

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

No. F.DE.15 (588)/PSB/2022/ 35/9- 3523

Dated: 25/05/22

Order

WHEREAS, Mamta Public School, (School ID- 1002391), Vasundhara Enclave, Delhi - 110096, (hereinafter referred to as "the School"), run by the Mamta Education & Cultural Charitable 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 this Directorate **Mamta Public School (School ID-1002391), Vasundhara Enclave, Delhi – 110096**, had submitted the proposal for fee increase for the academic session **2019-20**. Accordingly, this order is dispensed off the proposal for enhancement of fee submitted by the said school for the academic session **2019-20**.

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 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 14.11.2019 to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase together with subsequent documents/ clarifications submitted by the school were thoroughly evaluated by the team of Chartered Accountants. And based on evaluation of fee proposal of the school the key observations are as under:

A. Financial Observations

1. As per clause 2 of Public Notice dated 04.05.1997, *"it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the sole property of the society"*. Additionally, Hon'ble High Court of Delhi in its judgement dated 30.10.1998 in the case of Delhi Abibhavak Mahasangh concluded that *"The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society."* Also, Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/ 883-1982 dated 10.02.2005 issued by this Directorate states *"Capital expenditure cannot constitute a component of the financial fee structure."*

Also, Rule 177 of DSER, 1973 states "Income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that, savings, if any, from the fees collected by such school may be utilised by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognised school, or assisting any other school or educational institution, not being a college, under the management of the same society or trust by which the first mentioned school is run

Further, the aforesaid savings shall be arrived at after providing for the following, namely:

- a) Pension, gratuity and other specified retirement and other benefits admissible to the employees of the school;
- b) The needed expansion of the school or any expenditure of a developmental nature;
- c) The expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion of hostel accommodation;
- d) Co-curricular activities of the students;
- e) Reasonable reserve fund, not being less than ten percent, of such savings.

Accordingly, based on the aforementioned public notice, High Court Judgement and provisions of Rules 177 of DSER, 1973, the cost relating to land and construction of the school building has to be met by the society, being the property of the society and school funds i.e. fee collected from students is not to be utilised for the same.

On review of financial statements of the school, it was noted that the school has made additions of INR. 1,30,590 and INR. 84,218 to building in FY 2016-17 and 2018-19 and has capitalized INR. 1,32,787 towards the activity block in FY 2018-19 without complying with the above-mentioned provisions. Based on above-mentioned provisions, the amounts totaling to INR 3,47,595 incurred by the school on addition to building are recoverable from the society being the property of the society.

Further, on review of financial statements of the school for FY 2016-17 to 2018-19, it was noted that the school has utilized development fund for building upgradation and library books which is not in accordance with clause 14 of order dated 11.02.2009. As per Clause 14 of Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 and Clause 7 of Order No. DE 15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 state that "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.



Details of utilization of development fund for building and Library books has been tabulated below:
(Amount in INR)

Particulars	FY 2016-17	FY 2018-19
Building upgradation	1,30,590	84,218
Library Books	10,000	-
Activity Blocks	-	1,32,787
Total	1,40,590	2,17,005

Accordingly, the aforesaid recovery amounting to INR 3,47,595 has been included in the calculation of available fund 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. Also, the school is further directed to make necessary correction in the books of accounts within 30 days from the date of issue of this order.

2. As per the Generally Accepted Accounting Principles, if the school is creating depreciation reserve fund, then the fixed assets should be shown at Gross Value.

Also, para 67(ii) of the aforementioned Guidance Note-21 states *"The financial statements should disclose, inter alia, the historical cost of fixed assets."*

Further, para 99 of Guidance Note 21 on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states "Where the fund is meant for meeting capital expenditure upon incurrence of the expenditure the relevant asset account is debited which is depreciated as per the recommendations contained in the above-mentioned 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." Further, Para 102 of the abovementioned Guidance Note 21 states "In respect of funds, schools should disclose the following in the schedules/notes to accounts:

- a. In respect of each major fund, opening balance, additions during the period, deductions/utilization during the period and balance at the end;
- b. Assets, such as investments, and liabilities belonging to each fund separately
- c. Restrictions, if any, on the utilization of each fund balanced
- d. Restrictions, if any, on the utilization of specific assets

Thus, creation of depreciation reserve fund, equivalent to the depreciation charged in the revenue accounts as per clause 14 of the order dated 11.02.2009, is mere accounting head for appropriate accounting treatment of depreciation in the books of account of the school in accordance with Guidance Note-21 issued by The Institute of Chartered Accountants of India.

