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

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No. F.DE.15(262)/PSB/2019 /1600-1604

Dated: 05.4.19

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."

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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, **Indira Ideal School, School ID 1618240, C-3, Janakpuri, New Delhi -110058** 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 17 August 2018 at 2 PM and 27 September 2018 at 4 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. Additionally, a visit was made at the school by the Chartered Accountant evaluating the fee increase proposal submitted by the school on 17 Oct 2018 to gather and review information/data relevant for evaluation of 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 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.

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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 FY 2014-2015, 2015-2016 and FY 2016-2017 revealed that the school has incurred capital expenditure totalling to INR 12,47,250 and the same was capitalised as school building in the aforesaid financial years, which was not in accordance with the aforementioned provisions. Further, this capital expenditure was incurred by the school 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 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). This expenditure on the construction of building totalling to INR 12,47,250 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. Directorate's order No. F. DE-15/ACT-IWPC-4109/PART/13/885 dated 4 September 2017 issued post evaluation of the proposal for enhancement of fee for FY 2016-2017 noted that the school is running nursery and KG classes at the premises owned by the Manager of the school and directed the school to recover the amount of rent paid to Manager from FY 2013-2014 to FY 2015-2016 and not to operate the school at the residence of Manager.

However, the school has not recovered the amount so directed to be recovered from the Manager/ Society. Thus, based on the information provided by the school, the amount paid by the school as rent of nursery wing from FY 2013-2014 to FY 2016-2017 totalling to INR 29,56,852 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.

Further, the amount of rent budgeted by the school to be paid to the Manager of the School has not been considered in the budgeted expenses for FY 2017-2018 for deriving the fund position of the school (enclosed in the later part of this order).

3. 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.*"

Directorate's order No. F. DE-15/ACT-IWPC-4109/PART/13/885 dated 4 September 2017 issued post evaluation of the proposal for enhancement of fee for FY 2016-2017 noted that the school had incurred certain expenses, which were not for the benefit of the students and the school was directed to recover the amount spent on purchase of vehicles, purchase of mobile phones and mobile connection charges considering the expenses incurred on the same were not in accordance with Rule 177.

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During personal hearing, the school mentioned that it did not recover any amount from the society, which was spent on purchase of vehicles of INR 15,73,960, mobile phones/ipad INR 1,52,000 and mobile connection charges INR 1,56,855 in FY 2013-2014 and FY 2015-2016. Also, the school did not segregate the amount of expenses incurred on the mobile connections provided to drivers for FY 2016-2017, which has been derived at the average amount spent during FY 2013-2014 to FY 2015-2016 as INR 52,285 (INR 1,56,855/3).

Thus, the total amount of INR 19,35,100 (INR 15,73,960 plus INR 1,52,000 plus INR 1,56,855 plus INR 52,285) 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.

4. 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 stated *"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"*.

The school had increased tuition fees by 10% and annual charges ranging from 6% to 10% during FY 2016-2017, without prior approval of the Directorate. Whereas, post evaluation of fee increase proposal for FY 2016-2017 submitted by the school, the fee increase proposal was rejected by DoE with the direction to the school that in case increased fee has already been charged from the parents, the same shall be refunded/adjusted vide Order No. F.DE-15/ACT-I/WPC-4109/PART/13/885 dated 4 September 2017.

The school submitted a statement of increased tuition fee collected during FY 2016-2017, which totalled to INR 24,41,683, out of which the school has adjusted INR 56,413 during FY 2016-2017 and INR 5,70,807 during FY 2017-2018 against fee receivable from students. The remaining balance of INR 23,85,270 (INR 24,41,683 minus INR 56,413) towards tuition fee refundable/ adjustable as on 31 Mar 2017 has been adjusted while deriving the fund position of the school (enclosed in the later part of this order) with direction to the school to refund/adjust this from fee collected from students immediately and submit evidence of the same within 30 days from the date of this order.

Further, based on discussions with the school during personal hearing, the school mentioned that it did not refund/adjust the increased annual charges collected from students during FY 2016-2017 and has continued to collect increased annual charges during FY 2017-2018 and FY 2018-2019 on account of the financial crunch of the school.

