

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

No. F.DE.15 (53)/PSB/2022/ 3222-3226

Dated: 19/5/22

Order

WHEREAS, Mata Shiv Devi Public School, Keshav Puram, Delhi (School ID: 1411198), (hereinafter referred to as “the School”), run by the Tri Nagar Shiksha Pracharni Sabha (hereinafter referred to as the “Society”), is a private unaided school recognized by the Directorate of Education, Govt. of NCT of Delhi (hereinafter referred to as “DoE”), under the provisions of Delhi School Education Act & Rules, 1973 (hereinafter referred to as “DSEAR, 1973”). The School is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

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

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

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

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

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

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

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

“27....



(c) It shall be the duty of the Director of Education to ascertain whether terms of allotment of land by the Government to the schools have been complied with...

28. We are directing the Director of Education to look into the letters of allotment issued by the Government and ascertain whether they (terms and conditions of land allotment) have been complied with by the schools.....

.....If in a given case, Director finds non-compliance of above terms, the Director shall take appropriate steps in this regard."

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

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

AND WHEREAS, in pursuance to order dated 27.03.2019 of this Directorate **Mata Shiv Devi Public School, Keshav Puram, Delhi (School ID: 1411198)** had submitted the proposal for fee increase for the academic session **2018-19**. Accordingly, this order is dispensed off the proposal for enhancement of fee submitted by the said school for the academic session **2018-19**.

AND WHEREAS, in order to ensure that the proposals submitted by the schools for fee increase are justified or not, this Directorate has deployed teams of Chartered Accountants at HQ level who has evaluated the fee increase proposals of the school very carefully in accordance with the provisions of the DSEA, 1973, the DSER, 1973 and other orders/ circulars issued from time to time by this Directorate for fee regulation.

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session **2018-19**, necessary records and explanations were called from the school vide email dated 01.11.2019. However, school has not submitted any documents/ clarifications. Further, school was provided another opportunity to appear for discussion on 03.12.2019 along with submission of necessary records and explanations but concerned school (HOS/Manager) didn't appear. Further, school was provided another opportunity to appear for discussion on 20.12.2019 but neither the school turned up for discussion nor any communication was received for adjournment of discussion. After that, a final email calling for submission of documents was sent to the school on 01.06.2020 but no explanation/submission of documents done by the school nor any representative of the school appeared for personal hearing. Therefore, it can be concluded that the school do not have any documents /explanations to offer in respect of their fee increase proposal. The list of documents which the school has not provided inspite of ample opportunities are given below:

1. Fee reconciliation statement from FY 2015-16 to FY 2018-19 along with original fee receipts for 2 students of each class.
2. Staff details and salary paid from FY 2015-16 to FY 2018-19.

3. Approval of DDA for allotment of land along with allotment letter copy and property tax paid during FY 2018-19.
4. Bank reconciliation statement for FY 2018-19 along with bank balance confirmation certificate.
5. List of Fixed assets purchased out of development fund and out of other funds during FY 2017-18 and 2018-19;
6. Fixed asset register along with physical verification report for FY 2018-19.
7. Justification on each item of expenditure incurred for FY 2018-19 against audited financial statements for FY 2017-18;
8. Summary of income and expenses (broken up for each ledger/expense type) against each Earmarked Levies/user charges collected from students for FY 2017-18 and 2018-19;
9. List of names of members of MC of the school, their designations, No. of meetings held during the year (2017-18 and 2018-19) and Minutes of meetings;
10. List of contracts entered or renewed during the FY 2017-18 & 2018-19 with third parties such as security, Computer AMC, Smart class, house-keeping, maintenance, transport, rent, AMC, consultants, others, etc.;
11. List of all litigations against/ by the school as on date along with status of each case (including case no., court, type of case, parties, etc.).

AND WHEREAS, evaluation of fee proposal of the School cannot be carried out as the school has not appeared for discussion and has not submitted documents/ clarifications asked from the school. It seems that the School do not want its fee proposal to get evaluated and the School is not willing to cooperate with the Directorate.

AND WHEREAS, in the light of 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 expert Chartered Accountants that since the evaluation of fee proposal of the School could not be carried out as the school has not appeared for discussion and has not submitted any documents/ clarifications as required from the school, the fee increase proposal of the school may not be accepted.

