

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
December 2018**

No.DHCC/2019/290

Dated: 24/05/19

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	2	13.12.2018	Order in respect of M. M. Public School, Pitampura (B-296) recommending no intervention as the school refunded the excess fee charged by it amounting to Rs.2,99,150 during the course of hearing itself.
	3	17.12.2018	Order in respect of St. Columba's School, Ashok Place (B-650) recommending no intervention as the school refunded the excess fee charged by it amounting to Rs.2,07,96,452 during the course of hearing itself.
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Place: Delhi


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Delhi High Court Committee for Review of School Fee

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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

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

In the matter of:

Vivekanand School, Anand Vihar, Delhi-110092 (B-176)

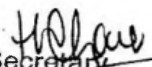
Order of the Committee

Present : Sh. Manu R.G. Luthra, C.A. & Sh. Pradyumn Ahuja,
Chairman of the school.

The Committee issued a questionnaire to all the schools (including this school) on 27/02/2012, eliciting information with regard to the arrear fee and fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. The school was also required to furnish information with regard to the arrear salary paid and the incremental salary paid to the staff pursuant to the implementation of the recommendations of the 6th pay commission.

The school submitted its reply vide letter dated 12/03/2012, stating that it had implemented the recommendations of VI Pay Commission and had paid arrear to its staff w.e.f. 01/01/2006. It stated the financial impact of implementation of the recommendations of VI Pay Commission was to the tune of Rs. 15,32,954 per month w.e.f. 01/04/2009. Besides, the school had paid a sum of Rs. 78,86,019 as arrears of salary for the period 01/01/2006 to

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31/08/2008 and Rs. 75,38,203 for the period 01/09/2008 to 000002
31/03/2009 (these figures were revised in the subsequent
communications received from the school).

The school also admitted having hiked the fee of the students as per the order dated 11/02/2009 issued by the Director of Education and having recovered the arrears of fee as stipulated therein from the students. It stated that though the arrear fee at the rates prescribed by order dated 11/02/2009 amounted to Rs. 15,77,800 for the period 01/09/2008 to 31/03/2009, it could recover only Rs. 10,76,665. Like wise, as against the total amount of Rs. 1,28,88,500 which was due on account of lump sum arrears for the period 01/01/2006 to 31/08/2008, the school could recover only Rs. 78,85,744. The short recoveries were attributed to the flexibility in payment allowed by the Directorate of Education to the students. It was also stated that the hike in regular tuition fee was @ Rs. 300 per month for classes Nursery to VIII and @ Rs. 400 per month for classes IX to XII. There was a corresponding hike in development fee also to the tune of 15% of the incremental tuition fee w.e.f. 01/09/2008 (these figures were also revised in the subsequent communications received from the school).

The preliminary calculations to examine the justifiability of fee hike and recovery of arrear fee were made by the Chartered Accountants deputed by the Directorate of Education to assist this

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Committee (CAs) and they determined that the school had recovered excess fee to the tune of Rs. 47,63,378. However, while reviewing the calculations made by the CAs, the Committee observed that they had taken into account FDRs to the tune of Rs. 36 lacs approximately which were in the joint names of the school and CBSE and as such were not available for payment of enhanced salaries. Further, the requirement of the school to keep funds in reserve for meeting its accrued liabilities of gratuity and leave encashment were also not taken into consideration. The Committee, therefore, did not accept the calculations made by the CAs.

The Committee issued a notice dated 13/05/2015, requiring the school to furnish complete break up of fee and salaries for the years 2008-09 to 2010-11 (including arrear fee and arrear salary pursuant to implementation of VI Pay Commission), copies of bank statements, showing payment of arrear salaries, statement of account of the parent society running the school and details of its accrued liabilities of gratuity and leave encashment, besides copy of the circular issued to the parents regarding fee hike effected by the school.

The school submitted the information vide its letter dated 25/05/2015. A notice of hearing was issued on 27/06/2016, requiring the school to appear before the Committee on 04/07/2016 and produce its books of accounts, fee and salary records etc.

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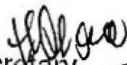


Sh. Manu RG Luthra, Chartered Accountant and Sh. Pradyumn Ahuja, Manager appeared on behalf of the school.

The Committee perused the circular issued to the parents and observed that the school had hiked tuition fee by Rs. 300 per month w.e.f. September 2008 and development fee @ 15% of the incremental tuition fee for classes Nursery to VIII. For classes IX to XII, the hike was Rs. 400 per month with corresponding hike of development fee @ 15% of the incremental tuition fee. Besides, the school also recovered lump sum arrear fee as provided in the order dated 11/02/2009 of the Director of Education. The Committee observed that originally also, the school was charging development fee @ 15% of the tuition fee for the year 2008-09.

The Committee perused the statement of fee and salary filed by the school. The school had claimed payment of arrear salary amounting to Rs. 78,86,017 for the period 01/01/2006 to 31/08/2008 and Rs. 75,38,213 for the period 01/09/2008 to 31/03/2009. It was submitted by the representatives of the school that the entire payment of arrears was either by bank transfer or by account payee cheques. However, on examining the copies of the bank statements filed by the school, the Committee observed that a number of payments had been made through bearer cheques against which cash had been withdrawn.

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The school was accordingly required to file a correct statement of the payment of arrears giving break up of the payments made by bank transfer/account payee cheques and those purportedly paid by bearer cheques, and also to provide justification for payment by bearer cheques.

With regard to regular development fee, the Manager of the school as well as its authorized representative conceded that in the years 2009-10 and 2010-11, it was treated as a revenue receipt in books. It was further submitted that although an earmarked development fund account was opened in the bank, the amount of development fee received was not deposited therein.

The Committee observed that as per the details of accrued liabilities on account of gratuity and leave encashment as on 31/03/2010 filed by the school, the same amounted to Rs.3,55,55,258 and Rs. 94,97,208 respectively.

On 11/07/2016, the school filed a statement showing break up of payment of arrear salary paid in cash and through direct bank transfer. It was explained that the payments in cash or by bearer cheques were made only to class IV employee who did not have a bank account.

The Committee prepared a calculation sheet based on the information furnished by the school in response to various communications issued by the Committee and its audited financials

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and prima facie it appeared that the school recovered fee in excess of its requirements for implementation of the recommendations of VI Pay Commission. Besides, since the school was not fulfilling the pre conditions laid down by the Hon'ble Supreme Court for charging of development fee, the same having been treated as a revenue receipt and the development fee being not put it into an earmarked reserve fund account, the same was also liable to be refunded. The following calculation sheet was given to the school for rebuttal, if any:

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			
		Amount (Rs.)	Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash in Hand	13,931	
	Cash at Bank	451,253	
	PSB Caution Money	887,645	
	FDR Caution Money	3,000,000	
	TDS receivable	31,400	
	Advance to Staff	335,565	4,719,794
Less	<u>Current Liabilities</u>		
	TDS Payable	47,892	
	Caution Money refundable	3,767,226	3,815,118
	Net Current Assets + Investments		904,676
Less	Reserves required to be maintained:		
	for future contingencies (equivalent to 4 months salary)	17,228,214	
	for accrued liability towards Leave Encashment as on 31.03.2010	9,497,208	
	for accrued liability towards Gratuity as on 31.03.2010*	35,798,862	62,524,284
	Funds available for implementation of 6th Pay Commission before Fee hike		(61,619,608)
Less	Additional Liabilities after implementation of VIth Pay Commission:		
	Arrear of Salary as per 6th CPC from 1.1.06 to 31.3.09 (except paid in cash)	14,766,663	
	Incremental Salary for 2009-10 (as per calculation given below)	8,823,827	23,590,490
	Excess / (Short) Fund Before Fee Hike		(23,590,490)
Add	Total Recovery for implementation of 6th Pay Commission:		
	Arrear of tuition fee	14,389,451	
	Arrear of Development fee	782,655	
	Incremental tuition fee for 2009-10 (as per calculation given below)	16,339,919	31,512,025
	Excess / (Short) Fund After Fee Hike		7,921,535

* School has capped the maximum liability at Rs.3,00,000 instead of Rs.3,50,000. The difference has been accounted for in the above calculations.

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Development fee refundable being treated as revenue receipt :

For the year 2009-10	12,463,897
For the year 2010-11	14,202,136
Total	<u>26,666,033</u>
Add: Excess tuition fee recovered	7,921,535
Total Amount Refundable	<u>34,587,568</u>

Working Notes:

	2008-09	2009-10
Normal/ regular salary as per I & E A/c.	<u>42,860,816</u>	51,684,643
Incremental salary in 2009-10	<u>8,823,827</u>	
	2008-09	2009-10
Normal/ Regular Tuition fee as per I & E A/c	<u>61,018,024</u>	77,357,943
Incremental tuition fee in 2009-10	<u>16,339,919</u>	

The school disputed the calculation sheet prepared by the Committee on four counts.

Firstly, it was submitted that the regular salary expense for 2009-10 was Rs. 6,16,46,735 instead of Rs. 5,16,84,643 taken in the calculation sheet. The school claims that on account of increase in the total salary for the year 2009-10, the reserve for future contingencies which is a function of the total salary for the year 2009-10 would correspondingly increase. It was also submitted that the Committee while preparing the calculation sheet had omitted the reserves required to be maintained for gratuity, earned leaves and future contingencies, although the same had been mentioned in the calculation sheet. Lastly it was submitted that a miniscule amount of Rs. 6,57,567 arrear salary which was paid in cash to class IV employees and the same ought also be considered in the calculation sheet.

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With regard to development fee, it was submitted that treatment of development fee as revenue receipt is merely an accounting issue.

The Committee observed that the information furnished by the school with regard to arrear fee, regular fee, arrear salary and regular salary under cover of its letter dated 25/05/2015 did not agree with the Income & Expenditure Accounts of the relevant years although it was so stated. All the arrears as well as regular fee and salary were routed through Income and Expenditure accounts. The authorized representative of the school requested for some time to be granted for furnishing the revised statement, which would duly tally with the Income & Expenditure accounts. The request was granted by the Committee in the interests of justice and fair play. The school filed a revised statement of fee and salary on 09/11/2016 which reconciled with the audited Income & Expenditure Accounts.

The Committee had consciously omitted to consider the reserves required by the school to meet its accrued liabilities of gratuity and leave encashment and any future contingency as it observed that the school had a small amount of around Rs. 9 lacs as net current assets in relation to its scale of operations (the total fee revenue being Rs. 11.22 crores for the year 2009-10. This was indicative of diversion of the fee revenues either for creation of fixed assets or transfer to its parent society. The same was not determinable as the school had not filed its Receipt and Payment Accounts.

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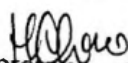


In order to test the contention of the school that its requirement for setting aside reserves for the above mentioned purposes, the Committee required the school to file its Receipt and Payment Account for the years 2006-07 to 2010-11. The same were filed by the school on 15/10/2018.

The Committee determined that the total capital expenditure or funds diverted to the parent society from 2006-07 to 2009-10 amounted to Rs. 2,09,05,426 while the induction of capital funds in the school during this period was only Rs. 22,40,000. Thus, the Committee determined that the school had diverted a sum of Rs. 1,86,65,426 out of its fee revenues towards capital expenditure or transfer to the parent society, which the school could not do as per the ratio of judgments of the Hon'ble Supreme Court in the cases of Modern School vs. Union of India (2004) 5 SCC 583 and Action Committee Unaided Pvt. Schools.

Hence, the Committee prepared revised calculation sheet by taking the aforesaid sum of Rs. 1,86,65,426 as part of the funds which were deemed to be available with the school. The revised calculations are as follows:

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Revised 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			
		Amount (Rs.)	Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash in Hand	13,931	
	Cash at Bank	451,253	
	PSB Caution Money	887,645	
	FDR Caution Money	3,000,000	
	TDS receivable	31,400	
	Advance to Staff	335,565	4,719,794
Less	<u>Current Liabilities</u>		
	TDS Payable	47,892	
	Caution Money refundable	3,767,226	3,815,118
	Net Current Assets + Investments		904,676
	Fee revenues applied in payment of capital expenditure/ payments for purchase of Fixed Assets (as per Annexure)		18,665,426
	Funds deemed to be available		19,570,102
Less	Additional Liabilities after implementation of 6th CPC:		
	Arrear of Salary as per 6th CPC from 1.1.06 to 31.3.09	13,692,271	
	Incremental Salary for 2009-10 (as per calculation given below)	18,785,919	32,478,190
	Excess / (Short) Fund Before Fee Hike		(12,908,088)
Add	Additional Recovery for implementation of 6th Pay Commission:		
	Arrear of tuition fee	14,613,182	
	Arrear of Development fee	782,655	
	Incremental tuition fee for 2009-10 (as per calculation given below)	16,339,919	31,735,756
	Excess / (Short) Fund After Fee Hike		18,827,668

* School has capped the maximum liability at Rs.3,00,000 instead of Rs.3,50,000. The difference has been accounted for in the above calculations.

