliminary calculation sheet prepared by the Committee showed that although the school had incurred a deficit of Rs. 42,08,062 on implementing the recommendations of VI Pay Commission, the development fee charged by it in the years 2009-10 and 2010-11, which was in pursuance of order dated 11/02/2009 was not in accordance with law as the pre conditions prescribed by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 were not being fulfilled as the school was not maintaining any earmarked development fund or depreciation reserve fund accounts, which were necessary pre conditions to be fulfilled by the school for charging development fee. Further, the school was prevaricating with regard to the requirement of maintaining a depreciation reserve fund. Firstly it contended that it was not required to maintain any depreciation reserve fund as it was not charging any depreciation to its revenue accounts. However, subsequently, it turned around and claimed that it was actually maintaining a depreciation reserve fund, which the Committee found that it was started only w.e.f. 24/05/2011. The very effect that the school subsequently started maintaining an earmarked depreciation reserve fund shows that it was alive to the requirement of maintaining such a fund for charging development fee, yet it chose not to do so till 24/05/2011. While preparing the relevant calculations, the

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Committee has given due consideration to the requirement of the school to keep funds in reserve for meeting its accrued liabilities of gratuity and leave encashment and for future contingencies before implementing the recommendations of VI Pay Commission. The calculation sheet prepared by the Committee is as follows:

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.)
	Funds apparently utilised for repayment of secured loans and payment of interest thereon 2006-07 to 2009-10 (A)		3,534,283
	<u>Current Assets + Investments</u>		
	Cash in hand	70,510	
	Cheque in Hand	12,975	
	Bank Balance	102,221	
	FDRs with accrued interest	299,724	
	Plato Education Society	909,862	
	TDS Refundable	743	
		1,396,035	
Less	<u>Current Liabilities</u>		
	Sundry Creditors	263,524	
	Current liabilities & Provisions	579,639	
		843,163	
	Net Current Assets (B)		552,872
	Funds deemed to be Available		4,087,155
Less	Reserves required to be maintained:		
	for future contingencies (equivalent to 4 months salary)	4,337,217	—
	for Leave Encashment as on 31.03.2010	546,263	
	for Gratuity as on 31.03.2010	2,264,097	7,147,577
	Funds available for implementation of 6th CPC		(3,060,422)
Less	Additional Liabilities after implementation of 6th CPC:		
	Arrear of Salary as per 6th CPC from 1.1.2006 to 31.3.2008	2,515,038	
	Arrear of salary from 1.9.2008 to 31.3.2009	2,032,720	
	Incremental Salary for 2009-10 (as per working given below)	4,512,939	9,060,697
	Excess / (Short) Fund Before Fee Hike		(12,121,119)
Add	Additional Recovery for implementation of 6th CPC:		
	Arrear of tuition fee from 1.1.2006 to 31.8.2008	1,870,531	
	Arrear of tuition fee from 1.9.2008 to 31.3.2009	1,347,967	
	Arrear of Development fee from 1.9.2008 to 31.3.2009	202,083	
	Incremental tuition fee in 2009-10 (working given below)	4,492,476	7,913,057
	Excess / (Short) Fund After Fee Hike		(4,208,062)

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Development fee refundable as pre-conditions for charging the same not being fulfilled:	Rs.
For the year 2009-10	2,420,044
For the year 2010-11	2,876,105
Total	<u>5,296,149</u>
Less: Shortage of funds	
Net amount refundable	<u>(4,208,062)</u> <u>1,088,087</u>

Working Notes:

Normal/ regular tuition fee	2008-09	2009-10
Tuition Fee as per Income & Expenditure Account	11,649,961	16,142,437
Increase in Tuition Fee in 2009-10 as per I & E A/c	<u>4,492,476</u>	
Normal/ regular Salary	2008-09	2009-10
Salary as per Income & Expenditure account	8,498,712	13,011,651
Increase in Salary in 2009-10 as per I & E A/c	<u>4,512,939</u>	

Annexure 1

Funds diverted for repayment of Secured loans taken for capital expenditure and interest paid thereon

(As per Receipt & Payments Account)

Year	Repayment of Loans with interest
2006-07	508,600
2007-08	895,581
2008-09	972,159
2009-10	1,157,943
Total	<u>3,534,283</u>

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As the Committee found that the development fee charged by the school in 2009-10 and 2010-11 was not in accordance with law and the same amounted to Rs. 52,96,149 (Rs. 24,20,044 for 2009-10 and Rs. 28,76,105 for 2010-11), the Committee set off the deficit of Rs. 42,08,062 against the aforesaid development fee and determined that prima facie the school was required to refund a sum of Rs. 10,88,087. A copy of the calculation sheet prepared by the Committee was given to the authorized representatives appearing for the school on 29/08/2017 and an opportunity was given to the school to rebut the same.

