

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

No. F.DE.15(51)/PSB/2020/1695-1700

Dated: 6/3/2020

ORDER

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 Delhi School Education Act, 1973 (hereinafter read as '**the Act**') with the Director. Such statement will indicate estimated income of the school derived from fees, estimated current operational expenses towards salaries and allowances payable to employees etc in terms of Rule 177(1) of the Delhi School Education Rules, 1973 (hereinafter read as '**the Rules**').

AND WHEREAS, as per section 18(5) of the Act read with section 17(3), 24 (1) of the Act and Rule 180 (3) of the DSEA & R, 1973, responsibility has been conferred upon the Director (Education) to examine the audited financial, account and other records maintained by the school at least once in each financial year. The Section 18(5) and Section 24(1) of the Act and Rule 180 (3) 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 passed in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others has conclusively decided that under section 17(3), 18(4) read along with rule 172, 173, 175 and 177 of the Rules, Directorate of Education has the authority to regulate the fee and other charges to prevent the profiteering and commercialization of education.

AND WHEREAS, it was also directed by the Hon'ble Supreme Court to the Director of Education in the aforesaid matter titled Modern School Vs. Union of India and others in Para 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 Director of Education to ensure the compliance of term, if any, in the letter of allotment regarding the increase of the fee by all the recognized unaided schools which are allotted land by DDA/ land owing agencies.

AND WHEREAS, accordingly, this Directorate vide order no. FDE-15(40)/PSB/2019/13227-36 dated 02.12.2019, directed that all the Private Unaided Recognized Schools running on the land allotted by DDA/other Govt. agencies on concessional rates or otherwise, with the condition to seek prior approval of Director of Education for increase in fee, are directed to submit the their proposals, if any, for prior sanction for increase in fee for the session 2020-21.

AND WHEREAS, in pursuance to order dated 02.12.2019 of this Directorate **Sanskriti School (School ID – 2026118), Dr. S Radhakrishna Marg, Chanakyapuri, New Delhi – 110021** had submitted the proposal for fee increase for the academic session 2020-21. Accordingly, this order dispensed off the proposal for enhancement of fee submitted by the School for the academic session 2020-21.

AND WHEREAS, in order to ensure that the proposals submitted by the Schools for fee increase are justified or not, this Directorate has evaluated the fee 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 2020-21, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard twice 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, in order to ensure that the proposal submitted by the school for fee increase is justified or not, the DoE evaluated the fee increase proposal of the school very carefully in accordance with the provisions of DSEAR, 1973 and other orders/ circulars issued from time to time by this directorate for fee regulation and after considering the documents/ clarification submitted by the school. After evaluation of fee proposal of the school, the key findings noted and status of the compliance of the previous directions are as under:

A. Financial Discrepancies

1. As per Rule 175 of Delhi School Education Rules, 1973, "The accounts with regard to the School Fund or the Recognized Unaided School Fund, as the case may be, shall be so maintained as to exhibit, clearly the income accruing to the school by way of fees, fines, income from building rent, interest, development fees, collections for specific purposes, endowments, gifts, donations, contributions to Pupils' Fund and other miscellaneous receipts, and also, in the case of aided schools, the aid received from the Administrator." Further, as per clause 8 of order dated 15.12.1999, fee/ funds collected from the parents/ students shall be utilised strictly in accordance with Rule 176 and 177 of DER, 1973. No amounts

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h.

whatsoever shall be transferred from the recognised unaided school fund of a school to the society or the trust or any other institution.

On review of the audited financial statements of FY 2018-19 it has been noted that the income under the 'maintenance charges' was dropped in FY 2018-19 as compared to FY 2017-18. During physical visit, the school explained the reason for decrease in maintenance charges and submitted a resolution of executive committee meeting held on 5th October 2018 which read as under.

"Further to the discussion held with the auditors, the committee decided that future agreements related to maintenance charges from the bookshop, Uniform Shop & Bank be entered between the Civil Service Society and related vendor from 2018-19 onwards, also as discussed, the land and building of the school were the properties of the society hence it is only appropriate that the agreement were entered into by the society. For this purpose, a fresh contract agreement with the book shop, uniform shop & bank be signed by the Civil Service Society with immediate effect and the draft agreements be legally vetted."

