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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(256)/PSB/2019 | 1405-1409 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 in response to this directorate's circular dated 23 Oct 2017 referred to above, **Decent Public School (School ID- 1413203), B-Block Sector-3, Rohini, New Delhi- 110085** 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 11 June 2018 at 11:00 AM 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. Rule 175 of DSER, 1973 states "The accounts with regard to the School Fund or the Recognised Unaided School Fund, as the case may be, shall be so maintained as to exhibit, dearly the income accruing to the school by way of fees, fines, income from building rent, interest, development fees, collections for specific purposes, endowments, gifts, donations, contributions to Pupils' Fund and other miscellaneous receipts, and also, in the case of aided schools, the aid received from the Administrator".
Observation relating to non-reporting of income from use of building by the school during FY 2015-2016 was noted in order no. F. DE-15/ACT-I/WPC-4109/PART/13/ 16418-16422 dated 28 June 2017 issued to the school post evaluation of the proposal for enhancement of fee for the academic year 2016-2017. From the audited financial statements for FY 2016-2017, it was noted that no income has been reported during FY 2016-2017.

   During personal hearing, it was mentioned by the school that no such income was earned during FY 2016-2017. The school further explained that it will recognize income from renting of building in future if the same is earned, but with the consent of the society. However, the school did not provide any documentary evidence to verify that no rental income has been earned by the society from the school building.

   Based on explanation provided by the school, no additional income earned has been considered while deriving the fund position of the school (enclosed in the later part of this order). However, the school is instructed to submit documentary evidence regarding its explanation that no income has been recorded by the society from utilization of school premises. Compliance shall be ensured at the time of evaluation of subsequent fee hike proposal.

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 Transport Fees, Lab Fees, 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. Details of calculation of surplus, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	Income (INR)	Expenses (INR)	Surplus (INR)
Transport Fees^	4,46,200	2,21,000	2,25,200
Lab Fees	5,56,513	5,211	5,51,302
Smart Class#	23,060	23,060	-
Abacus#	36,759	36,759	-
Vedic Maths#	51,309	51,309	-

^ The school has not included salary of staff engaged in providing transport facility to students and 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.

School did not reflected the income and expenses against these earmarked levies in its audited financial statements, but submitted figures of the same separately during discussion in personal hearing. Further, it did not provide detailed breakup of cost, rather reflected amount equal to receipt as expense against earmarked levy, which is quite an unlikely scenario where expense exactly matches the income. The school explained that the amount collected was spent for the same purpose, thus, it was netted off and not reported separately in the financial statements.

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 charging smart class 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 smart class 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 annual charges, as applicable collected from the students. The school explained that tuition fees is not sufficient to meet the establishment cost of the school. Thus, the surplus generated from earmarked levies has been applied towards meeting establishment cost of the school on account of which fund balance of earmarked levies 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).

The school is 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, 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 is directed to evaluate costs against each earmarked levy and propose the fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies have been calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies. Also, the school should appropriately report income from each earmarked levy together with expenses incurred against the same in its audited financial statements following fund based accounting.

2. From the proposal for enhancement of fee for FY 2017-2018 submitted by the school, it was observed that the school has proposed to charge new earmark levy namely "Facility Charges" @ INR 5,000 per annum from students of classes Nursery to 3rd. During personal hearing the school explained that this levy is proposed to be charged from students of junior classes for providing additional facility of air-conditioning in the classes for the comfort of the students. It was further explained that the school has not yet charged the same from students.

   While the school has proposed to charge this levy from all the students of classes Nursery to 3rd, being air-conditioning facility would give comfort to all students in the classroom, the school has not taken any consensus from parents of all students of these classes for collecting such levy, any such levy would create additional burden on the parents. Accordingly, levy of "Facility Charges" is not justifiable.

   The school is directed not to charge "Facility Charges" from students of any class. In case, it has already collected any amount in this regard, the same should be adjusted/refunded and compliance with DSEA & R, 1973 and orders issued by this directorate must be ensured by the school. Based on the explanation of the school that it has not started collecting facility charge from students, no impact on the fund position of the school (enclosed in the later part of this order) for the same has been considered.

3. The Directorate of Education in its Order No. DE.15/Act/Duggal.Com/ 203/99/23033-23980 dated 15 Dec 1999 indicated the heads of fee/ fund that recognised private unaided school can collect from the students/ parents which include:
   - Registration Fee
   - Admission Fee
   - Caution Money
   - Tuition Fee
   - Annual Charges
   - Earmarked Levies
   - Development Fee

   Further clause no. 9 of the aforementioned order states "*No fee fund or any other charge by whatever name called shall be levied or realised unless it is determined by the Managing Committee in accordance with the directions contained in this order ......*"

   The aforementioned order was also upheld by the Hon'ble Supreme Court in the case of Modern School vs Union of India & Others.

