

53

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DIRECTORATE OF EDUCATION
(PRIVATE SCHOOL BRANCH)
OLD SECRETARIAT, DELHI-110054**

53

No. F.DE.15(232)/PSB/2019/1225-1229

Dated: 29/03/19

ORDER

WHEREAS, this Directorate vide its order No. DE.15 (318)/PSB/2016/19786 dated 17 Oct 2017 of Directorate of Education, Govt. of NCT of Delhi, has issued 'Guidelines for implementation of 7th Central Pay Commission's recommendations in private unaided recognized schools in Delhi' and required that private unaided schools, which are running on land allotted by DDA/other govt. agencies with the condition in their allotment letter to seek prior approval of Director (Education) before any fee increase, need to submit its online fee increase proposal for the academic session 2017-2018. Accordingly, vide circular no. 19849-19857 dated 23 Oct 2017 the fee increase proposals were invited from all aforesaid schools till 30 Nov 2017 and this date was further extended to 14 Dec 2017 vide Directorate's order No. DE.15 (318)/PSB/2016/20535 dated 20 Nov 2017 in compliance of directions of Hon'ble High Court of Delhi vide its order dated 14 Nov 2017 in CM No. 40939/2017 in WPC 10023/2017.

AND WHEREAS, attention is also invited towards order of Hon'ble High Court of Delhi dated 19 Jan 2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and others where it has been directed by the Hon'ble Delhi High Court that the Director of Education has to ensure the compliance of term, if any, in the letter of allotment regarding the increase of the fee by all the recognized unaided schools which are allotted land by DDA.

AND WHEREAS, The Hon'ble High Court while issuing the aforesaid direction has observed that the issue regarding the liability of Private unaided Schools situated on the land allotted by DDA at concessional rates has been conclusively decided by the Hon'ble Supreme Court in the judgment dated 27 Apr 2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others wherein Hon'ble Supreme Court in Para 27 and 28 has held as under:-

"27....

(c) It shall be the duty of the Director of Education to ascertain whether terms of allotment of land by the Government to the schools have been complied with...

28. We are directing the Director of Education to look into the letters of allotment issued by the Government and ascertain whether they (terms and conditions of land allotment) have been complied with by the schools.....

....If in a given case, Director finds non-compliance of above terms, the Director shall take appropriate steps in this regard."

AND WHEREAS, the Hon'ble Supreme Court in the above said Judgment also held that under section 17(3), 18(4) read along with rule 172, 173, 175 and 177 of Delhi School Education

Rules, 1973, Directorate of Education has the authority to regulate the fee and other charges to prevent commercialization of education.

AND WHEREAS in response to this directorate's circular dated 23 Oct 2017 referred to above, **Dayanand Model Senior Secondary School (School ID-1001177), Vivek Vihar, Delhi-110095** submitted its proposal for enhancement of fee for the academic session 2017-2018 in the prescribed format.

AND WHEREAS, in order to ensure that the proposals submitted by the schools for fee increase are justified or not, this Directorate has deployed teams of Chartered Accountants at HQ level who has evaluated the fee increase proposals of the school very carefully in accordance with the provisions of the DSEA, 1973, the DSER, 1973 and other orders/ circulars issued from time to time by this Directorate for fee regulation.

AND WHEREAS, necessary records and explanations were also called from the school through email. Further, school was also provided an opportunity of being heard on 29 August 2018 at 2 pm to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted including details and information regarding feeder school (Dayanand Model School (Nursery), Vivek Vihar), financial statements of which were prepared separately by the school and not included with the proposal.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase and subsequent documents submitted by the school were thoroughly evaluated by the team of Chartered Accountants and key findings noted are as under:

A. Financial Discrepancies

1. As per the Order no. 15072-15871 dated 23 March 1999 "*All pre-primary schools being run by the registered society/ trust in Delhi as Branches of the recognized schools by the appropriate authority in or outside the school premises shall be deemed as one Institution for all Purposes*" Further, the Hon'ble High Court of Delhi in the matter of Social Jurist vs. the Govt. of NCT of Delhi & others concluded "*We do not find any proper reason or rationale to keep Pre-school apart and segregated by those regular schools where Preschool facilities exist and admission starts from that stage.*"

