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

**No. F.DE.15 (501)/PSB/2022/** 2895 – 2899 Dated: 12/05/22

**ORDER**

WHEREAS, **Lalit Mahajan SVM Sr. Sec School (School ID-1720172), Vasant Vihar, Delhi-110057,** (hereinafter referred to as **"the School"**), run by the **Samarth Shiksha Samiti 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 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 the DOE, the **Lalit Mahajan SVM Sr. Sec School (School ID-1720172), Vasant Vihar, Delhi-110057,** submitted the proposal for fee increase 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 for justifiability or not, the DoE 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 DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE 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 13.12.2019 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. FDE15 (142) PSB/2019/1857-1861 dated 22.02.2019 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 together with subsequent documents/ clarifications submitted by the school were thoroughly evaluated by the team of Chartered Accountants. And after evaluation of fee proposal of the school the key observations and status of compliance against order no. FDE15 (142) PSB/2019/1857-1861 dated 22.02.2019 issued for academic session 2017-18 are as under:

## A. Financial Observations

1. Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*Accounting for defined benefit plans is complex because actuarial assumptions are*

*required to measure the obligation and the expense and there is a possibility of actuarial gains and losses.*" Further, according to para 7.14 of Accounting Standard 15, "*Plan assets comprise:*

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

Directorate vide order no. F. DE-15/ACT-I/WPC-4109/PART/13/825 dated 18.07.2017 and order no. FDE15 (142) PSB/2019/1857-1861 dated 22.02.2019 had directed school to obtain an actuarial valuation of its gratuity and leave encashment liabilities and record provision for the same in its financial statements. Further, the school was also directed to make earmarked equivalent investments against provision for retirement benefits with LIC (or any other agency) within 90 days of the receipt of order, so as to protect the statutory liabilities.

In its submission, the school mentioned that there are 26 schools under the society and the jobs of the employees are transferable. Thus, the society is maintaining group gratuity scheme with LIC in its name covering all employees of 26 schools. Society has deposited total funds valuing INR 15,13,70,574 as on 01.09.2018 in respect of schools managed by it. Further, the school was directed to submit a reconciliation statement of funds transferred by it to the society towards retirement benefits, interest earned thereon and payments if any made to the staff of the school to derive the balance of funds available with the Society. However, details of amount invested in Plan Assets against gratuity and leave encashment liabilities of the school has not been provided.

Further, separate actuarial valuation of the liability of the school towards staff retirement benefits has not been obtained and school has not provided any evidence/details that the staff of the school is actually covered under group gratuity policies taken by the society. Though the school has created a provision for retirement benefits in its books of account for INR. 70,44,287 however, the same is not based on actuarial valuation and no investment has been made against the same in 'plan assets' as per AS-15.

In the absence of actuarial valuation of retirement liabilities of the school and details of funds transferred to the Society, no adjustments can be made in the fund position of the school. The school is directed to get the valuation of its liability towards staff retirement benefits (for both gratuity and leave encashment) from an actuary at the earliest and ensure that the liability and corresponding investments are disclosed appropriately in its financial statements. The school should segregate its funds towards gratuity available with the Society and invest the amount of funds available with Society towards retirement benefits of the staff of the school in the investments that qualify as 'Plan Assets' within 30 days from the date of this order.

2. As per order dated 19.01.2016 issued by the Hon'ble High Court of Delhi, every recognized unaided schools to whom land was allotted by DDA shall not increase the rate of fees without the prior sanction of Director, Education. Further, as per the directions of Supreme Court in ***Modern School vs. Union of India & Others.*** (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, the school shall refund/adjust the same against subsequent instalments of fee payable by students.

Also, Clause no. 2 (xli) of Letter of Allotment of Land issued by DDA states that *"The society shall not increase the rate of tuition fee without prior sanction of the competent authority and shall follow the provisions of Delhi School Education Act/ Rules, 1973 and other instructions issued from time to time."*

Further, as per Directorate's order no. F.DE-15/WPC-4109/Part/13/7914-7923 dated 16.04.2016 regarding fee increase proposals for FY 2016-17 states "*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.*"

As per Directorate's order no. FDE15(142) PSB/2019/1857-1861 dated 22.02.2019 issued for academic session 2017-18, it was noted that the school had increased the fees by 10% during FY 2016-2017 without prior approval of the Directorate, however vide Order No. F.DE-15/ACT-I/WPC-4109/PART/13/877 dated 23.08.2017 for session 2016-17 its proposal for fee increase was rejected.

Further, the impact of increase in fee in FY 2016-17 had a cascading impact on fee collected for the academic sessions of 2017-18 and 2018-19. The details of increase in fee in FY 2016-17, 2017-18 and 2018-19 has not been provided and therefore, no adjustment can be made in the calculation of fund available with the school.

In absence of details of increased fee collected, fee adjusted/refunded and remaining amount of increase fee, if any, the income reported by the school as per its audited financial statements for FY 2018-19 has been considered while deriving the fund position of the school for FY 2019-20.