However, till FY 2016-17, the school has practice of reflecting its fixed assets at written down value. From FY 2017-18 onwards, the school is disclosing its fixed assets at gross value and has rectified the balance of depreciation reserve fund by taking into account FY 2015-16 as base year for making the adjustments. Further, the school has created depreciation reserve fund utilised account by making transfer of INR.1,63,250 in FY 2017-18 and INR 22,000 in FY 2018-19 from depreciation reserve fund to depreciation reserve fund utilised account to disclose the assets purchased from general fund in FY 2015-16 which is not correct as per the above-mentioned provisions. Accordingly, the creation of depreciation reserve fund utilised account is not feasible, therefore the school is directed not to transfer any amount from depreciation reserve fund to depreciation reserve fund utilised account.

3. As per AS-15 'Employee Benefit' issued by ICAI. "An entity should determine the present value of defined benefit obligations and their fair value of any plan asset so that the amounts recognised in the financial statement do not differ materially from the amounts that would be determined at the balance sheet date.

Further, according to para 7.14 of the Accounting Standard 15 – 'Employee Benefits' issued by the Institute of Chartered Accountants of India, "*Plan assets comprise:*

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

On review of financial statements of the school for FY 2016-17 to 2018-19, it has been noted that the school has not made provision for gratuity and leave encashment for any of the financial year which is in contravention of AS-15 issued by ICAI. Further, the school has taken actuarial valuation report for the first time in FY 2019-20. As per actuarial valuation report, the school has gratuity liability of INR. 21,93,823 as on 31.03.2019. However, the school has not made investment that qualify as 'plan assets' equivalent to the amount of liability determined as per actuarial valuation report. Accordingly, the same has not been considered for the evaluation of fee increase proposal of FY 2019-20.

4. As per Para 99 of Guidance note – 21 on "Accounting by school" issued by the Institute of Chartered Accountants of India (ICAI), relating to restricted fund, "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".

Taking the cognizance from the above para, the school should have created the 'Development Fund Utilization Account' as deferred income to the extent of cost of assets purchased out of Development Fund. And then this deferred income should be amortized in proportion to depreciation charged in revenue account. However, till FY 2016-17, the school has not created Development fund utilization account separately as required by Para 99 of Guidance note – 21 issued by ICAI instead the school has transferred the cost of assets purchased out of development fund to trust fund. Further, from FY 2017-18 onwards, the school has rectified its accounting treatment of utilization of development fund by making adjustment entries in general fund account and thereby created development fund utilization account retrospectively taking into effect of utilization of development fund of previous years starting from FY 2014-15.

However, the school has partially complied the provisions of Guidance Note – 21 wherein the development fund utilization account still not amortized in proportion to depreciation charged in the revenue account. Accordingly, the school is directed to comply with all the provisions of para 99 of Guidance Note – 21 issued by ICAI.

5. In accordance with Section 10(1) of Delhi School Education Act 1973, scales of pay and allowance, medical facilities, pension gratuity, provident fund and other prescribed benefits of the employees of a recognized private school shall not be less than those of the employees of the corresponding status in school run by the appropriate authority.

Further, Directorate of Education has adopted the Central Civil Serviced (Revised Pay) Rules, 2016 vide Circular No 30-3(17)/(12)/VII pay Comm./2016/11006-11016 dated 19.08.2016 and No. 30-3 (17)/(12)/VII pay Comm./Coord./2016/12659-12689 dated 14.10.2016 for employees of Government Schools.

Further, in exercise of the powers conferred under clause (xviii) of Rule 50 of the Delhi School Education Rules, 1973, vide Competent Authority order No DE.15 (318)/PDB/2016/18117, dated



25.08.2017, the managing committees of all Private unaided Recognized Schools have already been directed to implement central Civil Services (Revised Pay) Rule, 2016 in respect of the regular employees of the corresponding status with effect from 01.01.2016 (for the purpose of pay fixation and arrears). Further, guidelines/detailed instructions for implementation of 7th CPC recommendations in Private Un-aided Recognized Schools of Delhi has been issued vide DOE order dated 17.10.2017.

