

WP(C) 7777/2009

Delhi Abhibhavak Mahasangh & Ors.

Vs.

Govt. of NCT of Delhi & Ors.

Report of Delhi High Court Committee for Review of School Fee for
July 2018

No.DHCC/2018/89

Dated: 06/09/2018

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Place: Delhi

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, Upper Bela Road, Civil Lines, Delhi-110054

**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:

**St. Francis De Sales School, Janak Puri, New Delhi-110058 (B-
464)**

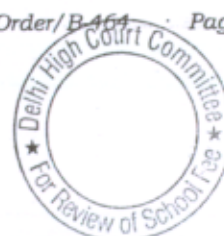
Order of the Committee

Present : Sh. K.K. George, Chartered Accountant with Sh. Thomas Isac 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 pursuant to order dated 11/02/2009 issued by the Director of Education, 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 submit its reply to the questionnaire. Accordingly the Committee issued a fresh questionnaire dated 30/07/2013, incorporating therein the relevant queries with regard to charging of development fee, its utilisation and maintenance of earmarked reserves for development/depreciation reserve funds, in order to examine whether the school was complying with the essential pre conditions for charging development fee as laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & ors. (2004) 5 SCC 583.

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In response, the school furnished its reply to the questionnaire which was received in the office of the Committee on 12/08/2013.

As per the reply, the school submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salaries to the staff were started to be paid w.e.f. September 2009.
- (b) It paid arrears of salary amounted to Rs. 3,23,82,688 for the period 01/01/2006 to 31/08/2009.
- (c) It had increased the fee in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/09/2008
- (d) It recovered a total sum of Rs. 1,63,45,884 as arrear fee, which was spread over three years i.e. 2008-09 to 2010-11.
- (e) It started charging development fee only w.e.f. 2008-09.
- (f) In 2008-09, it recovered a total sum of Rs. 18,04,860 as development fee, the whole of which was accumulated. In 2009-10, it recovered a sum of Rs. 72,26,694 as development fee, out of which a sum of Rs. 55,05,594 was utilised for payment of VI Pay Commission arrears/salary and the balance of Rs. 17,21,100 was accumulated. Similarly, in 2010-11, a sum of Rs. 73,29,460 was collected as development fee out of which a sum of Rs. 55,51,960 was utilised for payment of VI Pay Commission arrears/salary and the balance of Rs. 17,77,500 was accumulated.

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(g) The school maintained earmarked investments in the shape of saving bank account, FDRs and mutual funds in respect of development fund and depreciation reserve fund. The total amount of such investments as on 31/03/2011 amounted to Rs. 1,00,23,219.

In the first instance, the relevant calculations to examine the justifiability of fee hike and recovery of arrear fee as per order dated 11/02/2009 issued by the Director of Education were made by the Chartered Accountants (CAs) deputed with this Committee by the Directorate of Education to assist it. They provisionally determined that the school recovered more fee than was required by it to offset the additional expenditure on salary as a result of implementation of recommendations of VI Pay Commission, to the tune of Rs. 2,34,60,889. However, the calculations so made, were not found to be in order as the CAs had not taken into account the requirement of the school to keep funds in reserve for accrued liabilities of gratuity and leave encashment etc. Some other discrepancies were also observed.

The Committee issued a notice dated 25/05/2015, requiring the school to furnish the aggregate figures of arrear tuition fee, regular tuition fee, arrears of development fee, regular development fee, arrear salaries and regular salaries for the years 2008-09, 2009-10 and 2010-11 in a structured format which was devised by the Committee



to facilitate calculations, duly reconciled with the audited Income & Expenditure Accounts. The school was also required to file a statement of account of the Society, as appearing in its books, details of accrued liabilities of gratuity and leave encashment. The details were required to be furnished within 10 days but no response was received from the school. Accordingly, a fresh notice was issued to the school to furnish the details as well as to appear before the Committee on 04/09/2015.

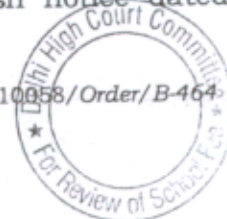
Sh. K.K. George, Chartered Accountant appeared with Sh. Thomas Isac, Accountant of the school and filed written submissions dated 04/09/2015, giving the information as per the Committee's notice dated 25/05/2015. He contended that the school had fully implemented the recommendations of VI Pay Commission and also hiked the fee as per order dated 11/02/2009. However, the hike in fee was justified in view of the additional liability that befell on the school on implementation of the recommendations of VI Pay Commission.

The Committee perused the circular that was issued to the parents and noted that for the period 01/09/2008 to 31/03/2009, while the arrears of incremental fee were recovered @ Rs. 300 per month or Rs. 400 per month depending upon the existing tuition fee of each class, the arrears of development fee that were recovered by the school were between Rs. 178 per month and Rs. 261 per month.



The Committee also noticed that originally the school charged development fee in the year 2008-09 at fixed rates, irrespective of the amount of tuition fee. The authorized representatives of the school were asked to explain as to how the school could recover any differential development fee, when the same was not linked to the tuition fee. He submitted that the order dated 11/02/009 of the Director of Education permitted the school to charge development fee @ 15% of the tuition fee and as the school was charging development fee at a lesser rate, it recovered the differential development fee between 15% of tuition fee and the development fee that was being actually charged. He submitted that the school was in huge deficit on implementation on the recommendations of VI Pay Commission and even some portion of the regular development fee charged in 2009-10 and 2010-11 had also to be utilised by the school for discharging its additional liabilities to the staff as per the recommendations of VI Pay Commission. He submitted that in case, the Committee finds that the differential development fee charged by the school was in excess of what was permitted by the order dated 11/02/2009 of the Director of Education, the same be regularized in view of the fact that the school utilised the same for meeting the shortfall on implementation of the recommendations of VI Pay Commission.

The matter could not be concluded on account of resignation of Justice Anil Dev Singh as Chairman of the Committee. The reconstituted Committee issued a fresh notice dated 10/01/2018,



requiring the school to appear on 16/02/2018. The hearing was adjourned to 15/03/2018 at the request of the school.

Sh. K.K. George, Chartered Accountant appeared along with Sh. Thomas Isac Accountant of the school and he was heard by the Committee.

He filed information in respect of implementation of recommendations of Sixth Pay Commission along with details of salary arrears paid. The school had earlier also furnished such information and it is submitted by the authorized representative that the information now submitted by the school only gives the detailed breakup of the information submitted earlier. The information furnished by the school segregated the details of arrears paid with reference to the period for which they were paid. As per the information filed, the arrear salary for the period 01/01/2006 to 31/08/2008 amounted to Rs. 1,85,85,805. For the period 01/09/2008 to 31/03/2009, it amounted to Rs. 78,50,565 and for the period 01/04/2009 to 31/08/2009, it amounted to Rs. 61,51,324. Thus, the total arrear which the school reported to have paid amounted to Rs. 3,25,87,694 which was the same amount as reported earlier by the school in a consolidated manner. Likewise, the collection of total arrear fee, which had been given by the school in a consolidated manner for the period 01/01/2006 to 31/03/2009 amounting to Rs. 1,52,19,884 was now given period wise as Rs.

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67,17,276 for the period 01/01/2006 to 31/08/2008 and Rs. 85,02,608 for the period 01/09/2008 to 31/03/2009 .

The Committee verified the information submitted by the school with the preliminary calculation sheets, which had been prepared by the Committee on its own, with reference to the information furnished by the school earlier and the audited financials of the school. It observed that the figure with regard to arrear salary paid by the school, which was furnished earlier, included a sum of Rs.61,51,324 which the school gave as arrears for the period 1.4.2009 to 31.8.2009, as the school implemented the recommendations of the 6th pay commission w.e.f. 01/09/2009. However, this figure needed to be treated as part of the regular salary for the year 2009-10 and not as part of the arrears paid by the school pursuant to order dated 11.2.2009 as the same envisaged payment of arrear salary only upto 31.3.2009. Accordingly necessary corrections were made in the preliminary calculation sheets prepared by the Committee.

The authorized representative appearing for the school reiterated his contention made earlier on 04/09/2015 that the school incurred deficit on account of implementation of the recommendations of the 6th pay commission and in order to bridge that gap, the school recovered arrears of development fee for the period 01/09/2008 to 31/03/2009 at the differential amount of



development fee calculated @ 15% of tuition fee for the year 2008-09 and the development fee actually recovered by the school. He submitted that in view of the deficit incurred by the school on implementation of recommendations of 6th pay commission the same ought to be ignored/regularized by the Committee.

Discussion and Determinations:

The Committee has considered the information furnished by the school and the arguments advanced by the Ld. Authorized representative who appeared for the school. The Committee has also verified the information with reference to the audited financials of the school. Based on these, the Committee has determined that the school had available with it a sum of **Rs. 2,99,54,088** before the fee hike effected in terms of order dated 11/02/2009. The same has been arrived at as under:

<u>Current Assets + Investments as on 31/03/2008</u>		
Cash in hand	6,758	
Cash at Bank	4,318,119	
HDFC Mutual Fund (Staff Gratuity Reserve Fund)	5,000,000	
Investments out of General Reserve Fund	22,938,862	
Investments in excess of Scholarship Reserve Fund	450,771	
Investments out of Contingency Reserve Fund	500,000	
Staff Loans & Advancess	667,008	33,881,518
<u>Current Liabilities as on 31/03/2008</u>		
Caution Money Refundable	1,196,400	
Fee received in advance	2,731,030	3,927,430
<u>Net Current Assets + Investments as on 31/03/2008</u>		29,954,088

The school had accrued liabilities of gratuity which amounted to Rs. 3,24,90,124 and for leave encashment Rs. 79,15,252. Thus. the total requirement of the school to keep funds against such accrued liabilities was **Rs. 4,04,05,376**. The Committee therefore, inferred that the school did not have sufficient funds even to cover its accrued liabilities of gratuity and leave encashment, leave alone any funds for meeting increased liabilities on account of implementation of the recommendations of VI Pay Commission.

The implementation of the recommendations of VI Pay Commission resulted in an additional expenditure of **Rs. 4,45,80,243**, as per the following details:

Additional Liabilities on implementation of 6th CPC:	
Arrear of Salary as per 6th CPC w.e.f. 1.1.06 to 31.3.09	26,436,370
*Incremental Salary for 2009-10 (as per calculation below)	18,143,873
Total	44,580,243

*

Incremental Salary for 2009-10	2008-09	2009-10
Normal/ regular salary	32,506,219	50,660,021
PF Management Contribution	1,250,753	1,241,332
PF Admn. Charges & EDLI	127,798	127,290
Total	33,884,770	52,028,643
Increase	18,143,873	



The additional revenue generated by the school by way of fee hike and recovery of arrear fee as per order dated 11/02/2009 issued by the Director of Education amounted to **Rs. 2,39,34,366** as per the following details:

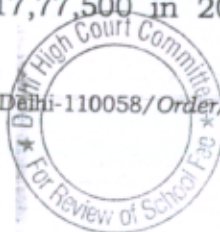
Additional Recovery for 6th CPC:	
Recovery of Arrears w.e.f 01.01.2006 to 30.09.2008	6,636,456
Recovery of Arrears w.e.f 01.09.2008 to 31.03.2009	5,351,500
Recovery of Development fee arrears w.e.f. 01.9.08 to 31.3.09	3,231,928
Incremental Tuition Fee in 2009-10 (as per calculation below)	8,714,482
Total	23,934,366

Thus, the school incurred a deficit of **Rs. 2,06,45,877** (4,45,80,243 - 2,39,34,366). Part of the deficit was made good by the school by utilising regular development fee charged by it in the year 2009-10 and 2010-11. As admitted by the school in its reply to the questionnaire, it utilised Rs. 55,05,594 out of the regular development fee charged in the year 2009-10 and Rs. 55,51,960 out of the fee charged for the year 2010-11 for payment of arrear salaries. Thus, the net deficit that the school incurred on implementation of VI Pay Commission was **Rs. 95,88,323**. It is noteworthy that this deficit has been arrived at after accounting the arrears of development fee for the period 01/09/2008 to 31/03/2009 amounting to Rs. 32,31,928, which the school recovered despite the same being not permitted in terms of order dated 11/02/2009 issued by the Director of Education.



There is merit in the argument of the Ld. Authorized representative that in view of the deficit incurred by the school, the unauthorized recovery of arrears of development fee ought to be regularized by the Committee. The Committee has been mandated not just to order refund of fee where it finds that the school had recovered the same in excess of its requirements but also to recommend additional fee hike where the school is able to establish that the fee hike permitted by the order dated 11/02/2009 or the Director of Education was not sufficient to meet its additional liabilities on account of implementation of the recommendations of VI Pay Commission. In this case, the school has been able to establish that it could not have implemented the recommendations of VI Pay Commission with the fee hike permitted by the Director of Education. It is not seeking any additional fee over and above what it has charged to cover the full amount of deficit which is much more but is seeking regularization of the additional development fee which it recovered by wrongly interpreting the clauses of the order dated 11/02/2009 issued by the Director of Education. Accordingly, the Committee accedes to the request made by the school to regularize the additional amount of development fee amounting to Rs. 32,31,928.