During the process of evaluation of fee hike proposal, it was identified that Dayanand Model Senior Secondary School (operating from class 1) was admitting most of the students directly from the pre-school – 'Dayanand Model School (Nursery)', which on that basis has been considered as feeder school of Dayanand Model School. Further, it was confirmed by the school that feeder school is on the same land on which the main school is constructed, but the books of account of both the schools are maintained separately. Accordingly, the conditions and requirements applicable to Dayanand Model School would apply in the same manner to Dayanand Model School (Nursery). However, Dayanand Model School did not submit details including financial information and fee (existing and proposed) for students enrolled in Dayanand Model School (Nursery) along with its proposal for enhancement of fee for FY 2017-2018, which were subsequently obtained from the school.

The school is hereby instructed to ensure that complete details of the feeder school should be enclosed with any subsequent fee hike proposal including the financial information, similar to the main school.

Further, Directorate's order no. F.DE-15/WPC-4109/Part/13/7914-7923 dated 16 Apr 2016 regarding fee increase proposals for FY 2016-2017 states *"In case, the schools have already charged any increased fee prior to issue of this order, the same shall be liable to be adjusted by the schools in terms of the sanction of the Director of Education on the proposal."* Though the school did not submit details of feeder school along with its proposal for enhancement of fee for FY 2016-2017, the Directorate's order no. F. DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017 issued to the school post evaluation its fee increase proposal for FY 2016-2017 was equally valid for the feeder school on the basis of above. Thus, while the Directorate approved 10% increase in fee for FY 2016-2017, it was noted on the basis of information provided by the school that the feeder school (Dayanand Model School (Nursery)) increased tuition fee and development fee from nursery class during FY 2016-2017 by 36% and did not adjust/refund the same subsequently.

The school is directed to adjust/refund the increased fee collected from students of nursery class, computed as INR 2,30,304 based on fee structure and details of number of students for FY 2016-2017. Accordingly, the amount of increased fee of INR 230,304 has been adjusted while deriving the fund position of the school (enclosed in the later part of this order).

The school is further directed not to increase any fee collected from students (including that of feeder school) without prior approval of the Directorate.

2. Directorate's Order no. F.DE-15/PSB (PMU)/Fee Hike/2017-2018/14073-082 dated 7 April 2017 stated *"Schools are strictly directed not to increase any fee until the sanction is conveyed to their proposal by Director of Education."*

Based on the information provided by the school, the school/feeder school increased fee by varying percentage (between 10% to 35%) under different fee heads during FY 2017-2018, which is in contravention of the above mentioned order. The school explained that the increased fee collected from students has not been refunded/adjusted due to ongoing financial crunch.

The school is directed to adjust/refund the increased fee collected from students during FY 2017-2018 and onwards within 30 days of the date of this order and submit compliance. The impact of adjustment of this fee increase is not required in the fund position of the school for FY 2017-2018 (enclosed in the later part of this order), as income for FY 2016-2017 reported in audited financial statements of the school/feeder school has been considered as budgeted income for FY 2017-2018 without the increase in fee by school/feeder school referred to above.

Further, the school is strictly directed not to increase any fee collected from students (including that of feeder school) without prior approval of the Directorate.

B. Other Discrepancies

1. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11 Feb 2009 states *"The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities."*

Further clause 21 of the aforesaid order states *"No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition fee and 'overheads' and expenses on play-grounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school."*

Rule 176 - 'Collections for specific purposes to be spent for that purpose' of the DSER, 1973 states *"Income derived from collections for specific purposes shall be spent only for such purpose."*

Para no. 22 of Order No. F.DE./15(56)/ Act/2009/778 dated 11 Feb 2009 states *"Earmarked levies will be calculated and collected on 'no-profit no loss' basis and spent only for the purpose for which they are being charged."*

Sub-rule 3 of Rule 177 of DSER, 1973 states *"Funds collected for specific purposes, like sports, co-curricular activities, subscriptions for excursions or subscriptions for magazines, and annual charges, by whatever name called, shall be spent solely for the exclusive benefit of the students of the concerned school and shall not be included in the savings referred to in sub-rule (2)."* Further, Sub-rule 4 of the said rule states *"The collections referred to in sub-rule (3) shall be administered in the same manner as the monies standing to the credit of the Pupils Fund as administered."*

Also, earmarked levies collected from students are a form of restricted funds, which, according to Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India, are required to be credited to a separate fund account when the amount is received and reflected separately in the Balance Sheet.