Development fee refundable being treated as revenue receipt :	Rs.
For the year 2009-10	12,463,897
For the year 2010-11	14,202,136
Total	26,666,033
Add: Excess tuition fee recovered	18,827,668
Total Amount Refundable	45,493,701
Less Reserves required to be maintained:	
for future contingencies (equivalent to 4 months salary)	20,548,912
for accrued liability towards Leave Encashment as on 31.03.2010	9,497,208
for accrued liability towards Gratuity as on 31.03.2010*	35,798,862
	65,844,982
	(20,351,281)

Working Notes:

	2008-09	2009-10
Normal/ regular salary	42,860,816	61,646,735
Incremental salary in 2009-10	18,785,919	

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	2008-09	2009-10
Normal/ Regular Tuition fee	61,018,024	77,357,943
Incremental tuition fee in 2009-10	16,339,919	
Arrear Salary		
01.01.06 to 31.8.2008	7,684,058	
01.9.2008 to 31.3.2009	6,008,213	
	13,692,271	
Arrear Fee		
01.01.06 to 31.8.2008	7,859,180	
01.9.2008 to 31.3.2009	6,754,002	
	14,613,182	

It would be apparent from the above calculation sheet that before taking into consideration, the requirement of the school to keep funds in reserve, the school appeared to have recovered excess fee pursuant to order dated 11/02/2009 to the tune of Rs. 1,88,27,668. Further, the development fee for the year 2009-10 and 2010-11 amounting to Rs. 2,66,66,033 was also apparently refundable on account of non fulfillment of the essential pre conditions. Thus a total sum of **Rs. 4,54,93,701** was apparently refundable. However, the requirement of the school to keep funds in reserves amounted to Rs. 3,57,98,862 for gratuity and Rs. 94,97,208 for leave encashment, totaling **Rs. 4,52,96,070**, leaving a small amount of Rs. 1,97,631 for which the Committee is not inclined to recommend a refund as it has not factored in the requirement of the school to keep funds for future contingencies which by the norms set by the Committee (equivalent to four months salary) amounts to Rs. 2,05,48,912.

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

Justice Anil Kumar (R)
(Chairperson)

CA J.S. Kochar
(Member)

Dr. R.K. Sharma
(Member)

Dated: 05/12/2018

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**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**
(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

M.M. Public School, Pitampura, New Delhi-110034 (B-296)

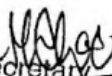
Order of the Committee

Present : Sh. Puneet Batra, Advocate and Sh. S.R. Pathak, Manager of the school.

The Committee issued a questionnaire to all the schools (including this school) on 27/02/2012, which was followed by a reminder dated 27/03/2012, eliciting information with regard to the arrear fee and fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. The school was also required to furnish information with regard to the arrear salary paid and the incremental salary paid to the staff pursuant to the implementation of the recommendations of the 6th pay commission.

The school did not respond to the questionnaire or to the reminder. A fresh communication was sent to the school on 07/05/2013 requiring it to furnish the replies to the questionnaire dated 27/02/2012 and also to furnish information regarding charging of development fee, its treatment in the accounts and maintenance of earmarked development and depreciation reserve funds in order to examine whether the school was complying with the pre conditions laid down by the Hon'ble Supreme

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Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 regarding charging of development fee.

The school submitted its reply to the aforesaid communication and furnished the required information vide its letter dated 23/05/2013.

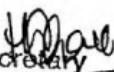
As per the reply given by the school, it had implemented the recommendations of VI Pay Commission and started paying the increased salary to the staff w.e.f. 01/04/2009. It also furnished details of payment of arrear salary.

With regard to hike in fee, the school admitted that it had hiked the fee in accordance with the order dated 11/02/2009 issued by the Director of Education and also recovered the arrear fee from the students for the period 01/1/2006 to 31/03/2009 as envisaged in the order.

With regard to collection of development fee, the school admitted that it had collected development fee from the students in all the five years for which the information was sought i.e. 2006-07 to 2010-11. It conceded that the development fee was treated as a revenue receipt and further no earmarked development or depreciation reserve fund accounts were maintained by the school. Thus, at the threshold itself, it admitted that the school had collected development fee without complying with the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School (supra).

In the first instance, preliminary calculations were made by the Chartered Accountants deputed by the Directorate of Education to assist

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this Committee (CAs) and they determined that prima facie the school had recovered a sum of Rs. 6,26,353 in excess of its requirements for meeting the additional expenditure on account of implementation of the recommendations of VI Pay Commission. However, on review of the calculations made by the CAs, the Committee observed that they had determined the funds available with the school before fee hike by reference to the balance sheet of the school as on 31/03/2009 when the school had already hiked the fee w.e.f. 01/09/2008. Therefore, the calculations made by the CAs were not relied upon by the Committee.

The Committee issued a notice dated 14/05/2015, requiring the school to furnish complete break up of fee and salaries for the years 2008-09 to 2010-11 (including arrear fee and arrear salary pursuant to implementation of VI Pay Commission), copies of bank statements showing payment of arrear salaries, statement of account of the parent society running the school and details of its accrued liabilities of gratuity and leave encashment, besides copy of the circular issued to the parents regarding fee hike effected by the school.

The school submitted the information vide its letter dated 25/05/2015. A notice of hearing was issued on 29/06/2016, requiring the school to appear before the Committee on 15/07/2016 and produce its books of accounts, fee and salary records etc.

Sh. S.R. Pathak, Manager appeared with Ms. Kavita Garg & Ms. Babita Goyal, LDCs on behalf of the school.

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The Committee perused the statement of fee and salary filed by the school under cover of its letter dated 25/05/2015. However, the authorized representatives of the school contended that the same did not fully reflect the correct picture with regard to arrears of salary as well as regular salary for the year 2009-10. They were granted an opportunity to make necessary amends.

On 14/09/2016, the school filed a fresh set of statements in partial supersession of the information filed earlier. The Committee perused the circular dated 09th Feb. 2009 issued by the school to the parents of the students for increase in fee for implementation of recommendations of the 6th Pay commission. The Committee observed that as per the circular, the school hiked the tuition fee @ Rs.300 per month for students of all the classes w.e.f. Sept. 2008. Accordingly arrears for the period Sept. 2008 to March 2009 were recovered @ Rs.2100 per student. Additionally the school also recovered lump sum arrear fee @ Rs. 3000 per student for the period 01/01/2006 to 31/08/2008.

The Committee examined the original fee schedule of the school for the year 2008-09 and observed that as per this schedule, the existing tuition fee at the time of fee hike for classes 1st to 5th was Rs. 1000 and for classes 6th to 8th it was Rs.1100 p.m., for classes 9th & 10th it was Rs.1250 per month and for classes 11th & 12th it was Rs.1430 per month.

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The Committee also observed that as per the order dated 000017
11/02/2009, the hike in tuition fee allowed to the schools, where the
existing tuition fee was Rs.501 to Rs. 1000, was @ Rs.200 per month
while the hike allowed to the schools where the existing tuition fee was
Rs.1001 to Rs. 1500 per month was Rs.300 per month. However the
school hiked the tuition fee for all the classes @ Rs. 300 p.er month as
noticed above.

Similarly the recovery of lump sum arrear fee where the existing
tuition fee was between Rs. 501 to Rs. 1000 was allowed @ Rs. 2500 per
student and where the existing tuition fee was Rs. 1001 to Rs. 1500 per
month, such recovery was allowed @ Rs. 3000 per student. However, the
school recovered the lump sum arrear fee from all the students for all
the classes @ Rs.3000 per student.

During the course of hearing, the Manager of the school submitted
that as per order dated 11/02/2009, the schools as a whole were placed
in 5 categories and since for some classes the existing tuition fee was
between Rs. 1001 and 1500 per month, the school as a whole came in
this category and the fee hike @ Rs.300 per month and recovery of lump
sum arrear @ Rs. 3000 per student was justified. He also submitted that
it was a borderline case as the school was charging tuition fee exactly @
Rs. 1000 per month which was the upper limit of the lower slab, as had
the tuition fee been Rs. 1001 instead of Rs. 1000, the school would have
been entitled to recover arrears @ Rs. 300 per month. He further

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submitted that the total collection on account of arrear fee was 000018 significantly less than the total liability of arrear salary.

The Committee perused the statement filed by the school and observed that the total collection of arrear fee was Rs. 31,62,350 while the total payment of arrear salary was only Rs. 29,73,513 upto 31/03/2011. The Manager submitted that even after 31/03/2011, the school paid arrears amounting to Rs. 4,26,742 in Jan 2013; Rs. 1,27,690 in Feb. 2013 and Rs. 24,821 in May 2013 and produced copies of the payment instructions given to the bank along with copies of bank statement for these subsequent payments.

The Committee noted that the school issued the fee hike circular on 09/02/2009 while the order of the Directorate of Education permitting the fee hike was issued two days later on 11/02/2009. Evidently, the school hiked the fee on its own and the order of the Directorate of Education was issued later, which permitted a lesser fee hike than that effected by the school for some of the classes. The justification offered by the school had no basis and was not found tenable. Moreover, the arrear salary paid in the years subsequent to 2010-11 could not be related to the fee hike effected for the year 2009-10 as the school also earned net revenues in 2011-12, 2012-13 and 2013-14 which were utilised for payment of arrear salary in those years and not the arrear fee recovered upto 31/03/2011.

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The Committee took note of the copies of the actuarial valuation report certifying the accrued liability of gratuity to be Rs. 14,56,867 and that for leave encashment at Rs. 5,07,896 as on 31.3.2010.

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In order to examine the justifiability of fee hike effected by the school, the Committee prepared a calculation sheet as per which it determined that the school had just **Rs. 3,60,442** of its own which sum was calculated after taking into account the diversion of fee revenue for capital expenditure. The aforesaid amount was arrived at in the following manner:

<u>Current Assets + Investments</u>		
Cash in Hand	20,704	
Petty Cash	859	
Bank Balances in Savings Account	170,761	
Amount Due from M.M. Primary School	73,769	266,093
<u>Less: Current Liabilities</u>		
Caution Money	151,960	
Salary payable	513,349	
PF Payable	5,460	
TDS payable	3,030	
Advance Fees	116,190	
Destiny India Retentional	8,065	
Amount Due to sundries	270,484	1,068,538
Net Current Assets + Investments (Funds available)		(802,445)
Amount utilised for capital expenditure/ payments out of fee revenues (As per annexure)		1,162,887
Total funds deemed to be available		360,442

The additional liability that befell on the school on implementation of the recommendations of VI Pay Commission was **Rs. 50,21,140** as follows:

Additional Liabilities after implementation of 6th Pay Commission:		
Arrear of Salary as per 6th CPC	2,973,513	
Incremental Salary for 2009-10 (as per calculation given below)	2,047,627	5,021,140

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Thus there was a deficit of **Rs. 46,60,698**, which was required to be bridged by fee hike.

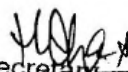
The additional revenue generated by the school by fee hike and recovery of fee arrears pursuant to order dated 11/02/2009 of the Director of Education amounted to **Rs. 37,10,720** as follows:

Additional Recovery for 6th Pay Commission		
Arrear of tuition fee	3,162,350	
Incremental tuition fee for 2009-10 (as per calculation given below)	548,370	3,710,720

Apart from this, the school also recovered development fee in the years 2009-10 and 2010-11 amounting to Rs. 14,93,440 and Rs. 16,36,510 respectively, which was treated as a revenue receipt and partly utilised for meeting its increased obligations under the VI Pay Commission. Hence, the argument of the school regarding collection of excess fee and fee arrears from the students of classes I to V cannot be countenanced.

However, the Committee is not recommending any refund of development fee separately despite the school not fulfilling the pre conditions laid down by the Hon'ble Supreme Court as the school had accrued liabilities of gratuity amounting to Rs. 14,56,867 and leave encashment amounting to Rs. 5,07,896 as on 31/03/2010. Besides, as per the norms adopted by this Committee, the requirement of the school

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to maintain a reasonable reserve for future contingencies amounted to Rs. 28,46,199.

The school was directed to quantify the amount of fee recovered in excess of the fee, as prescribed in order dated 11/02/2009, in respect of classes 1st to 5th for the period 1.9.2008 to 31.3.2010. The school was also required to quantify the recovery of excess arrears @ Rs.500 per student for classes 1st to 5th.

On 27/11/2018, the school filed the details of excess collection of arrear fee as well as regular fee for the period 01/09/2008 to 31/03/2009 from the students of classes 1st to 5th. The total amount that the school admitted to have recovered in excess of what was permitted by order dated 11/02/2009 of the Director of Education amounted to **Rs.2,99,150**.

After taking instructions from the Manager of the school, the counsel for the school submitted that the school would refund such excess collection of fee suo motu and sought two weeks time for the purpose. The matter was accordingly adjourned to today.

At the time of hearing, the school has today filed a letter contending that it has refunded the excess collection of fee amounting to Rs.2,99,150 to 171 students of classes 1st to 5th and has also filed copies of cheques issued to the students alongwith the speed post registration slips. The Ld. Counsel submits that many of such cheques

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have already been encashed by the students and in support, a copy of the bank statement for the period 5.12.2018 to 12.12.2018 has been filed. He further submits that none of the cheques has been received back by the school undelivered.

The submissions made by the school are taken on record. The Committee is satisfied that the fee hiked by the school pursuant to order dated 11.2.2009 was justified except to the extent of Rs. 2,99,150, which the school has refunded suo motu, and as such no further intervention is required to be made in the matter of fee hike or recovery of arrear fee or development fee pursuant to order dated 11/02/2009 issued by the Director of Education. However, the Director of Education may conduct an inspection of the school after six months to satisfy itself that all the refund cheques issued by the school have been encashed from its bank.

