

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

No. F.DE.15(590)/PSB/2022 / 3524-3528

Dated: 25/05/22

**ORDER**

WHEREAS, **Bal Mandir Sr. Sec. School, Defence Enclave, Vikas Marg, Delhi (School Id: 1003262)**, (hereinafter referred to as **"the School"**), run by the **Bal Hakikat Shiksha Samiti** (hereinafter referred to as the **"Society"**), is a private unaided school recognized by the Directorate of Education, Govt. of NCT of Delhi (hereinafter referred to as **"DoE"**), under the provisions of Delhi School Education Act & Rules, 1973 (hereinafter referred to as **"DSEAR, 1973"**). The School is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

AND WHEREAS, every school is required to file a full statement of fees every year before the ensuing academic session under section 17(3) of the DSEAR, 1973 with the Directorate. Such statement is required to indicate estimated income of the school to be derived from fees, estimated current operational expenses towards salaries and allowances payable to employees etc. in terms of rule 177(1) of the DSEAR, 1973.

AND WHEREAS, as per section 18(5) of the DSEAR, 1973 read with sections 17(3), 24 (1) and rule 180 (3) of the above DSEAR, 1973, responsibility has been conferred upon to the DoE to examine the audited financial Statements, books of accounts and other records maintained by the school at least once in each financial year. Sections 18(5) and 24(1) and rule 180 (3) of DSEAR, 1973 have been reproduced as under:

Section 18(5): *'the managing committee of every recognised private school shall file every year with the Director such duly audited financial and other returns as may be prescribed, and every such return shall be audited by such authority as may be prescribed'*

Section 24(1): *'every recognised school shall be inspected at least once in each financial year in such manner as may be prescribed'*.

Rule 180 (3): *'the account and other records maintained by an unaided private school shall be subject to examination by the auditors and inspecting officers authorised by the Director in this behalf and also by officers authorised by the Comptroller and Auditor-General of India.'*

AND WHEREAS, besides the above, the Hon'ble Supreme Court in the judgment dated 27.04.2004 held in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others has conclusively decided that under sections 17(3), 18(4) read along with rules 172, 173, 175 and 177, the DoE has the authority to regulate the fee and other charges, with the objective of preventing profiteering and commercialization of education.





AND WHEREAS, it was also directed by the Hon'ble Supreme Court, that the DoE in the aforesaid matter titled Modern School Vs. Union of India and Others in paras 27 and 28 in case of private unaided schools situated on the land allotted by DDA at concessional rates that:

"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 High Court of Delhi vide its judgement dated 19.01.2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and Others, has reiterated the aforesaid directions of the Hon'ble Supreme Court and has directed the DoE to ensure compliance of terms, if any, in the letter of allotment regarding the increase of the fee by recognized unaided schools to whom land has been allotted by DDA/ land owning agencies.

AND WHEREAS, accordingly, the DoE vide order No. F.DE.15 (40)/PSB/2019/2698-2707 dated 27.03.2019, directing all the private unaided recognized schools, running on the land allotted by DDA/other land-owning agencies on concessional rates or otherwise, with the condition to seek prior approval of DoE for increase in fee, to submit their proposals, if any, for prior sanction, for increase in fee for the session 2018-19 and 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of this Directorate, **Bal Mandir Sr. Sec. School, Defence Enclave, Vikas Marg, Delhi (School Id: 1003262)** had submitted the proposal for fee increase for the academic session **2019-20**. Accordingly, this order is dispensed off the proposal for enhancement of fee submitted by the said school for the academic session **2019-20**.

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, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2018-19, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 18.11.2019 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. During the aforesaid hearing, compliances against Order No. F.DE.15(127)/PSB/2019/1175-1179 dated 29.03.2019 issued for academic session 2017-18 were also discussed and school submissions were taken on record.