As per the above resolution the land & building of the school are the properties of the society where as Section 2(v) of "Delhi School Education Act 1973" read as under;

"school property" means all movable and immovable property belonging to, or in the possession of, the school and all other rights and interests in, or arising out of, such property, and includes land, building and its appurtenances, playgrounds, hostels, furniture, books, apparatus, maps, equipment, utensils, cash, reserve funds' investments and bank balances;

Thus, section 2(v) is very categorically says that all movable and immovable property belonging to, or in the possession of the school is the school property. Since the school is in possession of the building from where maintenance charge is being earned. Therefore, maintenance charges from *bookshop, Uniform Shop & Bank* should be the income of the school.

The Civil Service Society entered the agreement with Ms. Sangeeta Taneja for the Uniform shop and with Jwala Book depot for book shop on 26th November 2018 and the clause No. 2 of the both the agreement read as under:

"The licensee hereby admits and acknowledge that it is the express intention of the parties to this agreement that the relationship of landlord and tenant shall not be deemed to be created hereby or otherwise between them under any circumstances whatsoever."

Accordingly, as per clause no. 2 there will not be any relation of landlord and tenant exists between the two parties and further attention is invited to the clause no 4 of both the agreements which read as under;

Agreement for Uniform shop with Sangeeta Taneja

"In consideration of the license, the licensee shall pay to the licensor Maintenance charges at the rate of Rs 322/- (Rupees Three Hundred Twenty-Two Only) per student on the actual strength during the academic year starting from April 1, 2018 to ending March 31, 2019 i.e. 3000 students @ Rs 322/- per student for sum of Rs 9,66,000/- (Rupees Nine Lacs Sixty-Six Thousand Only)."

Agreement for Book shop with Janta Book Depot

"In consideration of the license, the licensee shall pay to licensor charges at the rate of Rs 702/- (Rupees Seven Hundred Two only) per student on the actual strength during the academic year starting from April 1, 2018 to ending March 31, 2019 i.e. 3000 students @ Rs 702/- per student for sum of Rs 21,06,000/- (Rupees Twenty-One Lacs Six Thousand Only)."

Based on the above-mentioned provisions and on examination of documents submitted by the school, the maintenance charge collected by the Civil Services Society Rs. 60,99,100 for the FY 2018-19 and FY 2019-20 is recoverable from the society being income of the school within 30 days from the date of issue of this order. Accordingly, it has been included in calculation of fund availability of the school. Further, the maintenance income which will accrue to the school amounting to Rs. 30,49,550 for the FY 2020-21 has also been included in the calculation of fund availability of the school.

2. 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."

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 form of restricted funds, which, according to Guidance Note -21 '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.

Additionally, the above-mentioned Guidance Note also 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).

Based on the above provisions the earmarked levies should be charged on no profit and no profit loss basis. However, on review of audited financial statements for FY 2016-17, 2017-18 and 2018-19 it was noted that the School collected earmarked levy in the name of Transport Fee and Earmarked Fee. However, the school does not charge transportation fee on no profit and no loss basis despite of the direction given by the department vide DoE order no. FDE.15 (657)/ PSB/2018/ 31091-31095 dated 31.12.2018, Order no. FDE.15 (541)/ PSB/2019/ 1664/1668 dated 20.09.2019 and Order no. FDE.15 (636)/ PSB/2019/ 13369 dated 16.12.2019. Further, the earmarked investment should only be used for the purpose for which it was collect. Accordingly, the aggregate earmarked investment of Rs. 1,19,16,162 kept by the school for specific purposes as on 31.30.2019 has been excluded while deriving the fund position of the school.

3. As per Accounting Standard -15 'Employees Benefits' issued by The Institute of Chartered Accountant of India states "An entity should determine the present value of defined benefit obligations and their fair value of any plan asset so that the amounts recognized in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date.

Further, Accounting Standard-15 states "Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses." Further, according to para 7.14 of the Accounting Standard 15 "Plan assets comprise:

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

However, on review of the audited financial statements of FY 2018-19, it was noted that the School provided for leave encashment of Rs. 2,64,92,634 on the basis of management estimates without earmarking in plan assets in accordance with the requirements of the AS-15. It is also pertinent that the department vide its order No. FDE.15 (657)/ PSB/2018/ 31091-31095 dated 31.12.2018, for the FY 2017-18 had allowed the aforesaid provision of Rs. 2,64,92,634 and instructed the school to get the actuary valuation of the leave encashment liability and deposit the amount with LIC or similar agency within the ninety days (90 days) from the date of issue of this order.