Justice Anil Kumar (R)
(Chairperson)

CA J.S. Kochar
(Member)

Dr. R.K. Sharma
(Member)

Dated: 13/12/2018

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**BEFORE DELHI HIGH COURT COMMITTEE FOR REVIEW OF
SCHOOL FEE, NEW DELHI**
(Formerly Justice Anil Dev Singh Committee for review of school Fee)

In the matter of:

St. Columba's School, Ashok Place, New Delhi-110001 (B-650)

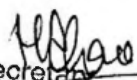
Order of the Committee

Present : Sh. J.A. Martins, Chartered Accountant with Ms. Renu Rana Jaswal and Sh. Samuel George, representatives of the school.

The Committee issued a questionnaire to all the schools (including this school) on 27/02/2012, which was followed by a reminder dated 27/03/2012, eliciting information with regard to the arrear fee and fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. The school was also required to furnish information with regard to the arrear salary paid and the incremental salary paid to the staff pursuant to the implementation of the recommendations of the 6th pay commission.

The school did not respond to the questionnaire or to the reminder. A fresh communication was sent to the school on 06/05/2013 requiring it to furnish the replies to the questionnaire dated 27/02/2012 and also to furnish information regarding charging of development fee, its treatment in the accounts and maintenance of earmarked development and depreciation reserve funds in order to examine whether the school was complying with the pre conditions

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laid down by the Hon'ble Supreme Court in the case of Modern School vs. Union of India (2004) 5 SCC 583 regarding charging of development fee.

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The school submitted its reply to the aforesaid communication and furnished the required information vide its letter dated 09/05/2013.

As per the reply given by the school, it had implemented the recommendations of VI Pay Commission and started paying the increased salary to the staff w.e.f. 01/01/2006(sic). However, it furnished copies of salary bill for the month of January 2006 and August, 2009 to show the increased liability of salary after implementation of VI Pay Commission. It further stated that the arrears of salary for the period 01/01/2006 to July 2009 had been paid in installments.

It is evident that the information furnished by the school with regard to hike in salary and payment of arrear salary was not consistent. The recommendations of VI Pay Commission were accepted by the Central Government in March 2008 and the direction for its implementation by Private Unaided Schools was issued by the Director of Education in February 2009. The school could not have increased the salary to the staff w.e.f. 01/01/2006 and then also pay arrears for the period 01/01/2006 to July 2009. Obviously, what the school meant was that it had increased the salaries as per the

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recommendations of VI Pay Commission w.e.f. August 2009 and paid the arrears of differential salary for the period January 2006 to July 2009. 000025

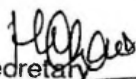
With regard to hike in fee, the school admitted that it had hiked the fee in accordance with the order dated 11/02/2009 issued by the Director of Education w.e.f. September 2008. Further the school stated that it had not collected any arrears from the students for the period 01/01/2006 to 31/08/2008.

With regard to collection of development fee, the school admitted that it had collected development fee from the students in all the five years for which the information was sought i.e. 2006-07 to 2010-11. It, however, stated that no separate account for collection of development fee charged from the students had been maintained and the same was accounted for (along with fee under the other heads) as fee from student's accounts.

The utilisation of development fee was stated to be on repairs and maintenance expenditure on building, furniture etc. The development fee was treated as a revenue receipt and no separate depreciation reserve fund was maintained in respect of depreciation assets acquired out of development fee.

In the first instance, preliminary calculations were made by the Chartered Accountants deputed by the Directorate of Education to assist this Committee (CAs) and they determined that prima facie the

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school did not require to increase the fee for implementation of the 000026
recommendations of VI Pay Commission and the entire amount of fee
hike effected by the school ought to be refunded to the students. The
amount of fee hike determined by the CAs, which required to be
refunded, was Rs. 1,82,68,200. However, on review of the
calculations made by the CAs, the Committee observed that they had
not correctly determined the amount of fee hike recovered by the
school as the same did not appear to tally with the audited financials
of the school. Therefore, the calculations made by the CAs were not
relied upon by the Committee.

The Committee issued a notice dated 26/05/2015, requiring the
school to furnish within 10 days, complete break up of fee and
salaries for the years 2008-09 to 2010-11 (including arrear fee and
arrear salary pursuant to implementation of VI Pay Commission),
copies of bank statements showing payment of arrear salaries,
statement of account of the parent society running the school and
details of its accrued liabilities of gratuity and leave encashment,
besides copy of the circular issued to the parents regarding fee hike
effected by the school.

The school, vide its letter dated 01/06/2015, sought more time
to furnish the required information as the school was closed for
summer holidays. However, since the information was not furnished
even after the school reopened, the Committee issued a fresh notice

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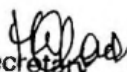


dated 20/08/2015 requiring the school to furnish the information required by the Committee vide notice dated 26/05/2015 and also to appear before the Committee on 07/09/2015 and produce its books of accounts and fee and salary records. On the telephonic request of the school, the hearing was adjourned to 09/09/2015. On this date, Ms. S. Mathew, Accounts Officer of the school appeared with Ms. Renu Rana, Secretary to the Principal of the school. 000027

The school furnished the information required vide notice dated 20/08/2015. However, the Committee observed that the information furnished was not in accordance with format given in the notice. The representatives of the school requested for one week's time to give the information as per the format, which was granted by the Committee.

The representatives of the school contended that the school did not charge any arrear fee for the period 01/01/2006 to 31/08/2008 but paid the arrear salary for this period out of its own funds. The regular salary was revised w.e.f. August 2009 and the school paid the arrears for the period 01/09/2008 to 31/07/2009. The school was advised to give correct figures of arrears paid for the period 01/01/2006 to 31/08/2008, 01/09/2008 to 31/03/2009 and include the arrears for the period 01/04/2009 to 31/07/2009 in the regular salary paid for the year 2009-10. The school was also advised to furnish split figures of arrears of tuition fee and arrears of

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development fee for the period 01/09/2008 to 31/03/2009 as the school had given a consolidated figure.

The school furnished a revised information sheet along with a set of papers vide its letter dated 21/09/2015. The matter could not proceed further as in the mean time, the term of the Committee expired. After the tenure of the Committee was extended, a fresh notice was issued on 12/02/2018, requiring the school to appear on 09/03/2018. Sh. Samuel George, Accountant of the school appeared with Ms. Renu Rana,

The Committee perused the circulars dated 20/02/2009 and 24/02/2009 issued to the parents of the students regarding arrears of fee to be recovered from them pursuant to the order dated 11/02/2009 issued by the Director of Education. It observed that as per the circulars, the school recovered arrears of tuition fee for the period 01/09/2008 to 31/03/2009 at a uniform rate of Rs.300 per month, thus totaling Rs. 2100. However, besides tuition fee arrears, the school also recovered arrears of development fee for the same period which were at varying rates for different classes. For classes KG to IIIrd, the arrears of development fee were collected @ 147 per month i.e. Rs.1029 for 7 months, for classes 4th to 8th @ Rs.154 per month i.e. Rs.1078 for 7 months. For classes 9th & 10th they were collected @ Rs.160 per month i.e. 1120 for 7 months and for classes 11th & 12th @ Rs.176 per month i.e. 1232 for 7 months. The

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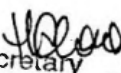


Committee also observed that the circulars did not mention anything about recovery of lump sum arrear fee for the period 01/01/2006 to 31/08/2008. It was reiterated by the representatives of the school that the school did not collect any arrears for that period, although it was entitled to collect the same @ Rs.3000 per student.

Discernable from the above figures is the fact that the school recovered arrears of development fee for the period 01/09/2008 to 31/03/2009 at a rate which was between 49% and 58% of the arrears of tuition fee for the same period. The Committee examined the fee schedule for the year 2008-09 and observed that the school was charging a fixed amount of development fee for all the classes @ Rs.255 per quarter while the tuition fee varied from Rs. 3735 to Rs. 4320 per quarter for different classes. It was evident that the development fee charged by the school was not linked to the tuition fee but was charged at a fixed rate irrespective of the amount of tuition fee.

The Committee observed that the information filed by the school under cover of its letter dated 21/09/2015 with regard to different components of fee and salary for the years 2008-09, 2009-10 & 2010-11 was not verifiable from the audited financials of the school as the same contained only the consolidated amounts without any break up. The school also did not produce its books of accounts for those years. It was submitted on behalf of the school that the Accountant of the

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school had retired and the school had not been able to take prints 000030
out of the ledger accounts of those years. They sought more time for
this purpose. The matter was accordingly adjourned to 1st May
2018.

On the next date, the school filed a letter dated 01/05/2018
along with which it enclosed three file folders containing details of
(i) salary arrears paid to implement the recommendations of the 6th
pay commission, (ii) details of HRD costs as appearing in the
audited balance sheet of the school for the years 2006-07 to 2010-11,
and (iii) details of fees from students as appearing in the financials
of the school. These details were accompanied with the print out of
the relevant accounts from the ledgers of the school.

The Committee perused the details filed and observed that the
information furnished by the school vide its letter dated 21/09/2015
was different from what had been submitted on that date. The
representatives of the school submitted that the information prepared
earlier was not based on the books of accounts of the school while
that furnished later was based on the books of accounts and was
accurate. The Committee examined the relevant ledger accounts (print
outs of which have been filed by the school) and observed that the
information furnished later on was in accordance with the books of
accounts as well as the audited financials of the school.

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The following figures which were relevant for the purpose of 000031 examining the justifiability of hike in fee effective by the school pursuant to order dated 11/02/2009 were culled out from the voluminous papers filed by the school :

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

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

Particulars	2008-09	2009-10
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
Total	3,61,51,770	5,10,03,938

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000032
With regard to fee of the school, the Committee observed that the school had not furnished the calculation of incremental development fee for the period 01/09/2008 to 31/03/2009. Prima facie, the same appeared to have been recovered at a rate which was almost 50% of the incremental tuition fee. The school was accordingly asked to furnish its explanation as to why the excessive increase in development fee might not be ordered to be refunded.

With regard to the arrear fee and regular fee also the details furnished by the school could not be used for the purpose of making the relevant calculations as, it was submitted that the school was maintaining only one consolidated ledger account in respect of all the fees collected by it under different heads. The authorized representative of the school sought some more time to furnish the break up of the aggregate amount of fees under different heads. Further time of one week was granted to the school for this purpose.

The Committee examined the employee wise details of the accrued liabilities of the school towards gratuity and leave encashment as on 31/03/2010 which had been furnished and found them 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.

On 08/05/2018, the school furnished its justification for recovering arrears of development fee for the period from 1.9.2008 to

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31.3.2009 at rate which was almost 50% of the arrears of tuition fee 000033
for the corresponding period. The justification given by the school was
examined by the Committee in the hearing held on 05/06/2018. It
was submitted that the school was originally charging development fee
at a rate, which was between 5.90% and 6.82% of the tuition fee. The
school hiked the development fee at a rate which was higher than
that which was charged previously in the year 2008-09. The
development fee as a percentage of tuition fee even at the enhanced
rate was between 9.32 and 9.96% hence the same ought to be
considered in order, since the increased development fee is also
within 10% of tuition fee. The Committee observed that prima facie,
the contention of the school was contrary to clause 15 of order dated
11/02/2009 issued by the Director of Education which permitted
hike in development fee which would be increased on account of hike
in tuition fee. The aforesaid order of the Director of Education
apparently did not permit the schools to hike the rate of development
fee where the development was originally charged at a rate which
was less than 15% or at a rate which was not linked to tuition fee at
all, as in the present case. As noticed supra, the school was originally
charging development fee @ Rs.255 per month irrespective of the
amount of tuition fee which varied between Rs.3735 and Rs.4320 for
different classes.