Further, the aforementioned Guidance Note lays down the concept of fund based accounting for restricted funds, whereby upon incurrence of expenditure, the same is charged to the Income and Expenditure Account ('Restricted Funds' column) and a corresponding amount is transferred from the concerned restricted fund account to the credit of the Income and Expenditure Account ('Restricted Funds' column).

From the information provided by the school and taken on record, it has been noted that the school charges earmarked levy in the form of IT & computer fee from students. However, the school has not maintained separate fund account for the earmarked levy and the school has been incurring losses (deficit), which has been met from other fees/income. This was also mentioned in DOE's order No. F. DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017. Details of calculation of deficit, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	Income (INR)	Expenses (INR)	Surplus/(Deficit) (INR)
	A	B	C=A-B
IT & Computer Fee	12,68,900	13,62,000	(25,500)

On the basis of aforementioned orders, earmarked levy is to be collected only from the user students availing the service/facility. In other words, if any service/facility has been extended to all the students of the school, a separate charge should not be levied for the service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee). The school is charging IT & computer fees from the students of all classes. Thus, the fee charged from all students loses its character of earmarked levy, being a non-user based fees. Thus, based on the nature of the IT & computer fees and details provided by the school in relation to expenses incurred against the same, the school should not charge such fee as earmarked fee with immediate effect and should incur the expenses relating to these from tuition fee and/or annual charges, as applicable collected from the students. The school explained that tuition fee collected from students is not sufficient to meet the establishment cost and annual charges are also not sufficient to meet other revenue expenses of the school. Thus, the surplus generated from earmarked levies has been applied towards meeting establishment cost/revenue expenditure on account of which fund balance of earmarked levy could not be separated from the total funds maintained by the school. Accordingly, total fees (including earmarked fee) have been included in the budgeted income and budgeted expenses (included those for earmarked purposes) while deriving the fund position of the school (enclosed in the later part of this order).

Further, the school is directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for the earmarked levy collected from students. Unintentional surplus/deficit, if any, generated from earmarked levy has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Also, the school should evaluate costs incurred against the earmarked levy and propose the revised fee structure for earmarked levy during subsequent proposal for enhancement of fee ensuring that the proposed levy is calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levy.

2. Clause 14 of this DoE's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, up gradation and replacement of furniture, fixtures and equipment. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made out of this fund, will be kept in a separately maintained Development Fund Account."*

Para 99 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states *"Where the fund is meant for meeting capital*

expenditure, upon incurrence of the expenditure. the relevant asset account is debited which is depreciated as per the recommendations contained in this Guidance Note. Thereafter, the concerned restricted fund account is treated as deferred income, to the extent of the cost of the asset, and is transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year."

Further, Para 102 of the aforementioned Guidance Note states "In respect of funds, schools should disclose the following in the schedules/notes to accounts:

- (a) In respect of each major fund, opening balance, additions during the period, deductions/utilisation during the period and balance at the end;*
- (b) Assets, such as investments, and liabilities belonging to each fund separately;*
- (c) Restrictions, if any, on the utilisation of each fund balance;*
- (d) Restrictions, if any, on the utilisation of specific assets."*

Order no. F. DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 noted that the school has treated development fund as revenue receipt resulting in contravention of the above mentioned order.