The school has filed its written submissions dated 11/09/2017 in rebuttal of the calculation sheet prepared by the Committee. While agreeing with the rest of the calculations made by the Committee, the school disputed the calculation sheet only on 2 grounds i.e. inclusion of FDRs of Rs. 2,99,724, which the school claimed were pledged with the Director of Education and the requirement of the school to keep funds in reserve for gratuity and leave encashment. In support of the second ground the school filed copies of actuarial valuation report dated 08/09/2017 and contended that the accrued liability of leave encashment was Rs.16,97,241 as on 31.3.2010 as against Rs.5,46,263 which had been considered by the Committee. Similarly, the accrued liability for gratuity was Rs. 24,41,577 as against Rs.22,64,097 considered by the Committee.

Plato Public School, I.P. Extension, Patparganj, Delhi-110092 (B-195)

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The Committee observes that the school had itself given the figures for its accrued liabilities of gratuity and leave encashment as on 31/03/2010, which were based on the exact calculations made by it taking into account the qualifying salary for the month of March 2010, the actual length of service of the staff considering their date of joining and the actual number of leaves which stand in credit to the staff as on 31.3.2010. The school was not been able to point out any errors in its calculations which it itself had submitted.

The Committee is of the view that when exact calculations are available, the report of the actuaries has got no meaning as the actuaries take into account many future indices which may or may not prove to be exact.

Accordingly, the Committee is of the view that the exact calculations furnished by the schools need not be disturbed. The other contention regarding inclusion of FDRs in the funds available which had been raised by the school is acceptable.

The end result of the above discussion is that the refund which the Committee had provisionally determined earlier at Rs. 10,88,087 would get reduced to Rs,7,88,363. Accordingly, the Committee is of the view that the school ought to refund a sum of Rs. 7,88,363 out of its development fee charged for the year 2010-

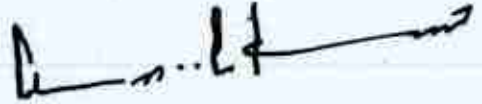
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11, along with interest @ 9% per annum from the date of collection to the date of refund.

Recommended accordingly.



Justice Anil Kumar (R)
(Chairperson)



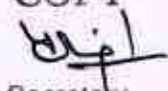
CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Date: 11/09/2017

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**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:

S.S. Mota Singh Model School, Guru Harkishan Nagar, Delhi-110087 (B-511)

Recommendations of the Committee

Present: Sh. Amit Kumar Jangra, Accounts Asstt. & Sh. Rajinder Sehgal,
LDC 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, which was followed by a reminder dated 27/03/2012. However, the school did not respond to the questionnaire or to the reminder. Accordingly a fresh questionnaire was sent to the school on 13/09/2013, incorporating therein the relevant queries with regard to charging of development fee, its utilisation and maintenance of earmarked development and depreciation reserve funds. Even this too was not responded by the school.

The Committee issued a notice dated 04/08/2015 requiring the school to furnish the information regarding the aggregate amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the financials of the school. Besides, the school was also required to produce

S.S. Mota Singh Model School, Guru Harkishan Nagar, Delhi-110087/B-511

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the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment and copy of the circular issued to the parents regarding fee hike. A copy of the revised questionnaire was again sent to the school for its response.

The school furnished the required information under cover of its letter dated 30/09/2015. The school also furnished copies of its audited financials of its junior wing.

The Committee issued a notice of hearing, requiring the school to appear before it on 19/10/2015 alongwith all its records and offer its justification in support of the fee hike effected by it and arrear fee recovered by it as per order dated 11/02/2009 issued by the Directorate of Education.

On the date of hearing, Ms. Jyoti Aurora, Sr. Teacher of the school appeared along with Sh. Amit Kumar Jangra, Accountant. They were partly heard by the Committee. The details filed by the school under cover of its letter dated 30/09/2015 were perused. It was contended by Ms. Aurora that the school had paid full amount of arrears which were due to the staff, consequent upon implementation of the recommendations of VI Pay Commission. The payment were made through direct bank transfers. She contended that the school provides for liabilities of gratuity and leave encashment in the balance sheet of senior school only. No such provision was made in the balance sheet of

the junior school. She was advised to furnish the employee wise details of accrued liabilities of gratuity and leave encashment in respect of both the senior school as well as the junior school.

