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

No. F.DE.15(456)/PSB/2022/2315-2318 Dated: 27/04/22

ORDER

WHEREAS, **Queen Mary's School (School ID-1413180), Sector-25, Rohini, Delhi-110085** (hereinafter referred to as "**the School**"), run by the **Mittal Educational Society** (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 para's 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 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DoE, the School submitted its proposal for enhancement of fee for the academic session 2019-20. Accordingly, this Order dispenses the proposal for enhancement of fee submitted by the school for the academic session 2019-20.

AND WHEREAS, in order to examine 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 2019-20, 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.

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 Observations

1. 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.*"

   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.*

   The Financial statements of the school for FY 2016-17, FY 2017-18 and FY 2018-19 disclosed that school incurred capital expenditure on construction of Splash Pool costing INR 16,49,761 in FY 2018-19 out of school funds and treated the same expenditure as part of 'Building' and charged depreciation accordingly. The amount spent by the school for such capital expenditure is in contravention of provisions mentioned above and does not comply with rule 177 of DSER, 1973.

   Accordingly, amount incurred towards construction of Splash Pool amounting to INR **16,49,761** is hereby added to the fund position of the school and with the direction to recover such amount from the Society within 30 days from the date of issue of this order. Also, the school is directed to ensure that capital assets are not procured from school funds unless savings are derived in accordance with Rule 177 and should be met out by the Society and not through utilisation of school funds.

2. Para 49 of Accounting Standard 15 'Employee Benefits' issued by The Institute of Chartered Accountants of India states "Accounting for defined benefit plan 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 57 states "An enterprise should determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts

recognised in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date". Also, para 7 of the Accounting Standard defines Plan Assets (the form of investments to be made against liability towards retirement benefits) as:

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

On review of audited Financial Statements for FY 2018-19 and as per submission of documents made by the school after personal hearing, it has been noted that school has provided for gratuity and leave encashment liability on management estimate basis in its Financial Statements for FY 2018-19. However, school has not obtained actuarial valuation through an Actuary in respect of its liability towards gratuity and leave encashment as defined under Accounting Standard 15 issued by Institute of Chartered Accountants of India.

It has been also observed that the school has reported the liability for gratuity and leave encashment in the audited financial statements based on the management estimates basis and deposited the amount of INR 15,00,865 with the LIC. However, the school has reported this liability on net basis (liability minus Investment) which is not as per the GAAP therefore school is directed to report the assets and liabilities on gross basis.

Since, school has not got its liability for Group Gratuity and leave Encashment valued through an actuary and has not made earmarked equivalent investments in plan assets, only the amount deposited with LIC for Group Gratuity amounting to INR 10,00,591 and for Leave encashment of INR 5,00,274 has been adjusted in calculation of fund availability with the school. Therefore, the school may be directed to get the actuarial valuation through a qualified actuary for its liability for gratuity and leave encashment and deposit amount in plan assets as per AS-15. Accordingly, the amount proposed by the school of INR 1,27,15,000 in budgeted for FY 2019-20 has not been considered.

3. Recruitment Rules prescribed under DSEA, 1973 defines various posts in the school, but does not include any position for Manager/ Director. Further, Section 2(m) of DSEA, 1973 states *Manager/Director in relation to a school, means the person, by whatever name called who is entrusted, either on the date on which this Act comes into force, or as the case may be, under a scheme of management made under section 5, with the management of the affairs of that school.*

Based on the above provisions, the manager of the school cannot be treated as an employee of the school and is not entitled to salary as per the provisions of the DSEAR, 1973. Accordingly, the Manager of the school shall not be made any payment whatsoever from the school funds.

On review of submission of documents made by the school at the time of personal hearing, it has been noted that the school has appointed Mrs. Sunita Mittal as Director/Manager of the School w.e.f. 01.04.2003 and has been paid salary regularly every month. However, detailed calculation in relation to salary paid to the Manager of the school on yearly basis has not been provided by the school. Since, detailed calculation for salary collected by the manager has not been made available, salary paid to the manager for the month of March 2019 of INR 1,87,116 as per salary sheet submitted by the school has been taken as base salary and therefore, salary paid for FY 2015-16 to FY 2018-19 totalling to INR 89,81,568 has been considered for the purpose of recovery from the Society.

Hence, the amount paid to Manager of the school from FY 2015-16 to FY 2018-19 amounting to INR **89,81,568** is hereby added to the fund position of the school with the direction to the school to recover this amount from the Manager/Society within 30 days from the date of issue of this order. Further, the school is directed not to pay any remuneration/allowance/ to the Manager as the same will be verified at the time of evaluation of fee hike proposals for subsequent year.

