

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 May  
2018

No.DHCC/2018/38

Dated: 20/6/2018

Index				
S.N.	Particulars		Page No.	
(a)	Final recommendations/ Review orders passed in the following cases:-			
	S.N.	Date	Name of the School	
	1	01.05.2018	Order in respect of <b>Xavier's Sr. Sec. School, Raj Niwas Marg (B-525)</b> recommending no intervention.	01 to 12
	2	01.05.2018	Order in respect of <b>Xavier's School, Shahbad Daultapur, Rohini (B-293)</b> recommending no intervention.	13 to 19
	3	02.05.2018	Order in respect of <b>Masonic Public School, Vasant Kunj (B-90)</b> recommending no intervention.	20 to 30
	4	08.05.2018	Order in respect of <b>D.A.V. Model School, Yusuf Sarai (B-662)</b> recommending no intervention.	31 to 40
	5	25.05.2018	Order in respect of <b>Tagore International School, Vasant Vihar (B-588)</b> recommending no intervention.	41 to 51
	6	28.05.2018	Order in respect of <b>Tagore School, Maya Puri (B-63)</b> recommending no intervention.	52 to 62
(b)	Cause List of the cases taken up in May 2018 on 01.05.2018, 02.05.2018, 04.05.2018, 07.05.2018, 08.05.2018, 25.05.2018, 28.05.2018 and 29.05.2018		63 to 64	
(c)	Miscellaneous/ Interim orders passed in May 2018		65 to 101	

Place: Delhi

  
Secretary

Delhi High Court Committee for Review of School Fee

Secretary  
Delhi High Court Committee For Review of School Fee  
(Formerly Known as Justice Anil Dev Singh Committee For Review of School Fee)  
C-Block, Vikas Bhawan-2, 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. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi-110054 (B-525)**

Present: Fr. Jose Philip SJ, Manager, Mr. Sunny Thomas, Accountant of the school.

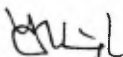
**Order of the Committee**

The school submitted copies of its annual returns and fee statements for the years 2006-07 to 2010-11, details of salary paid to the staff before implementation of VI Pay Commission and after its implementation to the Dy. Director of Education (North) (DDE) under cover of its letter dated 25/01/2012. These were forwarded to the office of the Committee by the DDE.

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 which was followed by a reminder dated 27/03/2012. However, the school did not respond to the same. Consequently, the Committee issued a fresh

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

**TRUE COPY**

  
Secretary



questionnaire on 04/06/2013. This time, the school responded vide its letter dated 03/07/2013. The school stated as follows:

- (a) The school had implemented the recommendations of VI Pay Commission and started paying the increased salary w.e.f. 01/10/2009.
- (b) It paid arrears of salary amounting to Rs. 3,97,63,246 for the period 01/01/2006 to 30/09/2009.
- (c) The school hiked the fee w.e.f. 01/09/2008 in accordance with the order dated 11/02/2009 issued by the Director of Education (as per the details furnished, the fee hike was Rs. 300 per month uniformly for all the classes).
- (d) The school recovered the arrears of incremental fee for the period 01/09/2008 to 31/03/2009 as well as lump sum arrears for the period 01/01/2006 to 31/08/2008, as provided in the order dated 11/02/2009
- (e) The school started charging development fee w.e.f. 2009-10 and recovered a sum of Rs. 78,66,620 in 2009-10 and Rs. 90,73,625 in 2010-11.
- (f) A sum of Rs. 21,10,458 was utilised out of the development fee in the year 2009-10 and Rs. 91,84,607 in the year 2010-11. The utilisation of development fee in 2010-11 included a sum of Rs. 12,18,013 on Ground development and Rs. 13,83,467 on construction of Skating rink.

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

Secretary





- (g) Development fee was treated as a capital receipt.
- (h) School maintained separate depreciation fund from 2008-09 for depreciation of all assets.
- (i) The school did not maintain any earmarked bank account/FDRs to keep unutilised development fund or depreciation fund, as in the view of the school the order dated 11/02/2009 issued by the Director of Education did not require keeping depreciation reserve fund in earmarked bank accounts/FDRs.

In the first instance, the relevant calculations to examine justifiability of the hike in fee effected by the school pursuant to order dated 11/02/2009 issued by the Director, were made by the Chartered Accountants deployed with this Committee by the Directorate of Education (CAs), to assist it. They provisionally determined that the school appeared to have recovered more fee than was required to offset its increased expenditure on salaries on implementation of the recommendations of VI Pay Commission. However, the Committee did not find the calculations to be appropriate as the CAs had not taken into account the requirement of the school to keep funds in reserve for future contingencies.

The Committee issued a notice dated 25/05/2015 seeking information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on acceptance of the

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

Secretary





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 encashment. The school submitted the required information on 08<sup>th</sup> June 2015.

The Committee issued notice dated 29/06/2016, requiring the school to appear on 15/07/2016 and produce its books of accounts, bank statements, fee and salary records, TDS and Provident Fund Returns for the year 2006-07 to 2010-11 in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. At the request of school the matter was adjourned to 11/08/2016. On this date, Fr. Jose Philip, S.J. Manager of the school appeared with Sh. Sunny Thomas Accountant.

The Committee examined the circular dated 7.03.2008 issued by the school to the parents regarding fee hike effected in pursuance of order dated 11.02.2009 issued by the Directorate of Education. As per the circular, the school hiked the tuition fee by Rs.300/- w.e.f. 1<sup>st</sup> Sept. 2008 and accordingly

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

Secretary



collected arrears of Rs.2100 per student for seven months upto 31<sup>st</sup> March 2009. Besides this, lump sum fee of Rs.3000 was also recovered by the students to cover the arrears of salary for the period 1<sup>st</sup> Jan.2006 to 31<sup>st</sup> August 2008. The authorized representative of the school submitted that the school was not charging any development fee upto 31<sup>st</sup> March 2009 and accordingly did not recover any arrear on account of development for the seven months.

It was submitted that the school implemented the recommendations of 6<sup>th</sup> pay commission w.e.f. 1<sup>st</sup> Oct. 2009 and paid the arrears of salary for the period 1<sup>st</sup> January 2006 to 30<sup>th</sup> Sept. 2009. It was further submitted that out of the total arrears paid for the period 01/01/2006 to 30/09/2009, the arrears for the period 1<sup>st</sup> Jan. 2006 to 31<sup>st</sup> March 2009 amounted to **Rs. 2,99,82,357**. It was also submitted that the arrears of the period 1<sup>st</sup> April 2009 to 30<sup>th</sup> Sept. 2009 were included in the regular salary paid for the year 2009-10 in the information furnished to the Committee.

The Committee examined the balance sheet of the school as on 31.03.2008 in order to determine the funds which were already available with the school before the fee hike. The Committee observed that the school had investment in the shape of fixed deposits with banks and government bonds, the aggregate of which was Rs.6.69 crores. The authorized representative of the school submitted that these investments are not created only out of surplus arising out of the fee of the school but they also represented some other funds like Scholarship fund etc. The Committee examined the ledger

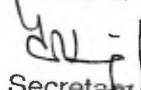
produced by the school and observed that the miscellaneous income of the school like amounts received from other institutions for conducting entrance exam etc. the fetes and raffles etc. conducted by the school were credited to the scholarship fund. The authorized representative then submitted that the investments are also maintained to keep reserves for accrued liabilities of gratuity, leave encashment etc. The Committee observed that the school had furnished detail of accrued liability of gratuity as on 31<sup>st</sup> March 2010 which aggregated to **Rs. 2,35,00,671**. However no detail of accrued liability for leave encashment had been provided by the school. The authorized representative of the school requested for some time to be given for filing the same, which was granted. The school filed the details of its accrued liability of leave encashment as on 31/03/2010 on 17/08/2016. As per the details filed, the school had an accrued liability of **Rs. 91,10,543** on this account.

For the purpose of examining the position of funds available with the school before the fee hike, the authorized representative submitted that since the Parent Society of the school had no other activity, apart from running of this school, the balance sheet of the Parent Society as on 31/03/2008, might be considered.

The Committee has examined the audited balance sheet of the Society as on 31/03/2008 and based thereon, has arrived at the conclusion that the school had available with it a sum of **Rs. 6,39,62,170** as on 31/03/2008, as per the following details:

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

  
Secretary





<u>Current Assets + Investments</u>		
Cash at Bank and in hand	1,877,161	
Investments	66,900,000	
Loans to Employees	18,730	
Amounts recoverable	102,685	
Accrued interest on Fixed Deposits	832,886	69,731,462
<u>Less Current Liabilities</u>		
Overdraft with Bank	3,237,677	
Fees received in advance	976,155	
Sundry Creditors	161,866	
TDS payable	5,208	
Caution Money	1,307,475	
Security Deposits from Contractors	53,911	
Advance Receipts	27,000	5,769,292
<b>Net Current Assets + Investments (Funds available)</b>		<b>63,962,170</b>

However, the Committee has taken a consistent view that the entire funds available with the school ought not be considered as available for the purpose of implementation of the recommendations of VI Pay Commission and the schools must retain adequate reserves to meet its accrued liabilities of gratuity, leave encashment and maintain a reasonable reserve for future contingencies, which the Committee has opined ought to be equivalent to four months expenditure on salary. As noticed supra, the accrued liability of the school on account of gratuity as on 31/03/2010 amounted to **Rs. 2,35,00,671** while that for leave encashment, amounted to **Rs. 91,10,543**. The details filed by the school in respect of the aforesaid liabilities were perused by the Committee and appeared to be in order. The requirement of the school to keep funds in reserve for future contingencies, based on its total expenditure on normal salary for the year 2009-10 amounted to **Rs. 1,73,00,878**.

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

Secretary



Thus the Committee is of the view that the school ought to have retained a total sum of **Rs. 4,99,12,092** out of the funds available with it and only the balance of **Rs. 1,40,50,078** was available with the school which could have been utilised for implementing the recommendations of VI Pay Commission.

~~As per the information furnished by the school vide its written submission dated 08/06/2015 and the details submitted under cover of its letter dated 17/08/2016 which were accompanied by copies of bank statements evidencing the payment, the total arrears paid to the staff amounted to **Rs. 2,99,82,357**.~~

Further, as per the information furnished which was verified with reference to the audited accounts, the total salary paid by the school in 2008-09 amounted to Rs. 3,53,26,907 in 2008-09 which rose to Rs. 5,19,02,635 in 2009-10 on account of implementation of the recommendations of VI Pay Commission. Thus the incremental salary on account of implementation of the recommendations of VI Pay Commission for the year 2009-10 amounted to **Rs. 1,65,75,728** ( 5,19,02,635 – 3,53,26,907).

Accordingly, the total financial impact of implementation of VI Pay Commission that befell on the school was **Rs. 4,65,58,085** ( 2,99,82,357 + 1,65,75,728). Since the school had available with it a sum of **Rs. 1,40,50,078**, it was required to raise additional resources by way of recovery of arrear fee and hiking the regular fee for the year 2009-10 to the tune of **Rs. 3,25,08,007**.

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

Secretary



As per the information furnished by the school vide its written submission dated 08/06/2015 which was verified by the Committee with reference to the audited financials of the school, the school recovered a total sum of **Rs. 1,39,50,065** as arrear fee for the period 01/01/2006 to 31/03/2009 and the regular/normal fee charged by the school rose from Rs. 4,25,99,645 in 2008-09 to Rs. 5,30,92,390 in 2009-10, as a result of fee hike effected in terms of order dated 11/02/2009. Thus the incremental revenue of the school in 2009-10 on account of hike in regular fee amounted to **Rs. 1,04,92,745**. Added to that the arrear of Rs. 1,39,50,065, the school generated additional resources to the tune of Rs. **2,44,42,810** (1,39,50,065 + 1,04,92,745).

In view of the above determinations, the Committee is of the view that in so far as the hike in tuition fee and recovery of arrear fee is concerned, no intervention is called for as the school incurred a deficit to the tune of Rs. 80,65,197.

**Development Fee:**

As stated supra, the school started charging development fee in the year 2009-10 and recovered a total sum of Rs. 1,69,40,245 on this account in 2009-10 and 2010-11. Prima facie, the school was not 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 vs. Union of India & ors. ( 2004 ) 5 SCC 583. After taking into account the apparent deficit incurred by the school

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

Secretary



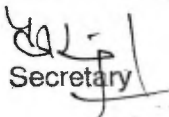


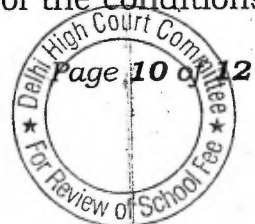
in implementing the recommendations of VI Pay Commission to the tune of Rs. 80,65,197, Prima facie, the school was required to refund a sum of Rs. 88,75,048 out of the development fee charged by it in the year 2010-11. Accordingly, a copy of the calculation sheet prepared by the Committee was given to the school for rebuttal, if any.

The school filed its objections to the calculation sheet vide written submissions dated 28/09/2016, vide which it pleaded that the development fee was charged in accordance with clause 14 of the order dated 11/02/2009 issued by the Director of Education and the school was fulfilling all the required pre conditions prescribed by the order. Besides, the school also raised a fundamental objection to the determination made by the Committee in respect of funds available with the school at the threshold, i.e. before the fee hike, for implementation of recommendations of VI Pay Commission. Apart from other minor objections, the school objected to the inclusion of funds which were represented by 'Scholarship fund', which was reflected as a liability in the balance sheet. As on 31/03/2008, the quantum of liability reflected in on this score was **Rs. 3,08,00,848**. It was submitted that this fund was created out of income arising on conducting a fete every year and this practice had been going on for the last 40 years. The school also submitted that the fete is organized with the permission of the Home Department of Govt. of National Capital Territory of Delhi, which lays down certain conditions for conducting the fete. A sample copy of one such permission dated 25/10/2007 was filed by the school. As per the letter granting permission, it was one of the conditions

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

  
Secretary



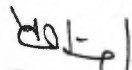
that the net proceeds of the lucky draw conducted as part of fete shall be utilized for the benefit of students of socio economic weaker sections of society and that nothing would be diverted for any other purpose without the approval of this Govt.

The authorized representative of the school was heard on this aspect on 03/11/2016 and he took us through the audited financials of the school which show that the amount is part of the scholar ship fund which is utilized every year for the purpose of providing fee concessions to the students. The unutilized amount is carried to the next year. It was therefore submitted that the amount of scholarship fund as on 31/03/2008 amounting to Rs. 3,08,00,848 ought to have been excluded from the figure of funds available as arrived at by the Committee, as this amount was not available for the purpose of implementation of the recommendations of VI Pay Commission, being subject to restrictions imposed by the Govt. of Delhi which grants permission to hold fete.

The submission made by the authorized representatives of the school merits acceptance. Although, as observed supra, that the scholarship fund as reflected in the balance sheet was not exclusively comprised of the income on account of fete and raffles which were subject to the restrictions imposed by the Govt. and also included various miscellaneous income like amounts received for conducting entrance exam etc., the fact that the total balance in the scholarship fund account was Rs. 3.08 crores accumulated over a period of

St. Xavier's Sr. Sec. School, Raj Niwas Marg, Delhi/B-525/Order

TRUE COPY

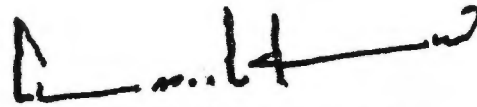
  
Secretary




40 years, as submitted by the school (and the Committee has no reason to disbelieve the submission made by the school) while the amount provisionally determined by the Committee to be refundable was just Rs. 88.75 lacs, which was only a fraction of that.

**In view of the above discussion, the Committee is not inclined to make any recommendation with regard to refund of any part of development fee collected by the school in the year 2009-10 and 2010-11.**


Before parting, we wish to make it clear that in view of the peculiar facts of this case, the Committee has not gone into the fact whether the school was fulfilling the pre conditions laid down by the Duggal Committee with regard to charging of development fee.



