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

No. F.DE.15 (322)/PSB/2021/ 2077 - 2081 **Dated: 21/04/22**

ORDER

WHEREAS, **Alok Bharti Public School (School ID-1413215), B-1, Sector 16, Rohini, Delhi-110085** (hereinafter referred to as "**the School**"), run by the **Akhil Bhartiya Gramin Sewa Sangh 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 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 School submitted its proposal for enhancement of fee 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, 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 2018-19, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on **18th October 2019 at 3:30 PM** 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(268)/PSB/2019/1365-1369 dated 29.03.2019, issued for academic session 2017-18, was also discussed and submission were taken on record.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase and subsequent documents submitted by the school **till 08th November 2019** were thoroughly evaluated. After evaluation of fee proposal of the school and its subsequent clarifications and submission, following key observations were noted:

A. Financial Observations

1. As per Clause 14 of this Directorate's Order No. F.DE./15 (56) /Act /2009 / 778 dated 11 Feb 2009 states "Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture fixtures and equipment's. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the income generated from the investment made out of this fund will be kept in a separately maintained Development Fund Account."

   On review of the audited financial statements of the school for FY 2017-18 and FY 2018-2019, it has been noticed that the school is not treating development fees as capital receipts instead treating them as revenue receipts for meeting revenue expenses of the school. Further, the school has neither opened a separate bank account, nor earmarked any fixed deposits against the development fund received to ensure availability of funds at the time of incurring capital expenditure on furniture, fixture, and equipment. This is in contravention of provisions stated in clause 14 of the aforesaid order dated 11.02.2009.

   Further, para 99 of Guidance Note 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 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." Further, Para 102 of the abovementioned Guidance Note 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."

   Based on the above provisions, the school should have treated the development fund (created out of receipts of development fees as per Clause 14 mentioned above) as the restricted fund account. The amount utilized out of the development fund for the purchase of fixed assets should have been treated as a deferred income fund. Further, an amount equivalent to depreciation charged on the fixed assets needs to be credited to Income & Expenditure Account as an amount apportioned from the deferred income fund.

On review of the audited financial statements of the FY 2016-17 to 2018-19, it has been noted that the school has been collecting the development fee from the students but has not treated it as capital receipts which is a contravention of the aforesaid provisions. Accordingly, the development fund collected by the school in FY 2015-16, 2016-17 and 2017-18 have been adjusted with General Fund.

Therefore, the school is directed to comply with clause 14 of the order dated 11.02.2009, in order to collect the development fee from students. The school is also directed to follow the correct accounting treatment as per para 99 of the Guidance Note-21. The compliance against this direction will be strictly examined at the time of evaluation of the fee increase proposal of the subsequent year. In case the school fails to comply with the above direction, strict action u/s24(4) shall be taken against the school without giving any further opportunity of being heard.

2. As per Directorate's order F.DE.15(268)/PSB/2019/1365-1369 dated 29 March 2019 to the school, the salary arrears amounting to INR 30,00,000 from January 1, 2016 to March 31, 2018, on account of 7th CPC were considered while deriving the fund position of the school for the financial year 2017-18. Post evaluation of fee increase proposal of FY 2017-18, the school was allowed fee hike and accordingly the school was directed to implement 7th CPC.

On review of the documents submitted by the school post personal hearing and the financial statements for FY 2017-18 and FY 2018-19, the school has explained that it has implemented the recommendation of 7th CPC with effect from 1st April 2019.

Further, the school has not provided any provision on account of arrears salary payable in the audited financial statements of FY 2017-18 and 2018-19. Moreover, the school has not budgeted any amount with respect to arrears of salary payable in its proposal for the fee increase. The school was asked to submit details of arrears salary as per 7th CPC and payment of arrears. However, the school has failed to submit its response in this regard. Therefore, no amount on account of arrears salary payable has been considered while deriving the fund position of the school for the financial years 2018-19.