B. Other Observations

1. Clause 14 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11.02.2009 states that 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. 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.

Further, 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." Furthermore, 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."

On review of financial statements for FY 2016-17, FY 2017-18 and FY 2018-19 and documents submitted by the school at the time of personal hearing, it has been noted that school has not treated development fund utilization as deferred income to the extent of the cost of the asset purchased and transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year. Further, School in its financial statements has reflected fixed assets at Written down value rather than presenting it at book value as per para 67 of guidance note mentioned above.

The school is directed to strictly follow Guidance Notes issued by Institute of Chartered Accountants of India to ensure that fixed assets are shown at historical cost with depreciation reserve fund being created by transferring depreciation charged in revenue account to depreciation reserve fund, development fund is created which should be utilised only towards purchase, upgradation and replacement of furniture, fixtures and equipment and development fund utilization account is maintained to credit deferred income in income & expenditure account to the extent of the cost of the asset in proportion to the depreciation charged every year. Compliance of the above shall be examined at the time of evaluation of proposal for enhancement of fee for next financial year.

2. 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 11.02.2009 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 Smart Class fee & Security and Safety charges from students. However, fund based accounting has not been adopted for the same "*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 from earmarked levies. Details of calculation provided by the school for FY 2016-17, FY 2017-18 is given below:

(Figures in INR)

Particulars	**Security & Safety Charges**	**Smart Class Charges^**
For the year 2016-17		
Fee Collected during the year (A)	15,30,655	0*
Expenses during the year (B)	77,64,150	22,16,000
1) Difference for the year (A-B)	**-62,33,495**	**-22,16,000**
For the year 2017-18		
Fee Collected during the year (A)	14,39,900	0*
Expenses during the year (B)	1,08,68,495	21,18,000
2) Difference for the year (A-B)	**-94,28,595**	**-21,18,000**
For the year 2018-19		
Fee Collected during the year (A)	15,93,900	27,36,300
Expenses during the year (B)	95,53,880	36,04,000
3) Difference for the year (A-B)	**-79,59,980**	**-8,67,700**
Surplus/(Deficit)=1+2+3	**-2,36,22,070**	**-52,01,700**

* Smart class charges are not bifurcated in financial statements for FY 2016-17 and FY 2017-18.
^ The school did not provide details of salary of staff involved in providing smart class services, which has not been included as expense in figure above and also, did not apportioned depreciation on assets used for such purpose in the expenses stated in table above.

The school explained that tuition fee collected from students is not sufficient to meet the establishment cost and further the annual charges are also not sufficient to meet other revenue expenses of the school. Thus, the surplus generated from earmarked levies has been applied towards meeting establishment/other revenue expenditure of the school on account of which fund balance of earmarked levies could not separate from the total funds maintained by the school. Accordingly, based on school submission while deriving the fund position total fees (including earmarked fee) have been included in the income and total expenses (included those for earmarked purposes) have been included in the expenditure.

During hearing, the school explained that Smart class charges collected from students are not sufficient to meet the earmarked expenses for providing smart classes. Also, Security & safety charges has been collected only from Nursery and KG classes. Thus, the deficit incurred from earmarked levies has been expended from other fees charged by 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.

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"*.

3. On review of submission of documents made by school against evaluation of proposal for enhancement of fee for FY 2019-20, it has been noted that the school has not produced fixed asset register (FAR) along with its submission. The school should prepare a FAR, which should include details such as asset description, purchase date, supplier name, invoice number, manufacturer's serial number, location, purchase cost, other costs incurred, depreciation, asset identification number, etc. to facilitate identification of asset and documenting complete details of assets at one place.

   Hence, the school is directed to comply with the directions given by preparing 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 as the same shall be verified at the time of evaluation of fee hike proposal for subsequent year. This being a procedural observation, no financial impact is warranted in the fund position of the school.

4. Direction no. 3 of the public notice dated 04.05.1997 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 11.02.2009 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.*"

   On review of financial statements for FY 2016-17, FY 2017-18 and FY 2018-19, it has been noted that school has discontinued the practice of collecting caution money deposit from new admission students and has treated unclaimed caution money deposit as income of the school, However School has not refunded interest on caution money along with refund of caution money to exiting students. Also, a separate bank account specifically for caution money has not been maintained by the school.