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



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



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

Dated 01/05/2018



**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. Xavier's School, Shahbad Daulatpur, Rohini, New Delhi-110042 (B-293)**

Present: Sh. John Thomas, Accountant and Sh. Vinod singh, Accountant of the school.

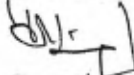
**Order of the Committee**

The school submitted copies of its annual returns and fee statements for the years 2006-07 to 2010-11, details of salary paid to the staff before implementation of VI Pay Commission and after its implementation and copy of the circular dated 25/02/2009 issued to the parents with regard to fee hike pursuant to order dated 11/02/2009 issued by the Director of Education with the Dy. Director of Education (North West-A) (DDE). These were forwarded to the office of the Committee by the DDE.

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 which was followed by a reminder dated 27/03/2012. However, the school did not respond to the same.

*St. Xavier's School, Shahbad Daulatpur, Rohini, Delhi/B-293/Order*

TRUE COPY

  
Secretary



000014

The Committee issued a notice dated 14/05/2015 seeking information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on 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 encashment. Although the information was required to be furnished within 10 days, the school submitted the same on 10<sup>th</sup> July 2015.

The Committee issued notice dated 29/06/2016, requiring the school to appear on 15/07/2016 and produced its books of accounts, bank statements, fee and salary records, TDS and Provident Fund Returns for the year 2006-07 to 2010-11 in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. At the request of school the matter was adjourned to 11/08/2016 and further to 15/09/2016. The authorized representatives who appeared for the school were partly heard and the records produced by the school were

St. Xavier's School, Shahbad Daultapur, Rohini, Delhi/B-293/Order

TRUE COPY

Secretary



examined by the Committee with reference to the information furnished by the school vide its letter dated 10/07/2015.

The Committee examined the circular issued by the school to the parents of the students regarding fee hike effected in pursuance of order dated 11/02/2009 issued by the Director of Education. As per the circular, the school hiked tuition fee for all the classes @ Rs. 300 per month w.e.f. 01/9/2008. Besides, the school has also recovered lump sum arrear fee @ Rs. 3,000 per student. The Committee observed that the circular issued by the school did not mention recovery of any arrear of development fee. The authorized representatives of the school submitted that the school did not charge any development fee. They relied on the fee scheduled filed by the school under section 17 (3) of the Delhi School Education Act, 1973, for the years 2008-09 and 2009-10 which did not show the recovery of any fee in the shape of development fee.

The Committee perused the statement of fee and salary filed by the school and observed that it did not agree with the audited financials of the school.

On examining the audited financials, the Committee has culled out the following figures, which are relevant for making the required calculations:

- (i) Total Arrear salary paid for the period 01/01/2006 to 31/08/2008 -  
**Rs. 1,08,34,564**



- (ii) Total arrear salary paid for the period 01/09/2008 to 31/03/2009 -  
**Rs. 55,18,839**
- (iii) Total arrear fee recovered for the period 01/01/2006 to 31/08/2008 -  
**Rs. 52,01,235**
- (iv) Total arrear fee recovered for the period 01/09/2008 to 31/03/2009 -  
**Rs. 40,39,500**

Besides, the normal fee recovered by the school, rose from **Rs. 2,67,78,310** in 2008-09 to **Rs. 3,44,08,701** in 2009-10 as a result of fee hike. At the same time, the normal salary and contribution to PF etc. rose from **Rs. 1,96,05,079** in 2008-09 to **Rs. 3,08,55,623** in 2009-10 on account of implementation of the recommendations of the VI Pay Commission.

In order to determine the funds position of the school prior to effecting the fee hike, the school furnished audited balance sheet of its Parent Society. It was submitted that since the society did not have any other activity apart from running the school, the balance sheet of the society would be adopted as the balance sheet of the school.

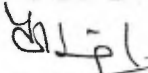
The Committee has examined the audited balance sheet of the society as on 31/03/2008 and based thereon has arrived at the conclusion that the school had available with it a sum of **Rs. 3,24,91,319** as on 31/03/2008, as per the following details:

<u>Current Assets + Investments</u>		
Cash in hand	1,946	
Bank Balances	279,220	
Fixed Deposits/ Bonds	25,319,256	
Units of Mutual Funds	8,250,359	
Advances and other amounts recoverable	140,675	
TDS recoverable	144,384	
TDS Adjustable	653	34,136,493
<u>Less Current Liabilities</u>		
Caution Money deposit	688,700	
Employees PF payable	209,670	
Max Security & Detectives	70,468	
Fees received in advance	669,185	
Security deposit	7,151	1,645,174
<b>Net Current Assets + Investments (Funds available)</b>		<b>32,491,319</b>

However, the Committee has taken a consistent view that the entire funds available with the school ought not be considered as available for the purpose of implementation of the recommendations of VI Pay Commission and the schools must retain adequate reserves to meet its accrued liabilities of gratuity, leave encashment and maintain a reasonable reserve for future contingencies, which the Committee has opined ought to be equivalent to four months expenditure on salary. The school furnished the details of its accrued liabilities of gratuity and leave encashment vide its submission dated 10/07/2015. The accrued liability on account of gratuity as on 31/03/2010 amounted to **Rs. 1,23,15,165** while that for leave encashment, amounted to **Rs. 34,08,888**. These details were perused by the Committee and appeared to be in order. The requirement of the school to keep funds in reserve for future contingencies, based on its total expenditure on normal salary for the year 2009-10 amounted to **Rs. 1,02,85,208**.

St. Xavier's School, Shahbad Daulatpur, Rohini, Delhi/B-293/Order

TRUE COPY

  
Secretary



Thus the Committee is of the view that the school ought to retain a total sum of **Rs. 2,60,09,261** out of the funds available with it and only the balance of **Rs. 64,82,058** was available with the school which could have been utilised for implementing the recommendations of VI Pay Commission.

As noticed supra, the total arrears that the school was required to pay and did pay to the staff amounted to **Rs.1,63,53,403** (1,08,34,564 + 55,18,839). Further, the incremental salary on account of implementation of the recommendations of VI Pay Commission for the year 2009-10 amounted to **Rs. 1,12,50,544** ( 3,08,55,623 – 1,96,05,079). Thus the total financial impact of implementation of VI Pay Commission that befell on the school was **Rs. 2,76,03,947**. Since the school had available with it a sum of **Rs. 64,82,058**, it was required to raise additional resources by way of recovery of arrear and hiking the regular fee for the year 2009-10 to the tune of **Rs. 2,11,21,889**.

The total arrear fee recovered by the school for the period 01/01/2006 to 31/03/2009 amounted to Rs. 92,40,735. The incremental fee recovered by the school by hiking the regular tuition fee for the year 2009-10 yielded a further revenue of Rs. 76,30,391. Thus the total additional resources generated by the school by recovering arrear fee and increasing the normal tuition fee amounted to only **Rs. 1,68,71,126** (92,40,735 + 76,30,391).

**Keeping in view the above determinations, the Committee is of the view that the fee hike effected by the school as well as the arrear fee**

St. Xavier's School, Shahbad Daulatpur, Rohini, Delhi/B-293/Order

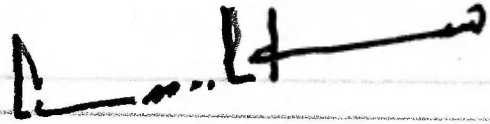
TRUE COPY

Secretary






recovered by it pursuant to order dated 11/02/2009 was justified and no interference is called for by this Committee.



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



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

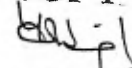


**Dr. R.K. Sharma**  
(Member)

Dated 01/05/2018

St. Xavier's School, Shahbad Daulatpur, Rohini, Delhi/B-293/Order

TRUE COPY

  
Secretary

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

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

**In the matter of:**

**Masonic Public School, Vasant Kunj, New Delhi-110070 (B-90)**

Present: Sh. Baljit Singh, Admn. Officer & Sh. Ravi Prakash, 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. The school submitted its reply vide its letter dated 02/03/2012. In its reply, the school stated as follows:

- (a) It had implemented the recommendations of VI Pay Commission only in respect to the permanent staff and started paying the increased salary to the staff w.e.f. Sept. 2008 (sic). (As per the salary statements enclosed with the reply, the school started paying the increased salary w.e.f. April 2009.
- (b) It paid a sum of Rs. 18,63,807 as arrear salary to the staff.

*Masonic Public School, Vasant Kunj, New Delhi/B-90/Order*

TRUE COPY

*[Signature]*  
Secretary



- (c) It had increased the fee of the students in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2009 and the increase in fee resulted in the total fee revenue going up from Rs. 7,67,048 to Rs. 9,21,243 per month w.e.f. April 2009.
- (d) It had recovered a sum of Rs. 15,57,500 as arrears of fee.

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 provisionally determined that the school had recovered more fee than was required to offset the effect of increased expenditure on salary on account implementation of the recommendations of VI Pay Commission. However, the Committee observed that the CAs had based their calculations on the basis of the audited balance sheet as on 31/03/2009, by which date the school had already recovered the arrear fee for the period 01/09/2008 to 31/03/2009. As such the calculation ought to have been made with reference to the balance sheet as on 31/03/2008 i.e. before the effect of fee hike was reflected in the financials of the school.

The Committee issued a notice dated 13/05/2015 requiring the school to furnish information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on acceptance of the recommendations of VI Pay Commission. The information



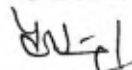


was sought in a format devised by the Committee to facilitate the calculations regarding justifiability of the fee hike effected by the school in pursuance of the aforesaid order dated 11/02/2009. Besides, the school was also required to furnish copies of bank statements in evidence of the payment of 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 encashment. A supplementary questionnaire with regard to collection and utilisation of development fee was also issued to the school. The information was required to be furnished within 10 days but nothing was heard on the school. Accordingly a fresh notice was issued on 23/09/2015 requiring the school to appear and furnish the aforesaid information and also to produce its books of accounts, bank statements, fee and salary records etc. on 12/10/2015, which date was deferred to 17/10/2015.

On this date, Sh. Baljeet Singh, Office Superintendent appeared with Sh. Mahesh Kumar, Accounts Incharge of the school. Information that was required from the school was partly furnished by it under cover of its letter dated 17/10/2015. The school also furnished its reply to the questionnaire regarding development fee. It was submitted that the school charged development fee in all the five years for which the information was sought (2006-07 to 2010-11). The development fee charged in 2009-10 amounted to Rs. 12,85,075 while that charged in 2010-11 amounted to Rs. 15,80,641. It was conceded by the school that the development fee was treated as a revenue

Masonic Public School, Vasant Kunj, New Delhi/B-90/Order

TRUE COPY

  
Secretary



receipt and no earmarked development fund or depreciation reserve fund were maintained by the school. Thus, at the threshold itself, the school conceded that it was not complying with the pre conditions laid down by the Duggal Committee which were affirmed by the Hon'ble Supreme Court in the case of Modern School vs. Union of India ( 2004) 5 SCC 583, for charging development fee.

The school did not produce its books of accounts, salary or fee records as was directed by the notice issued to it. Accordingly the school was directed to produce the same and also a copy of the circular issued to the parents regarding fee hike on 21/10/2015 before the audit officer of the Committee. The school produced the same before the audit officer and after verification of the records, she recorded that the school paid salary and arrears to its permanent staff through direct bank transfer but the payment to the contract staff was made in cash.

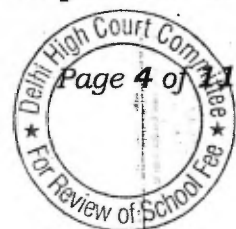
The matter could not be concluded on account of resignation of Justice Anil Dev Singh as Chairman of the Committee. A fresh notice dated 30/08/2017 was issued by the reconstituted Committee to hear the school on 19/09/2017. At the request of the school, the hearing was rescheduled for 09/10/2017. On this date, Sh. Baljeet Singh and Sh. Ravi Prakash appeared on behalf of the school

The Committee observed that the school had filed on 31.10.2015, a copy of the circular dated 16/03/2009 which was issued to the parents and

Masonic Public School, Vasant Kunj, New Delhi/B-90/Order

TRUE COPY

Secretary



the same merely stated that revised fee structure w.e.f. Sept. 2008 was being sent to meet the additional expenditure of 6<sup>th</sup> pay commission recommendations . However, the revised fee structure was not enclosed with the circular. Further, the school stated in the circular that fee arrears were payable in three installments. The first and second installment of Rs. 1250 per student was to be paid by 31<sup>st</sup> March 2009 and 30<sup>th</sup> Sept. 2009 respectively. It was also mentioned that the circular for the third installment would be sent shortly. However, even at the time of hearing, the school did not produce the revised fee schedule w.e.f. Sept. 2008 nor the authorized representatives who appeared for the school were in a position to furnish the information in that regard. Further, the authorized representatives were unable to state as to when the circular for the third installment of arrear fee was issued and how much arrear fee was received in the third installment.

Accordingly, the school was directed to produce its revised fee structure w.e.f. Sept. 2008 that was sent to the students alongwith circular dated 16/03/2009 and the information with regard to receipt of third installment of arrear fee before the audit officer of the Committee who was directed to verify the information so produced with reference to the books of accounts for the years 2008-09 to 2010-11. She was also directed to verify the mode of payment of salary to the staff and the amounts of salary paid in the years 2008-09 and 2009-10.

Masonic Public School, Nasant Kunj, New Delhi/B-90/Order

TRUE COPY

  
Secretary





The school produced its records before the audit officer on 19/12/2017. An affidavit sworn by the Principal of the school was also filed vide which it was averred as follows:

- (a) The school recovered the arrear fee @ Rs. 2,500 per student in two installments of fee Rs. 1250 each which were payable by 31<sup>st</sup> March 2009 and 30<sup>th</sup> Sept. 2009.
- (b) The third installment of arrear fee (as envisaged in the circular dated 16/03/2009) was neither collected nor any circular for its collection was issued to the students.
- (c) The arrear fee of Rs. 2,500 collected from the students was fully utilised for payment of arrear salary to the staff. The total collection on account of arrear fee amounted to Rs. 15,57,500 while the total arrear salary paid to the staff amounted to Rs. 18,63,807. The balance amount of Rs. 3,06,307 was paid by the school from its own resources.
- (d) The fee structure w.e.f. Sept. 2008 remained the same. the only additional collection was Rs. 2,500 towards arrear fee, as stated above.

The averments made by the Principal in the affidavit with regard to collection of arrear fee and payment of arrear salary were endorsed by the audit officer of the Committee after verification from the books of accounts. She

further recorded that the regular tuition fee recovered by the school in 2009-10 amounted to Rs. 83,95,809.

With regard to regular salary, she recorded that the regular permanent employee of the school were paid salary by direct bank transfer while the contractual staff was paid salary in cash. Further no arrear salary was paid to the contractual staff as the benefits of VI Pay Commission were not given to them. The Committee notes that in its initial reply to the questionnaire, the school had accepted that the recommendations of VI Pay Commission were implemented in respect of permanent staff only. She however recorded that the information with regard to regular salary as furnished by the school did not tally with the Income & Expenditure Accounts of the school. The school was directed to furnish the correct information with regard to regular salary which ought to tally with the audited Income & Expenditure Accounts of the school. The school furnished a revised statement of salary which tallied with the audited financials. As per the statement, the total salary paid by the school (including Provident Fund amounted to Rs. 60,93,520 in 2008-09 which rose to Rs. 1,02,30,683. However, in respect of the permanent staff to whom the benefits of VI Pay Commission were extended and who had been paid by direct bank transfer, the total salary paid in 2008-09 amounted to Rs. 37,50,517 and the same rose to Rs. 73,37,292 in 2009-10. The revised information as submitted by the school was also verified by the audit officer of the Committee.