3. As per the condition of the Land allotment letter, the school shall not increase the rate of any fee without prior sanction of the Directorate of Education and shall follow the provisions of the Delhi Education Act/ Rules, 1973 and other instruction issued from time to time. Accordingly, the Directorate of Education sought online proposals from the schools which were allotted land by land-owning agencies having the condition of obtaining prior approval from the Directorate of Education vide Order No. F. DE-15/ACT-I/WPC-5256/16/9352/-9359 dated 16.04.2016. Further, clause 9 of order No 1978 dated 16.04.2010 states, 'School shall not introduce any new head of accounts or collect any fee thereof other than those permitted'. Fee/Funds collected from the parents /students shall be utilized strictly in accordance with rules 176 and 177 of the DSER, 1973.

Clause 19 of Order No. F.DE./ 15(56) /Act/ 2009/ 778 dated 11/02/2009 states that the tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, all terminal benefits and also the expenditure of revenue nature concerning curricular activities. All fee collected in excess of the amount so determined or determinable shall be refunded to the students/ parents within 15 days of the date of issue of this order'.

Clause 21 of Order No. F.DE./ 15(56) /Act/ 2009/ 778 dated 11/02/2009 states 'no annual charges shall be levied unless they are determined by the managing committee to cover all the 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'

On review of the audited Financial Statement of FY 2017-18 and 2018-19, it was noted that the school introduced a new charge in the form of 'Activity Fee' without obtaining prior approval from the Director of Education. Further, it has also been observed that in FY 2017-18 the school has collected an Activity Fee @ 1% of the Tuition fee while in FY 2018-19 it had collected an Activity fee @ 16% of the Tuition fee. The details of the Activity fee collected by the school during the financial year 2017-18 and 2018-19 is as under:

Year	Tuition Fees	Activity Fees	Activity Fee
FY 2018-19	1,06,55,145	17,44,800	16%
FY 2017-18	1,01,50,910	1,04,700	1%

In view of the above, the school is directed to stop the collection of Activity fee with immediate effect because this could get covered either from the tuition fees or annual fees. Thus, it is hereby directed to the school to either refund or adjust the amount from future fee due from students within 30 days from the date of issue of this order.

4. Accounting Standard 15 'Employee Benefits' issued by The Institute of Chartered Accountants of India states "*Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses.*" Further, according to para 7 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.

The Directorate in its order no. F.DE-15/ACT-I/WPC-4109/PART/13/865 dated 08.08.2017 issued to the school post evaluation of the proposal for academic session 2016-17 and order no. F.DE.15(268)/PSB/2019/1365-1369 dated 29.03.2019 issued to the school post evaluation of the proposal for academic session 2017-18 noted that the school was not providing for staff terminal benefits (gratuity and leave encashment) in its financial statements. The financial statements for FY 2018-19 again reflected that the school has not created any liability towards staff retirement benefits.

The school has neither obtained an actuarial certificate regarding its liability towards retirement benefits of the staff nor has it provided for any liability in its financial statements of FY2018-19. Also, the school has not deposited any amount in investments that qualifies as "Plan Assets" as per AS 15.

According to school, due to limitations on account of small number of students enrolled with the school and inadequate funds, the school has not been able to deposit any funds toward gratuity and leave encashment, as and when it becomes payable.

The submission of the school confirms non compliance of Accounting Standard 15. Thus, the school is directed to obtain actuarial valuation of its liability towards gratuity and leave encashment and start creating fund for the same in accordance with Accounting Standard 15. In absence of actuarial valuation, no amount has been adjusted towards retirement benefits while deriving the fund position of the school.

B. Other Observations:

1. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11 Feb 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 Feb 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 is administered."

   Clause 6 of Order No. DE 15/ Act/ Duggal Committee /203 /99 /23033-23980 dated 15.12.1999 states that earmarked levies shall be charged from the user student only. Earmarked levies for the services rendered shall be charged in respect of facilities involving expenditure beyond the expenditure on the earmarked levies already being charged for the purpose. They will be calculated and collected on 'no profit no loss' basis and spent only for the purpose for which they are being charged. All transactions relating to the earmarked levies shall be an integral part of the school accounts.

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 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).