Based on the audited financials of the school and the
information provided to this committee in its various

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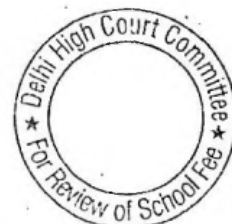
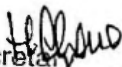
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communications, the Committee prepared a calculation sheet which 000034
prima facie showed that the school did not need to hike any fee at all
in order to absorb the impact of the recommendations of the 6th pay
commission. Further, prima facie, the school was not complying with
the essential pre conditions for charging the development fee as the
school concededly treated development fee as a revenue receipt and
utilised the same for revenue expenses (repair and maintenance), and
did not create a development fund. The calculation sheet prepared by
the Committee was as follows:

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Statement showing Fund available as on 31.03.2008 and the effect of hike in fee as per order dated 11.02.2009 and effect of increase in salary on implementation of 6th Pay Commission Report			
	Particulars	Amount (Rs.)	Amount (Rs.)
	<u>Current Assets + Investments</u>		
	Cash in Hand	124,731	
	Bank Accounts	9,434,812	
	Fixed Deposits with Banks	89,393,242	
	Deposits with Companies	4,000,000	
	Unit of Mutual Funds	1,950,563	
	Loans to staff	187,305	
	Advances	352,725	
	Staff Insurance recoverable	124,641	105,568,019
Less	<u>Current Liabilities</u>		
	Caution Money	2,188,075	
	TDS Payable	32,659	
	PF payable	325,846	
	Staff Saving Scheme	14,850	2,561,430
	Net Current Assets + Investments		103,006,589
Less	Reserves required to be maintained:		
	for accrued liability towards Gratuity as on 31.3.10	20,944,012	
	for accrued liability towards Leave Encashment as on 31.3.10	8,975,654	
	for future contingencies equivalent to 4 months salary	17,001,313	46,920,979
	Funds available for implementation of 6th Pay Commission		56,085,610
Less	Additional Liabilities on implementation of 6th CPC :		
	Arrear of Salary as per 6th CPC	36,873,260	
	Incremental Salary in 2009-10 (as per calculation below)	14,852,168	51,725,428
	Excess / (Short) Fund Before Fee Hike		4,360,182
Add	Additional Recovery for 6th Pay Commission:		
	Arrear of tuition fee from 1.1.06 to 31.8.08	-	
	Arrear of tuition fee from 1.9.08 to 31.3.09	5,775,891	
	Incremental tuition fee in 2009-10 (as per calculation below)	12,095,100	17,870,991
	Excess / (Short) Fund After Fee Hike		22,231,173

Development fee		Rs.
Unauthorised recovery of arrear of Development fee from 01.9.08 to 31.3.09 as the original development fee in 2008-09 was not linked with tuition fee		2,925,461
Regular development fee for 2009-10 on account of non-fulfillment of essential preconditions (treated as revenue receipt)	8,749,260	
Regular development fee for 2010-11 on account of non-fulfillment of essential preconditions (treated as revenue receipt)	8,809,180	17,558,440
Add: Excess tuition fees recovered as per above calculation		17,870,991
Total fee refundable		38,354,892

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Working Notes:

	2008-09	2009-10
Teachers salary	28,838,712	41,249,448
Office staff salary	1,810,331	2,568,692
Servant wages	2,876,929	3,838,014
Special Allowance	953,617	1,566,027
PF Contribution	1,672,181	1,781,757
Total	36,151,770	51,003,938
Incremental salary 2009-10	14,852,168	
	2008-09	2009-10
Regular tuition fee	46,370,520	58,465,620
Incremental tuition fee in 2009-10	12,095,100	

A copy of calculation sheet was given to the representatives of the school for rebuttal, if any. The school was directed to file written submissions of rebuttal on or before the next date of hearing, which was fixed for 21st August 2018. However, on this date, an application was filed on behalf of the school seeking another date of hearing on account of indisposition of the accountant of the school. The matter was accordingly adjourned to 14th Sept. 2018. On this date, the school was represented by Sh. Joselyn Martins, Chartered Accountant who filed written submissions disputing the preliminary calculation sheet prepared by this Committee.

As per the calculations prepared by the Committee it was prima facie found that the school had sufficient funds of its own and did not need to recover funds either by way of arrear fee or by increasing the tuition fee w.e.f. 01/09/2008, so as to meet its additional expenditure on implementation of the recommendations of the 6th pay commission.

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The school in its rebuttal stated that the entire amount ⁰⁰⁰⁰³⁷ investments are in the shape of fixed deposits with banks, deposits with companies and units of mutual funds. The Ld. Chartered Accountant who appeared for the school submitted that the fixed deposits/investments held against the development fund and depreciation reserve fund as on 31/03/2008 ought to have been excluded and these two funds as on that date aggregated to Rs.35,72,321.

It was further contended that the school was required to maintain a reserve fund which would not be less than 10% of savings as provided in Rule 177 (2) (e) of the Delhi School Education Rules 1973 and since the school was more than 70 years old this would amount to a substantial figure.

The next contention of the Ld. CA was that the Committee had not considered the expenses which are related to salary like gratuity paid, bonus paid to staff, and Brothers' allowance, while taking the figures of salary for the year 2008-09 and 2009-10.

The Committee observed that the school was neither maintaining any earmarked development fund nor any earmarked depreciation reserve fund. The development fee was credited to Income and Expenditure account and the yearly surplus was carried to the capital fund. Since the school was not maintaining any development fund or depreciation reserve fund, prima facie, its

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contention that the entire amount of investments ought not to be considered to have been freely available for implementing the recommendations of the 6th pay commission did not appear to hold any ground. 000038

Further, while contending that the school ought to be allowed to retain reserve fund which is equivalent of 10% of saving as per rule 177 for 70 years, the school had not given any figures of the savings created by it over a period of 70 years and how much of such savings had been utilized in the past. The Committee noticed that it had already allowed the school to retain funds to the extent of Rs.1,17,01,313, as a reasonable reserve which had been calculated on the basis of 4 months average salary for the year 2009-10. The Committee further noted that the school, in its written submissions, had itself relied upon Para 2 of the order dated 11.2.2009 which stated that the school must first of all explore the possibility of utilizing the existing reserve to meet any short fall in payment of salaries and allowances as a consequence of increase in the salary and allowances of employees on implementation of the recommendations of the 6th pay commission and therefore, if any reserves from savings had been created in the past, they were deemed to be available for meeting the additional expenditure on salary on account of implementation of the recommendations of VI Pay Commission.

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The school contended that it did explore the possibility of utilizing its existing reserve and as a result, did not charge the arrear fee for the period 01/01/2006 to 31/08/2008 from the students. It only hiked the fee w.e.f. 01/09/2008 and the arrears of salary to the staff for the period 01/01/2006 to 31/08/2008 were paid out of the existing reserves. The authorized representative of the school requested for being allowed sometime to calculate the reserve as contemplated in Rule 177 which was available with the school as on 31.3.2008. The same was granted by the Committee. The school was also advised to give details of the expenditure related to salary for the years 2008-09 and 2009-10, which had not been considered by the Committee in its calculation sheet.

With regard to arrears of incremental development fee for the period 01/09/2008 to 31/03/2009, the Committee observed that since the school was charging development fee at a fixed rate which was not linked to tuition fee, it could not have raised the development fee in terms of Para 15 of the order dated 11/02/2009, as the increase in tuition fee would not have resulted in any increase in development fee. The Committee noted that the school had recovered a sum of Rs.29,25,461 as arrears of development fee for the period 01/09/2008 to 31/03/2009. Therefore, while the school did not recover the lump sum arrear fee for the period 01/01/2006 to 31/08/2008, it unauthorisedly recovered a sum of Rs.29,25,461 as arrears of development fee. The Ld. CA who appeared for the school

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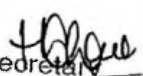

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submitted that to the extent it recovered arrears of development fee, 000040
the same may be considered as recovery of lump sum arrear fee
which the school did not recover.

With regard to the regular development fee for the year 2009-10 and 2010-11, as noted supra, the Committee prima facie considered the same to be refundable on account of the school not fulfilling any of the pre conditions laid down by the Duggal Committee, which were affirmed by the Hon'ble Supreme Court in the case of Modern School Vs. Union of India (2004) 5 SCC 583. The learned CA submitted that the school, in the year 2017-18 had created the necessary reserve funds i.e. development fund and depreciation reserve fund and set aside investments for an equal amount. In support of his contention he filed the audited balance sheet of the school as on 31/03/2018. It was submitted that the reserve fund had been created for the entire amount of unutilized development fund and depreciation reserve fund charged by the school since 1.4.2006 and that covers the years 2009-10 & 2010-11 for which the Committee had prima facie observed that the same is refundable. The school was directed to file evidence of earmarked investments against development fund and depreciation reserve fund on the next date of hearing. Since the school in the past was treating development fee as a revenue receipt, the Committee also directed the school to file a statement showing how much of such development fee had been utilized for meeting its revenue expenses and how much

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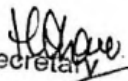


was the balance left with it for the permitted utilization i.e. purchase ⁰⁰⁰⁰⁴¹
of furniture and fixtures and equipments.

On the next date of hearing, the school filed written submissions dated 15.10.2018 alongwith the copies of FDRs and balance confirmation certificates from the banks in respect of the two earmarked savings bank accounts against development fund and depreciation reserve fund. It was submitted that the school rectified its earlier errors of treating development fee as a revenue receipt and not creating a development fund and depreciation reserve fund accounts, in the financial year 2017-18. It was submitted that the entire amount of unutilized development fee from 2006-07 till 31.3.2018 and the amount of depreciation charged on eligible fixed assets i.e. furniture and fixtures, and equipments, had been transferred to earmarked FDRs/saving bank accounts. Accordingly, it was submitted that since the school had put aside the funds in earmarked accounts, which include the development fee receipt in 2009-10 and 2010-11 which was provisionally determined to be refundable by the Committee on account of these technicalities, may not be ordered to be refunded as the refund would entail withdrawing money from the earmarked bank accounts.

With regard to reserve equivalent of 10% of saving as per Rule 177 accumulated over the years, the school in its written submissions submitted that as on 31.3.1973 the school had a cash

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in hand balance of Rs.7784 and a bank balance of Rs.82,906 which if invested on that date would have resulted in a fund of Rs. 47,88,471 taking a notional rate of interest of 12% as on 31.3.2008. The school submitted that this amount may be considered as a reasonable reserve, since it has been held by the school before the commencement of the Delhi school Education act 1973.

The Committee considered the submissions made by the school. So far as the refund of development fee received by the school in 2009-10 and 2010-11 is concerned , admittedly the school was not fulfilling the pre conditions laid down by the Hon'ble Supreme Court in the case of Modern School with regard to treating development fee as capital receipt and maintaining earmarked development fund and depreciation reserve fund. However, the Committee noted that despite treating development fee as a revenue receipt, the same got capitalized as part of the capital fund of the school as the Revenue surplus of the school had always been more than the development fee credited to the Income and Expenditure accounts. Therefore instead of "Development fund" , it got reflected as part of "Capital fund". The Committee considered it as a technical accounting irregularity as the development fee was reflected as a capital fund in the balance sheet of the school and was not consumed for meeting the revenue expenses of the school, which the school stated to have utilised for repair and maintenance on account of lack of knowledge of accounting principles. The school also utilized the development fee for

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Secretary

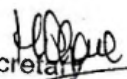


purchase of eligible fixed assets i.e. furniture and fixtures and equipments which had been shown as part of fixed assets i.e. on capital account. The requirement of the school to maintain earmarked development fund and depreciation reserve fund, although not fulfilled in the years 2009-10 & 2010-11, was ultimately fulfilled in the year 2017-18 when the school transferred the accumulated amounts to the earmarked saving bank and fixed deposit accounts.

Therefore, the Committee considered that any order for refund of development fee for the years 2009-10 and 2010-11 would entail withdrawal of the amount from the earmarked bank accounts and that would not be justified now as the school has complied with the necessary pre conditions for charging of development fee. Therefore, the Committee accepted the contention of the school that no order for refund of development fee for the years 2009-10 & 2010-11 should be made.

With regard to the reasonable reserve which the school claimed, the Committee noticed that it had already allowed a sum of Rs.1,70,01,313 as a reasonable reserve for future contingencies as against the amount of Rs.47,88,471 claimed by the school. Therefore without discussing the issue whether the amounts held by the school prior to the coming into force of the Delhi School Education Act 1973, the Committee considered that it had allowed a greater

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relief to the school than it had asked for and no further relief could be allowed on this issue.

The Committee also noticed that the school had not disputed the part of calculation sheet, vide which it was determined that the school had sufficient funds of its own out of which it could have paid the arrear salary as well as the incremental salary for the year 2009-10 resulting on account of implementation of the recommendations of VI Pay Commission and therefore, it did not require to recover any arrear fee from the students or to increase tuition fee and development fee w.e.f. 01/09/2008. The Committee also noticed that the school had also indirectly conceded that the reserves already available with it had to be utilized for the purpose of implementation of the recommendations of the 6th pay commission and any shortfall which the school would incur was required to be met out of the arrear fee incremental fee as per order dated 11/02/2009 issued by the Director of Education. Concededly, accepting this position, the school had not recovered any arrear fee for the period 01/01/2006 to 31/08/2008.

The Committee has determined and in fact the school has admitted that the following amounts were recovered by it pursuant to order dated 11/02/2009 towards arrears fee for the period 01/09/2008 to 31/03/2009 and incremental fee for the year 2009-10:

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Particulars	Amount (Rs.)
Arrear of tuition fee from 1.9.2008 to 31.3.2009	57,75,891
Arrear of development fee for the period 1.9.2008 to 31.3.2009	29,25,461
Incremental tuition fee for the year 2009-10	1,20,95,100
Total	2,07,96,452

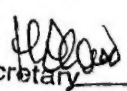
The issue was put across to the authorized representatives who appeared for the school. They sought some time to take instructions from the school management. The matter was accordingly adjourned to 01/11/2018.

On this date, the authorized representatives of the school filed a written submission dated 01/11/2018, which was signed by the Principal of the school stating that after considering the matter, **the school had decided to voluntarily refund the excess fee charged by it amounting to Rs.2,07,96,452.**

The school also stated that it did not have any malafide intention in recovering the aforesaid amount of fee pursuant to order dated 11/02/2009 of the Directorate of Education but the recovery was made due to incorrect appreciation of the contents of the circular.