As per school's reply dated 14.11.2019 during hearing, it was held that the school has not implemented 7th CPC and even the school is paying DA @100% of basic pay under 6th CPC instead of current rates thereby implementing 6th CPC partially. However, the school has proposed salary according to recommendations of 7th CPC in its budget for FY 2019-20 but no arrears for the period 01.01.2016 to 31.03.2019 has been proposed, accordingly the salary expenses as per 7th CPC has been considered for the evaluation of fee increase proposal of FY 2019-20.

B. Other Observations

1. As per Directorate's order No. F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 as well as DDA land allotment letter, the school shall provide 25% reservation to children belonging to EWS category. However, as per the information provided by the school for FY 2016-17, 2017-18 and 2018-19, it has been noted that the school has not complied with above requirement. Therefore, DDE District is directed to look into the matter. The detail of total students and EWS students for the FY 2016-17, 2017-18 and 2018 -19 has been tabulated below:

Particulars	FY 2016-17	FY 2017-18	FY 2018-19
EWS	1	2	8
Total Strength	181	194	232
% of EWS to Total strength	1%	1%	3%

2. Physical verification of fixed assets is a process conducted to make sure that the assets actually exist and to verify actual assets in hand and value and ensure the accuracy of related financial records. However, during the personal discussion, the school was asked to submit physical verification report for which the school has submitted that physical verification of the assets is being conducted by the management and no report is issued for the same. But stock register is being maintained and verified based on the quantity of assets. However, the school has submitted stock register for FY 2018-19 only for 3-4 assets. It seems that the school does not get its fixed assets physically verified. Accordingly, the school does not have adequate control over the existence and safeguarding of fixed assets. Therefore, the school is directed to get the physical verification done by the head of the school every year and strengthen the control over fixed assets.
3. Clause 22 of Order No. F.DE /15(56)/ Act/2009/778 dated 1.02.2009 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."

Clause 6 of Order No. DE 15/ Act/ Duggal.Com /203 /99 /23033-23980 dated 15.12.1999 state that "Earmarked levies shall be charged from the user student only."

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."

Also, earmarked levies collected from students are a 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.

Further, the 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 and a corresponding amount is transferred from the concerned restricted fund account to the credit of the Income and Expenditure Account.

On review of audited financial statements submitted by the school, it has been noted that the school charges earmarked levies in the name of Transport Fee, Examination Fee and Activity Fee and has been incurring losses (deficit) which has been met from other fees/income. Details of deficit incurred out of these earmarked levies during FY 2016-17 to 2018-19 are as under:

(Amount in INR)			
Particulars	Transport Fee	Examination Fee	Activity Fee
For the year 2016-17			
Fee Collected during the year (A)	1,76,000	97,000	2,36,400
Expenses during the year (B)	1,70,285	96,000	4,16,146
Difference for the year (A-B)	5,715	1,000	-1,79,746
For the year 2017-18			
Fee Collected during the year (A)	4,98,800	97,250	2,38,100
Expenses during the year (B)	5,58,649	1,39,161	2,88,897
Difference for the year (A-B)	-59,849	-41,911	-50,797
For the year 2018-19			
Fee Collected during the year (A)	4,86,700	1,06,500	2,59,000
Expenses during the year (B)	6,25,967	1,01,797	1,62,009
Difference for the year (A-B)	-1,39,267	4,703	96,991
Total (Deficit)	-1,93,401	-36,208	-1,33,552

In view of the above, the 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 activities) or annual charges (expenses other than those covered under tuition fee). Accordingly, charging earmarked levies in the name of Examination Fee and Activity Fee from all the students loses its character of earmarked levy. Thus, the school is directed not to charge Examination Fee and Activity Fee as earmarked fee with immediate effect and should incur the expenses relating to these from tuition fee and/or annual charges.

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). However, school has not been following fund-based accounting in accordance with the principles laid down by aforesaid Guidance Note. As the school has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the school.

Therefore, the school is directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from students.

Unintentional surplus / deficit, if any, generated from earmarked levies has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year.

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.

4. As per sub-section (1) of section 13 of Right to Education Act, 2009, no school or person shall while admitting a child, collect any capitation fee.