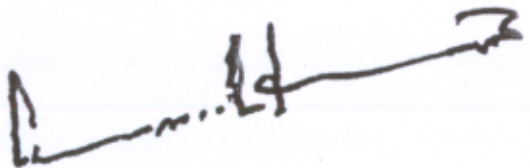
As regards the regular development fee charged by the school, which was not utilised for payment of arrears of VI Pay Commission, the Committee notes that the total amount that remained was Rs. 17,21,100 in 2009-10 and Rs. 17,77,500 in 2010-11, totaling Rs.

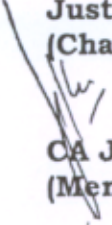



34,98,600. In view of the deficit of Rs. 95,88,323 incurred by the school on implementation of the recommendations of VI Pay Commission, as determined supra, it would be a futile exercise to examine whether the school was complying with the pre conditions laid down by the Duggal Committee for charging development fee. The Committee refrains from undertaking such an exercise.

In view of the above discussion, the Committee is of the view that no intervention is called for with regard to the recovery of arrears of tuition and development fee, regular development fee or incremental fee charged by the school w.e.f. 01/09/2008. The Committee also regularizes the arrears of development fee amounting to Rs. 32,31,928 unauthorisedly recovered by the school by placing wrong interpretation on clauses 14 and 15 of the order dated 11/02/2009 issued by the Director of Education.

Ordered accordingly.


Justice Anil Kumar (R)
(Chairperson)


CA J.S. Kochar
(Member)


Dr. R.K. Sharma
(Member)

Dated: 05/07/2018

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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:

**Bal Bharti Public School, Ganga Ram Hospital Marg, New Delhi-
110060 (B-449)**

Order of the Committee

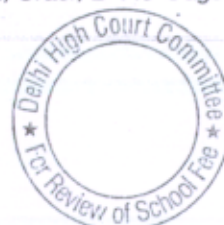
Present : Sh. L.V. Sehgal, Principal with Sh. J.L. Maini, Executive Officer, Ms. Deepika Bhola, Accounts Manager, Ms. Sumita Arya, Data Entry Operator and Sh. Anoop Handa, UDC of the school.

The school had furnished copies of the annual returns, fee schedules, details of salary paid to staff before and after implementation of the recommendations of VI Pay Commission and copies of circulars issued to the students/parents regarding fee hike pursuant to order dated 11/02/2009 issued by the Director of Education, to the Education Officer of Zone-28 of the Directorate of Education, under cover of its letter dated 06/02/2012. The documents submitted by the school were transmitted to this Committee by the Education Officer.

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 pursuant to order dated 11/02/2009 issued by the Director of Education, 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 submit its reply to the questionnaire. Accordingly the Committee issued a fresh

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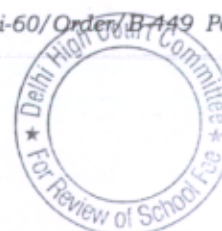
questionnaire dated 30/07/2013, incorporating therein the relevant queries with regard to charging of development fee, its utilisation and maintenance of earmarked reserves for development/depreciation reserve funds, in order to examine whether the school was complying with the essential pre conditions for charging development fee as laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & ors. (2004) 5 SCC 583. This was also not responded to by the school, despite reminders dated 26/08/2013 and 21/10/2013. Finally, the school responded to another reminder dated 05/12/2013 and furnished its reply to the questionnaire vide letter dated 20/12/2013.

As per the reply, the school submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission w.e.f. 01/09/2008 but the increased salaries to the staff were started to be paid w.e.f. March 2009.
- (b) The total additional liability of the school due to implementation of VI Pay Commission was Rs. 3,54,95,167 for the period 01/01/2006 to 31/08/2008, which was met out of school fund to the extent of Rs. 2,67,60,735 and the remaining amount of Rs. 87,34,432 was paid from the development fund. Further, the increased salary w.e.f. 01/09/2008 to 31/03/2009 amounted to Rs. 1,48,00,781 and that for the period 01/04/2009 to 31/03/2010

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amounting to Rs. 3,30,04,863, the whole of which was paid from the school fund.

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(c) The implementation of the recommendations of VI Pay Commission resulted in a monthly increase of Rs. 21,62,468 in salaries.

(d) It had increased the fee in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/09/2008. The hike in fee resulted in an additional revenue of Rs. 18,60,400 per month (it rose from Rs. 75,55,450 to Rs. 94,15,850).

(e) It had also recovered lump sum arrears of fee for the period 01/01/2006 to 31/08/2008, as permitted by the aforesaid order dated 11/02/2009 and the amount of such arrears recovered by the school was Rs. 1,47,72,980. The arrears of increased tuition fee amounted to Rs. 1,29,06,600 for the period 01/09/2008 to 31/03/2009. The total additional revenue on account of increase in tuition fee for the year 2009-10 was Rs. 2,22,66,000.

(f) It charged development fee in all the five years for which the information was sought by the Committee i.e. 2006-07 to 2010-11.

(g) Development fund is booked separately and separate books of accounts and bank accounts are maintained for development fund. The development fee received is credited to Income & Expenditure Account of the development fund and is capitalized to the extent of assets acquired every year.

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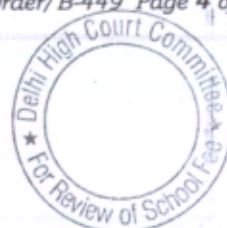
(h) It maintained earmarked depreciation reserve fund and development fund in the bank.

The Committee issued a notice dated 25/05/2015, requiring the school to furnish the aggregate figures of arrear tuition fee, regular tuition fee, arrears of development fee, regular development fee, arrear salaries and regular salaries for the years 2008-09, 2009-10 and 2010-11 in a structured format which was devised by the Committee to facilitate calculations, duly reconciled with the audited Income & Expenditure Accounts. The school was also required to file a statement of account of the Society, as appearing in its books, details of accrued liabilities of gratuity and leave encashment.

The school filed the information sought from it vide its letter dated 04/06/2015. While certain figures of fee and salary as given by the school in its reply to the questionnaire were modified, the school also filed copies of the circular issued to the parents with regard to fee hike pursuant to order dated 11/02/2009 issued by the Director of Education. The school did not furnish the details of its accrued liabilities of gratuity and leave encashment but merely furnished certain figures, as per which the total liabilities as on 31/03/2010 amounted to Rs. 5,62,31,182. Neither employee wise detail was furnished nor any actuarial valuation in respect of such liabilities was furnished. The school also filed copies of the balance sheets of the development fund maintained by it.

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The Committee issued a notice dated 01/08/2016, requiring the school to appear before it on 29/08/2016 and produce its accounting records, fee records and salary records for examination by the Committee. Sh. L.V. Sehgal, Principal of the school appeared along with some other staff members.

The Committee perused the circulars dated 12 February 2009 and 13th February 2009 issued by the school to the parents of the students, in pursuance of order dated 11/02/2009 issued by the Director of Education. The Committee observed that the school increased the tuition fee of students of all the classes w.e.f. 01/09/2008 by Rs. 400 per month. Accordingly arrears of tuition for the period 01/09/2008 to 31/03/2009 were recovered @ Rs. 2,800 per student. However, the arrears of development fee were recovered @ Rs. 770 for the pre school, Rs. 735 for pre primary to class V, @ Rs. 805 for classes VI to XII. Besides the school also recovered lump sum fee to cover the arrears of salary for the period 01/01/2006 to 31/08/2008, as provided in the order of Director of Education.

The Committee noted that, prima facie, the arrears of development fee for the period 01/09/2008 to 31/03/2009 were recovered by the school which were around 30% of the arrears of tuition fee for the corresponding period. The Principal of the school sought some time to provide the calculation as to how this amount had been arrived at, particularly when the outside cap of charging

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development fee is 15% of tuition fee. The Principal of the school submitted that in response to the notice dated 25/05/2015 issued by the Committee, the school had furnished the detailed information regarding arrear fee, regular fee, arrear salary and regular salary for the years 2008-09, 2009-10 and 2010-11. He further submitted that the entire salary as well as arrear salary had been paid either through direct bank transfer or through account payee cheques. He also submitted that the school had also furnished copies of its bank statements in support of this contention. It was submitted that the school increased the salary of its staff to conform to the recommendations of VI Pay Commission w.e.f. February 2009, and arrears of salary were paid for the period 1st January 2006 to 31st January, 2008.

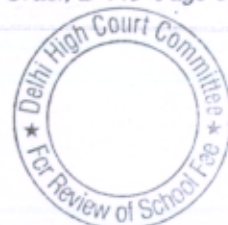
The Principal of the school also submitted that although the school was running a pre primary school, its financials were already merged in the financials of main school. The school had also furnished copies of the statement of account of the Parent Society, namely, Child Education Society as appearing in the books.

On perusal of the statement of account of the Parent Society along with the audited balance sheets of the school it transpired that the school had transferred a sum of Rs. 59,89,883. The same balance appeared in the balance sheets of all the years from 31st March 2006 to 31st March 2011.

With regard to regular development fee, it was submitted that development fee was treated as a capital receipt in the accounts of the

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school and a separate set of accounts is maintained for development fund with a separate bank account. It was also submitted that the unutilized development fund and depreciation reserve fund on assets acquired of development fund were kept in earmarked bank account or investments.

The school was directed to furnish justification of recovery of arrears of development fee @ around 30% of the arrears of tuition fee for period 01/09/2008 to 31/03/2009.

The school submitted the explanation of the recovery of arrears of development fee at the rates at which it was recovered, vide its letter dated 05/09/2016. Along with the statement, the school also furnished copies of the actuarial valuation reports in respect of the accrued liabilities of the school on account of gratuity and leave encashment. As per the actuarial valuations, the liability for gratuity was estimated to be Rs. 4,22,41,379 while that for leave encashment, was estimated to be Rs. 1,39,89,795.

With regard to arrears of development fee for the period 01/09/2008 to 31/03/2009, the school stated that prior to implementation of VI Pay Commission, development fee was collected by the school @ 12% of tuition fee. However, development fee was revised to 15% of tuition fee on implementation of the recommendations of VI Pay Commission w.e.f. 01/09/2008. The school also filed a chart showing the calculation of incremental amount of development fee for 7 months which total Rs. 36,68,420. It

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was explained by way of an example that the incremental amount of development fee was the difference between development fee @ 12% of the tuition fee and the revised development fee @ 15% of the revised tuition fee.

As the Committee, prima facie, was of the view that the school exceeded the mandate of order dated 11/02/2009 of the Director of the Education by recovering the arrears of development fee for the period 01/09/2008 to 31/03/2009 @ 15% of the increased tuition fee when the school was originally charging development fee @ 12% of the tuition fee, in the hearing held on 07/10/2016, the school was made aware of the same. The authorized representative of the school submitted that he wished to make written submissions on this aspect. The school was given an opportunity to do so.

The school furnished a statement vide its letter dated 17/11/2016, showing the difference in incremental development fee for the period 01/09/2008 to 31/03/2009 by calculating the same at 12% of the incremental tuition fee as against the differential development fee actually recovered for the period 01/09/2008 to 31/03/2009 @ 15% of the gross tuition fee (original as well as increased). The statement filed by the school shows that a sum of **Rs. 20,69,732** was recovered in excess of 12% of incremental tuition fee which was permitted vide order dated 11/02/2009 issued by the Director of Education. The school stated that the increased development fee was duly approved by the Managing Committee in its meeting dated 12/02/2009 which included two nominees of Director

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of Education. The school relied on para 14 of the order dated 11/02/2009 to contend that charging differential development fee @ 15% of the total annual tuition fee for supplementing the resources.

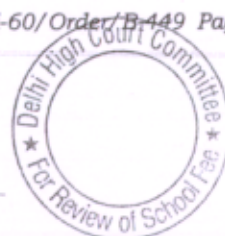
In the hearing held on 17/11/2016, the authorized representatives of the school contended that the school charged 15% of tuition fee only on the tuition fee w.e.f. 01/09/2008 and charging of development fee @ 15% of tuition fee was justified. It was also submitted that the rate of development fee was increased to 15% after the same was approved by the Managing Committee of the school in the meeting held on 12 12/02/2009 which was attended by two nominees of the Directorate of Education also. It was reiterated that the school maintained a separate Development Fund account with separate books of accounts and bank accounts and the school also maintained a Depreciation Reserve Fund Account. It was emphasized that while implementing the recommendations of VI Pay Commission, the school incurred a deficit of more than Rs. 3.50 crores.