The authorized representative of the school submitted that the process of refund would start from November 2018 but keeping in view the large number of students, it would take some time to

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complete. The matter was accordingly adjourned to today allowing 000046
sufficient time to the school to make the refund. The school was
directed to furnish details of refund made alongwith the documentary
evidence.

Today, the school has filed a letter dated 17/12/2018,
alongwith which it has enclosed a number of statements showing
that the students have collected the refund cheques from the school.
Copies of some of the cheques issued to the students and copies of
bank statement showing encashment of the refund cheques have also
been filed. It is submitted that the school has opened a new bank
account for the purpose of refund of fee and the total sum refundable
amounting to Rs. 2,07,96,452 has already been transferred to this
account up to 15.12.2018. 528 cheques amounting to Rs.33,51,781
have been encashed by the students. It is also submitted that all the
students/parents have been intimated about the refund being made
by the school and all the cheques for the purpose of refund are ready
with the school. The students/parents have been advised to collect the
cheques from the school.

**The Committee is satisfied about the process of refund of
excess fee being undertaken by the school. As the school has
voluntarily agreed to refund the entire excess fee of
Rs.2,07,96,452 determined by the Committee, the Committee is
of the view that there is no case for any further intervention in**

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the matter of fee hike w.e.f. 01/09/2008 effected by the school 000047

The Directorate of Education may undertake an inspection of the school to ensure that all the refund cheques issued by the school to the students have been encashed from its bank account.

Justice Anil Kumar (R)
(Chairperson)

CA J.S. Kochar
(Member)

Dr. R.K. Sharma
(Member)

Dated: 17/12/2018

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000048

**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:

Delhi Police Public School, Safdarjung Enclave, New Delhi-110029
(B-86)

Order of the Committee

Present : Sh. S.N. Joneja, Exe. Secy., Sh. Trilochan Singh,
Accountant & Sh. Radha Krishnan, Accounts Assistant of the school.

The Committee issued a questionnaire to all the schools (including this school) on 27/02/2012, eliciting information with regard to the arrear fee and fee hike effected by the school pursuant to order dated 11/02/2009 issued by the Director of Education. The school was also required to furnish information with regard to the arrear salary paid and the incremental salary paid to the staff pursuant to the implementation of the recommendations of the 6th pay commission.

The school submitted its reply vide letter dated 05/03/2012, stating that it had implemented the recommendations of VI Pay Commission and had paid arrear to its staff w.e.f. 01/01/2006. It also enclosed details of salary paid to the staff prior to implementation of the recommendations as well as after its implementation.

The school also admitted having hiked the fee of the students as per the order dated 11/02/2009 issued by the Director of Education and having recovered the arrears of fee as stipulated therein from the students. It also stated that the regular fee as well as the arrears of

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fee, as charged by the school were different for different categories of students i.e. wards of Police personnel, Govt. Officers and general public. It enclosed copies of the fee schedules for the years 2008-09 and 2009-10 to indicate the hike in tuition fee w.e.f. 01/04/2009. 000049

As per the fee schedules filed by the school, the tuition fee charged by it from different categories of students in 2008-09 and 2009-10 was as follows:

Class	2008-09				2009-10			
	P-1	P-2	GO	Others	P-1	P-2	GO	Others
KG to II	655	790	1120	1640	855	990	1420	2040
III to V	740	875	1205	1840	940	1075	1505	2240
VI to X	850	985	1310	1950	1050	1185	1610	2350
XI & XII	755	885	1210	1750	955	1085	1510	2150

It is apparent that the fee of the students was hiked by Rs. 200 per month, Rs. 300 per month, and Rs. 400 per month, depending upon the existing fee slabs in the year 2008-09, as prescribed by the aforesaid order dated 11/02/2009.

In reply to the supplementary questionnaire issued by the Committee, the school admitted that it was charging development fee from the students in the years 2006-07 to 2010-11 and had also recovered arrears of incremental development fee for the period 01/09/2008 to 31/03/2009. The development fee was treated as a revenue receipt upto 2010-11 and as a capital receipt w.e.f. 2011-12. Further the school started maintaining earmarked development and

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depreciation reserve fund w.e.f March 2013. The development fee 000050
collected by the school in the years 2009-10 and 2010-11 was Rs.
45,29,576 and Rs. 54,52,425 respectively.

The Committee issued a notice dated 13/05/2015, requiring the school to furnish complete break up of fee and salaries for the years 2008-09 to 2010-11 (including arrear fee and arrear salary pursuant to implementation of VI Pay Commission), copies of bank statements showing payment of arrear salaries, statement of account of the parent society running the school and details of its accrued liabilities of gratuity and leave encashment, besides copy of the circular issued to the parents regarding fee hike effected by the school.

The school submitted the information vide its letter dated 02/06/2015. Copies of the circulars dated 04/03/2009 issued to the parents of students were also filed by the school.

A notice of hearing was issued on 23/06/2016, requiring the school to appear before the Committee on 08/07/2016 and produce its books of accounts, fee and salary records etc.

Sh. S.N. Joneja, Executive Secy., Sh. Mahesh Pandey, Admn. Officer, Sh. Rama Shanker, Accounts Adviser, Sh. Trilochan Singh, Accountant & Sh. Radha Krishnan, Accounts Asstt. appeared on behalf of the school.

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The Committee perused copies of the circulars issued to the 000051 parents regarding increase in fee pursuant to order dated 11/02/2009 issued by the Director of Education. The Committee observed that the school charged differential fees from the students who are wards of police personnel and from the wards of general public. Amongst the wards of police personnel also there were two categories P-I & P-2, depending upon the rank of the parent of the child.

The Committee observed that the school hiked tuition fee @ Rs. 200/- p.m. w.e.f. 1st Sept. 2008 from the wards of police personnel of both the categories while the increase in tuition fee from the wards of general public was @ Rs. 400/- p.m. Further, the school recovered arrears of differential development fee @ 15% of the hiked tuition fee for the periods 1st Sept. 2008 to 31st March 2009, which was Rs. 30/- p.m. from the wards of police personnel and Rs. 60/- p.m. from the wards of general public. In addition, the school further recovered a sum of Rs. 449/- from the wards of P-I category, Rs. 531/- from the wards of P-2 category and Rs. 1114/- from the wards of non police personnel as 15% on existing tuition fee.

The school was required to show as to how it was authorized to increase the development fee on the existing tuition fee.

Further, on perusal of the statement of fee and salary filed by the school the Committee found that the school had not given any breakup of the arrears of lump sum fee recovered for the period

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01/01/2006 to 31/08/2008, arrears of tuition fee for the period 01/09/2008 to 31/03/2009, arrears of development fee for the period 01/09/2008 to 31/03/2009 and also increase in development fee on existing tuition fee. The school was required to furnish this break up also.

0000,52

Further, the Committee observed that the figures of arrears of salary given by the school for the period 01/01/2006 to 31/08/2008 and 01/09/2008 to 31/03/2009 were given in consolidated form but they did not tally with break up of year wise payment 2009 to 2010-11. The school was required to reconcile these differences.

The Committee also examined the original fee schedule for the period 2008-09 and observed that while the tuition fee of different classes was different, the development fee charged was a fixed amount, irrespective of the tuition fee, although it was within 15% of tuition fee. The school was also required to state as to how it was entitled to increase any development fee at all since the original development fee was not linked to the tuition fee.

On the next date of hearing i.e. 02/08/2016, the authorised representatives of the school filed a breakup showing the arrear fee for different periods under different heads. They submitted that the school recovered the entire amount of arrears under one head and did not maintain separate accounts for recovery under separate heads.

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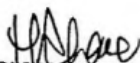


As such they had prepared the statement by taking averages based on 000053
the components of fee hike.

The authorized representatives of the school conceded during the course of hearing that the recovery of additional development fee on the existing tuition fee was a mistake committed by the school and it was not authorized by the order dated 11/02/2009 issued by the Director of Education. They also conceded that since the school was charging development fee at a fixed rate, which was not a percentage of tuition fee, there could have been no increase in development fee on account of increase in tuition fee w.e.f. 01/09/2008.

The Committee observed that the school had still not filed the period wise break up of payment of arrear salary. The school had also not furnished the details of its accrued liability of gratuity and leave encashment as on 31/03/2010 on the plea that the same was accounted for as and when they are paid. The authorized representatives sought some more time for furnishing these details also. The request of the school was granted and on the next date of hearing, the school furnished the details as required by the Committee. In the letter dated 26/08/2016 the school clarified that the development fee collected upto 2010-11 was treated as revenue receipt but from 2011-12 onwards it was treated as a capital receipt and the development fund account was opened on 25/05/2013.

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It is apparent that upto 31/03/2011, the school was not 000054
 complying with even the basic pre condition of treating development
 fee as a capital receipt and maintaining any earmarked development
 and depreciation reserve funds. The Committee prepared a calculation
 sheet based upon the information furnished by the school in its reply
 to the various communications issued by the Committee, its audited
 financials and the figures furnished by the school in the fee and salary
 chart.

The Committee determined that the funds available with the
 school as on 31/03/2008 i.e. prior to the fee hike effected by it for
 implementation of the recommendations of VI Pay Commission were
Rs. 82,70,311, as per the following details:

<u>Current Assets + Investments</u>		
Cash in Hand	4,628	
Bank Balances	4,405,543	
FDRs	5,685,274	
Advances for others	41,926	10,137,371
<u>Less: Current Liabilities</u>		
Caution Money	1,867,060	1,867,060
Net Current Assets + Investments (Funds available)		8,270,311

The total financial impact of the implementation of the
 recommendations of VI Pay Commission was of the order of **Rs.**
2,75,39,856 as under:

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Additional Liabilities after implementation of VIth Pay Commission:		
Arrear of Salary as per 6th CPC	15,679,681	
Incremental Salary for 2009-10 (as per calculation given below)	11,860,175	27,539,856

As the own funds available with the school were insufficient to discharge its additional liability on account of implementation of recommendations of VI Pay Commission, the school was required to hike its fee to bridge the shortfall of **Rs. 1,92,69,545** (2,75,39,856 - 82,70,311).

The fee hike effected by the school as well as the arrears recovered by it purportedly in accordance with order dated 11/02/2009 yielded an additional revenue of **Rs. 1,53,29,744** as follows:

Total Recovery for implementation of 6th Pay Commission		
Arrear of tuition fee and development fee	8,896,876	
Incremental tuition fee for 2009-10 (as per calculation given below)	6,432,868	15,329,744

Thus, despite recovery of arrear fee and incremental tuition fee and development fee, the school incurred a deficit of **Rs. 39,39,801** (1,92,69,545 - 1,53,29,744).

Thus, the Committee is of the view that the fee hike effected by the school and the arrear fee recovered by it pursuant to order dated 11/02/2009 was justified except to the extent that the recovery was

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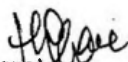


not authorized by the order dated 11/02/2009, which the school also 000056
conceded during the course of hearing.

It would be in order to record here that the above determinations have been made without taking into account the requirement of the school to keep funds in reserve for future contingencies equivalent to four months salary, which the Committee has considered to be reasonable in the case of all the schools. The amount of such reasonable reserve has been determined to be **Rs. 1,06,22,428** based on the total expenditure on annual salary in the year 2009-10 which amounted to Rs. 3,18,67,283. For this reason, the Committee is not inclined to recommend any refund of the regular development fee charged by the school in the years 2009-10 and 2010-11 which amounted to **Rs. 99,82,001** (45,29,576 + 54,52,425), although the school was not 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 authorized representatives of the school agreed that the school would suo motu refund the arrears of development fee recovered by it for the period 1.09.2008 to 31.3.2009 as well as development fee on existing fee which it recovered purportedly pursuant to order dated 11/02/2009 issued by the Director of Education but was in fact not authorized by it. The amount which the school agreed to refund was as follows :

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	Category P1	Category P2	Public
Development fee for the period 1.09.2008 to 31.03.2009 unauthorisedly increased per student, as conceded by school	Rs.210	Rs.210	Rs.420
Development fee on existing tuition fee unauthorisedly increased as conceded by school.	Rs.449	Rs.531	Rs.1114
Total amount refundable per student	Rs.659	Rs.741	Rs.1534

On 03/10/2018, the authorized representatives submitted that they would refund the amount within two months. The matter was accordingly listed for 5th December 2018 when the school was directed to furnish the details of the refund given to the students alongwith evidence of the same.

On 05/12/2018, the school filed a letter vide which it submitted that a total of 1754 students were required to be refunded the excess fee collected, out of which 1479 cheques had been sent to the students at their last known addresses and 275 students who were still on the rolls of the school had been handed over the cheques in the school itself against their acknowledgement. The school also filed a list of such students who had been refunded the fee alongwith the dispatch particulars by speed post/ acknowledgements of the students. They further submitted that some of the cheques sent by speed post had been received back undelivered and the school had

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given an advertisement in Hindustan Times and Hindustan Newspapers and another advertisement would appear in Times of India and Navbharat Times on 09/12/2018. Accordingly the matter was adjourned to today to ascertain the position after publishing the advertisement .

Today, the school has filed copies of advertisement given in the Times of India and Navbharat Times on 9/12/2018 alongwith a list of cheques sent by speed post and another list of cheques delivered by hand to the students. It is submitted that some of the students approached the school to collect cheques after an advertisement published in the newspapers.


