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

No. F.DE.15(235) / PSB / 2019 / 1235-1239 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, **Mayur Public School (School ID-1002284), I.P. Extension, Delhi-110092** submitted its proposal for enhancement of fee for the academic session 2017-2018 in the prescribed format including the impact on account of implementation of recommendations of 7th CPC.

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 14 June 2018 at 04:00 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.

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 direction no. 2 included in the Public Notice dated 4 May 1997, "*it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the sole property of the society*". Additionally, Hon'ble High Court of Delhi in its judgement dated 30 Oct 1998 in the case of Delhi Abibhavak Mahasangh concluded that "*The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society.*" Also, clause (vii) (c) of Order No. F.DE/15/Act/2K/243/ KKK/883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure.*"

   Accordingly, based on the aforementioned public notice and Hon'ble High Court Judgement, the cost relating to land and construction of the school building has to be met by the society, being the property of the society and school funds i.e. fee collected from students is not to be utilised for the same.

   The financial statements of the school for the FY 2015-2016 and 2016-2017 revealed that the school has incurred expenditure on construction of building out of school funds and has capitalized Building Shed/Structure totalling to INR 15,69,482 in the aforesaid financial years, which is not in accordance with the aforementioned provisions. Further, this capital expenditure was incurred on the building without complying the requirements prescribed in Rule 177 of DSER, 1973. Though the financial statements of the school reflect opening block of building, adjustment in the fund position of the school has been done to the extent

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of additions made in the past three financial years (based of financial statements obtained for evaluation of the fee increase proposal for FY 2017-2018).

Accordingly, this amount of INR 15,69,482 is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

2. As per clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/ 883-1982 dated 10 Feb 2005 issued by this Directorate "*Capital expenditure cannot constitute a component of the financial fee structure.*"

   Audited financial statements of the school for FY 2016-2017 revealed that the school had incurred capital expenditure of INR 2,21,59,649 during FY 2016-2017 by utilising Development Fund, Depreciation Reserve Fund and General fund. However, on perusal of the budget estimate for FY 2016-2017 submitted by the school along with the proposal for enhancement of fee for FY 2016-2017 indicated budgeted capital expenditure of INR 1,14,15,000, which was considered while evaluating the proposal by the Directorate basis collection of development fee by the school. The school explained that this capital expenditure was required for the development of facilities to the students, but it failed to explain why the expenditure almost double the budget was incurred by the school.

   Basis above, it appears that the school is incurring huge capital expenditure and submitting proposal for increase of fee from students that translates to constituting capital expenditure as component of the fee structure of school and hence non-compliance of above direction. Further, the above capital expenditures were incurred by the school without complying the requirements prescribed in Rule 177 of DSER, 1973. Accordingly, capital expenditure incurred by the school during FY 2016-2017 over and above those fixed assets reported as purchased against development fund of INR 99,15,471 is excessive capital expenditure and is thus required to be recovered from the society.

   Accordingly, the amount of INR 99,15,471 is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

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 levies in the form of Examination Fee, Science Fee, Activity charges, etc. from students. However, the school has not maintained separate fund accounts for these earmarked levies and the school has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the school or has been incurring losses (deficit), which has been met from other fees/income. The school was also directed to maintain fund account for each earmarked levy collected by the school vide DOE's order No. F. DE-15/ACT-I/WPC-4109/PART/13/813 dated 3 July 2017. Details of calculation of surplus/deficit, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	**Income (INR)**	**Expenses (INR)**	**(Deficit)/ Surplus (INR)**
	A	**B**	**C=A-B**
Examination Fee#	21,22,575	21,29,897	(7,322)
Multimedia charges	48,37,800	49,21,069	(83,269)
Science Kit Fee	28,06,943	26,59,241	1,47,702
Transport Fee^	56,64,840	59,76,080	(3,11,240)
Activity Fee*	21,16,400	24,84,513	(3,68,113)

Earmarked Fee	Income (INR)	Expenses (INR)	(Deficit)/ Surplus (INR)
	A	B	C=A-B
Computer Fee	1,85,100	2,24,122	(39,022)

This fee head was not reported previously and no income was reported in the audited financial statements for FY 2015-2016. Thus, this seems to be a new head of fee introduced by the school, which is collected from all students of the school.

^ Detailed breakup of expense was not provided by the school on account of which it could not be ascertained if the school had included salary of staff involved in transport service. Further, the school has not apportioned depreciation on vehicles used for transportation of students in the expenses stated in table above for creating fund for replacement of vehicles, which should have been done to ensure that the cost of vehicles is apportioned to the students using the transport facility during the life of the vehicles.

* The school collected this fee one-time at the time of admission from students.

On the basis of aforementioned orders, earmarked levies are 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 collecting one time charges of INR 20,350 (under the aegis of 'Activity fee') from all students at the time of admission. The school explained that this fee has been collected for meeting expenditure incurred towards various activities of the school such as sports, art & craft, etc.