The reply submitted by the school vide letters dated 23.01.2019, 26.03.2019 and 09.10.2019 were taken on record. On examination of documents submitted by the school, it has been noted that the school has got the actuarial valuation report for leave encashment; however, the plan assets as per the actuarial valuation report was nil. The school further explained that it has invested an equivalent amount in the form of FDR with bank. The mere creation of FDR is not sufficient to consider it as plan assets in accordance with the requirement of AS-15 'Employees Benefits'. Therefore, the department rather disallowing full liability towards leave encashment instructed the school vide order no. FDE.15 (541)/ PSB/2019/ 1664/1668 dated 20.09.2019 and order no. FDE.15 (636)/ PSB/2019/ 1664/13369 dated 16.12.2019 to spread over this amount over the period of 14 years on the assumption that normally a student studies 14 years in the school and this will save students/parents from additional financial burden of fee on account of leave encashment. Accordingly, 1/14th of the aforesaid liability has been considered in the calculation of fund availability of the school with the direction to the school to invest the aforesaid amount in plan asset in accordance with AS-15 and submit the compliance report within 30 days from the date of issue of this order.

4. As per Para 99 of Guidance Note 21 on "Accounting by School" issued by ICAI, "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".

However, on review of the financial statements of the FY 2016-17, 2017-18 and 2018-19 and representation submitted by the school in compliance of Order no. FDE.15 (657)/ PSB/2018/ 31091-31095 dated 31.12.2018, Order no. FDE.15 (541)/ PSB/2019/ 1664/1668 dated 20.09.2019 and Order no. FDE.15 (636)/ PSB/2019/ 13369 dated 16.12.2019. It has

been observed that in FY 2018-19, the school had created development fund utilisation account (as deferred income) for the assets purchased out of the development fund account in compliance with the requirement of the aforesaid guidance note. But this deferred income is not being written off in the proportion of depreciation charged to income and expenditure account. Thus, the school has partly complied with para 99 of the aforesaid guidance note. The school is again directed to comply with the aforesaid direction and submit the compliance report within 30 days from the date of issue of this order. Since, it is procedural finding there will not be any impact on the calculation of fund position of the school.

5. As per the audited financial statement of FY 2018-19, Rs. 63,83,548 as recoverable from the society on account of TDS on fixed deposit received by the Society. Thus, it has been included in the calculation of fund availability of the school with the direction to the school to recover this amount from the society within 30 days from the date of issue of this order.

B. Other Discrepancies

1. 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 Rs. 500 per student shall be charged. The caution money thus collected shall be kept deposited in a schedule bank in the name of concerned school and shall be returned to the student at the time of his/her leaving from the school along with the bank interest thereon irrespective of whether or not he /she request for a refund. However, during personal hearing, the school has confirmed that only principal amount is being refunded to the students which is not in accordance with the aforesaid provisions. This issue was already communicated to the school vide order no. FDE.15 (657)/ PSB/2018/ 31091-31095 dated 31.12.2018, order no. FDE.15 (541)/ PSB/2019/ 1664/1668 dated 20.09.2019 and order no. FDE.15 (636)/ PSB/2019/13369 dated 16.12.2019 which is still pending for compliance by the school. Accordingly, the school is again directed to comply with the aforesaid provision and submit the compliance report within 30 days from the date of issue of this order.
2. As per the affiliation bye-laws prescribed by Central Board of Secondary Education (CBSE) the standard ratio for Student teacher is 1:30. However, the independent auditor appointed by Hon'ble High Court of Delhi in the matter of WPC No. 3395/2019 titled as "Meeta Chakraborty vs GNCTD, Delhi & Others" has found that there is one teacher on every 12 students and suggested that 'the school management may be required to look into this aspect and try to establish an equilibrium, without compromising the standard of education, between the standard prescribed by the CBSE and the existing student teacher ratio'. The student teacher ratio of the school as derived by the independent auditor for the last three years have been summarized as under:

Particulars	FY 2018-19	FY 2017-18	FY 2016-17
Total Number of Students	2784	2788	2843
Number of Teacher	239	231	225
Number of support staff	67	66	66
Maximum number of students in each class as per school policy	30	30	30
Students to teacher ratio	11.65	12.07	12.64

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 available funds for the year 2019-20 amounting to **Rs. 44,81,09,822** out of which cash outflow for the academic session 2020-2021 is estimated to be **Rs. 56,73,87,044**. This results in deficit amounting to **Rs. 11,92,77,222**. The details are as follows:

