

REPORT OF THE COMMITTEE ON FEE HIKE
AND OTHER CHARGES IN RECOGNISED
UNAIDED PRIVATE SCHOOLS
IN DELHI
(1999)



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**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DIRECTORATE OF EDUCATION, OLD SECRETARIAT, DELHI**

Justice S. Duggal
(Retd.)
Chairperson



Committee on Fee Hike and
Other Charges in
Recognized Unaided
Private Schools in Delhi
Plot No. 5, Near Naaz Cinema,
Jhandewalan, New Delhi - 110 005
Tel. : 3522653

Dated the 31st July, 1999

Dear Lt. Governor,

The Committee constituted by the Government of National Capital Territory of Delhi, vide Notification No. 323 dated 7th December, 1998 pursuant to the judgement of the Hon'ble High Court of Delhi, dated 30th October, 1998, in C.W. No. 3723 of 1997, to determine claims of Recognised Unaided Private Schools regarding hike in fee and other related charges, has after in-depth study, on the basis of available material and resources, completed its work and prepared its Report.

I, on my behalf and on behalf of the Members of the Committee, present herewith the Report of the Committee.

Yours sincerely,

(SANTOSH DUGGAL)

Shri Vijay Kapur,
Lt. Governor,
National Capital Territory of Delhi,
DELHI

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Chapter 1

Introduction

1.1 It seems that the undercurrent of resentment which parents of the school going children might have been silently nurturing burst into an ourrage in the year 1997 when suddenly they found themselves faced with enormous fee hike effected by the un-aided recognised private schools in the National Capital Territory of Delhi. The raison d'etre advanced by the said schools was primarily the anticipated or projected increase in the pay-scales of the teaching and non-teaching staff of such schools consequent upon implementation of the Fifth Pay Commission by the Government. This was controverted by the Parents' Bodies as sheer camouflage and sham pretext on the part of the schools on the contention that the schools were flush with such accumulated and surplus funds which could adequately offset the perceived enhancement of the financial burden on the schools.

1.2 Thus, in a land with an ancient heritage that regarded imparting of education to be a religious and pious duty and where any sight on monetary gains was considered as going counter to the cultural ethos of our society; a situation arose when parents of school going children by themselves or through representative bodies became locked in adversarial proceedings with the school managements. The result was a bunch of Writ Petitions, the

most prominent being the one filed by the Delhi Abhibhavak Mahasangh, claiming to be a federation to whom various Parent Associations all over the country were affiliated (Civil Writ Petition No.-3723/97). Separate Writ Petitions by Parents' Associations of some of the individual schools as also by the representative body of the recognised un-aided public schools designated as the Action Committee of Un-aided Private Schools were also filed. Besides, five other recognised un-aided private schools filed separate Writ Petitions.

- 1.3 The schools had come up assailing the legality and validity of an office order issued by the Director of Education on 10-9-1997, reacting to the complaints raised and grievances voiced by parents of school children in respect to the fee hike effected by the schools. The Order is extracted in the judgment and is [Annexure-I] herewith. The salient features of the said Order were: restricting specified charges such as Registration fee, Admission fee and Caution/Security money to Rs. 25/-, Rs. 200/- and Rs. 500/- respectively, directing further that separate Computer fee or Science fee be not charged upto the Secondary level, and that the fee structure in the schools be reviewed in duly constituted meetings; having, inter-alia, representatives of the parents and a nominee of the Director and that this be done keeping in view the actual financial requirements of the Schools.

1.4 All these petitions were disposed of by the High Court by judgment dated October 30, 1998, laying down that

"There has to be an element of public benefit or philanthropy in the running of the schools. The schools are to be run for public good and not for private gain. The object has to be service to the society and not to earn profit. The public benefit and not private or benefit to a favoured section of the Society has to be the aim. Keeping these aims and objects in view the schools are required to also follow and comply the provisions of the Delhi School Education Act (for short 'the Act') and the Rules framed thereunder (for short 'the Rules') as also the affiliation Bye laws framed by Central Board of Secondary Education ('the Board' for short). The schools are also required to comply the conditions upon which the land may be allotted to it by a public authority on concessional rates for setting up of a school building and its playground etc."

1.5 The Court also laid down, in no uncertain terms, that commercialisation of education and exploitation of parents was not permissible. After taking note of various contentions canvassed and on consideration of the ground realities apparent, inter-alia, from a study/scrutiny of the 16 inspection reports as a result of special inspections conducted by the Directorate of Education sometime in the month of May, 1997, the Court

came to the conclusion that ways and means had but to be found to ensure that the schools levied fee and other charges only to the extent and essential for the specified purposes and in the manner as recognised by the Delhi School Education Act, 1973 and the Rules framed thereunder. The Court further held that commercialisation or exploitation could not be allowed to be perpetrated under any guise but at the same time a balance had to be maintained and legitimate requirements of the schools kept in view vis-a-vis the standard of education being imparted by such schools and the facilities provided by a given school and thus there could be variation in fees and other charges levied. This, in view of the Hon'ble High Court could not be examined or analysed in the proceedings and in their opinion it was apposite that an independent Committee be appointed to examine the question, which after a case to case study of each school, determine the appropriate amount of fee and charges that could be levied by a school during the relevant period when the question of the payment of salaries and arrears as a result of implementation of Fifth Pay Commission recommendations came up, namely the financial year beginning 1997 and ending with the start of the academic year 1999.

1.6 It was in this context and background that the present Committee came to be in existence. We extract below the operative portion of the judgment in this respect :

"Having bestowed our thoughtful consideration to the submission of counsel for the parties and aforementioned detail facts and circumstances, we are of the view that an independent Committee deserves to be appointed for the period covered by impugned order dated 10th September 1997 upto start of academic session in the year 1999, to look into the cases of the individual schools and determine, on examination of record and accounts etc. whether increase of tuition fee and other charges, on facts would be justified or not. Eliminating the element of commercialisation and in light of this decision the Committee would determine fee and other charges payable by students of individual schools. We do not think that it would be desirable at present to permit any further increase than what has already been permitted by order dated 11th December, 1997, till decision of cases of individual schools by Committee appointed by this judgment.

We, accordingly, appoint a Committee comprising of Ms. Justice Santosh Duggal, a retired Judge of this Court as Chairperson with power to nominate two persons - one with the knowledge of Accounts and second from field of education in consultation with Chief Secretary of NCT of Delhi to decide matters of fee and other charges leviable by individual schools in terms of this decision. We request the Committee to decide

the claims of individual schools as expeditiously as possible after granting an opportunity to the schools, Director of Education and a representative of the Parent Teachers Association and such other person as the Chairperson may deem fit. The terms and conditions including fees/honorarium payable and other facilities to be provided by the State Government to the Chairperson and other Members of the Committee would be discussed by the Chief Secretary with the Chairperson and finalised within 10 days."

1.7 Accordingly, the Chairperson designate namely (Mrs.) Justice Santosh Duggal (Retd.) and Chief Secretary of NCT of Delhi met on 10th of November, 1998 in compliance of the directions given in the judgment when the Chairperson, in consultation with the Chief Secretary nominated the following two members to the Committee :

Sh. Gopal Narayan Tandon, Formerly of Indian Civil Accounts Service.

Prof. H.S. Srivastava, Formerly Dean of N.C.E.R.T., New Delhi.

1.8 Certain other decisions were also taken in the said meeting in terms of the directions of the High Court to which we shall advert in the appropriate context. The Committee was notified by means of Gazette Notification No. 323 dated 7.12.98 [Annexure II].

1.9 The terms of reference of the Committee as specified in the aforesaid notification, are as under :-

TERMS OF REFERENCE OF THE COMMITTEE

(a) To decide the claims regarding hike in fee by the individual schools for the period covered by the order number DE.15/Act/Spl. Insp/150/97/1293-2093 dated the 10th September, 1997 issued by the Director of Education, Government of National Capital Territory of Delhi and upto the start of the academic session in the year 1999 and other charges leviable by individual schools in terms of decision of High Court in C.W.P. NO. 3723/1997 as expeditiously as possible after granting an opportunity to the schools. Director of Education and a Representative of the Parent-Teachers' Association and such other person as the Chairperson may deem fit with a view to prevent commercialisation and exploitation in private un-aided schools including schools run by minorities :

(b) To decide any other charges levied/ leviable by individual school which has not been covered in order number DE. 15/Act/Spl.Insp./150/97/1293-2093 dated the 10th September, 1997 issued by the Director of Education, Government of National Capital Territory of Delhi and the judgment of the

Hon'ble High Court of Delhi dated the 30th Oct., 1998 in the case of Delhi Abhibhavak Mahasangh Vs. Union of India and others (Civil Writ Petition No. 3723 of 1997)

1.10 It was in the above back drop that the Committee commenced functioning in all earnestness. Whatever it was able to do or not able to do, can be adjudged from the pages that follow. As to why the Committee could not achieve the optimum or desired results, the reasons are all spelt out in the ensuing chapter. We have not penned it down out of any ill will but to give vent to our sense of anguish and remorse that with all the will and intent to carry out the mandate of the Hon'ble High Court, we were rendered ineffectual in more ways than one - lack of requisite trained staff, equipment and infrastructure. Despite all that we have delved deep into the subject and have tried to do our best to give results whatever could be possible from the available material and facilities.

1.11 For reasons stated in detail in Chapter II, it is the considered view of the Committee that with the persisting lack of interaction, it would be both futile as well as frustrating for us to continue. This explains the Committee's decision to finalise the report on whatever could be done, on the basis of the existing resources and it did not deem it worthwhile to suggest any further extension to the term that expired on June 30, 1999 except that of a fortnight for preparing the report, and a few days more as the report could not be

finalised because of malfunctioning of The Computers, due to frequent power failure. The Committee however reiterates that it has attempted to give some tangible results inspite of the limitations hedging it.

Chapter 2

Road Blocks

2.1 The task before this Committee was verily daunting and of gigantic proportions. We say so, for the reason that the Committee was enjoined by the Hon'ble High Court of Delhi vide judgment dated 30.10.98 in the case of Delhi Abhibhavak Mahasangh Versus UOI and others ; Civil Writ Petition No. 3723 of 1997:

“ To look into the case of the individual schools and determine, on examination of records and accounts etc. whether increase of tuition fee and other charges on facts would be justified or not. Eliminating the element of commercialisation and in the light of this decision the Committee would determine fee & other charges payable by students of individual schools”.

2.2 In the opinion of the Hon'ble Court, this was to be determined on fact to fact study of each school. This, the Committee was to do by examining various factual and financial aspects in the light of guidelines laid and the principles enunciated, having a bearing on the core issues of commercialisation of school education and corresponding exploitation of parents. The Court further observed: “Neither this Court is fully equipped nor it is possible for this Court on the facts of the present case, to even otherwise

undertake this exercise in respect of each individual school. Such an exercise has to be undertaken by authorities or by an independent committee which this Court may appoint." The Court further observed that with the large number of private un-aided recognised schools in Delhi, such an exercise by itself may be a time consuming process.

2.3 In the earlier portion of the judgment, while taking note of the plea put forward on behalf of the Government of National Capital Territory of Delhi, the Court had recorded, in the context of the fact that only special inspection of 16 schools had been done in exercise of power under section 24(2) of the Delhi School Education Act & Rules 1973, although the possibility of such irregularities by other un-aided recognised schools could not be ruled out, that the " **Directorate of Education does not have sufficient infrastructure to carry out special inspection of about 800 schools, the general directions in public interest were decided to be issued.**" (emphasis supplied).

2.4 Before that, J. Veeraraghavan Committee appointed by the Government of National Capital Territory of Delhi, Directorate of Education had observed in the Report submitted on August 4, 1997, in the context of data in respect of 117 schools having been received and the 16 inspection **reports of the special inspections conducted by the Directorate of Education,**

that

"The Committee does not have full information on the results of the inspections carried out by the Directorate of Education nor has the Committee received details of fees from all the schools. Even in respect of the schools from which information has been received, there are many clarifications that would be necessary before the information is fully understood. But the Committee did not feel it necessary to wait for all this information..."

2.5

It had also earlier recorded that :

"Section 18 (4) (b) stipulates as charges and payments realised and all other contributions shall be utilised only for the purpose for which they were realised or received, **it would take inordinately long time to examine this aspect in respect of each school**". (emphasis supplied) .

2.6

We have adverted to these observations with the object of putting into focus the enormity as well as complexity of the assignment entrusted to this Committee and in this context, to point out that whereas the Committee deserved all the cooperation, assistance and goodwill, what it got instead was complete apathy and indifference. We would also like to put on record that as per the list of recognised un-aided schools, supplied to us by Directorate of Education, the total number of such schools is 929 and not 800 as might have been projected by the department before the Hon'ble High

Court during the hearing. In addition, there is also another list of 377 unaided schools recognised by Municipal Corporation of Delhi and New Delhi Municipal Council.

2.7 This is also to put in proper perspective the odds this Committee had to contend with. Even the J. Veeraraghavan Committee that was constituted under the aegis of the Directorate and was functioning as a part of the said set up, records that the results of the inspections carried out by the Directorate or details of fees were not received by them, and they went ahead with whatever they had, while functioning in the midst of the Department. It can thus, be imagined as to what handicaps and hurdles this Committee would have experienced, housed in an isolated building far removed from the Headquarters of the Directorate and bogged down with an unresponsive governmental machinery.

2.8 It is further interesting to note that the Directorate of Education has an elaborate administrative set up at their disposal with a vast network of 10 educational Districts, each headed by a Deputy Director, Zonal officers assisted by Education officers and Deputy Education Officers in each District, a contingent of officers at the Headquarters, a separate Internal Audit Branch, an Accounts Branch headed by Deputy Controller of Accounts with Account officers, and Junior Accounts Officers, a full fledged Finance Department headed by a Joint Director (Finance), another section with the

nomenclature 'Grants-in-aid' Branch, decentralised to the extent of having Junior Accounts Officers and Assistant Accounts Officers and even more than one Accounts officer in some Districts; an independent Statistical Branch with duly appointed Statistical Assistants as well as Financial Assistants, Planning & Programme Evaluation Division, with a separate Research Office, a Section to analyse and compile the data received from un-aided schools regarding expenditure. This monolith, surprisingly, expressed helplessness before the High Court, when the question of carrying out its statutory function of special inspection and re-auditing of the school accounts arose, pleading the number '800' to be too unmanageable to be monitored, which plea the High Court entertained. The plight of this Committee of three, comprising of Chairperson and two Members depending for all assistance in the matter of manpower, equipment and infrastructure on the very same Department, that on its own could not either provide full material to the J. Veeraraghavan Committee constituted by them nor marshal the vast resources at their disposal to discharge their statutory duties, can well be imagined !

- 2.9 The Committee nevertheless plunged into the task with all earnestness, even while there was no office, and concomitant set up at its disposal. The Chairperson, as soon as the Notification was out, went ahead, being alive to the urgency of the task, to convene meetings from her residence. The Committee deliberated in its very first meeting as to what

data, it should have before it so as to be able to come to a finding on justifiable fee and charges for each school. We came to the conclusion that to start with, the Committee should have the balance sheets of each school, as also of their respective Management Society or Trust managing such school, dating back to financial year 1993-94 and ending with the financial year 1998-99. In addition, detailed information on several other aspects having a bearing on the issues to be determined by us was sought as is evident from the information and material requisitioned by us from all the schools covered by the judgment, by means of Public Notice issued in early January, 1999 [Annexure-III], that was prepared prior to the office becoming available.

2.10 The Notice also notified ear-marking of two hours on Three days a week at Committee's Office for anyone who had any submissions to make before the Committee.

2.11 In addition, the Committee requisitioned from the Department the following as being essential background material, both for familiarising with the subject as also to identify the issues the Committee was to decide

- (1) Judgment of Hon'ble High Court dated 30th October, 1998,
- (2) Delhi School Education Act and Rules 1973,
- (3) Affiliation Rules/Bye Laws of the C.B.S.E. and C.I.S.C.E. and
National Policy on Education,

- (4) List of recognised Un-aided Private Schools in NCT of Delhi, duly authenticated by the Directorate.
- (5) Copy of Report of J. Veera Raghavan Committee.
- (6) Copies of Directorate's orders dated 9.4.1997 and 10.9.1997.

2.12 The Committee, without wasting any time, being aware of the strict time frame under which it was expected to operate because of the nature of the task and the results to be achieved, came to the conclusion that besides a full time Secretary and other supporting secretarial staff, essential requirements of the Committee was, Computers with necessary complement of operators and programmers, typewriters, Financial and Statistical Analysts for the analysis of the data received.

2.13 It was the intensity of its involvement, awareness of the enormity of the task to be accomplished and the tight time frame, that soon after the office of the Committee became functional on 21st January 1999, the Chairperson lost no time to bring the urgent needs to the notice of the Chief Secretary Delhi through a letter dated February 5, 1999 [Annexure-IV]. It is a matter of record that the letter met with total indifference and was not even acknowledged.

2.14 The Committee continued, in the meantime, grappling on its own with the material and information being received from the schools but felt highly frustrated, and functionally stymied for want of necessary wherewithals, so as to make headway in its work. It was impressed upon the part-time Secretary, who remained mostly at the Headquarters on his substantive post, to at least persuade the Secretary: Education as well as Director of Education to come for a personal discussion so that the difficulties being faced by the Committee could be brought to their notice, and ways and means found for remedial measures so that the Committee could get into the work at the speed and efficiency it wanted to acquire. Eventually, the Director of Education came on 5th of March, 1999. In the aforesaid meeting, it was impressed upon the Director that amongst other things the first step should be to appoint a full time Secretary, who could take care of the administrative problems, as well as procurement and installation of essential equipment, such as Computers, Calculators and also to arrange for other Secretarial staff and to ensure that those who were posted actually joined. In addition, the most important thing required by us was a team of Statistical and Financial Analysts, familiar with data processing and scrutiny of balance sheets. Though, he held out all types of assurances and even volunteered to come a second time to oversee the action as a sequel to his meeting and came again on 17th March but nothing had happened in the intervening period, which fact was brought to his notice. He left with fresh promises but to our utter dismay no ostensible results followed. Consequently, the Chairperson was constrained to write another

letter to the Chief Secretary on 22nd March, 1999, [Annexure-V], highlighting the difficulties and pin-pointing the deficiencies and handicaps, emphasizing that immediate steps be taken to provide essential staff and equipment. This letter also met the same fate as the earlier one. There was no visible indication of any action having been taken on the points made in the said letter, nor was it acknowledged.

2.15 Surprisingly, Secretary (Education) has not till date deemed it fit to have a meeting with the Committee as Head of the Department to appraise Committee's requirements, essential for its working or to otherwise establish a channel of communication, even though the Committee was working on an issue, which vitally concerned his Department.

2.16 The Committee nevertheless slogged on so much so that the Chairperson as also the two Members had to do the original work which was expected to be done by the staff. The Chairperson, in the absence of a Secretary and even an Office Superintendent, had to look after the care-taking functions, train the clerical staff, drawn from different schools in the filling, pagination and other attendant work, as they were not conversant with or trained in office procedures.

2.17 It is also a matter of record that otherwise too the Committee remained sans all facilities, so much so, that even when the mercury was soaring high

beyond 42 degree, no Air Conditioners or Coolers for the staff were provided and for lack of voltage, even fans would come to a stand still, with the result that to be in office was a harrowing experience. The conditions came to such a pass that the Chairperson felt impelled to send a Report to the Hon'ble High Court on April 28, 1999 [Annexure-VI] which was a self-contained account of what the Committee was going through, and under the circumstances sought permission of the Court, to resign.

2.18 The Chairperson was constrained to submit ~~yet~~ another note to the High Court, on May 18, 1999 by way of factual account with reference to a News Report appearing in the Hindustan Times of May 17, 1999, as the same, on the face of it, appeared to have been deliberately leaked as a prejudicial act. Faced with such an agnostic approach from the Government rather than an attempt to mend matters the Committee reiterated its request for resignation. The communication to the High Court is self speaking.
[Annexure VII]

2.19 Some sporadic activity by way of staff posting, however, took place as the following would illustrate :-

1. A full time Secretary joined on 3.5.99.
2. The Superintendent joined on 22.3.99.
3. A full time Junior Accounts Officer was placed at the disposal of the Committee w.e.f. 1.4.99 (effective date 5.4.99). Before that, two

officials conversant with the accounts and competent to carry out the data analysis were deputed from about (1) middle of February and (2) towards end of February, 1999 for twice a week only.

4. Two regular Statistical analysts joined on 22.4.99, additional part-time Computers Operators joined on 12.5.99. As per their terms of employment they are required to work for only two hours per day i.e. 4 school periods of 30 minutes each.
5. The Air-conditioners became operative on or about 7th May, 1999, and coolers even later.
6. Calculators requisitioned as early as on April 6, 1999 were supplied on May 14, 1999.
7. Requisite software for computers became available some time in the middle of May, 1999. Computers were sent from the schools which obviously were being used for training the school children and being otherwise old remained generally non-functional.

2.20 And the Committee's life was to expire on June 30, 1999 !

2.21 We have recounted in detail as to what transpired from the time of the inception of the Committee, with a view to demonstrating as to how the Committee, entrusted with a monumental task involving; even with 187 schools, scrutiny analysis and evaluation of over 1500 balance sheets with

their income and expenditure statements and other related documents, felt sandwiched between an unresponsive administrative set up, on whom it depended entirely, on the one hand and non cooperating schools with calculated indifference on the other, and in respect to whom the Commission had no power of extracting requisite data or information.

Chapter 3

The Committee At work

3.1 In manifestation of the grouse, in respect to fee hike, a number of Parents' Bodies as well as individual parents, filed complaints/made representations before the Committee. The Delhi Abhibhavak Mahasangh also forwarded complaints against certain schools. The exact position is as under :

		No. of Complaints
1.	Delhi Abhibhavak Mahasangh	80
2.	Parents' Teachers Associations	06
3.	Parents' Associations	11
4.	Individuals	15
5.	Staff & Teachers	05

3.2 The common refrain of all these complaints was that the unaided private schools were indulging in malpractices, resorting to commercialisation of education, by adopting different subterfuges and manipulation of the accounts. There were also complaints that the fee hike, in many cases, had been effected even without implementing the recommendations of Fifth Pay Commission and that there was a wide-spread non-observance of the statutory provisions of the Act & Rules, profiteering in the garb of transport charges, and funds being diverted to unauthorised uses. Nothing, however,

was likely to come out of these complaints, because there was no supporting material was sent by them to substantiate the allegations.

3.3 Apart from the finances and accounting aspect, one general complaint from the parents was that the Parents Teachers Associations (PTAs) which the schools officially own, are not truly representative of the parents genuinely aggrieved from the acts of omission and commission of the schools and that in reality some parents who are close to or partial towards the school management, were nominated and thus the real object of making a provision in the Education Act regarding the PTAs for each school gets defeated.

3.4 The Committee thought it fit to give hearings to various representative bodies; primarily the Delhi Abhibhavak Maha Sangh and the Action Committee of unaided private schools, besides certain other groups and individual parents, who had been venting out grievances to the Committee by calling at the office, as also a few schools, where information and material sent to the Committee was found to be more or less complete.

3.5 The office bearers of the Delhi Abhibhavak MahaSangh primarily laid emphasis on the fact, that virtually all the unaided private schools in Delhi were indulging in malpractices by charging exorbitant amounts by way of 'tuition fee and other charges'. They mentioned that in the name of building and development funds, substantial amounts of money were being extorted and diverted to the Management Societies, thus

converting education into a business for making profits. Besides this, varying amounts were also being levied under a variety of innovative Heads. They claimed to have discovered innumerable instances of alleged exploitation by the schools in the garb of imparting 'quality' education. They sought and were given more time to present the information they stated to have collected and compiled. They then came back with Charts prepared on the basis of the balance sheets which presumably had been filed by the Schools with the Directorate of Education. They also mentioned that they had already forwarded to the Committee a host of complaints about different schools. It was, however, pointed out to them that the complaints were not substantiated by necessary supporting documents, which they promised to supply. They, however, have not been able to do so except for the general charges already referred to earlier.

3.6 On behalf of the Action Committee of the Unaided Private Schools, the Chairman, Shri T.R. Gupta came accompanied by Shri S. K. Bhattacharya, Secretary, Shri S. L. Jain Coordinator, and Mrs. Rajni Kumar and Shri Suraj Prakash as Members. The last four also happen to be Director or Principals of schools. They presented their views and also expressed reservation about certain aspects of the judgment, adding that they had gone in appeal before the Supreme Court. They were, however, reminded that as at present the Committee was bound by the judgment of the Hon'ble High Court.

3.7 The representatives vehemently asserted that the schools were not indulging in profit making or commercialisation and that income from the schools was being used only for promoting educational causes. They accepted in principle that there should not be any commercialisation or

exploitation in the name of education. They were informed that a large number of schools affiliated to their Body had not responded to either our Public Notice or the subsequent communications. They explained that this was so, because most of them were under the impression, that only those schools which had problems had to approach the Committee and that those which were satisfied with the existing position need not do so. They were apprised of the correct position in the light of the High Court Order and of the Public Notice which had clearly stipulated that all schools had to send the information asked for. They assured that in view of the clarification, they shall see to it that their Member schools sent the requisite information. No school represented by the Action Committee, however, sent any information to the Committee, until a week before expiry of its terms of office. In view of the experience of the Committee about the poor response of the schools ~~in~~ respect to our Public Notice, Reminders and Requisitions, it is recommended that the Directorate should ensure that whatever action is taken regarding supply of information from the schools by any designated authority, there is a corresponding power in the said authority to enforce compliance by each and every school.