Further, the school is also charging Examination fees and Multimedia Fee 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 Activity fee, Examination fees and Multimedia fee and details provided by the school in relation to expenses incurred against the same, the school should not charge such fee as earmarked fee and should incur the expenses relating to these from tuition fee and 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 levies could not 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).

The school is hereby directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from students. Unintentional surplus/deficit, if any, generated from earmarked levies has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school should evaluate costs incurred against each earmarked levy and propose the revised fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies are

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calculated on no-profit no-loss basis. The school is also directed not to include fee collected from all students as earmarked levies and stop collecting one-time fee from students at the time of admission.

2. 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."

   Also, para 67 of the aforementioned Guidance Note states *"The financial statements should disclose, inter alia, the historical cost of fixed assets."*

   Basis the presentation made in the audited financial statements for FY 2016-2017 submitted by the school, it was noted that the school has not reported depreciation reserve as on 31 Mar 2017 equivalent to the amount of accumulated depreciation reported in the fixed assets schedule annexed to the audited financial statements for FY 2016-2017. The school was adjusting cost of assets beyond development fund against depreciation reserve instead of accounting treatment as indicated in the guidance note cited above.

   Also, while the school enclosed separate fixed assets schedules with its audited financial statement for FY 2016-2017 for assets purchased against development fund and those purchased against general reserve with details of gross block of assets and depreciation reserve, depreciation reserve was not reported separately in the Balance Sheet. Further, fixed assets were reported at written down value on the face of the Balance Sheet, which was also not in accordance with the disclosure requirements of the guidance note citied above.

   The school is instructed to make necessary rectification entries relating to depreciation reserve to comply with the accounting treatment indicated in the Guidance Note. Further, the school should report historic (purchase) cost of assets on the face of the Balance Sheet (Assets side) together with corresponding depreciation reserve on the liabilities side of the Balance Sheet.

3. Clause 14 of DoE's Order No. F.DE./15 (56) /Act /2009 / 778 dated 11 Feb 2009 states "*Development fee, not exceeding 15% .... and the collection under this head along*

with income generated from the investment made out of this fund, will be kept in a separately maintained development fund account." The school has, however, not opened a separate bank account for deposit and utilisation of development fund. Accordingly, the school is directed to adhere to the above order and open a separate bank account/ earmarked investments for deposit and utilisation of development fund.

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

4. The school has prepared a Fixed Asset register (FAR) that only captures asset name, date of purchase and amount. The school should also include details such as supplier name, invoice number, manufacturer's serial number, location, depreciation, identification number, etc. to facilitate identification of asset and documenting complete details of fixed assets at one place.

   During the personal hearing, the school confirmed that it will update the FAR as per the recommendations of the Directorate 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.

5. As per Rule 180(1) of DSER, 1973 the school is required to file annual return wherein the school is required to furnish among other documents, pattern of concession/ scholarship, budget estimate of receipts and payments, enrolment of students, staff statement, etc. However, the school has furnished incomplete details regarding fee structure for FY 2016-2017 wherein the fee structure for Nursery and KG was not filed by the school. The school is instructed to ensure that it complies with the requirements and submit the documentation as required under Appendix II of DSER, 1973. However, the school had submitted the above documents at the time of evaluation of fee hike proposal for FY 2017-2018.

6. As per Para 57 of Accounting Standard 15- 'Employee Benefits' issued by the Institute of Chartered Accountants of India *"An enterprise should determine the present value of define benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date."*

   From the information provided by the school, it was noted that the provision for leave encashment reported by the school in the financial statement for FY 2016-2017 differed by more than 10% as compared with liability for leave encashment derived as per actuarial valuation. Details of under provisioning of leave encashment are as below:

Particulars	Amount (INR)
Provision for Leave Encashment as per audited financial statements as on 31 Mar 2017 (A)	56,97,546

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Liability for Leave Encashment determined by Actuary as on 31 Mar 2017 (B)	63,72,758
Under-provisioning of Leave Encashment (B-A)	**6,75,212**

Further, para 7.13 of Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India 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.

Also, the school was directed by the Directorate vide order no. F. DE-15/ACT-I/WPC-4109/PART/13/813 dated 3 July 2017 to make earmarked equivalent investments against provision for retirement benefits with LIC (or any other agency) within 90 days. While the school submitted details of amount deposited in the group gratuity scheme of LIC during FY 2017-2018 of INR 1,37,58,200 (against the liability of INR 1,38,18,157 determined by the actuary as on 31 Mar 2017), the school is yet to deposit amount in investments that qualify as 'Plan Asset' as per Accounting Standard 15 towards leave encashment. Accordingly, the amount deposited in qualifying investments during FY 2017-2018 of INR 1,37,58,200 has been considered while deriving the fund position of the school (enclosed in the later part of this order).