Based on the information provided by the school and taken on record, it was noted that the school had treated development fee as capital receipt and had created development fund in its Balance Sheet. However, it was noted that the school reported utilization of development fund towards purchase of fixed assets of INR 4,64,044, incurring repair & maintenance expenses of INR 9,06,632 and payment of salaries of INR 11,88,104, which is not in accordance with aforementioned order as development fund should be utilised towards purchase, upgradation and replacement of furniture, fixtures and equipment. The school explained that tuition fee collected from students is not sufficient to meet the establishment cost and annual charges are also not sufficient to meet other revenue expenses of the school on account of which development fund was utilised for part payment of expenses of school.

Further, it was noted that while the fixed asset purchased out of development fund were reported as utilisation of development fund, these were reported in the fixed assets schedule annexed with the audited financial statements of the school. The school adjusted development fund on purchase of assets and did not capitalise those in its financial statements. Also, no depreciation was charged on the assets purchased from development fund and corresponding depreciation reserve was not created on the liability side of the Balance Sheet. The school explained that it was not clear with the accounting treatment and would rectify the same in subsequent financial statements.

It was also noted that the school is not maintaining separate bank for deposit and utilisation of development fund.

Thus, the school is directed to ensure compliance to the above mentioned order and guidance note by opening a separate bank account, ensuring that the development fund is utilized towards purchase, upgradation and replacement of furniture, fixtures and equipment, and depreciation reserve corresponding to the depreciation charged on the assets purchased from development fund is created in accordance with the directions of

66

this Directorate included in aforementioned orders. Further, the school is directed to make necessary rectification entries in its books of account regarding capitalisation of fixed assets and complying with the accounting treatment prescribed in the above cited guidance note.

The above being a procedural finding, no financial impact is warranted for deriving the fund position of the school.

3. Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses.*" Further, the Accounting Standard defines Plan Assets (the form of investments to be made against liability towards retirement benefits) as:

- (a) Assets held by a long-term employee benefit fund; and
- (b) Qualifying insurance policies.

From the information provided by the school and taken on record, it was noted that the school has not got its liability for retirement benefits valued by an actuary and was not recording the provision for same in its books of account. At the time of personal hearing, school management mentioned that on account of shortage of funds, it is not paying retirement benefits to its staff, which is a contravention of DSEA, 1973 and Payment of Gratuity Act, 1972.

The school is directed ensure compliance with DSEA, 1973 and Payment of Gratuity Act, 1972 in respect of payment of retirement benefits at the time of their leaving the school/retirement. The school should get its liability for retirement benefits valued by an actuary and record the same as provision in its books of account within 30 days from the date of this order. Further, the school is directed to invest the amount against the liability for retirement benefits in investments that qualifies as 'plan-assets' in accordance with Accounting Standard 15 to protect against statutory liability.

In absence of actuarial valuation and provision for retirement benefits in the books of account of the school, no impact has been considered on the fund position of the school for FY 2017-2018 (enclosed in the later part of this order).

4. As per Clause 16 and 17 of Order No.F.DE./15(56)/Act/2009/778 dated 11/02/2009 "*No admission fee of more than two hundred rupees per student, at the time of admission shall be charged. Admission fee shall not be charged again from any student who is once given admission as long as he remains on the rolls of the school*"

From the details submitted by the school and taken on record, it was noted that the school is charging higher annual charges of INR 4,000 (yearly) from new students admitted to the school against INR 3,000 (yearly) collected existing students in the same class. Further, when the new student is promoted to next class, annual charges applicable to existing students of INR 3,000 (yearly) is collected from them. Thus, this practice of charging

additional INR 1,000 from new students admitted to the school takes the form of additional admission fee, as the same is collected only at the time of admission. Thus, it is not in compliance with the above order that admission fee cannot exceed INR 200.

The school mentioned that it is not admission fee but additional annual charges collected from new admissions, which has been charged as a practice by the school.

The school is directed to stop collecting excessive/additional annual charges from new admissions with immediate effect and not collect it subsequently. For the purpose of evaluation of the fee hike proposal for FY 2017-2018, the above-mentioned fee has been included in budgeted income while deriving the fund position of the school (enclosed in the later part of this order).

5. Order no. F.DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 noted that more than 50% of the payments for Repair & Maintenance was made in cash. The school was directed to make payments in any mode other than cash.