- 3.8 The stand of the Action Committee that the hike in fees was justified as, these schools were providing 'quality' education was negated by the Committee in the sense that nothing could be asserted in absolute terms and that everything was relative and that Committee was alive to the fact that one school could have a distinct edge as against the others, but nevertheless this could not be flaunting with arrogance, in the face of a general clamour by parents, feeling the pinch of fee hike. The Committee further impressed upon them that, in any case, the provisions of Delhi School Education Act 1973

and Rules as also the conditions of recognition/ affiliation had to be respected by all schools, besides those of land allotment.

3.9 During the discussion, a telling observation was made by one of the Members of the Action Committee, to the effect that this issue of grievances of parents on the fee hike was assuming dangerous proportions, when highly agitated parents come reviling the Principal. He pointed out that this was bound to vitiate the atmosphere as also jeopardise the time honoured tradition of cordiality, courtesy and mutual respect, between parents and school authorities. He pleaded that the matter should not be allowed to go out of hand, so as to spoil parent-teacher relationship and also to undermine the authority of the school Principal.

3.10 Similarly, the Parent's Forum of Guru Harkrishan Public Schools also brought complaints of commercialisation on the part of 10 schools being run in Delhi by the Sikh Gurudwara Parbandhak Committee but again except, for speaking in generalities, they did not furnish any substantive material. On being asked to do so, they subsequently forwarded some documents, including photocopies of fee memos of the current fees, to show enhancement of fee and other charges on the part of the schools, but since the fee slips of preceding years were not available, no comparative study could be made as to what percentage of hike had been effected by this group of schools. Four of these ten schools who had responded to the Public Notice had not sent any information regarding variations in the fee structure despite the Committee having specifically requisitioned the same. The Committee, however, had to rest at that, as it had no power to compel the schools to pass on the information asked for from them. The Parbandhak

Committee, however, while forwarding data in respect to four schools had contended that it was a purely philanthropic body, supporting multifarious Charitable Causes including the spread of education and that the question of any attempt at commercialisation on its part did not arise.

3.11 The Committee had also invited a memorandum from the Directorate of Education to elicit their views on the issue of fee hike and commercialisation. The requisition for the same was made in early January by means of the Public Notice, as also by separate letters, but it was only in the last week of March (24/26.3.99) that a response was received. The Directorate, however, did not make any significant observations but only repeated the stand taken earlier by the Government, as contained in the judgment. By way of material, only copies of the 16 inspection reports that had already been noticed in the High Court judgment, were forwarded but without the replies sent by the schools in respect of them. On being reminded of this situation and asked to state expressly their view point specifically on pertinent issues, the Directorate submitted replies to the queries pointedly raised by the Committee in letter dated 8th June, 1999, vide their reply received on 22.06.99. This, inter alia, stated that after the judgment of the High Court, the Directorate of Education had issued an office Circular for containing commercialisation of education, in accordance with relevant provisions of the Delhi School Education Act, 1973, and the rules thereunder, such as Sections 17(3), 18(5), 19, 24(1) & (2) and Rules 150(4), 177 & 180(1). It also mentioned that the un-aided private schools were required, as per conditions of recognition from the Directorate, to submit audited accounts and other returns/documents annually in the prescribed proforma. It was further stated that the concerned Deputy Directors of

Education were monitoring the compliance of the conditions of recognition, but at the same time confessed that the Directorate had, "no mechanism to execute the task of comprehensive annual inspections of schools" , and the 're-auditing of the accounts of the schools' for checking commercialisation, "unless there was a complaint" , and further added that "On our own, we do not make a conscious attempt to ensure that it is complying with the conditions of recognition". It was further stated that "annual inspections were unfortunately not an annual affair", and that for want of requisite infrastructure and manpower they have been disabled from performing this statutory function. Appalling revelations indeed !

3.12 The Director was asked to come for a meeting with the Committee in terms of the High Court judgment requiring an opportunity of hearing to be given. He came accompanied by Additional Director (Schools) and the Consultant in the Department. The Director reiterated the submissions contained in the written communications, and conceded that the Department had not been generally carrying out statutory duties of inspection of schools or re-auditing of the accounts, though he did add that the Education officials do try to keep a check. He was advised to have a comparative study of the inspection reports sent by the Zonal Officers for the period coinciding with the 16 special inspection reports, to examine whether the irregularities noticed at the time of special inspections had also been pointed out by the Education Officers and if so, whether any remedial measures had been taken. He was asked to inform this Committee also in this respect. But until the time of finalising this report, no further information has been received. The Director candidly conceded that if the Government owned schools were run efficiently, there would have been no need for un-aided private schools;

and in any case they would not have proliferated in such great numbers and be in a position to indulge in large scale unchecked commercialisation. He pointed out that lack of resources and infrastructure were the basic causes of the prevailing malady.

3.13 The Director also made some submissions seeking guidelines or observations from the Committee, on certain matters though strictly not falling within the scope of its terms of reference. Firstly, that the teachers were not being reportedly paid actually what was purported to be their salary packages. Secondly, there are a number of other malpractices perpetrated in the name of bookshops, uniform shops in the school premises as also transport. Lastly, he made a request for Committee's consideration if some ways and means could be devised so that the Government machinery could be supplemented by private sources for auditing of school accounts etc. such as enpanelment of Chartered Accountants. The Committee was also informed that owing to problems of scarcity of manpower and resources, the Department in not being able to discharge the statutory functions. This had resulted in the present situation with wide ranging allegations of commercialisation and exploitation by private un-aided schools.

3.14 The Committee was further informed that in view of the above, the Government had a proposal to bring about an amendment to the Delhi School Education Act to provide, inter-alia, autonomy to the un-aided private schools so that they could generate some self-regulatory measures in this respect. The Committee found this revelation to be really alarming because whereas the outcry was for more stringent regulatory measures on the part of the Government to check and contain commercialisation and a host of irregularities here was a thinking process

that contemplated shedding of control, which in Committee's perception would be a retrograde step and tantamount to abdication of duties and statutory functions on the part of the Government. The Director appreciated this but had no further comments except for expressing his helplessness for want of necessary infrastructure, at the same time agreeing with the Committee that there was a need for effective steps to be taken to bring the system back on the rails, for ensuring that education remains a philanthropic activity for public good and does not degenerate into being a business or industry imbued with commercialisation.

3.15 The Director, however, finds himself under constraint to act, as at present, for the reason that the only penal action provided against recalcitrant schools is withdrawal of recognition (Rule 56 of Delhi School Education Rules), which according to him was likely to entail drastic consequences for the students, such as closure of a school. The Committee recommends that since the Government is contemplating amendments to the Delhi School Education Act, 1973, the changes to be introduced ought not to be as now proposed, but the other way round, by bringing in more stringent penal provisions in the Act, besides the existing one of withdrawal of recognition and also plugging the loopholes in the existing provisions. This should be brought about, in Committee's view, in such a manner that while the delinquent schools are brought around, the interests of the students are in no way adversely effected.

Chapter 4

Methodology

4.1 The methodology evolved by the Committee was aimed at answering the issues arising out of its terms of reference. Operationally it implied :

- a) examining the extent and justification, if any, for the hike in fee and other charges by the schools for the period 1997-98 and 1998-99.
- b) determining whether these schools were levying the fee and other charges, in excess of justifiable requirements and/or resorting to commercialisation/exploitation ;and if so, suggesting ways and means for preventing commercialisation and exploitation; and
- c) assessing the appropriateness of levies not covered by the Directorate's order dated 10th Sept., 1997 as also the judgement of the Hon'ble High Court.

4.2 As has already been stated, the Committee had, even before the office accomodation became available, issued a Public Notice which was published in local dailies on the January 10/12, 1999 seeking, inter-alia, the following information within a weeks' time.

- a) **duly audited itemized Income and Expenditure statements (both of Revenue and Capital Accounts). and Balance Sheets, duly supported by relevant schedules of the schools and their**

respective Managing Committees/ Trusts/ Societies for the financial year 1993-94 to 1997-98 as also the income and expenditure statements for the period from 01/04/1998 to 31/12/1998.

- (b) the statement showing year-wise variations in tuition fees and other charges, covering the aforesaid period alongwith the copies of the fee booklets for the years under reference, used by them;
- (c) attested copies of the statements of the School Funds and other funds as required to be maintained under Section 18(3) of the Delhi School Education Act, 1973 covering the aforesaid period;
- (d) Copy of the Constitution of Parent Teacher(s) Association of the school; and
- (e) the statement of the conditions under which affiliation/ recognition was granted together with condition, if any, and for the allotment of land to the school.

4.3 The information requisitioned from the schools started trickling in very slowly. Out of 929 schools, only 187 schools responded, in most cases, well beyond the stipulated period, but none of them furnished complete details. Besides, issuing reminders to individual schools, pointing out the

deficiencies in the information supplied by them , identified with reference to a Check List specially designed for this purpose [Copy at Annexure-VIII], a reminder was issued on 11. 2. 99 to all the schools calling upon them to furnish the entire information covered by public notice issued on January 10/12, 1999 [Annexure-IX], within ten days, failing which the Committee ,

" will be constrained to draw an inference that you have nothing to say and shall take a decision in respect to the issue of Fee Hike and other related charges, on whatever material / information becomes otherwise available to the Committee. "

- 4.4 On further deliberations and scrutiny of the information received from schools, the Committee came to the conclusion that some more details would be necessary to come to a finding as to the justifiable level of fee and charges leviable by each school. A letter was sent to all the schools bearing the date 22.3.99. [Annexure-X] , calling upon them to furnish additional information including, inter-alia, the impact of The Fifth Pay Commission. This time only 80 schools responded, but once again the information received was found to be wanting in most of the cases. This could also be indicative of the reluctance on the part of the schools in parting with

sensitive information about the impact of The Fifth Pay Commission on their finances.

4.5 The following chart gives the position with regard to the receipt of information from the schools upto 25.6.99.

I Information, Complaints, Suggestions invited vide Public Notice dated January 10, 1999 & January 12, 1999. The information was required to be submitted within a week's time.

1. Number of schools furnishing information by 19.1.99	05
2. Number of schools furnishing information during 20.1.99 to 11.2.99.	16

II The date of issue of Memorandum/Reminder 11.2.99

3. Number of schools furnishing information during 11.2.99 to 22.3.99	100
4. Number of schools furnishing information during 22.3.99 to 25.6.99	66

III Total number of schools furnishing information in response to the Public Notice 187

IV Date of seeking additional information 22.3.99

5. Total number of schools furnishing information in pursuance to this letter and the additional information.	80
6. Of this, number of schools which furnished complete information.	08
7. Number of schools addressed by the Committee for making up deficiencies in the information	72

4.6 Further analysis of 80 cases revealed that the missing information could be broadly classified into the following categories:

i. Number of cases where the Receipts & Payment Accounts of schools/societies were not received.	72
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- ii. Number of cases where the information regarding Societies Account was not received. 43
- iii. Number of cases where the full details of fees structure for the years 1993-94 to 1998-99 was not available. 55

4.7 Another feature noticed was that the response of the schools to our Public Notice varied from District to District. Only one school out of 163 schools in North-East District responded to the Public Notice, as against more than 50 % of the schools in the Central and New Delhi Districts. The detailed position is given below:

Table No I : Districtwise Response of Schools To The Public Notice issued on 10/12.1.99

Name of the District	Total number of schools	Number of schools which responded to the Public Notice
CENTRAL	33	17
NEW DELHI	12	07
NORTH	24	08
NORTH WEST	171	36
NORTH EAST	163	01
EAST	116	25
WEST	187	38
SOUTH	89	23
SOUTH WEST	134	32
	929	187

4.8 The Committee also attempted to collect information from some selected State Governments about the prescribed ceilings of different levies and pattern of the maintenance of accounts in their schools as also the steps

taken by them to contain commercialisation in schools. However, none of them responded.

4.9 The Committee had sought, through the Public Notice, audited accounts of the Schools and their Societies for a period of five years from 1993-94 to 1997-98 with the specific objective of ascertaining, with the help of their Balance Sheets, the capacity of the individual schools to pay the arrears out of the funds already available with them without resorting to any additional levy; and the manner in which these were accumulated over the years, as also to get an insight into the accounting practices adopted by the individual schools.

4.10 With regard to the ability of the schools to discharge the enhanced annual recurring liabilities resulting from the implementation of Pay Commission's recommendation, although the Income and Expenditure Account for the year 1996-97 & 1997-98 were the main schedules, the data related to the earlier years was, nevertheless, found necessary for analysing the schools' past trends of income and expenditure, the manner of treatment of other key variables in the accounts, the mode of determining the surplus/deficit and the identification of extraordinary features, if any, for a comprehensive evaluation. Accordingly, two elaborate proformae were

devised to compile the data, in a manner, which would facilitate its scrutiny. The copies of the proformae are appended as [Annexure-XI, XII].

4.11 The Committee was, however, handicapped in transforming the data received, even from 187 schools, in the aforesaid proformae, primarily because of the non-availability of the details relating to the impact of the Pay Commission, more particularly with regard to the date of implementation of the Pay Commission Report, the schedule of payment of arrears, the number of months for which salary was paid at the enhanced revised scales during 1997-98, besides items mentioned in Para 4.6.

4.12 The problem got further compounded by the lack of uniformity and internal consistency in the presentation of the Final Accounts by the Schools and their respective Societies (the latter where available). As a result, the data could only be compiled in the requisite proformae for less than 50 schools.

4.13 The Committee found that the information furnished by the schools was not adequate to answer the specific terms of reference. Still the Committee has attempted to examine the Fee, as also the Registration Fee, Admission Fee and Caution Money levied by the schools with a view to

measuring deviations in them from the directive of the Court. The Committee further evolved a formula for assessing the appropriate quantum of increase in fee for 1997-98 necessary for absorbing the total impact of the Fifth Pay Commission recommendations. The succeeding chapters deal with these aspects.

Chapter 5

The Levies

5.1 A reference has earlier been made about the 30.10.1998 Judgment of the Hon'ble High Court in the Writ Petition (CW 3723/97) filed by Delhi Abhibhavak Mahasangh, in terms whereof the maximum permissible limit for raising the fee was fixed upto 40 percent, whereas the levies on account of Registration Fee, Admission Fee and Caution Money were to be retained at the same level as on 31.3.1997 till this Committee gave its report.

5.2 As a first step, therefore, the Committee decided to examine the existing position with regard to different levies by the schools under the head "Fee" including Registration Fee, Admission Fee and Caution Money.

5.3 The term "Fee" in common parlance is interpreted in different ways. Some interpret it to mean only the "Tuition Fee". Others carry the impression that anything collected by the schools in the name of fee is fee - be it Registration Fee, Admission Fee, Games Fee or anything else, just with the suffix "Fee". The third interpretation of the term includes everything paid by a student.

5.4 The Committee deliberated on this issue at great length and came to the conclusion that what should be taken as 'fee' is the total amount collected by the schools, which in fact reflects the **total burden** on the parents. Thus, Fee would mean the total of tuition fee and all other charges paid to the school by a student.

5.5 One of the basic reasons for adopting this definition was the fact that 'other charges', **being collected under different names and captions, which often did not represent their true contents, were more prone to commercialisation and also provided a relatively easier route to exploitation** and as such **should not be left unfettered** by not including them as part of fee.

5.6 Strictly speaking, for determining the quantum of fees leviable, in terms of the order of the Hon'ble High Court, the fee structure of each school should ideally have been studied and compared for the relevant years namely 1996-97 and 1997-98. However, as it would have involved a comparison of the fee structure for each class or group of classes separately under various heads of fee and other charges (varying between 10 to 15) of collections for over 130 schools for which the fee structure was available. This was, however, not found feasible with the **resources made available to the Committee, and the time bound nature of the assignment.**

5.7 The Committee . therefore, opted for the next best alternative of comparing the total collection of fee of each school separately, under the heads 'Tuition Fee and Other Charges' for the aforesaid period of two years. This enabled the Committee to identify schools where the collection of 'fee and other charges' were in excess of the stipulated limit of 40 % . The underlying assumption being, that by and large the total collection of fee would exceed 40% only if, the classwise total fee was enhanced by more than 40%, and further that number of students during the two years, did not change materially. The Committee, however, is conscious of the limitations of these assumptions.

5.8 The data relating to the total collection, in respect of tuition fee and other charges and of the total levies for the years 1996-97 and 1997-98 was culled out from the Income and Expenditure Statements of 187 schools; and the percentage hike in respect of all the three items was worked out separately. The relevant data in this regard is given in the table below.

Table II : Comparative Statement of Collections Under Tuition Fee, Other Charges And Total Fee During 1996-97 And 1997-98

Sl. No.	Name of the School	Total Collection (1996-97)				Total Collection (1997-98)				% Increase		
		Tuition Fee	Other Charges	Total	Other Charges as a % of T. Fee	Tuition Fee	Other Charges	Total	Other Charges as a % of T. Fee	Tuition	Other Charges	Total
1	A.S.N. Sr. Sec. Public School, Mayapuri Vihar, Phase 1	5251	2827	8078	63.84	7182	3103	10285	43.21	36.77	8.76	27.32
2	Adarsh Bai Vidyalaya, Laxmi Nagar, Delhi	784		784	0.00	1073		1073	0.00	36.88	#DIV/0!	36.88
3	Adarsh Jain Dharmic Shiksha Sadan, Najafgarh, New Delhi	1451		1451	0.00	1710	29	1739	1.70	17.88	#DIV/0!	18.88
4	Ancon Public School, Mayapuri Vihar, Phase 1, Delhi	12114	1690	13714	13.21	17101	1971	19072	11.63	41.17	23.18	38.07
5	Air Force Bal Bharti School, Lodhi Road, New Delhi-3	22708	317	23025	1.37	28710	249	28959	0.93	17.87	-20.18	17.11
6	Air Force Bal Niketan School, Vaidyasa Bad, New Delhi-62	2221	58	2279	2.97	2735	54	2789	2.34	23.14	-3.03	22.39
7	Air Force Golden Jubilee Institute, Subroto Park, New Delhi	6917	1404	8321	20.30	7411	1056	8467	22.36	7.14	17.96	8.97
8	Amjets Public Sr. Sec. School, Vishwas Nagar, Shaheed	2550		2550	0.00	2907		2907	0.00	14.00	#DIV/0!	14.00
9	Apex Jay School, Pitam Pura	4760	4050	8810	86.08	11808	3441	15249	29.14	148.07	-16.04	73.01
10	Apex Public School, Sant Nagar, Baran, Delhi	4613	10464	15077	228.84	5122	4248	9370	82.84	11.03	-89.40	-37.88
11	Army Public School, Dhruva Kuan, New Delhi	11770	5474	17244	46.81	16003	16142	27046	60.00	43.81	86.28	66.84
12	Anand Gupta, D.A.V. Centenary Public School, Mukherjee Nagar	3902	641	4543	16.06	5590	893	6482	16.77	40.26	37.76	39.91
13	Bal Bharti Public School, Sector 14, Rohini, Delhi	7602	617	8219	7.78	11445	758	12204	6.62	44.30	22.86	42.76
14	Bal Vikas Modern School, East Azad Nagar, Delhi	170	93	263	64.71	147	97	244	66.99	-13.63	4.30	-7.22
15	Banshal Public School, Vikas Pur, New Delhi	1783	1307	3090	73.30	1758	1480	3238	84.19	-1.40	13.24	4.78
16	Bhai Parmanand Vidya Mandir, Surya Niketan, Delhi-02	476		476	0.00	478		478	0.00	8.63	#DIV/0!	0.63
17	Bharthya Vidya Bhawan Mahila Vidyalaya, Kasturba Gandhi Marg	11089	2784	13873	26.89	14850	2839	17689	19.37	32.19	23.74	30.76
18	Bhartnagar International School, Vasant Kunj	7057	23	7080	0.33	8823	9	8832	0.10	26.82	-60.87	24.74
19	Bhawan's Sevan Public School, Bhaili Mines Road	3247		3247	0.00	4747		4747	0.00	48.28	#DIV/0!	48.28
20	Birsa Vidya Niketan, Pusa Puri Vihar IV	14639	4608	19247	31.48	21244	6255	27499	29.44	46.12	36.80	42.81
21	Bloom Public School, Vasant Kunj, N. Delhi	5910		6910	0.00	9132		9132	0.00	64.62	#DIV/0!	64.62
22	Blue Bells School, Kalash, New Delhi-110048	9815	5073	14888	62.78	16567	7023	23690	42.39	72.36	38.44	60.61
23	Bosco Sr. Sec. School, Sunder Vihar, MD	2707	224	2931	8.27	3487	874	4361	26.86	28.81	296.18	48.71
24	C. I. Bhaia, Dayanand Model School, Jhandewalan, Karol Bagh	1948	337	2285	17.30	2678	574	3252	21.43	37.47	78.33	42.37
25	Cambridge Foundation Sr. Sec. School, Rajouri Garden, MD	18693		18693	0.00	22594		23684	0.00	24.43	#DIV/0!	24.43
26	Central Public School, School Block, Shakur Pur, Delhi	406	414	1320	46.79	1291	157	1443	12.66	42.48	48.87	10.08
27	Chowgule Public School, Fauz Road, Karol Bagh	3609	184	4893	4.71	4728	240	6018	8.13	28.86	67.61	22.64
28	Crescent School, Daryaganj	2720	1150	3870	42.28	4837	1849	6686	38.21	77.83	68.70	72.74
29	D.A.V. Public School, Mausam Vihar, Delhi-51	2154	2431	4585	112.86	3701	3418	7119	82.36	71.82	48.60	66.27
30	D.A.V. Public School, Shreshtha Vihar, Delhi-22	8378	6958	15336	83.03	12298	6896	21884	78.76	46.79	38.26	43.37
31	D.A.V. Public School, Vasant Kunj, New Delhi	5203	904	6107	17.37	7543	1106	8649	14.66	44.87	22.36	41.82
32	D.A.V. Centenary Public School, Raju Bagh	1446	1049	2495	72.34	2124	214	2338	18.98	48.89	-79.64	-4.18
33	D.A.V. Centenary Public School, Tikka Nagar, Delhi	5281	3821	9102	72.63	7893	4478	12189	68.18	46.23	17.14	33.89
34	D.A.V. Public School, Yusuf Sarai, Delhi	1433	1808	3241	128.17	2162	2150	4312	89.44	60.87	18.92	33.05
35	D.A.V. Public School, Chander Nagar, Janak Puri, MD	3558	285	3843	8.01	5029	194	6223	3.86	41.34	-31.83	36.91
36	D.A.V. Public School, Dayanand Vihar, Delhi	12851	1384	14235	10.77	18137	1639	19776	9.84	41.13	18.42	38.83
37	D.A.V. Public School, Paschim Vihar, Delhi	2150	48	2198	2.23	2641	57	2688	2.16	22.84	18.76	22.76
38	Daisy Dales School, East of Kalash, New Delhi			0	#DIV/0!	3333	1867	6300	69.02	#DIV/0!	#DIV/0!	#DIV/0!
39	Darbari Lal D.A.V. Model School, BN Block, Shaheed Bagh, Delhi	18209	985	19194	6.38	25088	1311	26399	6.23	37.18	33.18	38.98
40	Darbari Lal D.A.V. Model School, MD Block, Pitam pura, Delhi	20689	1703	22392	8.23	28476	1682	30168	6.91	37.64	-1.23	34.68
41	Dashmesh Public School 'C' Block, Vivek Vihar	1106	1349	2455	121.97	1764	2007	3271	168.78	14.29	48.78	33.24
42	DAV Public School, Ashok Vihar, Ph - IV, Delhi	1445	128	1573	8.72	2402	242	2644	16.87	68.23	82.84	88.38
43	Dayanand Adarsh Vidyalaya, Arya Smay, MD	1093	129	1222	11.80	1444	9	1453	0.62	32.11	-83.82	18.96
44	Dayanand Model School, Patel Nagar, MD	2786	41	2827	0.26	3293	6	3299	0.18	48.32	0.80	46.29
45	Deep Public Sr. Sec. School, Vasant Kunj	3626		3626	0.00	5614		6414	0.00	43.00	#DIV/0!	43.00
46	Deepayan Vidya Niketan, Hersh Vihar, Pitampura, Delhi	1313	1638	2951	124.76	3431		3431	0.00	161.31	-100.80	16.27
47	Delhi International Happy School, Jangpura, N. Delhi-14	187	264	451	77.30	1190	370	1660	31.89	23.84	48.16	26.73
48	Delhi Public School, Mehrua Road, New Delhi	42546	4244	46790	9.88	5490	4085	67645	7.80	22.84	8.95	21.29
49	Delhi Public School, R. K. Puram	42787	6410	49197	14.98	56080	12667	68747	22.69	31.87	87.81	30.74
50	Delhi Police School, Seeldarjung Enclave, Delhi	3358	2869	6227	66.44	6309	3882	10191	61.83	87.88	36.31	63.66
51	Dev Samaj Modern School, Mehru Nagar	3751	1817	5568	48.44	5495	2180	7675	38.31	48.48	18.88	37.48
52	Dvine Happy School, Paschim Vihar, MD	988	647	1635	64.33	1561	1005	2566	64.38	64.41	68.64	68.64
53	East Point School, Preet Vihar, Delhi	1620	638	2258	39.28		0		#DIV/0!	-100.00	-100.00	-100.00
54	Faith Academy, Prasad Nagar	11709	540	12249	4.61	16842	515	17357	3.86	43.84	-4.83	41.70
55	Frank Anthony Public School, Lajpat Nagar, New Delhi	14897	280	15177	1.88	17878	148	18027	0.83	28.82	-47.14	18.78
56	G.C. Public School, New Ashok Nagar, Delhi	621	48	669	7.41	889	31	920	4.68	18.96	-32.61	7.96
57	Golden Valley Public Sec. School, Najafgarh, New Delhi	127	49	176	38.68	579	125	704	21.68	164.91	164.18	390.88
58	Green Field Public School, Dhandah Garden, Shaheed	13836	10282	24118	74.31	21554	11903	33457	66.22	64.78	16.77	38.72
59	Green Field School, Seeldarjung Enclave	9233	3507	12740	38.80	13844	3293	17137	23.79	49.84	-8.32	33.82
60	Guru Govind Singh Public School, Tikka Nagar, MD	730	509	1239	69.32	784	542	1326	69.13	7.40	7.11	7.28
61	Guru Hanuman Public School, Inba Gate	8917	6903	15820	77.41	11944	7551	19495	82.84	34.66	9.39	23.67
62	Guru Hanuman Public School, Vasant Vihar	9542	7371	16913	76.78	11495	7543	19048	64.02	29.37	3.61	13.06