   It was noted that the school's fee structure include pupil fund, which is collected from all the students and based on details submitted by the school, utilised on musical training, stage acting, refreshment/entertainment, newspaper to students, medical aid, student meetings, etc. Details of collection and utilization of pupil fund provided by the school for FY 2016-2017 is included hereunder:

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Particulars	Nature	Amount (INR)
Pupil Fund	Income	3,75,852
Musical training to students:	Expense	40,000
Knowledge development through stage acting	Expense	1,60,816
Refreshment/entertainment expenses to students	Expense	51,000
Newspaper to students	Expense	55,000
Medical aid to students	Expense	33,727
Students meeting and get together expenses	Expense	35,309
Net Surplus/Deficit reflected by the school #		**Nil**

School did not reflect the income and expenses against pupil fund in its audited financial statements, but submitted figures of the same separately during discussion in personal hearing. Further, it did not provide detailed breakup of cost, rather reflected amount equalling the receipt amount as expense against pupil fund, which is quite an unlikely scenario where expense exactly matches the income. The school explained that total amount collected was spent, thus, it was netted off and not reported separately in the financial statements. The school did not provide reconciliation of the expenses reported with the expense ledger accounts.

Based on the fact that the fee head of 'Pupil Fund' has not been defined for recognised private unaided school and the purposes for which the school has utilised the same is covered under 'Annual Charges' collected by the school from students, the school is directed not to collect pupil fund from students with immediate effect. 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).

4. 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, according to para 7.14 of the Accounting Standard 15 "*Plan assets comprise:*
   (a) assets held by a long-term employee benefit fund; and
   (b) qualifying insurance policies."

   From the audited financial statements of FY 2016-2017, it was noticed that the school has recorded liability towards gratuity on arbitrary basis without obtaining actuarial measurement of its provision towards gratuity liability. Further, the school has not recorded any liability towards leave encashment. Also, the school has not deposited any amount in investments that qualifies as 'Plan Assets' in accordance with Accounting Standard 15.

   The school is directed to obtain actuarial valuation of its liability towards gratuity and leave encashment and record provision for gratuity and leave encashment in its books of account in accordance with actuarial valuation. Also, the school should start creating investments that qualify as 'plan-assets' in accordance with Accounting Standard 15 in order to secure the statutory liabilities towards staff.

   Therefore no amount has been adjusted while deriving the fund position of the school (enclosed in the later part of the order).

5. As per Clause 14 of this Directorate'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.*"

   The school was directed to treat development fees as capital receipt in the directorate's order no. F. DE-15/ACT-I/WPC-4109/PART/13/6418-16422 dated 28 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 submitted by the school.

   From the audited financial statements of the school for FY 2016-2017, it was noted that the school has started treating development fee as capital receipt. However, it was noted that the school has utilized part of the development fund for meeting salary expenditure of the school. Further, the school has not earmarked any fixed deposits against development fund nor has it opened any separate bank account for the same to ensure availability of funds at the time of incurring capital expenditure on furniture, fixture and equipment.

   Also, the school has enclosed a consolidated fixed assets schedule giving details of all assets carried over by the school in its audited financial statement for FY 2016-2017 and has not prepared separate fixed assets schedules for assets purchased against development fund.

   The school is directed to follow DOE instruction in this regard and maintain separate bank account for deposit and utilization of development fund. Further, the school should ensure that development fund is utilised only towards purchase of furniture, fixture and equipment.

   This being a procedural finding, the school is instructed to prepare separate fixed assets schedule for assets purchased against development fund and other assets purchased against general reserve/ fund.

6. Para 67 of the Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India states "*The financial statements should disclose, inter alia, the historical cost of fixed assets.*"

   Observation relating to non- maintenance of depreciation reserve fund as per clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 was noted in the order No. F. DE-15/ACT-I/WPC-4109/PART/13/316-320 dated 27 December 2016 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017 submitted by the school. It was noted that the school has started creating depreciation reserve from FY 2015-2016. Further, the school reflected net block of assets (written down value of assets) as on 31 March 2015 as opening gross block on 1 April 2015. Accordingly, the school presented the gross block of assets incorrectly, which in fact was written down value of assets as on 31 Mar 2015.

On review of audited financial statements of the school for FY 2016-2017, it was noted that the school has not made any rectification in the presentation of value of gross assets and depreciation reserve.

During personal hearing, the school explained that the previous audited financial statements cannot be changed and they have no other alternative but to treat net block of fixed assets as on March 2015 as gross block on April 2015, based on which the depreciation reserve has been created.

The requirement is more of correct presentation of value of assets, which has to be stated at historic purchase cost and depreciation reserve, which is the sum total of depreciation charged on the assets since its purchase. Accordingly, the school is directed to make necessary rectifications and present gross value of assets and depreciation reserve accordingly.