Further, review of the cash book of the school for FY 2016-2017 highlighted the following:

- a) More than 50% of the Repair & Maintenance payments were still being made in cash.
- b) School was paying salaries in cash to some of the contractual staff throughout the year.
- c) There were multiple instances of cash payments of more than INR 20,000 (limit of cash payment prescribed in the Income Tax Act, 1961) to an individual/ party in a day.

The school contents that the payments are being made in cash since the labourers and contractual staff do not possess bank accounts. The contention of the school is not justified and the school is directed not to make excessive cash payments and strengthen controls around cash management. Compliance will be verified at the time of evaluation of subsequent fee increase proposal.

6. Order no. F. DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 noted that the school was not capturing complete details of the Fixed Assets in the Fixed Assets Register.

Based on the information provided by the school, it was noted that the school has not prepared Fixed Asset register (FAR) in proper format. The school has only captured the asset name, date of purchase and the amount in the FAR. The school has not included complete details in the FAR such as serial number, location, invoice number, supplier, identification number, depreciation, etc. to facilitate identification of asset and documenting complete details of assets at one place.

During personal hearing, the school confirmed that it will update the FAR with details mentioned above in FY 2018-2019. The school is directed to update the FAR with relevant

details mentioned above. The above being a procedural finding, no financial impact is warranted for deriving the fund position of the school.

7. Order no. F. DE-15/ACT-I/WPC-4109/PART/13/864 dated 8 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 noted that the school was not following documented process of procurement.

From the information provided by the school, the school is not following adequate procurement process, which involves inviting minimum three quotations from vendors, preparing a comparative summary that is approved by purchase committee, etc. The school is advised to follow proper procurement process and maintain adequate supporting documentation in relation to the purchase of goods and services. Compliance will be verified at the time of evaluation of subsequent fee increase proposal.

8. Review of the proposal for enhancement of fee for FY 2017-2018 submitted by the school indicated that the school had filled incorrect details of existing tuition fee for FY 2016-2017 as INR 1,485 per month for Class I to X instead of INR 1,350 per month collected by the school as per the approved fee structure. The school confirmed that the same was due to clerical mistake on part of the school.

The school is advised to be cautious while submitting details with the Directorate going forward.

After detailed examination of all the material on record and considering the clarification submitted by the school, it was finally evaluated/ concluded that:

- i. The total funds available for the year 2017-2018 amounting to INR 2,92,20,572 out of which cash outflow in the year 2017-2018 is estimated to be INR 3,12,77,059. This results in net deficit of INR 20,56,487. The details are as follows:

Particulars	Amount (INR)
Cash and Bank Balance as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	25,29,211
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	6,89,050
Total Liquid Funds Available with the School as on 31 Mar 2017	32,18,261
Add: Estimated Fees and other incomes for FY 2017-2018 based on audited financial statements of FY 2016-2017 of the school [Refer Note 1]	2,72,36,411
Gross Estimated Available Funds for FY 2017-2018	3,04,54,672
Less: FDR against specific funds (FDR with DoE and CBSE) (as per audited financial statements of FY 2016-2017)	2,68,261
Less: Development Fund balance as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	2,88,630

Particulars	Amount (INR)
<u>Less:</u> Caution Money fund as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	4,46,905
<u>Less:</u> Adjustment/refund of increased fee collected by feeder school from students during FY 2016-2017 [Refer Financial Finding No. 1]	2,30,304
Net Estimated Available Funds for FY 2017-2018	2,92,20,572
<u>Less:</u> Budgeted Expenses for FY 2017-2018 [Refer Note 2]	3,12,77,059
Estimated Deficit	20,56,487

Notes:

1. Fee and income as per audited financial statements for FY 2016-2017 of the school and feeder school has been considered with the assumption that the amount of income during FY 2016-2017 will at least accrue during FY 2017-2018 with the adjustment for increased fee collected by the feeder school from students during FY 2016-2017 computed as INR 2,30,304 as per Financial Finding No. 1, which would not accrue to the school during FY 2017-2018.
2. Per the Budgeted Receipt and Payment Account for FY 2017-2018 submitted by the school along with proposal for fee increase, the school (Dayanand Model Sr. Secondary School) had estimated the total expenditure during FY 2017-2018 of INR 2,82,47,778 (excluding expenses of feeder school), which in some instances was found to be unreasonable/ excessive. Based on the explanations and details provided by the school during personal hearing, most of the expense heads as budgeted were considered even though certain expenditures were increased substantially by the school as compared to FY 2016-2017, while other expense heads were restricted to 110% of the expense incurred during FY 2016-2017, which is highlighted in the table below:

Expense Heads	FY 2016-2017	FY 2017-2018	Amount Disallowed	Amount Allowed	Reasons for Adjustments
Printing & Stationary	2,59,103	4,79,405	1,55,042	3,24,363	No reasonable justification was provided by the school for such increase in expenses as compared with FY 2016-2017. Thus, expense with 10% increase over reported expenditure of FY 2016-2017 has been considered.
Professional/ Legal expenses	1,21,600	4,80,570	3,46,810	1,33,760	
Conveyance expenses	18,790	1,20,496	99,827	20,669	
Total	399,493	1,080,471	601,679	4,78,792	

- ii. It seems that the school may not be able to meet its budgeted expenses from the existing fee structure and accordingly, it should utilise its existing funds/reserves and other resources. In this regard, Directorate of Education has already issued directions to the schools vide circular no. 1978 dated 16 Apr 2010 that,
"All schools must, first of all, explore and exhaust the possibility of utilising the existing funds/ reserves to meet any shortfall in payment of salary and allowances, as a consequence of increase in the salary and allowance of the employees. A part of the reserve fund which has not been utilised for years together may also be used to meet the shortfall before proposing a fee increase."

And whereas, in the light of above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this

Directorate, it was recommended by the team of Chartered Accountants that though certain financial irregularities exist (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings noted (appropriate instructions against which have been given in this order), the fee increase proposal of the school may be accepted.


And whereas, recommendations of the team of Chartered Accountants along with relevant materials were put before Director of Education for consideration and who after considering all material on record has found it appropriate to allow increase in tuition fee by 15% with effect from April 2019.

Accordingly, it is hereby conveyed that the proposal of enhancement of fee of **Dayanand Model Senior Secondary School (School ID-1001177), Vivek Vihar, Delhi-110095** has been accepted by the Director of Education with effect from April 2019 and the school is hereby allowed to increase tuition fee by 15%. Further, the management of said school is hereby directed under section 24(3) of DSEA, 1973 to comply with the following directions:

1. To increase the tuition fees only by the prescribed percentage from the specified date.
2. To rectify the financial and other irregularities as listed above and submit the compliance report within 30 days from the date of this order to D.D.E.(PSB).
3. To ensure that the salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings in accordance with the principles laid down by Hon'ble Supreme Court of Delhi in its Judgment of Modern School vs Union of India. Therefore, school not to include capital expenditure as a component of fee structure to be submitted by the school under section 17(3) of DSEA, 1973.
4. To utilise the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with in accordance with the provisions of section 24(4) of Delhi School Education Act, 1973 and Delhi School Education Rules, 1973.

This order is issued with the prior approval of the Competent Authority.


 (Yogesh Pratap)
 Deputy Director of Education
 (Private School Branch)
 Directorate of Education,
 GNCT of Delhi

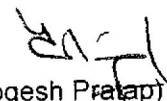
To:

The Manager/ HoS
Dayanand Model Senior Secondary School
School ID 1001177
Vivek Vihar, Delhi-110095

No. F.DE.15(3.32)/PSB/2019/1225-1229 Dated: 29/03/19.

Copy to:

1. P.S. to Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. P.A. to Spl. Director of Education (Private School Branch), Directorate of Education, GNCT of Delhi.
4. DDE concerned
5. Guard file.


(Yogesh Pratap)
Deputy Director of Education
(Private School Branch)
Directorate of Education,
GNCT of Delhi