S No	Name of the School	Total Collection (1994-97)			Other Charge as % of T Fee	Total Collection (1997-98)			Other Charge as % of T Fee	% Increase		
		Tuition Fee	Other Charges	Total		Tuition Fee	Other Charges	Total		Tuition Fee	Other Charges	Total
63	Guru Nanak Convent School, Shyam Ngr, Ext. NO	374		374	0.00	484		484	0.00	29.41	#DIV/0!	29.41
64	Guru Amaradas Public School, Tikak Nagar, Dehi	1878	0	1878	0.00	2332	0	2332	0.00	24.17	#DIV/0!	24.17
65	Gyan Bharti School, Saket	7606	3953	11559	49.42	11226	4530	16756	40.36	40.34	14.68	31.83
66	Harti Public School, Tadmabad, Sagan Vihar, Extn	3641	1516	5157	41.64	5417	3301	8718	60.64	48.78	117.74	89.06
67	Hens Raj Model School, Purjilal Bagh, Dehi	18958	2544	21502	13.42	28232	2979	29211	11.34	38.37	17.19	36.86
68	Happy Model School, Jenak Puri, New Dehi	7293	2058	9351	29.36	9413	1727	11140	19.36	29.88	-16.12	18.68
69	Happy School, Darya Garj, New Dehi	8441	3380	11821	40.84	10993	3811	14804	36.44	26.68	12.76	22.78
70	Home Public School, Sarakaha, New Dehi 37	1429		1429	0.00	1753		1753	0.00	22.67	#DIV/0!	22.67
71	Hill Grave Public School, Saldarjung Enclave	2447	1343	3790	64.00	3901	1690	5591	43.66	69.76	26.61	47.96
72	Holy Cross Sr. Sec. School, Najibgarh, New Dehi-43	2443	1212	3655	48.81	3799	1841	5640	48.44	66.61	61.80	64.31
73	Holy Heart Secondary School, F Block, Mahave Enclave	364	47	411	11.83	641		641	0.00	62.88	-100.84	46.36
74	I B M Public School, Neshi Pur, New Dehi	843	295	1138	24.79	1061	263	1324	24.79	26.86	21.84	26.88
75	J. K. Happy School, Chaurwalan	1066	381	1447	36.00	1308	467	1775	36.70	29.44	18.43	20.18
76	J. R. Public School, Shiv Puri West Sagar Pur	820	133	953	18.22	1000	131	1131	13.10	21.96	-1.60	18.68
77	J.N. Modern Public School, Rani Bagh, Dehi	383	121	504	31.89	377	138	515	36.87	-1.67	14.88	2.38
78	Jagmander Dass Arya Vedic Sec. Sch Gali Arya Samaj Naya BZ	368	159	527	38.98	459	199	658	43.34	16.33	26.16	18.13
79	Jaspal Kaur Public School, 'B' Paschim Shalimar Bag, Dehi	13190	3047	16237	23.18	18064	3441	22505	19.04	44.43	12.83	38.88
80	Jhoban Lal D.A.V. Public School, J-Block, Paschim Vihar	4222	345	4567	8.17	6161	538	6699	8.73	44.93	66.94	46.68
81	Kathuria Public School, Vasant Kunj	9893	1439	11332	21.31	2387	1355	3742	68.77	21.60	-6.84	8.99
82	Krishna Model Sec. School, Najibgarh, New Dehi	1580		1580	0.00	2288		2288	0.00	44.61	#DIV/0!	44.61
83	Kulachi Haryana Model School, Ashok Vihar, Phase-III, Dehi	29226	3209	32435	18.98				#DIV/0!	-108.00	-108.00	-100.00
84	Lancel Convent Sr. Sec. School, Prashant Vihar, Dehi	14767	10753	25520	72.82	16823	14268	33891	72.71	32.88	32.49	32.88
85	Laxman Public School, Mujib Khas Enclave, N. Dehi	11568	3749	15317	31.26	16836	5544	22380	32.93	46.32	47.88	42.12
86	Liberal Vidyya Mandir, Shaheed Nagar, Dehi	6808	3908	10716	67.40	10027	3871	13898	38.61	47.28	-8.96	29.81
87	Lions Public School I Block, Ashok Vihar, Dehi	1166	264	1430	26.21	1880	215	2095	12.73	44.66	-26.87	30.41
88	Little Fairy Public School, Kirti Park, Middle Section, Dehi	1152		1152	0.00	1372		1372	0.00	19.10	#DIV/0!	19.10
89	Little Fairy Public School, Ashok Vihar, Dehi	337		337	0.00	724		724	0.00	114.84	#DIV/0!	114.84
90	Luxmi Public School, Karkardooma	2201		2201	47.38				#DIV/0!	-100.00	-100.00	-100.00
91	M. M. Public School, Vasant Khas, Paschim Vihar	1736	1591	3327	68.41	2717	1408	4125	66.20	27.42	27.29	27.32
92	Maharaja Agansam Mahar Public School, Patel Ngr, Dehi	147	859	1006	67.38	1970	1056	3026	53.30	34.76	25.18	31.28
93	Maharaja Agansam Model School, 'D' Mahesh Tripathi Pura, Dehi	6462	2642	9104	40.80	7925	3368	11293	42.73	23.78	38.28	25.61
94	Maharaja Jyotindra Public School, Ispahar Colony, Bahawal, Dehi	451	182	633	37.07	556	179	735	32.19	13.24	-1.68	9.21
95	Maharaja (Jyotindra) Sureswari Bal Mandir, I Block, Hari Ngr, NE	6247	2531	8778	40.62	8056	2900	10956	36.89	29.01	14.68	24.66
96	Mahave Sr. Model School, Sangam Park Extn G T K Road, Dehi	6851	1943	8794	28.99	9677	2540	12217	28.28	41.28	38.73	38.92
97	Manav Sthal School, R-Block, New Rajinder Ngr, N. Dehi	18312		18312	6.00	21853		21853	6.00	34.68	#DIV/0!	34.68
98	Mata Jai Kaur Public School, Ashok Vihar, Dehi	18101	5810	23911	67.82	15058	6689	21747	44.41	48.07	16.11	36.87
99	Mata Shiv Devi Public School, Kashiya Puram, Dehi	1520	237	1757	16.89	1663	258	1921	16.87	8.81	6.28	8.39
100	Mater Est School, Tikak Lane	8080		8080	0.00	13427		13427	0.00	47.71	#DIV/0!	47.71
101	Mika Model Sr. Sec. School, B-Block, Jenak Puri, NO	13352	2330	15682	17.60	17263	2636	19899	16.27	29.28	12.84	28.84
102	Modern Child Public School, Purjilal Basti, Najib, NO	3653		3653	0.00	3212	883	4095	26.67	-18.78	#DIV/0!	3.88
103	Modern School, Barakhamba Road, Dehi	16706	2040	18746	42.18	30173	8758	38931	28.83	66.68	24.24	63.84
104	Modern School, Vasant Vihar	13820	5772	19592	61.47	23843	6235	32178	34.38	72.89	42.67	63.41
105	Mountfort School, Ashok Vihar, Dehi	13128	464	13592	3.63	18597	300	18897	2.34	24.42	-16.96	34.98
106	Mount Abu Sr. Sec. School, B3 West Shalimar Bagh, Dehi	1307	700	2007	63.64	1826	858	2684	82.77	24.41	22.67	23.77
107	Mount Carmel School, Anand Niketan	15045	3177	18222	21.12	22249	3877	26126	17.43	47.68	22.83	43.38
108	M. C. Andol Public School, West Purjilal Bagh	9640	4157	13797	43.12	13485	5356	18841	38.72	38.89	28.84	36.64
109	M. K. Bagrodia Public School, Sector-9, Rohini, Dehi	5300	2897	8197	64.64	8786	3018	12708	44.69	66.63	36.26	66.83
110	Mehanda Modern Public School, Bantari			0	#DIV/0!			462	0.00	#DIV/0!	#DIV/0!	#DIV/0!
111	National Public School, Daryaganj	907	30	937	3.31	1230	34	1264	2.74	36.81	13.33	34.99
112	National Public School, Balu Road	1832	325	2157	18.82	2496	269	2765	11.88	28.19	-8.80	23.84
113	Nayjeewan Model School, Vishnu Garden, N G	10453	291	10744	27.86	1719	429	2148	38.19	15.99	11.99	11.99
114	New Era Public School, Maya Puri	25517		25517	0.00	34390		34390	0.00	34.77	#DIV/0!	34.77
115	New Horizon School, Nizamuddin East	2154	422	2576	18.89	2830	901	3731	34.61	31.80	134.83	48.88
116	New Jain Happy School, South Anarkali Extension	483	85	568	17.89	556	123	679	22.12	16.11	44.71	18.84
117	New Saraswati Public School, Najib, NO	638	84	722	14.71	870	172	1042	18.67	37.86	82.96	43.38
118	New Slate Academy Sr. Sec. School, Pkari Pura	3058	1813	4871	66.27	4032	3040	7072	76.42	31.81	64.17	46.34
119	Notre Dame School, B. T. P.S. Star Colony, Badarpur	3651	573	4224	16.69	4522	888	5410	18.21	26.60	64.97	30.84
120	Oxford Public School, Nehru Nagar, N. Dehi-85	899	264	1163	28.34	2032	138	2170	6.84	109.70	-42.72	71.89
121	Pato Public School, P. Extn, Palpur, Gauri, Dehi	1799	1104	2903	61.37	2381	708	3089	33.82	32.94	-27.72	8.61
122	Prethvi (Vaid) Public School, Shalimar Bagh	10792	6378	17170	66.11	13750	2097	16847	16.28	27.41	-47.13	-7.71
123	Progress Public School, Lechi Estate, New Dehi	418	483	901	116.66	528	660	1188	126.80	29.32	36.68	31.86
124	Puneet Public School, Vishwas Nagar, Shaheed	1168	483	1651	41.38	1399	466	1865	33.31	16.78	-3.62	12.96
125	Rahove Girls Public School, Qasriganj Street, Anandpur	2553		2553	0.00	3343		3343	0.00	36.84	#DIV/0!	36.84

Contd.

Sl. No.	Name of the School	Total Collection (1996-97)			Total Collection (1997-98)			% Increase				
		Tuition Fee	Other Charges	Total	Tuition Fee	Other Charges	Total	Tuition Fee	Other Charges	Total		
126	Rajcham Modern School, Sant Nagar	545		646	0.00	752	762	0.00	37.00	#DIV/0!	37.00	
127	Rajcham Public School, Vilas Pur, N. Delhi	87		87	0.00	215	0	0.00	142.20	#DIV/0!	142.20	
128	Rampes Nursery Primary School, Darya Ganj	1110	475	1635	38.29	1449	502	34.64	36.64	18.12	77.19	
129	Rampes Public School, Anand Purbal, N. Delhi (C.B. Boarding)	2827	754	3681	28.87	4476	1666	37.22	68.33	128.66	71.62	
130	Rampes School, Pusa Road, New Delhi	5720	1427	7147	24.86	6554	2342	8884	86.73	14.68	64.12	34.47
131	Rampes School, Anand Purwal, Delhi	5390	2503	7893	44.78	8117	2536	10643	39.24	61.44	1.32	36.48
132	Rampes School, R. K. Puram	5470	2075	8446	34.78	8001	2097	10098	28.21	34.02	1.68	28.82
133	Rattan Chand Arya Public School, Sarojini Nagar, New Delhi-93	939	783	1722	30.14	1307	767	1674	28.43	39.19	-6.88	28.81
134	Red Roses Public School, Saket	7966	1058	3724	39.89	2991	1177	4188	38.36	12.19	11.26	11.92
135	Rockfield Public School, Sector III, Rohini Delhi	754	55	811	21.48	430	106	646	24.16	71.48	82.73	74.24
136	Rukmini Devi Jyoti Public School, Raj Pur Road	6388	2870	8708	44.16	8757	1182	8939	13.80	37.09	-68.09	7.64
137	Rukmini Devi Public School, Pitam Pura	8543	2929	11612	34.13	12286	3293	16679	28.80	43.14	12.43	36.33
138	S. M. Arya Public School, Pimpali, Bgh. NII	6086	2918	8662	48.80	8571	2973	11644	34.89	40.83	-0.10	27.39
139	S. M. Public School, East Krishna Nagar, Delhi	450	77	627	17.11	472	297	764	61.88	4.89	279.22	44.97
140	S. K. R. Public School, Indrapuri	1296	614	1988	48.60	1780	482	2262	27.88	46.80	-21.60	20.22
141	S. S. Moha Singh Public School, Guri Harsharan Nj., ND	4873		4873	0.00	6560		6560	0.00	48.38	#DIV/0!	48.38
142	S. S. Moha Singh Public School, Janak Pur, ND	9043	2604	11647	28.80	11749	2487	14236	21.17	28.82	-4.48	22.23
143	Sachdeva Public School, Rohini, Sector-13	8060	4753	12813	68.87	13788	6000	16788	43.82	71.87	24.24	64.44
144	Sahodry Sr. Sec. School, Seldarjung	5515		6616	0.00	6140		6140	0.00	11.33	#DIV/0!	11.33
145	Sahvan Public School, Rajinder Nagar, New Delhi	11852	2354	14206	18.88	14956	2377	17333	18.89	28.18	8.88	22.81
146	Saint Nirananki Public School, Saint Nirananki Colony, Delhi	570	1135	1780	188.12	1080	1180	2260	199.28	88.67	3.88	32.64
147	Saraswati Bal Mandir, Rajouri Garden, ND	2121	730	2851	34.42	2938	768	3406	29.11	24.38	6.21	19.42
148	Saraswati Vidyalaya, Daryaganj	1814	735	2549	46.84	2747	702	3038	34.26	39.22	7.78	29.37
149	Sardar Patel Vidyalaya, Lod Estate, New Delhi	11116	8778	19994	78.87	10985	9297	20282	64.83	-1.18	6.81	1.94
150	Saral Montessori School, Vihar Vihar Phase II, N. Delhi-GS	339		339	0.00	351		351	0.00	3.64	#DIV/0!	3.64
151	Sh. Duleel Ram Public Sr. Sec. School, Kumar Din Nagar	7250	1148	3398	61.82	3566	828	4489	28.14	88.48	-18.82	32.37
152	Shri Vani Mandir Sr. Sec. School, Palam Road, New Delhi	8155		8166	0.00	8959		8688	0.00	8.18	#DIV/0!	8.18
153	Siddhant Public School, Hrish Div Park, Roohi Vihar Ph. II, Delhi	375	285	660	78.00	448	307	766	68.83	19.47	7.72	14.29
154	Somerville School, Darya Ganj, Delhi	3488	354	3742	10.36	4917	404	6021	8.76	36.88	14.12	33.47
155	Somerville School, Vasant Vihar Enclave, Delhi	6544	1481	8667	72.89	8511	2436	10763	29.29	26.83	87.88	33.48
156	Spring Bays Public Sr. Sec. School, Mangal Singh Khind, Laha	1215		1216	0.00	1431		1431	0.00	17.78	#DIV/0!	17.78
157	Spring Days Model School, Ashok Vihar, Delhi	911	259	1520	63.38	1575	428	2503	68.82	68.83	7.8	32.88
158	Springdale School, Dheula Kuan, N. Delhi	11917		11917	0.00	12265		12266	0.00	44.88	#DIV/0!	44.88
159	Springdale School, Pusa Road	14248	2104	16360	14.77	19688	3342	22910	17.08	37.38	88.84	40.12
160	St. Anthony's Sr. Sec. School, Blauz Khos, New (Area 16)	6097	3581	9648	68.29	9722	4543	14266	48.73	88.61	28.61	47.86
161	St. Cecilia Public School, F-Block, Vilas Pur, ND	4369	1922	6291	43.89	6424	2852	9476	43.86	61.81	48.39	66.63
162	St. Francis De Sales Sr. Sec. School, Janak Pur, Delhi	13678		13678	0.00	19343		19343	0.00	41.42	#DIV/0!	41.42
163	St. FROEBEL School, Paschim Vihar, Delhi	538	133	671	24.72	947	304	1261	32.10	78.02	128.67	88.44
164	St. Joseph's Academy, Janak Nagar, Shahdara	7520		7620	0.00	10525		10626	0.00	39.98	#DIV/0!	39.98
165	St. Lawrence Public School, Okhla Colony, Delhi-S6(North-East)	247	211	688	88.81	422	182	684	43.13	21.81	-13.74	8.24
166	St. Mary's School, Seldarjung Enclave	6483	1873	8466	38.43	8895	4220	13826	42.83	36.82	113.88	64.03
167	St. Mary's Sr. Sec. School, Ambika Vihar, Paschim Vihar, ND	724	558	1280	78.88	1127	702	1829	62.29	66.88	28.28	42.88
168	St. Michael's Sr. Sec. School, Pusa Road, N. Delhi	5389		6388	0.00	6514		6514	0.00	28.88	#DIV/0!	28.88
169	St. Paul's Diocesan School, Jangpura	1028	621	1642	88.83	1311	648	2007	63.88	27.78	12.88	21.84
170	St. Paul's School, Seldarjung Development Area	5488	2582	8070	47.86	7461	3020	10481	39.42	39.88	18.84	32.34
171	St. Rose's Public School (Middle) Shalimar Bag, Delhi	816	95	911	11.64	879	94	1073	8.80	18.88	-1.86	17.78
172	St. Thomas Girls Sr. Sec. School, Mandir Marg	18705	5313	16698	48.83	11080	5440	16620	48.18	3.68	2.39	3.13
173	St. Xavier School, Regimes Marg, Delhi	13551	5331	18882	38.83	18961	8160	26821	43.73	39.77	63.87	43.67
174	St. Xavier's School, Shehad Daudpur, Delhi	5671	1013	6684	17.88	9017	1378	10396	18.28	68.80	38.83	66.62
175	Summer Fields School, Kalesh Colony	18224		18224	0.00	25455		26466	0.00	44.28	#DIV/0!	44.28
176	Surej Bhan D. A. V. School, Vasant Vihar	5223	1004	6227	18.22	7467	1108	8713	14.64	46.64	18.18	38.82
177	Sivali Modern Public School, Mundka, Delhi	543	128	721	21.88	747	188	836	26.17	26.67	44.88	28.68
178	T. N. Public School, Krishna Vihar, Delhi 110041	719	93	812	12.83	766	121	887	16.80	8.64	38.11	8.24
179	Tegore School, Mayapuri, New Delhi	5365	0	5366	0.00	6324	0	6324	0.00	17.97	#DIV/0!	17.22
180	The Air Force School, Subro Park, Delhi Cant.	13085	3464	16448	28.48	17237	2828	21891	22.20	21.23	18.44	27.28
181	The MOther International School, Sri Aurobindo Marg, N. Delhi	10888	4842	16428	44.31	14917	5492	20409	36.82	39.68	13.62	31.43
182	Thru Public School, Sangam Vihar			0	#DIV/0!	418	87	838	23.16	#DIV/0!	#DIV/0!	#DIV/0!
183	Universal Public School, A Block, Prast Vihar	6631	5	8638	8.88	8307	33	8340	6.48	26.28	548.88	26.64
184	Vasant Valley School, Vasant Kunj	11831	1923	13854	18.12	18155	2040	18246	12.84	36.48	8.68	31.88
185	VOLIC Rampes Nursery Primary School, Balambaron	590	184	774	28.29	822	218	841	36.21	11.87	33.64	16.16
186	Vid Vyas D.A.V. Public School, Vilas Pur New Delhi	11518	1041	12547	9.84	18508	1207	17718	7.31	43.38	16.84	41.88
187	Vrindavan Public School, A Block, Paschim Vihar, ND	1888	987	2880	61.74	3391	1822	6123	64.28	73.82	84.64	77.81

The Committee discovered that notwithstanding the directive of the High Court, as many as 57 schools (out of 187 schools) had levied the total fee in excess of the stipulated ceiling of 40%, in some cases the hike being more than 70%, **and that once raised the schools do not seem to have brought it down to 40% except in one or two cases.** The table below sets the data about the number of schools falling in each range of fee hike separately for the tuition fee, other charges as also the total fee.

Table III : Number Of Schools Falling In Different Ranges Of Hike In Collections Of Tuition Fee, Other Charges And Total Fee

The Range Of Hike	No. of Schools		
	Collections in respect of Tuition Fee	Collection in respect of Other Charges	Total Collection
30% to 40%	36	14	42
40% to 50%	39	09	30
50% to 60%	13	07	10
60% to 70%	04	04	07
70% & above	17	17	10

5.9 Further this table also provides some other interesting information pertaining to additional collections in 1997-98, such as .

Table No IV : The Table Showing the Broad Pattern of Collections of Fee by the Schools.

		Number of Schools
1.	Number of schools with additional total collections as also additional collection of Tuition Fee in excess of 40 percent.	38
2.	Number of schools with additional total collection as also additional collection under Tuition Fee below 40%.	80
3.	Number of schools with total additional collection in excess of 40% and additional collection under Tuition Fee below 40%.	09
4.	Number of schools with total additional collection below 40% but collection under Tuition Fee in excess of 40%.	23

5.10 The Table also revealed that there is no set relationship in regard to the levies made by the different schools under the heads 'tuition fee' and 'other charges'. The percentage of 'other charges' to 'tuition fee', varies very widely from school to school (so do the detailed heads under 'other charges' under which levies are being collected by different schools). The data, therefore, fails to provide any basis to lay down guidelines for determining a prudent ratio of 'tuition fee' and 'other charges'. For example out of 143 schools for which the comparable data was available while in 42 schools

'other charges' as a percentage of 'tuition Fee' registered an increase, the remaining 101 schools' showed a decline.

5.11 It was also noticed that some of the schools have now started charging a consolidated amount **as fee, which is a combined total of tuition fee, other charges and all other levies charged by the school.** This provided them with a greater flexibility in incurring expenditure; as also for warding off any possible criticism about not spending the money for the purpose for which it had been collected. This also forestalls any itemised scrutiny of receipts under different heads of collections of any specific levy to evaluate their justification or otherwise. In view of ~~the~~ wider implications of this practice the Committee is of the view that this recent trend should be curbed forthwith and the schools should be required to describe the specific heads under which the fee and other charges were being levied.

5.12 The Committee notes with concern, that of the 73 schools where collection under the head of **tuition fee** was more than 40% in 1997-98, compared to the preceeding year, as many as 22 schools hiked their tuition fee again in 1998-99. The data with regard to total collections for 1998-99 was not available to the committee for reasons already explained. The list of **these schools is given below :**

List of Schools Which Hiked Fee, In 1997-98 And 1998-99.