   Since the school still has refundable caution money in his financial statements for FY 2018-19, Hence, the school is directed to open separate bank account/create fixed deposit with bank for depositing caution money collected from students and interest earned on this account has to be refunded to the students along with refund of caution money at the time of leaving the school. Caution money balance refundable as on 31.03.2019 has been considered while deriving the fund position of the school.

5. On review of submission of documents made against proposal for enhancement of fee for FY 2019-20, it has been noted that, School has not submitted any process in relation to calling of quotations from vendor, approval process, gate inward control and payment and no documentation is produced for the same. The school was not preparing any comparative statement for evaluating the quotations received from major vendors etc. and no approval of purchase committee has been provided.

   Accordingly, the school is directed to follow proper procurement process and submit documentation in relation to procurements and purchases done by the school. Compliance of the same shall be validated at the time of evaluation of subsequent fee increase proposal. The above being a procedural observation, no financial impact is warranted for deriving 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 amounting to INR **9,12,07,985** out of which cash outflow is estimated to be INR **9,12,88,000**. This results in deficit of INR **80,015**. The details are as follows:

Figures (in INR)

Particulars	Amount
Cash and Bank balances as on 31.03.19 as per Audited Financial Statement (Including Bank OD)	-51,54,046
Investments as on 31.03.19 as per Audited Financial Statements	29,02,509
Liquid funds as on 31.03.19	**-22,51,537**
Add: Recovery from the society for amount spent on Construction of Splash Pool in contravention of Rule 177 of DSER, 1973 **(Refer Financial Observations No. 1)**	16,49,761
Add: Recovery of Salary paid to the Manager of the School **(Refer Financial Observations No. 3)**	89,81,568
Add: Fees for FY 2018-19 as per Audited Financial Statements **(Refer Note 1 below)**	8,40,50,820
Add: Other income for FY 2018-19 as per audited Financial Statements **(Refer Note 1 below)**	12,62,087
Available funds for FY 2019-20	**9,36,92,699**
Less: Investment made against provision for Retirement benefits **(Refer Financial Observations No. 2)**	15,00,865
Less: Caution money as on 31.03.2019 (as per audited financial statements for FY 2018-19)	1,19,500
Less: Development Fund as on 31.03.2019 (as per audited financial statements for FY 2018-19)	8,64,349
Net Available funds for FY 2019-20	**9,12,07,985**
Less: Budgeted expenses for the session 2019-20 (after making adjustment) **(Refer Note 2 & 3 below)**	9,12,88,000
Deficit	**80,015**

Notes:

1. Income as per audited financial statements of FY 2018-19 has been taken considered on the assumption that the fee received in FY 2018-19 will at least accrue to the school except INR 3,93,935 towards profit on sale of old assets being income which may not accrue to school year on year basis.

2. As per budget statement an amount of INR 5,17,80,000 was proposed as salary expense but the school has not provided any details whether this was inclusive of salary arrears for implementation of 7th CPC or not. Therefore, the amount proposed by the school has been considered while deriving the fund position of the school.

3. All expenditure of the school as per the budgeted financial statements has been considered while deriving the fund position of the school except the depreciation being non-cash items and provision for gratuity and leave encashment of INR 1,27,15,000.

ii. The School do not have sufficient funds to carry on its operation for the academic session 2019-20 on the existing fee 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 not 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 accepted.

AND WHEREAS, 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.

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 do not have sufficient funds for meeting financial implication for the academic session 2019-20. Further, it is relevant to mention that Covid-19 pandemic had a widespread impact on the entire society as well as on general economy. Further, charging of any arrears on account of fee for several months from the parents is not advisable not only because of additional sudden burden fall upon the parents/students but also as per the experience, the benefit of such collected arrears is not passed to the teachers and staff in most of the cases as was observed by the Justice Anil Dev Singh Committee during the implementation of the 6th CPC. Keeping this in view, and exercising the powers conferred under Rule 43 of DSER, 1973, the Director

(Education) has accepted the proposal submitted by the school and allowed an increase in fee by 3% to be effective from 01st July 2022.

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 academic session 2019-20 of **Queen Mary's School (School ID-1413180), Sector-25, Rohini, Delhi-110085** is accepted by the Director (Education) and the school is allowed to increase the fee by 3% (Three percent) with effect from 1st July 2022.

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

1. To increase the fee only by the prescribed percentage from the specified date.

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
Queen Mary's School
School ID-1413180
Sector-25, Rohini
Delhi-110085

No. F.DE.15(456)/PSB/2022/2315-2318 Dated: 27/04/22

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 concerned to ensure the compliance of the above order by the school management.
4. Guard file.

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