The Committee is of the view that the incremental salary paid to the staff in 2009-10 has to be considered in respect of those employees only to whom the benefits of VI Pay Commission were extended and who had also been paid the arrear salary.

The Committee has prepared a calculation sheet in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. As the school recovered the arrear fee partly in the year 2008-09, the Committee considers that it would be appropriate to determine the funds available with the school with reference to its balance as on 31/03/2008 i.e. before the additional collection of arrear fee got reflected in the accounts of the school. The Committee has determined that the school had available with it a sum of **Rs. 40,18,863** as on 31/03/2008 as per the following details:

<u>Current Assets + Investments</u>		
Cash in hand	408,292	
Balance in Savings Bank account	1,667,200	
Fixed Deposits	2,387,269	
TDS	4,581	
Loans and advances	30,451	4,497,793
<u>Less Current Liabilities</u>		
Security Deposits refundable	452,750	
Dhanya Dhan Fund	14,930	
Audit fee payable	11,250	478,930
<b>Net Current Assets + Investments</b>		<b>4,018,863</b>



For the moment, we are not considering the requirement of the school to keep funds in reserve to cover its accrued liabilities of gratuity and leave encashment or the reserve for future contingencies.

The total incremental expenditure on account of implementation of the recommendations of VI Pay Commission that the school was obliged to incur was **Rs. 54,50,582** as per the following details:

<b>Additional Liabilities on implementation of 6th CPC:</b>		
Arrear of Salary as per 6th CPC	1,863,807	
Incremental Salary for 2009-10 (as per calculation below)	3,586,775	5,450,582

<b>Calculation of Incremental salary in 2009-10</b>	<b>2008-09</b>	<b>2009-10</b>
Normal/ regular salary	3,335,442	5,962,961
Employee's Provident fund	413,575	1,017,747
TDS	1,500	356,584
<b>Total</b>	<b>3,750,517</b>	<b>7,337,292</b>
<b>Incremental salary in 2009-10</b>	<b>3,586,775</b>	

Thus, the school had a deficit to the tune of **Rs. 14,31,719** (54,50,582 – 40,18,863) even without considering the requirement of the school to keep funds in reserve.

The additional resources generated by the school by way of fee hike and the recovery of arrear fee amounted to **Rs. 36,88,529** as per the following details:

<b>Additional Recovery for 6th Pay Commission:</b>		
Arrear of tuition fee	1,557,500	
Incremental fee for 2009-10 (as per calculation given below)	2,131,029	3,688,529

Masonic Public School, Vasant Kunj, New Delhi/B-90/Order

TRUE COPY

Secretary



000029

Calculation of Incremental fee in 2009-10	2008-09	2009-10
Normal/ Regular Tuition fee	6,264,780	8,395,809
<b>Incremental tuition fee in 2009-10</b>	<b>2,131,029</b>	

Thus, prima facie the school recovered more fee than was required to offset the financial impact of implementation of the recommendations of VI Pay Commission. The excess fee that was apparently recovered was to the tune of **Rs. 22,56,810** ( 36,88,529 – 14,31,719 ).

As noticed supra, the school was not complying with any of the pre conditions for charging development fee and as such, prima facie, the school was required to refund the development fee amounting to **Rs. 28,65,716** charged by it in 2009-10 and 2010-11 in pursuance of the order dated 11/02/2009.

Going by the above calculations, the school was apparently required to refund a total sum of **Rs. 51,22,526** ( 22,56,810 + 28,65,716 ). However, at this stage it becomes necessary to consider the requirement of the school to keep funds in reserve to meet its accrued liability of gratuity and leave encashment besides its requirement to keep adequate funds in reserve to meet future contingencies ( the Committee has considered a sum equivalent to four months salary as a reasonable reserve for future contingencies).

The school submitted the detail of its accrued liabilities of gratuity and leave encashment. As per the details submitted the accrued liability of gratuity as on 31/03/2010 was Rs. 24,15,856 while that for leave encashment was Rs.

*Masonic Public School, Vasant Kunj, New Delhi/B-90/Order*

TRUE COPY

*[Signature]*  
Secretary



000030

7,16,710. The requirement of the school to keep funds in reserve for future contingencies amounted to Rs. 34,10,228, based on an amount equivalent to four months regular salary of the school for the year 2009-10. Thus the total requirement of the school to keep funds in reserve amounted to **Rs. 65,42,794.**

**Order:**

**As the requirement of the school to keep funds in reserve is in excess of the excess tuition fee and development fee recovered by the school, the Committee is not inclined to recommend refund of any part of incremental tuition fee or arrear fee or development fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education.**

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

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

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

Dated 02/05/2018



**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:**

**DAV Model School, Yusuf Sarai, New Delhi-110016 (B-662)**

Present: Sh. S.K. Singhal, Chartered Accountant with Sh. P.K. Mahapatra, & Sh. Surendra Kumar, UDCs of the school.

**Order of the Committee**

The school submitted copies of its annual returns and fee statements for the years 2006-07 to 2010-11, details of salary paid to the staff before implementation of VI Pay Commission and after its implementation and copy of the circular dated 25/02/2009 issued to the parents with regard to fee hike pursuant to order dated 11/02/2009 issued by the Director of Education with the Dy. Director of Education (South) (DDE). These were forwarded to the office of the Committee by the DDE.

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 which was followed by a reminder dated 27/03/2012. However, the school did not

DAV Model School, Yusuf Sarai, New Delhi/B-662/Order

TRUE COPY

*[Signature]*  
Secretary



respond to the same. Consequently, the Committee issued a fresh questionnaire on 12/09/2013 which was also not responded to by the school despite a reminder dated 30/09/2013. Another reminder was sent on 28/10/2013. This time, the school responded vide its letter dated 07/11/2013. The school stated as follows:

- (a) It had implemented the recommendations of VI Pay Commission and started paying the increased salary to the staff w.e.f. 01/04/2009. It also furnished a statement of total amount of arrears due to the staff which aggregated Rs. 78,58,619 out of which a sum of Rs. 22,23,988 was stated to be paid on 28/04/2010 and Rs. 15,71,724 on 05/11/2012.
- (b) It had increased the fee of the students in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2009 and also recovered a sum of Rs. 11,83,750 in 2008-09 and Rs. 10,62,500 in 2009-10 as arrear fee.
- (c) The school had not charged any development fee in any of the five years for which the information was sought i.e. 2006-07 to 2010-11.

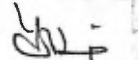
The Committee issued a notice dated 26/05/2015 seeking information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on acceptance of the recommendations 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 encashment. The school did not comply with this notice issued by the Committee. Consequently, the Committee issued a fresh notice requiring the school to appear before it on 11/09/2015.

The school furnished the details sought by the Committee vide its aforesaid notice on the date of hearing itself. This included copy of a circular dated 25/02/2009 issued to the parents. The Committee noticed that the school had also filed a copy of the circular with the Dy. Director of Education also, which was transmitted to the office of the Committee. However, the circular filed by the school with the Dy. Director of Education on an earlier occasion was different from the circular filed by the school in response to the notice issued by the Committee, although both the circulars were dated 25/02/2009. In the circular filed with the Dy. Director of Education, it was mentioned that the students were required to pay Rs. 2650 towards arrear fee but in the circular filed with this Committee, it was mentioned that the students were required to pay a sum of Rs. 3,900 for the arrear fee. When confronted with the two different circulars, the authorized representatives who

DAV Model School, Yusuf Saraj, New Delhi/B-662/Order

TRUE COPY

  
Secretary





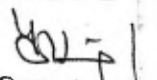
appeared for the school on 11/09/2015 admitted that the copy of the purported circular which was filed with the Dy. Director of Education was in fact never issued to the parents. The Committee also noticed that the school had not furnished the details of payments of arrear salary made in the years 2008-09, 2009-10 or 2010-11. The Committee observed another discrepancy while the school stated in reply to the questionnaire that it had not collected any development fee upto 2010-11, in reply to the notice dated 20/08/2015, the school stated that it had recovered a sum of Rs. 1,11,910 towards development fee in 2010-11. The Committee found that for some strange reasons, the school was economical with truth.

During the course of hearing, the authorized representatives submitted that the school was contemplating payment of further a sum of Rs. 20,38,254 towards payment of arrear salary in a couple of days. The school was directed to furnish the evidence of such payment and the matter was accordingly adjourned to 08/10/2015.

The authorized representatives of the school also submitted that the school did not have any transaction with its parent society and that the liabilities of gratuity and leave encashment were met by the parent society which was maintaining a gratuity/leave encashment pool fund account for which the school made annual contributions. As such the school did not have any accrued liability of gratuity or leave encashment.

DAV Model School, Yusuf Sarai, New Delhi/B-662/Order

TRUE COPY

  
Secretary



On 08/10/2015, the school filed the breakup of arrear salary paid by it upto that date. The school filed a statement showing that out of the total amount of Rs. 78,58,619 which was payable as arrear salary to the staff, a sum of Rs. 22,23,988 was paid on 28/04/2010, Rs. 15,71,724 was paid on 05/11/2012 and Rs. 20,38,254 was paid on 09/09/2015. Thus it had paid a total sum of Rs. 58,33,966.

The matter could not be concluded on account of resignation of Justice Anil Dev Singh(Retd.) as Chairperson of the Committee. The reconstituted Committee issued a fresh notice dated 12/01/2018 to hear the school on 23/02/2018.

The following calculation sheet was prepared by the Committee to examine the justifiability of the fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education.

<b>Statement showing Fund available as on 31-03-2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report</b>			
	<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
	<u>Current Assets + Investments</u>		
	Cash in hand	1,491	
	Bank Balance	1,777,595	
	FDRs	6,968,975	
	Imprest	43,375	
	Interest accrued	3,018,401	
	TDS	140,200	11,950,037
<b>Less</b>	<u>Current Liabilities</u>		
	Security Fund	1,457,827	
	Advance for sale of Bus	50,000	1,507,827
	<b>Net Current Assets + Investments</b>		<b>10,442,210</b>
<b>Less</b>	<b>Reserves required to be maintained:</b>		
	for future contingencies (equivalent to 4 months salary)	4,109,563	
	towards accrued liability of Leave Encashment as on 31.3.10		
	towards accrued liability of Gratuity as on 31.3.10		4,109,563
	<b>Funds available</b>		<b>6,332,647</b>
<b>Less</b>	<b>Additional Liabilities for implementation of 6th CPC:</b>		
	Arrear of Salary as per 6th CPC actually paid for the period 01.01.06 to 31.03.09	5,833,966	
	Incremental Salary in 2009-10 (Calculation given below)	3,820,887	9,654,853
	<b>Excess / (Short) Fund Before Fee Hike</b>		<b>(3,322,206)</b>
<b>Add</b>	<b>Additional Recovery for 6th Pay Commission:</b>		
	Arrears of tuition fee from 01.01.06 to 31.03.09	3,410,350	
	Incremental Tuition Fee in 2009-10 (Calculation given below)	2,579,683	5,990,033
	<b>Excess / (Short) Fund After Fee Hike</b>		<b>2,667,827</b>

**Development fee refundable having been treated as a revenue receipt:****For the year 2010-11****Add: Excess fee recovered****Total amount refundable****Rs.****111,910****2,667,827****2,779,737****Working Notes:**

Normal/ regular salary

**2008-09**

8,507,803

**2009-10**

12,328,690

**Incremental salary in 2009-10 as per I & E A/c****3,820,887****2008-09**

8,626,518

**2009-10**

11,206,201

Regular Tuition fee

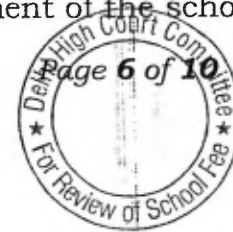
**Incremental tuition fee in 2009-10 as per I & E A/c****2,579,683**

As per the above calculation sheet, the Committee provisionally determined that the school had available with it a sum of Rs. 1,04,42,210 as on 31/03/2008 i.e. before effecting the fee hike. The requirement of the school

DAV Model School, Yusuf Sarai, New Delhi/B-662/Order

TRUE COPY

Secretary





to keep funds in reserve for future contingencies amounted to Rs. 41,09,563, leaving the school with a balance of Rs. 63,32,647 which could have been utilised for implementing the recommendations of VI Pay Commission. The total financial impact of implementing the recommendations of VI Pay Commission on the school was Rs. 96,54,853 upto 31/03/2010. This left a gap of Rs. 33,22,206, which the school was supposed to bridge by recovering arrear fee and/or by hiking the tuition fee as per the order dated 11/02/2009 issued by the Director of Education. However, the recovery of arrear fee and the incremental tuition fee recovered by the school resulted in an additional revenue of Rs. 59,90,033. So prima facie, it appeared that the school had hiked more fee than was required in order to meet the incremental expenditure on salary on implementation of the recommendations of VI Pay Commission to the tune of Rs. 26,67,827. Further since the school recovered development fee amounting to Rs. 1,11,910 in 2010-11, without fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India ( 2004) 5 SCC 583 (the school treated the same as any other revenue receipt instead treating it as a capital receipt), the same was also required to be refunded. Thus the Committee provisionally determined that the school was required to refund a total sum of Rs. 27,79,737.

A copy of the calculation sheet was furnished to the authorized representatives who appeared for the school on 23/02/2018 with directions to file the rebuttal, if any by 6<sup>th</sup> April 2018, which was fixed as a next date of hearing. On this date, the school sought adjournment on account of non

DAV Model School, Yusuf Sarai, New Delhi/B-662/Order

TRUE COPY

*[Signature]*  
Secretary



availability of its Accounts Incharge. Accordingly the matter was adjourned to today.

Sh. S.K. Singhal, Chartered Accountant appears along with Sh. P.K. Mahapatra, & Sh. Surendra Kumar, UDCs of the school. He files written submissions that 08/05/2018, controverting the preliminary calculation sheet prepared by the Committee. The school in its rebuttal has raised three issues as follows:

- (a) After the last date of hearing, the school paid a further sum of Rs.20,24,653 which was due to the staff as balance arrears for the period 01/01/2006 to 31/03/2009. The payment was made on 05/05/2016 and has obviously not been accounted for by the Committee while preparing the calculation sheet as the information with regard to this payment was not available with the Committee.
- (b) While calculating the differential salary for the year 2009-10 which arose on implementation of the recommendations of the 6<sup>th</sup> pay commission, the Committee has not taken into account the Employers contribution to Provident fund which was reflected as a separate head in the Income and Expenditure account. The incremental payment on this account amounts to Rs.4,92,579.
- (c) The contingency reserve equivalent to four months' salary ought also to have been calculated on the aggregate amount of salary and Employers' contribution to provident fund and if calculated in that

manner, the school would have been entitled to a higher contingency reserve fund by a sum of Rs.3,09,414.

The school has filed copies of its bank statement showing the payment of the amount of Rs. 20,24,653 through account payee cheques /bank transfers to the accounts of the staff members and a sheet showing amount paid to different staff members which have been examined by the Committee. The Committee has also examined the written submissions filed today and also the audited financials for the years 2008-09 and 2009-10 and is satisfied with the additional claims now being made by the school.

Resultantly, the refund required to be made by the school as per the preliminary calculation sheet stands modulated as under:

Particulars		Amount (Rs.)
Amount of Refund provisionally determined by the Committee		27,79,737
Less:		
(a) Arrears salary paid on 05/05/2016	20,24,653	
(b) Incremental contribution to EPF in 2009-10 on implementation of the recommendations of VI Pay Commission	4,92,579	
(c) Additional contingency reserve as discussed above	3,09,414	28,26,646

**As the reductions required to be made from the amount of refund provisionally determined by the Committee are more than the amount of refund so determined, the Committee is of the view that the school is not required to make any refund and the fee hike effected by the school as**

DAV Model School, Yusuf Sarai, New Delhi/B-662/Order


TRUE COPY

Secretary

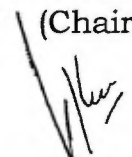




well as the arrear fee recovered by it pursuant to order dated 11/02/2009 was justified.