S. No.	Name of the school
1	Army Public School, Ridge Road, Dhaula Kuan, New Delhi-10
2	Crescent School, Daryaganj, New Delhi
3	D.A.V. Centenary Public School, Shakur Basti, Rani Bagh, Delhi-34
4	D.A.V. Public School, Sreshtha Vihar, Delhi
5	Dayanand Model Sec. School, Patel Nagar, New Delhi-8
6	Deepayan Vidya Niketan, Harsh Vihar, Pitampura, Delhi-34
7	Delhi Police School, Safdarjang Enclave Delhi
8	Faith Academy Christian Minority Sr. Sec. School, Prasad Nagar, N. Delhi-5
9	Golden Valley Public Sec. School, Najafgarh, New Delhi-43
10	Gyan Bharti School, Saket, New Delhi
11	Lions Public School, Ashok Vihar, Phase-I, New Delhi
12	Mata Jai Kaur Public School, Ashok Vihar, Phas- III, Delhi-52
13	Modren School, Barakhamba Road, New Delhi
14	Modren School, Vasant Vihar, N. Delhi
15	MT. Carmel School, Anand Niketan, New Delhi-21
16	N.K. Bagrodia Public School, Ahinsa Marg, Rohini, Delhi -85
17	Ramjas Public School, Anand Parbat, (Day Boarding) New Delhi-5
18	Rock field Public School, Sector 3 Rohini Delhi
19	S.M. Arya Public Sr. Sec. School, Punjabi Bagh, New Delhi
20	Sant Nirankari Public School, Sant Nirankari Colony, Delhi-9
21	Spring Days Model School, Ashok Vihar-I, Delhi-52
22	ST. Xavier's School, Shahbad Daulatpur, Delhi-42

5.13 With regard to the levies relating to Registration Fee, Admission Fee and Caution Money, the Committee observed that out of the total 187 schools, from whom information was received in response to the Public Notice of Jan. 10/12.1997, as many 55 schools have either not furnished any information or furnished only partial information, about their respective fee structures. (A list of such schools is given below).

List of Schools which have not submitted Complete fee structure

1. Adarsh Bal Vidyalaya, Laxmi Nagar, Delhi
2. Adarsh Jain Dharmic Shiksha Sadan ,Najafgarh
3. Arvind Gupta, D.A.V. Centenary Public School, Mukherjee Nagar.
4. Bal Vikas Modern School, East Azad Nagar Delhi.
5. Bhatnagar International School, Vasant Kunj
6. Bosco Sr. Sec. School, Sunder Vihar, ND
7. D.A.V. Public School , Yusaf Sarai Delhi
8. D.A.V. Public School, Chander Nagar, Janak Puri, ND
9. D.A.V. Public School, Ashok Vihar, Phase IV, Delhi
10. Daisy Dales School, East of Kailash, New Delhi
11. Darbari Lal D.A.V. Model School, BN Block, Shalimar Bagh, Delhi
12. Dashmesh Public School 'C' Block ,Vivek Vihar.
13. Dayanand Adarsh Vidyalaya, Arya Smaj, ND
14. Deep Public Sr. Sec. School, Vasant Kunj
15. Delhi International Happy School, Jangpura, N. Delhi-14.
16. Dev Samaj Modern School, Nehru Nagar
17. Frank Anthony Public School, Lajpat Nagar, New Delhi
18. G.C. Public School, New Ashok Nagar , Delhi
19. Hans Raj Model School, Punjabi Bagh, Delhi
20. Hill Grove Public School, Safdarjung Enclave
21. Holy Gross Sr. Sec. School, Najafgarh, New Delhi-43
22. Holy Heart Secondary School, F Block, Mahavir Enclave.
23. Krishana Model Sec. School, Najafgarh, New Delhi
24. Kulachi Hansraj Model School, Ashok Vihar Phase-III
25. Lilawati Vidya Mandir, Shakti Nagar, Delhi
26. Lions Public School, I Blocks, Ashok Vihar, Delhi
27. M.M. Public School , Vasundra Enclave, Pitampura, Delhi
28. Maharaja Aggarsain Adarsh Public School, Hardhian Singh Road
29. Maharishi Dayanand Public School, Ishwar Colony Bawana Delhi
30. Manav Sthali School, R-Block, New Rajinder Ngr. N. Delhi
31. Mata Shiv Devi Public School, Keshav Puram, Delhi
32. Montfort School, Ashok Vihar, Delhi
33. Nalanda Modern Public School, Buran
34. Navjeevan Public School, Vishnu Garden, N D
35. New Horizon School, Nizamuddin East.
36. New Jain Happy School, South Anarkali Extension.
37. New State Academy Sr. Sec. School, Pitampura.
38. Notre Dame School, B. T. P.S. Staff Colony, Badarpur P. O.
39. Rabea Girls Public School, Qasimjan Street Ballimaran
40. Rajdhani Modern School, Sant Nagar

- 41.Rattan Chand Arya Public School, Sarojini Nagar, New Delhi-93
- 42.Red Cross Public School, Saket
- 43.Rukmani Devi Jaipuria Public School, Raj Pur Road
- 44.St. Anthony's Sr. Sec. School, Hauz Khas, New Delhi-16
- 45.St. Joseph's Academy Jawala Nagar, Shahdara
- 46.St. Mary's School, Safdarjung Enclave
- 47.St. Michel's Sr. Sec. School, Pusa Road N. Delhi
- 48.St. Paul's Diocesam School, Jangpura
- 49.St. Paul's School, Safdarjung Development Area
- 50.St. Roseir Public School,(Middle) Shalimar Bagh, Delhi
- 51.Summer Fields School, Kailash Colony
- 52.Swati Modern Public School, Mundka, Delhi
- 53.T. N. Public School,Krishan Vihar, Delhi-110041
- 54.The Mother International School, Sri Aurbindo Marg, N.Delhi
- 55.Vasant Valley School,Vasant Kunj

The relevant data about the remaining **132** schools in respect of these levies, has been scrutinized for Comparing the **permissible ceilings** as per the Court order with the actual levies in the year 1997-98 and 1998-99. The necessary details are contained in the table given below. The **failure to comply with the Hon'ble High Court Order** has been **highlighted in bold print.**

Table V : Comparison of Registration Fee, Admission Fee and Caution Money Levied by Different Schools with the Permissible Ceiling as per the High Court Order.

S.No.	Name of the School	Registration Fee			Admission Fee			Caution Money/Security		
		Rs. 25/- (Prescribed by the Deptt.)			Rs. 200/- (Prescribed by the Deptt.)			Rs. 500/- (Prescribed by the Deptt.)		
		As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89
1	Ahicon Public School, Mayapuri Vihar, Ph-1, Delhi				2000	6000		2000	2000	
2	Air Force Bal Bharati School, Lodhi Road, N. Delhi	250	250	250	1500	1500	1500	4000	4000	4000
3	Air Force Golden Jubilee Institute, Delhi Cantt	50	50	50	200	200	200	400	400	400
4	Anglo's Public Sr. Sec. School, Visthras Negar Shahadra				300	400	400			
5	Apex School Pitam Pura				3200	3200	3200	5000	5000	5000
6	Apex Public School, Sant Nagar Delhi-84				1000	1000	1000			
7	Army Public School, Okhla Kuan	75	100	100	200	300	300	1000	1000	1000
8	ASH Sr. Sec. School, Mayapuri Vihar	100	100	100	500	1000	1500	1000	1600	1500
9	Bal Bharati Public School, Sec-14 Rohini, Delhi	25	25	25	2000	2000	2000	2000	2000	2000
10	Banasthali Public School, Vikas Pur, N. Delhi				400	600		800	800	
11	Bhal Parmanand Vidya Mandir, Surya Niketan Delhi-82	20	60	60	500	500	500			500
12	Bharatiya Vidya Bhawan's Mahila Vidyalaya, New Delhi	100	200	100	1500	1500	1500	1500	1500	1500
13	Bhawan Swami Public School N. Delhi	1000	1000	50	2000	2000	200	5000	5000	5000
14	Birla Vidya Niketan, Pushpa Vihar-4, N. Delhi-17				100	100	100	1500	1500	1500
15	Bloom Public School, Vasant Kunj, N. Delhi				2500	4600	4600	5000	5000	5000
16	Blue Bells School, Kalash Colony, New Delhi-48				1000	2600	2600	2500	3000	3000
17	Cambridge Foundation ESS, Rajouri Gdn, E. Delhi				2500	3600	2500	3000	4000	3000
18	C.I. Bhalla Dayanand Model School, Jhandewalan				1000	1000	1000			
19	Central Public School, School Block, Shikar Pur				75	75				
20	Chowdhury Public School, Katol Bagh, Delhi	150	150		500	500		2000	2000	
21	Crescent School, Zamrud Masaf, Daryaganj N. Delhi				300	600	600	500	1000	1000
22	D. A. V. Public School, Dayanand Vihar Delhi-82				500	500	500	1000	2000	2000
23	D. A. V. Public School, Vasant Kunj				700	1000	1000			
24	D.A.V. Public School, R.B. Enclave, Puchim Vihar, N.D.				1000	1600		1000	1600	
25	D.A.V. Cotenary Public School, Mukherji Hgr, Delhi				1200	1600	1600	1200	2000	2000
26	D.A.V. Cotenary Public School, Rastak Road, N. Delhi				1000	1600	1600	1000	2000	2000
27	D.A.V. Cotenary Public School, Rani Bagh, Delhi	50	50		1000	1600		1000	2000	
28	D.A.V. Public School, Sreshtha Vihar, Delhi-82				2000	3000	2000	600	2000	600
29	D.A.V. School, Masana Vihar				800	1600	1600			
30	D.A.V. School, Vasant Vihar				1500	1500	1500	1500	1500	1500
31	Dearborn Ltd, D.A.V. Model School, Pitam Pura, Delhi				1500	2000	2000	2000	2000	2000
32	Dayanand Adarsh Vidyalaya, Sec. School, Tank Nagar				300	200	200			
33	Dayanand Model Sec. School, Patel Nagar				250	600	600	500	1000	1000
34	Delhi Public School, Salimjung Enclave				100	100		1500	1500	
35	Delhi Public School, R. K. Puram				2000	3000		3500	4000	
36	Delhi Public School, Mathura Road, N. Delhi				2000	3000	3000	4000	4000	4000
37	Deepayan Vidya Niketan, Pitam Pura				1500	1500	1500	2500	4000	4000
38	Devine Happy School, Puchim Vihar, New Delhi				500	1000	1000	500	500	500
39	East Point School, Preet Vihar				1500	1500	1500	2500	2500	2500
40	Fath Academy, Prasad Hgr, N. Delhi							2000	2000	2000
41	G.G.S. Public School, Tikka Nagar, New Delhi				200	260	200			
42	Golden Valley Public Sec. School, Noida				300	200	200			
43	Green Fields Public School, Disha Garden				500	500	500			1500
44	Green Fields School, Safdarjung Enclave	100	100		2000	3000		3000	3000	
45	Guru Amardass Public School, Tikka Nagar, N. Delhi				250	400	600			
46	Guru Har Krishan Public School, Namak Pkwa, Delhi	200	200	200	750	750	1000	1000	1000	1000
47	Guru Har Krishan Public School, Indra Gate, N. Delhi	200	200		1000	1000		1000	1000	
48	Guru Har Krishan Public School, Vasant Vihar	200	200	200	1000	1000	1000	2500	2500	2500
49	Gyan Bhairavi School, Saket, N. D. -17	75	100	100	3000	4000	4000	2000	2500	2500
50	Harmandir Public School, Sarojini Vihar, New Delhi	100	100	100	500	500	500	2000	2000	2000
51	Happy Model School, Janakpuri				500	1000	1000	1000	1000	1000
52	Happy School, Darya Gani, New Delhi				400	600	700	1000	2000	500
53	Hera Public School, Samalkha, Delhi-37	25	60	60	300	400	200			
54	Hormans Public School, Legat Nagar, I. N. Delhi	50	50	50	300	300	300	500	500	500
55	J.B.M. Public School, Mayapuri				300	200	200	100	200	200
56	J.K. Happy School, Chatterwanan Delhi				100	600	600	600	1000	500
57	J.N. Modern Public School, Rani Bagh, Delhi				200	200	200			
58	J.R. Public School, Sage Pur, New Delhi				200	200	75			
59	Jaspal Kumar Public School, Shalimar Bagh, Delhi				2000	2000	2000	2000	2600	2600
60	Jhambhadi D.A.V. Public School, Puchim Vihar, N. Delhi				1000	1600	1600	1500	2000	2000
61	Jyoti Datta Aya Vedic Sec. School, Naya Bars, Delhi				25	25	25			
62	Kaushik Public School, Vasant Kunj				400	600	600	2000	2000	2000
63	Lancelotti Convent, Preet Vihar, Rohini, Delhi				500	500	500	1000	1000	1000
64	Laxman Public School, Hauz Khas Enclave, N. Delhi				2000	2600	2600	2000	2600	2600
65	Laxmi Public School, Karfadoona, Delhi-82				700	1000	1000	1000	1000	1000

Sl No	Name of the School	Registration Fee			Admission Fee			Carbon Money/Security		
		Rs 20/- (Prescribed by the Deptt.)			Rs 200/- (Prescribed by the Deptt.)			Rs 600/- (Prescribed by the Deptt.)		
		As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89
56	M.C. Public School, Nangla, Delhi				1000	200	200			
57	M.C.S. Bal Mandir, Hari Nagar, Delhi				50	100				
58	Maharaja Agarwal Public School, Pitam Pura, Delhi				300	600	500	1000	1000	1000
59	Mahavir Bantar Model School, G.T. Karmal Road, Delhi	100	100		1000	2000		1000	2000	
60	Mata Jai Kaur Public School, Ashok Vihar, Delhi				1500	2000	2000	7000	3000	3000
61	Master Dal School, Tikrit Lane, New Delhi				200	600	500	200	200	200
62	Mira Model Sr. Sec. School, B Block, Janak Puri				1500	1500	1500			
63	Modern School, Barakhamba Road, New Delhi				2500	2500	2500	2500	6000	6000
64	Modern School, Vasant Vihar, New Delhi				2500	2500	2500	2500	2500	2500
65	Mount Abu Sr. Sec. School, Sheema Bagh, Delhi				500	500				
66	Mount Carmel School, Anand Niketan				1500	2000	2000	2500	2500	2500
67	M.C. Jindal Public School, Punjabi Bagh				500	700	500	500	1000	500
68	N.K. Bagrade Public School, Rohini, Delhi				1500	1500	1500	2500	2500	2500
69	National Public School, Bala Road				200	200	200	300	300	300
70	National Public School, Daryaganj, New Delhi-2				200	200		300	300	
71	New Era Public School, Mayapuri				3000	6000	6000	5000	5000	5000
72	New Saraswati Public School, Nangla Extn, Delhi				100	200	200			
73	Oxford Public School, Nehru Nagar, N. Delhi	200	300	300	700	1700	2500	600	700	700
74	Pinto Public Sr. Sec. School, I.P. Extn, Delhi	50	50		25			500	500	
75	Prabhu Doyal Public School, Shalimar Bagh, Delhi	50	100	50	500	1000	500	1000	2000	1000
76	Progress Public School, Lodhi Estate, New Delhi	50	50	50	500	500	500			
77	Puneet Public School, Vasant Nagar, Delhi-32				300	400	200			500
78	Rajghat Public School, Noida, New Delhi				200		200			
79	Ranjit Nursery Primary School, Daryaganj, N. Delhi	50	50	25	500	500	200	500	1000	500
80	Ranjit Public School (D.B.), Anand Parbat, New Delhi	50	50	25	250	250	200	1000	1000	500
81	Ranjit School, Anand Parbat, New Delhi	50	50	25	250	250	200	600	900	500
82	Ranjit School, Pusa Road, New Delhi	50	50		600	600		1000	1000	
83	Ranjit School, R. K. Puram	50	60	25	250	250	200	500	500	500
84	Ranjit Public Sr. Sec. School, Sec. 3, Rohini				1000	1000	1000			
85	Rockfield Public School, Sec. 3, Rohini, Delhi				500	800	1000	300	400	600
86	Rukmanti Doyal Public School, Pitam Pura, Delhi						1000			1000
87	S. K. R. Public School, Indrapuri, New Delhi				100		200	100	100	
88	S. M. Arya Public School, Purjati Raj, N. Delhi-26				1500	1500	1500			
89	S. M. Public School, East Krishna Nagar, Delhi-41				50	100	200			
90	S.S. Mata Singh Model School, G.H.K. Nagar, Delhi				500	500	500	1000	1000	1000
91	S.S. Mata Singh S.S.M. School, Janak Puri, N. Delhi				500	500	700	1000	1000	500
92	Sahjan Public School, Rajinder Nagar, N. Delhi				600	600		2000	2000	
93	Sant Nirankari Public School, Nirankari Colony, Delhi				200	200	200			
94	Saraswati Sr. Sec. Vidyalaya, Darya Gunj, N. Delhi				300	300	200			
95	Sardar Patel Vidyalaya, Lodhi Estate				5000	5000	5000	1000	1000	1000
96	Saral Missionary School, Vasant Vihar-II, Delhi-95				400	400	400			
97	Seth Bhagwan Dass S.S. School, Mayapuri, Delhi				1000	1000	1000			
98	Shri Vard Model Sr. Sec. School, Palam			25	1000	2000	1000	500	500	500
99	Shri Dadasaheb Ram Public Sr. Sec. School, Nangla, Delhi				750	900	200			
100	Solanki Public School, Buzh Vihar				200	200	200			
101	Spring Bales Public Sr. Sec. School, New Gokind Pura	200	200	50	200	200	200	200	200	400
102	Spring Dales School, Pusa Road				1000	1000	1000	1500	1500	1500
103	Spring Dales School, Dhanda Kuan				1000	1000	1000	1500	1500	1500
104	Spring Days Model School, Ashok Vihar, Delhi				500	500	500	1000	500	500
105	Snowed Bal Mandir, Rajoun Gan Extn, N. Delhi				50	50		300	400	
106	St. Cecilia's Public School, Vasant Puri, N. Delhi				1000	1500	1500			
107	St. Francis De Sales Sr. Sec. School, Janak Puri				350	600		1300	1000	
108	St. Francis School, Paschim Vihar, Delhi				600	1000	500	700	1000	1000
109	St. Lawrence Public School, Okhla Garden, Delhi		25	25		350	200		200	200
110	St. Mary's Sr. Sec. School, Paschim Vihar, New Delhi				500	1000	1000			
111	St. Thomas Sr. Sec. School, Mandir Marg, N. Delhi	500	500	500	1000	1000	1000			
112	St. Xavier's School, Sheelbad Daulat Puri, Delhi				1000	1000	1000	500	500	500
113	St. Xavier's School, Rajindra Marg, Delhi-44				1000	2000	2000	500	500	500
114	Summersville School (Daryaganj), Anand Road, N. Delhi				2000	3000	2000	1000	1000	1000
115	Summersville School, Vasantpura Enclave				3000	6000	3000	1000	1000	1000
116	Tajvani School, Mayapuri, Delhi				1000	1000	1000	1500	1500	1500
117	The Air Force School, Sakrota Park, Delhi Cantt	50	50	50	200	200	200	400	400	400
118	Tone Public School, Sangam Vihar, N. Delhi					200	200			
119	Universal Public School, A Block, Front Vihar	150	150	150	1000	1000	1000	500	1000	500
120	V.D.U.C. Ranjits Nursery Primary School, Ballmaran	20	20	20	150	150	200	550	600	500
121	Veda Vyas DAV Public School, Vasant Puri, N. Delhi				2500	2500	2500	1500	1500	1500
122	Vishal Bhardi Public School, Paschim Vihar, New Delhi				600	1120	1120			

Table V : Comparison of Registration Fee, Admission Fee and Caution Money Levied by Different Schools with the Permissible Ceiling as per the High Court Order.

S.No	Name of the School	Registration Fee			Admission Fee			Caution Money/Security		
		Rs. 26/- (Prescribed by the Deptt.)			Rs. 200/- (Prescribed by the Deptt.)			Rs. 600/- (Prescribed by the Deptt.)		
		As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89
1	Ahicon Public School, Mayapuri Vihar, Ph-1, Delhi				2000	6000		2000	3000	
2	Air Force Bal Bharati School, Lodi Road, N. Delhi	250	250	250	1500	1500	1500	4000	4000	4000
3	Air Force Golden Jubilee Institute, Delhi Cantt	50	50	50	200	200	200	400	400	400
4	Angel's Public Sr. Sec. School, Vishwas Nagar, Shahdara				300	400		400		
5	Apeejay School Pitam Pura				3200	3700	3700	5000	5000	5000
6	Apeejay Public School, Sarit Nagar, Delhi-84				1000	1000	1000			
7	Arrey Public School, Dhaula Kuan	75	100	100	200	300	300	1000	1000	1000
8	ASB Sr. Sec. School, Mayapuri Vihar	100	100	100	500	1000	1500	1000	1600	1500
9	Bal Bharati Public School, Sec-14, Rohini, Delhi	25	25	25	2000	2000	2000	2000	2000	2000
10	Banasthali Public School, Vikas Pur, N. Delhi				600	600		600	600	
11	Bhal Parmar Vidya Mandir, Surya Niketan, Delhi-42	20	60	60	500	500	500			500
12	Bharatiya Vidya Bhawan's Mehta Vidyalaya, New Delhi	100	200	100	1500	1500	1500	1500	1500	1500
13	Bhawan Suman Public School, N. Delhi	1000	1000	50	2000	2000	200	5000	5000	5000
14	Birla Vidya Niketan, Pusthpa Vihar-4, N. Delhi-17				100	100	100	1500	1500	1500
15	Blossom Public School, Vasant Kunj, N. Delhi				2500	4600	4600	5000	5000	5000
16	Blue Belle School, Kalibah Colony, New Delhi-44				1000	2600	2600	2500	3000	3000
17	Cambridge Foundation ESE, Rajouri Garden, E. Delhi				2500	3600	2500	3000	4000	3000
18	C.L. Bhatta Dayanand Model School, Jandewala				1000	1000	1000			
19	Central Public School, Block, Shikar Pur				75	75				
20	Chowgata Public School, Karol Bagh, Delhi	150	150		500	500		2000	2000	
21	Crescent School, Zoanatal Masakh, Daryaganj, N. Delhi				300	600	600	500	1000	1000
22	D. A. V. Public School, Dayanand Vihar, Delhi-42				500	500	500	1000	2000	2000
23	D. A. V. Public School, Vasant Kunj				700	1000	1000			
24	DAV Public School, R.B. Enclave, Puchim Vihar, N.D.				1000	1600		1000	1600	
25	DAV Centenary Public School, Mukherji Ngr, Delhi				1700	1600	1600	1700	2000	2000
26	DAV Centenary Public School, Rohini Road, N. Delhi				1000	1600	1600	1000	2000	2000
27	DAV Centenary Public School, Rani Bagh, Delhi	50	50		1000	1600		1000	2000	
28	DAV Public School, Brestha Vihar, Delhi-32				2000	3000	2000	600	2000	600
29	DAV School, Mansarovar Vihar				800	1600	1600			
30	DAV School, Vasant Vihar				1500	1500	1500	1500	1500	1500
31	Darbari Lal, DAV, Model School, Pitam Pura, Delhi				1500	2000	2000	2000	2000	2000
32	Dayanand Adarsh Vidyalaya, Sec. School, Teak Nagar				300	200	200			
33	Dayanand Model Sec. School, Patel Nagar				250	600	600	500	1000	1000
34	Delhi Poojita Public School, Seeljung Enclave				100	100		1500	1500	
35	Delhi Public School, R. K. Puram				2000	3000		3500	4000	
36	Delhi Public School, Mathura Road, N. Delhi				2000	3000	3000	4000	4000	4000
37	Deepayan Vidya Niketan, Pitam Pura				1500	1500	1500	2500	4000	4000
38	Devine Happy School, Puchim Vihar, New Delhi				500	1000	1000	500	500	500
39	East Point School, Preet Vihar				1500	1500	1500	2500	2500	2500
40	Fath Academy, Prasad Ngr, N. Delhi							2000	2000	2000
41	G.G.S. Public School, Teak Nagar, New Delhi				200	260	200			
42	Golden Vally Public Sec. School, Najafgarh				300	200	200			
43	Green Fields Public School, Dilshad Garden				500	500	500	1000	1600	1500
44	Green Fields School, Sardarjung Enclave	100	100		2000	3000		3000	3000	
45	Guru Amar Dass Public School, Teak Nagar, N. Delhi				250	400	600			
46	Guru Har Krishan Public School, Hansa Plaza, Delhi	200	200	200	750	750	1000	1000	1000	1000
47	Guru Har Krishan Public School, Indira Gate, N. Delhi	200	200		1000	1000		1000	1000	
48	Guru Har Krishan Public School, Vasant Vihar	200	200	200	1000	1000	1000	1000	1000	1000
49	Gyan Bhawan School, Saket, N. D. -17	75	100	100	3000	4000	4000	2000	2500	2000
50	Hemland Public School, Sangam Vihar, New Delhi	100	100	100	500	500	500	2000	2000	2000
51	Happy Model School, Janakpuri				500	1000	1000	1000	1000	1000
52	Happy School, Darya Gang, New Delhi				400	600	700	1000	2000	500
53	Heera Public School, Barakhamba, Delhi-37	25	60	60	300	400	200			
54	Hemvati Public School, Lajpat Nagar-I, N. Delhi	50	50	50	300	300	300	500	500	500
55	J.J.R. Public School, Mayapuri				300	200	200	100	200	200
56	J.J.R. Happy School, Chokkewala, Delhi				100	600	600	600	1000	500
57	J.J.R. Modern Public School, Rani Bagh, Delhi				200	200	200			
58	J.J.R. Public School, Sage Pur, New Delhi				200	200	200	15		
59	Jaspal Kumar Public School, Shalimar Bagh, Delhi				2000	2000	2000	2000	2600	2600
60	Jhabbar Lal DAV, Public School, Puchim Vihar, N. Delhi				1000	1600	1600	1500	2000	2000
61	Jyoti Devi Ayo Vedic Sec. School, Naya Bani, Delhi				25	25	25			
62	Kaushik Public School, Vasant Kunj				400	600	600	2000	2000	2000
63	Kencor's Convent, Prasad Vihar, Rohini, Delhi				500	500	500	1000	1000	1000
64	Laxman Public School, Hansa Plaza Enclave, N. Delhi				2000	2600	2600	2000	2600	2600
65	Leela Public School, Karol Bagh, Delhi-42				700	1000	1000	1000	1000	1000