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 observations noted are as under:

**A. Financial Observations**

1. As per direction no. 2 included in the Public Notice dated 04.05.1997, *"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 30.10.1998 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 10.02.2005 issued by this Directorate states *"Capital expenditure cannot constitute a component of the financial fee structure."*

Also, as per the Directorate's Order No. DE.15/Act/Duggal.Com/203/99/23033-23980 dated 15.12.1999, *the management is restrained from transferring any amount from the recognized unaided school fund to society or trust or any other institution.* The Supreme Court also through its judgement on a review petition in 2009 restricted transfer of funds to the society.

Moreover, Rule 177 of DSER, 1973 states that *"income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that savings, if any, from the fees collected by such school may be utilised by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognised school, or assisting any other school or educational institution, not being a college, under the management of the same society or trust by which the first mentioned school is run. And the aforesaid savings shall be arrived at after providing for the following, namely:*

- a) *Pension, gratuity and other specified retirement and other benefits admissible to the employees of the school;*
- b) *The needed expansion of the school or any expenditure of a developmental nature;*
- c) *The expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion of hostel accommodation;*
- d) *Co-curricular activities of the students;*
- e) *Reasonable reserve fund, not being less than ten percent, of such savings.*

Accordingly, based on the aforementioned provisions and 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.

From review of audited financial statements of the school for the FY 2015-16, 2016-17, 2017-18, 2018-19 it has been noted that school has incurred INR 1,84,05,231 on building and capitalized in





books of accounts of the school. Further, the above-mentioned expenditures towards construction of building were done by the school without complying the requirements prescribed in Rule 177 of DSER, 1973.

Moreover, it has also been noted that the above expenditure was incurred out the development fund which also contravention of clause 14 of the order dated 11.02.2009. As per clause 14 of the order dated 11.02.2009, the development can be utilised only purchase, upgradation and replacement of furniture, fixture, and equipment.

The same observation was also noted in Directorate's Order No. F.DE.15(127)/PSB/2019/1175-1179 dated 29.03.2019 issued post evaluation of fee hike proposal for FY 2017-18 and with the direction to recover the amount from the society. Instead of following the DoE orders further expenditure had been done in FY 2018-19.

In view of the above, the total capital expenditure incurred by the school amounting to INR 1,84,05,231 on school building is recoverable from the society. Accordingly, it has been included while deriving the fund position of the school with the direction to the school recover this amount from the society within 30 days from the date of issue of this order.

Further, budgeted expenditure of INR 44,37,000 has not been considered while evaluating fees hike proposal of 2019-20.

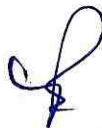
2. Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/883-1982 dated 10.02.2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure.*"

The audited financial statements of FY 2014-15 revealed that school spent INR 25,43,224 for purchase of luxury car out of the school funds by taking loan from bank account and the loan outstanding as on 31.03.2019 amount to INR. 3,067. The above expenditure incurred by the school was not in accordance with the Rules 177 of DSER, 1973.

Accordingly, the amount spent by the school on repayment of loan for purchase of cars from school funds amounting to INR 30,98,291 (Purchase cost of car of INR 25,43,224 plus Interest on term loan of INR 5,55,067) is recoverable from the society. Because the school has incurred capital expenditure from school funds without having any surplus, accordingly payment made against purchase of vehicle is in non-compliance of rule 177 of DSER, 1973.

The same observation was also noted in Directorate's Order No. F.DE.15(127)/PSB/2019/1175-1179 dated 29.03.2019 issued post evaluation of fee hike proposal for FY 2017-18.

Accordingly, INR 30,98,291 is hereby added to the fund position of the school 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 issue of this order.



3. Para 57 of Accounting Standard 15- 'Employee benefits' issued by the Institute of Chartered Accountants of India states *"An Enterprise should determine the present value of defined 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"* Accounting Standard 15 further 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, Para 60 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states *"A defined benefit scheme is a scheme under which amounts to be paid as retirement benefits are determined usually by reference to employee's earnings and/or years of service"*.