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



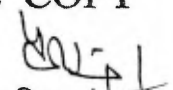
**CA J.S. Kochar**  
(Member)



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

Dated 08/05/2018

TRUE COPY



Secretary



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

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

**In the matter of:**

**Tagore International School, Vasant Vihar, New Delhi-110057 (B-588)**

Present: Sh.Nalin Chester, Manger 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 which was followed by a reminder dated 27/03/2012. However, the school did not respond to the same. Consequently, the Committee issued a fresh questionnaire on 26/09/2013 which was also not responded to by the school. Reminders were again sent to the school on 06/12/2013 and 07/01/2014. The school finally responded vide its letter dated Nil which was received in the office of the Committee on 17/01/2014. In its reply, the school stated as follows:

- (a) It had implemented the recommendations of VI Pay Commission and started paying the increased salary to the staff w.e.f. March 2009.

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

Secretary



(b) It also furnished a statements of the arrears paid to the staff in different tranches as follows:

- (i) Rs, 53,67,597 on 15/04/2009
- (ii) Rs. 30,79,602 on 15/05/2009
- (iii) Rs. 36,40,024 on 12/08/2010

(c) It had increased the fee of the students in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2009 by Rs. 500 per month for all the classes except classes IV to VI, in which case the hike was Rs. 400 per month and also recovered arrears of incremental fee @ Rs. 3,500/Rs. 2,800 for the period 01/09/2008 to 31/03/2009.

(d) It had also recovered lump sum fee arrear of Rs. 4,500/Rs. 3,500 per student for the period January 2006 to August 2008.

(e) It had collected Rs. 5,83,200 as development fee in 2009-10 and Rs. 12,69,000 in 2010-11, which though was treated as a capital receipt but the school had not maintained any earmarked development fund or depreciation reserve fund.

The Committee issued a notice dated 25/05/2015 seeking information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on acceptance of the recommendations of VI Pay Commission. The information was sought in a format devised by the Committee to facilitate the calculations regarding

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

Secretary





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 encashment. The information was required to be submitted within 10 days. However, the Committee received a letter dated 16/06/2015 from the school seeking time till 10/07/2015 to do the needful. However, the school did not submit the information even by this date. Consequently, the Committee issued a fresh notice requiring the school to appear before it on 14/09/2015. Again the school sought adjournment which was granted. On the next date of hearing i.e. 08/10/2015, Sh. Nalin Chester, Administration Manager of the school appeared with Sh. Rajiv Aggarwal and sought to file a reply to the notice, which was ex facie wrong and misleading. They sought one more opportunity to furnish correct and complete information. Accordingly the matter was adjourned to 20/10/2015. The school furnished the information on this date but did not produce the books of accounts to support the figures given by it. As per the information furnished by the school, it appeared that the school claimed to have paid a total sum of Rs. 96,26,926 as arrear salary for the period 01/01/2006 to 31/08/2008, Rs. 79,08,962 for the period 01/09/2008 to 28/02/2009. However, the regular/normal salary that the

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

Secretary



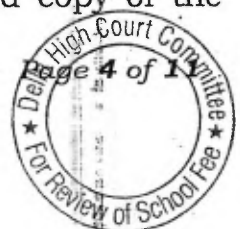
school paid for the year 2009-10 went down from Rs. 4,05,86,845 paid in 2008-09 to Rs. 2,31,84,397 paid in 2009-10.

The matter could not be concluded on account of resignation of Justice Anil Dev Singh (Retd.) as Chairperson of the Committee. The reconstituted Committee issued a fresh notice dated 10/01/2018 to hear the school on 08/02/2018. On this date, Sh. Vedanta Verma, Advocate appeared with Sh. Sandeep Garg, Chartered Accountant, Sh. Nalin Chester, Administration Manager and Sh. Rajiv Aggarwal, Accountant of the school. The notice of hearing required the school to produce its books of accounts in a lap top. However, the counsel appearing for the school submitted that the school maintained its accounts in a software which operates on DOS operating system and hence could not be produced in a lap top. He sought adjournment on the ground that the accounts were being converted into a software that is compatible with Windows operating system. While granting the adjournment, the Committee advised the school to produce printouts of the ledger accounts instead of producing them in a lap top. The Committee also expressed an apprehension that the figures of regular salary submitted by the school earlier which showed a decline in the total expenditure of salary in 2009-10, may not be accurate and accordingly advised the school to revisit the information furnished earlier and if necessary to file a revised information chart. The school filed a revised information chart as per which the normal salary for the year 2009-10 rose to Rs. 3,41,72,961 from Rs. 1,86,42,638 in 2008-09. The information furnished by the school was checked with the hard copy of the

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

  
Secretary



books of accounts produced by the school and accordingly the following information which is relevant for making the required calculations was gleaned:

Particulars	F.Y.2008-09	F.Y.2009-10	Effect of Sixth Pay Commission
Arrear salary from 1.1.2006 to 31.8.2008	1,04,32,171		1,04,32,171
Arrear Salary for the period 1.9.2008 to 28.2.2009 + Incremental salary of March 2009	89,70,671+9,33,942 = 99,04,613		99,04,613
Regular Salary for the whole year	2,11,84,003	3,41,72,961	1,39,22,900
Less incremental salary for March 2009 on account of Sixth Pay Commission	9,33,942		
Net salary without taking effect of Sixth Pay Commission	2,02,50,061		

The Committee examined the information furnished by the school with regard to payment of arrears along with the corresponding bank statements under cover of its letter dated 20/10/2015 and observed that out of a total amount of Rs. 89,70,671 provided for the period 01/09/2008 to 28/02/2009, the school had paid a sum of Rs. 53,67,597 only. The balance of Rs. 36,03,074 was apparently still payable. Likewise, out of the total amount of Rs. 1,04,32,171 provided for the period 01/01/2006 to 31/08/2008, only a sum of Rs. 96,26,926 had been paid. The balance of Rs. 8,05,245 was apparently still

Tagbre International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

Secretary





payable. The school was not able to furnish any justifiable reason for non payment of the aforesaid amount of arrears, although it had provided for the same in its books of accounts. It appeared that the school had made an excess provision in its books of account in respect of liability to pay arrears.

With regard to fee, the Committee examined the figures furnished by the school and verified the same from the audited financials. They appeared to be in order.

With regard to regular development fee, the school submitted that it started charging the same from the students who were admitted in the academic year 2008-09 at the entry level. From the older students, no development fee was charged. However, the Committee noted that contrary to the submission of the school that the development fee was treated as a capital receipt in its reply to the questionnaire, the audited financials revealed that the same was treated as a revenue receipt. The counsel appearing for the school has also admitted to this factual position but submitted that the development fee was utilized only for permitted purposes. With regard to maintenance of earmarked development fund and depreciation reserve fund accounts, he conceded that they were not maintained.

While preparing the calculation sheet, the Committee observed that the Receipt and Payment accounts filed by the school as part of annual returns under Rule 180 of the Delhi School Education Rules 1973 were not drawn up

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

Secretary



properly, particularly with respect to the presentation of secured loans. The Committee also observed that the school had taken only the net figures instead of giving the particulars of receipt of fresh loan during the year and repayment of the loans made during the year, besides of payment of interest. Further, even the balance sheets of the school filed for some of the years did not contain the details of secured loans. Accordingly, the school was directed to furnish the details of secured loans as per the balance sheet for the years 2005-06 to 2009-10 and also a statement showing the ledger account of each loan separately for all of these years.

The Counsel appearing for the school submitted that while recording the relevant figures of payment of arrears salary in the order dated 5.3.2018 certain inaccuracies had crept in as the authorized representative of the school were not able to pin point certain payments from the ledger accounts of the school. He submitted a list of such payments which aggregated Rs. 24,86,513. Another list of payment of arrears by way of adjustment of staff advances aggregating Rs.2,88,644 was also submitted along with a copy of ledger account of salary payments in the books of the school and copies of bank statements in evidence of such payments. It was submitted by the learned counsel that these payments might also be incorporated while making the relevant calculations.

The Committee prepared the following calculation sheet after taking on board the information furnished by the school from time to time during the course of hearing:

<b>Statement showing Fund available as on 31.03.2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report</b>			
	<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
	<b>Funds utilised in repayment of loans and interest thereon (A)</b>		<b>7,209,884</b>
	<u>Current Assets + Investments</u>		
	Cash in Hand	1,200	
	Bank Balances	1,324,120	
	Investments	21,279,061	
	Loans & Advances	1,725,549	24,329,930
<b>Less</b>	<u>Current Liabilities</u>		
	Expenses payable including Caution Money	3,950,601	3,950,601
	<b>Net Current Assets + Investments (B)</b>		<b>20,379,329</b>
	<b>Funds deemed to be available (A+B)</b>		<b>27,589,213</b>
<b>Less</b>	<b>Additional Liabilities on implementation of 6th CPC:</b>		
	Arrear of Salary as per 6th CPC 1.1.2006 to 31.8.2008	9,626,926	
	Arrear of Salary as per 6th CPC 1.9.2008 to 28.2.2009	8,142,754	
	Increased salary for March 2009	933,942	
	Incremental Salary for 2009-10 (as per calculation given below)	13,922,900	32,626,522
	<b>Excess / (Short) Fund Before Fee Hike</b>		<b>(5,037,309)</b>
<b>Add</b>	<b>Additional Recovery for 6th CPC:</b>		
	Arrear of tuition fee w.e.f 01.01.06 to 31.08.08	5,407,400	
	Arrear of tuition fee w.e.f 01.09.08 to 31.03.09	7,380,900	
	Arrear of Development fee w.e.f. 01.9.08 to 31.03.09	106,050	
	Incremental fee for 2009-10 (as per calculation given below)	13,260,164	26,154,514
	<b>Excess / (Short) Fund After Fee Hike</b>		<b>21,117,205</b>
<b>Less</b>	<b>Reserves required to be maintained:</b>		
	for future contingencies (equivalent to 4 months salary)	11,390,987	
	for accrued liability of Gratuity as on 31.03.2010	10,970,163	
	for accrued liability of Leave Encashment as on 31.03.2010	5,780,764	28,141,914
	<b>Excess / (Short) Fund</b>		<b>(7,024,709)</b>



000049

	Rs.
<b>Development Fee refundable being treated as a revenue receipt:</b>	
2009-10	583,200
2010-11	1,269,000
<b>Total</b>	<u>1,852,200</u>
<b>Less: Shortfall in tuition fee</b>	<u>(7,024,709)</u>
	<u>(5,172,509)</u>

**Working Notes:**

	2008-09	2009-10
Normal/ regular salary	<u>20,250,061</u>	34,172,961
<b>Incremental salary in 2009-10</b>	<u>13,922,900</u>	
	<b>2008-09</b>	<b>2009-10</b>
Normal/ Regular Tuition fee	<u>46,295,979</u>	59,556,143
<b>Incremental tuition fee in 2009-10</b>	<u>13,260,164</u>	

As per the above calculation sheet, the Committee determined that the school had available with it a sum of **Rs. 2,03,79,329** ( net current assets + investments) as on 31/03/2008 i.e. before effecting the fee hike. However, the Committee also found that the school had also diverted a sum of **Rs. 72,09,884** during the years 2006-07 to 2010-11 towards repayment of loans taken for acquiring fixed assets and payment of interest thereon. These capital payments could not be made out of the fee revenue of the school as held by the Hon'ble Supreme Court in the case of Modern School vs. Union of India ( 2004) 5 SCC 583. Accordingly, the Committee considered that this amount was also deemed to be available with the school. Thus the total funds available with the school and those deemed to be available amounted to **Rs. 2,75,89,213**. The requirement of the school to keep funds in reserve for future contingencies and for meeting its accrued liabilities for gratuity and leave encashment amounted to **Rs. 2,81,41,914**, In view of these facts, the Committee determined that the

Tagore International School, Vasant Vihar, New Delhi/B-588/Order

TRUE COPY

*[Signature]*  
Secretary



school did not have any funds available with it which could have been utilised for implementing the recommendations of VI Pay Commission. The total financial impact of implementing the recommendations of VI Pay Commission on the school was **Rs. 3,26,26,522** upto 31/03/2010. which the school was required to raise by recovering arrear fee and/or by hiking the tuition fee as per the order dated 11/02/2009 issued by the Director of Education. The recovery of arrear fee and the incremental tuition fee recovered by the school resulted in an additional revenue of **Rs. 2,61,54,514**. Thus the school was in deficit to the tune of **Rs. 64,72,008** (3,26,26,522 - 2,61,54,514). In this view of the matter, the Committee is of the view that so far as the recovery of arrear fee and increase in tuition fee and development fee w.e.f. 01/09/2008 are concerned, no intervention is required to be made.

**Development Fee:**

The total amount of development fee recovered by the school in 2009-10 and 2010-11 in pursuance of order dated 11/02/2009 of the Director of Education, amounted to **Rs. 18,52,200**. Admittedly, the school was not fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School (supra). However, in view of the deficit of Rs. 64,72,008 incurred by the school in implementing the recommendations of VI Pay Commission, the Committee is not inclined to make any recommendations with regard to refund of any part of development fee charged by the school in 2009-10 and 2010-11.

**Order:**

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



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



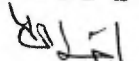
**CA J.S. Kochar**  
(Member)



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

Dated 25/05/2018

TRUE COPY

  
Secretary



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

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

**In the matter of:**

**Tagore School, Maya Puri, New Delhi-110064 (B-63)**

Present: Sh.Kamal Kishore, A.O. of the school.

**Order of the Committee**

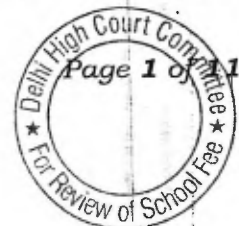
In order to examine the justifiability of fee hike effected by the schools in Delhi, the Committee issued a questionnaire dated 27/02/2012 to all the schools (including this school) seeking information with regard to fee, salary, arrears of fee and salary charged/paid by the school pursuant to the implementation of recommendations of the VI Pay Commission. The school submitted its reply vide its letter dated 02/03/2012. In its reply, the school stated as follows:

- (a) It had implemented the recommendations of VI Pay Commission and started paying the increased salary to the staff w.e.f. April 2009.
- (b) It had paid a sum of Rs. 12,19,202 as arrears of salary, while a sum of Rs. 2,79,600 was still to be paid on account of arrears consequent to implementation of the recommendations of VI Pay Commission.
- (c) It had increased the fee of the students in terms of order dated 11/02/2009 issued by the Director of Education w.e.f. 01/04/2009

Order Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

Secretary



000053

by Rs. 200 per month for all the classes except classes XI & XII, in which case the hike was Rs. 300 per month.

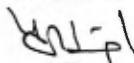
(d) It had recovered a sum of Rs. 16,70,930 as arrears of fee.

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. However, the Committee found apparent discrepancies therein and therefore, did not rely on the same.

The Committee issued a notice dated 07/04/2015 requiring the school to appear on 12/05/2015, along with the books of accounts and the relevant fee and salary records. The notice also required the school to furnish information about the aggregate amounts of regular tuition fee, arrear fee recovered by the school in pursuance of order dated 11/02/2009 issued by the Director of Education, regular salary and arrear salary paid on 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,

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

  
Secretary



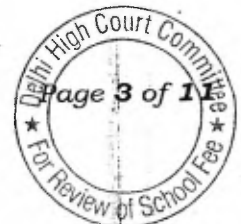
details of the accrued liabilities of the school for gratuity and leave encashment.