Particulars	Amount (in Rs.)
Cash and Bank balances as on 31.03.19 as per audited Financial Statements	18,27,402
Investments as on 31.03.19 as per audited Financial Statements net of Earmarked Investment (Refer note no. 1 below)	6,80,94,784
Add: Recoverable balance from society against building construction (as per direction of order No. FDE.15 (541)/ PSB/2019/ 1664-1668 dated 20.09.2019)	1,91,34,630
Add Recoverable from society towards TDS receipts as on 31.03.2019 (refer point no. 5 of financial discrepancies as mentioned above)	63,83,548
Add: Recoverable balance from society against Maintenance Income transferred to Society (refer point no. 1 of financial discrepancies as mentioned above)	60,99,100
Less: Caution Money as on 31.03.2019 as per audited financial statements for FY 2018-19 (refer note no. 2 below)	-2,85,500
Less: Leave Encashment as on 31.03.2019 (refer point no. 3 of financial discrepancies as mentioned above)	-45,68,376
Less: Provision for 3 months' salary (refer note no. 3 below)	-47,35,714
Less: Gratuity payable as on 31.03.2019 as per audited financial statements for FY 2018-19 (refer note no. 4 below)	-3,20,17,668
Total Available Funds	5,99,32,206
Fees for 2018-19 as per audited Financial Statements (assuming that the same will accrue to the school in FY 2020-21)	28,80,42,887
Other income for 2018-19 as per audited Financial Statements (assuming that the same will accrue to the school in FY 2020-21)	1,06,77,648
Add: Impact of Increase in fee in earlier sessions (refer note no. 5 below)	8,64,07,531
Add: Estimated Maintenance income for the year 2020-21 (shall form part of school fee) (refer point no. 1 of financial discrepancies as mentioned above)	30,49,550
Estimated availability of funds for 2020-21	44,81,09,822
Less: 7th CPC arrears payable as on 31.03.2019	8,39,92,044
Total estimated cash outflow (as per Note 7) (Revenue Expenditure + Capital Expenditure - Depreciation)	48,33,95,000
Estimated Deficit	11,92,77,222

Note 1: Investments, which were earmarked for specific purpose as per Rule 175 and 177 have been excluded while deriving the fund position of the school.

Note 2: The refundable caution money reflecting in the financial statements as on 31.03.2019 amounting to Rs. 2,85,500 has been adjusted while deriving the fund position of the school.

Note 3: As per form 2 of Right of Children to Free and Compulsory Education Act 2009, the schools are required to maintain the liquidity in the form of investment for 3 months' salary and this amount should be invested in joint name of Dy. Director (Education) and manager of the school. However, the school has proposed Rs. 6,63,00,000 towards 3 months' salary reserve for the academic session 2020-21 but has not made earmarked investment in the joint name of the Dy. Director and Manager of the school in accordance with the abovementioned provisions. Further, instead of disallowing full liability instructed the school vide order no. FDE.15 (541)/ PSB/2019/ 1664/1668 dated 20.09.2019, FDE.15 (636)/ PSB/2019/ 13369 dated 16.12.2019 to spread over this amount over the period of 14 years on the assumption that normally a student study 14 years in the school and this will save students/parents from additional financial burden of fee and instructed to the school to comply with the aforesaid provisions. But the school has not complied with the above direction of the Directorate. Therefore, the amount which was allowed to the school in the previous year's order has been considered in the calculation of available fund of the school with the direction to the school submit the compliance report within 30 days from the date of issue of this order.

Note 4: Total provision for gratuity as per the audited financial statements as on 31.03.2019 was Rs. 3,20,17,668. Since, the school has deposited this amount with LIC in accordance with the instructions given by the department. Therefore, the only amount deposited by the school with LIC has been considered while deriving the fund position of the school.

Note 5: Total income as per audited financial statements of FY 2018-19 has been considered for evaluation of fee increase proposal along with the impact of increase in fee Rs. 8,64,07,531 as provided by the school.

Note 7 (a): The total cash outflow has been taken from the budget provided by the school for FY 2020-21 except Rs. 1,23,62,000 towards leave encashment, Rs. 1,83,75,000 towards gratuity and Rs. 37,33,000 towards contingency/unforeseen expense. The gratuity has already been considered on basis of actuarial valuation report and amount deposited with LIC for Group gratuity scheme. Moreover, amount proposed by the school towards provision for 3 months' salary amounting Rs. 47,35,714 (6,63,00,000 apportioned over period of 14 years) has been considered for FY 2020-21 and the salary arrears payable as on 31.03.2019 on account implementation of 7th CPC amounting Rs. 8,39,92,044 has also been considered.