The Committee considered the audited balance sheets of the School and the information furnished by the school from time to time in response to the communications from the Committee and also during the course of hearing. The position that emanates from the audited balance sheet of the school fund as on 31/03/2008, i.e. before the fee hike, is as follows:

1. The school had available with it a sum of **Rs. 7,53,53,766** as per details below:

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<u>Current Assets + Investments</u>		
Cash in Hand		
Bank Balances	1,557,141	
FDRs	77,648,000	
Advance to Staff	15,112	
TDS Refundable	9,719	
Interest Accrued	6,544,124	
Children Education Society	5,989,883	91,763,979
<u>Current Liabilities</u>		
Advance Fee	7,651,650	
Caution Money	8,268,594	
Alumni Association Payable	16,370	
Expenses payable	473,599	16,410,213
Net Current Assets + Investments (Funds available)		75,353,766

2. The accrued liability of the school in respect of gratuity and leave encashment payable to staff as on 31/03/2010 amounted to **Rs. 5,62,31,174** (4,22,41,379+1,39,89,795).
3. The requirement of the school to keep funds in reserve for future contingencies equivalent to four months salary amounts to **Rs. 3,01,87,098**. However, the same would be factored into the calculations, only if required.
4. Thus the school had available with it a sum of **Rs. 1,91,22,592** (7,53,53,766 – 5,62,31,174) which it could have utilised for meeting its additional liabilities of arrear salary and incremental salary on account implementation of the recommendations of VI Pay Commission, upto 31/03/2010.
5. The additional expenditure that the school incurred on account implementation of the recommendations of VI Pay Commission upto 31/03/2010 amounted to **Rs. 8,89,99,591** as per the following details:

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Total Liabilities after implementation of VIth Pay Commission:	
Arrear of Salary actually paid as per 6th CPC from 01.1.06 to 31.3.09 (including that for Feb. & March 2009)	51,122,907
*Incremental Salary for 2009-10 (as per calculation given below)	37,876,684
Total	88,999,591

*

	2008-09	2009-10
Normal/ regular salary	52,684,611	90,561,295
*Incremental salary in 2009-10	37,876,684	

6. Thus there was a gap of **Rs. 6,98,76,999** (8,89,99,591 - 1,91,22,592) which the school had to bridge by recovering the arrear fee and increasing the tuition fee and consequential development fee (if required) w.e.f. 01/09/2008.

7. The total additional revenue generated by the school by recovering arrear fee and resorting to fee hike as per order dated 11/02/2009, amounted to **Rs. 5,33,53,855**.

Total Recovery after VI th Pay Commission	
Arrear of tuition fee from 1.1.06 to 31.3.09	27,679,780
Arrear of development fee from 1.9.08 to 31.3.09	3,668,420
Incremental tuition fee for 2009-10 (as per calculation given below)*	22,005,655
Total	53,353,855

Incremental tuition fee for 2009-10		
	2008-09	2009-10
Normal/ Regular Tuition fee	90,528,628	112,534,283
Increase	22,005,655	

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Since the additional revenue generated by the school by way of recovery of arrear fee was short of its requirement for the purpose of implementation of the recommendations of VI Pay Commission by Rs. 1,65,23,144 (6,98,76,999 – 5,33,53,855), the Committee holds that the fee hike effected by the school as well as the arrear fee recovered by it pursuant to order dated 11/02/2009, to the extent it was in accordance with the aforesaid order, was justified and no intervention is called for in that regard.

However, the Committee is not in agreement with the contention of the school that the recovery of arrears of development fee @ 15% of the arrears of increased tuition fee w.e.f. 01/09/2008, as the school could not have recovered the arrears @ 15% when the originally the school was charging development fee @ 12% of tuition fee, no order for refund of the additional development fee recovered by the school is being made in view of the deficiency of **Rs. 1,65,23,144** on implementation of the recommendations of VI Pay Commission since the additional fee irregularly recovered amounts to **Rs. 20,69,732** only. The Committee is mandated to recommend a hike in fee over and above that permitted by the Director of Education by its order dated 11/02/2009, in cases where it finds that the hike in fee as per that order was not sufficient to enable the school to implement the recommendations of VI Pay Commission. In exercise of this mandate, the Committee regularizes the excess fee recovered by the

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school in the shape of arrears of development fee for the period 01/09/2008 to 31/03/2009.

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Regular Development Fee:

The Committee notices that the school charged a sum of Rs. 1,74,63,418 as regular development fee in the year 2009-10 and Rs. 1,94,16,610 in 2010-11, thus totaling Rs. 3,68,80,028 in the two years which was recovered in pursuance of order dated 11/02/2009 of the Director of Education.

As per the determinations made by the Committee, the school incurred a deficit of Rs. 1,65,23,144 on implementation of the recommendations of VI Pay Commission. After regularizing the excess charge of arrears of development fee for the period 01/09/2008 to 31/03/2009, the net deficit that remains is Rs. 1,44,53,412. Even if we find that the school was not in compliance with the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School (supra), the aforesaid deficit of Rs. 1,44,53,412 would be set off against the development fee charged for the year 2009-10 and 2010-11, leaving a balance of **Rs. 2,24,26,616.**

As noted above, the Committee has not factored in the amount which the school may keep in reserve for future contingencies. The Committee has taken a consistent view that the schools must maintain a reserve equivalent to 4 months salary out of the funds available with it for any future contingency. The same amounts to **Rs. 3,01,87,098**, as noted above.

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In view of the aforesaid findings, the Committee is of the view that even if the school was not fulfilling the pre conditions for charging development fee as laid down by the Hon'ble Supreme Court, the Committee cannot recommend any refund of development fee when the requirement of the school to keep funds in reserve for future contingencies is factored in. Therefore, the Committee is not undertaking an academic exercise of examining whether the school was fulfilling the pre conditions laid down for charging of development fee.

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Resultantly, the Committee is of the view that no intervention is called for in the matter of recovery of arrears of tuition fee, arrears of development fee, regular development fee for the years 2009-10 and 2010-11 or the hike in tuition fee effected by the school w.e.f. 01/09/2008 in terms of the order dated 11/02/2009 issued by the Director of Education. The Committee regularizes the excess recovery of arrears of development fee for the period 01/09/2008 to 31/03/2009 which amount to Rs. 20,69,732.

Ordered accordingly.

Justice Anil Kumar (R)
(Chairperson)

CA J.S. Kochar
(Member)

Dr. R.K. Sharma
(Member)

Dated: 10/07/2018

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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:

**The Baptist Convent Sr. Sec. School, Patpar Ganj, I.P. Extension, Delhi-
110092 (B-683)**

Present: Sh. Puneet Batra, Advocate with Ms. Mansi Accountant of the school.

Order of the Committee

In order to examine the justifiability of fee hike effected by the schools in Delhi, the Committee issued a questionnaire dated 27/02/2012 to all the schools (including this school) seeking information with regard to fee, salary, arrears of fee and salary charged/paid by the school pursuant to the implementation of recommendations of the VI Pay Commission. This was followed by a reminder dated 27/03/2012. However, the school, neither responded to the questionnaire nor to reminder letter issued to it. The Committee again sent a copy of the questionnaire to the school for its response under cover of its letter dated 22/10/2012. The school finally submitted its reply vide letter dated 05/11/2012, as per which it stated that though it implemented the recommendations of VI Pay Commission prospectively w.e.f. 01/04/2009, it had not paid, the back arrears for the period 01/01/2006 to 31/03/2009. It also stated that it had also not recovered any arrear fee from the students for the same period. However, the fee was prospectively hiked. W.e.f. 01/04/2009 as per order dated 11/02/2009 issued by the Director of Education. It enclosed copies of its salary payment sheets

The Baptist Convent S.S. School, Patpar Ganj, Delhi/B-683/Order

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for the month of March 2009 and April 2009 to show that the total monthly expenditure of the school on salary increased from Rs. 4,29,517 to Rs. 6,59,842. It also enclosed a statement showing that the monthly fee collection rose from Rs. 6,17,550 in March 2009 to Rs. 8,60,400 in April 2009.

In the first instance, the relevant calculations in order to examine the justifiability of fee hike and recovery of arrear fee were made by the Chartered Accountants deployed with this Committee by the Directorate of Education. They determined that the school incurred a deficit in the year 2009-10 on implementation of the recommendations of VI Pay Commission even after taking into account the fee hike effected by the school w.e.f. 01/04/2009. However, the Committee found certain apparent errors in the calculations prepared by them and therefore did not rely on the same.

The Committee issued a notice dated 26/05/2015 requiring the school to furnish information about the aggregate amounts of regular tuition fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary paid after acceptance of the recommendations of VI Pay Commission. The information was sought in a format devised by the Committee to facilitate the calculations regarding justifiability of the fee hike effected by the school in pursuance of the aforesaid order dated 11/02/2009. Besides, the school was also required to furnish copies of bank statements in evidence of the payment of arrear salary, statement of the parent trust/society running the school, as appearing in the books of the accounts of the school for the period 01/04/2006 to 31/03/2011, details of the accrued liabilities of the school for gratuity and leave

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encashment and copy of a circular that was issued to the parents regarding hike in fee pursuant to order dated 11/02/2009 issued by the Director of Education. The school was also issued a supplementary questionnaire regarding development fee charged by it so as to examine whether the school was complying with the pre conditions laid down by the Duggal Committee for charging development fee, which were subsequently affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583.

The school furnished the required information under cover of its letter dated 06/07/2015. It was reiterated by the school that neither any arrear fee was recovered for the period 01/01/2006 to 31/03/2009 nor any arrear salary was paid for that period. The school reported a small accrued liability of Rs. 40,469 in respect of gratuity and leave encashment as on 31/03/2010. The relevant information with regard to the aggregate amount of normal tuition fee and development fee for the years 2008-09, 2009-10 and 2010-11, as furnished by the school are as follows:

Particulars	F.Y. 2008-09 (Rs.)	F.Y. 2009-10 (Rs.)	F.Y. 2010-11 (Rs.)
Regular/normal tuition fee	56,38,844	92,38,930	1,12,54,459
Regular/normal development fee	3,63,900	10,07,016	14,66,480
Regular/normal salary	62,79,165	87,41,840	1,09,29,964

In order to provide an opportunity of being heard and justify the fee hike effected by it, the school was issued a notice of hearing for 31/01/2017. The hearing was deferred to 15/03/2017 on account of certain exigencies. On this

date, Ms. Mahima Malik, Manager of the school appeared with Ms. Mansi, Asstt. Accountant.

The Committee examined the reply dated 06/07/2015 filed by the school. The Committee observed that instead of circular that might have been issued to the parents with regard to fee hike for different classes in pursuance of order dated 11/02/2009 issued by the Director of Education, the school had merely furnished an office order vide which the fee hike for different slabs of fee prescribed in the order dated 11/02/2009 had been mentioned. No mention was made of the fee hike for a particular class or the recovery of arrear fee. In order to examine the extent of fee hike effected by the school, the Committee perused the fee schedules filed by the school as part of annual returns for the years 2008-09 and 2009-10. It appeared that the fee was increased by Rs. 200 per month for classes I to VIII. Further it appeared that upto 2008-09, the school was not charging any development fee but in the year 2009-10, the same was introduced and a sum of Rs. 140 per month was charged from students of classes I to V and Rs. 150 per month for classes VI to VIII. Class IX appeared to have been introduced for the first time in 2009-10 and the tuition fee and development fee of the student of this class was Rs. 1080 and Rs. 180 per month respectively. Fee under some other heads like multimedia fee and miscellaneous fee was charged upto 2008-09 but the same was discontinued in 2009-10, in so far as it appeared from the fee structures filed by the school.

The Committee observed that prima facie, the fee hiked by the school for the purpose of implementation of VI Pay Commission appeared to be excessive, as on

account of the fee hike in 2009-10, the aggregate tuition fee increased from Rs. 56,38,844 in 2008-09 to Rs. 92,38,930 in 2009-10 resulting in an increase of Rs. 36,00,086. On the other hand, the salary on account of prospective implementation of recommendations of VI Commission increased from Rs. 62,79,165 in 2008-09 to Rs. 87,41,840 i.e. an increase of Rs. 24,62,675. The Manager of the school submitted that the fee hike covered not just increased in salary expenses but also other over head expenses of the school. It was noticed by the Committee that the annual charges, which the school charged to cover the overhead expenses, were also increased from Rs. 650 per annum to Rs. 1000 per annum in 2009-10 i.e. an increase of 54%. The Committee noticed that surprisingly the overheads of the school appeared to have come down from Rs. 25,59,760 in 2008-09 to Rs. 4,60,277 in 2009 -10 despite an increase of about 53% in the fee charged from the students towards annual charges. The Manager of the school had not produced the books of accounts for examination by the Committee and therefore, the various issues as noticed above could not be resolved. The school was accordingly advised to produce its books of accounts, fee and salary records before the audit officer of the Committee on 03/05/2017 and she was directed to examine the various issues as noted by the Committee.

The school produced its records before the audit officer on the scheduled date and after examination of the same, she recorded that in 2009-10, the school increased the tuition fee by Rs. 200 per month which was in accordance with the order dated 11/02/2009 issued by the Director of Education. In 2010-11, in which, on the face of it, there appear to be exorbitant increase, she recorded that while the school increased the tuition fee, which when compared to the fee charged

The Baptist Convent S.S. School, Patpar Ganj, Delhi/B-683/Order

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in 2009-10 was more by 25 to 60%, the school had simultaneously discontinued the fee charged under some other heads. She further recorded that after clubbing the monthly development fee and the pupil fund in the tuition fee, the effective increase in fee was between 12.9% and 27.5%. She also recorded that the observation made by the Committee with regard to decrease in overhead expenses in 2009-10 was on account of the fact that the school started preparing separate Income & Expenditure Account for tuition fee, development fee, examination fee, annual charges and transport charges and the overhead expenses incurred by the school were distributed in all the above mentioned Income & Expenditure Accounts and this resulted in a lesser charge of overhead to the Income & Expenditure Account of tuition fee and the Manager of the school was not able to point out this fact to the Committee. She also recorded that the figure of Rs. 92,38,930, which the school reported as tuition fee for the year 2009-10, included a sum of Rs. 23,38,881 charged by the school as pupil fund.