Additionally, the school merged the examination fee and activity fees collected from students (from class nursery to class V till FY 2015-2016) with annual charges during FY 2016-2017. The class-wise increase in annual charges is computed as below:

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Fee Heads/ Class	Pre School to Pre-Primary (INR)	I to V (INR)	VI (INR)	VII to XII (INR)
Annual Charges FY 2015-2016 (A)	5,500	3,600	3,600	3,600
Activity fee FY 2015-2016 (B)	2,000	1,400	-	-
Examination fee FY 2015-2016 (C)	-	-	500	500
Total (D) = (A) + (B) + (C)	7,500	5,000	4,100	4,100
Annual Charges FY 2016-2017 (after clubbing of Activity and Examination fee) (E)	8,000	5,500	5,500	4,500
Net increase per student in annual fee during FY 2016-2017 (net of impact of clubbing of fee heads) (F) = (E) – (D)	500	500	1,400	400

The school explained that the increase in annual charges reflected in table above in respect of class VI during FY 2016-2017 was not INR 1,400, instead it was only INR 500 as the students before being promoted to class VI were paying annual and activity charges totalling to INR 5,000 during FY 2015-2016 while they were studying in class V. The school further explained that it did not decrease the fee collected from students in previous year after they were promoted to next class and has submitted the proposals for fee increase to DOE accordingly.

The contention of the school is incorrect, as it has revised its fee structure for particular classes without prior approval of the Directorate. The school did not provide details of increased annual charges collected from students. Based on the details of number of students and revised fee structure submitted by the school, it was derived that the school collected an increased annual charges of INR 7,15,500 approximately during FY 2016-2017.

Thus, the computed amount of INR 7,15,500 has been adjusted while deriving the fund position of the school for FY 2017-2018 (enclosed in the later part of this order) with the direction to the school to immediately adjust/refund this amount and submit the evidence of the same to the Directorate within 30 days from the date of this order. Further, the school is directed adjust/refund the increased fee collected during subsequent financial years within 30 days from the date of this order. Also, the school is given strict instruction of not increasing any fee of any class without prior approval of the Directorate.

- Directorate's order No. F. DE-15/ACT-IWPC-4109/PART/13/885 dated 4 September 2017 issued post evaluation of the proposal for enhancement of fee for FY 2016-2017 noted that the school had incurred certain expense on the payment of salaries to the relatives engaged/employed in the school. The school was directed to recover the amount of INR 8,56,524 paid as salary to Pradeep Kumar Kulshrestha (Brother of the Manager of the school). The school did not provide sufficient documents to substantiate that the appointment of

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Pradeep Kumar Kulshrestha (Brother of the manager of the school) was made in accordance with Recruitment Rules.

During personal hearing, the school mentioned it did not recover any amount from the society, which was spent on payment of salaries Pradeep Kumar Kulshrestha (Brother of the manager of the school).

Therefore, the expense incurred/budgeted towards payment of salary to the relative of the manager is included as table below:

Period	Amount (INR)	Remarks
January 2016 - March 2016	16,158	Arrears of 7 th CPC as per computation submitted by the school considered in the fund position.
April 2016 - March 2016	4,17,924	Salary as per 7 th CPC computation submitted by the school, based on which expense has been considered in the fund position (enclosed in later part of this order).
April 2017 - March 2018	4,89,462	
Total	9,23,544	

Thus, the total amount of INR 17,80,068 (INR 9,23,544 plus INR 8,56,524) 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. In case, the school has not paid salary arrears as per 7th CPC, the school should recover the amount in accordance with salary actual actually paid and submit evidence of actual payments made to the relative.

B. Other Discrepancies

1. 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

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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, IT & computer fee and science fees 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) that has been met from other fees/income, which was also mentioned in Directorate's order No. F. DE-15/ACT-I/WPC-4109/PART/13/885 dated 4 September 2017 issued to the school post evaluation of the fee increase proposal for FY 2016-2017. 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
Computer Fee	2,99,780	2,30,749*	2,30,749
Science Fee	2,59,725	71,101*	71,101
Transport Fee	24,04,385	32,51,936*	(8,47,551)

* The school only provided total amount of expenses incurred and did not provide any breakup of different components included in the expenses.

The school explained that annual charges collected from students is not sufficient to meet other revenue expenses of the school. Thus, the surplus generated from earmarked levies has been applied towards meeting revenue expenditure on account of which fund balance of earmarked levies could not separate 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

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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 calculated on no-profit no-loss basis.

2. School was directed through Directorate's order no. F.DE-15/ACT-I/WPC-4109/PART/13/885 dated 4 September 2017 to maintain proper documents in respect of selection of vendors and award contracts. During personal hearing, the school explained that it will start collecting quotations from FY 2018-2019 and will maintain proper documents in relation to procurement of goods and services. Based on the explanation of the school that it is yet to comply with the directions included in aforementioned order. Accordingly, compliance of the same will be examined at the time of evaluation of proposal for enhancement of fee for subsequent academic session.

3. Direction no. 3 of the public notice dated 4 May 1997 published in the Times of India states *"No security/ deposit/ caution money be taken from the students at the time of admission and if at all it is considered necessary, it should be taken once and at the nominal rate of INR 500 per student in any case, and it should be returned to the students at the time of leaving the school along with the interest at the bank rate."*

Further, 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."*

DoE's order No. F. DE-15/ACT-I/WPC-4109/PART/13/885 dated 4 September 2017 issued to the school post evaluation of the proposal for enhancement of fee for FY 2016-2017 noted the school had not refunded 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, the school mentioned that it has stopped collecting caution money from students from FY 2014-2015 onwards. However, the school has not paid any interest on the refunded amount to students.