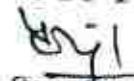
With regard to development fee, she conceded that the school was treating development fee as a revenue receipt and no earmarked accounts were maintained for development fund or depreciation reserve fund. However, she contended that despite utilising development fee for payment of increased salaries and other revenue expenses, the school remained in deficit after the implementation of the recommendations of VI Pay Commission and as such the fee hiked by the school and the arrears recovered by it pursuant to order dated 11/02/2009 of the Director of Education was justified.

The school furnished the required details of employee wise accrued liabilities of gratuity and leave encashment on 23/10/2015.

In the meantime, there was a change in the constitution of this Committee on account of resignation of Justice Anil Dev Singh. The reconstituted Committee issued a fresh notice dated 25/08/2017, providing an opportunity of being heard to the school on 12/09/2017.

On the basis of information furnished by the school as well as on examination of the audited financials of the school and on perusal of the copies of the bank statements which had been filed by the school in support of its claim of having implemented the recommendations of 6th S.S. Mota Singh Model School, Guru Harkishan Nagar/ Delhi-110087/B-511

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pay commission fully and payment of salaries to the staff through direct bank transfer, the Committee prepared the following calculation sheet:

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	Sr. School	Jr. School	Total
	Current Assets + Investments			
	Cash in Hand	7,139	91	7,230
	Bank Balances in Savings Account	472,455	1,419,418	1,891,873
	SSMS Jr. GHK / SSMS Sr. wing, GHK Nagar	13,021	(13,021)	-
	Loans & Advances	144,375	-	144,375
	PDRs with accrued interest	5,010,284	-	5,010,284
	Total Current assets	5,647,274	1,406,488	7,053,762
Less	Current Liabilities			
	Audit Fees	13,483	8,989	22,472
	Security of Students	956,803	382,940	1,339,743
	Fees received in-advance	1,024,990	800,745	1,825,735
	Expenses payable	53,528	6,214	59,742
	Gemstones Impex	28,203	-	28,203
	TDS	6,691	-	6,691
	Total Current Liabilities	2,083,698	1,198,888	3,282,586
	Net Current Assets + Investments	3,563,576	207,600	3,771,176
Less	Funds to be kept in reserve :			
	for future contingencies equivalent to 4 months salary	8,374,595	515,695	8,890,290
	for accrued liability towards Gratuity in respect of employees having service of more than 5 years as on 31.3.2010	6,090,997	405,677	6,496,674
	for accrued liability towards leave encashment as on 31.3.2010	2,113,591	30,936	2,144,527
	Total funds required to be kept in reserve	16,579,183	952,308	17,531,491
	Funds available for implementation of 6th CPC	(13,015,607)	(744,708)	(13,760,315)
Less	Additional liability for implementation of 6th CPC:			
	Arrear of Salary as per 6th CPC w.e.f. 01.01.06 to 31.03.2009	12,595,978	587,798	13,183,776
	Incremental Salary as per 6th CPC from 01.04.09 to 31.03.2010	12,097,916	221,895	12,319,811
	Total additional liability	24,693,894	809,693	25,503,587
	Excess / (Short) Fund Before Fee Hike	(37,709,501)	(1,554,401)	(39,263,902)
Add	Additional recovery for implementation of 6th CPC:			
	Tuition Fee Arrear from 01.01.06 to 31.03.09	6,512,495	1,114,955	7,627,450
	Incremental Tuition fee in 2009-10	7,374,352	386,835	7,761,187
	Total additional recovery	13,886,847	1,501,790	15,388,637
	Excess / (Short) Funds After Fee Hike	(23,822,654)	(52,611)	(23,875,265)

S.S. Motu Singh Model School, Guru Harkishan Nagar/Delhi-110087/B-511

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Regular Development fee refundable having been treated as a revenue receipt:

	Sr. School	Jr. School	Total
For the year 2009-10	3,084,158	404,165	3,488,323
For the year 2010-11	4,169,980	534,270	4,704,250
Total	7,254,138	938,435	8,192,573
Less: shortfall in tuition fee	(23,822,654)	(52,611)	(23,875,265)
	(16,568,516)	885,824	(15,682,692)

Working Notes:**Sr. School**

	2008-09	2009-10
Increase in Normal/ regular salary		
Normal/ regular salary	13,025,869	25,123,785
Incremental salary in 2009-10	12,097,916	

	2008-09	2009-10
Increase in tuition fee		
Regular/ Normal Tuition fee	13,247,040	20,621,392
Incremental tuition fee in 2009-10	7,374,352	