Contd

Sl No	Name of the School	Registration Fee			Admission Fee			Caution Money/Security		
		Rs 24.1. (Prescribed by the Deptt.)			Rs 200. (Prescribed by the Deptt.)			Rs 600. (Prescribed by the Deptt.)		
		As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89	As on 31.3.87 Permissible as per High Court Order	1987-88	1988-89
46	M.C. Public School, Nangol, Delhi				1000	200	200			
47	M.C.S. Bal Mandir, Hari Nagar, Delhi				50	100				
48	Maharaja Agarwal Public School, Pitam Pura, Delhi				300	688	500	1000	1000	1000
49	Mahavir Bantar Model School, G.T. Karnal Road, Delhi	100	100		1000	2000		1000	2000	
50	Mata Jai Kaur Public School, Ashok Vihar, Delhi				1500	2000	2000	2000	3000	3000
51	Master Dal School, Tikka Lane, New Delhi				200	600	500	200	200	200
52	Mis Model Sr. Sec. School, B Block, Janak Puri				1500	1500	1500			
53	Modern School, Barakhamba Road, New Delhi				2500	2500	2500	2500	6000	6000
54	Modern School, Vasant Vihar, New Delhi				2500	2500	2500	2500	2500	2500
55	Mount Abu Sr. Sec. School, Shalimar Bagh, Delhi				500	500				
56	Mount Carmel School, Anand Niketan				1500	2600	2600	2500	2500	2500
57	M.C. Jindal Public School, Punjabi Bagh				500	760	500	500	1000	500
58	N.K. Bagroda Public School, Rohini, Delhi				1500	1500	1500	2500	2500	2500
59	National Public School, Bala Road				200	200	200	300	300	300
60	National Public School, Daryaganj, New Delhi 2				200	200		300	300	
61	New Era Public School, Mayapuri				3000	6000	6000	5000	5000	5000
62	New Saranwal Public School, Nangol Extn, Delhi				100	200	200			
63	Oxford Public School, Nehru Nagar, N. Delhi	200	300	300	700	1700	2600	600	700	700
64	Pinto Public Sr. Sec. School, I.P. East, Delhi	50	50	25				500	500	
65	Prabhu Dayal Public School, Shalimar Bagh, Delhi	50	100	50	500	1000	500	1000	2000	1000
66	Progress Public School, Lodhi Estate, New Delhi	50	50	50	500	500	500			
67	Puneet Public School, Vasant Nagar, Delhi-32				300	400	200			500
68	Rajesh Public School, Narela, New Delhi					200	200			
69	Ranjana Nursery Primary School, Daryaganj, N. Delhi	50	50	25	500	500	200	500	1000	500
70	Ranjana Public School (D.B.), Anand Parbat, New Delhi	50	50	25	250	250	200	1000	1000	500
71	Ranjana School, Anand Parbat, New Delhi	50	50	25	250	250	200	800	800	500
72	Ranjana School, Pusa Road, New Delhi	50	50		600	600		1000	1000	
73	Ranjana School, R. K. Puram	50	50	25	250	250	200	500	500	500
74	Rajni Public Sr. Sec. School, Sec. 3, Rohini				1000	1000	1000			
75	Rockfield Public School, Sec. 3, Rohini, Delhi				500	800	1000	300	400	600
76	Rohini Devi Public School, Pitam Pura, Delhi						1000			1000
77	S. K. R. Public School, Indrapuri, New Delhi				100		200	100	100	
78	S. M. Arya Public School, Purjati, New Delhi 26				1500	1500	1500			
79	S. M. Public School, East Kirti Nagar, Delhi 41				50	100	200			
80	S.S. Mata Singh Model School, G.H.K. Nagar, Delhi				500	500	500	1000	1000	1000
81	S.S. Mata Singh S.S.M. School, Janak Puri, N. Delhi				500	500	200	1000	1000	500
82	Satnam Public School, Rajinder Nagar, N. Delhi				600	600		2000	2000	
83	Sart Nandan Public School, Naraina Colony, Delhi				200	200	200			
84	Saraswati Sr. Sec. School, Darya Ganga, N. Delhi				300	300	200			
85	Sardar Patel Vidyalaya, Lodhi Estate				5000	5000	5000	1000	1000	1000
86	Saraj Montessori School, Vasant Vihar-II, Delhi 95				400	400	400			
87	Seth Bhagwan Dass S.S. School, Mayapuri, Delhi				1000	1000	1000			
88	Shri Vard Model Sr. Sec. School, Palam			25	1000	2000	1000	500	500	500
89	Shri Dadas-Ram Public Sr. Sec. School, Nangol, Delhi				750	800	200			
90	Solanki Public School, Budh Vihar				200	200	200			
91	Spring Bales Public Sr. Sec. School, New Gokind Pura	200	200	50	200	200	200	200	200	400
92	Spring Dales School, Pusa Road				1000	1000	1000	1500	1500	1500
93	Spring Dales School, Dhanda Kuan				1000	1000	1000	1500	1500	1500
94	Spring Days Model School, Ashok Vihar, Delhi				500	500	500	1000	500	500
95	Sriwastav Bal Mandir, Rajouni Con Extn, N. Delhi				50	50		300	400	
96	St. Cecilia's Public School, Vasant Puri, N. Delhi				1000	1500	1500			
97	St. Francis De Sales Sr. Sec. School, Janak Puri				350	600		1000	1000	
98	St. Francis School, Paschim Vihar, Delhi				600	1000	500	700	1000	1000
99	St. Lawrence Public School, Dilshad Garden, Delhi		25	25	500	350	200		200	200
100	St. Mary's Sr. Sec. School, Paschim Vihar, New Delhi				500	1000	1000			
101	St. Thomas Sr. Sec. School, Mandir Marg, N. Delhi	500	500	500	1000	1000	1000			
102	St. Xavier's School, Shaheed Dastak Puri, Delhi				1000	1000	1000	500	500	500
103	St. Xavier's School, Rajinder Marg, Delhi-44				1000	2000	2000	500	500	500
104	Summersville School (Daryaganj), Anand Road, N. Delhi				2000	3000	2000	1000	1000	1000
105	Summersville School, Vasundhara Enclave				3000	4000	3000	1000	1000	1000
106	Tajana School, Mayapuri, Delhi				1000	1600	1600	1500	1500	1500
107	The Air Force School, Subroto Park, Dote Con	50	50	50	200	200	200	400	400	400
108	Tree Public School, Sangam Vihar, N. Delhi					200	200			
109	Universal Public School, A Block, Front Vihar	150	150	150	1000	1400	1400	500	1000	500
110	V.D.U.C. Ranjana Nursery Primary School, Ballmaran	20	20	20	150	150	200	550	800	500
111	Veda Vyas DAV Public School, Vasant Puri, N. Delhi				2500	2500	2500	1500	1500	1500
112	Vishal Bhardi Public School, Paschim Vihar, New Delhi				600	1120	1120			

5.14 A look at this statement shows that out of 132 schools only 57 schools have complied in full with the High Court's directives. The remaining schools have violated from the prescribed norms in respect of one or more of these items. Three of these schools have deviated in respect of all the 3 items, 25 schools in respect of 2 items and 47 in respect of one item only. The itemised position of deviations is given in the table below :-

Table No VI : The Table Giving Nature of Violations of Order of the High Court Order

Violation in regard to celling of :	No of Schools
Registration Fee	08
Admission Fee	61
Caution Money	38
Registration Fee & Admission Fee	05
Registration Fee, Admission Fee and Caution Money	03
Admission Fee and Caution Money	22

5.15 The Committee, in its meeting with the officials of the Directorate of Education, inquired about the action taken by the latter for enforcing and monitoring the implementation of the Order of the Hon'ble High Court about the extent of the fee hike for these items. It was informed that the Department had forwarded the relevant extracts of the judgment of the

Hon'ble High Court, to the schools for compliance. No action was, however, taken by the Directorate of Education for monitoring the Implementation of the Court Order on the ground that the matter "was subjudice". The Committee fails to appreciate this contention and considers, that the matter was important enough for the Department to monitor the extent of enforcement of the judgment of the Court and for taking remedial measures as and where necessary. This was all the more necessary in view of the following observations of the Court;

"It is the obligation of the Administrator and/or Director of Education to prevent commercialisation and exploitation in private unaided schools including schools run by minorities".

5.16 Although the Committee was subsequently informed that the officers of the Directorate of Education nominated on the Managing Committees of the schools, were also directed to ensure the implementation of the directions of the High Court, while finalising the fee-structure for the academic year 1999-2000; and further to ensure their presence and active participation in the meetings, so as to prevent 'commercialisation' and 'exploitation' in the Schools within their respective jurisdictions, no mechanism was however, evolved to monitor the follow up action by the Directorate.

5.17 The Committee takes a very serious view of the passive role of the Directorate in respect of lapses on the part of the erring schools and

recommends that the Department of Education, should forthwith initiate such action as is necessary for rectification of the wrongs on the part of schools such as insistence for the refund/adjustment of the amounts collected in excess by the schools; as also for preventing the recurrence of such lapses in future.

5.18 So far as the levies regarding Registration Fees, Admission Fees and Caution Money are concerned, the cumulative effect of the Interim Order of the Hon'ble High Court dated 11.12.1997 and the Final Judgment dated 31.10.98 was that whereas the powers of the Director to issue the order dated 10.09.1997 were upheld, the rates of these levies were left as prevailing on 31.3.1997 till the report of this Committee. The Committee accordingly deliberated upon this and came to the conclusion that since the period covered was only two years (1997-98 and 1998-99) which was also over ; the balance of convenience lay in not disturbing the rates for these items for the aforesaid period at this stage, subject, of course, to what has been stated in paras 5.17. For the future, however, in view of the power vested in the Director under the Delhi School Education Act 1973, as upheld by the Hon'ble High Court, he may determine the quantum for the aforesaid three specified levies afresh.

CHAPTER – 6

THE ACCOUNTING INFIRMITIES

61 The main contention of the schools for resorting to the fee hike during 1997-98 was that the fee structure upto and during 1996-97 did not leave them with the necessary cushion to absorb the impact of the Fifth Pay Commission. The Committee accordingly decided to satisfy itself about the tenability of this, as on the face of it, the contention appeared to be very ^{us} specious. The inescapable inference that commends itself, from the analysis of the data received, was that a large number of schools were levying fees in excess of what was warranted for absorbing the full impact of the Fifth Pay Commission.

3.2 At the very first glance, the data received throws up a discernible **tendency on the part of the schools to generally understate the surplus and/or overstate the deficit.** This tendency was more pronounced in the year 1996-97 (the accounts for which were finalised near about the time of the announcement of the Pay Commission's recommendations); and also continued in 1997-98. This was sought to be achieved by the schools by resorting to **over-provisioning under certain Heads of Expenditure e.g., gratuity and other terminal benefits, property tax, etc., as also by diverting, (even prior to determining the surplus), a part of the school's revenue**

receipts, to various funds, sometimes created with the intention of temporarily parking the money in them, with the tacit purpose of incurring capital expenditure, as and when required, at a future date. Not infrequently, this was done by deviating from the standard accounting principles and without adequate justification. The more common examples of the setting up of new funds were Activity Fund, Development Fund, Equipment Fund, Building Fund, etc.

63 Sometimes expenditure was also been incurred by the schools for purposes not strictly falling within the ambit of the Delhi School Education Rules(Rule 177), like expenditure on the maintenance of cars for the use of the Society/Management Committee out of transport fee collected from students, payment of rent, license fee, hire charges, interest etc. to the Society and contribution to 'Province' (sometime even outside Delhi).

6.4 The Committee also came across many instances of a sudden spurt more particularly in 1997-98, in certain items of expenditure such as payment of professional fees, 'maintenance' [For example, a particular school which had incurred an expenditure of Rs. 14.62 Lakhs in 1996-97 on 'maintenance' showed an expenditure of over Rs. 43.64 Lakhs in 1997-98. In another school it showed an increase from Rs. 4.93 Lakhs to Rs. 22.23 Lakhs in the same period]; and other overhead charges etc. Though these

items differ from school to school, but the objective and the end result in all cases was the same, namely that of showing reduced surplus or increased deficit.

65 The Committee, however, took a deliberate decision not to name such schools for three reasons. One, that the exercise could not be completed in respect of all the schools in view of what has already been stated in earlier chapters. Two, the various irregularities noticed by the Committee could not be discussed with the schools for reasons beyond the control of the Committee. Because of the circumstances stated earlier, namely lack of resources - more particularly the non availability of the full complement of the requisite staff, the Committee became effectively functional, though not fully, only around middle of May. By the time the data received from the schools could be scrutinised and 'deviations' identified for discussions, the schools had already closed for the summer vacations. The result was that even the schools which were sent notices by way of providing them an opportunity, sought alternative dates in July, i.e., after the re-opening of the schools, excepting two schools. As the term of the Committee was coming to an end on June 30, 1999 these requests could not be acceded to. Three, as is already mentioned (refer : Table in Para 4.5), only 187 schools out of a total of 929 had responded to the Public Notice of the Committee; and of them only 8 schools had given complete information. The Committee was,

therefore, of the considered view that naming of the specific schools only from amongst those who at least had complied with the Committee's requisitions and leaving out others untouched who had not even shown the minimum courtesy of responding to the public notice would tantamount to an inequitable discrimination.

6.6 However, an illustrative list of infirmities noticed in the accounts is given below.

Illustration 1

6.7 With a view to understating the surplus, more particularly in the year 1996-97 and 1997-98 a school made provisions on account of gratuity fund in excess of its requirement as shown in the table below :

Table No VII : The Yearwise Details of Provision and Payment of Gratuity by the School

[Rs in Lakhs]

Year	Balance in Gratuity fund	Provision made	Actual payment of Gratuity
1993-94	41.09	17.28	2.28
1994-95	N.A.	02.28	2.28
1995-96	N.A.	03.82	3.82
1996-97	81.32	45.68	5.46
1997-98	170.86	87.14	--
		156.20	13.84

68 The same school made excessive provision in respect of Property Tax as per the following details :

Table No VIII : The Yearwise Details of Provision and Payment of Property Tax By The School

[Rs. in Lakhs]

Year	Accumulated Provision	Provision made	Property Tax paid
1993-94	23.73	--	15.00
1994-95	23.73	--	--
1995-96	63.73	36.00	--
1996-97	93.14	80.00	50.60
1997-98	87.70	1.45	6.88
		117.45	72.48

6.9 Thus, under these two 'Heads' the school, over a period of five years, had made a provision of Rs. 274 lakhs against the actual payment of Rs. 86 lakhs only i.e. an excess provisioning by Rs. 188 Lakhs. Of this, the excess provisioning during 1996-97 and 1997-98 aggregated to Rs. 151 lakhs with a consequential aggregate deficit in these years of Rs 33 lakhs. If the provisioning was restricted to actual payment made by the school it could have shown an aggregate surplus of Rs. 118 lakhs in its Income & Expenditure Account for these two years. The over provisioning provided the school with an apparent justification for effecting a fee hike in 1997-98.

which enabled it to collect an additional amount of Rs. 195.50 lakhs, whereas the school could have done with only a marginal increase in fee in 1997-98 absorbed the total incidence of the Pay Commission.

Illustration 2

6.10 In another case, a school and its parent society were maintaining a common set of books of accounts in violation of rule 172 and 173 of D.S.E.R., 1973. Interestingly, the school created a new fund called "Reserve For Project Development" in 1995-96 which seems to have been used primarily as a temporary destination for a major part of the annual surplus generated by the school. Simultaneously, however, the school had raised its fee each year in succession, resulting in substantial additional collection on this accounts. The relevant data is given below :

**Table No IX : The Yearwise Appropriation Of Surplus
Generated By The School**

(Rs. in Lakhs)

Year	Annual Surplus	Transfer to Capital reserve fund	Transfer to project development fund	Additional collection due to fee hike
1993-94	7.06	7.06	fund not in existence	12.67
1994-95	7.33	7.33	--do--	21.43
1995-96	33.89	8.89	25.00	36.41
1996-97	64.55	14.55	50.00	48.12
1997-98	75.00	25.00	50.00	69.56

6.11 It was clear that even after absorbing the full impact of the Pay Commission, the school would have ended up the years 1996-97 and 1997-98, with a surplus, as the money transferred to the Reserve Fund/Project Development Fund was found to be sufficient to absorb the full impact of Pay Commission; and still leaving a surplus.

6.12 Worse still, the school enhanced the fee again in 1998-99.

Illustration 3

6.13 While an unaided school could be supposed to be self-sufficient, raising of resources disproportionate to its needs by charging high fees and occasionally raising loans unnecessarily could surely be said to be indulging in unhealthy practices.

6.14 In this context, the Committee came across a unique instance where a school raised enough resources for :

- (a) Constructing the building for another school at a different site.
- (b) Construction of a new boys hostel.
- (c) Purchasing a plot of land.
- (d) Advancing loans to other schools also managed by the parent society of the school.

6.15 The yearwise details of loans outstanding [d above] with other schools managed by the same society were :

Table No X : The Yearwise Details Of Loans Outstanding With The Other Schools

[Rs. in Lakhs]

Year	Loan outstanding
1993-94	181.52
1994-95	187.42
1995-96	196.92
1996-97	196.92
1997-98	232.87

6.15 The same school had the following deposits with the Public Sector Undertakings in contravention of rule 173 of D.S.E.R., 1973, which stipulates that school funds can be deposited only in a nationalised bank, a scheduled bank or a post office.

Table No XI : The Yearwise Details Of Deposits Of The School With Public Sector Undertakings

[Rs in Lakhs]

Year	Deposit
1993-94	151.87
1994-95	230.61
1995-96	318.82
1996-97	419.32
1997-98	354.04

6.17 Strangely the school had simultaneously taken loans from the same institutions (as also from some Parents) The amount of such loans outstanding as on 31/03/97 was Rs. 85.65 lakhs and on 31/03/98 Rs. 70.87 lakhs. Apparently there was no justification for the school for borrowings the money, either from the parents or the PSUs' in view of their large deposits with the latter.

Illustration 4

6.18 In one school, the Management Society had advanced a loan to the school it managed and had in turn collected Rs. 120 lakhs by way of interest from the latter between 1993-98, as per the details given below :

Table No XII : The Yearwise Details Of Outstanding Loans And Interest Paid By The School To The Parent Society

[Rs. in Lakhs]

Year	Outstanding Loan	Interest paid
1993-94	81.17	3.94
1994-95	88.87	15.99
1995-96	122.00	18.99
1996-97	144.00	23.83
1997-98	214.00	31.09
1998-99	N.A.	26.77
		120.50

6.19 A loan by the parent Society to one of its own schools is neither a common occurrence nor a healthy feature, as it implies that the Society was using the school for deployment of its surplus funds to suit its convenience and earning interest thereon. In the instant case this was also in violation of the 'objects clause' of the Memorandum of Association of the parent Society. It was clear that, if the school had not been paying interest to the society, it could have easily absorbed the impact of the Fifth Pay Commission stated to be Rs. 30.84 lakhs per year without effecting any fee hike.

Illustration 5

6.20 It needs to be specially mentioned that many schools, which had been reporting surplus year after year till 1995-96, started showing deficit from 1996-97, not so much because of the impact of the Pay Commission, but due to the appropriation of the surplus to a fund/reserve. As an example : a certain school which showed a surplus of Rs. 5.86 lakhs, Rs. 36.83 lakhs and Rs. 26.75 lakhs in 1993-94 and in the two succeeding years ended up the year 1996-97 with a deficit of Rs. 27.31 lakhs and the year 1997-98 with another deficit of Rs. 23.98 lakhs, after transferring Rs. 45.50 lakhs and Rs. 43.0 lakhs respectively in these two years to the newly created Activity Block Fund by the School. Had the school not taken recourse to appropriation of the surplus, it would have shown a surplus of Rs. 18.19 lakhs in 1996-97

and Rs. 19.02 lakhs in 1997-98 (in the latter year, after absorbing the total impact of the Pay Commission).

Illustration 6

6.21 In another somewhat similar case, the financial results of a school were distorted due to non-capitalisation of the expenditure of capital nature and instead charging it to the Income and Expenditure Account (1995-96 : Rs. 39.88 lakhs 1996-97 : Rs. 45.36 lakhs; and 1997-98 : Rs. 65.05 lakhs). The expenditure was incurred on construction of building and purchase of furniture and vehicles by the school. During these years the school had shown a deficit of Rs. 49.42 lakhs, Rs. 10.86 lakhs and Rs. 15.76 lakhs respectively. Had the school not charged the expenditure of capital nature to the Income and Expenditure account but capitalised the above expenditure, there would have been a surplus of Rs. 15.63 lakhs, Rs. 34.30 lakhs and Rs. 24.12 lakhs respectively in these years, which was sufficient for it to meet a major part of its additional recurring liability on account of the Pay Commission, rather than resorting to a more than 40 % hike in fee in 1997-98 by the school.

Illustration 7

6.22 Instances were also not lacking, where schools with a relatively high fee structure yielding large surpluses in total disregard to the provision of rule 50 (iv) of D.S.E.R., 1973, enhanced the fee in 1997-98 on the convenient

plea of implementing of the Fifth Pay Commission Report, whereas they were in a position to absorb the full impact of the Fifth Pay Commission (including the entire amount of arrears in some cases) without resorting to any such hike.

6.23 For example, a school had the following surplus as per its annual accounts :

Table XIII : The Yearwise Details Of Surplus Of The School

Year	Rs. / Lakhs
1993-94	Rs. 56.95
1994-95	RS. 70.26
1995-96	RS. 66.75
1996-97	RS. 59.29
1997-98****	Rs. 57.74

**** After the implementation of the Fifth Pay Commission.

6.24 The school, nevertheless, enhanced the fee by nearly 40% with effect from 01/04/97 resulting in an additional income of Rs. 38 lakhs during the year 1997-98. The Committee is constrained to observe that even without the fee hike and after absorbing the total impact of Pay Commission

(including payment of full arrears) the school would have still ended up the year 1997-98 with a surplus as shown below :

	1997-98	Rs. / Lakhs
1.	Reported surplus by the School after absorbing the incidence of Pay Commission's recommendations w.e.f. October 1997 and nearly 50% arrears [Rs.11.45 lakhs]	Rs.57.75
2.	(Less) additional income from fee hike	Rs. 38.00
3.	Surplus had there been no fee hike (1-2)	Rs. 19.75
4.	(Less) balance of unpaid arrears	Rs. 12.62
5.	Surplus after absorbing the full impact of the Pay Commission including arrears (3-4)	Rs. 7.13

6.25 Incidentally, the school purchased a piece of land in 1995-96 for Rs. 67.32 lakhs (an amount equivalent to the surplus shown by the School in that year).

Other common Irregularities of General Nature

6.26 The Committee observes that next to transferring a part of its revenue income, to various funds/reserves, even prior to determining Surplus/Deficit, charging of depreciation provided the most convenient

and widely used tool for the schools to covertly under-state the surplus. Of the 142 schools studied, over a 100 schools have resorted to charging depreciation as an item of expenditure, without simultaneously setting up any Depreciation Reserve Fund for replacing the depreciated assets at the appropriate time. It tantamounts to creating 'Secret Reserves' by the schools - a purely commercial practice. The Committee, however, takes note of the fact that in some of these cases the reserves had been utilised to create other Assets.

6.27 In the context of the charging of depreciation, the following observation of Hon'ble Supreme Court in the case of Safdarjung Enclave Education Society Vs. M.C.D. as reported in (1992) 03 Supreme Court cases 390 in Civil Appeal No. 228/90 is very pertinent.

"Depreciation is not an expenditure, but is only a deduction @ certain percentage of the capital assets for arriving profit and gains of the business".

6.28 Instances also came to the notice of the Committee where assets not owned by the schools too had been depreciated and an equivalent amount transferred to the parent Society. In an extreme case, a school paid licence fee for use of building to the Society and also contributed to the Society towards the building fund and charged depreciation which in turn was remitted to the society.

