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

No. F.DE.15 (537)/PSB/2022/ 3147 – 3151 **Dated:** 19/05/22

ORDER

WHEREAS, **Jaspal Kaur Public School (School ID-1309237), Biock B-Paschimi, Shalimar Bagh, New Delhi- 110088** (hereinafter referred to as "**the School"**), run by the Mata Jai Kaur Charitable Trust (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, 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 2018-19 and 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DOE, the **Jaspal Kaur Public School (School ID-1309237), Block B-Paschimi, Shalimar Bagh, New Delhi- 110088,** submitted the proposal for fee increase for the academic session 2018-19. Accordingly, this order dispenses the proposal for enhancement of fee submitted by the School for the academic session 2018-19.

AND WHEREAS, 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 2018-2019, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 21 October 2019 to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted. During the aforesaid hearing compliances against order no. F.DE.15(221)/PSB/2019/1275-1279 dated 29.03.2019 issued for academic session 2017-18 were also discussed and school submissions were taken on record.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase 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. F.DE.15(221)/PSB/2019/1275-1279 dated 29.03.2019 issued for academic session 2017-18 are as under:

A. Financial Observations

1. Para 49 of 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, 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 Financial Statements of the FY 2017-18 and 2018-19 and the documents or records submitted by school post personal hearing, it has been noted that School has got Actuarial Valuation of its liabilities towards retirement benefits (i.e. gratuity and leave encashment) for the FY 2017-18 and 2018-19 and has created equivalent provisions in the books of accounts.

   However, school has not invested equivalent amount in the plan assets in accordance with the provision of AS-15. Similar observation was also noted in order no FDE 15(221)/PSB/2019/1275-1279 dated 29.03.2019 issued for academic session 2017-18 wherein the school was directed to build up the fund value of the group gratuity and leave encashment to bring it equivalent to the amount of liability determined by the actuary. The summary of total liability and amount of invested in plan assets as at 31.03.2018 are as under:

(Amount in INR)

Particular	Value determined by the Actuary	Provision in Books of Accounts	Investment made in LIC
Gratuity	6,44,12,744	6,44,12,744	3,27,56,347
Leave Encashment	1,57,11,625	1,57,11,625	53,83,435
Total	**8,01,24,369**	**8,01,24,369**	**3,81,39,782**

   Accordingly, fund value of investment as on 31.03.2018 made by the school in plan assets within the meaning of AS-15 has been considered in the calculation of fund availability of the school. Further, school is again directed to build up the fund value of the group gratuity and leave encashment to bring it equivalent to the amount of liability determined by the actuary within 30 days from the date of issue of this order and submit the compliance report.

2. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 states *"The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities."*

Further clause 21 of the aforesaid order states *"No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition fee and 'overheads' and expenses on play-grounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school."*

Rule 176 - '*Collections for specific purposes to be spent for that purpose*' of the DSER, 1973 states "*Income derived from collections for specific purposes shall be spent only for such purpose.*"

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).

Till the financial year 2016-17, the school was charging earmarked levies namely transportation charges and smart class fee whereas during FY 2017-18, only smart class fee was being charged by the school. However, the incomes and expenditures with respect to smart class fee had not been routed through Income and Expenditure Account. Further, the fund-based accounting was followed only for smart class fee. Therefore, the practice followed by the school is not in conformity with the generally accepted accounting principles and Guidance Note - 21 issued by the Institute of Chartered Accountants of India.

On review of Financial Statements of the FY 2015-16, 2016-17 and 2017-18, it has been noted that the earmarked levies namely 'Smart Class fee' and transport fee is being collected from the student but the same has not been charged on "no profit no loss basis". Further, the fund-based accounting was followed only for smart class fee. Therefore, the school has been earning surplus from Smart Class fee and Transport fee in contravention of aforesaid legal provisions and department orders.