Jr. School

	2008-09	2009-10
Increase in Normal/ regular salary		
Normal/ regular salary	1,325,191	1,547,086
Incremental salary in 2009-10	221,895	

	2008-09	2009-10
Increase in tuition fee		
Regular/ Normal Tuition fee	2,352,640	2,739,475
Incremental tuition fee in 2009-10	386,835	

As per the above calculations, the school had a total of Rs. 70,53,762 as its current assets + investments as on 31/03/2008. As against this, the current liabilities of the school were Rs. 32,82,586, leaving a sum of Rs. 37,71,176 available with the school. However, the Committee has taken a consistent view that the schools, before implementing the recommendations of VI Pay Commission, ought to keep funds in reserve to cover its accrued liabilities of gratuity and leave encashment, besides maintaining a reasonable reserve for future contingencies, which the Committee has determined to be equivalent to 4

months salaries. The requirement of the school to keep funds in reserve for these purposes was Rs. 1,75,31,491 as per the details given in the above calculation sheet.

It is apparent that the school did not have sufficient funds even to cover its accrued liabilities of gratuity and leave encashment, not to talk of any reserve for future contingencies. Thus the Committee is of the view that the school did not have any funds of its own which could have been utilised for implementing the recommendations of VI Pay Commission. The implementation of recommendations of VI Pay Commission created an additional burden of **Rs. 25,503,587** on account of payment of arrear salaries and increased salary upto 31/03/2010. Therefore, the fee hike was imminent in this case.

The school recovered a sum of **Rs. 1,53,88,637** by way of fee hike and fee arrears for the period upto 31/03/2010, leaving a gap of **Rs. 1,01,14,950**. This gap was partially offset by the school through the medium of development fee in the years 2009-10 and 2010-11 to the extent of **Rs. 81,92,573**, still leaving a shortfall of **Rs. 19,22,377**. The school has not made any request for being allowed to hike any fee over and above the hike that was permitted to it by order dated 11/02/2009 issued by the Director of Education.

Hence, though the school was not complying with any of the pre conditions for charging development fee, the Committee is of

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the view that no intervention is required to be made with regard to the fee hike effected by the school w.e.f. 01/04/2009 or the arrear fee or the development fee recovered by it in pursuance of 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: 12/09/2017



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Secretary

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**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:

S.S. Mota Singh Model School, Janak Puri, New Delhi-110058 (B-678)

Recommendations of the Committee

Present: Sh. Surender Singh, Accountant & Sh. Puran Singh, Accounts Asstt. 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, which was followed by a reminder dated 27/03/2012. However, the school did not respond to the questionnaire or to the reminder. Accordingly a fresh questionnaire was sent to the school on 13/09/2013, incorporating therein the relevant queries with regard to charging of development fee, its utilisation and maintenance of earmarked development and depreciation reserve funds.

The school filed its reply dated 17/10/2013 along with which it enclosed copious details with regard to the impact of VI Pay Commission vis a vis the fee hiked by it and the relevant issues regarding development fee. It submitted as follows:

S.S. Mota Singh Model School, Janak Puri, New Delhi-110058/B-678

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- (a) It had implemented the recommendations of VI Pay Commission and the increased salary to the staff was being paid from April 2009.
- (b) It paid the arrears of salary for the period 01/01/2006 to 31/03/2009 in installments
- (c) It recovered the arrear fee from the students for the period 01/01/2006 to 31/03/2009 at the scales specified by the Director of Education in its order dated 11/02/2009 and further increased the tuition fee also w.e.f. 01/04/2009 as per the specification in the aforesaid order.
- (d) It charged development fee in all the five years i.e. 2006-07 to 2010-11, for which the information was sought by the Committee. The same was treated as a reserve fund. However, it was neither utilised for the purpose for which it was collected nor any earmarked development fund or depreciation reserve fund were maintained.

The Committee issued a notice dated 26/05/2015 requiring the school to furnish the information regarding the aggregate amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the financials of the school. Besides, the school was also required to produce the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment and copy of the circular issued to the parents regarding fee hike.

S.S. Mota Singh Model School, Janak Puri, New Delhi-110058/B-678

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The school furnished the required information under cover of its letter dated 13/06/2015. The Committee issued a notice dated 28/10/2015, requiring the school to appear before it on 26/11/2015 alongwith all its records and offer its justification in support of the fee hike effected by it and arrear fee recovered by it as per order dated 11/02/2009 issued by the Directorate of Education.