6.29 Even otherwise, transfers from schools to societies on some pretext or the other were not very uncommon. In one case a school made contributions of Rs. 6 lakhs and Rs. 8 lakhs in 1993-94 and 1994-95 respectively to its 'Province', besides paying Rs. 12 lakhs as lease rent in 1995-96 and another Rs 12 lakhs under the head 'Education Development Expenditure'-presumably the new nomenclature for the lease rent. In yet another instance a school had paid out of the School Fund a contribution of Rs 5.51 lakhs as maintainance grant to "religious staff". This school was also regularly contributing towards non-formal education, about which no other details were forthcoming, in total disregard of the spirit of Rule 172 of D S E R 1973. In another case a school was incurring the recurring expenditure on the maintenance of the office of the parent Society.

6.30 The Committee has also come across cases of mis-match in the booking of income and expenditure by some schools; and the Income & Expenditure Account of the school not incorporating the total realisations under the Head 'fee and other charges'. In many cases the receipts collected under some specified heads were not credited in the "Recognised Unaided Schools Fund", but the expenditure incurred on the (specific) related activities were being charged to the Income and Expenditure Account of the school in violation of Section 18(3) of the Delhi School Education Act, 1973. The rule, inter-alia, stipulates that any charges

and 'payments' which may be realised by the school for other specific purpose', should be credited in the foresaid fund.

6.31 In many cases schools, having included the expenditure incurred in running the nursery classes in its Expenditure Statement had not incorporated the Receipts from these classes in its Income Statements resulting in under statement of 'surplus'.

6.32 In another case, a school having allowed the use of its swimming pool to outsiders on payment basis, did not include the receipts therefrom in its Income Statement, whereas the maintenance and other running expenses connected therewith (the swimming pool) were being met out of the 'Games & Sports Fees' collected from all the students even though the swimming facility was being used only by very few students.

6.33 Likewise, instances were also noticed where the schools were not accounting in their books of accounts, income received from sub-letting the schools' premises to banks for running their extension counters or leasing it out for holding Management / C.A. and other classes or use as examination centres or other purposes. In yet another case a school had shown in its Receipts and Payment Account, "drawings of Rs. 10.62 lakhs" in 1996-97, practice in vogue only in the case of business concerns.

6.34 In its letter of March 22, 1999 the Committee had asked the schools to supply, inter-alia, specific information regarding the additional burden-both recurring and arrears-as a result of the implementation of the Fifth Pay Commission recommendations; and the additional realisation as a result of fee hike. Only 80 schools responded to this letter. However, the information about pay/fee hike amenable for further examination was available only in respect of 60 schools. A scrutiny of this information showed that, the additional realisation of fee, as reported by many of the schools, in response to this letter, was not in conformity with the figures as derived from their audited Income and Expenditure Statements received earlier, generally, the former being less than the latter. The results are tabulated below.

Table No XIV : Comparative Data Of Additional Realisation Of Fee As Per Annual Accounts Of The School And Information Furnished In Responded To The Committee's Letter Dated March 22, 1999.

(Rs. ,000)

Sl.No	Name of the School	Additional realisation in 1997-98 as result of fee hike as per the income and expenditure statements of the schools	Yearly additional realisation due to fee hike as reported by the school in response to the letter dated 22.3.99	Excess (+) Shortfall(-) of (4) over(3)
1	2	3	4	5
1	Air Force Bal Bharti School, Lodhi Road, New Delhi-3	3939	7656	3717
2	Apee Jay School, Pitam Pura	6439	3371	-3068
3	Bal Bharti Public School, Rohini N/D	3655	0	-3655
4	Bloom Public School, Vasant Kunj New Delhi	3222	1128	-2094
5	Blue Bells School, Kailash, New Delhi-110048	8902	6118	-2784
6	Cambridge Foundation Sr. Sec. School, Rajouri Garden, ND	4631	4296	-335

7	Central Public School Shakar Pur	133	0	-133
8	Chowgule Public School, Faiz Road, Karol Bagh	925	1143	218
9	Cresant School Daryaganj	2815	775	-2040
10	D. A. V. Public School Mausum Vihar, Delhi-51	2534	3900	1366
11	D. A. V. Public School, Vasant Kunj, New Delhi	2542	1580	-962
12	D.A.V. Public School Paschim Vihar	500	929	429
13	D.A.V. Public School, Chander Nagar, Janak Puri, ND	1380	1420	40
14	D.A.V. Public School, Dayanand Vihar, Delhi	5540	5542	2
15	D.A.V. Public School, Saraswati Vihar	6650	6344	-306
16	Darban Lai D.A.V. Model School, BN Bloack, Shalimar Bagh, Delhi	7115	7715	600
17	Dayanand Model School, Patel Nagar, ND	1027	726	-301
18	Deepayan Vidya Niketan, Harsh Vihar, Pitampura, Delhi	480	125	-355
19	Delhi Public School, R.K Puram	19550	27212	7662
20	Divine Happy School, Paschim Vihar, ND	926	850	-76
21	Faith Academy Prasad Nagar	5108	3355	-1753
22	G. C. Public School New Ashok Nagar	53	0	-53
23	Guru Govind Singh Public School, Tilak Nagar	90	0	-90
24	Gyan Bharti School, Saket	3804	4779	975
25	Happy Model School, Janak Puri, Delhi	1818	2393	575
26	Jaspal Kaur Public School, 'B' Pachmi Shalimar Bag, Delhi	6268	5763	-505
27	Jhabban Lal D.A.V. Public School, J-Block, Paschim Vihar,	2132	1802	-330
28	Kathuria Public School, Vasant Kunj	340	575	235
29	Lancer Convent Sr. Sec. School, Parsant Vihar Delhi	8371	5480	-2891
30	Laxman Public School	6633	4912	-1721
31	Lilawati Vidya Mandir, Shakti Nagar, Delhi	3182	3219	37
32	M.M. Public School, Vasundha Enclave, Pitampura, Delhi	884	741	-143
33	Mahashai Chunnial Saraswati Bal Mandir, L Block, Hari Ngr, ND	2181	1890	-291
34	Mahavir Sr. Model School, Sangam Park Ext. G.T.K. Road Delhi	3423	3119	-304
35	Mata Jai Kaur Public School, Ashok Vihar, Delhi	5885	4957	-878
36	Mira Model S. S. S. Janak Puri	4211	0	-4211
37	MOunt Fort School, Ashok Vihar	3395	2941	-454
38	N.C. Jindal Public School, West Punjabi Bagh	5044	4690	-354
39	Natinal Public School, Beta Rd. Delhi	790	0	-790
40	New Era Public School	8873	8800	-73
41	New Saraswati Public School, Nangloi Ext.	318	0	-318
42	Ramjas Nursery Primary School Daryaganj N. D.	416	339	-77
43	Ramjas Public School, Anand Parvat	2800	2765	-35
44	Ramjas Public School, Anand Parvat (DayBoarding)	2561	1613	-948
45	Ramjas School, R.K. Puram	2053	2332	279
46	Rukmini Devi Public School, Pitam Pura	4067	11524	7457
47	S. M. Arya Public School, ND	2482	2486	4
48	S.S. Mota Singh Public Model School, Guru Harkishan Ngr, ND	1887	1887	0
49	S.S. Mota Singh Public School, Janak Puri, ND	2589	3158	569
50	Salwan Public School, Rajinder Nagar New Delhi	3127	6941	3814
51	Sardar Patel Vidyalaya Lodi Estate New Delhi	388	0	-388
52	Spring Days Model School, Ashok Vihar, Delhi	983	720	-263
53	Springdales Dhaura Kuan	5348	6223	875
54	Springdales Pusa Road N. Delhi	6560	6982	422
55	St. Francis De Sales SSS Janak Pun	5665	2001	-3664
56	St. Joseph's Academy Jawala Nagar, Shahdara	3005	3385	380
57	St. Mary's School, Safdarjung Enclave	4569	2401	-2168
58	Suraj Bhan D. A. V. School, Vasant Vihar	2486	2000	-486
59	The MOther International School, Sri Aurbindo Marg, N Delhi	4881	4000	-881
60	Ved Vyas D.A.V. Public School, Vikas Puram New Delhi	5159	4991	-168

6.35 As many as thirty nine of the sixty schools have understated 'additional realisation' when compared with the 'actual' realisation as per their Annual Accounts. While the Committee is aware that this comparison is based on approximations, the discrepancies were, nevertheless, large enough to suggest that this could even be an attempt on the part of the schools to impress upon the Committee that the quantum of fee hike resorted to by them, was justified for absorbing the full additional burden of the Pay Commission.

6.36 The Committee would, however, like to point out that the instances cited above are only illustrative and not exhaustive. For, the detailed scrutiny of the accounts and other information sent by the schools revealed that nearly all the schools have, in one form or the other, attempted to circumvent the provisions of the Delhi School Education Act, 1973, the Rules thereunder, the accounting procedure/practices and even the Court Orders.

Chapter - 7

The Terms Of Reference

7.1 In its attempt to answer the terms of reference, the Committee, bearing in mind the anomalies in the information received from the schools as pointed out in the earlier chapter, considered it necessary to first arrive at the correct financial profile of the schools. This called for re-working of the surplus/deficit as reported by the schools by carrying out necessary adjustments in their results for all inadmissible items such as those which did not involve any real cash outflow or reflected the movement of the schools revenue to inappropriate destinations.

7.2 Accordingly, the Committee reassessed the surplus/deficit for 142 schools for which the necessary data was available, by "adding back" to their reported figures, the non-cash items of depreciation and transfers to various reserves and other funds as also expenditure not falling within the scope of existing rules and regulations. Adjustments have also been made, wherever possible, for extraordinary items of expenditure, to the extent necessary. The results are set out in the table below :

Table XV : The Comparative Data Of Surplus/ Deficit As Per the Annual Data Of The School And As Reassessed by The Committee.

Name of the school	(Rs. 000)											
	Surplus/Deficit* 1996-96	Adjusted Surplus** 1996-96	Surplus/Deficit* 1996-97	Adjusted Surplus** 1996-97	Surplus/Deficit* 1997-98	Adjusted Surplus** 1997-98	Aggregate Surplus/Deficit	Aggregate Adjusted Surplus	Surplus adjusted 1996-96	Surplus adjusted 1996-97	Surplus adjusted 1997-98	Surplus adjusted Total
A.S.N. Sr. Sec. Public School, Mayapuri, Phase - I	1	451	2	231	2	2	5	684	460	229	0	679
Adarsh Bal Vidyalaya, Laxmi Nagar	-40	25	16	24	7	22	-17	36	16	8	30	63
Adicon Public School, Mayapuri	587	1618	1005	1057	643	394	1161	6738	2306	62	2221	4678
Air Force Bal Bharti School, Lodhi Road	259	1073	8516	9453	697	1363	9472	12469	814	937	1244	2997
Air Force Bal Bharti School, Lodhi Road	598	708	1136	1282	-339	-193	1396	1704	108	146	144	400
Air Force Golden Jubilee Institute, Subroto Park	-624	257	1321	2249	-1351	-154	-664	2362	881	928	1197	3006
Angels Public Sr. Sec. School, Vistwash Nagar	469	572	518	640	196	398	1183	1610	103	122	202	427
Apex Jay School, Pitam Pura	183	2416	305	2484	3705	554	3217	6464	2233	2179	4269	8671
Army Public School, Dhaura Kuth	10	835	1284	443	337	1068	-937	2344	826	1727	731	3283
Bal Bharti Public School, Rohini	1341	1559	3423	3568	3851	4577	8666	9664	218	176	616	1009
Bal Vikas Modern School, East Azad Nagar				10	10	10	10	29	0	19	0	19
Banasthali Public School, Vikas Puri	445	501	789	844	579	631	1813	1976	66	66	62	163
Bhartiya Vidya Bhawan Model Vidyalaya, K.G. Marg	1485	27	332	1067	-1022	-111	-2176	983	1612	736	911	3168
Bhatnagar International School, Vasant Kunj	-76	926	-72	960	-665	-1113	-813	2999	1002	1032	1778	3812
Bharvan's Sarwan Public School, Bharti Mines	398	26	685	374	-2072	-1520	2355	1868	424	611	662	1487
Bloom Public School, Vasant Kunj	135	554	191	950	-3467	2446	3793	902	689	1181	1021	2891
Blue Belts School, Kalkaji, N. Dohi	0	2730	-1592	596			-1592	3326	2730	2188	0	4918
Bosco Sr. Sec. School, Sunder Vihar	10	166			50	36	50	302	166	0	86	242
C.I. Bhatta, Dayanand Model School, Karol Bagh	366	366	372	372	176	176	914	914	0	0	0	0
Cambridge Foundation S.S.S. Rajouri Garden Extn	-218	930	-80	1272	67	1214	-366	3516	1148	1362	1381	3891
Cambridge Foundation Sr. Sec. School, Rajouri Garden	-218	931	-80	1272	68	1314	-366	3517	1149	1362	1382	3893
Central Public School, Shakarpur	187	291	221	362	171	171	578	824	104	141	0	245
D.A.V. Public School, Puchim Vihar	566	566	213	307	341	408	1128	1281	0	94	67	161
D.A.V. Centenary Public School, Rontak Road	1992	2458	2064	2597	2086	2635	6147	7690	466	533	648	1648
D.A.V. Model School, Yusuf Sarai	-73	11	8	91	1017	1107	952	1209	84	83	90	267
D.A.V. Public School, Ashok Vihar, Phase IV	-362	320	15	504	519	826	172	1650	682	489	307	1478
D.A.V. Public School, Dayanand Vihar	986	686	2775	2775	1307	1307	6068	6068	0	0	0	0
D.A.V. Public School, Mausam Vihar	393	623	1077	1418	1965	2004	3436	4046	230	341	39	610
D.A.V. Public School, Shreshtha Vihar, Dohi 92			5939	5939	-1097	8055	4842	13994	0	0	9162	9162
D.A.V. Public School, Vasant Kunj	-55	380	878	878	1164	1164	1897	2422	436	0	0	436
D.A.V. Public Sr. Sec. School, Janak Puri	946	946	1000	1000	1407	1407	3363	3363	0	0	0	0
Daisy Dales School, East Of Kalkaji	383	768			-145	114	238	882	386	0	269	644
Darbari Lal D.A.V. Model School, Shalimar Bagh	3760	3901	6188	6151	5223	5223	16171	16476	141	163	0	304
Darbari Lal D.A.V. Model School, Pitam Pura	6189	6511	8397	8397	7393	7443	21979	22351	372	0	60	372
Dashmesh Public School, Vihak Vihar	411	453	539	662	630	974	1580	2089	42	123	344	609
Dayanand Adarsh Vidyalaya, Arya Samaj, Tikka Nagar	-45	-45	3	3	17	17	-25	25	0	0	0	0
Dayanand Model School, Patel Nagar	-137	-122	37	58	714	744	614	680	16	21	30	66
Dehli International Happy School, Jangpura	34	48	8	23	190	206	232	275	12	16	16	43
Dehli Police Public School, Saldanjung Enclave	553	230	19	578	1633	1830	1099	2638	783	669	197	1539
Dehli Public School, Mathura Road	1094	3581	2775	6346	-3144	-911	725	9016	2487	3671	2233	8291
Dev Samaj Modern School, Nehru Nagar	813	-495	-356		31	437	1138	-58	318	366	406	1080
Divine Happy School, Paschim Vihar	202	253	16	68	0	43	218	364	61	62	43	148
Divine Happy School, Paschim Vihar	202	253	16	68		43	218	364	61	62	43	148
East Point School, Preeti Vihar	-34	6	64	64			30	70	40	0	0	40
G.C. Public School, New Ashok Nagar			-17	-16	12	22	0	6	0	1	6	6
Golden Valley Public Sec. School, Najafgarh			-13	-7	4	12	-17	6	0	6	18	22
Green Field School, Saldanjung Enclave	1080	823	175	536	1315	1703	410	1476	267	361	448	1066
Greenfield Public School, Dishad Garden	-1576	2506	1086	3733	4642	1912	-7604	8151	4082	4819	6864	16756
Guru Amardass Public School, Tikka Nagar	86	86	129	129	218	218	433	433	0	0	0	0
Guru Gobind Singh Public School, Tikka Nagar	56	239	45	200	36	181	137	520	183	166	146	483
Guru Harikrishan Public School, Vasant Vihar	-427	-427	318	318	866	866	767	767	0	0	0	0
Guru Nanak Convent School, Shyam Nagar Extn	36	52	34	50	5	27	75	129	18	16	22	64
Gyan Bharti School, Saket	-387	751	79	1073	382	1674	84	3498	1138	994	1282	3414
Harmandir Public School, Sangam Vihar	1912	3466	-2174	-216	1681	777	-1943	3627	1564	1968	1968	5470
Hans Raj Model School, Punjabi Bagh, N. Dohi	1213	1213	2539	2539	1923	1923	5676	6678	0	0	0	0
Happy Model School, Janak Puri, N.D.	-61	724	51	771	-907	69	-917	1644	786	720	876	2481
Happy School, Darya Ganj	49	85	56	92	54	50	159	267	36	36	36	108
Heera Public School, Samalkha	41	65	24	47	13	37	78	148	24	23	24	71
Hill Grove Public School, Saldanjung Enclave	1457	1648	1051	1225	1669	2164	4477	6067	181	174	226	680
J.B.M. Public School, Nasir Pur	60	115	72	130	104	170	236	416	66	68	68	178
J.J.M. Modern Public School, Rani Bagh	2	27	8	28	1	17	11	72	26	20	16	61
J.R. Public School, Shiv Puri, West Sagor Pur	31	113	37	133	90	174	168	428	82	96	84	262
Jessal Kaur Public School, Shalimar Bagh	313	2591	453	4141	298	3738	1064	18478	2279	3688	3448	9406
Jashwan Lal D.A.V. School, Paschim Vihar, N.D.	1810	1810	1954	1954	2012	2012	6776	6776	0	0	0	0
Karnal Convent School, Chananya Puri, N.D.	39	3427	28	2523	488	3380	665	8310	3388	2486	2872	8766
Krishna Public School, Vasant Kunj	303	657	712	1080	559	924	1674	2661	364	368	368	1087
Krishna Modern Model School, Ashok Vihar Phase III	216	2290	5477	7497			6883	8787	2674	2828	0	4894
Krishna Convent School, Preet Vihar	3907	6618	-4097	3754	-12	4034	-202	14486	2711	7841	6848	14894
Laxman Public School, Pitam Pura	933	2469	407	1918		1578	1340	6864	1636	1611	1678	4626

* Surplus/Deficit as per Annual Data of the School.
 ** Adjusted Surplus/Deficit after providing for reserve funds, payment to society and extra ordinary expenditure.
 - indicates deficit where data is not available.

Sl. No.	Name of the school	(Rs, '000)											
		Surplus/Deficit 1995-96	Adjusted Surplus 1995-96	Surplus/Deficit 1996-97	Adjusted Surplus 1996-97	Surplus/Deficit 1997-98	Adjusted Surplus 1997-98	Aggregate Surplus/Deficit	Aggregate Adjusted Surplus	Surplus adjusted 1995-96	Surplus adjusted 1996-97	Surplus adjusted 1997-98	Surplus adjusted Total
71	Arora Public School, Park Road	132	87	123	231	0	0	10	151	51	110	0	161
72	Arora Vidyya Mandir, Ghazi Nagar	701	701	54	54	241	1,791	1,446	3046	0	0	1660	1560
73	Little Lady Public School, Ashok Vihar			34	34	20	20	54	64	0	0	0	0
74	M. M. Public School, Pitam Pura	84	283	48	748	688	931	820	1462	199	200	243	642
75	Maharshi Churni Lal Saraswati Bal Mandir, Ghazi Nagar	596	1057	409	1518	83	2320	107	4895	458	1927	2403	4789
76	Maharshi Dayanand Public School, Bawana	17	34	27	44	22	36	66	114	17	17	14	48
77	Maharshi Sr. Model School, G.T. Karnal Road	45	3011		3259		4269	46	10639	2966	3269	4269	10484
78	Mata Shri Devi Public School, Keshav Puram	77	93	77	108	107	137	261	338	18	31	30	77
79	Master Dax School, Bhak Lane, New Delhi	475	475	85	678	1385	2051	826	2252	0	781	664	1427
80	Mira Model Sr. Sec. School, Janak Puri	8573	7443	5929	6818	5725	6615	18277	20876	879	889	848	2699
81	Modern Child Public School, Purpabi Basti, Narega	1472	1684			124	420	1596	2104	212	0	290	608
82	Modern School, Barakhamba Road	1854	1182	3724	3089	-189	924	-4767	-3327	697	636	1113	2440
83	Modern School, Vasant Vihar	2465	1845	-4372	-3146	-446	1594	-7293	-4823	620	1226	2048	2660
84	Montfort School, Ashok Vihar	1,866	3,577	2,987	4,981	5,416	6,291	10,168	14,849	1711	2094	876	4680
85	Mount Abu Sr. Sec. School, Shaheen Bagh	240	286	368	479	1042	1083	1650	1848	46	111	41	198
86	Mount Carmel School, Anand Niketan	889	4804	1456	7923	2499	9343	4844	22070	3916	6467	6844	17226
87	N.C. Jindal Public School, Purpabi Bagh	619	5	454	132	2,963	3,487	1,886	3824	824	591	524	1735
88	N.K. Bagrodia Public School, Rohini	308	1117	498	3141	337	2618	1153	6876	809	2233	1681	4727
89	Naraina Modern Public School, Naraina					105	130	164	130	0	0	25	21
90	National Public School, Bala Road	68	73	186	140	39	63	293	326	5	4	24	3
91	National Public School, Bala Road	68	73	152	155	89	93	304	321	5	3	4	13
92	National Public School, Darya Gang N.D.	173	182	32	34	1,356	1,381	1,661	1687	8	2	25	34
93	New Jeewan Model School, Vishnu Garden	-29	-14	1	21	5	30	23	37	15	20	25	6
94	New Horizon School, Nizamuddin East	28	91	34	85	-30	739	32	915	63	61	789	88
95	New Saraswati Public School, Mangol Estn	27	51	7407	15702	57	82	-7323	16836	24	23109	26	2316
96	New State Academy Sr. Sec. School, Pitam Pura	72	887	431	1582	697	1780	1700	4249	816	1161	1083	3049
97	Oxford Public School, Nehru Nagar	-13	57	-77	102	60	258	0	412	65	179	168	411
98	Pablo Public School, Patlipar, Gurgaon	319	424	-9	193	584	584	872	1201	106	124	0	229
99	Prabhu Dayal Public School, Shaheen Bagh	-2195	1441	605	805	192	192	-1398	444	764	0	0	764
100	Puneet Public School, Shahdara			-30	89	-87	126	-117	216	0	119	213	331
101	Ramesh Public School, Anand Parbh (Day Housing)	491	787	608	73	5	555	4,412	1269	296	636	660	138
102	Ramesh School, R.K. Puram			189	633	64	521	263	1164	0	444	467	90
103	Rock Farm Public School, Sec-3, Rohini	1	6	186	201	28	49	215	256	5	16	21	4
104	Rukman Devi Public School, Pitam Pura	211	1273	511	1908	218	1536	146	4666	1201	1867	1754	48
105	S.K.R. Public School, Indir Park	3	14	31	71	185	171	213	86	11	102	14	12
106	S.M. Aya Public School, Purpabi Bagh	251	602	2,053	2,434	4,144	4,503	6,448	7639	351	381	359	109
107	S.M. Public School, Krishna Nagar			36	60	8	8	44	68	0	24	0	24
108	S.S. Mota Singh Model Sch., Guru Harishan Nagar	872	1274	421	964	1893	2427	3186	4666	402	643	634	1479
109	S.S. Mota Singh Sr. Sec. School, Janak Puri	1585	2047	-133	479	3933	5074	6386	7600	462	612	1141	2216
110	Sachdeva Public School, sec-13, Rohini	-190	771	-133	1030	-105	989	-437	2700	970	1163	1094	3227
111	Sant Nirankar Public School, S. Nirankar Colony	-21	197	-24	117	-20	38	-46	362	218	141	68	417
112	Saraswati Bal Mandir, Rajouri Garden	110	240	105	249	198	369	413	858	130	144	171	446
113	Saraswati Vidyalaya, Darya Gang	34	460	53	647	32	430	119	1637	426	694	398	1418
114	Sardar Patel Vidyalaya, New Delhi	436	1089	5863	6631	-1126	-170	6173	7660	663	788	866	2377
115	Sarg Montessori School, Vasant Vihar	2	6	-3	1	0	5	-1	12	4	4	6	13
116	Shiv Vani Model Sr. Sec. School, Pitam Pura	294	1168	292	1131	317	1070	803	3348	874	830	763	2466
117	Shri Daxat Ram Public Sr. Sec. School, Nizamuddin Nagar	632	936	308	663	739	739	1679	2338	304	366	0	669
118	Solanki Public School, Harsh C.P. Park, Budh Vihar	-4	7	-61	-49	-87	-76	152	-118	11	12	11	34
119	Somerville School, Darya Gang	367	506	85	287	829	1,010	1,281	1803	139	292	181	621
120	St. Cecilia's Public School, Vikas Puri	1	269	1150	1936	10	2716	1161	4921	268	786	2706	3766
121	St. Francis D Sales Sr. Sec. School, Janak Puri	1,511	2,048	1,849	2,357	-313	1,839	3,047	6244	637	608	2152	319
122	St. Froebel School, Paschim Vihar	-13	6	-41	41	174	209	120	174	19	0	36	64
123	St. Joseph's Academy, Jwala Nagar, Shahdara	674	674	1,977	1,977	317	317	2,948	2968	0	0	0	0
124	St. Mary Sr. Sec. School, Ambika Vihar, Paschim Vihar			12	45	165	207	177	252	0	33	42	7
125	St. Mary's School, Seindarjung	828	1481	1074	1552	1856	2339	3768	6372	663	478	483	161
126	St. Michael's Sr. Sec. School, Pusa Road	-295	860	-148	2,204	1,159	2,259	716	6323	1164	2362	1100	460
127	St. Rose's Public School, Shaheen Bagh	-38	-31	-7		25	34	-20	3	7	7	8	2
128	St. Xavier's School, Shaheed, Daxat Pur	61	1725	89	1174	104	3570	254	6469	1644	1886	3486	621
129	St. Anthony Sr. Sec. School, Huzar Khaz	1148	1372	2170	2380	3374	3671	6692	7423	224	210	297	73
130	Sunamtil school, Vasantkhara Enclave, New Delhi	-34	254	-85	282	579	1,425	-678	1841	288	347	2004	263
131	Suraj Bhan D.A.V. Public School, Vasant Vihar	1310	1310	1660	1680	980	980	3960	3960	0	0	0	0
132	Swati Modern Public School, Mundla	30	48	38	57	107	127	175	232	18	19	20	
133	T.N. Public School, Krishna Vihar	30	52	39	68	3	29	72	140	22	28	28	7
134	Teggar School, Mayapuri	497	1,133	-256	387	-9757	620	-1618	2140	636	643	2377	366
135	The Air Force School, Subrata Park, Daxat Cantt	-539	-539	-359	-152	-75	88	-873	-403	0	297	163	37
136	The Frontier Anthony Public School, Lajpat Nagar	-1233	-70	1818	2981	2142	3482	2727	6403	1163	1163	1360	367
137	The Mother's International School, Aurabinda Marg	320	451	503	716	233	462	1058	1629	131	213	229	67
138	Universal Public School, Preet Vihar	811	1,156	1,239	1,891	566	1,429	2,816	4476	346	662	863	184
139	V.V. D.A.V. Public School, Vikas Puri	4043	4486	6288	6288	1764	1764	12096	12640	446	0	0	44
140	Vasant Vally, Vasant Kunj	-944	470	-8149	2123	-1400	2785	-10643	4878	1464	10772	3686	1642
141	Vidya Jyoti Memorial School, Rani Bagh			-12	-8	-3	0	-15	-9	0	3	3	
142	Vishal Daxat Public School, Paschim Vihar	-277	-144	-24	785	-1651	1456	-1052	2097	133	880	3187	484

As per Income Exp. & A/c of the School
 After adding Back, Dep., Transfer to reserve Funds, Payment to Society and Extra Ordinary Expenditure
 Note: Columns are left blank where data is not available.