In view of the above, earmarked levies are to be collected only from the user students availing the services, and if any service/facility has been extended to all the students of the school, a separate charge cannot be levied towards this services by the school as the same would get covered either from tuition fee (expenses on curricular fee) or annual charges (expenses other than those covered under tuition fee). Accordingly, charging earmarked levies in the name of smart class fee from all the students loses its character of earmarked levy. Thus, the school is directed based on the nature of smart class fee, not to charge such fee as earmarked fee with immediate effect and the expenditure related with the earmarked levy should be mitigated from tuition fee and or annual charges.

The school is directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy. Unintentional surplus/deficit, if any, generated from earmarked levies have to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school should 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 and collected on no-profit no-loss basis. The school is also directed not to include fee collected from all students as earmarked levies. Further, school is directed to report the income and expenditure accounts (restricted fund) in accordance with provision of guidance note.

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.

3. Rule 175 of Delhi School Education Rules, 1973 states "*the accounts with regard to the Recognised Unaided School Fund, shall be maintained so 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 Pupil's Fund and other miscellaneous receipt.*"

Further, Section 2(v) of "Delhi School Education Act 1973 states; "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, as 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 income from books shops, canteen shops is being earned. Therefore, these incomes should be the income of the school.

It has been observed that till FY 2016-17, the school was recording income received from maintenance charges from Bank, Book shop, Uniform shop and Canteen however, the same has been discontinued with effect from FY 2017-18 onwards. During the personal hearing the school has accepted that these facilities are still running in the school premise but the income out of which is being recorded in the society's books which is not in accordance with the above-mentioned provisions.
The details of maintenance charges and other charges collected by the school in FY 2016-17 are as follows:

S. No.	Particulars	Amount (in INR)
1.	Maintenance charges from Bank	14,20,740
2.	Maintenance charges from Canteen	55,000
3.	Maintenance charges from Uniform shop	55,000
4.	Maintenance charges from Book shop	55,000
5.	Maintenance charges for water	12,000
	Total	**15,97,740**

The school was asked to the submit the details of income accrued to the society during the FY 2017-18 and 2018-19 but the school did not submit these details. Therefore, it has been presumed that same income, at least, shall accrue to the school during the FY 2017-18 and 2018-19. Accordingly, an amount of INR. 31,95,480 (i.e. INR. 15,97,740 X 2) 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 Observations

1. As per Rule 107 - "Fixation of Pay' of the DSER, 1973, *"(1) the initial pay of an employee, on the first appointment shall be fixed ordinarily at the minimum of the scale of pay. Provided that a higher initial pay, in the specified scale of pay may be given to a person by appointing authority ….*

(2) The pay of an employee on promotion to higher grade or post shall be determined by the same rules as are applicable to the employee of government school."

From the documents submitted (salary statement and service book) by the school, it has been noted that the school is paying salary to the principal of INR. 2,44,384 (with grade pay INR. 12,000) per month (as per 7th CPC) which appear excessive as compared to salary paid to principal in government schools.

As per reply submitted by the school post personal hearing, the principal was appointed on 8th June 2005 in the pay scale 17,500-500-25,000 with Basic pay INR. 17,500 as per 5th CPC on joining. On implementation of 6th CPC, the salary of the principal was revised and fixed in the pay band-4, pay scale: INR. 37,400-67,000, grade pay of INR. 10,000 having basic pay of INR. 71,440/- w.e.f. 01.01.2006. Principal was granted an upgradation of pay on completion of 10 Years of service on account of MACP w.e.f. 01.06.2015. The salary was revised and fixed in Pay Band: 4, Pay Scale: 37,400-67000, Grade Pay: 12,000 having basic Pay INR 75,590.

However, school has not submitted any documentary evidence to show whether all the above increments and pay fixation was done as per Recruitment Rules or not. Thus, in the absence of documentary evidence, it cannot be concluded the amount of excessive salary drawn by the principal of the school. The same observation was also noted while evaluating the fee increase proposal of the school for the FY 2017-18. Therefore, the school is directed to calculate the amount of excessive salary paid to the principal of the school and recover this amount within 30 days from the date of this order.