Prior to the date of hearing, Sh. Preet Kamal Kishore Khattar, Administrative Officer of the school appeared on 08/05/2015 and sought postponement of hearing. He was directed to furnish the reply to the Committee's notice dated 27/04/2015 by 25/05/2015. On this date, Sh. Vasudev Sharma, authorized representative of the school appeared and sought further time upto 05/06/2015. The request of the school was acceded to by the Committee. The information sought by the Committee was furnished by the school under cover of its letter dated 04/06/2015. The school also furnished its reply to a supplementary questionnaire issued by the Committee with regard to charging of development fee. As per the reply filed by the school, school admitted having recovered development fee in all the five years for which the information was sought by the Committee. Particularly with regard to financial years 2009-10 and 2010-11 with which this Committee is concerned, the school stated that it had recovered a sum of **Rs. 11,89,560** in 2009-10 and **Rs. 12,64,500** in 2010-11 as development fee. However, it conceded that the development fee was treated as a revenue receipt by the school and no earmarked development fund or depreciation reserve fund were maintained. Thus at the outset itself, the school conceded that it was not in compliance with the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India ( 2004) 5 SCC 583 with regard to charging of development fee.

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

Secretary





On examining the information furnishing by the school, the Committee observed that in 2009-10, the school had not just hiked the tuition fee as per order dated 11/02/2009 of the Director of Education but had also hiked fee under some other heads, the details of which the school had not furnished. On being pointed out, the school furnished the detail vide its letter dated 16/06/2015, clarifying that the school had also recovered a sum of Rs. 7,43,880 as examination fee from the students. The school had not been charging any examination fee prior to 2009-10 and had not charged the same in 2010-11 also. It was charged only in 2009-10. The Committee observed that the school had not reported the charge of examination fee in the schedule of fee filed by it under Section 17(3) of the Delhi School Education Act, 1973.

It appeared that the school was also running a nursery school, whose accounts were separately maintained. The Committee issued a notice dated 15/07/2015 requiring it to furnish the relevant figures of the nursery school also along with its audited financials. The school furnished the relevant figures vide its letter dated 27/07/2015 but did not furnish the audited financials of the nursery section. Subsequently on 12/10/2015, the school furnished the audited financials of the nursery section for the years 2008-09 to 2010-11 but did not furnish for the years 2006-07 to 2007-08.

The matter could not be concluded on account of resignation of Justice Anil Dev Singh (Retd.) as Chairperson of the Committee. The reconstituted Committee issued a fresh notice dated 30/08/2017 to hear the school on

Tagore School, Maya Puri, New Delhi/B-63/Order  
TRUE COPY

*[Signature]*  
Secretary



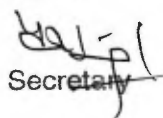
18/09/2017. No body appeared on behalf of the school on this date. The Committee issued a fresh notice for 13/10/2017. Sh. Kamal Kishore, Accounts Officer appeared along with Sh. Vasudev Sharma, Accountant of the school.

The Committee examined the documents filed by the school as well as the details furnished by it. It observed that while the school had recovered a total sum of Rs. 16,70,930 as arrear fee till 31/03/2011 for which the financials of the school were available with the Committee, but the school had not paid any amount towards arrear salary. The authorized representatives appearing for the school were asked to reconcile this position with the reply to the questionnaire which was furnished by the school in the first instance in which it was claimed that the school had paid a total sum of Rs. 12,19,202 (net of TDS) as arrear salary. The authorized representatives submitted that the payment had been made in the year 2011-12. However, they did not produce the books of accounts of the school for 2011-12 nor filed its balance sheet for that year. They were directed to produce the same on next date of hearing. The Committee noticed that the school had furnished details of its accrued liability of gratuity and leave encashment as on 31/03/2010, which amounted to Rs. 26,21,822 and Rs. 15,04,594 respectively.

The Committee observed that the school had collected a total sum of Rs. 16,70,930. The entire amount was not paid to the staff as arrear salary and the Committee indicated to the authorized representatives that it was inclined

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

  
Secretary



to order the refund of excess arrear fee recovered by the school as it had not been paid to the staff. The authorized representatives thereupon stated that instead of being ordered to refund fee, the school would pay the arrear salary to the remaining staff members who had not been paid yet. The Committee required the school to make such payments during the pendency of hearing, in case it was desired that the Committee may not order refund of the excess arrear fee recovered.

The school submitted that in actual fact the arrear salary that remained to be paid was Rs. 2,91,282 as there was some accounting errors which resulted in showing incorrect figures of arrear fee and arrear salary. The detail of amount that was still payable as arrear salary was furnished by the school as follows:

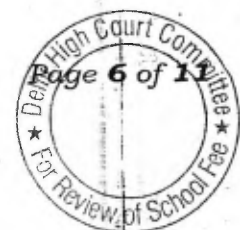
Bhavna Mehrotra	39,288
Hema Verma	41,116
TDS	14,915
Reena Bakshi	43,584
Renu Pakhreta	26,545
Sonika Sharma	26,545
Anshu Kishore	49,481
Poonam Sharma	44,682

On 07/02/2018, the school furnished evidence of payments made to Ms. Bhavna Mehrotra and Ms. Hema Verma as also TDS deposited. Bank statements were produced showing the encashment of the cheques from the bank.

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

Secretary





On 06/03/2018, the school furnished proof of payment to Ms. Poonam Sharma, amounting to Rs. 44,682. On 10/04/2018, the school furnished copies of pay orders along with speed post registration receipt in evidence of dispatch of the same to Ms. Sonica Sharma, Ms. Anshu Kishore, Ms. Renu Pakhetra and Ms. Reena Bakshi. The speed post status report filed by the school showed that while the pay orders to Ms. Sonica Sharma and Ms. Anshu Kishore had been delivered, those sent to Ms. Renu Pakhetra and Ms. Reena Bakshi had been returned undelivered.

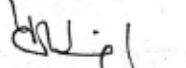
Today, the school furnished copies of pay orders along with covering letters to Ms. Renu Pakhetra and Ms. Reena Bakshi, which the school claims to have sent to their latest addresses in Ludhiana and Kolkatta.

Since the school has disbursed the entire arrear salary which had been withheld by it and since the amount of arrear salary is nearly equal to the arrear fee collected by the school, no adverse inference is drawn against the school with regard to recovery of arrear fee.

After verification of the relevant figures emanating from the audited financials of the school and the information furnished by the school in response to various notices issued to it, the Committee has prepared the calculation sheet in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education.

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

  
Secretary



The Committee has determined that the school had no funds available with it as on 31/03/2008 which could have been utilised by it for meeting its increased financial obligations on implementation of the recommendations of VI Pay Commission as it had negative net current assets + investments. The details are as follows:

<u>Current Assets + Investments</u>		
Cash in Hand	960	
Bank Balances	260,227	
Fixed Deposits	98,476	359,663
<u>Less Current Liabilities</u>		
Sundry Creditors	275,205	
Security Deposit - students	555,585	
Security Deposit - Buses	20,170	
Expenses payable	1,791,400	
Duties & Taxes	86,072	2,728,432
<b>Net Current Assets + Investments (B)</b>		<b>(2,368,769)</b>

This is indicator of the fact that the school was diverting its working capital funds to creating fixed assets. The Committee observed that the school had been purchasing fixed assets as well as repaying loans taken for purchase of fixed assets which were partly funded by the parent society and partly by drawing money from the working capital of the school. Thus in order to arrive at the diversion of working capital to creation of fixed assets, the Committee prepared the following calculation sheet:

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

Secretary



<b>Funds diverted for repayment of loans taken for capital expenditure and interest paid thereon</b>						
<b>(As per Receipt &amp; Payments Account)</b>						
<b>Year</b>	<b>Repayment of Secured Loans (Net of fresh loans)</b>	<b>Repayment of Unsecured Loans (Net of fresh loans)</b>	<b>Interest paid</b>	<b>Purchase of Fixed Assets</b>	<b>Transfer to (from) Society</b>	<b>Net outgo of funds from working capital</b>
2006-07	142,926	1,804,559	57,714		(2,056,437)	(51,238)
2007-08	(529,470)	(113,748)	56,240	1,559,888	(237,846)	735,064
2008-09	238,943	483,085	121,001	90,280	(204,789)	728,520
2009-10	347,987	(169,060)	87,705	102,495	-	369,127
<b>Total</b>	<b>200,386</b>	<b>2,004,836</b>	<b>322,660</b>	<b>1,752,663</b>	<b>(2,499,072)</b>	<b>1,781,473</b>

As would be apparent from the above, the school diverted a sum of Rs. 17,81,473 over a four year period starting from 2006-07. This was partially the reason for the negative figure of working capital. However, even if we deem the aforesaid amount of Rs. 17,81,473 as available to the school, the school still did not have any funds of its own from which it could have absorbed the increased financial impact of implementation of the recommendations of VI Pay Commission.

As against the recovery of arrear fee amounting to Rs. 16,70,931, the school paid a sum of Rs. 16,65,784 towards arrear salary, though belatedly. Further, the fee hike effected by the school resulted in a higher revenue of Rs. 24,33,463 in 2009-10 vis a vis 2008-09, as per the following details:

	<b>2008-09</b>	<b>2009-10</b>
Normal/ Regular Tuition fee	14,148,277	16,581,740
<b>Incremental tuition fee in 2009-10</b>	<b>2,433,463</b>	

Tagore School, Maya Puri, New Delhi/B-63/Order

TRUE COPY

*[Signature]*  
Secretary





The school also recovered a sum of **Rs. 7,43,880** as examination fee in 2009-10 which was introduced in this year only and went into funding the increased expenditure on salary. Thus the incremental fee of the school in 2009-10 amounted to **Rs. 31,87,343**.

~~As against this, the incremental expenditure on salary incurred by the~~  
school in 2009-10 amounted to **Rs. 54,92,928** as per the following details

	2008-09	2009-10
Normal/ regular salary +PF as per I & E A/c	11,396,063	16,888,991
<b>Incremental salary in 2009-10</b>	<b>5,492,928</b>	

Thus the school incurred a deficit of **Rs. 23,05,585** on implementation of the recommendations of VI Pay Commission. It is noteworthy that upto this stage, we have not considered the requirement of the school to keep funds in reserve to meet its accrued liabilities of gratuity or leave encashment.

Admittedly the school was not fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School (supra) for charging development fee. In normal course, we would have recommended refund of Rs. 24,54,060 charged by the school as development fee in the years 2009-10 and 2010-11 but in view of the deficit incurred by the school to the tune of Rs. 23,05,585 on implementation of the recommendations of VI Pay Commission and the accrued liabilities of the school in respect of gratuity and leave encashment which amounted to Rs. 41,26,416, we are not inclined to make any such recommendation.

Tagore School, Maya Puri, New Delhi/B-63/Order

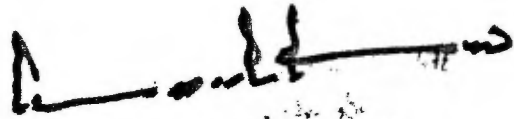
TRUE COPY

Secretary




**Order:**


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



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



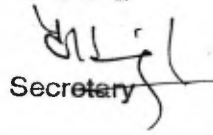
**CA J.S. Kochar**  
(Member)



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

Dated 28/05/2018

TRUE COPY



Secretary



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

**CAUSE LIST FOR MAY 2018**

000063

**Cause List for Tuesday, 1st May 2018**

S. No.	Cat. No.	School Name & Address
1	B-414	Jindal Public School, Dashrathpuri
2	B-650	St. Columba's School, Ashok Place
3	B-683	The Baptist Convent School, Patparganj

**Cause List for Wednesday, 2nd May 2018**

S. No.	Cat. No.	School Name & Address
1	B-120	The Heritage School, Vasant Kunj
2	B-544	Queen Mary's School, Model Town-III
3	B-231	Vivekanand Public School, B-Block, Anand Vihar

**Cause List for Friday, 4th May 2018**

S. No.	Cat. No.	School Name & Address
1	B-677	Ganga International School, Hiran Kudna
2	B-151	G D Goenka Public School, Vasant Kunj
3	B-148	Venkateshwar International School, Dwarka

**Cause List for Monday, 7th May 2018**

S. No.	Cat. No.	School Name & Address
1	B-560	Review - Mamta Modern School, Vikas Puri
2	B-409	The Air Force School, Subroto Park
3	B-285	Mann Public School, Holambi Kalan
4	B-623	Col. Satsangi's Kiran Memorial School, Chhatarpur

**Cause List for Tuesday, 8th May 2018**

S. No.	Cat. No.	School Name & Address
1	B-390	Review - Shanti Gyan Niketan Public School, Goyla Village
2	B-615	Maxfort School, Parwana Road, Pitmpura
3	B-469	St. Peter's Convent, Vikas Puri
4	B-662	DAV Model School, Yusuf Sarai

TRUE COPY

*[Signature]*  
Secretary





Cause List for Friday, 25th May 2018

000064

S. No.	Cat. No.	School Name & Address
1	B-300	Review - Aadharshila Vidyapeeth, Pitampura
2	B-588	Tagore International School, Vasant Vihar
3	B-379	DAV Public School, East of Kailash
4	B-295	Lions Public School, Ashok Vihar
5	B-632	St. Columbo Public School, Pitampura

Cause List for Monday, 28th May 2018

S. No.	Cat. No.	School Name & Address
1	B-679	Review - Saraswati Model School, Dwarka
2	B-277	Hans Raj Smarak School, Dilshad Garden
3	B-63	Tagore School, Maya Puri
4	B-638	Sneh International School, New Rajdhani Enclave

Cause List for Tuesday, 29th May 2018

S. No.	Cat. No.	School Name & Address
1	B-159	Review - Faith Academy, Prasad Nagar
2	B-597	St. Margaret's Sr. Sec. School, Prashant Vihar
3	B-286	Mount Abu Public School, Sect.5, Rohini
4	B-294	Mount Abu Sr. Sec. School, Sect.18, Rohini
5	B-683	The Baptist Convent School, Patparganj

TRUE COPY

Secretary



01.05.2018

000065

B-414

**Jindal Public School, Dashrathpuri, Delhi**

Present: Sh.Uttam Singh, Principal, Sh.Manava Prem, C.A., Sh.Bane Singh, UDC & Sh.Sansar Chand, Accountant of the school.

While preparing the Calculation Sheet, the committee has observed that the Receipts & Payments Accounts of the school for the years 2006-07 & 2007-08 are not on record. The authorized representative appearing for the school also could not produce the same from their own records. Further, the school claims to have paid bulk of the arrear salary to the staff in the year 2011-12 while the collection of arrear fee was made from students in the years 2008-09 and 2009-10. The Committee finds that the school has not furnished the audited balance sheet for the year 2011-12 to substantiate its claim of having paid the arrears in that year and the same was paid out of the arrear fee collected in the years 2008-09 and 2009-10. The authorized representative seeks some more time to furnish the same. Let these documents be furnished within one week.

The Committee has verified and culled from the records, the following figures which are relevant for the purpose of making calculations in order to examine the justifiability of fee hike effected by the school pursuant to the order dated 11.2.2009 issued by Director of Education:

Net Current Assets + Investments as on 31.3.2008	6,79,821
Regular Salary for 2008-09	93,17,591
Regular Salary for 2009-10	1,42,46,681
Regular Tuition Fee for 2008-09	1,85,77,281
Regular Tuition fee for 2009-10	2,60,93,379
Arrear Tuition Fee Collected by the school for 01.01.06 to 31.08.08	33,41,002
Arrear Tuition Fee Collected by the school for 01.09.08 to 31.03.09	23,45,240
Arrear of Development fee collected by the school for 01.09.08 to 31.03.09	8,46,525
Accrued liability of Gratuity as on 31.03.2010	32,74,107
Accrued liability of Leave Encashment as on 31.03.2010	4,81,389

The Committee also observes that prima-facie the school was diverting part of the fee revenue towards incurring capital expenditure by way of making repayment of loans taken for creation of fixed assets. The school may offer its justification for doing so and also show cause that why the funds diverted for this purpose for the period 2006-07 to 2009-10 be not considered as deemed to be available to the school for the purpose of meeting its additional expenditure on salaries on account of implementation of recommendations of 6<sup>th</sup> pay commission particularly in view of the fact that the arrear fee collected by the school in 2008-09 and 2009-10 was not disbursed as arrear salary in those years. Apparently, the funds collected by way of arrear fee were also diverted for meeting its capital expenditure.