Table XV : The Comparative Data Of Surplus/ Deficit As Per the Annual Data Of The School And As Reassessed by The Committee.

Name of the school	Surplus/	Adjusted	Surplus/	Adjusted/	Surplus/	Adjusted	Aggregate	Aggregate	Surplus	Surplus	Surplus	Surplus
	Deficit*	Surplus**	Deficit*	Surplus**	Deficit*	Surplus**			Surplus/	Surplus/	Surplus/	Surplus/	Total
	1996-96	1996-96	1996-97	1996-97	1997-98	1997-98	Deficit	Adjusted Surplus	adjusted 1996-96	adjusted 1996-97	adjusted 1997-98	adjusted Total
A.S.N. Sr. Sec. Public School, Mayapuri Phase - I	1	451	2	231	2	2	5	684	450	229	0	679
Adarsh Bal Vidyalaya, Laxmi Nagar	-40	25	16	4	22	22	-17	36	16	8	30	63
Ahicon Public School, Mayapuri	687	1618	1005	1057	843	1004	1161	6739	2306	62	2221	4678
Air Force Bal Bharti School, Lodhi Road	259	1073	8516	9453	697	1043	6472	12469	914	937	1244	2997
Air Force Bal Bharti School, Lodhi Road	259	1169	8516	9509	697	1095	6472	12673	910	993	1298	3201
Air Force Bal Niketan School, Vajrapada Bad	598	706	1136	1282	-339	193	1396	1796	108	146	146	400
Air Force Golden Jubilee Institute, Subroto Park	-624	257	1321	2249	-1351	-154	-664	2362	881	928	1197	3066
Angels Public Sr. Sec. School, Vishwas Nagar	469	572	518	640	196	398	1183	1810	103	122	202	427
Apex Jay School, Pitam Pura	163	2416	305	2484	-3705	554	3217	6464	2233	2179	4268	8671
Army Public School, Dhaura Kuan	10	835	-1284	443	337	1068	-937	2344	826	1727	731	3293
Bal Bharti Public School, Rohini	1341	1559	3423	3598	3861	4527	8666	9664	218	176	616	1009
Bal Vikas Modern School, East Azad Nagar				19	10	16	10	29	0	10	0	19
Banasthali Public School, Vikas Puri	445	501	789	844	579	631	1813	1976	66	66	62	163
Bhartiya Vidya Bheeman Mata Vidyalaya, K.G. Marg	1485	27	332	1067	-1022	-111	-2176	983	1612	736	911	3168
Bhatnagar International School, Vasant Kunj	-76	926	-72	960	-665	-1113	-813	2999	1002	1032	1778	3812
Bhavani's Sarwan Public School, Bharti Mews	398	26	885	-374	-2072	1520	2355	1868	424	611	662	1487
Bloom Public School, Vasant Kunj	135	554	191	960	-3467	2446	3793	902	689	1181	1021	2891
Blue Bells School, Kalkaji, N.D. 16	0	2730	-1592	596			-1592	3326	2730	2188	0	4918
Bosco Sr. Sec. School, Sunder Vihar	10	166			50	36	50	302	166	0	96	242
C.I. Bhalla, Dayanand Model School, Kirti Bagh	366	366	372	372	176	176	914	914	0	0	0	0
Cambridge Foundation S.S.S. Rajouri Gon Eden	-218	930	-80	1272	67	1214	-366	3616	1148	1362	1381	3881
Cambridge Foundation Sr. Sec. School, Rajouri Garden	-218	931	-80	1272	68	1314	-366	3617	1149	1362	1382	3883
Central Public School, Shakarpur	187	291	221	362	171	171	579	824	104	141	0	245
D.A.V. Public School, Puchim Vihar	566	566	213	307	341	408	1120	1281	0	94	67	161
D.A.V. Centenary Public School, Rontak Road	1992	2458	2064	2597	2066	2635	6149	7690	466	533	649	1648
D.A.V. Model School, Yusuf Sarai	-73	11	8	91	1017	1107	952	1209	84	83	90	267
D.A.V. Public School, Ashok Vihar, Phase IV	-362	320	15	504	519	826	172	1650	682	489	307	1478
D.A.V. Public School, Dayanand Vihar	986	986	2775	2775	1307	1307	6068	6068	0	0	0	0
D.A.V. Public School, Meeras Vihar	393	623	1077	1418	1965	2604	3435	4046	230	341	39	610
D.A.V. Public School, Shreshtha Vihar, Doha 92			5939	5939	-1087	8655	4842	13994	0	0	9162	9162
D.A.V. Public School, Vasant Kunj	-55	380	878	878	1164	1164	1987	2422	436	0	0	436
D.A.V. Public Sr. Sec. School, Janak Puri	946	946	1000	1000	1407	1407	3363	3363	0	0	0	0
Daisy Dales School, East Of Kalkaji	383	768			-145	114	238	882	386	0	269	644
Darbarti Lal D.A.V. Model School, Shaheen Bagh	3760	3901	6188	6351	5223	5223	16171	16476	141	163	0	304
Darbarti Lal D.A.V. Model School, Pitam Pura	6189	6511	8397	8397	7393	7443	21979	22351	322	0	60	372
Dashmesh Public School, Vihar Vihar	411	453	539	662	530	974	1580	2089	42	123	344	609
Dayanand Adarsh Vidyalaya, Arya Samaj, Tikka Nagar	-45	-45	3	3	17	17	-25	25	0	0	0	0
Dayanand Model School, Patel Nagar	-137	-122	37	58	714	744	614	680	16	21	30	66
Dehil International Happy School, Jangpura	34	46	8	23	190	206	232	275	12	16	16	43
Dehil Police Public School, Saidarjung Enclave	-553	230	19	578	1633	1830	1099	2638	783	669	197	1539
Dehil Public School, Mathura Road	1094	3581	2775	6346	-3144	-911	725	9016	2487	3671	2233	8291
Dev Samaj Modern School, Nehru Nagar	813	-495	-356		31	437	1138	-58	310	366	406	1080
Divine Happy School, Paschim Vihar	202	253	16	68	0	43	218	364	61	62	43	144
Divine Happy School, Paschim Vihar	202	253	16	68	0	43	218	364	61	62	43	146
East Point School, Preet Vihar	-34	6	64	64			30	70	40	0	0	40
G.C. Public School, New Ashok Nagar			-17	-16	17	22	0	6	0	1	6	6
Golden Valley Public Sec. School, Napsagarh			-13	-7	4	12	-17	6	0	6	18	22
Green Field School, Saidarjung Enclave	1080	823	175	536	1315	1763	410	1476	267	361	448	1066
Greenfield Public School, Dishad Garden	-1576	2506	-1086	3733	4942	1912	7604	8151	4082	4819	6864	15756
Guru Amardass Public School, Tikka Nagar	86	86	129	129	218	218	433	433	0	0	0	0
Guru Gobind Singh Public School, Tikka Nagar	56	239	45	200	36	181	137	620	183	166	146	483
Guru Harikrishan Public School, Vasant Vihar	-427	-427	318	318	866	866	767	757	0	0	0	0
Guru Nanak Convent School, Shyam Nagar Extn	36	52	34	50	5	27	75	129	16	16	22	64
Gyan Bharti School, Saket	-387	751	79	1073	392	1674	84	3498	1138	994	1282	3414
Harmandir Public School, Sangam Vihar	1912	3466	-2174	-216	1681	777	-1943	3627	1564	1968	1968	5470
Hans Raj Model School, Punjabi Bagh, N. Doha	1213	1213	2539	2539	1923	1923	5676	6676	0	0	0	0
Happy Model School, Janak Puri, N.D.	-61	724	51	771	-907	69	-917	1644	786	720	876	2481
Happy School, Darya Ganj	49	85	56	92	54	56	159	267	36	36	36	108
Heera Public School, Samalkha	41	65	24	47	13	37	78	148	24	23	24	71
Hill Grove Public School, Saidarjung Enclave	1457	1648	1651	1225	1969	2164	4477	6067	181	174	226	580
J.B.M. Public School, Nasir Pur	60	115	72	130	164	170	236	416	66	68	68	178
J.N.M. Modern Public School, Rani Bagh	2	27	8	28	1	17	11	72	26	20	16	61
J.R. Public School, Shiv Puri, West Sagor Pur	31	113	37	133	90	174	168	420	82	96	84	262
Jaspal Kaar Public School, Shaheen Bagh	313	2591	453	4141	298	3738	1064	10476	2270	3688	3440	9406
Jatoba Lal D.A.V. School, Paschim Vihar, N.D.	1810	1810	1954	1954	2012	2012	6776	6776	0	0	0	0
Karnal Convent School, Chananya Puri, N.D.	39	3427	28	2523	488	3360	665	9310	3398	2484	2872	6766
Kathua Public School, Vasant Kunj	303	657	712	1080	559	924	1674	2661	364	368	368	1087
Kirti Public School, Ashok Vihar Ph-B	216	2290	5477	7497			6893	8787	2074	2020	0	4884
Kirti Convent Sr. Sec. School, Paschim Vihar	3907	6618	-4097	3754	-12	4034	-202	14496	2711	7861	4846	14808
Laxman Public School, Hauz Khas	933	2469	407	1918		1578	1340	6866	1636	1611	1670	4626

* Negative figures indicate deficit. ** Positive figures indicate surplus. Payment to Society and Extra Ordinary Expenditure.
Blank where data is not available.

Contd.

Name of the school	1996-96		1996-97		1997-98		Aggregate Surplus/Deficit	Aggregate Adjusted Surplus	1995-96		1996-97		1997-98	
	Surplus/Deficit	Adjusted Surplus	Surplus/Deficit	Adjusted Surplus	Surplus/Deficit	Adjusted Surplus			Surplus/Deficit	Adjusted Surplus	Surplus/Deficit	Adjusted Surplus	Surplus/Deficit	Adjusted Surplus
Little Public School, Naraina, Delhi	132	97	133	231	0	1791	10	151	51	110	0	161		
Little Vidyya Mandir, Shakri Nagar	701	701	54	54	241	1791	1496	3046	0	0	1660	1560		
Little Eazy Public School, Ashok Vihar			34	34	20	20	54	64	0	0	0	0		
M. M. Public School, Pitam Pura	84	283	48	748	588	931	820	1462	199	200	243	647		
Maharshi Churni Lal Saraswati Par. Mandir, Shakri Nagar	596	1057	409	1518	83	2320	107	4895	458	1927	2403	4789		
Maharshi Dayanand Public School, Bewara	17	34	27	44	22	36	66	114	17	17	14	48		
Mahaveer Sr. Model School, G. T. Karnal Road	45	3011		3259		4269	46	10639	2964	3269	4269	10484		
Mala Shri Devi Public School, Keshav Puram	77	93	77	108	107	137	291	338	18	31	30	77		
Maiter Dei School, Bhak Lane, New Delhi	-475	-475	85	678	1385	2051	826	2252	0	761	664	1427		
Mira Model Sr. Sec. School, Janak Puri	8573	7443	5929	6818	5775	6615	18277	20878	876	899	848	2699		
Modern Child Public School, Purvaji Basti, Naraina	1472	1684			124	420	1596	2104	212	0	294	604		
Modern School, Barakhamba Road	1854	1162	3724	3089	-189	924	4767	-3327	692	636	1113	2440		
Modern School, Vasant Vihar	2465	1845	-1372	3146	-446	1594	-7203	4423	620	1226	2048	2640		
Montfort School, Ashok Vihar	1866	3577	2887	4981	5416	6291	10168	14849	1711	2094	876	4680		
Mount Abu Sr. Sec. School, Shalimar Bagh	240	296	368	479	1042	1083	1550	1848	48	111	41	194		
Mount Carmel School, Anand Nagar	889	4804	1456	7923	2499	9343	4844	22070	3916	6487	6844	17224		
N. C. Jindal Public School, Purvaji Bagh	619	5	454	132	2963	3487	1886	3624	624	691	624	1735		
N. K. Bagrodia Public School, Rohini	308	1117	108	3141	937	2618	1151	6876	809	2233	1681	4722		
Nandani Modern Public School, Purvaji					105	120	106	130	0	0	25	21		
National Public School, Bala Road	68	73	186	140	39	63	293	326	5	4	24	3		
National Public School, Bala Road	68	73	152	155	89	93	309	321	5	3	4	17		
National Public School, Darya Gang N.D.	173	182	32	34	1356	1381	1661	1687	8	2	25	34		
New Jeewan Model School, Vishnu Garden	-29	-14	1	21	5	30	-23	37	16	20	25	6		
New Horizon School, Nizamuddin East	28	91	34	85	-30	739	32	915	63	61	799	88		
New Saraswati Public School, Nangol Extn	27	51	7407	15702	57	82	-7373	16836	24	23109	26	2316		
New State Academy Sr. Sec. School, Pitam Pura	72	887	431	1582	697	1780	1200	4249	816	1161	1083	3049		
Oxford Public School, Nehru Nagar	-13	52	-77	102	60	258	0	412	65	179	168	411		
Patri Public School, Patpur Ghat	319	424	-9	193	584	584	872	1201	106	124	0	227		
Prabhu Dayal Public School, Shalimar Bagh	-2195	1441	605	805	192	192	-1388	444	764	0	0	764		
Puneet Public School, Shahdara			-30	89	-87	126	-117	216	0	119	213	332		
Rampis Public School Anand Parwati (Day Holiday)	491	787	608	73	5	555	-4512	1260	294	636	460	138		
Rampis School R.K. Puram			189	633	64	521	263	1164	0	444	467	90		
Rock Field Public School, Sec. 3, Rohini	1	6	186	201	28	49	215	256	5	16	21	4		
Rukman Devi Public School, Pitam Pura	21	172	51	1948	218	1536	148	4466	1201	1667	1754	48		
S.K.R. Public School, Inter Puri	3	14	31	71	185	171	213	-86	11	102	14	12		
S.M. Arya Public School, Purvaji Bagh	251	602	2053	2434	4144	4503	6448	7639	351	381	359	109		
S.M. Public School, Krishan Nagar			36	60	8	8	44	68	0	24	0	24		
S.S. Moha Singh Model Sch, Guru Harjot Singh Mgr	872	1274	421	964	1893	2427	3186	4666	402	643	634	1479		
S.S. Moha Singh Sr. Sec. School, Janak Puri	1585	2047	-133	479	3933	5074	6386	7600	462	612	1141	2216		
Sachdeva Public School, sec-13, Rohini	-190	771	-133	1030	-105	989	-437	2790	970	1163	1094	3227		
Sant Nirankar Public School, S. Nirankar Colony	-21	197	-24	117	20	38	-46	362	218	141	68	417		
Saraswati Bal Mandir, Rajoun Garden	110	240	105	249	198	369	413	858	130	144	171	446		
Saraswati Vidyalaya, Darya Gang	34	460	53	647	32	430	119	1637	426	694	398	1418		
Sardar Patel Vidyalaya, New Delhi	436	1089	5863	6631	-1126	-170	6173	7660	663	768	866	2377		
Saroj Montessori School, Vasant Vihar	2	6	-3	1	0	5	-1	12	4	4	6	12		
Shiv Vani Model Sr. Sec. School, Pitam Pura	294	1168	292	1131	317	1070	903	3348	874	830	763	2466		
Shri Daulat Ram Public Sr. Sec. School, Nizamuddin Nagar	632	936	308	683	739	1679	1679	2338	304	366	0	666		
Solanki Public School, Harsh Ch. Park, Budh Vihar	-4	7	-61	-49	-87	-78	-152	-118	11	12	11	34		
Somerhill School, Darya Gang	367	506	85	287	829	1010	1281	1803	139	202	181	62		
St. Cecilia's Public School, Vasant Puri	1	269	1150	1936	10	2716	1161	4921	268	786	2706	376		
St. Francis D. Sales Sr. Sec. School, Janak Puri	1511	2048	1849	2357	-313	1839	3047	6244	637	608	2152	319		
St. Froebel School, Paschim Vihar	-13	6	41	41	174	209	120	174	19	0	36	64		
St. Joseph's Academy, Jwala Nagar, Shahdara	674	674	1977	1977	317	317	2968	2968	0	0	0	0		
St. Mary Sr. Sec. School, Ambika Vihar, Paschim Vihar			12	45	165	207	177	252	0	33	47	7		
St. Mary's School, Seeladajung	828	1481	1074	1552	1856	2339	3768	6372	663	478	483	161		
St. Michael's Sr. Sec. School, Pusa Road	-295	860	-148	2204	1159	2259	716	6323	1166	2362	1100	460		
St. Rosee Public School, Shalimar Bagh	-38	-31	-7	25	34	-20	-3	7	7	7	9	2		
St. Xavier's School, Shaheed, Dault Pur	61	1725	89	1174	104	3570	254	6460	1664	1984	3464	821		
St. Anthony Sr. Sec. School, Hazrat Khos	1148	1372	2170	2380	3374	3671	6692	7423	224	210	297	73		
Sumerhill school, Vasantkhana Enclave, New Delhi	34	254	-85	282	579	1425	-878	1981	288	347	2004	263		
Suraj Bhan D.A.V. Public School, Vasant Vihar	1310	1310	1660	1660	980	980	3940	3940	0	0	0	0		
Swati Modern Public School, Mundla	30	48	38	57	107	127	175	232	18	19	20			
T.N. Public School, Krishan Vihar	30	52	39	68	3	29	72	149	22	28	26	7		
Tegore School, Maya Puri	497	1133	-256	387	-9757	620	-1616	2140	636	643	2377	366		
The Air Force School, Subroto Park, Delhi Cantt	-530	-539	-359	-152	-75	88	-873	-403	0	297	183	37		
The Franks Anthony Public School, Lajpat Nagar	-1233	-70	1818	2981	2142	3482	2727	6403	1183	1183	1360	387		
The Mother's International School, Aurobindo Marg	320	451	503	716	233	482	1056	1829	131	213	229	67		
Universal Public School, Preet Vihar	811	1156	1239	1891	566	1429	2616	4476	346	662	863	186		
V.V. D.A.V. Public School, Vasant Puri	4043	4488	6268	6268	1764	1764	12696	12640	446	0	0	44		
Vasant Vally, Vasant Kunj	-964	470	-8149	2123	-1400	2785	-10643	4878	1464	10272	3686	1642		
Vidya Jyoti Memorial School, Rani Bagh			-12	-9	-3	0	-15	-9	0	3	3			
Vishal Bharti Public School, Paschim Vihar	-277	-144	-24	785	-1051	1456	-1052	2007	133	890	3187	484		

Rs per Annum Exp. & A/c of the School
 After adding Back, Dep., Transfer to reserve Funds, Payment to Society and Extra Ordinary Expenditure
 Columns are left blank where data is not available

7.3 This table compares the surplus/deficit for 142 schools as in their Annual Accounts with that reassessed by the Committee for the three years beginning 1995-96.

7.4 The one quantitative result of the reassessment was an upward revision in the surplus/downward revision in the deficit in the case of all the 142 schools for each of the three years under reference. Importantly, it also brought about a qualitative change, in as much as, some of the schools which had shown a deficit in their annual accounts were, after reworking by the Committee found to be showing a surplus. The number of schools where the position had under-gone such a change is shown in table below :

Table No XVI : The Table Showing Qualitative Change As A Result Of Reassessment Of Surplus

Year	No. of schools showing deficit in the annual accounts	No. of Schools showing deficit after reassessment by the Committee
1995-96	41	16
1996-97	37	11
1997-98	35	09

7.5 This Table, in a way, was an outcome of lifting of the veil by the Committee and as such helped in determining the quantum and nature of adjustments carried out during the process of reassessing the surplus/deficit. While the details are available in the last 4 columns of the Table in Para 7.2, the summarized results about number of schools falling in different ranges of quantum of adjustments carried out by the Committee are tabulated below :

Table No XVII : Table Showing The Yearwise Range Of Adjustments In The Reported Surplus/ Deficit Of The School

Number of schools

Year	Upto Rs. 1 Lakh	Rs. 1 Lakhs to Rs. 5 Lakhs	Rs. 5 Lakhs to Rs.10 Lakhs	Above Rs. 10 Lakhs
1995-96	59	38	21	24
1996-97	58	31	24	29
1997-98	65	24	15	38

7.6 The table confirms Committee's assessment that the schools not only have the tendency of over-stating the deficit/understating the surplus, but also that such a tendency had become more pronounced, for understandable reasons, from 1996-97 onwards. For example, in 1995-96 adjustments to the tune of over Rs. 10 lakhs were found necessary in a total of 24 schools, the number of such schools however, steadily increased to 29 in 1996-97; and further climbed to 38 in 1997-98.

7.7 It should also be possible to use this Table for identifying, from amongst 142, the schools which continued to be in deficit even after carrying out the necessary adjustments. The Committee observed that there were only Nine such schools in 1997-98, where, there would appear to be a prima-facie justification for an upward revision in fee, subject to their satisfying yet another condition viz. that the school continued to show a deficit even after excluding the expenditure on account of payment or provision for arrears.

7.8 On this criteria the Committee has come to conclude that only two out of the Nine schools referred to in Para 7.7, were **justified** in hiking their fee in 1997-98, as the remaining seven schools ceased to exhibit any deficit during 1997-98 after the amount of 'arrears' was excluded from their establishment expenditure.

7.9 With regard to the remaining 133 schools listed in Table....., apparently the fee hike was either not justified at all or was justified, only partially, depending upon whether the surplus as reassessed by the Committee (adjusted towards arrears of salary for these schools) was in excess or otherwise, of the additional realisation of 'fee' in 1997-98. In case the former is found to be in excess, there would be no justification for any fee hike by these schools. In other cases, the fee hike can be justified, but only to the

extent by which the 'additional fee realisation' fell short of the reassessed adjusted surplus.

7.10 The Committee, however, could not undertake this vital exercise, as Income and Expenditure Statements, received from the schools accompanying their balance sheets, did not contain the necessary information about the payments under the head 'establishment' **bifurcated between the 'regular salary' and 'arrears'**; as also the period for which the salary was paid in the revised scales during 1997-98.

7.11 The Committee has, nevertheless, endeavoured to suggest a format which could be made use of by the Competent Authority to determine, subject to the availability of data which the Committee could not access to, the appropriateness or otherwise of the quantum of increase in fee during 1997-98 resorted to by individual schools and simultaneously also arrive at the conclusion required in the first term of reference of the Committee.