As the school has done everything within its powers for making the refund to the students, the Committee is of the view that no further intervention is required in the matter. It would be apposite to record that the total amount which the school has refunded to the students aggregates Rs. 17,47,856.



Justice Anil Kumar (R)
(Chairperson)



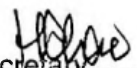
CA J.S. Kochar
(Member)



Dr. R.K. Sharma
(Member)

Dated: 21/12/2018

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000059

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

CAUSE LIST FOR DECEMBER 2018

Cause List for Wednesday , 5th December 2018

S. No.	Cat. No.	School Name & Address
1	B-86	Delhi Police Public School, Safdarjung Enclave
2	B-427	Vandana International School, Dwarka
3	B-120	The Heritage School, Vasant Kunj
4	B-176	Vivekanand School, D-Block, Vivek Vihar
5	B-402	Gitarattan Jindal Public School, Sect.7, Rohini

Cause List for Thursday , 6th December 2018

S. No.	Cat. No.	School Name & Address
1	B-602	Review - VSPK International School, Sect.13, Rohini
2	B-335	Bhai Parmanand Vidya Mandir, Surya Niketan
3	B-290	Kasturi Ram International School, Narela

Cause List for Wednesday , 12th December 2018

S. No.	Cat. No.	School Name & Address
1	B-60	The Heritage School, Sector-23, Rohini
2	B-146	Vishwa Bharti Public School, Dwarka
3	B-309	N K Bagrodia Public School, Sect.9, Rohini
4	B-290	Kasturi Ram International School, Narela

Cause List for Thursday , 13th December 2018

S. No.	Cat. No.	School Name & Address
1	B-286	Mount Abu Public School, Sect.5, Rohini
2	B-296	M.M. Public School, Pitampura
3	B-414	Jindal Public School, Dashrathpuri

Cause List for Friday , 14th December 2018

S. No.	Cat. No.	School Name & Address
1	B-301	Review - Bharti Public School, Mayur Vihar
2	B-302	Bharti Public School, Swasthya Vihar
3	B-151	G D Goenka Public School, Vasant Kunj
4	B-172	Ganga International School, Saavda Ghevra
5	B-389	BGS International School, Dwarka

Cause List for Monday , 17th December 2018

S. No.	Cat. No.	School Name & Address
1	B-650	St. Columba's School, Ashok Place
2	B-638	Sneh International School, New Rajdhani Enclave
3	B-202	St. Gregorious School, Dwarka
4	B-148	Venkateshwar International School, Dwarka

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Cause List for Wednesday , 19th December 2018

S. No.	Cat. No.	School Name & Address
1	B-614	Holy Cross School, Najafgarh
2	B-424	Pragati Public School, Dwarka
3	B-120	The Heritage School, Vasant Kunj
4	B-402	Gitarattan Jindal Public School, Sect.7, Rohini

Cause List for Friday , 21st December 2018

S. No.	Cat. No.	School Name & Address
1	B-602	Review - VSPK International School, Sect.13, Rohini
2	B-86	Delhi Police Public School, Safdarjung Enclave
3	B-427	Vandana International School, Dwarka
4	B-60	The Heritage School, Sector-23, Rohini
5	B-146	Vishwa Bharti Public School, Dwarka
6	B-290	Kasturi Ram International School, Narela

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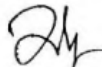
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B-86

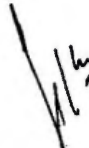
Delhi Police Public School, Safdarjung Enclave,, Delhi

Present: Sh.S.N. Joneja, Exec. Secy, Sh. Saleem, Admn. Officer & Sh. Trilochan Singh, Accountant of the school.

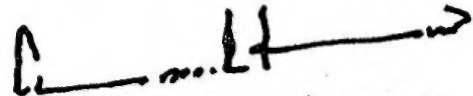
The school has filed a letter dated 5.12.2018 vide which it has submitted that a total of 1754 students were required to be refunded excess fee collection out of which 1479 cheques had been sent to the students at their known address and 275 students still on the rolls of the school have been handed over the cheques in the school itself against their acknowledgement. The school has filed a list of such students who have been refunded the fee alongwith the dispatch particulars by speed post/ acknowledgements of the students. It has further submitted that some of the cheques sent by speed post have been undelivered and the school has given an advertisement in Hindustan Times and Hindustan Newspapers and another advertisement will appear in Times of India and Navbharat Times on 9.12.2018. Accordingly the matter is adjourned to 21.12.2018 to ascertain the position after publishing the advertisement.



Dr. R.K. SHARMA
MEMBER

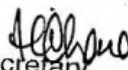


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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05.12.2018

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B-427

Vandana International School, Dwarka ,Delhi

Present: Sh. Manu R.G. Luthra, CA & Sh. Harsh Tandon, Admn. Officer of the school.

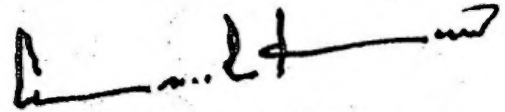
At the request of the learned authorised representative appearing for the school the matter is adjourned to 21.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER

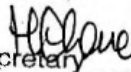


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



05.12.2018

000063

B-120

The Heritage School, Vasant Kung, Delhi

Present: Sh.Kamal Gupta, Advocate, Ms. Pragya Agrawal, Advocate and Sh. Ajay Gupta, C.A. of the school.

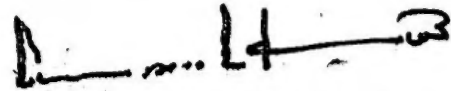
The learned counsel appearing for the school has been partly heard. After hearing for some time he seeks adjournment to clarify certain issues raised by the Committee. Accordingly, the matter is adjourned to 19.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER

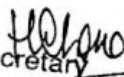


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



05.12.2018

000064

B-176

Vivekanand School, D-Block, Vivek Vihar, Delhi

Present : Sh. Manu R.G. Luthra, C.A. & Sh.Pradyumn Ahuja,
Chairman of the school.

The Committee has reconsidered its calculation sheet and after making necessary corrections in it, the Committee observes that the fee hike effected by the school as well as the arrear fee recovered by it in pursuance to order dated 11.2.2009 issued by the Director of Education was justified keeping in view the requirement of the school to keep funds in reserve for meetings its accrued liabilities for gratuity and leave encashment as well as for future contingencies. Although the development fee charged by the school was not in accordance with the law laid down by the Honble Supreme Court in the case of Modern school, the Committee is not inclined to recommend any refund of that as the requirement of the school to keep funds in reserve was more than the development fee recovered in 2009-10 & 2010-11 even after adjusting the same amount partly towards excess tuition fee. Resultantly the Committee is of the view that no intervention is required in the matter of fee hike or development fee.

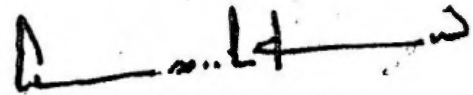
Detailed order to be passed separately



Dr. R.K. SHARMA
MEMBER

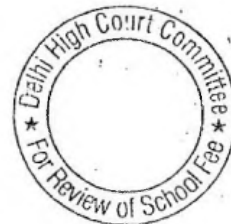


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

05.12.2018

000065

B-402

Gitarattan Jindal Public International School,

Sec-07 Rohini, Delhi

Present : Sh. R.N. Jindal, Chairman, Ms. Niti Tandon, Accountant, Sh. Kamal Gupta Advocate & Sh. Varinder, C.A. of the school.

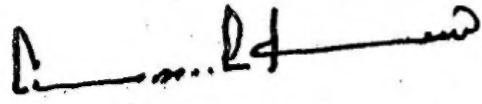
The learned counsel appearing for the school has been partly heard. After hearing for some time he seeks adjournment to clarify certain issues raised by the Committee. Accordingly, the matter is adjourned to 19.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER

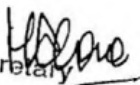


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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06.12.2018

000066

**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

VSPK International School,

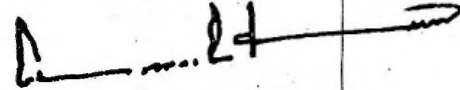
Sector-13, Rohini, New Delhi (B-602)

And in the matter of

Application dated 22.11.2018 for
reconsideration / review of
recommendations dated
in the matter of school.

Present: Sh. Ravi Sikri, Sr. Advocate, Sh. Deepank Yadav, Advocate, Sh. Anand Jain, C.A., Sh. S.K. Gupta, Chairman & Sh. Varinder Gupta, C.A. of the school.

After some arguments the learned Sr. Counsel Sh. Ravi Sikri requests for adjournment. Accordingly, the matter is listed for 21.12.2018 at 11.00 A.M.



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

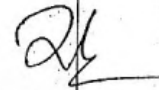


**J.S. KOCHAR
MEMBER**

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Secretary



**R.K. SHARMA
MEMBER**

06.12.2018

000067

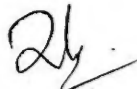
B-335

Bhai Parmanand Vidya Mandir, Surya Niketan, Delhi

Present: Sh.Rahul Jain, C.A., Sh. Nitin Goel, C.A., Sh. Brij Ojha,
Accountant of the school.

The school has filed copies of its budgets for the years 2006-07 to 2009-10. However, the authorized representative appearing for the school are not able to correlate the fee schedule of the school with the budgets. The school has also not filed any calculation of savings as per Rule 177 of the Delhi School Education Rules 1973 while relying upon Rule 177 to contend that the capital expenditure could have been incurred out of the school fund. The school has put on record its written submission to the argument orally advanced on 26.11.2018.

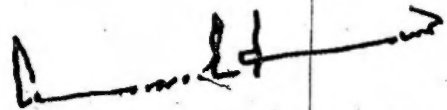
Arguments heard. Recommendations reserved. The school is given liberty to file the calculations of savings as per rule 177 in the light of the judgment of the Hon'ble Supreme Court in the case of Modern school. In case any further clarifications are required by the Committee with regard to the calculation of savings, a fresh hearing may be fixed.



Dr. R.K. SHARMA
MEMBER

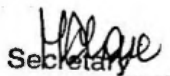


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

06.12.2018

000068

B-290

Kasturi Ram International School, Narela, Delhi


Present: Sh.Sunny Bansal, Manager of the school.

The school has filed copies of its Receipt and Payment Accounts for the years 2007-08, 2008-09 and 2009-10, as was directed by the Committee. Perusal of the same shows that during the financial year 2008-09 the school, besides making addition of other fixed assets, acquired a motor vehicle for a cost of Rs. 32 lacs by taking a vehicle loan from ICICI bank. The repayment of loan is being made out of the fee revenues of the school. On a query by the Committee the authorized representative appearing for the school submits that it was an Audi Car which was given to the principal for official use. The Committee observes from the statement for the year 2008-09 that the principal was being paid a salary in the pay scale of RS.10000-325-16500/- during 2008-09.

The Committee also observes that the school has not filed the details of arrear fee that was demanded from the parents of the students pursuant to order dated 11.2.2009 issued by the Director of Education nor has filed a copy of the circular issued to them intimating the details of such payments required to be made. The Committee has also come across a complaint from one of the parents Sh.Ashok Kumar Aggarwal vide which it is claimed that the school had recovered fee much in excess of its requirements for the purpose of making the incremental expenditure on implementation of the recommendations of the 6th pay commission.

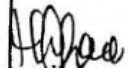
A copy of the complaint has been furnished to the authorized representative for filing the comments of the school. The school is also directed to furnish the circular that was issued to the parents regarding fee hike and recovery of arrear fee pursuant to order dated 11.2.2009 and also the calculation regarding the amount of arrears which was recovered from the students. The school will also furnish copy of the appointment letter of its principal who was employed during the year 2008-09. Matter to come up for further hearing on 12.12.2018 at 11.00 A.M. Notice to be issued to the complainant also for 12.12.2018.

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Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


Secretary



12.12.2018

B-60

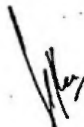
The Heritage School, Sec.23, Rohini, Delhi

Present: Ms. Namitha Mathews, Advocate of the school.

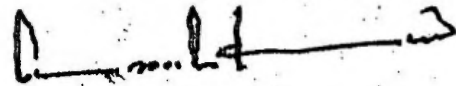
The learned counsel appearing for the school requests for a short adjournment as arguing counsel is not available today. Accordingly the matter will be heard on 21.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

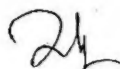
12.12.2018

B-146

Vishwa Bharti Public School, Dwarka, Delhi

Present: Sh.K.K. Kundan, Accountant of the school.

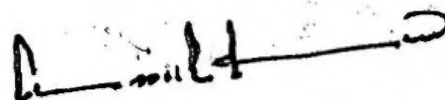
A request letter has been received from the school seeking adjournment for one week. The matter is accordingly adjourned to 21.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER

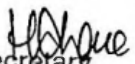


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



12.12.2018

B-309

N.K. Bagrodia Public School, Sec.09, Rohini, Delhi

Present: Nemo.

On the last date of hearing the school was required to file the particulars of utilization of development fund for the years 2006-07 to 2010-11, indicating the nature of expenditure. The matter was called in the morning. As nobody appeared it was passed over to the end of the court. Even on second call nobody was present on behalf of the school. It appears that the school is avoiding furnishing of these details. The hearing is accordingly closed.