The school was thereafter, represented by Sh. Punit Batra, Advocate who appeared with Dr. Mahima Malik, Manager and Ms. Mansi Accountant of the school on 29/05/2018. On this date, the school filed copies of actuarial certificates in respect of accrued liabilities of gratuity and leave encashment as on 31.3.2008 and 31.3.2010. As per the certificates, filed the accrued liability of gratuity as on 31.3.2010 was estimated to be Rs.8,72,012 and that for leave encashment Rs.1,76,257.

The Committee examined the information furnished by the school on 3.5.2017 before the Audit officer of the Committee with reference to the books of accounts, which were produced by the school. The same appeared to be in order

The Baptist Convent S.S. School, Patpar Ganj, Delhi/B-683/Order

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except that in the year 2008-09 the tuition fee reported in the statement is Rs.56,38,844 while as per books of accounts it was Rs.55,95,309. It appeared that the school had clubbed the admission fee of Rs.17,000 and the late payment fine of Rs.26,535 in the figure of tuition fee.

On examination of the fee schedules filed by the school as part of the returns under Rule 180 of the Delhi School Education Rules 1973, the Committee observes that in the year 2008-09, the school was charging monthly fee under various heads like tuition fee, activity fee pupil fund, multimedia fee, misc.fee, bulletin fee and children development fee. The total monthly fee charged from the students of class 1 to 5th in 2008-09 amounted to Rs.1075 while for classes 6 to 8th , it amounted to Rs.1150. The fee structure in the year 2009-10 was rationalised and the fee was recovered only under three heads i.e. tuition fee, development fee and pupil fund. The total monthly fee charged from the students of classes 1 to 8 was Rs.1450 .

The Committee noticed that in 2008-09 the recovery under the head pupil fund was just Rs. 3,80,050. It was obvious that the school had restructured the fee under different heads in 2009-10, which resulted in an apparent anomaly as while the tuition fee hike in 2009-10 was just Rs. 200 per month, which was about 27.5% of the existing tuition fee of 2008-09, the aggregate collection of tuition fee, as reported by the school in its submissions dated 06/07/2015 showed an increase of about 63.8% (it increased from Rs. 56,38,844 in 2008-09 to Rs. 92,38,930 in 2009-10). Accordingly, the Committee decided to consider the fee hike under different heads in a consolidated manner in order to consider the justifiability of the hike. The base fee (tuition fee) for the year 2008-09, for the

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purpose of relevant calculations is taken as Rs. 68,41,839 instead of Rs. 56,38,844, as reported by the school. The same has been arrived at as under:

Regular/ Normal Tuition fee	5,595,309
Bulletin Fee	412,775
Multimedia Charges	453,705
Pupil Fund	380,050
Total	6,841,839

In order to examine the justifiability of fee hike prospectively w.e.f. 01/04/2009 for prospective implementation of the recommendations of VI Pay Commission, the Committee prepared a calculation sheet based on the audited financials of the school. As per the calculations, the Committee noticed that the school practically did not have any funds of its own as on 31/03/2009 as it just had a total of Rs. 4,88,027 as its current assets as per the following details:

<u>Current Assets + Investments</u>	
Cash in Hand	235,052
Bank Accounts	5,268
Fixed Deposits with Banks	247,707
Total	488,027

As against this, it had current liabilities to the tune of Rs. 6,42,552 as per the following details:

<u>Current Liabilities</u>	
Caution Money	315,050
Bank OD	97,752
New Admission fees	229,750
Total	642,552

The incremental expenditure which the school incurred on implementation of the recommendations of VI Pay Commission in the year 2009-10 amounted to **Rs. 24,62,675** as per the following details:

Incremental salary in 2009-10	2008-09	2009-10
Regular/ Normal Salary	6,279,165	8,741,840
Increase	2,462,675	

The incremental revenue generated by the school on account of fee hike effected by it in the year 2009-10 amounted to **Rs. 23,97,091** as per the following details:

Incremental fee in 2009-10	2008-09	2009-10
Regular/ Normal Tuition fee	5,595,309	6,900,049
Bulletin Fee	412,775	-
Multimedia Charges	453,705	-
Pupil Fund	380,050	2,338,881
Total	6,841,839	9,238,930
Increase	2,397,091	

In view of the foregoing determinations, the Committee holds that the tuition fee hike effected by the school prospectively w.e.f. 01/04/2009 for implementation of recommendations of VI Pay Commission was justified and no intervention is called for therein.

In so far as the development fee is concerned, the Committee notes that the school was not fulfilling any of the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of

The Baptist Convent S.S. School, Patpar Ganj, Delhi/B-683/Order

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Modern School (supra), as it was treating the same as a revenue receipt as conceded by the school in its reply to the questionnaire as well as in the fee statement filed by it under cover of its letter dated 06/07/2015. It is also conceded that it was not utilised for purchase of any fixed assets, much less any furniture and fixtures or equipments, for which development fee was allowed to be charged by the Duggal Committee and the orders dated 15/12/1999 and 11/02/2009 of the Director of Education. Since this Committee is concerned with the development fee charged by the school in pursuance of order dated 11/02/2009. It is examining the issue with respect to the financial years 2009-10 and 2010-11. As per the information furnished by the school, the school recovered a sum of Rs. 10,07,016 as development fee in 2009-10 and Rs. 14,66,480 in 2010-11, totaling **Rs. 24,73,496** in two years. The requirement of the school to maintain funds in reserve for future contingencies which the Committee has held that the school ought to maintain amounts to **Rs. 29,13,947** which is equivalent to the total expenditure on salary in the year 2009-10. The same has not been considered while considering the justifiability of hike in tuition fee.

In view of these facts, the Committee is not inclined to make any recommendations for refund of any part of development fee charged by the school in 2009-10 or 2010-11.

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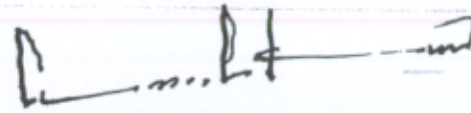
In view of the foregoing determinations, the Committee is of the view that no intervention is required to be made with regard to any component of

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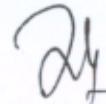
fee charged by the school pursuant to order dated 11/02/2009 issued by the
Director of Education.



Justice Anil Kumar (R)
(Chairperson)



CA J.S. Kochar
(Member)



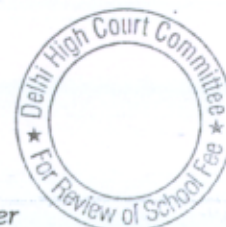
Dr. R.K. Sharma
(Member)

Dated 12/07/2018

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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:

The Air Force School, Subroto Park, New Delhi-110010 (B-409)

Order of the Committee

Present : Gp.Capt. S.M. Sachdev, Admn. Officer, Sh. A.K. Singh, Office Supdt., Sh.D.Kaushik, UDC, Sh.Deepak Pandey LDC & Sh.P.Manogaran 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 pursuant to order dated 11/02/2009 issued by the Director of Education, 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 submit its reply to the questionnaire. Accordingly the Committee issued a fresh questionnaire dated 07/08/2013, incorporating therein the relevant queries with regard to charging of development fee, its utilisation and maintenance of earmarked reserves for development/depreciation reserve funds, in order to examine whether the school was complying with the essential pre conditions for charging development fee as laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India & ors. (2004) 5 SCC 583. This was also not responded to by the school, despite reminders dated 22/08/2013 and 21/10/2013. In response

The Air Force School, Subroto Park, New Delhi-10/ Order/B-409 Page 1 of 15

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to a fresh reminder dated 05/12/2013, the school finally responded and furnished its reply to the questionnaire vide letter dated 16/12/2013.

As per the reply, the school submitted as follows:

- (a) It had implemented the recommendations of VI Pay Commission and the increased salaries to the staff were started to be paid w.e.f. 01/01/2006 (sic). It had also paid the arrears with effect from 01/01/2006 till the month of actual implementation.
- (b) It had increased the fee in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/09/2008 and also recovered the arrear fee from the students.
- (c) It charged development fee in all the five years for which the information was sought by the Committee i.e. 2006-07 to 2010-11.
- (d) The collection of development fee from 2006-07 to 2008-09 was treated as a revenue receipt and was fully utilised, mostly for payment of salary, in the very year of collection.
- (e) The collection of development fee in the year 2009-10 amounted to Rs. 1,09,05,338, which was treated as a capital receipt and out of which a sum of Rs. 54,72,000 was utilised for development of the school infrastructure. The collection under this head amounted to Rs. 1,79,87,140, which again

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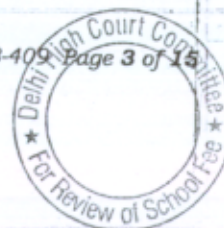
was treated as a capital receipt and a sum of Rs. 88,60,358 was utilised for development of school infrastructure.

- (f) The unspent development fund of 2009-10 and 2010-11 as well as the depreciation reserve fund on assets acquired out of development fee were kept in earmarked bank account/FDRs/Investments.

The Committee issued a notice dated 22/05/2015, requiring the school to furnish the aggregate figures of arrear tuition fee, regular tuition fee, arrears of development fee, regular development fee, arrear salaries and regular salaries for the years 2008-09, 2009-10 and 2010-11 in a structured format which was devised by the Committee to facilitate calculations, duly reconciled with the audited Income & Expenditure Accounts. The school was also required to file a statement of account of the Society, as appearing in its books, details of accrued liabilities of gratuity and leave encashment.

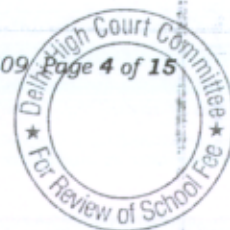
The school filed the information sought from it vide its letter dated 01/07/2015.

The Committee issued a notice dated 21/10/2015, requiring the school to appear before it on 03/11/2015 and produce its accounting records, fee records and salary records for examination by the Committee. Sq. Ldr. Ms. Ruchita Karthikeyan, Administrative Officer of the school appeared along with Sh. A.K. Singh, Office Supdt. and Sh. B. Kaushik and Sh. P. Manogara, LDCs. They were partly heard by the Committee. The Committee examined the information



furnished by the school vide its letter dated 01/07/2015 and observed that it was incorrect ex facie. The Committee also observed that the school charged different scales of fee from different categories of students depending upon whether they were children of Air Force Airmen (AFA), Air Force Officer (AFO) or Civilians. It observed that as per the circular issued by the school, it appeared that the fee hike effected by the school in case of AFA and AFO categories, the hike in effected was much more than the hike permitted by order dated 11/02/2009 of the Director of Education. The authorized representative of the school contended that the same was done as the school did not recover lump sum arrear fee and arrears of development fee from the students of these categories. They also submitted that the parents of the students of these categories got reimbursement of tuition fee from the government. The school was required to file a note giving justification of hike in regular tuition fee for AFA and AFO categories in excess of the permissible hikes as per order dated 11/02/2009. The school was also required to furnish the details of accrued liabilities of leave encashment as on 31/03/2010, as the same had been furnished.

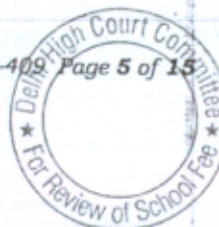
The school furnished the details of its accrued liability of leave encashment as well as gratuity as on 31/03/2010. However, no attempt was made to rectify the information sheet furnished by the school on 01/07/2015, which the Committee had observed, was ex facie incorrect. The school also offered its explanation vide letter dated



19/11/2015, stating that it had not recovered arrear fee amounting to Rs. 36,31,235 from AFA/LFA and AFO/LFO categories. It was further stated that AFA/AFO category parents get Rs. 18,000 per month in the form of reimbursement of tuition fee as applicable to all central govt. employees and as such the hike in tuition fee was initiated in respect of AFA/AFO categories in all the three sisters schools i.e. The Air Force School, Air Force Golden Jubilee Institute and Air Force Bal Bharti School. Although not explicitly stated, it appears that the increase in tuition fee in respect of these categories at rates which were higher than those permitted by the Director of Education, was effected to enable the parents to get reimbursement from the government. Probably, the rules of the government did not permit reimbursement of the payment of arrear fees by the parents.

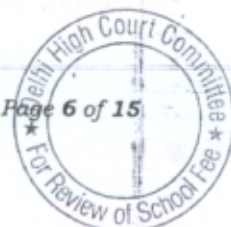
The matter could not be concluded on account of resignation of Justice Anil Dev Singh as Chairman of the Committee. The reconstituted Committee issued a fresh notice dated 12/01/2018, requiring the school to appear on 12/02/2018. On this date, Gp Capt. S.M. Sachdev, Admn. Officer, Sh. A.K. Singh, Office Supdt., Sh. D. Kaushik, UDC-Acctts, Sh. P. Manograbhan, LDC-Acctts. and Sh. Deepak, LDC -Acctts of the school appeared before the Committee.

The Committee again examined the details of different components of fee charged and salary paid by the school as submitted by the school vide letter dated 01/07/2015 and observed that as per the figures given therein, the school recovered a sum of Rs. 74,93,575



as arrears of development fee for the period 01/09/2008 to 31/03/2009. The arrears of tuition fee for that period collected by the school was Rs. 1,17,19,590. It appeared from information furnished that the school recovered arrears of development fee which were 64% of arrears of tuition fee. Further, the Committee observed that the school had shown that its regular tuition fee rose from Rs. 3,84,43,713 in 2008-09 to Rs. 9,26,53,008, which on the face of it could not be correct and in fact did not tally with the audited Income & Expenditure Account of the school for the year 2009-10. The authorized representatives appearing for the school admitted that these figures were incorrect ex facie and undertook to file a revised chart, duly tallied with the respective Income & Expenditure Account for the respective years. The Committee directed the school to revisit the figures of regular salary and arrear salary and revise them also, if necessary, to reconcile with the audited financials of the school.