On the date of hearing, Ms. Jyoti Aurora, Principal of the school appeared along with Sh. Surinder Singh, Accountant and Sh. Puran Singh, Accounts Asstt. They were partly heard by the Committee. The details filed by the school under cover of its letter dated 13/06/2015 were perused. It was contended by Ms. Aurora that the school had paid full amount of arrears which were due to the staff, consequent upon implementation of the recommendations of VI Pay Commission. The payment were made through direct bank transfers. Contrary to what was stated by the school in its reply to the questionnaire issued by the Committee, she conceded that the school was treating development fee as a revenue receipt and not as a reserve fund. However, she contended that despite utilising development fee for payment of increased salaries and other revenue expenses, the school remained in deficit after the implementation of the recommendations of VI Pay Commission and as such the fee hiked by the school and the arrears recovered by it pursuant to order dated 11/02/2009 of the Director of Education was justified.

During the course of hearing, it emerged that the school was also running a pre primary school. The school furnished its audited financials also. However, the Committee observed that the school had not furnished employee wise details of its accrued liabilities of gratuity and leave encashment. The Principal of the school requested for two days time to furnish the same which was granted. The school furnished the employee wise details on 30/11/2015.

In the meantime, there was a change in the constitution of this Committee on account of resignation of Justice Anil Dev Singh. The reconstituted Committee issued a fresh notice dated 25/08/2017, providing an opportunity of being heard to the school on 12/09/2017.

On the basis of information furnished by the school as well as on examination of the audited financials of the school and on perusal of the copies of the bank statements which had been filed by the school in support of its claim of having implemented the recommendations of 6th pay commission fully and payment of salaries to the staff through direct bank transfer, the Committee prepared the following calculation sheet:

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	Sr. School	Jr. School	Total
	<u>Current Assets + Investments</u>			
	Cash in hand	6,739	5,131	11,870
	Cash at Bank	2,389,126	1,286,799	3,675,925
	Fixed Deposits	42,650,203	466,183	43,116,386
	Interest accrued on fixed deposits	3,078,657	3,231	3,081,888
	Advances recoverable	151,021	25,000	176,021
	Prepaid expenses	-	8,195	8,195
	Imprest	-	500	500
	TDS Contractor	275,619	-	275,619
	Total Current Assets + Investments	48,551,365	1,795,039	50,346,404
Less	<u>Current Liabilities</u>			
	Advance fees	1,176,250	2,177,500	3,353,750
	Audit fee	33,708	-	33,708
	Income Tax	39,648	-	39,648
	Gem Stone Impex	-	92,269	92,269
	EPF deduction	183,975	21,359	205,334
	Expenses payable	578,030	87,911	665,941
	Security for students	2,152,940	1,074,250	3,227,190
	Total Current Liabilities	4,164,551	3,453,289	7,617,840
	Net Current Assets + Investments	44,386,814	(1,658,250)	42,728,564
Less	Reserves required to be maintained:			
	for future contingencies (equivalent to 4 months salary)	13,952,475	1,707,519	15,659,995
	for Gratuity as on 31.03.2010 (in r/o employees having more than 5 years service)	18,539,365	-	18,539,365
	for Leave Encashment as on 31.03.2010	6,825,312	-	6,825,312
	Total funds required to be kept in reserve	39,317,152	1,707,519	41,024,672
	Funds available for implementation of 6th CPC	5,069,662	(3,365,769)	1,703,892
Less	Additional liability on implementation of 6th CPC:			
	Arrear of Salary as per 6th CPC from 1.1.06 to 31.3.09	23,789,969	2,968,263	26,758,232
	Incremental Salary for 2009-10 (as calculated below)	17,532,745	1,574,878	19,107,623
	Total additional liability	41,322,714	4,543,141	45,865,855
	Excess / (Short) Fund Before Fee Hike	(36,253,052)	(7,908,910)	(44,161,963)
Add	Additional recovery for implementation of 6th CPC:			
	Arrear of tuition fee w.e.f 01.01.06 to 31.03.09	10,812,260	1,786,350	12,598,610
	Incremental fee for 2009-10 (as calculated below)	7,149,750	1,147,045	8,296,795
	Total additional recovery	17,962,010	2,933,395	20,895,405
	Excess / (Short) Funds After Fee Hike	(18,291,042)	(4,975,515)	(23,266,558)

Development fee refundable having been treated as a revenue receipt:

	Sr. School	Jr. School	Total
For the year 2009-10	5,171,010	949,060	6,120,070
For the year 2010-11	5,934,255	1,028,940	6,963,195
Total	11,105,265	1,978,000	13,083,265
Less: shortfall in tuition fee	(18,291,042)	(4,975,515)	(23,266,558)
	(7,185,777)	(2,997,515)	(10,183,293)

Working Notes:Sr. School

Increase in Normal/ regular salary	2008-09	2009-10
Normal/ regular salary	24,324,681	41,857,426
Incremental salary in 2009-10	17,532,745	

Increase in tuition fee	2008-09	2009-10
Regular/ Normal Tuition fee	27,545,750	34,695,500
Incremental tuition fee in 2009-10	7,149,750	

Jr. School

Increase in Normal/ regular salary	2008-09	2009-10
Normal/ regular salary	3,547,680	5,122,558
Incremental salary in 2009-10	1,574,878	

Increase in tuition fee	2008-09	2009-10
Regular/ Normal Tuition fee	5,449,425	6,596,470
Incremental tuition fee in 2009-10	1,147,045	

As per the above calculations, the school had a total of Rs. 5,03,46,404 as its current assets + investments as on 31/03/2008. As against this, the current liabilities of the school were Rs. 76,17,840, leaving a sum of Rs. 4,27,28,564 available with the school. However, the Committee has taken a consistent view that the schools, before implementing the recommendations of VI Pay Commission, ought to keep funds in reserve to cover its accrued liabilities of gratuity and leave encashment, besides maintaining a reasonable reserve for future contingencies, which the Committee has determined to be equivalent to 4 months salaries. The requirement of the school to keep funds in reserve for these purposes was Rs. 4,10,24,672 as per the details given in the above calculation sheet.

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This left only a sum of Rs. 17,03,892 available with the school which could be utilised by it for meeting its increased expenditure on account of implementation of the recommendations of VI Pay Commission. The Committee has determined that the total impact of implementation of the recommendations of VI Pay Commission on the school upto 31/03/2010 was Rs. 4,58,65,855 on account of increased salaries and payment of arrears. Clearly the school did not have sufficient funds with it to absorb the aforesaid hike. Therefore, the fee hike was imminent in this case.

The school recovered a sum of Rs. 2,08,95,405 by way of fee hike and fee arrears for the period upto 31/03/2010, leaving a gap of Rs. 2,32,66,558. This gap was partially offset by the school through the medium of development fee in the years 2009-10 and 2010-11 to the extent of Rs. 1,30,83,265, still leaving a shortfall of Rs. 1,01,83,293. The school has not made any request for being allowed to hike any fee over and above the hike that was permitted to it by order dated 11/02/2009 issued by the Director of Education.

Hence, though the school was not complying with any of the pre conditions for charging development fee, the Committee is of the view that no intervention is required to be made with regard to the fee hike effected by the school w.e.f. 01/04/2009 or the arrear

fee of the development fee recovered by it in pursuance of order dated 11/02/2009 issued by the Director of Education.



Justice Anil Kumar (R)
(Chairperson)



CA J.S. Kochar
(Member)

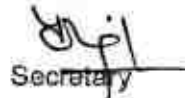


Dr. R.K. Sharma
(Member)

Date: 12/09/2017



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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:

S.D. Public School, Pitampura, Delhi-110088 (B-35)

Recommendations of the Committee

Present: Sh. R.K. Batra, Chartered Accountant with Sh. Vinod Gupta, Accountant & Ms. Reena Malhotra UDC 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 filed its reply to the questionnaire vide its letter dated 01/03/2012. It was stated by the school that

- (a) It had implemented the recommendations of VI Pay Commission w.e.f. April 2009.
- (b) The arrears of salary for the period 01/01/2006 to 31/03/2009 were also paid.

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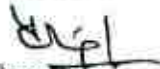
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(c) The school increased the tuition fee w.e.f. April 2009 and also recovered the arrear fee as permitted vide order dated 11/02/2009 issued by the Director of Education.

Along with its reply, the school furnished copies of its monthly salary sheets for the months of Feb. 2009 and April 2009 to show the increased salaries of the staff and also copies of sheets showing payment of arrears for the period 01/01/2006 to 31/03/2009. The school also filed a copy of the circular dated 24/02/2009 issued to the parents with regard to hike in fee and recovery of arrear fee in pursuance of order dated 11/02/2009 issued by the Director of Education.