2. As per Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11.02.2009 "*Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, 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 depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made out of this fund, will be kept in a separately maintained Development Fund Account.*"

As per Para 99 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India "*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 audited financial statements of the school it has been noted that the school has not followed para 99 of the aforesaid guidance note in FY 2016-17. In FY 2017-18 it has started following para 99 but has not considered development utilisation as deferred income in respect of fixed assets purchased out of development fund prior to FY 2017-18. Further, in FY 2018-19 school has considered the development utilisation as deferred income in respect of fixed assets purchased out of development fund in FY 2016-17. However, school has not adjusted depreciation reserve fund account in respect of depreciation charged prior to FY 2016-17. Moreover, no impact has been considered in the deferred income account in respect of fixed assets purchased out of development fund prior to FY 2016-17. School is required to follow para 99 of aforesaid guidance note. It is also noted that the school is presenting the fixed assets purchased out of development fund on written down value (WDV) basis and other fixed assets on gross basis in its financial statements for FY 2018-19. This practice of showing fixed assets at different basis is not consistent with the generally accepted accounting principles and therefore, school is directed to rectify its presentation of fixed assets.

Also, an analysis of the development fee collected and utilised from FY 2016-17 to 2018-19 indicates that the school has been collecting development fee more than its requirement. Over the period of three years, the school has generated surplus of INR. 1,80,98,784 from development fee. This analysis indicates that the school is generating more funds than the actual requirements for purchase/ upgradation of furniture fixtures and equipment etc. and thereby the school is accumulating surplus under this head. Therefore, the school is directed to determine the actual requirement of development fee to be collected from the students from the subsequent financial year and do not indulge in commercialisation and profiteering of education. The details of development fee collected, and corresponding expenditure incurred by the school, as per the audited financial statements of last three years is as under:

(Figures in INR.)

Particulars	**2016-17**	**2017-18**	**2018-19**
Development fee collected during the year	1,26,60,618	1,25,54,021	1,30,82,533
Capital Expenditure against development fee	99,42,751	62,00,151	40,55,486
Surplus /(deficit) generated of development fee during the year	**27,17,867**	**63,53,870**	**90,27,047**

3. As per 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, as per Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11.02.2009 "*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.*"

   However, the school has not maintained separate bank account for deposit of caution money collected. Also, the school has not refunded interest on caution money along with the refund of caution money. During the personal hearing, the school mentioned that it has stopped collecting caution money from the students and unclaimed caution money has been booked as income in FY 2017-18 and 2018-19. Also, the school is refunding the caution money to the students who have left the school, however, interest is not refunded to the students. Thus, based on the explanation provided by the school, the school is directed to ensure that caution money is refunded to the students together with interest. Accordingly, the outstanding liability of INR. 4,11,000 reflecting in the audited financial statements of 2017-18 has been considered while deriving the fund position of the school.

4. On review of the audited financial statements of the school, it has been noted that the school had deducted "Cess on Building Construction" during FY 2016-2017 to 2018-19 totalling to INR 2,43,096. This amount has not been deposited till the date of hearing. Similar observation was also noted in order no. FDE 15(221)/PSB/2019/1275-1279 dated 29.03.2019 issued for academic session 2017-18 which school failed to comply. Accordingly, the school is once again directed to ensure timely payment of all statutory dues to avoid penalties and interest. Accordingly, compliance will be verified at the time of evaluation of subsequent fee hike proposal 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 available funds for the year 2018-19 amounting to INR. **15,44,85,746** out of which cash outflow in the year 2018-19 is estimated to be INR. **16,88,93,829**. This results in deficit amounting to INR. **1,44,08,083**. The details are as follows:

Particulars	**Amount in INR**
Cash and Bank balances as on 31.03.18 as per Audited Financial Statement for Financial Year 2017-18	25,26,503
Investments as on 31.03.18 as per Audited Financial Statements for the Financial year 2017-18	5,62,41,985
Liquid Fund as on 31.03.2018	**5,87,68,488**
Add: Maintenance Charges recoverable from Society for Bank, Canteen, Uniform shop and Book shop (Refer Financial observation No. 3)	31,95,480
Add: Fees for FY 2018-19 as per Audited Financial Statements (Refer Note-1)	14,41,40,491
Total Available Funds for FY 2018-19	**20,61,04,459**
Less: Principal amount of Earmarked Investment with CBSE (As per school submission)	7,39,945
Less: Development Fund as on 31.03.2018 (as per Financial Statement for the Financial Year 2017-18)	1,23,27,986
Less: Caution Money as on 31.03.2018 (As per Financial Statement for the Financial Year 2017-18)	4,11,000
Less: Staff retirement benefit-Gratuity (Refer Financial observation No 1)	3,27,56,347
Less: Staff retirement benefit-Leave encashment (Refer Financial observation No 1)	53,83,435
Net Available funds for FY 2018-19	**15,44,85,746**
Less: Actual expenses as per the Audited Financial Statement for the Financial Year 2018-19 **(Revenue Expenditure + Capital Expenditure - Depreciation)**	**12,13,52,512**
Less: Arrear of Salary as per 7th CPC from January 2016 to March 2018 (as per previous order for the Academic Session 2017-18) Refer Note-2	3,19,30,735
Less: 7th CPC Salary Arrears payable for the Financial Year 2018-19 (proportionate salary arreas considered after giving 10% inflation) Refer Note-2	1,56,10,582
Estimated deficit for FY 2018-19	**(1,44,08,083)**

Note 1: Fees and income as per audited financial statements for the FY 2018-19 has been considered except Depreciation on Fixed Assets transferred to Deferred Income of INR 79,01,807.

Note 2: During personal hearing school has submitted that it has not considered the impact of 7th CPC recommendations in its salaries for FY 2018-19 however, it will pay the arrear salary to its staff in the next financial year. The School has also submitted that it has started paying salaries as per 7th CPC from the FY 2019-20. In view of the school submission, arrear salary of INR. 3,19,30,735 from 01.01.2016 to 31.03.2018 (as per the previous order) along with proportionate salary arrear for the FY 2018-19 after considering 10% inflation on salaries has been considered while deriving the fund position of the school.

i. The school does not have sufficient funds to carry on the operation of the school for the academic session 2018-19 at the existing fees structure. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16/04/2010 that,

"All schools must, first of all, explore and exhaust the possibility of utilising the existing funds/ reserves to meet any shortfall in payment of salary and allowances, as a consequence of increase in the salary and allowance of the employees. A part of the reserve fund which has not been utilised for years together may also be used to meet the shortfall before proposing a fee increase."

AND WHEREAS, in the light of above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants 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 2018-19. Accordingly, the fee increase proposal of the school may be accepted.

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 funds are not available with the school for meeting financial implication for the academic session 2018-19.

AND WHEREAS, it is relevant to mention that Covid-19 pandemic had a wide spread 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 past experience, the benefit of such collected arrears are 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 10% to be effective from 01 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 fee increase for the academic session 2018-19 of **Jaspal Kaur Public School (School ID-1309237), Block B-Paschimi, Shalimar Bagh, New Delhi- 110088** has been accepted by the Director (Education) and the school is hereby allowed to increase the fee by 10% to be effective from 01 July 2022.

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 Delhi School Education Act, 1973 and Delhi School Education Rules, 1973.

This order 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
Jaspal Kaur Public School (School ID-1309237),
Block B-Paschimi, Shalimar Bagh,
New Delhi- 110088
No. F.DE.15 (537)/PSB/2022/ 3147-3151 Dated: 19/05/22

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 (North West A) 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