With regard to regular development fee charged by the school, it was submitted by the authorized representatives that the school was fulfilling 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. It was submitted that the development fee was treated as a revenue receipt upto the year 2008-09 but from 2009-10, it was treated as a capital receipt and was utilized only for permitted purposes. The unutilized development fund as well as depreciation reserve fund on assets created out of development fund were kept in

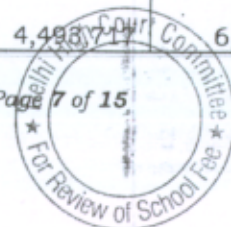


earmarked investments in the shape of deposit with The Indian Air Force Benevolent Association.

The school furnished a revised information chart of different components of fee and salary on 03/05/2018 which was examined by the Committee on 07/05/2018. However, the Committee observed that even this chart did not give the correct information and the information furnished did not agree with the audited Income and Expenditure accounts of the school. The authorized representatives of the school once again sought more time to furnish the correct information chart. In the interest of justice, another opportunity was given to the school to furnish the correct information chart in the format given by the Committee as per its notice dated 22.5.2015.

The school filed a fresh information chart giving details of different components of fee and salary on 18/05/2018. The same is as under:

Fee		2008-09	2009-10	2010-11
(a)	Arrear fee for the period from 01.01.06 to 31.08.08 (Imp sum arrear only from NAF)		4,305,160	
(b)	Arrear of Tuition Fee for the period from 01.09.08 to 31.03.09 (from all category)		11,198,765	
(c)	Arrear of Development fee for the period from 01.09.08 to 31.03.09 (only from NAF, Army and Staff)		3,699,010	
(d)	Regular/ Normal Tuition fee received for the year (12 months)	38,443,713	59,122,286	70,692,406
(e)	Regular/ Normal Development fee received for the year (if treated as a revenue receipt)	2,447,920	5,472,000	
(f)	Fee under other heads:			
	Annual Fee	4,496,691	4,493,711	6,376,963



	Computer Science Fee (Monthly)	1,827,190	2,282,220	5,186,955
	Registration & Admn. Fee (For new admission)	136,658	125,775	127,350
	Transport/ Bus Fee (for bus users)	3,433,850	4,799,342	4,374,825
	BH Messing Fee (Quarterly)	1,101,160	1,453,080	1,640,846
	BH Allied/ Other Charges/ Fee (Half Yrly)	816,450	1,836,200	2,209,000
	BH Establishment Charges (annually)	30,100	14,850	87,000
	BH Prospectus & Regn Fee (For new Admission)	14,300	45,300	37,000
	Barrack Charges	3,850	-	-
(g)	Provisioned/ Reversed		8,855,787	(5,649,840)
	Total Fee as per Income & Expenditure A/C	52,751,882	107,703,492	85,082,505

Note-1Details of (g) above

Transferred from Comp Sc. Fee to Tuition Fee	1,200,000
Transferred from Gratuity Contingency Reserve to Tuition fee	1,521,626
Student arrear receivable/ provisioned from AFA, AFO & Staff	6,007,035
Amount of arrears not received against provisioned amount (provisioned= 1,93,30,060/-, Received=1,92,02,935/-)	127,126
Total	8,855,787

Note-2Detail of (g) above

In 2009-10, Rs.60,07,035/- was shown as receivable from students of AFA, AFO & Staff category. However, due to management decision of not charging arrears from AFA & AFO category and amount of Rs.3,57,190/- is received from staff category, the balance amount i.e. Rs.56,49,840/- was reversed in 2010-11

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Salary	2008-09	2009-10	2010-11
Arrear salary for 01.01.06 to 31.08.08		23,311,625	25,972
Arrear Salary for 01.09.08 to 31.03.09		10,137,565	
Regular/ Normal Salary paid for the year:			
Staff Pay & allowances - Teaching & Non-teaching	35,090,595	46,517,000	54,580,722
Staff Pay & allowances - BH DPL/ Honorarium	13,125	208,950	448,154
Staff Pay & Allowances - Driver	467,694	559,295	600,213
PF Contribution - Teaching & Non-teaching	2,363,650	2,151,845	1,979,039
PF Contribution - BH DPL/ Honorarium	6,935	22,674	40,750
PF Contribution - Drivers	36,787	23,171	19,536
PF Admin Charges	368,615	200,983	195,566
EDLI Premium	60,000	73,000	66,000
Leave encashment exp.	1,107,708	893,519	426,410
Gratuity Exp./ Provision	16,413,925	9,195,010	2,284,078
LTC Exp.	137,901	90,812	
Staff Liveries	-	104,075	50,000
Total	56,066,935	93,489,524	60,716,440

Total Salary as per Income & Expenditure A/C			
Main School	55,542,394	92,375,434	60,132,902
Boarding House	20,060	231,624	488,904
Transport	504,481	582,466	619,749
Total Salary	56,066,935	93,189,524	61,241,555

N-3 Total arrears paid from 1st Jan 2006 to 31st Mar 2009 is Rs.3,34,75,162/- (Rs.2,33,11,625+1,01,37,565)

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N-4 As given below

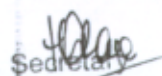
	2008-09	2009-10	2010-11
Staff Pay & Allowances - Teaching & Non-teaching (including arrears) (As per Income & Expenditure)	35,090,595	79,966,190	54,960,924
Less: Arrears paid		33,449,190	25,972
Less: TDS arrears reversed in 2011-12			354,230
Total	35,090,595	46,517,000	54,580,722

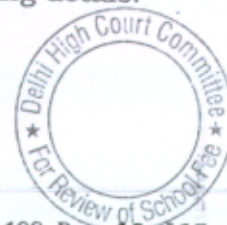
The Committee verified the aforesaid figures with reference to the audited financials of the school and found the same to be in order. Accordingly, the Committee drew up a calculation sheet to examine the justifiability of fee effected by the school pursuant to order dated 11/02/2009 of the Director of Education.

At the outset, the Committee wishes to record that irrespective of the result of its calculations, since the parents of AFA and AFO categories of students would have already got reimbursement from the government in respect of the fee which was hiked at the rates which were more than that permitted by the Director of Education, the Committee would not order refund of such excess recovery of fee as that would amount to unjust enrichment of the parents.

As per the calculations made by the Committee, the school had available with it a sum of Rs. 5,10,53,290 before effecting the fee hike as per order dated 11/02/2009, as per the following details:

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<u>Current Assets + Investments as on 31/03/2008</u>		
Cash in Hand	2,403	
Cash at Bank	2,135,351	
Fixed Deposits	14,000,000	
Income Receivable	2,007,740	
Prepaid Expenses	298,418	
Gratuity Contingency Reserve Fund	15,450,000	
School Fund	9,500,000	
PTA Fund	200,000	
Building Depreciation Fund	4,700,000	
Equipment Depreciation Fund	4,350,000	
Advance to staff	42,100	
Closing Stock	700,479	
Sundry Debtors	3,003,461	56,389,952
<u>Current Liabilities and earmarked funds as on 31/03/2008</u>		
Reserves & Other Funds (other than Gratuity Reserve Fund)	31,252	
PTA Fund	182,848	
Sundry Creditors	409,694	
Students Credit Balances	1,221,874	
Salary Payable	673,153	
Students Caution Money Fund	1,621,700	
Earnest Money Deposit	44,500	
Advance against admission	759,229	
Sundries payable	392,412	5,336,662
Net Current Assets + Investments as on 31/03/2008		51,053,290

The school was required to maintain a reserve of Rs. 3,86,78,959 to meet its accrued liabilities on gratuity amounting to Rs. 2,72,78,253 and leave encashment amounting to Rs. 1,14,00,706. Thus the remaining funds that were available with the school amounted to **Rs. 1,23,74,331.**

The additional liabilities on implementation of the recommendations of VI Pay Commission amounted to **Rs. 4,48,24,679**, as per the following details:



Additional Liabilities on implementation of 6th CPC:	
Arrear of Salary for 01.01.06 to 31.08.08	23,337,597
Arrear of Salary for 01.09.08 to 31.03.09	10,137,565
*Incremental Salary for 2009-10 (as per calculation below)	11,349,517
Total	44,824,679

*

Incremental salary in 2009-10	2008-09	2009-10
Normal/ regular salary	35,090,595	46,517,000
Staff Pay & Allowances - BH DPL/ Honorarium	13,125	208,950
Staff Pay & Allowances - Driver	467,694	559,295
PF Contribution - Teaching & Non-teaching	2,363,650	2,151,845
PF Contribution - BH DPL/ Honorarium	6,935	22,674
PF Contribution - Drivers	36,787	23,171
PF Admn. Charges	368,615	200,983
EDLI Premium	60,000	73,000
Total	38,407,401	49,756,918
Increase	11,349,517	

As the funds available with the school which could be utilised for implementing the recommendations of VI Pay Commission were not sufficient to absorb the full impact of the recommendations of VI Pay Commission, the school required to generate additional resources by recovering arrear fee/increasing the regular fee as per order dated 11/02/2009 of the Director of Education, to the tune of **Rs. 3,24,50,348** (4,48,24,679 - 1,23,74,331).

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The additional resources generated by the school by way of recovering arrear fee and increasing the regular fee w.e.f. 01/09/2008 amounted to **Rs. 4,02,38,698** as per the following details:

Additional Recovery for implementation of 6th CPC:	
Arrear of tuition fee for 01.01.06 to 31.08.08	4,305,160
Arrear of tuition fee for 01.09.08 to 31.03.09	11,198,765
Arrear of Development fee	3,699,010
*Incremental tuition fee for 2009-10 (as per calculation below)	21,035,763
Total	40,238,698

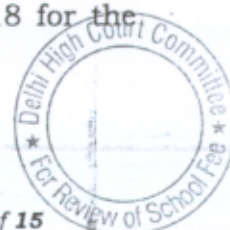
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Incremental tuition fee in 2009-10	2008-09	2009-10
Normal/ Regular Tuition fee	38,443,713	59,479,476
Increase	21,035,763	

Apparently, the school recovered more fee than was required to meet its additional liabilities on implementation of the recommendations of VI Pay Commission, to the tune of **Rs. 77,88,350** (4,02,38,698 - 3,24,50,348). However, it is noticeable that upto this stage, the Committee has not accounted the requirement of the school to keep funds in reserve for any future contingencies. The Committee has taken a consistent view in the case of all the schools that they must keep in reserve a sum equivalent to expenditure on 4 months salary for this purpose. The requirement of the school to keep funds in reserve on this account works out to **Rs. 1,65,85,639** on the basis of its total salary expenditure amounting to Rs. 4,97,56,918 for the year 2009-10.

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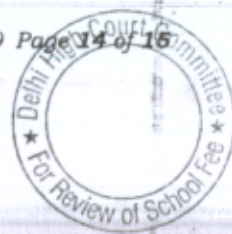


The Committee is therefore not inclined to recommend any refund of any part of arrear fee or incremental tuition fee of 2009-10, which the school recovered pursuant to the order dated 11/02/2009. The Committee is also not inclined to draw any adverse inference against the school for increasing the tuition fee and development fee for AFA and AFO categories at rates which were more than those permitted by the order dated 11/02/2009 of the Director of Education in view of the fact that the school did not recover lump sum arrears from these categories of students although, the school was entitled to do so. Though the Committee finds that the motivation for resorting to this recourse i.e. the parents would be able to get reimbursement from the government of the increased tuition fee, was not very honorable, this Committee is not mandated to go into these aspects.

As regards the regular development fee charged in the year 2009-10 and 2010-11, the Committee finds that while for 2010-11, the school was complying with the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School (supra), in 2009-10, the pre conditions were not being fulfilled as the school treated development fee as a revenue receipt in this year, as conceded by the school in the revised information sheet furnished by 18/05/2018. The amount charged as development fee in 2009-10 amounted to Rs. 54,72,000. However, in view of the requirement of the school to keep funds in reserve for future contingencies, as noticed supra, the Committee is not inclined to recommend refund of this fee also.

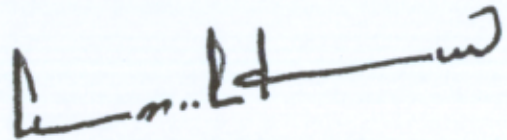
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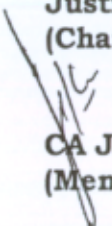


Resultantly, the Committee is of the view that no intervention is called for in the matter of recovery of arrears of tuition fee, arrears of development fee, regular development fee for the years 2009-10 and 2010-11 or the hike in tuition fee effected by the school w.e.f. 01/09/2008 in terms of the order dated 11/02/2009 issued by the Director of Education.

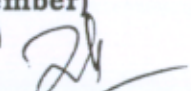
Ordered accordingly.