From the review of the financial statements, it has been noted that the school charges earmarked levies in the name of transport charges, activity fee and exam centre charges from students and has not maintained separate fund accounts for these earmarked levies. This implies the school has been either generating surplus from these earmarked levies, which is being utilised for meeting other expenses of the school or incurring losses (deficit), which is being met from other fees/income (Tuition Fees and annual charges). The charging of unwarranted fee or charging of any other amount/fee under different heads other than prescribed and accumulation of surplus fund thereof prima-facie is considered as collection of capitation fee in other manner and form.

Detailed calculation of surplus/deficit based on breakup of expenditure given in the financial statement for FY 2015-16 to 2017-18 is given below:

Particulars	Transport fee	Examination Fee*	Activity Fee*
For the year 2015-16			
Fee Collected during the year (A)	4,52,540	2,81,715	-
Expenses during the year (B)	2,32,495	-	
Difference for the year (A-B)	**2,20,045**	**2,81,715**	**0**
For the year 2016-17			
Fee Collected during the year (A)	5,05,850	1,97,797	-
Expenses during the year (B)	1,02,410	-	
Difference for the year (A-B)	**4,03,440**	**1,97,797**	**0**
For the year 2017-18			
Fee Collected during the year (A)	4,59,200	2,71,417	1,04,700
Expenses during the year (B)	4,35,315	-	-
Difference for the year (A-B)	**23,885**	**2,71,417**	**1,04,700**
Total surplus/ (Deficit)	**6,47,370**	**7,50,929**	**1,04,700**

*Since, the school is not maintaining a separate fund account for the above-mentioned earmarked fees, therefore the expenses incurred with respect to exam centre and activity fee could not be traced from the audited financial statements to calculate surplus/deficit. Further, the school introduced new earmarked levies in the FY 2017-18 in the name of 'Activity Fee' without obtaining prior approval from the Director (Education) therefore, the school has been directed either to refund or adjust this amount against the future fee due from students (refer point no 3 of financial observations).

The school is hereby 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 must 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 on no-profit no-loss basis and not to include fee collected from all students as earmarked levies. The school is also directed to disclose all the earmarked levies collected by the school along with its return under Rule 180 and in the proposal for fee increase submitted by the school in subsequent years.

2. The school, not having any policy of procurement and process of calling bids/quotations was noted in order No. F. DE-15/ACT-I/WPC-4109/PART/13/865 dated 8 August 2017 issued to the school post evaluation of the proposal for enhancement of fee for the academic year 2016-2017. Moreover, the school was also directed to implement proper internal control systems in relation to procurement of goods and services in directorate's order F.DE.15(268)/PSB/2019/1365-1369 dated 29 March 2019 issued to the school post evaluation of the fee increase proposal of FY 2017-2018.

   In this regard, school has not submitted any information and documents related to its procurement policy nor it has compiled with directorate's orders till date.
   The school is again directed to implement proper internal control system in relation to procurement of goods and services to ensure that contracts are awarded on Arms' length and competitive prices only and submit the compliance of the same within 30 days from the date of order.

3. The irregularity by school in depositing statutory dues of tax deducted at source in accordance with the provisions of the Income Tax Act, 1961 was indicated in the directorate's order No. F. DE-15/ACT-I/WPC-4109/PART/13/865 dated 08 August 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2016-2017. Similar instances of delays (4 out of 12 months) were also noted during evaluation of the fee increase proposal of FY 2017-2018 in directorate's order F.DE.15(268)/PSB/2019/1365-1369 dated 29 March 2019 issued to the school.

   In this regard, the school assured compliance. However, on review of financial statements it has been noted that during FY 2018-19, school has again delayed the deposit of TDS liability. Therefore, school is once again directed to adhere to all statutory compliances in timely manner.

4. The school has prepared and submitted a Fixed Asset register (FAR) that only captures asset name, date of purchase and amount of the assets. The school should also include details such as supplier name, invoice number, manufacturer's serial number, location of the assets, depreciation, identification number, etc. to facilitate identification of asset and documenting complete details of fixed assets at one place.