The school is hereby directed to prepare detailed reconciliation of increased fee collected in FY 2016-17, FY 2017-18 and FY 2018-19 and submit evidence of adjustment/refund of increased fee within 30 days from the date of this order. Further, the school is directed not to increase any fee of any class without prior approval of the Directorate.

3. Clause 14 of the Order No. F.DE./15 (56)/ Act/2009/778 dated 11.02.2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, up gradation and replacement of furniture, fixtures and equipment. Development Fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a depreciation reserve fund, equivalent to the deprecation 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."*

On review of audited Financial Statements for FY 2017-18 and FY 2018-19, it has been noted that school has not maintained separate bank account for collection and investments of Development Fund/ Fee. Also, the school has not reported development fees as a separate head in its Receipt and

Payment Account as well as in the schedule forming part of the balance sheet due to which amount collected as development fee is not identifiable.

Therefore, the school is hereby be directed to ensure compliance with clause 14 of the aforementioned order dated 11.02.2009 regarding proper accounting and presentation of Development Fund in the school's financial statements and opening of separate bank account/investments for deposit and utilisation of development fund.

In absence of adequate details regarding development fee receipt and utilisation, development fund balance reported in the financial statements of FY 2018-2019 has not been considered while deriving the fund position of the school (enclosed in the later part of this order).

4. As per clause 8 of 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.

The audited Financial Statements of the school for FY 2018-19 reflected an expenditure of INR. 2,00,000 under the head of "Samarpan Rashi". Based on discussion with the school during personal hearing, the school has explained this amount has been transferred to Samarth Shiksha Samiti (Regd.) ("Society") as a donation which is not in accordance with the abovementioned order.

Therefore, the amount of INR. 2,00,000 is hereby added to the fund position of the school considering the same as funds available with the school and the school is directed to recover this amount from the Society within 30 days from the date of this order.

**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.*"

As per Rule 176 of DSER, 1973, "*Income derived from collections for specific purposes shall be spent only for such purpose.*" Further, as per Clause 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.*" And as per Sub-rule 3 of Rule 177 of DSER, 1973 "*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.*"

However, as per audited Financial Statements of the school, it has been noted that the school charges earmarked levies in the form of Transport fees, Computer fee, Medical fees and IT & Assignment fee from students. However, the school has not maintained separate fund accounts for these earmarked levies and has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the school or has been incurring losses (deficit) which has been met from other fees/income.

Also, as per Guidance Note 21 Accounting by Schools issued by the ICAI, earmarked levies collected from students are a form of restricted funds, and which are required to be credited to a separate fund account when the amount is received and reflected separately in the Balance Sheet. The above-mentioned Guidance Note-21 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). However, school has not been following fund-based accounting in accordance with the principles laid down by aforesaid Guidance Note.

Details of income and expenditure of earmarked levies as per audited financial statements for FY 2017-18 and 2018-19 are as follows:

**(Amount in INR.)**

| Particulars | Transport Fees | Computer Fees | IT & Assignment Fees | Medical Fee |
|---|---|---|---|---|
| **For the year 2016-17** | | | | |
| Fee Collected during the year (A) | 36,17,511 | 15,06,800 | 14,71,491 | 1,51,800 |
| Expenses during the year (B)# | 28,43,388 | 3,60,267 | 10,81,184 | 1,15,892 |
| **Difference for the year (A-B)** | **7,74,123** | **11,46,533** | **3,90,307** | **35,908** |
| **For the year 2017-18** | | | | |
| Fee Collected during the year (A) | 35,28,532 | 16,19,000 | 15,75,435 | 1,62,400 |
| Expenses during the year (B)# | 34,79,671 | 17,92,398 | | 1,31,617 |
| **Difference for the year (A-B)** | **48,861** | **(1,73,398)** | **15,75,435** | **30,783** |
| **For the year 2018-19** | | | | |
| Fee Collected during the year (A) | 38,69,275 | 16,50,500 | 15,84,025 | 1,67,400 |
| Expenses during the year (B)# | 41,94,696 | 13,18,454 | | 1,19,538 |
| **Difference for the year (A-B)** | **(3,25,421)** | **3,32,046** | **15,84,025** | **47,862** |
| **Total** | **4,97,563** | **13,05,181** | **35,49,767** | **1,14,553** |

#School has not followed fund based accounting for earmarked levies and thus, not showing expenditure incurred exclusively against these earmarked fee and therefore, aforesaid surplus/ (deficit) amount calculated above may get revised upon correct presentation of expenses against these earmarked fees.

In view of above, the school is directed to comply with the legal positions laid down for charging, collecting, and accounting of earmarked levies and maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from the students. Further, the school should evaluate every year the income generated, and cost incurred against each earmarked levy and any surplus/deficit generated has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Moreover, the school should 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. It was also submitted by school that at times, they have been used to meet shortfall in Tuition Fee vis-à-vis Establishment cost as Tuition Fee is not sufficient and thus, utilised the earmarked levies for meeting the shortfall. The similar observation was also noted in order no. FDE15 (142) PSB/2019/1857-1861 dated 22.02.2019 issued for academic session 2017-18.