Justice Anil Kumar (R)
(Chairperson)



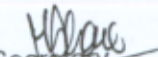
CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Dated: 13/07/2018

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Secretary



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Delhi High Court Committee for Review of School Fee
(Formerly Justice Anil Dev Singh Committee for Review of School Fee)

CAUSE LIST FOR JULY 2018

Cause List for Monday, 2nd July 2018

S. No.	Cat. No.	School Name & Address
1	B-300	Review - Aadharshila Vidyapeeth, Pitampura
2	B-679	Review - Saraswati Model School, Dwarka
3	B-390	Review - Shanti Gyan Niketan, Goyla Village
4	B-584	General Raj's School, Hauz Khas
5	B-564	Columbia Foundation School, Vikas Puri
6	B-148	Venkateshwar International School, Dwarka

Cause List for Tuesday, 3rd July 2018

S. No.	Cat. No.	School Name & Address
1	B-638	Sneh International School, New Rajdhani Enclave
2	B-286	Mount Abu Public School, Sect.5, Rohini
3	B-294	Mount Abu Sr. Sec. School, Sect.18, Rohini

Cause List for Thursday, 5th July 2018

S. No.	Cat. No.	School Name & Address
1	B-623	Col. Satsangi's Kiran Memorial School, Chhatarpur
2	B-686	Arunodaya Public School, Karkardooma
3	B-379	D A V Public School, East of Kailash

Cause List for Friday, 6th July 2018

S. No.	Cat. No.	School Name & Address
1	B-172	Ganga International School, Saavda Ghevra
2	B-77	Vishal Bharti Public School, Paschim Vihar
3	B-632	St. Colambo Public School, Pitampura

Cause List for Monday, 9th July 2018

S. No.	Cat. No.	School Name & Address
1	B-237	S.D. Public School, Kirti Nagar
2	B-631	CRPF Public School, Rohini
3	B-402	Gitarattan Jindal Public School, Rohini

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[Signature]
Secretary



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Cause List for Tuesday, 10th July 2018

S. No.	Cat. No.	School Name & Address
1	B-335	Bhai Parmanand Vidya Mandir, Surya Niketan
2	B-414	Jindal Public School, Dashrathpuri
3	B-615	Maxfort School, Parwana Road, Pitampura

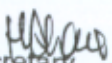
Cause List for Thursday, 12th July 2018

S. No.	Cat. No.	School Name & Address
1	B-683	The Baptist Convent School, Patparganj
2	B-544	Queen Mary's School, Model Town-III
3	B-672	Don Bosco School, Alaknanda
4	B-414	Jindal Public School, Dashrathpuri

Cause List for Friday, 13th July 2018

S. No.	Cat. No.	School Name & Address
1	B-106	Review - Apeejay School, Saket
2	B-665	Review - Kalka Public School, Alaknanda
3	B-378	Review - Dev Samaj Modern School No.2, Sukhdev Vihar
4	B-633	Review - Dev Samaj Modern School, Nehru Nagar
5	B-151	G D Goenka Public School, Vasant Kunj
6	B-409	The Air Force School, Subroto Park

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02.07.2018

000055

**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

Aadharshila Vidyapeeth

Pitampura, Delhi (B-300)

And in the matter of

Application dated 14.03.2018 for

reconsideration / review of

recommendations dated 13.06.2017

in the matter of school.

Present: Ms.Harjeet Kaur, Computer Operator of the school.

The school has filed an application seeking adjournment on the ground that the Counsel is not available. As requested the matter is adjourned to 20th August 2018 at 11,00 A.M.

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

**J.S.KOCHAR
MEMBER**

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Secretary



**R.K. SHARMA
MEMBER**

02.07.2018

.. 000056

**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

Saraswati Model School,

Dwarka, Delhi (B-679)

And in the matter of

Application dated 20.04.2018 for
reconsideration / review of
recommendations dated 14.03.2017
in the matter of school.

Present: Sh.K.P. Sunder Rao, Advocate & Sh.N.K. Mahajan, C.A. of the
school.


At the request of the counsel the matter is adjourned and to be
heard on 20th August 2018 at 11.00.



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON



J.S. KOCHAR
MEMBER



R.K. SHARMA
MEMBER

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Secretary



02.07.2018

000057

**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

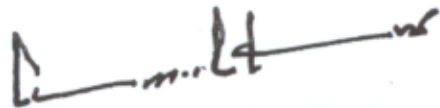
Shanti Gyan Niketan,
Goyla Village, Delhi (B-390)

And in the matter of

Application dated 24.04.2018 for
reconsideration / review of
recommendations dated 31.08.2017
in the matter of school.


Present: Sh.K.P. Sunder Rao, Advocate & Sh.N.K. Mahajan, C.A. of the
school.

At the request of the counsel the matter is adjourned and to be
heard on 20th August 2018 at 11.00.



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary
J.S. KOCHAR
MEMBER
R.K. SHARMA
MEMBER

02.07.2018

000058

B-584

General Raj's School, Hauz Khas, Delhi

Present : Sh. Rakesh Sharma, Director Admn. & Sh. Santosh Bhardwaj,
Accountant of the school.

The school has produced letters in original purportedly given by the parents of the students voluntarily directing the school to appropriate interest free loans taken from the students at the time of admission as donation to the parent society i.e P.C. Rajaratnam's Institutions for development of the school.

The Committee has perused the letters purportedly written by the parents and observes that identical language has been used by all parents who have signed the letters at different points of time. In one of the cases the letters states that "I am father/mother of Mega Sharma-----". It appears that a said Performa was handed over to the parents for writing such letters and they have mechanically written the same.

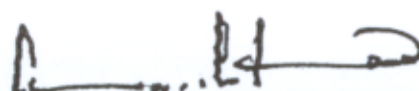
Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

02.07.2018

000059

B-564

Columbia Foundation School, Vikas Puri, Delhi.

Present: Sh.K.P. Sunder Rao, Advocate & Sh.N.K. Mahajan, C.A. of the school.

The school has filed its rebuttal to the calculation sheet vide written submissions dated 29.5.2018. The learned counsel as well as the learned chartered account of the school have been heard.

At the outset it is submitted that the Committee inadvertently took the figure of FDRs with accrued interest to be Rs.2,96,27,090 while as per the balance sheet of 31.3.2008 the total amount of FDRs held by the school amount to Rs.1,56,44,457. It is further submitted that out of this total amount of FDRs, FDRs worth Rs.2,62,093 are held in the joint names of the school and Directorate of Education/CBSE and as such were lying with the school.

The Committee has verified the aforesaid contentions made by the counsel of the school. So far as the total amount of FDRs is concerned, the Committee agrees with the contention made by the learned counsel. With regard to the other contention, the Committee observes that there is no indication that the FDRs were held in the joint names in the balance sheet of the school. The school may produce copies of such FDRs so as to support its contention.

It is further submitted that the Committee has not taken into consideration the arrears of salary paid by the school in the year 2012-13 which amounts to Rs. 23,26,663 while making the relevant calculations. This issue has been dealt by the Committee in its order dated 06.03.2018.

The Committee observes that even if all the contentions raised by the school are accepted, the end result would still be that the school had a surplus of Rs. 45,28,077 after implementation of the recommendations of the 6th pay commission.

The learned counsel appearing for the school submits that the school has an ongoing dispute with DDA with regard to allotment of additional .5 acres of land adjoining the school and is expecting a huge demand from DDA on this account. It is further submitted that the DDA had raised a demand of Rs.11,53,375 for allotment in 1993 which was contested by the school and the matter went up to the Hon'ble Supreme Court where finally the appeal of the school was dismissed by order dated 26th Sept.2007. The school thereafter made the payment of Rs.11,53,375 on 16.5.2008. However, the DDA is now demanding the cost of land as per the prevailing rates which the school is contesting and is expecting a decision in about a months'

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Secretary



02.07.2018

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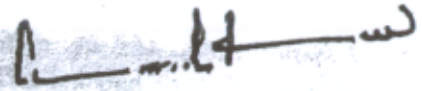
time. The counsel seeks time of one month by which time it expects the final liabilities to materialize. As requested the matter is adjourned to 20th August 2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

02.07.2018

000061

B-148

Venkateshwar Int. School, Dwarka, Delhi.

Present: Sh.Kamal Solanki, Director Finance, Sh.Harish Sharma, Admn.Officer & Gauri Shanker Accountant of the school.

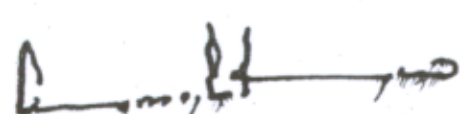
The school has filed its rebuttal with a calculation sheet vide written submissions dated 2.7.2018. The calculation sheet has been disputed on account of the following four reasons :

1. The school claims that the reserve calculated by the Committee for future contingency ought to include the salary of housekeeping staff as the liability to pay the labour is that of the principal employer i.e. the school.
2. Development fee ought not to be ordered to be refunded as the school committed only an accounting error in treating it as a revenue receipt, although it was not utilized to meet any revenue expenditure. On the contrary it was utilized for purchase of furniture and fixtures and equipments. It is also submitted that not maintaining separate bank account towards depreciation fund was only a procedural lapse.
3. The repayment of vehicle loans and interest thereon did not come out of the tuition fee and annual charges charged by the school but on transport fee charged by it, which is specifically reflected in the Income and Expenditure Account.
4. The school had further a liability of Rs.1,01,26,764 on account of arrear salary which is still outstanding and the Committee ought to take that into consideration.

After arguing for sometime, the authorized representative appearing for the school requests that another opportunity may be given to the school to file a supplementary rebuttal. The school may do so on or before the next date of hearing. Matter is adjourned to 24th August 2018 at 11.00 A.M.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



B-638

Sneh International School, New Rajdhani Enclave, Delhi

Present : Mr. Manu RG Luthra, CA and Ms. Navita Chopra, Accountant of the school.

The Learned Authorized Representative appearing for the school has been heard. The school filed rebuttal to the Calculation Sheet vide its written submissions dated 21.06.2017. The Preliminary Calculation Sheet prepared by the Committee has been disputed by the school and the school has filed its own Calculation Sheet projecting a deficit of Rs.1,02,42,894 as against a surplus of Rs. 99,04,520/- which was provisionally determined by the Committee. The calculation sheet of the Committee has been disputed on account of following facts:

- (a) There is a double counting of interest paid on secured loans to the tune of Rs.33,68,223 as the same has been included in funds diverted for repayment of loans as well as funds diverted by the school to its parent society. It is submitted that the society had taken the loan for construction of the school building. The monthly installments of loan including interest are first transferred by the school to the society which is in turn paid by the society to the bank. The interest portion of the installment is segregated at the end of the year and charged as an expense in the books of the school. It is submitted that the interest component of the monthly installments has been erroneously included by the Committee firstly in the funds diverted to the society and again as interest paid on loans. The school has produced its ledgers to substantiate its submissions. The Committee has examined the audited financials of the school as well as ledgers produced by the school and finds that the contention raised by the authorized representative is correct. Necessary adjustments will be made in the final determinations on this account.
- (b) The next issue raised by the authorized representative is that the Committee ought to have calculated the contingency reserve equivalent to four months salary by including housekeeping and temporary staff. The Committee observes that the house keeping services are outsourced by the school and during the course of verification of the salary records of the school, the audit officer had recorded that the school paid salary to most of its staff only for 11 months in a year. Only 7 employees in 2008-09 and 16 employees in 2009-10 were paid for the full 12 months.
- (c) The authorized representative submits that the incremental salary for 2009-10 after implementation of the recommendations of 6th Pay Committee has been erroneously taken by the Committee to Rs.58,65,146 whereas it is Rs.75,53,027. The Committee observes that the figures taken by the Committee are based on the salaries paid to the regular staff and do not include the salaries of temporary staff and Housing keeping staff salaries.

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Secretary



- to whom have not been paid at the increased rates at the implementation of 6th Pay Commission.
- (d) It has been submitted that prepaid insurance amounting to Rs.73,087 cannot be included to be part of funds available to the school.
- (e) It is next submitted that the FDRs amounting to Rs.1,10,000 taken by the Committee to be part of funds available are in fact held in the joint names of the school and the Directorate of Education/ CBSE and therefore cannot be considered to be part of funds available.
- (f) The next contention raised by the school is that the figure of bank balance amounting to Rs.4,23,118 has been erroneously taken as part of funds available when in fact the same was a negative figure of Rs.4,00,399. The Committee observes that facially it appeared through Balance sheet that the figures are positive. However, on a close look and on reference to the previous year figures in the Balance Sheet, the contention of the school is correct. Necessary adjustments will be made in the final determinations.
- (g) The next issue raised by the school is with regard to the repayment of loans and interest thereon considered by the Committee to be diversion of fee. It is submitted that the loans taken were mainly for purchase of buses and the same have been funded only out of transport fee charged by the school. It is submitted that the transportation income (net of transportation expenses) was utilized for making repayment of loans and interest. The school has furnished Receipt and Payment of Account on account of transportation for the years 2006-07 to 2010-11. The same requires to be verified and the submission made by the Learned Authorized Representative will be given due consideration while making the final recommendations.
- (h) It is next submitted that the funds transferred to parent society for repayment of building loan ought not be considered as diversion of funds to the society as Rule 177 of DSER,1973 permits fee income to be utilized for needed expansion of the school or any expenditure of development nature or expansion of school building or for expansion or construction of any building or establishment of hostel or expansion of hostel accommodation. To a query raised by the Committee, the authorized representative of the school submits that the school was established in 2004 and the loan for construction of building was also taken in that very year.
- (i) It is next contended that the development fee charged by school had been treated as a capital receipt and utilized for permitted purposes only. However, since the school was not left with any surplus of Development Fund, the school did not maintain an earmarked Development fund account in the bank. To a specific query by the Committee, the authorized representative concedes that the school was not maintaining any earmarked depreciation reserve fund in the bank. Even otherwise the school did not have any FDRs (other than those in the joint names of the school and



03.07.2018

000064

DOE/CBSE) which could even theoretically be considered as held
against Depreciation Reserve Fund.