Note 7 (b): The school has proposed Rs. 1,79,40,993 as liability in compliance with JADSC's order. As per JADSC's report/order, the school is required to refund excess amount of development fee charged along with interest @9% and the Hon'ble High Court of Delhi has directed school to deposit or lien mark FDRs equivalent to 75% of the principal amount refundable to the student with the court. The matter is still under trial with the Hon'ble High Court of Delhi and moreover, it is to be refunded from the development fee and therefore, this amount cannot be considered in the above calculation of fund availability.

Note 7 (c): The school has proposed Rs. 1,20,00,000 capital expenditure for auditorium in its budget for FY 2020-21 has been excluded in the calculation of fund position of the school.

- ii. The school do not have sufficient funds to carry on the operation of the school for the academic session 20120-21 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, that though certain financial discrepancies exist (appropriate financial impact of which has been taken on the fund position of the School) and also, funds are not available with the school to carry out its operations for the academic session 20120-21, the fee increase proposal of the school may be accepted.

AND WHEREAS, it is also noticed that Rs. 3,16,17,278 is recoverable from the Society for construction of Building, TDS on Interest on FDR and Maintenance Income. The receipt of above amount along with copy of bank statement showing the 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, a WPC No. 3395/2019 titled as "Meeta Chakraborty vs GNCTD, Delhi & Others" is also pending in Hon'ble High Court of Delhi. The said case was filed by the employees of the Sanskriti School regarding not giving full benefit of 7th CPC to them and Learned Single Judge appointed an independent auditor, CA Anuj Jain to examine the financial records of the School for FY 2018-19 and 2019-20 and directed DOE to engage one officer, not below the rank of Dy. Director Education and one CA, to assist the said independent auditor. The said independent auditor has submitted his report on findings after examination of school records for FY 2018-19 and 2019-20 to the Hon'ble Court on 04.12.2019. No impact on financial position of the school be taken as the matter is still sub-judice.

AND WHEREAS, issue of rationalization of fee structure of the school has not been considered in this order as a WPC No. 2995/2019 titled as "Kusum Lata & Ors. Vs Directorate of Education & Ors" is sub-judice in Hon'ble High Court of Delhi.

AND WHEREAS, all relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, found it appropriate to allow the increase in fee by 35% from October 1, 2020.

Accordingly, it is hereby conveyed that the proposal of fee increase of **Sanskriti School, Dr. S Radhakrishnan Marg, Chanakya Puri, New Delhi - 110021 (School Id: 2026118)** is hereby accepted by the Director of Education with effect from October 01, 2020 and the school is hereby allowed to increase the fee by 35% from October 1, 2020.

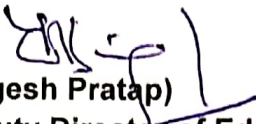
Further, the management of said school is hereby directed under section 24(3) of DSEAR 1973 to comply with the following directions:

1. To increase the fee only by the prescribed percentage from the specified date.
2. To rectify all the financial and other discrepancies as listed above and submit the compliance report within 30 days from the date of this order to the D.D.E (PSB).

3. To ensure payment of salary as per recommendation of 7th CPC.
4. To ensure that the salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings in accordance with the principles laid down by Hon'ble Supreme Court of Delhi in its Judgment of Modern School vs Union of India and others. Therefore, School not to include capital expenditure as a component of fee structure to be submitted by the School under section 17(3) of DSEA, 1973.
5. To 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 the provision of section 24(4) of DSEA, 1973 and DSER, 1973.

This order is issued with the prior approval of the Competent Authority.


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

To:

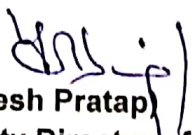
The Manager/ HoS
Sanskriti School,
Dr. S Radhakrishnan Marg, Chanakya Puri,
New Delhi - 110021 (School Id: 2026118)

No. F.DE.15(59)/PSB/2020/ 1695 - 1700

Dated: 6/3/2020

Copy to:

1. P.S. to Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. P.A. to Spl. Director of Education (Private School Branch), Directorate of Education, GNCT of Delhi.
4. DDE concerned.
5. Guard file.


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