TRUE COPY

*[Signature]*  
Secretary



**01.05.2018**

000066

Calculation Sheet to be prepared after the school submits the financial statements as mentioned above. Matter to come up for further hearing on 07<sup>th</sup> June 2018 at 11 AM.



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

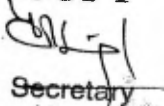


**J.S. KOCHAR**  
**MEMBER**



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

**TRUE COPY**

  
**Secretary**



01.05.2018

000067

B-650

St. Columba's School, Ashok Place, Delhi

Present: Sh. Samuel George, Accountant & Ms. Renu Rana, P.A. of the school.

The school has filed a letter dated 1.5.2018 along with which it has enclosed 3 file folders containing details of salary arrears paid to implement the recommendations of the 6<sup>th</sup> pay commission, details of HRD costs as appearing in the audited balance sheet of the school for the years 2006-07 to 2010-11 and details of fees from students as appearing in the balance sheets of the school. These details are accompanied with the print out of the relevant accounts from the ledgers of the school.

The Committee has perused the details filed today and observes that the information furnished by the school vide its letter dated 21. Sept. 2015 is different from what has been submitted today. The authorised representative appearing for the school submits that the information prepared earlier was not based on the books of accounts of the school while that furnished today is based on the books of accounts and is accurate. The committee has examined the relevant ledger accounts (print outs of which have been filed by the school) and has observed that the information furnished today is in accordance with the books as well as the audited financials of the school.

The following figures which are relevant for the purpose of examining the justifiability of hike in fee effective by the school pursuant to order dated 11.2.2009 have been culled out from the voluminous papers filed by the school today.

<b>Arrears of salary paid</b>	<b>Amount (Rs.)</b>
2008-09	41,20,000
2009-10	1,76,86,267
2010-11	1,50,66,993
<b>Total</b>	<b>3,68,73,260</b>

The relevant figures in respect of the regular salary paid to the staff in the year 2008-09 and 2009-10 which correspond to the period prior to implementation of the recommendations of the 6<sup>th</sup> pay commission and post implementation of the recommendation of the 6<sup>th</sup> pay commission, are as follows :

<b>Particulars</b>	<b>2008-09</b>	<b>2009-10</b>
Teachers salary	2,88,38,712	4,12,49,448
Office Staff	18,10,331	25,68,692
Servant wages	28,76,929	38,38,014
Special allowance	9,53,617	15,66,027
PF contribution	16,72,181	17,81,757
<b>Total</b>	<b>3,61,51,770</b>	<b>5,10,03,938</b>

With regard to fee the school has not furnished the calculation of incremental development fee for the period 1.9.2008 to 31.3.2009.

TRUE COPY

Secretary



01.05.2018

000068

Prima facie the same appears to have been recovered at a rate which is almost 50% of the incremental tuition fee. The school may also furnish its explanation as to why the excessive increase in development fee may not be ordered to be refunded.

With regard to the arrear fee and regular fee also the details furnished by the school cannot be used for the purpose of making the relevant calculations as, it is submitted before us that the school is maintaining only one consolidated ledger account in respect of all the fees collected by it under different heads. The authorized representative seeks some more time to furnish the break up of the aggregate amount of fees under different heads. Let the same be filed within 7 days. The school had furnished the employee wise details of its accrued liabilities towards gratuity and leave encashment as on 31.3.2010 along with its letter dated 9<sup>th</sup> Sept. 2015. The same have been examined by the Committee and they appear to be in order. As per the details submitted the accrued liability towards gratuity was Rs.2,09,44,012 as on 31.3.2010 while that for leave encashment was Rs.89,75,654.

The school has submitted that it has no transaction with its parent organization i.e. Congregation of Christian Brothers in India.

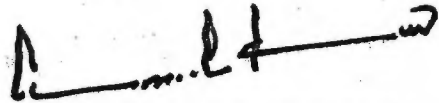
Calculation sheet to be prepared, after the school submits the break up of fee as observed earlier. Matter to be taken up for further hearing on 5<sup>th</sup> June 2018 at 11.00 A.M.



Dr. R.K. SHARMA  
MEMBER

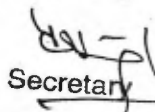


J.S. KOCHAR  
MEMBER



JUSTICE ANIL KUMAR (Retd.)  
CHAIRPERSON

TRUE COPY



Secretary





01.05.2018

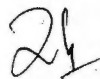
000069

B-683

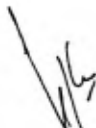
The Baptist Convent School, Patparganj, Delhi

Present : Ms. Mansi Ratan, Assistant Accountant of the school.

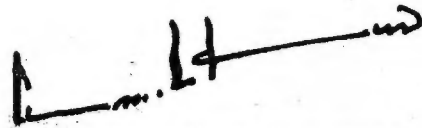
Ms. Mansi Ratan, Assistant Accountant, appears on behalf of the school and submits that the school is being represented by Sh. Puneet Batra, Advocate who is not available today as he is appearing for some schools in the Delhi High Court today. She requests for adjournment. As requested, the matter is adjourned to 29<sup>th</sup> May 2018 on which date the cases of others school being represented by sh. Puneet Batra are also listed.



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

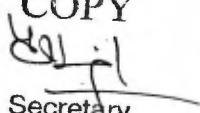


**J.S. KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary





02.05.2018

000070

B-120

The Heritage School, Vasant Kunj, Delhi

Present: Sh. Pulkit Malhotra, Advocate, Ms. Namitha Mathews, Advocate, Sh. Ajay Gupta, C.A., Sh. Parveen Jain, C.A., Sh. Vikas Gupta, C.A. & Sh. Pramod Joshi, Accountant of the school.

The hearing had been concluded earlier but the matter was taken up again due to change of the constitution of the Committee on account of resignation of Justice Anil Dev Singh as Chairman of the Committee. The reconstituted Committee issued a fresh notice to the school in response to which the school had furnished the required information under cover of its letter dated 14<sup>th</sup> July 2017. The information regarding arrear fee, arrear salary regular fee, regular salary have been verified by the Committee from the books of the accounts produced by the school. The same appears to be normal except regular salary for the year 2009-10 which the school has claimed to be Rs. 3,34,46,914. On verification Committee finds that this sum includes a sum of Rs. 1,78,600 paid by the school as Notice Pay and Rs. 22,40,511 paid by the school to contractual staff. Since these items do not impact the incremental expenses on account of implementation of the 6<sup>th</sup> pay commission, they are required to be excluded in the calculations.

While the aggregate amount of arrears of development has been verified from the books of accounts, the school has not been able to provide the rate at which the arrears of development fee were recovered from the students. Although the circular issued by the school to the parents mentioned recovery of development fee arrear but the same is fake as neither the period for which arrears were recovered nor the rate at which the same is recovered is mentioned in the circular. A sample copy of fee bill is produced by the school also does not show recovery of arrear of development fee. The counsel appearing for the school submits that the same will be produced in the couple of days. Let these be filed within two weeks.

The funds position of the school prior to fee hike is required to be ascertained on the basis of the audited balance sheet of the school as on 31.3.2008.

The Committee has verified details of accrued liability of gratuity and leave encashment filed by the school which forms the basis of the provisions made in books of accounts. They appear to be in order. The total accrued liability of a gratuity as per the statement filed by the school is Rs. 31,30,163 while that for leave encashment is Rs. 20,29,483.

The school has made payment of arrears salary to the tune of Rs. 1,16,25,126 spread over from 2009-10 to 2012-13. The school has furnished copies of bank statements showing the payments.

TRUE COPY

  
Secretary



02.05.2018

000071

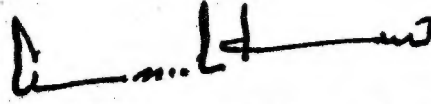
Calculation sheet to be prepared. Matter will come up for 4<sup>th</sup> June 2018 at 11.00 A.M.



Dr. R.K. SHARMA  
MEMBER

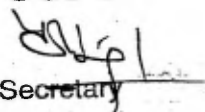


J.S. KOCHAR  
MEMBER



JUSTICE ANIL KUMAR (Retd.)  
CHAIRPERSON

TRUE COPY



Secretary





02.05.2018

000072

B-544

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

Present: Sh.Sandeep Masih, Admn. & Accounts Officer & Sh.Pradeep Kumar Verma, UDC of the school.

Complainant:-Sh.Rohit Handa, Sh.Britesh Goswami,Sh.Ritesh Mehra, Sh.Amby Sharma, Ms. Ruchi Jain & Ms.Harleen.

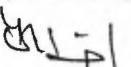
The school has filed its rebuttal of the calculation sheet prepared by the Committee vide written submissions dated 2.5.2018. A copy of the same has been furnished by the school to the complainant. As per preliminary calculation sheet the Committee has provisionally determined that development fee charged by the school did not fulfill the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School Vs. Union of India. On the basis of the reply to the questionnaire submitted by the school, it was stated that the development fee is treated as a revenue receipt in the books accounts of the school.

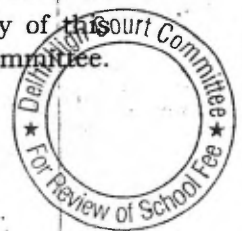
While its written submissions filed today the school submits that though the initial entry of development fee is reflected as income of the school, the school utilized a part of the development fee for purchase of furniture and fixtures and equipments in both the years 2009-10 & 2010-11 and the amounts corresponding to the purchase of these items were transferred from the Income and Expenditure account to reserve by the nomenclature of fixed assets funds. It is submitted that the difference is only in nomenclature and effectively it is a development fund. With this background the authorized representative appearing for the school submits that the refund of development fee, if at all to be recommended, ought to be for the amount of development fee which has not been utilized for purchase of fixed assets.

The Committee has examined the audited financials of the year 2009-10 and 2010-11 and observes that in the year 2009-10 the school collected a total amount of Rs.48,46,385 as development fee, which was credited to Income and Expenditure account but an amount of Rs.37,55,958 out of that was transferred to the fixed assets fund which is reflected in the balance sheet. Similarly in 2010-11, the school collected a total sum of Rs.58,78,712 towards development fee which was credited to the Income and Expenditure account but a sum of Rs.54,26,175 was transferred to the fixed assets fund which was carried to the balance sheet. The amounts which have been transferred to fixed assets fund correspond to the amount utilized by the school on purchase of furniture and fixture and equipments. So effectively the school was treating development fee as a capital receipt to the extent it was actually utilized for purchase of furniture and fixed assets.

The school has submitted in its written submissions that the school was maintaining an earmarked depreciation reserve fund in Indian Overseas Bank, Model Town branch. However a copy of this account has not been produced by the school before the Committee.

TRUE COPY

  
Secretary





02.05.2018

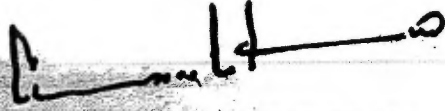
The authorised representative seeks some time to produce the same. Accordingly, this matter is adjourned to 7<sup>th</sup> June 2018 at 11.00 A.M. and on that date the school will produce copies of the accounts of depreciation reserve fund and development fund maintained in Indian overseas bank from the date of opening to 31.3.2011.



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

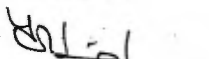


**J.S. KOCHAR**  
MEMBER



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

TRUE COPY

  
Secretary



02.05.2018

000074

B-231

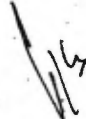
Vivekanand Public School, Anand Vihar, Delhi

Present : Sh. Manu RG Luthra, C.A. & Sh.Sunil Khanna, Manager of the school.

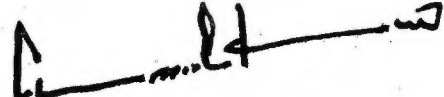
A copy of the calculation sheet prepared by the Committee has been given to the authorized representative appearing for the school. Prima facie it appears that the school may be required to refund the incremental fee as well as development fee for the year 2009-10 & 2010-11, The school may file its rebuttal, if any, within 4 weeks. Matter will come up for further hearing on 7<sup>th</sup> June 2018 at 11.00 A.M.



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

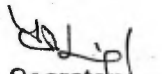


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY

  
Secretary

04.05.2018

000075

B-677


**Ganga International School, Hiran Kunda, Delhi**

Present: Sh.R.K. Narang, Accounts Officer and Sh.Sunil Bhatia, Accounts Asstt. of the school.

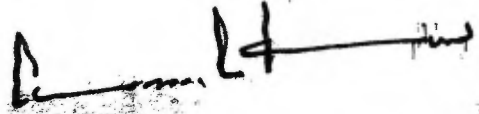
A copy of the calculation sheet has been given to the authorized representative appearing for the school as prima facie it appears that the school may have to refund certain amount of fee recovered by it in pursuance to order dated 11.2.2009 issued by the Director of Education. The school may file its rebuttal, if any, within 3 weeks. Matter will come up for further hearing on 8<sup>th</sup> June 2018 at 11.00 A.M.



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

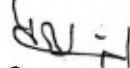


**J.S. KOCHAR  
MEMBER**



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

TRUE COPY

  
Secretary





**04.05.2018**

000076

**B-151**

**G.D.Goenka Public School, Vasant Kunj, Delhi**

Present: Sh.Birendar Singh, A.O. and Sh. Jitendra Singh, Sr. Accountant of the school

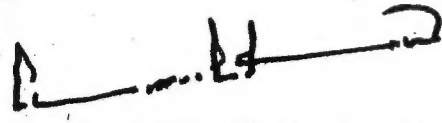
The school has produced print out of its ledger accounts for the years 2008-09 to 2010-11. However, the Committee observes that in the information furnished by the school in response to its notice dated 22.6.2017, is not in confirmative with the format given in the notice. The school, instead of giving the aggregate amount of fees charged by it under different heads, has given a consolidated figure for the year 2008-09. Likewise, the school has given a consolidated figure for salary for all the years instead of giving the head wise detail of salary, professional fee, service charges, provident fund, house rent, bonus leave encashment, notice pay etc. The information given by the school is not amenable to verification from its books of accounts nor will proper calculations be possible for the purpose of examining the justifiability of fee hike effected by the school in pursuance to order dated 11.2.2009 issued by the Director of Education. The school is directed to furnish the information strictly in accordance with the format given by the Committee in its notice dated 22.6.2017. The same may be done within 4 weeks. Matter will come up for further hearing on 8<sup>th</sup> June 2018 at 11.00 A.M.



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

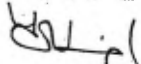


**J.S.KOCHAR  
MEMBER**



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

**TRUE COPY**

  
**Secretary**

04.05.2018

000077

B-148

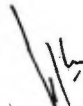
Venketeshwar International School, Dwarka, Delhi

Present : Sh.Kamal Solanki, Finance Director, Sh.Harish Sharma,  
Admin Officer & Sh. Gauri Shankar, Accounts Officer of the school.

A copy of the calculation sheet prepared by the Committee has been given to the authorized representative appearing for the school as prima facie it appears that the school may be required to refund certain amount of fee recovered by it in pursuance to order dated 11.2.2009 issued by the Director of education. The school may file its rebuttal, if any, on or before the next date of hearing. Matter will come up for further hearing on 2<sup>nd</sup> July 2018 at 11.00 A.M.