Similar observation was also noted in directorate's order F.DE.15(268)/PSB/2019/1365-1369 dated 29 March 2019 and F. DE-15/ACT-I/WPC-4109/PART/13/865 dated 8 August 2017 issued post evaluation of the proposal for enhancement of fee for the academic year 2017-18 and 2016-2017 respectively submitted by the school. The school was directed to include in FAR details such as supplier name, invoice number, manufacturer's serial number, location of the assets, depreciation, identification number, etc. However, there has been no compliance of the above-mentioned directions. Therefore, the school is directed to prepare the Fixed Assets Register based on the above parameters.

5. 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.

Based on provision, school has neither created salary reserve in its financial statement nor deposited the equivalent amount of the reserve in the same financial year.

Therefore, school is directed to make a reserve equivalent to amount of 3 months' salary of every financial year and create corresponding amount of salary reserve in the form of fixed deposit in the joint name of Dy. Director (Education) and manager of school.

6. As per DOE order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 as well as S.No.18 of DDA land allotment letter, every school shall provide 25% reservation to children belonging to EWS category. However, on review of the information provided by the school for FY 2017-18 and FY 2018-19, it has been noticed that the school has not complied with above requirement and there has been decline in number and percentage of EWS students. Therefore, DDE District is directed to look into this matter. The details of total students and EWS students for the FY 2017-18 & 2018-19 are given below:

Year	Total students	EWS students	Percentage of EWS Students
2018-19	626	87	14%
2017-18	559	113	20%

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 **1,74,90,806** out of which cash outflow in the year 2018-19 is estimated to be INR **1,75,23,615**. This results in deficit amounting to INR **32,809**. The details are as follows:

Particulars	**Amount (in INR)**
Cash and Bank balances as on 31.03.18 as per Audited Financial Statements of FY 2018-19 **(Refer Below Note 1)**	4,05,989
Investments as on 31.03.18 as per Audited Financial Statements of FY 2018-19 **(Refer Below Note 1)**	2,36,768
Less: - FDR in the joint Name of Dy Director and Manager of the School **(Refer Below Note 2)**	2,36,768
Less: Staff Retirement Benefits **(Refer Financial Observations No.4)**	-
Total Funds for FY 2018-19	**4,05,989**
Add: Fees as per Audited Financial Statements of FY 2018-19 **(Refer below point no 3)**	1,66,62,667
Add: Other income as per audited Financial Statements of FY 2018-19 **(Refer below Point No 3)**	4,22,150
Availability of funds for FY 2018-19	**1,74,90,806**
Less: Expenses as per the Audited Financial Statements of FY 2018-19 **(Refer below Point No 4)**	**1,75,23,615**
Deficit	**32,809**

Note – 1: Balances of Cash, bank and investments as on 31.03.2018 have been considered from audited financial statements for Financial Year 2017-18.

Note – 2: Fixed Deposit in the Joint Name of Manager School and Dy. Director is excluded from the calculation of Fund availability of the School.

Note – 3: For calculation of fund availability of school, all income as per Audited Financial Statement for the FY 2018-19 have been considered.

Note – 4: For calculation of fund availability, all expenses as per audited financial statements of Financial Year 2018-19 have been considered except the depreciation, being non-cash expenses, amounting to INR 2,20,974.

i. The School do not have sufficient funds to carry on its operation for the academic session 2018-19 on the existing fee structure. In this regard, Directorate of Education has already issued directions to the Schools vide order dated 16.04.2010 that,

"All Schools must, first of all, explore and exhaust the possibility of 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."

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 that 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, 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.

AND WHEREAS, the recommendations 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 2019-20. Further, it is relevant to mention that Covid-19 pandemic had a widespread 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 5% to be effective from 1st 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 academic session 2018-19 of **Alok Bharti Public School (School ID: 1413215), B-1, Sector-16, Rohini, Delhi-110085** is accepted by the Director (Education) and the school is allowed to increase the fee by 5% (Five percent) with effect from 1st July 2022.

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 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
Alok Bharti Public School (School ID-1413215),
B-1, Sector-16, Rohini,
Delhi-110085

No. F.DE.15 (322)/PSB/2021/2077-2081 Dated: 21/04/22

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