Arguments heard. Recommendations reserved.

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Dr. R.K. SHARMA
MEMBER

1/11

J.S.KOCHAR
MEMBER

1/11

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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1/11
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03.07.2018

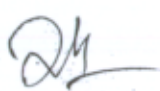
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B-286

Mount Abu Public School, Sector-5, Rohini, Delhi.

Present: Sh.Brij Mohan, Sr. Caretaker of the school.

An application has been received from the school seeking adjournment on the ground of some mis-happening in the family of the authorized representative who appears for the school. As requested the matter is adjourned to 21st August 2018 at 11.00 A.M.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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03.07.2018

000066

B-294

Mount Abu S.S.School, Sector-18, Rohini, Delhi.

Present: None.

We have adjourned the matter in the case of Mount Abu S.S.School, Sector-05, Rohini, for 21.08.2018 on account of some mis-happening in the family of the authorized representative who represents the school. Since the same authorized representative Sh.Puneet Batra, Advocate, appears for this school, the hearing in this matter is also adjourned for 21.08.2018 at 11.00 A.M.

2h

Dr. R.K. SHARMA
MEMBER

1/4

J.S.KOCHAR
MEMBER

A. K. Batra

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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05.07.2018

000067

B-623

Col.Satsangi's Kiran Memorial School, Chhatarpur, Delhi

Present: Sh.S.K. Krishna, Consultant, Sh. Ram Lal Pandit, Sr. Accountant & Sh.Surendra Prasad, Asstt. Manager of the school.

The school has filed a copy of the day book of its overdraft accounts for the year 2006-07 and contends that for the earlier periods it is not possible as the accounting softwares have undergone changes. However, it has furnished the details of outstanding balances of overdraft from the year 2001. The authorized representative appearing for the school submits that primarily the overdraft arose on account of payment of income tax, which was disputed by the school and finally the amount was refunded alongwith interest partly in the year 2007-08 and partly in 2013-14. Accordingly he contends that the same ought to be accounted for as a liability while determining the funds available with the school as on 31.3.2008.

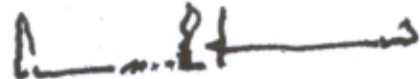
Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



05.07.2018

000068

B-686

Arunodaya Public School, Karkardooma, Delhi

Present: Sh.Puran Singh, LDC of the school.

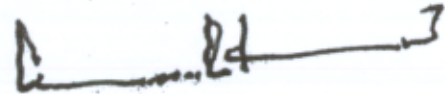
An oral request has been made on behalf of the school seeking some more time to file rebuttal to the calculation sheet. As requested, the matter is adjourned for 23rd august 2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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05.07.2018

000069

B-379

D.A.V. Public School, East of Kailash, Delhi

Present : Sh.Anshul Patial, Accountant & Sh. S.K. Singhal, C.A. of the school.

The school has filed its own calculation sheet as per which it has determined that instead of a refund of Rs.2,40,80,290 which was provisionally determined by the Committee, the school incurred a deficit of Rs.69,51,133. The calculation sheet by the school is accompanied by a number of working statements which have been checked by the Committee with reference to the books of accounts produced by the school. In its calculation sheet the school has disputed the following figures taken by the Committee:

- A. It contends that while the provident fund loan given to the staff members amounting to Rs.11,04,775 have been included by the Committee as part of its current assets, the correspondent liability owing to the DAV CMC has not been taken into account. It contends that the PF loan payable to DAV CMC is included in the total amount of loan payable to DAV CMC amounting to Rs.25,32,467 as reflected in the balance sheet. It is submitted that this consists of two loans, one of which is the provident fund loan. The Committee has verified this from the books of accounts produced by the school and finds that the contention of the school is correct. Necessary adjustments will be made while making the final determination.
- B. The school has claimed that out of the total FDRs of Rs.1,01,73,309 held by the school in its school fund and pupil fund, FDRs of the value of Rs.78,62,173 were held against development fund and depreciation reserve fund. On perusal of the audited financials of the school the Committee observes that the total amount of FDRs held in the school fund were only Rs.25,25,000. The remaining FDRs were held by the school in its pupil fund account. The authorized representative appearing for the school is unable to explain as to how the amount which is held for the benefit of the pupil of the school can be considered as held against development fund or depreciation reserve fund which are meant for purchase/replacement of furniture and fixtures and equipments. The Committee does not agree with the contention that such FDRs were held against development fund or depreciation reserve fund.
- C. The school has filed statements showing arrears of salary paid in respect of its liabilities that arose on account of implementation of the sixth pay commission. The school has contended that a total sum of Rs.1,93,39,348 was paid as arrears for the period 1.1.2006 to 31.1.2009. The differential salary for the month of February and March 2009 on account of implementation of the recommendations of the sixth pay commission was Rs.17,12,777 thus totaling Rs.2,10,52,125. In the calculation sheet prepared by the Committee the same was taken as Rs.1,46,58,083 which was based on information

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Secretary



furnished by the school itself vide its letter dated 15.07.2015 which was revised during course of hearing on 9.11.2015. It has been contended that even the revised information furnished by the school was erroneous as the arrears paid in 2009-10 were shown as a separate item in the income and expenditure account which were not included in the information furnished by the school. The Committee has verified the amount of arrears paid by the school from its books of accounts and agrees with the contention of the school. Accordingly, necessary adjustments will be made in the final determination.

- D. With regard to incremental salary on account of sixth pay commission paid in the year 2009-10 the school has furnished its calculation which shows that the incremental amount was Rs.85,68,525 as against 27,35,975 taken by the Committee in its calculation sheet. As in the case of arrears the incremental salary was calculated by the Committee on the basis of information furnished by the school itself which the school now claims was erroneous. The Committee has verified the figures given by the school today from its books of accounts and finds that even this is not correct. The incremental salary for the month of February and March 2009 has been separately taken by the school as arrears in its computation. However, the same has also been included in the regular salary paid in the year 2008-09. Therefore, the incremental salary for 2009 -10 would stand increased to Rs.1,02,81,302 from Rs.85,68,525 as given by the school.
- E. The school has claimed a deduction of Rs.8,53,325 from a development fee of 2009-10 on the ground that the same has been utilized for purchase of fixed assets. This cannot be allowed since the school was not fulfilling the substantive pre conditions of maintaining the earmarked development fund and depreciation reserve fund as was conceded by the school in the hearing held on 09.11.2015.
- F. The contingency reserve equivalent to 4 months salary has been claimed by the school at Rs.1,10,97,289 as against Rs.91,53,106 taken by the Committee based on the salary figures given by the school earlier. In view of the fact the final figure of normal salary for the year 2009-10 is determined to be Rs.3,32,91,868. The Committee accepts the figure given by the school.

Necessary adjustments will be made in respect of all issues as discussed above while making the final computation. No other issue has been raised by the school with regard to the calculation sheet prepared by the Committee. The hearing stands concluded.

Recommendations reserved.

21
Dr. R.K. SHARMA
MEMBER

J.S.KOCHAR
MEMBER

Justice Anil Kumar (Retd.)
CHAIRPERSON

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Secretary



06.07.2018

000071

B-172

Ganga International School, Saavda Ghevra, Delhi

Present : Sh.Agasti Kumar, Accountant of the school.

An application has been filed on behalf of the school seeking adjournment. It is also requested by the school that the next date of hearing may be fixed on 21.8.2018 as the hearing in the case of another school under the same management i.e. Ganga International school Hiran Kudna is also scheduled for that date and in both the cases matter is argued by the same counsel. Keeping in view the cause list of 21.8.2018, it is not possible to accommodate in that date. The authorized representative is appearing for the school, after consulting the management of the school requests that the hearing of both the school may be fixed for 28.8.2018. The request of the school is granted. The authorized representative of the school undertakes to intimate the changed date of hearing of the other school i.e. at Hiran Kudna to the management of that school.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

06.07.2018

000072

B-77

Vishal Bharti Public School, Paschim Vihar, Delhi

Present: Sh.Pawan Kumar, Accountant & Sh.Sunil Goel, Manager of the school.

A copy of the calculation sheet prepared by the Committee has been given to the authorized representative of the school. It appears that the school is required to make refund of certain amount, prima facie the same appears to have been recovered in excess. The school may file its rebuttal, on or before the next date of hearing. Matter will come up for further hearing on 27th August 2018 at 11.00 A.M.

21

Dr. R.K. SHARMA
MEMBER

11/11

J.S.KOCHAR
MEMBER

11/11

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



06.07.2018

000073

B-632

St.Colambo Public School, Pitampura, Delhi

Present : Mrs. Rakesh Dutt, Principal, Sh. P.K. Arya, C.A. & Ms. Bhawani Devi, Accounts Head of the school.

The school has filed rebuttal to the calculation sheet during the course of hearing. The school has also filed its own calculation sheet as per which the excess fee worked out by it amounts to Rs.6,14,896 as against Rs.89,71,300 provisionally determined by the Committee. On going through the written submissions filed by the school the Committee observes that some of the contentions raised by it merit acceptance. The Calculation sheet has to be prepared again by the Committee taking on board the contentions raised by the school. In case, the Committee finds that the resultant excess figure worked out by it exceeds the amount of Rs.6,14,896 which is admitted by the school, a copy of the fresh calculation sheet prepared by the Committee will be sent to the school before the next date of hearing for rebuttal. Matter will come up for further hearing on 27th August 2018.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary




S.D.Public School, Kirti Nagar, Delhi

Present : Ms.Anjali Magoo, Head of School, Sh.Subhash Kr.Saini, Head Clerk & Sh.Ravi Chauhan, Office Assistant of the school.

The school has filed a revised computation statement of its accrued liability of leave encashment as on 31.3.2010. As per the revised computation filed today the school has projected its accrued liability for leave encashment of Rs.15,73,684. The school has also furnished evidence of deposit of TDS on the arrear salary paid by it during the course of hearing. The school has also produced its books of accounts which is maintained in Tally.

The Committee has verified the information with regard to fee receipt/salary paid by the school as furnished vide written submissions dated 28.5.2015. The Committee observes that the school has not accounted for the tuition fee concession given to the students in the years 2008-09 and 2009-10 which amounts to Rs.6,43,526 in 2008-09 and Rs.8,01,962 in 2009-10. The Committee also observes that the school has included a sum of Rs.2,45,371 on account of computer expenses in the figure of regular salary for the year 2008-09. The corresponding figure of 2009-10 is Rs.20,900. In 2009-10 the school has also included a sum of Rs.9487 representing uniform expenses in 2009-10.

Further, the authorized representative appearing for the school submits that the regular salary to the staff was paid by individual cheques. However, on examination of the salary ledgers of the school, the Committee observes that single bank payment entries have been passed for the entire amount of salary. The authorized representative submits that the entry made in the accounts represents the total of all the cheques issued to the staff for the month. The school has not produced its salary records nor the bank statements before the Committee for verification. The school will do so on the next date of hearing i.e. 30th August 2018 at 11.00 A.M.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



CRPF Public School, Rohini, Delhi

000075

Present : Ms. Sugna, UDC & Ms. Anu Anand, Asstt. Programmer of the school.

The school has today filed audited financials of the hostel run by it. However, the school has neither filed Receipt and Payment Accounts for the years 2006-07 to 2010-11 nor filed the details of its accrued liabilities of leave encashment, which it undertook to file on 5.6.2018.

Calculation sheet to be prepared. Matter will come up for further hearing on 30th August 2018 at 11.00 A.M.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



Gitarattan Jindal Public School, Rohini, Delhi

000076


Present : Sh.R.N.Jindal, Chairman, Sh.A.K. Sharma, Accountant & Ms. Niti, A.O. of the school.

While preparing the final recommendations in the case of the school, the Committee observed that the Receipt and Payment Accounts of the school of the year 2006-07 and 2007-08, which form part of the annual returns required to be filed under Rule 180 of Delhi School Education Rules 1973, were not on record. The school was advised to furnish copies of the same for perusal by the Committee. However, instead of filing copies of Receipt and Payment Accounts, the school on 11.05.2018 filed copies of balance sheets and income and expenditure accounts for these two years. Consequently a fresh notice of hearing was fixed for 13.06.2018 which contained specific directions to the school to file the Receipt and Payment Accounts for the years 2006-07 and 2007-08 on or before the date of hearing. However, the school, vide its letter dated 5.6.2018 stated that the Receipt and Payments Accounts had already been filed on 11.5.2018. The same was repeated in the letter dated 13.6.2018 filed on behalf of the school during the course of hearing. The Committee had passed an order on 13.6.2018 that in case the school did not file the Receipt and Payment Accounts for the years 2006-07 and 2007-08 before the next date of hearing, the Committee would be constrained to draw adverse inference of the school. Today again the school has filed a copy of its Receipt and Payment Accounts for 2007-08 only, while it maintains that the Receipt and Payments Accounts of 2006-07 is not on record of the school. However, perusal of the audit report for the year 2006-07 shows that the auditors had given the report on the balance sheet, income and expenditure account, as well as Receipt and Payment Accounts of the school for the year 2006-07. As such the Committee is not satisfied with the contention of the school that the Receipt and Payments Accounts for 2006-07 is not available with it and it appears that it is being intentionally held by the school from the Committee.