AND WHEREAS, recommendations of the team of expert Chartered Accountants along with relevant material were put before the Director of Education for consideration and who after considering all the material on the record, found that since the School has not appeared for discussion and has not submitted relevant documents /clarifications therefore, Directorate has rejected the proposal of fee increase submitted by the said school for academic session 2018-19 with the direction to DDE (District) to process necessary action against the School as per the provisions of DSEA & R, 1973 as well as direction of Hon'ble Court.

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 since the School has not appeared for discussion and has not submitted relevant documents /clarifications for evaluation of fee proposal for academic session 2018-19. Therefore, Director (Education) has rejected the proposal submitted by the school to increase the fee for the academic session 2018-19.

Accordingly, it is hereby conveyed that the proposal of enhancement of fee for academic session 2018-19 of **Mata Shiv Devi Public School, Keshav Puram, Delhi (School ID: 1411198)** is rejected by the Director (Education).

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

1. Not to increase any fee/charges during FY 2018-19. In case, the school has already charged increased fee during FY 2018-19, 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
Mata Shiv Devi Public School (School ID: 1411198)
Keshav Puram, Delhi

No. F.DE.15 (553)/PSB/2022 / 3222-3226

Dated: 19/5/22

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 (North West B) 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

1. Executive Summary

1.1. Brief of School

The school under evaluation is **Mata Shiv Devi Public School**, with registration ID **1411198**. The school has submitted its proposal through online portal for increase in fee for the academic session 2018-19 to the Directorate of Education, Govt. of NCT of Delhi.

Statement showing surplus/deficit of the school for the audited financial year 2017-18 and 2018-19

(Figures in INR)

Particulars	Audited Income & Expenditure for FY 2017-18	Audited Income & Expenditure for FY 2018-19
Total Incomes	1,06,62,982	1,07,18,586
Total Expenditures	1,09,56,693	1,07,55,163
Net Surplus/Deficit	-2,93,711	-36,577

Statement showing financial position of the school at the end of the audited financial year 2017-18 and 2018-19

(Figures in INR)

Particulars	FY 2017-18	FY 2018-19
Capital Fund	23,77,685	16,41,113
Development Fund	25,58,363	32,27,143
Depreciation Reserve Fund	9,22,221	12,53,387
Current Liabilities	26,79,473	28,43,592
Total Liabilities	85,37,742	89,65,235
Fixed Assets	28,71,307	32,40,251
Investments	37,06,849	39,19,766
Cash and Bank	19,10,970	17,64,160
Other Current Assets	48,615	41,058
Total Assets	85,37,742	89,65,235

2. Evaluation of Fee Increase Proposal

During the process of examination of fee hike proposal filed by the aforesaid School for the academic session **2018-19**, necessary records and explanations were called from the school vide email dated 01.11.2019. However, school has not submitted any documents/ clarifications. Further, school was

provided another opportunity to appear for discussion on 03.12.2019 along with submission of necessary records and explanations but concerned school (HOS/Manager) didn't appear. Further, school was provided another opportunity to appear for discussion on 20.12.2019 but neither the school turned up for discussion nor any communication was received for adjournment of discussion. After that, a final email calling for submission of documents along with necessary explanations was sent to the school on 01.06.2020 but no explanations/submission of documents done by the school nor any representative of the school appeared for personal hearing. Therefore, it can be concluded that the school do not have any documents /explanations to offer in respect of their fee increase proposal. The list of documents which the school has not provided inspite of ample opportunity are given below:

1. Fee reconciliation statement from FY 2015-16 to FY 2018-19 along with original fee receipts for 2 students of each class.
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10. List of contracts entered or renewed during the FY 2017-18 & 2018-19 with third parties such as security, Computer AMC, Smart class, house-keeping, maintenance, transport, rent, AMC, consultants, others, etc.;
11. List of all litigations against/ by the school as on date along with status of each case (including case no., court, type of case, parties, etc.).

Thus, funds position of the School cannot be ascertained as the school failed to submit any information/ details necessary for evaluation.

3. Recommendation

As per order no. 1978 dated 16.04.2010, issued by DoE:

“All schools must, first of all, explore and exhaust the possibility of utilizing 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 utilized for years together may also be used to meet the shortfall before proposing a fee increase.”

However, in view of the above, the evaluation of fee proposal of the School cannot be carried out as School has not submitted the relevant documents / clarifications thereof. And fund position of the School cannot be ascertained in the absence of such details, clarifications, and justifications.

Therefore, DoE is recommended to reject its fee increase proposal for the academic session 2018-19 and to look into the affairs of the school.