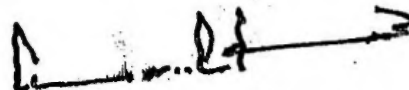
Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

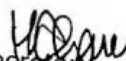


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



12.12.2018

B-290

Kasturi Ram International School, Narela, Delhi

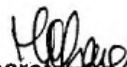
Present : Sh. Sunny Bansal, Manager of the school.
Sh. Ashok Kumar Aggarwal- Complainant.

The complainant sh. Ashok Kr Aggarwal has been heard in the matter. He submits that his three children were studying in the school and the school recovered a total sum of Rs.7331 towards lump sum arrears as well as arrears of incremental tuition fee and development fee for the period 1.9.2008 to 31.3.2009 from two of his children namely Pooja Aggarwal who as studying in class 8th and Aarti who was studying in class 7th. He also submits that a sum of Rs. 7205 was recovered in the like manner from Pushkar Aggarwal who was student of class 3rd. He submits that the recovery of arrear fee was unjustified.

The school which was put on notice with regard to the complaint of Sh.Ashok Kumar Aggarwal, has filed its reply vide letter dated 10.12.2018, stating that the fee was hiked and arrears were recovered in accordance with order dated 11.2.2009 issued by the Director of Education for implementation of the recommendations of the 6th pay commission. Along with the reply the school has furnished the calculations with regard to recovery of arrear fee from students of different classes.

On perusal of the details filed by the school it is apparent that the school recovered lump sum arrears @ Rs.3000 per student from the students of classes nursery and KG and @Rs.3500 from student of classes 1st to 8th. Further the tuition fee of student of classes nursery and KG was hiked by Rs.300 per month w.e.f. 1st Sept. 2008 and for the students of remaining classes it was hiked by Rs. 400 per month. Further the school recovered arrears of development fee for the period 1.9.2008 to 31.3.2009 @ Rs.1839 per student of classes Nursery & KG and @ Rs.2071 per student of classes 1st to 5th and @ Rs. 2199 of student of classes 6th to 8th. The ratio of hike in development fee to hike in tuition fee is between 73 & 78% of tuition fee. As per the fee structure of the school for the year 2008-09 it was charging an annual development fee at a fixed rate of Rs.5000 per student. However, during the course of hearing the authorized representative appearing for the school submits that since this amount was much more than 15% of the annual tuition fee, it was not recovered from the parents. This aspect needs to be examined with reference to the books of accounts of the school as well as the fee receipts for the year 2008-09.

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Secretary



12.12.2018

The authorized representative seeks to justify the recovery of development fee at a rate which is more than 75% of the incremental tuition fee on the ground that the school did not recover the development fee as reflected in its fee schedule. It recovered development fee @ 15% of the increased tuition fee w.e.f 1.9.2008 and not just on the incremental tuition fee. He submits that this was permitted by order dated 11.2..2009 by referring to clause 14 of the order.

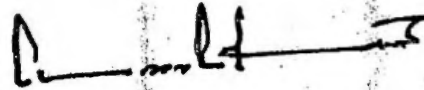
The school has also filed a copy of the appointment letter of the principal to justify his submission made on the last date of hearing to the effect that the Audi car that was purchased by the school was used for to and fro transportation of the principal from home to school. The school will produce its books of accounts on a laptop which are reported to be maintained in Tally Software for examination by the Committee . The accounts should cover the financial years 2008-09, 2009-10 & 2010-11. The school will also produce copy of its fee receipts for the years 2008-09 and 2009-10. The matter is adjourned to 21.12.2018 at 11.00 A.M.



Dr. R.K. SHARMA
MEMBER



J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary


13.12.2018

000074

B-286

Mount Abu Public School, Sec.05, Rohini, Delhi

Present: Sh.Puneet Batra, Advocate, Sh. Bharat Arora, Treasurer of the school.

The school has filed a chart showing payment of arrear salary to the staff which remained on pay roll as on 31.3.2011. Out of a total outstanding amount of Rs.29,82,680, the school has reportedly paid a sum of Rs.15,64,125. Another sum of Rs. 8,93,917 is shown to have been deducted reportedly on account of 3 months' salary of the teachers who left without notice to the school. The school relies upon Rule 96 (3b (i) (ii)) of the Delhi School, Education Rules 1973 which it claims authorized such deductions from the salary in such eventuality. The balance of Rs.5,24,638 has still not been paid. The school will file a copy of the bank statement for the relevant period showing payment of the cheques issued to the staff members towards payment of arrears. Sh. Bharat Arora, Treasurer of the parent society who is present during the course of hearing undertakes to make the payment of the remaining amount before the next date of hearing and produce evidence thereof.

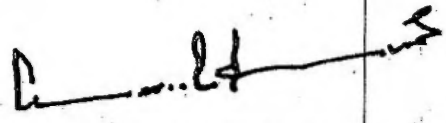
The school has also filed details of payment of regular salaries for the years 2008-09 and 2009-10 giving particulars of mode of payment month wise. However despite direction given on 21.08.2018, the school has still not filed copies of its fee schedules for the years 2008-09 and 2009-10. Let these also be filed on the next date of hearing. The schedules that are required to be filed ought to be the same which were submitted to the Director of Education under Section 3 of the Delhi School Education Rules 1973 before the start of the relevant academic year. Matter will come up for further hearing on 17th January 2019 subject to the orders of the Hon'ble High Court, Delhi, regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER

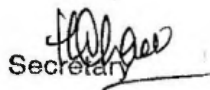


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



13.12.2018

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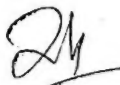
B-296

M.M.Public School, Pitampura, Delhi

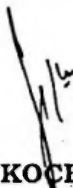
Present: Sh. Puneet Batra, Advocate and Sh. S.R.Pathak, Manager of the school.

The school has filed a letter contending that it has refunded the excess collection of fee amounting to Rs.2,99,150 to 171 students of classes 1st to 5th and has also filed copies of cheques issued to the students alongwith the speed post registration slips. It has submitted that many of such cheques have already been encashed by the students and in support a copy of the bank statement for the period 5.12.2018 to 12.12.2018 has been filed. It is further submitted that none of the cheques has been received back by the school undelivered.

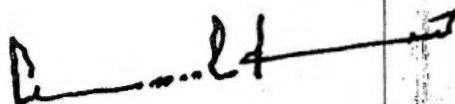
The submissions made by the school are taken on record. The Committee is satisfied that the fee hiked by the school pursuant to order dated 11.2.2009 was justified except to the above extent and as such no further order is required to be made with regard of refund of fee. Detailed order to be passed separately.



Dr. R.K. SHARMA
MEMBER

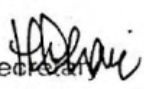


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary




13.12.2018

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B-414

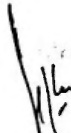
Jindal Public School, Dashrathpuri, Delhi

Present: Sh. Banne Singh, UDC of the school.

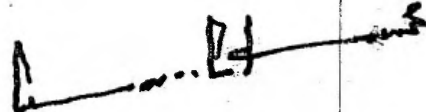
An application has been received on behalf of the school seeking adjournment. As requested the matter is adjourned to 17.1.2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court of Delhi regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER

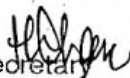


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



14.12.2018

**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

Bharti Public School

Mayur Vihar, Delhi (B-301)

And in the matter of

Application dated 27.08.2018 for

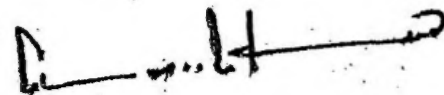
reconsideration / review of

recommendations dated 20.03.2018

in the matter of school.

Present: Sh. H.C. Batra, President and Sh. Puneet Batra, Advocate of
the school.

Arguments heard. Recommendations reserved.

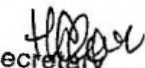


**JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON**




**J.S. KOCHAR
MEMBER**

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Secretary



**R.K. SHARMA
MEMBER**


14.12.2018B-302Bharti Public School, Swasthya Vihar, Delhi


Present: Sh. Puneet Batra, Advocate & Sh. H.C. Batra, President of the school.

The school has filed details of its accumulated depreciation reserve from 1.4.2006 to 31.3.2014 which aggregates to Rs. 1,66,81,477. The school has also filed copies of FDRs made on 11.12.2018 which have been earmarked against depreciation reserve fund amounting to Rs.1,66,82,000. It is submitted that after 31.3.2014 the school is regularly earmarking the funds equivalent to depreciation charged for the particular year in a separate bank account. As such it is submitted that the school has now fulfilled the requirement of keeping funds equivalent to depreciation charged in its accounts since 1.4.2006 and would be covered by the judgment of Hon'ble Delhi High Court in LPA No.291/2017. Accordingly, the learned counsel appearing for the school submits that no order for refund of development fee for the years 2009-10 and 2010-11 be made by this Committee.

The learned counsel appearing for the school submits that he will submit the tax computation sheet of all the teachers to whom the arrears had been paid whether by account payee cheque or by bearer cheques alongwith copies of TDS returns (Form 24Q) to show the genuineness of the payment made to the staff even where the payments were made by the bearer cheques.

Accordingly the matter is adjourned to 18.01.2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court regarding extension of the term of the Committee.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



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14.12.2018


B-151

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

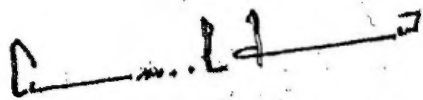
Present: Sh. Birendar Singh, A.O, Sh. Jitendra Singh, Sr. Accountant,
Sh. Kamal Gupta, Advocate & Sh. Satish C.A. of the school.

The school has filed the copy of schedule of note of accounts for the year 2009-10. The same are taken on record. The learned counsel appearing for the school submits the written reasons in support of the arguments, would be emailed during the course of hearing. He requests that another date may be given for further hearing

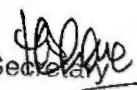
As requested, the matter is adjourned to 17th January 2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court regarding extension of the term of the Committee.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



14.12.2018

B-172

Ganga International School, Saavda Ghevra, Delhi

Present: Sh.Kamal Gupta, Advocate, Sh. Satish C.A. & Sh. Harbans Singh, Accountant of the school.

The school has disputed on the calculation sheet prepared by the Committee and filed its own calculation sheet showing that the school was in deficit after implementation of the recommendations of the 6th pay commission to the extent of Rs.83,33,344 instead of a surplus of Rs.25,44,691 provisionally determined by the Committee. On perusal of the calculation sheet filed by the school the Committee observes that the followings are the areas of diversion in between the calculation sheet prepared by the Committee and that filed by the school.

- a. The Committee had considered a sum of Rs. 84,52,786 as fee revenue diverted for incurring capital expenditure. The school on the contrary, has filed its own calculation in this regard along with copies of Receipt and Payment Accounts for the years 2006-07 to 2009-10 and has arrived at a situation which shows that instead of any diversion, the school had sufficient funds available with it on capital account for purchase of fixed assets which include development fee, contribution from the parent society and loans taken by it from 2006-07 to 2009-10. As per the calculations given by the school the net effect of these transactions was that a sum of Rs.17,09,729 got inducted into the school on capital account. It needs to be recorded that the school had not furnished receipt and payment accounts in the first place as part of annual returns required to be filed under Rule 180 of the Delhi School Education Rules 1973. Secondly, the school was treating development fee as a revenue receipt and it requires to be seen whether the school had generated sufficient surplus on revenue accounts after accounting for the development fee and the same was available for incurring capital expenditure.
- b. The next item of diversion is with regard to the reserves required to be maintained by the school out of the funds available with it. The school has taken a sum of Rs.24,25,249 as reserve required to be maintained for accumulated depreciation.
- c. The school has not taken into account the development fee charged by it in 2009-10 & 2010-11 on the ground that the

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[Signature]
Secretary



14.12.2018

Committee has no jurisdiction to go into the issue of justifiability of charging development fee as the Committee was constituted to examine whether the tuition fee hiked by the school pursuant to order dated 11.2.2009 issued by the Director of Education was justified or not, keeping in view the funds already available with the school before effecting the fee hike.

- d. The school has also disputed the figure of purchase of fixed assets in 2008-09 which was taken by the Committee as Rs.59,75,112. The school in its calculation, has taken the same to be Rs. 3,10,612 on the ground that the sum of Rs. 55,94,000 was the cost of buses, which was transferred from the parent society and no actual outflow of funds took place.

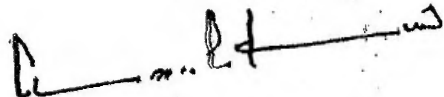
The Committee has heard the arguments advanced by learned counsel appearing for the school. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



14.12.2018

B-389


BGS International School, Dwarka, Delhi

Present: Sh. Boregowda G.D., Accountant of the school.

An application has been received on behalf of the school seeking adjournment on the ground that its Chartered Accountant is not available today. As requested the matter is adjourned to 18th January 2019 at 11.00 A.M. subject to the order of Hon'ble High Court regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER




J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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Secretary



17.12.2018

000083

B-650

St. Columba's School, Ashok Place, Delhi

Present: Ms. Renu Rana Jaswal, PA, Sh. Samuel George, Accountant & Sh. J.A. Martins, C.A. of the school.