In the first instance, the relevant calculations to examine the justifiability of the fee hike effected by the school were made by the Chartered Accountants who had been deputed by the Directorate of Education to assist this Committee and they determined that the school incurred a deficit to the tune of Rs. 99,350 on implementation of the recommendations of VI Pay Commission. However, the Committee observed that the CAs had made the calculations by extrapolating the monthly difference of the pre and post implementation salary and the amount of fee without reconciling the same with the audited financials and without taking into account the requirement of the school to keep funds in reserve for its accrued liabilities of gratuity and leave

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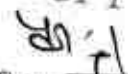
encashment. Accordingly the calculations made by the CAs were not accepted by the Committee.

The Committee issued a notice dated 08/05/2015 requiring the school to furnish the information regarding the aggregate amounts of fee and salaries for the years 2008-09 to 2010-11, duly reconciled with the financials of the school. Besides, the school was also required to produce the statement of account of the parent society/Trust, details of accrued liability of gratuity and leave encashment. A second questionnaire specifically eliciting response of the school with regard to charging of development fee, its treatment in accounts and maintenance of earmarked development fund and depreciation reserve fund was also issued to the school.

The school furnished the required information vide its letter dated 25/05/2015. It also furnished its reply to the questionnaire regarding development fee, which merely stated that the school was charging development fee and treating the same as a revenue receipt. No details with regard to the quantum of fee charged and the manner of its utilisation were furnished.

The Committee issued a notice dated 28/10/2015 requiring the school to produce its financial records before the Committee. The school was also afforded an opportunity to appear before the Committee on

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26/11/2015 and provide justification for hiking the fee for implementing the recommendations of VI Pay Commission.

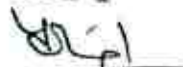
On the date of hearing, Ms. Anita Sharma, Principal of the school appeared alongwith Sh. Vinod Kumar Accountant and Ms. Reena Malhotra, UDC. The information furnished by the school was verified by the Committee with reference to its books of accounts. The Committee observed that the information furnished did not tally with the books of accounts produced by the school nor with its audited financials. Therefore, the Committee extracted the correct information from the books of accounts of the school on the basis of its financials were prepared. The Committee extracted the following information which was relevant for the calculations to be made to examine the justifiability of fee hike effected by the school:

Particulars	F.Y. 2008-09 (Rs.)	F.Y. 2009-10 (Rs.)	F.Y. 2010-11 (Rs.)	Total (Rs.)
Arrear tuition fee recovered	14,19,200	39,84,247	67,357	54,70,804
Regular tuition fee received	1,70,01,905	2,16,41,158	2,39,25,653	
Regular development fee (treated as revenue receipt)	16,75,285	31,84,675	36,18,000	
Arrear salary paid	Nil	46,08,244	8,14,696	54,22,940
Regular salary paid	1,34,35,958	2,14,27,006	2,54,28,525	

It was contended by the Principal of the school that although the school was entitled to recover arrears of development fee for the period 01/09/2008 to 31/03/2009, which the school had also demanded from the parents in its circular, it did not recover the same on representations made by the parents. She conceded that the development fee was treated as a revenue receipt and also utilised for meeting the revenue expenses of the school.

While preparing the relevant calculations, the Committee observed that the current assets + investments of the school were less than its current liabilities suggesting that the school was diverting funds either for creation of fixed assets or for transferring elsewhere. The Committee also observed that the school had not been filing the Receipt and Payment Accounts which the schools are required to file as part of their annual returns under Rule 180 of the Delhi School Education Rules, 1973. Accordingly the same were requisitioned from the school. On examination of the same, the Committee found that the school had taken loans for fixed assets, the repayment and interest of which was being made out of the fee charged from the students. In view of the ratio of the decision of the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 to the effect that capital expenditure cannot form part of the fee structure, the Committee considered such repayments of loans and interest thereon to be diversion of funds. The school could not have recovered fee for creation of such fixed assets. The
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funds utilised by the school for these purposes during the years 2006-07 and 2008-09 were determined as follows:

Funds diverted for repayment of loans taken for capital expenditure and interest paid thereon	
Year	Repayment of Loans with interest
2006-07	790,680
2007-08	790,680
2008-09	-
2009-10	-
Total	1,581,360

Accordingly, the Committee considered the aforesaid sum of Rs. 15,81,360 to be deemed to be available with the school.