Also, according to para 7.14 of the Accounting Standard 15 – 'Employee Benefits' issued by the Institute of Chartered Accountants of India, *"Plan assets comprise:*

- (a) assets held by a long-term employee benefit fund; and*
- (b) qualifying insurance policies."*

The school has provided that the liability of gratuity & leave encashment of INR 23,34,808 has been recognized on the basis of actuarial valuation. And reported the same in the audited financial statements of FY 2018-19. However, the amount deposited by the school with bank in the form of FDR do not qualify as plan asset as described in AS-15. Accordingly, the provisional amount has not been considered while evaluating fees hike proposal for 2018-19.

The same observation was also noted in Directorate's Order No. F.DE.15(127)/PSB/2019/1175-1179 dated 29.03.2019 issued post evaluation of fee hike proposal for FY 2017-18 but the school has not complied with the same.

Thus, the school is directed to deposit the amount in investments that quality as 'plan-asset' as per AS-15 issued by ICAI within 30 days from the date of this order.

Further, budgeted expenditure of INR 45,00,000 for gratuity & leave encashment has not been considered while evaluating fees hike proposal.

4. As per Clause 14 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11.02.2009, *Development Fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture fixtures and equipment's. 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.*

As per 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 abovementioned 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/utilization 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 utilization of each fund balanced)
- d) Restrictions, if any, on the utilization of specific assets."

And as per para 67 of the Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India, "The financial statements should disclose, inter alia, the historical cost of fixed assets."

The school was directed to comply with Guidance Note-21 "Accounting by School" issued by ICAI in the directorate's order no. F.DE.15(127)/PSB/2019/1175-1179 dated 29.03.2019 issued post evaluation of the proposal for enhancement of fee for the academic year 2017-18.

On review of audited financial statements, it has been noted that School instead of creating Development Utilization Fund, school is still transferring the whole amount of assets purchased out of the Development Fund to General Fund resulting overstatement of General Fund. Therefore, the School is directed to comply with the Guidance Note-21 "Accounting by School" issued by ICAI. The details of the amounts transferred from Development Fund account to General Fund are as under.

(Amount in INR)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Transferred from Development fund to General Fund	51,17,956	90,11,427	95,85,279	93,64,781	74,39,771

It was further, noted that the school has not treated development fees as capital receipt, instead treated it as revenue receipts by transferring amount from development fund to general fund. During personal hearing the school verbally explained that the school does not have sufficient income from tuition fee and annual charges to meet all its expenditure. The contention made by school cannot be accepted as the school cannot be allowed to overlook the statutory of the DSEAR, 1973.

Accordingly, the school is hereby again directed to follow the provisions of clause 14 of the order dated 11.02.2009 ensuring that development fee is treated as capital receipt by creating development fund and transferring depreciation charged in revenue account to depreciation reserve. And the





development fund so created can only be utilised towards purchase of furniture, fixture and equipment.

The school is further directed not to charge development fee from students until the school complies with above directions. In this regard the concerned District Deputy Director is directed to carry out the necessary inspection and submit its report to the HQ. The observation of the concerned District Director will be utilised while evaluating the fee increase proposal of the school for subsequent year.

#### **B. Other Observations**

1. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 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."*

Clause 22 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11.02.2009 states *"Earmarked levies shall be charged from the user student only. Earmarked levies for the services rendered shall be charged in respect of facilities involving expenditure beyond the expenditure on the earmarked levies already being charged for the purpose. They will be calculated and collected on 'no profit no loss' basis and spent only for the purpose for which they are being charged. All transactions relating to the earmarked levies shall be an integral part of the school accounts"*

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."*

As per the order dated 19.01.2016 issued by the Hon'ble High Court of Delhi, every recognized unaided schools whom land was allotted by DDA shall not increase the rate of fees without the prior sanction of DoE. Further, as per the directions of Supreme Court in *Modern School vs. Union of India & Ors.* (supra), a Circular dated 16.04.2010 has been issued reiterating as under:

- a) It is reiterated that annual fee-hike is not mandatory.
- b) School shall not introduce any new head of account or collect any fee thereof other than those permitted. Fee/funds collected from the parents/students shall be utilized strictly in accordance with rules 176 and 177 of the Delhi School Education Rules, 1973





- c) If any school has collected fee in excess of that determined as per procedure prescribed here-above, the school shall refund/adjust the same against subsequent instalments of fee payable by students.