**Specimen Format for Determining the Quantum of Justified Hike in the Fees
During 1997-98 for Absorbing the Impact of the Pay Commission**

Name of the School -----

S.NO		Amount
A	Surplus/deficit for 1997-98 as reported by the school :	.....
B	Add Back	
	i) Depreciation (Non-cash expenditure)	.....
	ii) Other non-revenue expenditure (such as creation of Development / Building / Equipment / Reserve Fund)	.....
	iii) Payment to Society on account of rent, licence fee, service charges interest etc.	.....
	iv) Extraordinary provisions not in conformity with past trends.	.....
	v) (a) Provision/payment of arrears on account of the Pay Commission	.....
	(b) Additional expenditure on Establishment. cost charged in I & E A/c after the Vth Pay Commission implementation.	.....
B)	Total 'Add Back'	.....
C)	Reassessed surplus for 1997-98(A+B) before implementation of the Fifth Pay Commission but after fee hike	.....
D)	Less : Additional collection of fee from Students in 1997-98 (i.e. difference between total collection for 1997-98 over 1996-97).	.....
E)	Adjusted surplus before fee hike and implementation of Pay Commission (C-D)	.....
F)	Additional annual recurring expenditures due to Pay Commission.	.....
G)	Excess(+) / Shortfall(-) (E-F)	.....

7.12 The Fee hike during 1997-98 would be justified only in those cases, where the additional annual recurring expenditure due to the Pay Commission fell short of the adjusted surplus before the fee hike and before implementation of Pay Commission; and only to the extent of this short fall. Conversely, where the adjusted surplus was in excess of additional recurring expenditure, no hike in fee would be warranted.

7.13 The underlying assumption in the foregoing analysis is that the schools would have found it feasible to pay the arrears of salaries out of their accumulated funds. There may, however, be cases where it may not be possible for a particular school to do so. In such cases, the provision for the arrears would also have to be taken into consideration. The appropriate quantum of fee hike, would then have to be determined by factoring into the calculations, the amount by which the accumulated funds with the schools fell short of the amount of 'arrears' payable.

7.14 The same format can be used for determining the appropriate level of fees for 1998-99. As the audited accounts for 1998-99 were not expected to be ready before June/July 1999, the Committee, in its Public Notice, had not asked for them. The Income and Expenditure Accounts for the period April to December, 1998 received from a few schools in response to the Public Notice did not provide adequate data for determining the fees for 1998-99.

The appropriate level of fee for 1998-99 can be determined only after the data for the full year is available (in terms of rule 180 (1) of D.S.E.R., 1973 these accounts are due for submission to the Directorate by July 31st).

7.15 Interestingly, the committee found that in one case where the requisite details about payment of arrears were available (Illustration No. 7; para 6.24), the school would have still had a surplus of over Rs. 7 lakhs, after absorbing the total impact of the Fifth Pay Commission, including arrears without resorting to any hike in fee.

7.16 Thus, the first term of reference of this Committee stands answered substantially and to the extent possible, and in the manner outlined above.

7.17 The second term of reference of the Committee was to decide on 'any other charges' levied / leviable by individual schools, which had not been covered by the Govt. Order of September 10, 1997; as also by the Judgement of the Hon'ble High Court of October 30th 1998. The former, as is known, covered Registration Fee, Admission Fee, Caution Money, Computer Fee and Science Fee. The latter, inter-alia dealt with 'enhancement of fee' as also the manner of treatment of the items covered in the aforesaid Government Order. A comprehensive examination of the problem, therefore, required an integrated view of the total fee structure of the schools.

7.18 The Committee observed that in addition to The tuition fee, schools were also charging fees under various other heads as well. The Report of the J.Veeraraghvan Committee On ' Fee Structure of the Delhi Private Schools ' (1997), has listed as many as 50 heads under which the fee was being collected in the schools in Delhi (Page 43). Furthermore, there is also no uniformity, among schools in regard to the nomenclature used for different types of levies under 'other charges'. In addition to this, items charged under the same head also differ from school to school. This has resulted in avoidable ambiguities and distortions in the fee structure which could become a vehicle for exploitation where the schools were so inclined.

7.19 With a view to overcoming these anomalies, as also for curbing the potential for any likely 'misuse' by the schools including those run by minorities , the Committee recommends that the levies charged should be classified under four broad categories as given below.

1) The first category should comprise of the Registration Fee and all "one time charges" levied at the time of the admission of the student such as Admission Fee and Caution Money. While the Admission Fee should not be charged more than once during the entire stay of the student as stipulated under section 16 of D.S.E. Act,1973 read with Rules 135, 137 and 138 thereunder ; it should be made mandatory for the schools to refund

the Caution Money with interest thereon at the time of a student leaving the school without the same being claimed by the student/parents.

ii) The second category should comprise of 'Tuition Fee'. This should be so fixed, as to cover the standard cost of establishment including provision for D.A., bonus and all terminal benefits as mentioned under section 10 (1) of the Delhi School Education Act 1973; as also the all expenditure of revenue nature for the improvement of curricular facilities like Library, Laboratories, Science Fee and Computer Fee upto class X and examination expenses. The more important parameters for determining standard cost of establishment, inter-alia, could be the pupil-teacher ratio and the ratio of teaching and non-teaching staff in each school.

iii) The third category should be that of 'Annual Charges' - an area in need of maximum discipline. These charges should be so determined so as to be sufficient to cover all expenditure of revenue nature not included in (ii) above, 'over-heads', and expenses on play grounds, sports equipment, gymnasium, cultural and other cocurricular activities as distinct from curricular activity of the school.

iv) The fourth category should consist of all 'earmarked levies' for services rendered by the schools, to be recovered only from the 'user' students, in respect of only those facilities availed of by them, such as Transport Fee, Swimming Pool Charges, Horse riding, Tennis, Mid-day meals etc. The income from the earmarked levies, should be spent only for the

purpose for which these are collected, with the role of the school, being confined to that of a catalyst or a facilitator for managing the services on a 'no profit no loss' basis.

7.20 All transactions relating to the 'earmarked' activities should form an integral part of the school accounts. Further, to ensure that the Accounts for such services are self-balancing over a period, separate accounts should also be maintained by the school for each of the activity/ services.

7.21 Provided a school is maintaining a depreciation reserve fund equivalent to the depreciation charged in the revenue accounts, schools could also levy, in addition to the above four categories, a Development fee annually, as a capital receipt not exceeding 10% of the total annual Tuition Fee for supplementing the resources for purchase, upgradation and replacement of furnitures, fixtures and equipment. At present, these are widely neglected items, notwithstanding the fact that a large number of schools were levying charges under the head 'Development Fund'.

7.22 Being capital receipts, these should form a part of the Capital Account of the school. The collection under this head along with any income generated from the investment made out of this Fund should however, be

kept in a separate 'Development Fund Account'; with the balance in the Fund carried forward from year to year.

7.23 In suggesting rationalisation of the Fee Structure with the above components, the Committee has been guided by the twin objectives of ensuring that while on the one hand the schools do not get starved of funds for meeting their legitimate needs, on the other, that there is no undue or avoidable burden on the parents as a result of schools indulging in any commercialisation.

7.24 Simultaneously, it is also to be ensured that the schools, do not discharge any of the functions, which rightly fall in the domain of the Society out of the fee and other charges collected from the students; or where the parents are made to bear, even in part, the financial burden for the creation of facilities including building, on a land which had been given to the society at concessional rates for carrying out a "philanthropic" activity. One only wonders what than is the contribution of the society that professes to run The School !

7.25 The Committee, however is, not in a position to quantify the levies, as enjoined in its 'Second term of reference', under the broad categories detailed above, as the factors which go into determining them vary from

school to school and the Committee had no means to access the requisite information; as also for various other reasons mentioned earlier. The Committee has, however, laid down ample guidelines to workout the quantum of such levies for each school **individually** as and when the requisite 'inputs' are available.

7.26 The present state of accounts of the schools did not leave the Committee in any doubt that a large number of them were taking recourse to accounting practices, which had not infrequently resulted in the accounts, **reflecting more, the predetermined objectives of their managements rather than the true form and content of their transactions.**

7.27 Not often have the schools presented the data in a systematised manner, for enabling the identification, measurement and communication of the financial parameters, for an effortless interpretation and reference by the user of the accounts. By and large neither the existing pattern of the accounts, nor the manner in which the aggregate of receipts and expenditure are grouped, within it facilitate comprehension and comparison of the variety of transactions from one financial year to another. **This leaves a high probability of many of the distortions remaining undetected.**

7.28 The situation needs to be remedied forthwith by evolving urgently a standard accounting structure, uniform and internally consistent, where adequacy, effectiveness and transparency of the accounting practices, determine the contents, character, and quality of the accounts. There should also exist complete coordination between the details of the accounting structure and the nature of transactions in schools. The format evolved for the purpose should, inter alia, provide for full disclosure of movement of funds from the schools to the society and vice-versa, as also from one school to another school; and standard accounting practices for capitalisation of expenditure.

7.29 The necessary authority for prescribing the format for the maintenance and presentation of accounts already vests the Director of Education under section 18 (5) of Delhi School Education Act, 1973 read with rule 180 of D.S.E.R., 1973. The matter is, therefore, best left for him to decide.

7.30 Before parting, the Committee would like to place on record that the issues involved being of far reaching consequences to the Society at large, effecting virtually every family in Delhi drawn from all strata; it is imperative for those on whom the responsibility to administer rests, to make up to the perils of apathy, indifference and defeatism and to become alive to the dimensions of the problem. For, there can be no gainsaying the fact that the

stakes in terms of social well-being are very high, and it is the bounden duty of the Powers that be- Political as well as Administrative - to manifest the necessary Will and Commitment to the cause of school education, for an enduring solution. Necessary initiatives shall have to be taken to rectify past failures, resulting from lack of understanding of social cost of disinterest in such a vital area, on which the edifice of future of the democracy stands. The Committee would also like to lay emphasis on the fact that there are abundant powers and ample provisions in the Delhi School Education Act, 1973 and the Rules framed thereunder. All that is wanting is streamlining of the administrative set up, rationalisation of the procedures and bringing the sense of earnestness to bear upon all concerned, and most importantly the requisite political will.

7.31 Our study of the state of Accounts, maintained by the Un-aided Private Recognised Schools has been revealing in the sense that no ways and means are left untapped by them to turn the philanthropic activity like school education, into a profitable venture in one form or the other. The strict compliance of the statutory provisions of the Act as to inspection and auditing by the officers of the Directorate is the only answer. We see no reason for the Directorate to have recourse to private channels such as a panel of Chartered Accountants, for there is an extensive set up within the Directorate itself as detailed in para 2.8. In addition, there is the Audit Department of the

Government of National Capital Territory of Delhi and if need be the Director of Education can requisition the services of the officers of the Accountant General's Department and even from the office of the Comptroller General of Accounts. No effort ought to be spared to ensure that school education falls within everybody's reach and the 'boast' of certain un-aided private schools about 'quality' education coming necessarily at a cost, needs to be suitably countered by twin steps of rationalising and strengthening the administrative set up of the Government- run and Government- aided schools as also by continuous monitoring the accounting procedures of the Unaided Private Schools.

7.32 It needs hardly to be stressed that the sine qua non of good governance is to bring good education within everyone's reach. Conversely, good governance postulates good education.

SUMMARY AND CONCLUSIONS

1. The term 'fee' has been interpreted by the Committee to mean the total amount paid to the school by a student which comprises of the total of tuition fee and all other charges which in fact represent the total burden on the parents whether paid monthly, quarterly or annually. [Para 5.8]
2. A large number of schools were found to be levying fees in excess of what was warranted for absorbing the full impact of the Pay Commission's recommendations. [Para 6.1]
3. Nearly all the schools examined from whom information was received by the Committee, seemed to have attempted to circumvent the provisions of Delhi Schools Education Act, 1973 and the Rules thereunder, the established accounting procedure/ practices and even the Court Orders. [Para 6.36]
4. There is a pronounced tendency since 1996-97, on the part of the schools, to generally under-state surplus/over-state the deficit. This was often sought to be achieved by resorting to over-provisioning under certain heads of expenditure such as gratuity, property tax etc.; diverting (even prior to determining the surplus) a part of the school revenue receipts to various funds usually created with the specific intention of temporarily parking the money in them; charging of depreciation without simultaneously

setting up a Depreciation Reserve Fund for replacing the assets; depreciating assets not owned by the school and simultaneously transferring equivalent amounts to the parent society; not including the income accrued from certain activities under the head 'fee' in the Income and Expenditure Account and simultaneously not crediting these receipts to the 'Recognised Unaided School Fund', but concurrently charging the expenditure incurred on the related activities, to the Income and Expenditure Account; non capitalisation of expenditure of capital nature and instead charging it to the Income and Expenditure Account; incurring expenditure on items and for purposes not strictly falling within the scope of Delhi School Education Act and Rules, 1973 (Rule 177); transferring the money to the parent society under various pretexts such as payment of lease rent, contribution to Education Development Expenditure, incurring recurring expenditure on the maintenance of the office of the parent society and maintenance of cars for the use of the Society etc.

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There was also a visible spurt in expenditure more particularly in 1997-98 on certain items such as professional fees, maintenance and other overhead charges of the school. [Paras 6.2,6.3 and 6.4]

5. There is no set relationship in regard to the levies made by the different schools under the heads 'tuition fee' and 'other charges'. The percentage of 'other charges' to 'tuition fee', varies very widely from school

to school. The data, however, fails to provide a sound basis for laying down any guidelines for determining a prudent ratio of 'tuition fee' and 'other charges'. [Para 5.10]

6. With a view to forestalling any itemised scrutiny of receipts under different heads of collection, to evaluate their justification or otherwise, some schools are changing over to the practice of levying a consolidated amount as fee. This tendency needs to be curbed forthwith. [Para 5.11]

7. The Hon'ble High Court fixed as, an interim measure, the maximum permissible limit for raising the fee by 40% and retained the levies on account of Registration Fee, Admission Fee and Caution Money at the same level as on 31/03/97 till the submission of the Report by this Committee.

This notwithstanding, as many as 57 Schools (out of the 187 schools for which the data was available) levied total fee in excess of the 40% ceiling during 1997-98, the hike being more than 70% in some cases and continued to charge at enhanced rates thereafter. Further, 22 of these 57 schools enhanced the tuition fee (as distinct from total fee again in 1998-99). [Paras 5.1,5.8 and 5.12]

8. In respect of the Registration Fee, the Admission Fee and the Caution Money, the relevant data was available only for 132 schools.

However, out of these only 57 schools have complied in full with the High Court's directives. The remaining 75 schools have violated the prescribed ceiling in respect of one or more items. [Para 5.14]

No mechanism was evolved by the Directorate, except issuing a general circular, to **monitor** the follow-up action on the judgment of the Hon'ble High Court. The Committee recommends that the Department of Education should forthwith initiate such action, as is necessary, for the refund/ adjustment of the amount collected in excess of the permissible 'ceiling' by the schools in respect of the levies referred to in conclusion no 7. [Paras 5.15, 5.16 and 5.17]

10. In regard to the rates at which the Registration Fee, Admission Fee and Caution Money had been levied by the different schools during 1997-98 and 1998-99, the Committee concluded that the balance of convenience lay in not disturbing, the rates of levies, at this stage, as the aforesaid period was already over (except in the manner as stated at conclusion 9). For the future, the Director of Education, who has the requisite powers in this regard, may determine the quantum for these levies. [Para 5.18]

11. In view of the anomalies and deficiencies in the information received from the schools, the financial profile of the schools had to be reconstructed by carrying out necessary adjustments in the data received from them in

However, out of these only 57 schools have complied in full with the High Court's directives. The remaining 75 schools have violated the prescribed ceiling in respect of one or more items. [Para 5.14]

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11. In view of the anomalies and deficiencies in the information received from the schools, the financial profile of the schools had to be reconstructed by carrying out necessary adjustments in the data received from them in

respect of all inadmissible items, such as those which did not involve a real cash out flow or reflected the movement of the revenue of the schools to incorrect or inappropriate destinations. This involved reassessment of surplus/deficit for 142 schools (for which the requisite data was available) by "adding - back" from the figures reported by the schools for the non-cash items like depreciation and transfer to various reserves and other funds, as also the expenditure not falling within the scope of rules and regulations, and other extraordinary items. This resulted in an upward revision of the surplus/ downward revision in the deficit, in the case of all the 142 schools for each of the three years beginning 1995-96. [Para 7.1]

12. The lifting of the veil by reassessing the surplus/deficit of the schools, confirmed the tendency on the part of the schools of understating surplus/overstating the deficit. [Para 7.5]

13. The Committee observed that after the necessary adjustments there were only 9 schools, where there appeared to be prima-facie justification for an upward revision in the fee in 1997-98.' This number however, came down to only two schools after the expenditure on account of the 'arrears' was excluded, on the ground that the arrears should have been paid out of the accumulated reserves available with the schools. [Para 7.7]

14. The Committee could not recommend a fee structure for the individual schools, as the Income and Expenditure Statements accompanying the Balance Sheets, received from the schools, did not contain the necessary information about the payments under the heads 'establishment' bifurcated between the 'regular salary' and 'arrears'; as also the period for which the salary was paid in the revised scales during 1997-98, and the related dates. [Para 7.10]
15. The Committee has, nevertheless, endeavoured to devise a format, which could be made use of, by the competent Authority to determine, subject to the availability of data, which the Committee could not access to, the quantum of justified hike in fee during 1997-98 for absorbing the impact of the implementation of the Fifth Pay Commission recommendations. [Para 7.11]
16. The first term of reference of the Committee, thus stands answered substantially and to the extent possible, in the manner outlined in the conclusion 15 above. [Para 7.16]
17. With regard to its second term of reference; the Committee notes that there was not only lack of uniformity but also avoidable ambiguities and distortions in the existing fee structure of the schools, more particularly

under the heading "other charges", which could become a vehicle of exploitation where the schools were so inclined, The Committee, however, proposes that the levies charged by the schools should be classified under the following four broad categories :

The **first category** should comprise of the Registration Fee and all one time charges, levied at the time of the admission of the student such as 'Admission Fee' and 'Caution Money'. It should, however, be made mandatory for the schools to refund the Caution money , with interest thereon, at the time of the student leaving the school, without the same being claimed by the student/parents.

The **second category** should comprise of 'Tuition fee'. This should be so fixed, as to cover the standard cost of establishment including provisions for D.A. , bonus and all terminal benefits; as also all expenditure of revenue nature concerning the curricular activities. The pupil- teacher ratio and the ratio between the teaching and the non-teaching staff should be the main determinants while arriving at the standard cost.

The **third category** should be that of 'Annual Charges' - an area, in need of maximum discipline. These charges should be so determined, as to be sufficient to cover all expenditure of a revenue nature not included in the second category, besides 'over-heads' and expenses on playgrounds, sports equipments, gymnasium, cultural and other co-curricular activities as distinct from curricular activities of the schools.

The **fourth category** should consist of all 'earmarked' levies for the services rendered by the schools, to be recovered only from the 'user' students, in respect of the facilities availed of by the latter. The income from the earmarked levies, should be spent only for the purpose, for which these are collected, with the role of the schools, being confined to that of a **catalyst or a facilitator, for managing the services** on a 'no profit no loss' basis. All transactions relating to the 'earmarked' activities should form an integral part of the school accounts. [Paras 7.19 and 7.20]

18. Besides the above four categories, the schools could also levy a Development Fee, as a capital receipt, annually not exceeding 10% of the total annual Tuition Fee, for supplementing the resources for purchase, upgradation and replacement of furniture, fixtures and equipment, provided the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue account. While these receipts should form part of the Capital Account of the school, the collection under this head along with any income generated from the investment made out of this fund, should however, be kept in a separate 'Development Fund Account'. [Para 7.21]

19. The Committee is not in a position to **quantify** the levies, as enjoined in its '**Second term of reference**', under the broad categories detailed

above, as the factors which go into determining them vary from school to school and it had no means to access the requisite information; as also for various other reasons mentioned in the report. The Committee has, however, laid down ample guidelines for working out the quantum of such levies for **each school individually** once the requisite 'inputs' are available.

[Para 7.25]

20. The schools, should be prohibited from discharging any of the functions, which rightly fall in the domain of the parent society, out of the **fee and other charges**, collected from the students; or where the parents are made to bear, even in part, the financial burden for the creation of facilities including building, on a land which had been given to the society at concessional rates for carrying out a "philanthropic" activity. One only wonders what then is the contribution of the society that professes to run The School ! [Para 7.24]

21. suggesting the above rationalisation of Fee Structure, the Committee has been guided by the twin objectives of ensuring that while on the one hand the schools do not get starved of funds for meeting their legitimate needs and on the other, there is no undue or avoidable burden on the parents as a result of schools indulging in any form of commercialisation whatsoever.[Para 7.23]

22. The present state of maintenance of accounts of the schools show, that a large number of them were reflecting more, the predetermined objectives of their management, rather than the true form and contents of the school related transactions. By and large, neither the existing pattern of the accounts, nor the manner in which the aggregate of receipts and expenditure are grouped within it, facilitate a comprehension and comparison of the variety of transactions from one financial year to another. The solution needs to be remedied forthwith by evolving urgently a standard accounting structure, uniform and internally consistent, where adequacy, effectiveness and transparency determines the contents, character and quality of the accounts.
23. The stand of the Action Committee of Unaided Private Schools that the hike in fees was justified as these schools were providing 'quality' education was negated by the Committee in the sense that nothing could be asserted in absolute terms and that everything was relative and that the Committee was alive to the fact that one school could have distinct edge as against the others, but nevertheless this could not be a ground for flouting with arrogance, in the face of general clamour by parents, feeling the pinch of fee hike. [Para 3.7]
24. No effort ought to be spared to ensure that school education falls within everybody's reach and the boast of certain unaided private schools

about 'quality' education coming necessarily at a cost, needs to be suitably countered by twin steps of rationalising and strengthening the administrative set up of the government run/Government aided schools, as also by monitoring the accounting procedures/practices of the Unaided Private Schools. [Para 7.31]

25. In view of the experience of the Committee about the poor response of the schools in respect to our Public Notice, Reminders and Requisitions only 187 schools out of a total of 929, responded to the Public Notice issued by the Committee and only 80 schools replied to Committee's letter of 22.03.99, it is recommended that the Directorate should ensure that whatever action is taken regarding supply of information from the schools by any designated authority; there is a corresponding power in the said authority to enforce compliance by each and every school. [Para 3.7]

26. The issue of grievances of parents on the fee hike was assuming dangerous proportions. This was vitiating the atmosphere as also jeopardising the time honoured tradition of cordiality, courtesy and mutual respect between parents and school authorities. The matter should not be

allowed to go out of hand, so as to spoil parent-teacher relationship and also to undermine the authority of the Head of the institutions.[Para 3.8]

27. The Committee was informed by the Director of Education during the meeting, that the Government had a proposal for bringing about an amendment to the Delhi School Education Act to provide, inter-alia, autonomy to the un-aided private schools so that they could generate some self regulatory measures in this respect.

The Committee found this revelation to be really alarming because whereas the outcry was for more stringent regulatory measures on the part of the Government to check and contain commercialisation and a host of irregularities, here was a thinking process that contemplated the shedding of control, which in Committee's perception would be a retrograde step and tantamount to abdication of duties and statutory functions on the part of the Government. The Committee emphasizes that there is a need for effective steps to be taken to bring the system back on the rails for ensuring that education remains a philanthropic activity for public good and does not degenerate into being a business or industry imbued with commercialisation.

[Para 3.13]

28. The Committee recommends that since the Government is contemplating amendments to the Delhi School Education Act, 1973, the changes that should be introduced ought not to be as now proposed, but the other way round, by bringing in more stringent penal provisions in the Act, besides the existing one of withdrawal of recognition and also plugging the loopholes in the existing provisions. This should be brought about, in committee's view, in such a manner that while the delinquent schools are brought around, the interest of the students are in no way adversely effected. [Para 3.15]

29. The Committee does not subscribe to the suggestion of the Director of Education, that the Government machinery should be supplemented by private sources such as the empanelment of Chartered Accountants for auditing of school accounts, as they already have an elaborate machinery and infra-structure within the Directorate itself for doing the job.[Paras 3.12 and 7.31]

30. The issues involved being of far-reaching consequences to the Society at large, effecting virtually every family in Delhi drawn from all strata; it is imperative for those on whom the responsibility to administer rests, to

wake up to the perils of apathy, indifference and defeatism and become alive to the dimensions of the problem. [Para 7.30]

31. Abundant powers and ample provisions already exist in the Delhi School Education Act, 1973 and the Rules framed thereunder. All that is wanting is streamlining of the administrative set-up, rationalisation of the procedures and bringing about a sense of responsibility to bear upon all concerned and most importantly the requisite Political Will. [Para 7.30]

Santosh

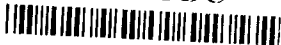
(Mrs.) Justice Santosh Duggal (Retd.)

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Gopal Narayan Tandon
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 MEMBER (ACCOUNTS)

Date : July 31, 1988.

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