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

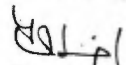


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY

  
Secretary

07.05.2018

000078

**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**

**Mamta Modern School**

**Vikas Puri, Delhi (B-560)**

**And in the matter of**

**Application dated 8.03.18 for**

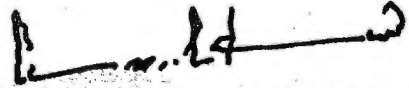
**reconsideration / review of**

**recommendations dated 02-06-17**

**in the matter of school.**

Present: Sh.Pramod Gupta, Advocate, Sh.Manoj Sharma, Manager,  
Sh.R.S.Sharma, Vice Chairman & Sh.Rajesh Sharma, Accountant of the  
school.

Arguments heard. Order reserved.



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



**J.S.KOCHAR**

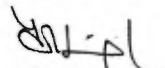
**MEMBER**



**R.K. SHARMA**

**MEMBER**

TRUE COPY



Secretary





07.05.2018

000079

B-409

The Airforce School, Subroto Park, Delhi

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.

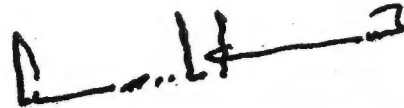
On 12.2.2018, the Committee had observed that the figures furnished by the school with regard to different components of fee and salary were incorrect on the face of it even though the information in <sup>the</sup> chart ~~that~~ was submitted <sup>for</sup> the second time. The school sought some more time for furnishing the correct information chart and accordingly the matter was adjourned to 21<sup>st</sup> march 2018. However, on that date too the school sought more time and the matter was adjourned for today. In the meantime the school furnished the information chart on 3.5.2018 which has been examined by the Committee today, however, the Committee observes that even this chart does not <sup>give</sup> ~~get~~ the correct information and the information furnished does not agree with the audited Income and Expenditure account of the school. The authorized representative appearing for the school once again seeks more time to furnish the correct information chart. In the interest of justice one last opportunity is given to the school to furnish the correct information chart in the format given by the Committee in its notice dated 22.5.2015. The figures ought to be reconciled with the Income and Expenditure account. The same may be furnished within two weeks. Matter will come up for further hearing on 12<sup>th</sup> June 2018 at 11.00 a.m. when the school will also produce its books of accounts for the years 2008-09 to 2010-11.



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

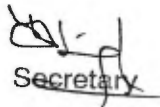


**J.S. KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary




07.05.2018

000080

B-285

Mann Public School, Houlabi Kalan, Delhi

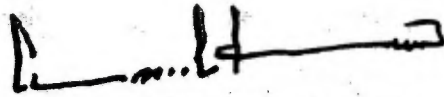
An application has been filed by the school seeking adjournment on the ground that the C.A. of the school is not available today on account of demise of his father. In view of the request made, matter is adjourned to 8<sup>th</sup> June 2018 at 11.00 A.M.



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

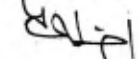


**J.S. KOCHAR**  
**MEMBER**



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

TRUE COPY

  
Secretary



07.05.2018

000081

B-623

**Col.Satsangi Kiran Memorial School, Chhatarpur, Delhi**

Present : Sh.S.Krishna, Cost Consultant, Sh.Kishan Rawat, Advocate, Sh.Ramlal Pandit, Sr. Accountant & Sh.Surendra Prasad, Asstt. Manager of the school.

The school has filed written submissions dated 7<sup>th</sup> May 2018 along with copies of Day Book in respect of the overdraft transactions in the accounts of Dena Bank & Syndicate Bank. The authorized representative submits that since the outstanding overdraft were against the fixed deposits of the school the same ought to be deducted from the figure of funds available with the school as worked out by the Committee as the Committee has taken the entire amount of fixed deposit while making such determination.

The Committee has examined the transaction as reflected <sup>in</sup> the Day Book for the year 2007-08 and observes that the overdrafts which are outstanding were taken by the school in the earlier years. ~~and~~ The school ought to have produced the ledger accounts of the earlier years since the time, the overdraft were raised, so as to show the purpose for which the overdrafts were taken. The authorized representative submits that they will do so on the next date of hearing.

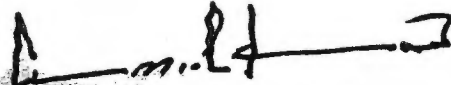
As requested the school may produce the ledger accounts of its overdraft accounts with the two banks for the previous years on 5<sup>th</sup> July 2018 at 11.00 A.M.



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



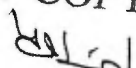
**J.S. KOCHAR**  
MEMBER



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



TRUE COPY

  
Secretary



08.05.2018

000082

**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**

**Sr. Secondary Public School,**

**Dwarka, Delhi (B-390)**

**And in the matter of**

**Application dated 24.04.18 for**

**reconsideration / review of**

**recommendations dated 31.08.17**

**in the matter of school.**

An application has been received from the school seeking adjournment on account of non availability of the Counsel. The request is allowed. Matter will be listed on 2<sup>nd</sup> July 2018.



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



**J.S. KOCHAR**

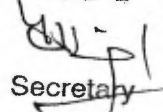
**MEMBER**



**R.K. SHARMA**

**MEMBER**

TRUE COPY



Secretary



08.05.2018

000083

**B-615**

**Maxfort School, Parwana Road, Pitampura, Delhi**

Present: Sh.Sachin Vasudeva, Sr. Partner & Sh.Manish Hasija, Accountant of the school.

The school has filed compilation in the form of paper book containing inter alia written submissions in the justification of the fee hike, calculation sheet justifying the fee hike, copy of bills of fixed assets purchased in 2009-10 & 2010-11, copy of audited financials for the years 2008-09 to 2010-11 and 2015-16 and copy of the order passed by this Committee in the case of Delhi Public School, Vasant Kunj, Delhi.

The authorized representative appearing for the school has been partly heard and with his insistence the Committee has gone through the calculation sheet prepared by the school and reconciled the same with the audited financials of the school. The Committee notices at the outset that the school has not yet paid part of the arrear salary amounting to Rs. 13,55,131 for which the school has taken credit in the calculation sheet. The authorized representative submits that the school is in the process of making the payments to the staff and requests for some time to be granted to the school for making such payments. At his request the school is granted a time of 30 days to make the payment of balance amount of arrear and produce proof of such payments in the shape of payment sheets and supportive bank statements before the next date of hearing. The Committee also notices that the payment of arrears which the school made in the year 2009-10 amounting to Rs.12,32,761 is also not supported by the payment sheet and the bank statement, the school will produce the same on the next date of hearing.

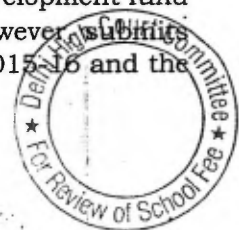
With regard to the accuracy of calculation sheet prepared by the school the Committee notices that the school has not included a sum of Rs.3,451 which was due to it as refund of income tax as on 31.3.2008. The authorized representative submits that the school would have no objection if the same is included.

While working out the reserve for future contingencies equivalent to four months salary, the Committee notices that the school has based its calculations on the basis of salary for the month of April 2009. As a norm, the Committee has been calculating the requirement of the school to keep funds in reserve on the basis of the average salary for the whole year 2009-10. By that reckoning the amount of funds to be kept in reserve would amount to Rs.34,04,961 instead of 33,69,468 claimed by the school.

With regard to development fee collected by the school in the years 2009-10 & 2010-11, the authorized representative appearing for the school concedes that the same was treated as a revenue receipt in the accounts in those two years and no earmarked development fund and depreciation reserve funds were maintained. He, however, submits that the school started maintaining the same from 2015-16 and the

TRUE COPY

*[Signature]*  
Secretary



**08.05.2018**

000084

school earmarked the funds for the years 2012-13, 2013-14, 2014-15 and 2015-16. On a query by the Committee he submits that such earmarking was not done for the years 2009-10 & 2010-11. He relied on the order passed by this Committee in the case of DPS Vasant Kunj, a copy of which has been placed in the paper book. He submitted that in this case, the Committee had given due consideration where the school started maintaining earmarked depreciation reserve fund in the years subsequent to 2010-11.

The Committee notices that the school has not filed a copy of the circular that was issued to the parents regarding fee hike pursuant to order dated 11.2.2009 issued by the Director of Education. Further the school has not been filing its receipt and payments accounts as part of its audited financials along with the returns in the Rule 180 of the Delhi School Education Rules 1973. Let these be filed before the next date of hearing. The school will also produce its books of accounts for the years 2008-09 to 2010-11, which are stated to be maintained in Tally software, in a lap top for examination by the Committee.

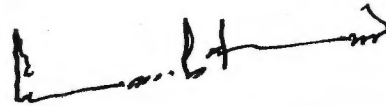
Matter will come up for further hearing on 13<sup>th</sup> June 2018 at 11.00 A.M.



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

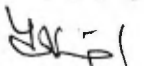


**J.S. KOCHAR**  
**MEMBER**



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

TRUE COPY

  
Secretary



08.05.2018

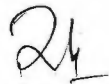
000085

B-469

St.Peter's Convent, Vikaspuri, Delhi

Present : Sh.Manmohan Sharma, C.A., Ms. Rita Gupta, Office Asstt.,  
Sh.Sanjeev Kr.Sharma, Part-time Accountant & Sh.Jitender Kumar,  
Accountant of the school.

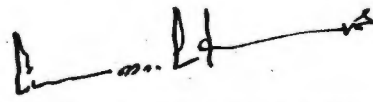
The school has produced its books of accounts in a laptop and also its bank statements. The Committee notices that the revised information sheet filed by the school under cover of its letter 20<sup>th</sup> July 2016 based on the information only with regard to the years 2008-09 to 2010-11 while the school claims to have paid the arrear salary right upto 2016-17. The authorized representative appearing for the school also submits that in the subsequent years also the school had received arrear fee and payment of arrear salary more or less matches with the arrear fee recovered by the school. The Committee has examined the bank statements and notices that the arrear cheques purportedly issued to the staff have been encashed together in batches on different dates. The bank has only mentioned the name of the payee of the cheque in the bank statement, which gives rise to an apprehension that the cheques might have been bearer in nature. The school will file a revised information sheet covering all the years in which the arrear fee has been received and arrear salary has been paid. The payment of arrear salaries ought to be highlighted in the bank statement, copies of which will also be submitted along with the arrear payment sheet. The school will also provide a certificate issued by the bank certifying whether the cheques were account payee or paid in cash to the bearers. The same may be filed within 4 weeks. The matter will be further heard on 14<sup>th</sup> June 2018 at 11.00 A.M. The school will keep handy its books of accounts of all the years for which the information is to be provided with regard to arrear fee and arrear salary in a laptop.



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

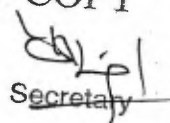


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary



08.05.2018

000036

**B-662**

**DAV Model School, Yusuf Sarai, Delhi**

Present : Sh.Singhal, C.A., Sh.P.K. Mahapatra, UDC & Sh.Surendra Kumar, UDC of the school.

The school has filed written submissions dated 8.5.2018 controverting the preliminary calculation sheet prepared by the Committee. As per the calculation sheet prepared by the Committee, it appears that the school was prima facie required to refund an amount of Rs.27,79,737. The school in its rebuttal has raised three issues/as follows:

- a. After the last date of hearing, the school paid sum of Rs.20,24,653 which were due to the staff as balance arrears for the period 1.1.2006 to 31.3.2009. The payment was made on 5.5.2016 and has obviously not been accounted for while preparing the calculation sheet as the information with regard to this payment was not available with the Committee. The school has filed copies of its bank statement showing the payment through account payee cheques /bank transfers to the accounts of the staff members, and a sheet showing amount paid to different staff members.
- b. While calculating the differential salary for the year 2009-10 which arose on implementation of the recommendations of the 6<sup>th</sup> pay commission, the Committee has not taken into account the Employers contribution to Provident Fund which was reflected as a separate head in the Income and Expenditure account. The incremental payment on this account amounts to Rs.4,92,579.
- c. The contingency reserve equivalent to four months salary ought also to have been calculated on the aggregate amount of salary and Employers contribution to Provident Fund and if calculated in that manner the same would have increased the contingency reserve fund by a sum of Rs.3,09,414.

The Committee has examined the documents filed by the school alongwith its written submissions filed today and also the audited financials for the years 2008-09 and 2009-10 and is satisfied with the additional claims now being made by the school. Resultantly, the school would not be required to make any refund out of the arrear fee or incremental fee or development fee for the year 2010-11.

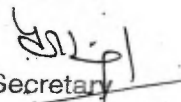
Detailed order to be passed separately.

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

  
**J.S. KOCHAR**  
**MEMBER**

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

TRUE COPY

  
Secretary



25.05.2018

000087

**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**

**Adharshila Vidyapeeth**

**Pitampura, Delhi (B-300)**

**And in the matter of**

**Application dated 14.03.18 for**

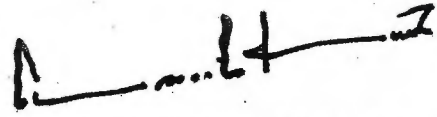
**reconsideration / review of**

**recommendations dated 13.06.17**

**in the matter of school.**

Present: Sh.Byomakesh Mishra, Principal, Ms.Harjeet Kaur, Computer Operator & Ms. Pooja Aggarwal, Consultant of the school.

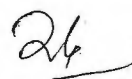
An application has been received from the school requesting for adjournment on the ground that the relevant person is not available today. The authorised representative appearing for the school also seeks to place on record various papers under cover of its letter dated 25.5.2018. The same are taken on record. Matter will now come up for hearing on 2<sup>nd</sup> July 2018 at 11.00 A.M.



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

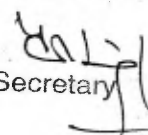


**J.S. KOCHAR  
MEMBER**



**R.K. SHARMA  
MEMBER**

TRUE COPY

  
Secretary





25.05.2018

000088

**B-588**

**Tagore International School, Vasant Vihar Delhi**

Present: Sh.Nalin Chester, Manger of the school.

The Committee has prepared the Calculation sheet in order to examine the justifiability of recovery of arrear fee and hike in tuition fee/ development fee with effect from 1.09.2008 in terms of order dated 11.2.2009 issued by the Director of Education. The calculations reveal that the school did not have sufficient funds of its own to absorb the increase in expenditure on account of implementation of the recommendations of 6<sup>th</sup> pay Commission and further the fee hike effected by it also was not sufficient to absorb the same after factoring in the requirements of the school to keep funds in reserve for accrued liability of gratuity and leave encashment and reasonable reserve for future contingencies. The Development fee collected by the school in 2009-10 and 2010-11 amounted to Rs.18,52,200. Although the school does not fulfill the necessary pre-conditions for collection of development fee, in view of the deficit incurred by the school on implementation of the recommendations of 6<sup>th</sup> pay Commission which was much larger than the development fee collected in these two years, the Committee does not deem it to be a fit case where the refund of development fee should be ordered.

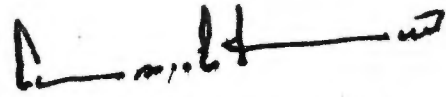
Detailed order to be passed separately.



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

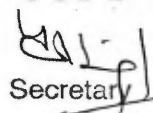


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY

  
Secretary



25.05.2018

000089

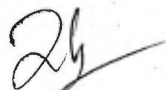
B-379

DAV Public School, East of Kailash, Delhi

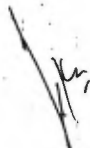
Present : Sh.S.K. Singhal, C.A. & Sh.Anshul Patel, Accountant of the school.

The school has filed written submissions dated 23.5.2018 vide which it has stated that the incremental salary in 2009-10 as given in the calculation sheet prepared by the Committee is ~~also~~ erroneous and has furnished revised figures in respect of the normal salary for the years 2008-09 and 2009-10. The same are sought to be supported by the books of accounts which have been perused for examination by the Committee. This issue was not produced by the school while controverting the calculation sheet vide its written submission dated 5.4.2018 which had been extensively heard by the Committee on 6.4.2018. The authorized representative appearing for the school submits that this is on account of inadvertent omission on part of the school. The contention being now made by the school is that the total expenditure of establishment as shown in the Income and Expenditure account in the year 2009-10 is exclusive of the arrears of salary provided by the school in that year but in the information sheets submitted by the school under cover of its letter dated 15.7.2015, the same was shown as inclusive of arrears. It is submitted that the arrears provided by the school in the year 2009-10 are shown as a separate item in the Income and Expenditure account as expenses of exceptional nature/arrear.