7. Observation relating to irregularity in depositing statutory dues of tax deducted at source in accordance with the provisions the Income Tax Act, 1961 was indicated in this directorate's order No. F. DE-15/ACT-I/WPC-4109/PART/13/16418-16422 dated 28 June 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017. Similar instances of delays (5 out of 12 months) were also noted during FY 2016-2017. The school mentioned that the delays were inadvertent and could not be avoided. School further mentioned that the same has been noted for future guidance and proper care would be taken for same.

   The school is directed to adhere to all statutory compliances including timely payment of statutory dues.

8. Observation relating to charging of fine on late payment of school fees beyond 10th of every month at the rate of INR 5 per day for every day of delay after 10th day of the month was noted in order no. F. DE-15/ACT-I/WPC-4109/PART/13/ 16418-16422 dated 28 June 2017 issued to the school post evaluation of the proposal for enhancement of fee for the academic year 2016-2017. The school was directed to comply with Rule 166 of DSER, 1973. However, the school has continued its practice of charging the fine at inflated rates during FY 2016-2017 and explained that a petition has been filed vide (WP.(C) 3616/2013 in the High Court Delhi, where the action committee has challenged the constitutionality of Rule 166 of DSER, 1973. Since the matter is sub-judice, as such the school undertake to abide by the decision of High Court Delhi in the matter, but the fine has been charged to motivate the parents for timely deposit of fees.

   The school is directed to ensure compliance with Rule 166 of DSER, 1973.

9. Observation relating to no tendering process followed for procurement of furniture during FY 2015-2016 was noted in order no. F. DE-15/ACT-I/WPC-4109/PART/13/ 16418-16422 dated 28 June 2017 issued to the school post evaluation of the proposal for enhancement

of fee for the academic year 2016-2017. Further, the school did not provide any document relating to tendering process followed by it during FY 2016-2017.

During personal hearing, school explained that it is following the procurement process laid down by society, however, no such policy/procedure was submitted by the school.

The school is directed to implement proper internal control system in relation to procurement of goods and services so as to ensure that contracts are awarded on Arms' length and competitive prices only.

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 1,64,93,725 out of which cash outflow in the year 2017-2018 is estimated to be INR 1,71,62,000. This results in net deficit of INR 6,68,275. 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)	2,24,429
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	2,39,429
Total Liquid Funds Available with the School as on 31 Mar 2017	**4,63,858**
Add: Estimated fees and other incomes for FY 2017-2018 based on audited financial statements for FY 2016-2017 of the school [Refer Note 1]	1,60,29,867
Gross Estimated Available Funds for FY 2017-2018	**1,64,93,725**
Less: Development fund ("Nil' balance as per audited financial statements of FY 2016-2017)	-
Less: Retirement Benefits - Gratuity as on 31 March 2017 (as per audited financial statements of FY 2016-2017) [Refer Other finding No.4]	-
Net Estimated Available Funds for FY 2017-2018	**1,64,93,725**
Less: Budgeted Expenses for FY 2017-2018 [Refer Note 2]	1,71,62,000
Estimated Deficit	**6,68,275**

Notes:

1. Fee and income as per audited financial statements of FY 2016-2017 together with increase of 10% approved by DoE during FY 2016-2017, which is to be collected during FY 2017-2018 has been considered with the assumption that the amount of income after adjustment of fee increase for 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 proposal for fee increase, the school had estimated the total expenditure during FY 2017-2018 of INR 1,79,64,000, 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. However, during review of budgeted expenses, discrepancies were noted in some of the expense heads, which were adjusted from the budgeted expenses. The same were discussed during personal hearing with the school. Therefore, the following expenses have been adjusted while considering in the budgeted expenses for FY 2017-2018:

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Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
TDS	-	80,000	-	80,000	Refer # below.
Expense Payable	-	2,22,000	-	2,22,000	
Payment to DECD	-	5,00,000	-	5,00,000	The school did not provide details with respect to the amount payable to the Society i.e. on what account the funds were received from the society and for what purpose the same were used. Thus, this budgeted payment has been disallowed.
Total	-	**8,02,000**	-	**8,02,000**	

\# The availability of funds is arrived after considering the liquidity of the school for meeting its expenditure for the period of twelve months in the academic session 2017-2018. Also, Current assets, loans and advances and current liabilities are cyclic in nature and the same have already been considered in the form of income and expenses for FY 2016-2017 and these current assets, loans and advances and current liabilities will always remain outstanding in the balance sheet at the end of the financial year. In light of the above, the amount of current assets, loans and advances and current liabilities has not been considered in the fund position.

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 10% with effect from April 2019.

Accordingly, it is hereby conveyed that the proposal of enhancement of fee of **Decent Public School (School ID- 1413203), B-Block Sector-3, Rohini, New Delhi- 110085** has been accepted by the Director of Education with effect from April 2019 and the school is hereby allowed to increase tuition fee by 10%. 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

To:
The Manager/ HoS
Decent Public School
School ID- 1413203
B-Block Sector-3 Rohini,
New Delhi- 110085

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No. F.DE.15(256)/PSB/2019 | 1405-1409 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