The school is directed to ensure that interest is credited to caution money account and the same is paid to the students at the time of leaving the school.

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).

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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 6,58,75,093 out of which cash outflow in the year 2017-2018 is estimated to be INR 7,33,67,814. This results in net deficit of INR 74,92,721. 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)	11,67,986
Overdraft Bank Balance as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	(55,43,762)
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	1,79,51,079
Total Liquid Funds Available with the School as on 31 Mar 2017	1,35,75,303
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]	6,13,19,019
Add: Recovery from Society against capital expenditure incurred on building [Refer Financial Finding No. 1]	12,47,250
Add: Recovery of rent paid to the Manager [Refer Financial Finding No. 2]	29,56,852
Add: Recovery towards amount spent on purchase of vehicles, mobile phones and mobile connection charges [Refer Financial Finding No. 3]	19,35,100
Add: Recovery towards amount spent on salary of relatives [Refer Financial Finding No. 5]	17,80,068
Gross Estimated Available Funds for FY 2017-2018	8,28,13,591
Less: FDRs submitted to CBSE and DOE (as per audited financial statements of FY 2016-2017)	4,40,390
Less: Retirement benefits – Gratuity (amount deposited with LIC during FY 2017-2018 as per evidence submitted by the school)	90,00,000
Less: Retirement benefits – Leave Encashment (amount deposited with LIC during FY 2017-2018 as per evidence submitted by the school)	35,00,000
Less: Refund/Adjustment of increased tuition fees collected by the school during FY 2016-2017 [Refer Financial Finding No. 4]	23,85,270
Less: Refund/Adjustment of increased annual charges collected by the school during FY 2016-2017 [Refer Financial Finding No. 4]	7,15,500
Less: Caution Money (as per audited financial statements of FY 2016-2017)	8,97,300
Net Estimated Available Funds for FY 2017-2018	6,58,75,093
Less: Budgeted Expenses for FY 2017-2018 including arrears of salary as per 7th CPC [Refer Note 2]	7,33,67,814
Estimated Deficit	74,92,721

Notes:

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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 proposal for fee increase, the school had estimated the total expenditure during FY 2017-2018 of INR 9,03,09,973 (including arrears of salary as per 7th CPC of INR 1,58,32,973 for the period January 2016 to November 2017), 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:

Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
Salary and wages	4,24,06,216	5,73,16,976	6,14,89,013	63,43,960	School seem to have over budgeted salary and arrears. Accordingly, 45% increase on salary of FY 2016-2017 has been considered, as this would cover the impact of 7 th CPC.
Increased Salaries from June to Nov 2017		53,16,976			
Arrears of Salary from Jan 16 to May 17		1,05,15,997			
Gratuity and leave encashment	-	52,00,000	-	52,00,000	Gratuity and leave encashment is already considered separately in the fund position table to the extent of actual investments made in FY 2017-2018. Thus, no additional amount has been considered.
Contingency Fund against Salary	-	20,00,000	-	20,00,000	FY 2017-2018 being the year of implementation of recommendations of 7 th CPC, salary reserve has not been considered.
Building maintenance	3,58,236	7,00,000	3,94,060	3,05,940	No reasonable justification/ explanation was provided for such increase in the expense as compared with
Furniture and fixture	98,985	2,00,000	1,08,884	91,117	

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Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
maintenanc e					expense incurred for same items during FY 2016-2017. Thus,
School Maintenanc e	2,14,420	5,00,000	2,35,862	2,64,138	expense incurred during FY 2016-2017 with an
Miscellane ous Expenditur e	57,269	8,00,000	62,996	7,37,004	increase of 10% towards inflation has been considered.
Provision for solar Plant		20,00,000		20,00,000	During personal hearing, the school confirmed that it did not incur this capital expenditure. Thus, the same has not been considered.
Total	4,31,35,126	8,45,49,949	6,22,90,815	1,69,42,159	

- 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 that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings which were also 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.

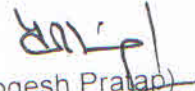
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Accordingly, it is hereby conveyed that the proposal of enhancement of fee of **Indira Ideal School, (School ID 1618240), C-3, Janakpuri, New Delhi -110058** has been accepted by the Director of Education with effect from April 2019 and the school 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 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
Indira Ideal School,
School ID 1618240,
C-3, Janakpuri,
New Delhi -110058


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No. F.DE.15(262)/PSB/2019/1600-04

Dated: 05.04.2019

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