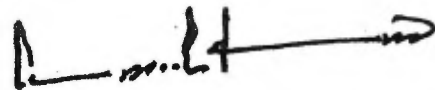
The Committee is not appreciative of this contention being raised at this late stage when the calculation sheet has already been discussed, on the previous date of hearing. However, in the interest of justice, this contention has been entertained. The Committee has checked the figures of establishment expenses as given by the school in the information chart filed on 15.7.2015 and observes that not only this, the information furnished by the school with regard to financial year 2008-09 is also erroneous. The authorized representative appearing for the schools admits this and undertakes to re-file revised information chart with regard to different components of fee and salary for the years 2008-09 to 2011-12 as the school claims to have made a final payment of arrear salary in the financial year 2011-12. The figures ought to reconcile with the Income and Expenditure accounts as well as the books of the accounts of the school which will be produced on the next date of hearing for perusal by the Committee. Matter will come up for further hearing on 12<sup>th</sup> June 2018 at 11.00 A.M.



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

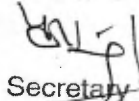


**J.S. KOCHAR**  
MEMBER



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

TRUE COPY



Secretary



25.05.2018

000090

**B-295**

**Lions Public School, Ashok Vihar, Delhi**

Present : Sh.Harish Oberoi, Manager of the school.

The school has filed a written submission dated 14.5.2018 contending that there were six employees who were not covered by the Group Gratuity Policy taken by the school from LIC of India and the school had an accrued liability of Rs.22,04,029 as gratuity payable to them as on 31.3.2011. Further, the school has filed a statement showing that the fund value of the school with LIC of India as on 31.3.2010 was Rs.14,53,348 as against a liability of Rs.27,48,405, thus a sum of Rs.12,95,057 was the unfunded liability of gratuity which the school would have to pay out of its own resources. The school has further made a submission that it transferred a sum of Rs.6,06,052 from the development fund for meeting the shortfall in the salary account and as such while recommending the refund of development fee for the year 2010-11, the same ought to be deducted.

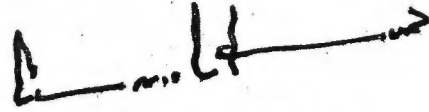
Arguments heard. Recommendations reserved.



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

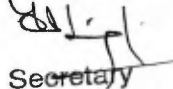


**J.S.KOCHAR  
MEMBER**



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

TRUE COPY



Secretary





25.05.2018

000091

**B-632**

**St. Columbo Public School, Pitampura, Delhi**

Present : Dr. Rakesh Dutt, Principal, Ms. Anjana Sharma, PGT, Ms. P.K.Arya, C.A. & Ms.Bani, Accounts Head of the school.

The school has produced its books of accounts for the years 2006-07 to 2010-11 which are maintained in tally software. The Committee has checked the information with regard to different components of fee and salary filed by the school in the shape of a chart on 30.7.2015. The Committee observes that the information chart filed by the school is erroneous in the following respects:-

- a. The school has shown recovery of arrear fee amounting to Rs.36,33,800 in 2008-09 while the same has actually been recovered in 2009-10 as per the books of accounts produced by the school.
- b. The regular normal tuition fee received by the school in the year 2009-10 was Rs.1,88,53,850 as per its books of accounts while that shown by the school in the information chart is Rs.2,24,87,630. It appears that the school has included the arrear fee received by it in the figure of normal tuition fee.
- c. The school has shown payment of arrear salary amounting to Rs.36,09,279 in the year 2008-09. The Committee had on previous occasion considered this issue and recorded on 30.7.2015 as follows:

*"The Committee notes that the school has shown payment of Rs.36,09,279 in 2008-09 as arrear salary. Earlier in reply to the questionnaire issued by the Committee, the school had mentioned that the arrear salary was paid in two installments in July 2010 & Dec. 2010. However, the total amount of salary reflected in the Income and Expenditure account for the year 2008-09 is Rs.67,99,197 which has been shown as regular salary for that year. The school has not filed the bank statement to show the payment of arrear salary, despite specific directions in the notice of hearing. When confronted with these discrepancies, the Principal of the school concedes that in fact no payment of arrear salary was made as the staff members voluntarily gave back donation to the school".*

Subsequently, on 10.8.2015 the principal of the school submitted that after the last date of hearing, the Managing Committee of the school met on 4.8.2015 and decided to pay the arrear to all the staff members. In pursuance of such decision the arrears have been partly paid. The balance remaining to be paid to ex staff members would be paid in about 10 days. On 31.08.2015, the school filed a statement of ex staff members who have been paid arrears through separate cheques/drafts.

TRUE COPY

Secretary



25.05.2018

000092

On the last date of hearing the school was required to file the audited financials for the years 2011-12 to 2015-16 i.e. the year in which the arrears of salary had been paid. The school has filed the audited financials for these years along with a folder showing collection of arrear fee in the year 2009-10 and payment of arrear salary in the year 2015-16. The committee has perused the audited financials of the school for the years 2011-12 to 2015-16 and observes as follows:-

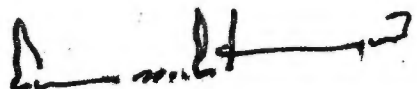
- A. In the year 2011-12, out of the total revenue of Rs.3,36,05,157 the school earned a net profit of Rs.1,00,56,002 in 2012-13 out of a total revenue of Rs.4,00,44,696, the school earned a net profit of Rs. 1,21,45,620 in 2013-14 out of a total revenue of Rs.4,54,17,710, the school earned a net profit of Rs.1,55,82,263.
- B. In 2014-15 out of a total revenue of Rs.5,06,17,405, the school earned a net profit of Rs.1,76,21,488. In 2015-16 i.e. the year in which the school paid the arrears of salary for the period 1.1.2006 to 31.3.2009, out of total revenue of Rs.5,70,50,870 the school earned a net profit of Rs.1,41,72,070, even after the payment of arrear salary amounting to Rs.36,09,279.

It is obvious that the arrear fee collected by the school in the year 2009-10 has not been utilized for the purpose of payment of arrear salary. The same has been paid by the school out of its profits for the subsequent years. Even in the year of payment i.e. 2015-16 the school had a net profit of Rs.1.41 crores after payment of arrears.

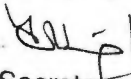
Calculation sheet to be prepared. Matter will come up for further hearing on 12<sup>th</sup> June 2018 at 11.00 A.M.

  
Dr. R.K. SHARMA  
MEMBER

  
J.S. KOCHAR  
MEMBER

  
JUSTICE ANIL KUMAR (Retd.)  
CHAIRPERSON

TRUE COPY

  
Secretary



28.05.2018

00093

**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 20.04/8 for**

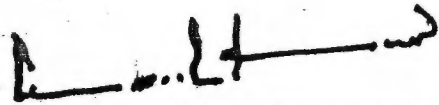
**reconsideration / review of**

**recommendations dated 14.03/7**

**in the matter of school.**

Present: Sh. S.C. Jain, Chairman & Sh. Sanjay Jain, Member of the school.

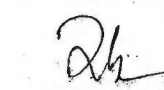
An application has been received from the school seeking adjournment on the ground of non availability of the counsel of the school. As requested, matter is adjourned to 2<sup>nd</sup> July 2018 at 11.00 A.M.



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



**J.S. KOCHAR  
MEMBER**



**R.K. SHARMA  
MEMBER**

TRUE COPY



Secretary





28.05.2018

000094

B-277

Hans Raj Smarak School, Dilshad Garden Delhi

Present : Sh.Sanjeev Mahajan, C.A., Sh. Saurab Rohatgi, C.A. & Sh. Rajiv Gupta, Accountant of the school.

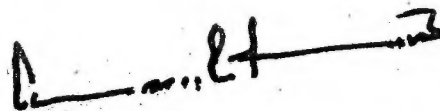
After arguing for some time the Counsel appearing for the school states that he needs to file a revised calculation Sheet in view of the order passed by this Committee on 22<sup>nd</sup> January 2018. As requested the matter is adjourned to 13<sup>th</sup> June 2018 at 11.00 A.M.



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

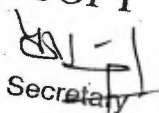


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary



28.05.2018

000095

B-63

Tagore School, Mayapuri, Delhi

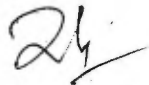
Present : Sh.Kamal Kishore, A.O. of the school

The school has filed a letter dated 28<sup>th</sup> May 2018 enclosing therewith the copies of pay orders for Rs.86,545 in the name of Ms.Renua Pakheja and Rs.43,584 in favor of Ms Reema Bakshi alongwith copies of the speed posts receipts evidencing the dispatch thereof.

The Committee has prepared a calculation sheet in order to examine the justifiability of the fee hike effected by the school in pursuance to order dated 11.2.2009 issued by the Director of Education. The calculation sheet reveals that after payment of the arrears of salary and the incremental salary on implementation of the recommendations of the 6<sup>th</sup> pay commission, the school was in deficit even after taking into account the fee hike effected by the school and the arrear fee and development fee collected by it, which was treated as a revenue receipt.

In view of these facts, the Committee is of the view that no intervention is required to be made in the matter of fee hike effected by the school or the development fee effected by it in 2009-10 & 2010-11.

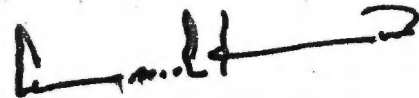
Detailed order to be passed separately.



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

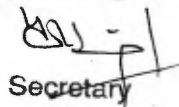


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary



**28.05.2018**

000096

**B-638**


**Sneh International School, New Rajdhani Enclave, Delhi**

Present : Ms. Navita Chopra, Accountant of the school.

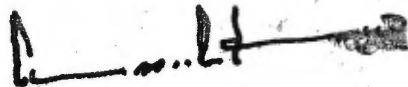
An application has been received from the school stating that the Chairman of the school is not in the country due to some personal exigency and accordingly further time of one month is sought. On the previous occasion also the Committee had observed that the school had sought adjournment giving reasons which were not tenable and accordingly the hearing was closed. The school made a request on 26.3.2018 requesting for grant of another opportunity, which was acceded to by the Committee and accordingly the hearing was fixed for today. It appears that the school is avoiding final determination in the matter from one pretext to another. However in the interest of the justice one last opportunity is given to the school to appear on 3<sup>rd</sup> July 2018 at 11.00 A.M.



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

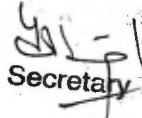


**J.S. KOCHAR  
MEMBER**



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

TRUE COPY



Secretary





29.05.2018

000097

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

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

**In the matter of**

**Faith Academy,  
Prasad Nagar, Delhi (B-159)**

**And in the matter of**

**Application dated 5.6.2017 for  
reconsideration / review of  
recommendations dated 09.11.2013  
in the matter of school.**

Present: Sh.Rakesh Medirata, CA, Sh.M.Qayamuddin, Lawyer, Sh.  
S.Robert. Hon. Manager, Dr.M. Kannan, Principal & Sh. Anil Lal, Admn.  
Officer of the school.

Arguments heard. Order reserved.



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



**J.S. KOCHAR  
MEMBER**



**R.K. SHARMA  
MEMBER**

TRUE COPY



Secretary



29.05.2018

000098

B-597

St.Margaret's Sr.Sec.School,Prashant Vihar, Delhi

Present : Sh.Puneet Batra, Advocate & Ms.Poonam Sehgal, Office Supdt. of the school.

The Committee has examined the books of accounts produced by the school in a lap top and has verified the information furnished by the school with regard to the fee and salaries vide its letter dated 17.6.2015 for the years 2008-09 and 2009-10. The information filed by the school appears to be in order. The same has also been verified with reference to the audited financials of the school. This information will form the basis of making the relevant calculations in order to examine the justifiability of fee hike effected by the school pursuant to order dated 11.2.2.008 issued by the Director of Education.

The Committee notices that as on 31.3.2008 the school had transferred a sum of Rs. 6,45,44,231 to 3 sister units i.e. St. Margret Educational Society in Nimrana, St.Margaret Educational Society Sushant Vihar and St. Margaret Engineering College Nimrana. The balance rose to Rs.7,06,04,089 as on 31.3.2010 indicating that during the years 2008-09 and 2009-10 more funds were transferred to these institutions . The same would be treated as funds deem to be available with the school, in view of the ratio of the judgments of the Hon'ble Supreme Court in the cases of Modern school and Action Committee. The funds position of the school as on 31.3.2008 is required to be examine as per the audited balance sheet.

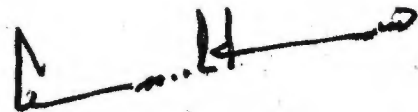
Calculation sheet to be prepared. Matter will come up for further hearing 14<sup>th</sup> June 2018 at 11.00 A.M.



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

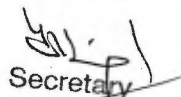


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary



29.05.2018

000099

B-286

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

Present : Sh.Puneet Batra, Advocate of the school.

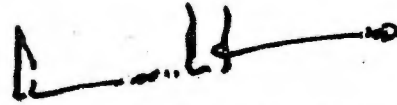
Because of constraint of time the matter is adjourned for 3<sup>rd</sup> July 2018.



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

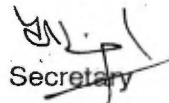


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary





29.05.2018

00010J

B-294

Mount Abu Sr. Sec.School, Sector-18,Rohini, Delhi

Present : Sh.Puneet Batra, Advocate of the school

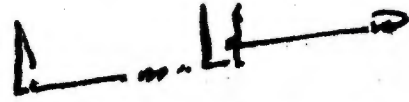
Because of constraint of time the matter is adjourned for 3<sup>rd</sup> July 2018.



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

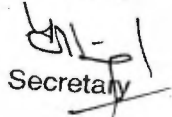


**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary



29.05.2018

000101

**B-683**

**Baptist Convent School, Patparganj, Delhi**

Present : Dr.Mahima Malik, Manager, Sh.Puneet Batra, Advocate & Ms. Mansi, Accountant of the school.

The school has filed copies of actuarial certificates in respect of accrued liabilities, gratuity and leave encashment as on 31.3.2008 and 31.3.2010. As per the certificates filed the accrue liability of gratuity as on 31.3.2010 has been estimated to be Rs.8,72,012 and that for leave encashment to be Rs.1,76,257.

The Committee has 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 have been produced by the school. The same appears to be in order 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 is Rs.55,95,309. It appears that the school has clubbed the admission fee of Rs.17000 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 miscl.fee, bulletin fee and children development fee. The total monthly fee charged from the students of class 1 to 5<sup>th</sup> in 2008-09 amounted to Rs.1075 while for classes 6 to 8<sup>th</sup>, it amounted to Rs.1150. The fee structure in the year 2009-10 was centralized 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 authorized representative appearing for the school submits that the school neither recovered any fee from the students nor paid arrear salary to the staff for the period 1.1.2006 to 31.3.2009. However, the salaries were increased prospectively w.e.f. 1.7.2009 in accordance with the recommendations of the 6<sup>th</sup> pay commission.

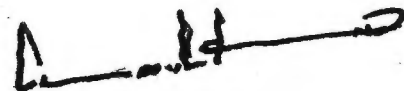
Calculation sheet to be prepared. Matter will come up for further hearing on 12th July 2018 at 11.00 A.M.



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



**J.S.KOCHAR**  
**MEMBER**



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

TRUE COPY



Secretary