The total current assets + investments of the school as on 31/03/2008 were determined by the Committee to be as follows:

<u>Current Assets + Investments</u>	
Bank Balance (Nursery)	270,484
Bank Balance (Main)	480,422
FDRs	1,145,126
Mr. Sanjay Kumar	325
M/S Anti Fire System	60,000
Mr. Pawan	4,000
Mr. Subhash Sharma	1,200
Fees recoverable	144,541
Prepaid Insurance	55,973
Prepaid AMC Expenses	2,063
TDS	862
Total	2,164,996

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The total current liabilities of the school as on 31/03/2008 were determined to be as follows:

<u>Current Liabilities</u>	
Students Security	1,239,480
M/s RK Batra & Co.	13,539
Invigilation duty payable	10,000
Salary and PF Payable	1,171,708
TDS payable	16,752
Education Cess payable	503
Expenses Payable	275,389
Security against Buses	25,000
Security against House Keeping	20,000
Ashok Photo	7,102
Fee in advance	607,155
Total	3,386,628

Thus the total funds available and deemed to be available with the school before the fee hike are determined to be **Rs. 3,59,728** i.e. Rs. 15,81,360+Rs. 21,64,996-Rs. 33,86,728.

The Committee has determined that the requirement of the school to keep funds in reserve for its accrued liabilities of gratuity and leave encashment were as follows:

For Gratuity as on 31/03/2010	Rs. 42,70,821
For leave encashment as on 31/03/2010	Rs. 21,82,959
Total	Rs. 64,53,780

In view of the foregoing determinations, the Committee is of the view that the school did not have any funds of its own which could have

been utilised for implementing the recommendations of VI Pay Commission. In fact, the school hardly had any funds to keep in reserve for its accrued liabilities of gratuity and leave encashment, let alone any reserve for future contingencies.

In light of the above finding, it becomes incumbent to examine as to what was the financial impact of the implementation of the recommendations of VI Pay Commission on the school and how much additional revenue the school generated by recovering arrear fee and by increasing the regular fee for the year 2009-10.

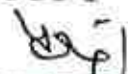
The total financial impact of implementing the recommendations of VI Pay Commission by the school upto 31/03/2010, was as follows:

Additional Liabilities after implementation of 6th CPC:		
Arrear of Salary as per 6th CPC	5,422,940	
Incremental Salary for 2009-10 (as per calculation given below)	7,991,048	13,413,988

	2008-09	2009-10
Normal/ regular salary	13,435,958	21,427,006
Incremental salary in 2009-10	7,991,048	

The additional revenue generated by the school by recovering arrear fee and increasing regular fee in the year 2009-10, was as follows:

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Additional Recovery for 6th CPC:		
Arrear of tuition fee	5,470,804	
Incremental fee for 2009-10 (as per calculation given below)	4,639,253	10,110,057

	2008-09	2009-10
Normal/ Regular Tuition fee	17,001,905	21,641,158
Incremental tuition fee in 2009-10	4,639,253	

From the above tables, it is apparent that the school did not even generate sufficient revenue to offset the financial impact of implementing the recommendations of VI Pay Commission and incurred a deficiency to the tune of **Rs. 33,03,931** (1,34,13,988 - 1,01,10,057). Therefore, no fault can be found with the school in respect of the recovery of arrear fee or the increase in regular fee w.e.f. 01/04/2009 in accordance with the recommendations of VI Pay Commission.

The next issue that remains to be examined is the justifiability of recovery of development fee. As conceded by the school that the development fee was being treated as a revenue receipt and utilised for incurring revenue expenses and not for purchase or upgradation of furniture and fixtures or equipments, it is obvious that the development fee being charged by the school was not in accordance with the law laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583. However, the moot question that

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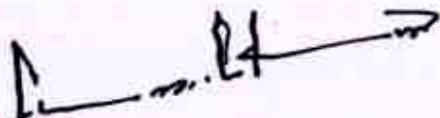

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requires consideration by the Committee is whether the school ought to refund the same.


The Committee notes that the school charged a sum of Rs. 31,84,675 as development fee in 2009-10 and Rs. 36,18,000 in 2010-11 i.e. **Rs. 68,02,675** in two years. The school incurred a deficiency of **Rs. 33,03,931** in implementation of the recommendations of VI Pay Commission. Further, the Committee also notes that the school had accrued liabilities of gratuity and leave encashment amounting to **Rs. 64,53,780**, against which it had only **Rs. 3,59,728** as funds available.

In view of the above findings, the Committee is of the view that no intervention is required to be made with regard to either the arrear fee or the incremental fee or the development fee charged by the school in pursuance of order dated 11/02/2009 issued by the Director of Education.

Recommended accordingly.


Justice Anil Kumar (R)
(Chairperson)


CA J.S. Kochar
(Member)


Dr. R.K. Sharma
(Member)

Date: 14/09/2017

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