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 IT fees from students. However, the school has not been following fund base accounting. i.e. *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)*". The school has been generating surplus/(deficit) against such earmarked levies. Details of calculation of deficit, based on breakup of expenditure provided by the school for FY 2018-19 is given below:

Particulars	I. T. Fees (Amount in INR)
<b>For the year 2016-17</b>	
Fee Collected during the year (A)	43,42,975
Expenses during the year (B)	43,44,814
<b>Difference for the year (A-B)</b>	<b>(1,839)</b>
<b>For the year 2017-18</b>	
Fee Collected during the year (A)	1,28,23,100
Expenses during the year (B)	1,26,83,527
<b>Difference for the year (A-B)</b>	<b>1,39,573</b>
<b>For the year 2018-19</b>	
Fee Collected during the year (A)	1,30,70,700
Expenses during the year (B)	1,33,61,031
<b>Difference for the year (A-B)</b>	<b>(2,90,331)</b>
<b>Total</b>	<b>(1,52,597)</b>

Also, school has introduced new heads of earmarked levies in the form of 'Science fee' in the budgeted FY 2019-20 without taking prior approval of the Directorate in this regard.

During hearing, the school explained that Earmarked levies such as IT fees are not sufficient to cover the IT related expenses and thus other funds are used to cover the deficit under other heads.





The school is hereby directed to 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 and not to include fee collected from all students as earmarked levies. Also transfer the expenditure & income from "restricted fund account" to "Income & Expenditure".

The act of the school of charging unwarranted fee or any other amount/fee under head other than the prescribed head of fee and accumulation of surplus fund thereof tantamount to profiteering and commercialization of education as well as charging of capitation fee in other form.

2. On review of submissions made against proposal for fee enhancement submitted by school for FY 2018-19, Following anomalies were noted in Fixed asset register (FAR) maintained by the school:

- No tagging of the assets was done in Fixed Assets Register (FAR) and physically on fixed assets to identify their location because of which the assets could not be physically verified.
- Depreciation for the individual assets is not recorded in the FAR, only cost of the assets is available in the FAR and WDV of the assets is not available.
- Date of purchase against each asset was not mentioned.
- Supplier name, invoice number, manufacturer's serial number, location of asset not mentioned

Hence, school is directed to update the FAR with relevant details mentioned above according to the process for periodic physical verification of assets and document the results of physical verification of assets. This being a procedural observation, no financial impact is warranted in the fund position of the school.

**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 Academic session 2019-20 amounted to INR 14,69,03,857 out of which cash outflow is INR 12,72,36,060 this results in net surplus of INR 1,96,67,797. The details are as follows:

Particulars	Amount (INR)
Cash and Bank balances as on 31.03.19 as per Audited Financial Statements	4,99,857
Investments as on 31.03.19 as per Audited Financial Statements	9,91,103
<b>Liquid funds as on 31.03.19</b>	<b>14,90,960</b>
Add: Amount recoverable from the society for construction of Building (Refer Financial Observation No. 1)	1,84,05,231
Add: Amount recoverable from the society for repayment of loan taken for purchase of luxury car (Refer Financial Observation No. 2)	31,00,224
Add: Fees for 2018-19 as per audited Financial Statements on the assumption that the amount received in FY 2018-19 will at least accrue in FY 2019-20	11,36,86,294