Recommendations reserved.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



10/07/2018


000077

B-335

Bhai Parmanand Vidya Mandir, Surya Niketan, Delhi

Present : Ms. Mudita Sharda, Advocate, Authorised representative of the school.

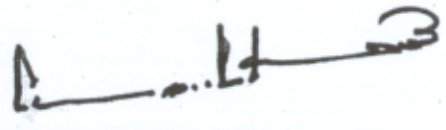
An oral request has been made for adjournment on the ground that the arguing counsel is preoccupied in the hearing of another matter in the High Court. As requested, matter will come up for further hearing on 30th August 2018.



**R.K. SHARMA
MEMBER**



**J.S. KOCHAR
MEMBER**



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

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Secretary



10/07/2018

000078

B-414

Jindal Public School, Dashrathpuri, Delhi

Present : Sh. Manav Prem, Chartered Accountant, Sh. Uttam Singh, Principal, Sh. Banne Singh UDC and Sh. Sansar Chand, Accountant of the school.

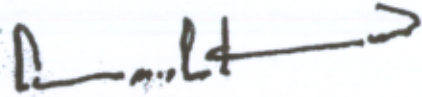
After arguing for some time, the authorized representatives appearing for the school seek short adjournment. As requested, matter will come up for further hearing on 12/07/2018 at 11.00 a.m.



R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

10/07/2018

000079

B-615

Maxfort School, Pitampura, Delhi

Present : Sh. Manish Hasija, Head Clerk of the school.

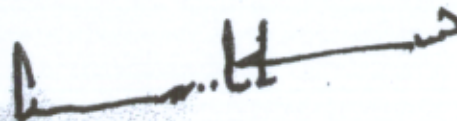
An application has been received from the school requesting for another date due to some exigencies with authorized representative who appeared for the school. As requested, matter will come up for further hearing on 31 August 2018.



**R.K. SHARMA
MEMBER**



**J.S. KOCHAR
MEMBER**



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

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Secretary



The Baptist Convent School, Patparganj, Delhi

000080

Present: Sh.Puneet Batra, Advocate & Ms. Mansi, Accountant of the school.

The Committee has prepared calculation sheet in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11.2.2009 issued by the Director of Education. It observes that the school had practically no funds available with it before the fee hike came into effect on 1.4.2009. The school neither recovered any arrear fee nor paid any arrear salary. The incremental fee recovered by the school in the year 2009-10 was also a little less than the incremental salary paid by the school for the year 2009-10. As such, the Committee is of the view that no intervention is required to be made as regards the fee hike effected by the school w.e.f. 1.4.2009 pursuant to order dated 11.2.2009.

Although the Committee observes that the school was not complying with the pre conditions for charging of development fee, no refund thereof is recommended, keeping in view the requirement of the school to keep funds in reserve for future contingencies, accrued liability of gratuity and leave encashment, which amounts to more than the development fee recovered by the school in 2009-10 & 2010-11.

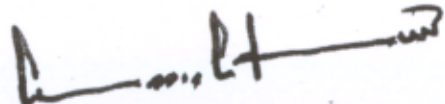
Detailed order to be passed separately.



R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

Queen Mary's School, Model Town-III, Delhi

Present : Sh.Pradeep Kumar Verma, UDC of the school.
Sh.Rohit Handa, parent of a student of the school.

The school has filed a copy of the statement of its bank account of depreciation reserve fund. The statement shows that the account was opened on 7th Sept. 2010 with a transfer of Rs.20,45,496 from the school fund. However, a sum of Rs.20,45,000 out of that was transferred back to the school fund on 16.12.2010. leaving a nominal balance of Rs.496 in the account. There have been no further transactions in the account till 7th August 2012 except for the credit of interest. The authorized representative appearing for the school submits that the sum of Rs.20,45,000 was transferred back to the school fund as the school face shortage of fund for payment of salaries.

Perusal of the audited financials of the school shows that although the school was treating development fee as a revenue receipt which was credited into the Income and Expenditure account, it also charged the fixed assets purchased during the year to the Income and Expenditure account to the extent of purchase of fixed assets in excess of the amount transferred to fixed assets fund which is nothing but the development fund. The depreciation on fixed assets was debited to the fixed assets fund not charged to the income and expenditure account. The school held certain fixed deposits as investments which although not earmarked against fixed assets fund, it is contended that the same ought to be considered as held against fixed assets fund.

It is further contended that in view of the factual position as emanating from the audited financials of the school, the school ought to be considered to have fulfilled the pre conditions laid down by the Duggal Committee for charging a development fee,

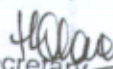
Arguments heard. Recommendations reserved.


R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
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
Don Bosco School, Alaknanda, Delhi.

Present: Sh. J.A. Martins, CA & Sh. Binoy P Jose, Accountant of the school.

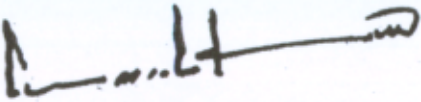
The school has filed written submissions dated 12th July 2018 vide which it has stated that the calculation sheet prepared by the Committee, to the extent of calculation of net current assets plus investments, is based on the consolidated balance sheet of the parent society and not on the base of balance sheet of the school. With regard to the other figures, the school is in agreement with the calculations of the Committee except that it contends that the incremental salary for 2009-10 as worked out by the Committee to be Rs.1,02,73,346 ought to be 83,31,583 and the reserve for future contingencies worked out by the Committee is Rs.1,17,56,690 ought to be Rs.1,09,40,252. The school has given its own calculation sheet in support of its contention. So far as these figures are concerned, the Committee accepts the figures given by the school which are nominally different from those worked out by the Committee.

The authorized representative appearing for the school contends that if the funds position is ascertained from the Balance Sheet of the school instead of that from the Balance Sheet of the society, the net result would be a deficit to the tune of Rs.1,57,00,118 and there would be no occasion for ordering any refund.

The position of funds availability prior to fee hike will be reworked by the Committee based on balance sheet of the school. In case the Committee arrives at a prima facie conclusion which is adversely to the school, a fresh hearing will be fixed. Hearing is closed for the present.


R.K. SHARMA
MEMBER


J.S. KOCHAR
MEMBER


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12/07/2018

B-151

Jindal Public School, Dashrathpuri, Delhi

000083

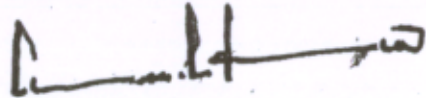
The school seeks adjournment on the ground that the CA is indisposed. The Committee observes that the Receipts and Payments accounts filed by the school for the years 2006-07 to 2011-12 are not proper. For some years these accounts only reflect the name of the parties to whom the payments have been made without mentioning the nature of expenditure or cost of assets in respect of which the payments have been made. In some other years the income and expenditure accounts have been presented in the converse order in Receipt and Payment accounts. The school is required to file proper Receipt and Payment accounts giving details of opening and closing of cash, bank balances and the heads under which the receipts or payments have been made. These may be filed within 15 days. Matter is adjourned to 31.08.2018 at 11.00 A.M.



R.K. SHARMA
MEMBER

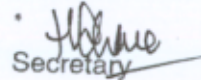


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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13/07/2018

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

000084

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

In the matter of

Apeejay School,

Saket, Delhi (B-106)

And in the matter of

Application dated 5th June 2018 for

Correction of arithmetical error in the
recommendations dated 23.12.2016

in the matter of school.

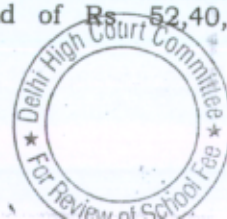
Present: Sh. S.K. Murgai, Financial Adviser and Sh. Bharat Bhushan,
General Manager of the school.

The school has filed an application dated 5th June 2018, vide which it has brought to the notice of the Committee that an arithmetical error in determining the final amount of refund at page 20 of the order dated 23/12/2016 passed by the Committee. It is contended that while discussing the issue of accrued liability of leave encashment at page 16 and 17 in the aforesaid order, the Committee had observed that an additional sum of Rs. 10,60,659 would be reduced from the amount of provisional refund determined by the Committee in its calculation sheet, but while making the final calculation at page 20 of the aforesaid order, the Committee has reduced only a sum of Rs. 1,08,658.

After hearing the Ld authorized representatives appearing for the school, the Committee finds that such a arithmetical inaccuracy has indeed crept in while determining the amount of final refund of fee to be made by the school. The calculation is accordingly corrected and the effect of difference of Rs. 9,51,991 (10,60,659 - 1,08,658) is accounted for. The amount resultantly determined to be refunded by the school would be Rs. 42,88,331 instead of Rs. 52,40,322.

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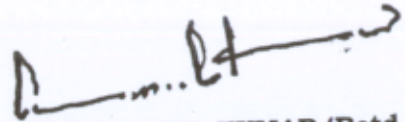


2018

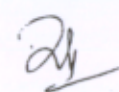
Accordingly, necessary correction is ordered to be made in the order dated 23/12/2016.

000085

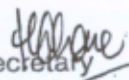
No other issue has been raised in the application filed by the school. The same is hereby allowed.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary



13/07/2018

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

000086

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

In the matter of

Kalka Public School,

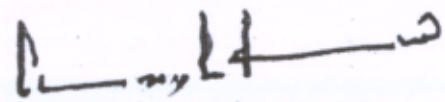
Alaknanda, Delhi (B-665)


And in the matter of

Application dated 10.05.2018 for
reconsideration / review of
recommendations dated 11.4.2017
in the matter of school.

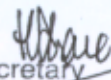
Present: Sh.Bhumeshwar Tiwari, Clerk of the school.

The school seeks adjournment on the ground of non availability of its counsel today. On the last date also the school had sought adjournment for the same reason. Last opportunity is given to the school to appear on 24th August 2018 at 11.00 A.M.



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER

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R.K. SHARMA
MEMBER

13/07/2018

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

000087

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

In the matter of

Dev Samaj Modern School No.2,

Sukhdev Vihar, Delhi (B-378)

And in the matter of

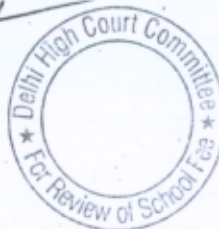
Application dated 6.7.2018 for
reconsideration / review of
recommendations dated 31.01.2018
in the matter of school.

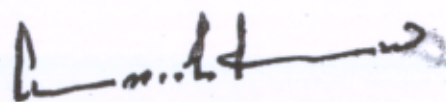
Present: Mrs. Asha Batra, Head Clerk & Sh.Bhagat Singh, Clerk of the school.

An application has been received on behalf of the school seeking adjournment on the ground of non availability of its counsel today. As requested the matter is adjourned for 24th August 2018 at 11.00 A.M.

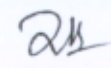
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Secretary




JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

13/07/2018

000088

**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

Dev Samaj Modern Schol,
Nehru Nagar, Delhi (B-533)

And in the matter of

Application dated 6.7.2018 for
reconsideration / review of
recommendations dated 31.01.2018
in the matter of school.

Present: Mrs. Asha Batra, Head Clerk & Sh.Bhagat Singh, Clerk of the school.

An application has been received on behalf of the school seeking adjournment on the ground of non availability of its counsel today. As requested the matter is adjourned for 24th August 2018 at 11.00 A.M.

JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



J.S. KOCHAR
MEMBER

R.K. SHARMA
MEMBER

B-151**G.D. Goenka Public School, Vasant Kunj, Delhi**

Present : Sh. Birender Singh, Accounts Officer & Sh. Jitendra Singh, Sr. Accountant of the school.

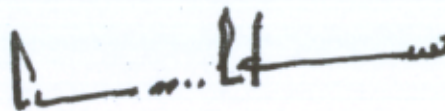
A copy of the calculation sheet has been given to the authorized representative appearing for the school, as prima facie it appears that the school is required to refund the entire amount of arrear fee, incremental fee and development fee charged by the school in 2009-10 & 2010-11. The school may file its rebuttal to calculation sheet within 4 weeks. Matter will come up for further hearing on 27th August 2018 at 11.00 A.M.



R.K. SHARMA
MEMBER

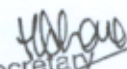


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

13/07/2018

B-409


The Air Force School, Subroto Park, Delhi

000090

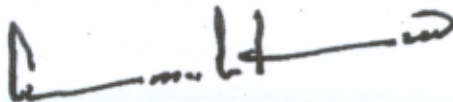
Present: Sh.Devendra Kaushik, UDC & Sh. Deepak Pandey, LDC of the school.

The Committee has prepared the calculation sheet to examine the justifiability of fee hike effected by the school w.e.f. 1.9.2008 as well as the arrear fee recovered by it pursuant to order dated 11.2.2009 of the Director of Education. The Committee observes that although the school had funds available with it after considering the recovery of arrear fee and incremental fee for the year 2009-10, when the requirement of the school to keep funds in reserve for future contingencies is considered, there would be no case for recommending any refund. Accordingly the committee is of the view that no intervention is called for in the matter of recovery of fee and arrear fee pursuant to order dated 11.2.2.009.

Detailed order to be passed separately.


R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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