The school is directed to deposit amount equivalent to the liability determined by the actuary in investments that qualify as plan assets as per Accounting Standard 15 within 30 days from the date of this order for both gratuity and leave encashment. Also, the school is directed to record the provision for leave encashment in its books of account equivalent to the amount of liability as per actuary valuation report.

7. Clause 18 of Order no. F.DE/15(56)/Act/2009/778 dated 11 Feb 2009 states "*No caution money/security deposit of more than five hundred rupees per student shall be charged. The caution money, thus collected shall be kept deposited in a scheduled bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with the bank interest thereon irrespective of whether or not he/she requests for refund.*"

The school vide DOE's order No. F. DE-15/ACT-I/WPC-4109/PART/13/813 dated 3 July 2017 was directed to refund interest on caution money along with refund of caution money to exiting students and was instructed to include interest earned on caution money in the refund amount. During the personal hearing, school mentioned that it has stopped collecting caution money from students from FY 2005-2006 onwards. Also, the school has started adjusting the caution money already collected from existing students against the fee due from FY 2017-2018. The school further mentioned that the same would be completely adjusted in FY 2018-2019. Thus, based on the explanation provided by the school, the school should refund total caution money within FY 2018-2019 and should not collect it subsequently.

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Accordingly, the liability towards caution money as reported in the audited financial statements for FY 2016-2017 has been considered while deriving the fund position of the school (enclosed in the later part of this order).

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 2017-18 amounting to INR 12,13,59,337 out of which cash outflow in the year 2017-18 is estimated to be INR 13,07,15,998. This results in net deficit of INR 93,56,661. 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)	24,07,432
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	60,35,074
Total Liquid Funds Available with the School as on 31 Mar 2017	**84,42,506**
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]	11,66,26,669
Add: Recovery from Society of amount spent on Building Shed/Structure during FY 2015-2016 and FY 2016-2017 [Refer Financial Finding No. 1]	15,69,482
Add: Recovery from society of capital expenditure incurred during FY 2016-2017 in excess of development fund [Refer Financial Finding No. 2]	99,15,471
Gross Estimated Available Funds for FY 2017-2018	**13,65,54,128**
Less: FDR against specific funds (FDRs with DoE) (as per audited financial statements of FY 2016-2017)	12,28,734
Less: Development Fund as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	68,817
Less: Retirement benefits – Gratuity [Refer Other Finding No. 6]	1,37,58,200
Less: Caution Money Fund as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	1,39,040
Net Estimated Available Funds for FY 2017-2018	**12,13,59,337**
Less: Budgeted Expenses for FY 2017-2018 [Refer Note 2]	13,07,15,998
Estimated Deficit	**93,56,661**

Notes:

1. Fee and income as per audited financial statements of FY 2016-2017 has been considered with the assumption that the amount of income during FY 2016-2017 will at least accrue during FY 2017-2018.

2. Per the Budgeted Receipt and Payment Account for FY 2017-2018 submitted by the school along with the proposal for fee increase for FY 2017-2018, the school had estimated the total expenditure during FY 2017-2018 of INR 13,19,96,010, which in some instances was found to be unreasonable/ excessive. Based on the explanations and details provided by the school during personal hearing, some of the expenses heads as budgeted were considered, while other expense heads were restricted to 110% of the expense incurred during FY 2016-2017 giving consideration to general rise in cost/inflation and especially because FY 2017-2018 is the year of implementation of 7th CPC where additional financial burden of increase salary of staff is

already there. The same were discussed during personal hearing with the school. Therefore, the following expenses have been adjusted while considering the budgeted expenses for FY 2017-2018:

Expense Heads	FY 2016-2017	FY 2017-2018	Amount Disallowed	Amount Allowed	Remarks
Art & Craft Expenses	-	5,80,000	5,80,000	-	The school did not provide any details regarding this new head of expenditure budgeted by the school. Hence the same has not been considered.
School Souvenir/ Magazine/ News Letter	10,86,625	18,95,300	7,00,013	11,95,288	No reasonable explanation/ justification provided by the school for such increase in expense. Thus, amount equal to 110% of the expense incurred during FY 2016-2017 has been considered.
Total	**10,86,625**	**24,75,300**	**12,80,013**	**11,95,288**	

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.

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Accordingly, it is hereby conveyed that the proposal of enhancement of fee of **Mayur Public School (School ID-1002284), I.P. Extension, Delhi-110092** 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 fee 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 implementation of recommendations of 7th CPC in accordance with Directorate's order dated 25 Aug 2017.
4. 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.
5. 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

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To:
The Manager/ HoS
Mayur Public School
School ID-1002284
I.P. Extension, Delhi-110092

No. F.DE.15(235) / PSB / 2019 / 1235-1239 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