Add: Other income for 2018-19 as per audited Financial Statements on the assumption that the amount received in FY 2018-19 will at least accrue in FY 2019-20	4,41,461
Add: Estimated fee increase on account of 12.5% increase in tuition fee approved by DoE vide order no. F/D/E-15(217)PSB/2019/1175-1179 dated 29.03.2019	97,79,687
<b>Total Available funds for FY 2019-20</b>	<b>14,69,03,857</b>
Less: Investment against retirement benefits (Refer Financial Observation no.3)	-
Less: Development Fee balance as on 31.03.2019 (Refer Financial Observation no.4)	-
<b>Net Available Funds for FY 2019-20</b>	<b>14,69,03,857</b>
Less: Budgeted Expenditure for 2019-20 (Refer Note 1 below)	12,72,36,060
Less: Arrears of salary on implementation of 7th CPC (Refer Note 2 below)	-
<b>Net Surplus</b>	<b>1,96,67,797</b>

### Notes

1. All budgeted income and expenditure have been considered while evaluating fees hike proposal except the following:

Particulars	Amount (In INR)	Remarks
Capital Expenditure on building	44,37,000	Refer financial observation no. 1
Provision for Gratuity	45,00,000	Refer financial observation no. 3
<b>Total</b>	<b>1,59,98,468</b>	

2. As per MOM dated 29.03.2019, teachers have agreed to forego the salary arrears of 7<sup>th</sup> CPC and will not claim arrears prior to 01.04.2019. Further, budgeted establishment cost of FY 2019-20 includes impact of 7<sup>th</sup> CPC from 01.04.2019 onwards and the same expense has been allowed while calculating the fund availability with the school for FY 2019-20.

- ii. In view of the above examination, it is evident that the school has sufficient funds to carry on the operation of the school for the academic session 2019-20 on the existing fees structure. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16.04.2010 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 along with certain financial and other observations, that the sufficient funds are available with the school to carry out its operations for the academic session 2019-20. Accordingly, the fee increase proposal of the school may be rejected.

AND WHEREAS, it is noticed that the school has utilised INR 2,15,03,522 in contravention of provisions of DSER, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover INR 2,15,03,522 from the society. The amount of above receipt along with copy of bank statements showing receipt of above-mentioned amount should be submitted with DoE, in compliance of the same, within thirty days from the date of issuance of this order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17 (3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that the school has sufficient funds for meeting financial implication for the academic session 2019-20. Therefore, Director (Education) has rejected the proposal submitted by the school to increase the fee for the academic session 2019-20.

AND WHEREAS, the school is directed, henceforth to take necessary corrective steps on the financial and other observations noted during the above evaluation process and submit the compliance report within 30 days from the date of this order to the D.D.E (PSB).

Accordingly, it is hereby conveyed that the proposal of enhancement of fee for session 2019-20 of **Bal Mandir Sr. Sec. School, Defence Enclave, Vikas Marg, Delhi (School Id: 1003262)** is rejected by the Director (Education).

Further, the management of said school is hereby directed under section 24(3) of DSEA, 1973 to comply with the following directions:

1. Not to increase any fee/charges during FY 2019-20. In case, the school has already charged increased fee during FY 2019-20, the school should make necessary adjustments from future fee/refund the amount of excess fee collected, if any, as per the convenience of the parents.
2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.
3. To utilize 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 is issued with the prior approval of the Competent Authority



(Yogesh Pal Singh)

Deputy Director of Education

(Private School Branch)

Directorate of Education, GNCT of Delhi

To

The Manager/ HoS

Bal Mandir Sr. Sec. School,

School Id: 1003262

Defence Enclave, Vikas Marg, Delhi

No. F.DE.15(590)/PSB/2022 / 3524- 3528

Dated: 25/05/22

Copy to:

1. P.S. to Principal Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. DDE (East) to ensure the compliance of the above order by the school management.
4. In-charge (I.T Cell) with the request to upload on the website of this Directorate.
5. Guard file.



(Yogesh Pal Singh)

Deputy Director of Education

(Private School Branch)

Directorate of Education, GNCT of Delhi