On review of fee reconciliation submitted by the school, it has been observed that the school is collecting one-time charges in the name of "Annual charges", "EML charges" and "NLC charges" respectively at the time of admission from the new student. This type of collection by the school from the student clearly tantamount as capitation fee. Therefore, the school is directed to stop collection of capitation fee in the name of "Annual charges", "EML charges" and "NLC charges".

5. Para 67(vii) of Guidance Note - 21 issued by the Institute of Chartered Accountants of India states that Losses arising from the retirement or gains or losses arising from the disposal of fixed asset should be recognised in the income and expenditure account.

As per the school's reply, it was submitted that the school has disposed off generator of INR 8,000 in FY 2018-19. However, sale proceeds, cost of asset disposed off and loss/ profit on disposal of assets were not reflected in the books of accounts which is in contravention of above-mentioned provisions. Accordingly, the school is directed to follow proper accounting treatment for disposal of asset as mentioned in Guidance Note - 21 issued by ICAI.

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 FY 2019-20 amounting to INR. **90,64,075** out of which cash outflow in the FY 2019-20 is estimated to be INR. **1,01,67,792**. This results in estimated balance of deficit amounting to INR. **11,03,717** for FY 2019-20 after all payments. The details are as follows:

(Figures in INR.)	
Particulars	Amount
Cash and Bank balances as on 31.03.19 (as per audited Financial Statements of FY 2018-19)	7,75,800
Investments as on 31.03.19 as per audited Financial Statements (as per audited Financial Statements of FY 2018-19)	4,86,344
Liquid Fund as on 31.03.2019	12,62,144
Add: Amount recoverable from society for addition made to building in FY 2016-17 and 2018-19 (Refer Financial Observation no. 1)	3,47,595
Add: Fees as per the Audited Financial Statement for the FY 2018-19 (we have assumed that the amount received in FY 2018-19 will at least accrue in FY 2019-20)	76,51,645
Add: Other income for FY 2018-19 as per audited Financial Statements (we have assumed that the amount received in FY 2018-19 will at least accrue in FY 2019-20)	2,89,035
Total Available Funds for FY 2019-20	95,50,419

Particulars	Amount
Less: Development Fund collected during FY 2018-19 (Refer Financial Observation no. 1)	-
Less: FDR in joint name of Director of Education and Manager of school	4,86,344
Net Available Funds for FY 2019-20	90,64,075
Less: Budgeted expenses for FY 2019-20 (Refer Note 1 below)	1,01,67,792
Estimated Deficit	11,03,717

Note 1: The school has proposed INR 2,00,000 towards capital expenditure on building and INR. 50,000 under the head activity block in its budget for FY 2019-20 which is in contravention of clause 2 of public notice dated 04.05.1997 and Rule 177 of DESR, 1973, accordingly the capital expenditure has not been considered for evaluation of fee increase proposal of FY 2019-20.

- ii. In view of the above examination, it is evident that the school does not have surplus fund to meet its budgeted expenditure for the academic session 2019-20 at the existing fee structure. In this regard, the directions issued by the Directorate of Education vide circular no. 1978 dated 16.04.2010 states:

"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 2019-20. 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 (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 2019-20.

AND WHEREAS, it is also noticed that the School has incurred INR 3,47,595 towards construction of building and activity block in contravention of Rule 177 of the DSER, 1973. Therefore, the school is directed to recover INR 3,47,595 from the society. The amount of above receipt 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, 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 (JADSC) 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 15% 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 status within 30 days from the date of this order to the D.D.E (PSB).

Accordingly, it is hereby conveyed that the proposal for fee increase for the academic session 2019-20 of **Mamta Public School (School Id: 1002391), Vasundhara Enclave, Delhi - 110096** is hereby accepted by the Director (Education) and the school is allowed to increase its fee by 15% to be effective from 01 July 2022. Further, the management of said school is hereby directed under section 24(3) of DSEA 1973 to comply with the following directions:

1. To increase the fee only by the prescribed percentage from the specified date.
2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.
3. To utilize the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with in accordance with the provisions of section 24(4) of Delhi School Education Act, 1973 and Delhi School Education Rules, 1973.

This is issued with the prior approval of the Competent Authority



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

To
The Manager/ HoS
Mamta Public School, (School Id: 1002391)
Vasundhara Enclave, Delhi - 110096
No. F.DE.15 (588)/PSB/2022/3519-3523

Dated: 25/05/22

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 (East Delhi) 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