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. As per Directorate's order no. FDE15(142) PSB/2019/1857-1861 dated 22.02.2019 issued to the school post evaluation of the proposal for enhancement of fee for FY 2017-18, it was noted that the school had capitalised building amounting to INR. 4.10 crores by crediting society's ledger in its books of account. Thus, the school included a fixed asset and created a corresponding liability in the name of the Society (Samarth Siksha Samiti (Regd.)) during FY 2014-15. Directorate, through the aforementioned order, directed to school that the responsibility of construction of building lies with the society only and cannot be transferred to the school. Accordingly, transferring building to school by crediting society account is unacceptable. Further, the school was also directed that it should not charge depreciation on the building.

   From the audited financial statements for FY 2018-19, it was noted that school has not removed building and corresponding liability towards society from its books of account and has charge depreciation of INR. 20,50,344 on building during the year. The school is hereby directed to remove building and corresponding liability towards society from its books of account.

   Accordingly, the compliance to the direction would be validated at the time of evaluation of subsequent fee increase proposal. The above being a presentation issue in the financial statements, no adjustment is warranted in the fund position of the school.

3. The Directorate of Education, in its Order No. DE.15/Act/Duggal.Com/ 203/99/23033-23980 dated 15.12.1999, indicated the heads of fee/ fund that recognised private unaided school can collect from the students/ parents.

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

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

The fee structure of the school revealed that the school has been charging '*pupil fund*' from the students.
Based on the fact that the head 'Pupil Fund' has not been defined for recognised private unaided school and the purpose for which the school has been collecting and utilising this may automatically be get covered either from annual charges/ Tuition fee. Therefore, charging of unwarranted fee or charging of any other amount/fee thereof prima-facie is considered as collection of capitation fee in other manner and form and would also be considered as commercialisation and profiteering of education. Therefore, the school is directed to not collect fee in the name of 'Pupil Fund' from the students with immediate effect.

**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 2019-20 amounting to INR. **4,24,05,394** out of which cash outflow in the year 2019-20 is estimated to be INR. **3,77,33,800**. This results in net surplus of INR. **46,71,594**. The details are as follows:

| **Particulars** | **Amount (INR.)** |
|---|---|
| Cash and Bank balances as on 31.03.19 as per Audited Financial Statement of FY 2018-19 | 27,05,810 |
| Investments as on 31.03.19 as per Audited Financial Statements of FY 2018-19 | 56,17,732 |
| **Liquid funds as on 31.03.2019** | 83,23,542 |
| Add: Fees for FY 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)** | 3,32,90,122 |
| Add: Other income for FY 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)** | 5,91,730 |
| Add: Amount given by School to society **[Refer Financial Observations No. 3]** | 2,00,000 |
| Less: Staff Retirement Benefits **(Refer Note 2 Below)** | - |
| Less: Development Fund as on 31.03.2019 **[Refer Financial Observations No. 2]** | - |
| **Estimated availability of funds for FY 2019-20** | **4,24,05,394** |
| Less: Budgeted expenses for the session 2019-20 **(Refer Note 1 Below)** | **3,77,33,800** |
| **Estimated Surplus** | **46,71,594** |

**Note 1:** On review of Budgeted Receipt and Payment Account for FY 2019-20 submitted by the school along with proposal for fee increase, it has been noted that the school has budgeted the Salary and wages amounting INR. 2,31,39,000 including impact of recommendations of $7^{th}$ CPC in FY 2019-20.

**Note 2**: As per financial observation no. I, the school has not made investment with LIC (or any other agency) equivalent to liabilities towards gratuity and leave encashment as per actuarial valuation report as on 31.03.2019. Therefore, provision made by the school towards gratuity and leave encashment during the FY 2019-20 has not been considered while deriving the fund position of the school.

ii. In view of the above examination, it is evident that the school have sufficient funds to meet expenditure for the academic session 2019-20 at 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 along with certain financial and other observations that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural observations which were also noted (appropriate instructions against which have been given in this order), 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, school has transferred INR. 2,00,000 to the society in contravention of 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. Thus, the school is directed to recover the amount transferred to the society within 30 days from the date of this order and shall submit the copy of receipt along bank statement showing receipt of the amount at the time of evaluation of next fee proposal of the school.

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 fee increase for the academic session 2019-20 of **Lalit Mahajan SVM Sr. Sec School (School ID-1720172), Vasant Vihar, Delhi-110057,** is rejected by the Director (Education)

Further, the management of said school is hereby directed under section 24(3) of DSEAR 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**
**Lalit Mahajan SVM Sr. Sec School (School ID 1720172)**
**Vasant Vihar, Delhi-110057**

No. F.DE.15 ( 501 )/PSB/2022/ 2895-2899 Dated: 12/05/22

**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 (South West-B) 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**