The school has filed the letter dated 17.12.2018 alongwith which it has enclosed a number of statements showing that the students have collected the refund cheques from the school. Copies of some of the cheques issued to the students and copies of bank statement showing encashment of the refund cheques has also been filed. It is submitted that the school has opened a new account for the purpose of refund of fee and the total sum refundable amounting to Rs. 2,07,96,452 has already been transferred to this account up to 15.12.2018 and 528 cheques amounting to Rs.33,51,781 have been encashed by the students. It is also submitted that all the students/parents have been intimated about the refund being made by the school and all the cheques for the purpose of refund are ready with the school. The students/parents have been advised to collect the cheques from the school.

The Committee is satisfied about the process of refund of excess fee, being undertaken by the school. As the school has voluntarily agreed to refund the entire excess fee determined by the Committee, there is no case for any further intervention.

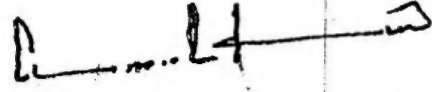
Detailed order to be passed separately.



Dr. R.K. SHARMA
MEMBER



J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



17.12.2018

000084

B-638

Sneh International School, New Rajdhani Enclave, Delhi

Present: Sh. Chaitania Luthra, A.R. & Ms. Namita Chopra, Accountant of the school.

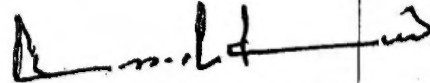
While finalizing the recommendations to be made by the Committee, it transpired that the school had not filed its Receipt and Payment Accounts for the years 2006-07 to 2010-11 as part of its annual returns. Since these statements are necessary adjudicating the various issues raised by the school in its rebuttal to the calculation sheet, a fresh notice has been issued to the school. The school has today filed the Receipt and Payment Accounts for the aforesaid years. The same are taken on record. If necessary a fresh hearing will be given to the school.



Dr. R.K. SHARMA
MEMBER




J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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17.12.2018

000085

B-202

St. Gregorious School, Dwarka, Delhi

Present: Sh. Sameep Khanna, Counsel & Sh. Cynl K. Philip
Accountant of the school.

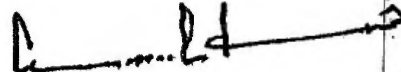
The learned authorized representative Sh. Sameep Khanna appearing for the school submits that since the school is maintaining its account on mercantile basis, it had not been preparing its Receipt and Payment Accounts earlier. He requests for some time to prepare these accounts for the years 2006-07 to 2010-11. Accordingly the matter is adjourned to 18th January 2019 at 11.00 A.M. subject to the order of the Hon'ble High Court regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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17.12.2018

000086

B-148

Venkateshwar International School, Dwarka, Delhi

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

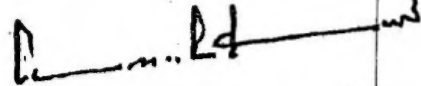
The matter was re-fixed hence while finalizing the recommendations, the Committee observes that the Receipts & Payments Account filed by the school did not reflect the actual movement of cash but merely the increase or decrease in liabilities and assets during the year. The school is required to file the Receipts & Payment Account reflecting movement of cash during the year. The matter is adjourned to 21.01.2019 subject to the order of Hon'ble High court regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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19.12.2018

000087
1B-614

Holy Cross School, Najafgarh, Delhi

Present: Sr. Veronica Fernanades, Principal & Sh. Vikesh Kumar Pal, Accountant of the school.

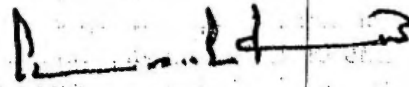
The authorized representative appearing for the school submits that since the accounts are maintained on cash basis, the Income and Expenditure Account and Receipt and Payments Accounts are the same. This position is not correct as the Receipt and Payment Account besides containing Receipts and Payments on revenue account also contains Receipt and Payments on capital account. He requests for some time to have the Receipts and Payments Account prepared. Accordingly, the matter is adjourned to 21st January 2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court with regard to extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
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19.12.2018


000088
B-424


Pragati Public School, Dwarka, Delhi

Present: Sh.Rajiv Malik, A.R. & Sh. Inder Pal Singh, Accounts Incharge of the school.

While preparing the recommendations to be made in this case, the Committee observes the Receipt and Payment Accounts of the school were not on record. Accordingly, it is required to file the same. The authorized representative appearing for the school submits that the school has never filed the Receipt and Payment Accounts and there has never been any objection from the department.

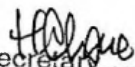
Filing of Receipt and Payment Accounts is a statutory requirement under Rule 180 of Delhi School Education Rules 1973 read with Appendix II. Accordingly, the school is directed to file Receipt and Payment Accounts for the year 2006-07 to 2010-11 on or before the next date of hearing. Matter to come up for further hearing on 21.1.2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court with regard to extension of the term of the Committee.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



19.12.2018

000089

B-120

The Heritage School, Vasant Kunj, Delhi

Present: Sh.Kamal Gupta, Advocate, Sh. Parveen Kumar Jain, C.A. &
Sh. Ajay Gupta, C.A. of the school

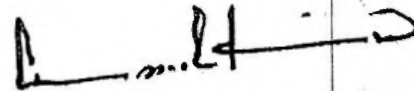
The learned counsel appearing for the school seeks some more time to file a table with regard to the diversion of fee on acquisition of capital assets. As requested the matter is adjourned to 24th January 2019 at 11.00 A.M. subject to the orders passed by the Hon'ble High Court with regard to extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER

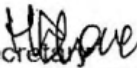


J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



19.12.2018

19.12.2018

000090

B-402

Gitarattan Jindal Public School, Sect.07, Rohini, Delhi

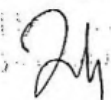
Present: Sh.Kamal Gupta, Advocate & Sh. Varinder Gupta, C.A. of the school.

The school has filed written submissions raising various issues with regard to its contention that capital expenditure need not necessarily be incurred out of the capital receipt but in terms of rule 177 of the Delhi School Education Rules 1973 the fee charged by the school is also permitted to be utilized for incurring the same. Accordingly, the preliminary calculation of the Committee proceed on the assumption that a capital expenditure cannot be incurred out of the fee revenues of the school, is erroneous. With the prejudice to this submission, the learned counsel appearing for the school also submits that certain figures on account of capital receipt and capital payment have been left out or incorrectly recorded in the table of capital receipt and capital payments prepared by the Committee. The school has filed a table at page 52 of the written submissions dated 22.11.2018 which he submits represents the correct position. In particular he submits that the revenue surplus of the school before accounting for interest and depreciation is also be available with the school for incurring capital expenditure. He submits that if the correct figures as reflected in the chart prepared by the school are taken into account the reserve would be that there was an net outflow of Rs. 11,21,064 instead of Rs. 2,05,23,911 towards acquisition of capital assets of the school considered as funds diverted by the Committee.

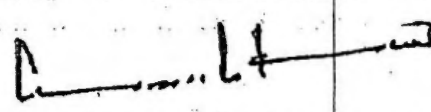
The learned counsel also submits that consideration of development fee particularly for the year 2010-11 is not covered in the mandate given to this Committee as it had no relationship with the implementation of the recommendations of the 6th pay commission. He further submits that the jurisdiction of the Committee extends to the fee hike effected by the school pursuant to order dated 11.2.2009 for the year 2009-10 only.

It is also submitted that if the correct figures are taken for consideration the net result would be that the school was in deficit to the tune of Rs.1,65,57,724 and to this extent it is claimed that the Committee may allow the school to hike its fee and recover the same in terms of the mandate given to this Committee.

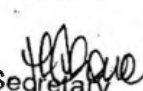
Arguments heard. Recommendations reserved.


Dr. R.K. SHARMA
MEMBER


J.S.KOCHAR
MEMBER


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



21.12.2018

000091

/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

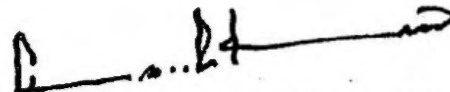
VSPK International School,
Rohini, Delhi (B-649)

And in the matter of


Application dated 22.11.2018 for
reconsideration / review of
recommendations dated 17.04.2018
in the matter of school.

Present : Sh. Ravi Sikri, Sr. Advocate of the school.

The learned senior counsel appearing for the school requests for an adjournment till 16th of January 2019. As requested the matter is adjourned to 22nd January 2019 at 11.00 A.M. subject to the orders of the Hon'ble High Court, Delhi, regarding extension of the term of the Committee.


JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON


J.S. KOCHAR
MEMBER


R.K. SHARMA
MEMBER

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Secretary



21.12.2018

000092

B-86

Delhi Police Public School, Safdarjung Enclave, Delhi

Present: Sh.S.N. Joneja, Exe. Secy., Sh. Trilochan Singh, Accountant & Sh. Radha Krishnan, Accounts Assistant of the school.

The school has filed copies of advertisement given in the Times of India, Navbharat Times on 9/12/2018 alongwith a list of cheques sent by speed post and another list of cheques delivered by hand to the students. It is submitted that some of the students approached the school to collect cheques after an advertisement published in the newspapers.

As the school has done everything within its powers for making the refund to the students, no further intervention is required in the matter.

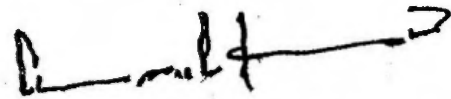
Detailed order to be passed separately.



Dr. R.K. SHARMA
MEMBER



J.S. KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary

21.12.2018

000093

B-427

Vandana International School, Rohini, Delhi

Present: Sh.Manu Luthra, C.A., Sh. Harsh P. Tandon, Admn. Officer, Sh.Hitesh, Accountant & Sh. Sanjeev Kumar, Accountant of the school.

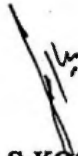
The school has filed written submission dated 21.12.2018 controverting the calculation sheet prepared by the Committee. The main contention of the school is that the purchase of new buses, and repayment of loans taken for buses and payment of interest thereon were funded out of transport fee charged from the students. The school has filed a memorandum transport account in which the receipts from transport fee and payments on account of transportation expenses, both revenue as well as capital, are reflected. The Committee notices that on the sources side, the school has also taken depreciation reserve for buses. The Committee is of the view that the depreciation reserve is mainly a book entry and cannot form part of the sources available to the school for funding the cash expenditure on account of transportation whether revenue or capital. Hence necessary adjustments would require to be made to the computation of funds available with the school for meeting the capital expenditure on purchase of buses and repayment of bus loans for the purpose of ascertaining the capital expenditure on transportation which has been met out of the fee other than transportation fee.

With regard to other capital expenditure, the school has relied upon the recommendations of Duggal Committee and Rule 177 and submits that the said rule permits capital expenditure to be incurred out of the fee of the school and the same may not be entirely sourced from the capital receipts.

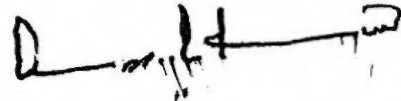
Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER




J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



21.12.2018

000094

B-60

The Heritage School, Rohini, Delhi

Present: Sh.Pulkit Malhotra, Advocate of the school.

The learned counsel appearing for the school submits that the matter is being argued by Sh.Sachin Puri, Sr. Advocate but he is not available today as he is pre occupied with some other matter in the High Court. He requests that the matter be listed for 24.01.2019 when the matter of the Vasant Kunj branch of the school is also listed.

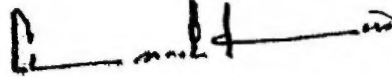
The matter is accordingly adjourned to 24.01.2019 at 11.00 A.M. subject to the order of the Hon'ble High Court regarding extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER



J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



21.12.2018

000095

B-146

Vishwa Bharti Public School, Dwarka, Delhi

Present: Sh.K.K. Kundan, Accountant of the school.

The school has filed written submissions dated 20.12.2018 alongwith audited financials for the year 2016-17. The audited financials for the year 2016-17 do not reveal any saving or fixed deposit account which have been earmarked by the school against inappropriate development fund or depreciation reserve fund.

Arguments heard. Recommendations reserved.



Dr. R.K. SHARMA
MEMBER

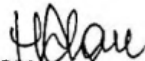


J.S.KOCHAR
MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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Secretary



21.12.2018


000096

B-290

Kasturi Ram International School, Narela, Delhi

Present: Sh. A.K. Bhatnagar, Physics Teacher of the school.

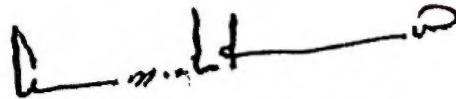
The school has neither produced the fee records for the year 2008-09 i.e. the fee receipts and fee register nor its books of accounts to support its contention that the school did not recover the fixed rated development fee of Rs.5000 per student, which was reflected in its fee schedule. The authorized representative appearing for the school request for another date for doing the needful. Accordingly the matter is fixed for 22.01.2019 at 11.A.M. subject to the order of Hon'ble High Court regarding the extension of the term of the Committee.



Dr. R.K. SHARMA
MEMBER

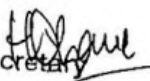


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MEMBER



JUSTICE ANIL KUMAR (Retd.)
CHAIRPERSON

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