

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

No. F.DE.15(622)/PSB/2022/3405-3409

Dated: 31/05/22

ORDER

WHEREAS, Birla Vidya Niketan (School Id 1923250), Pushp Vihar-IV, Delhi - 110017, (hereinafter referred to as "the School"), run by the Birla Academy of Art & Culture (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, **Birla Vidya Niketan (School Id 1923250), Pushp Vihar-IV, Delhi - 110017** had submitted the proposal for fee increase for the academic session **2018-19**. Accordingly, this order is dispensed off the proposal for enhancement of fee submitted by the said school for the academic session **2018-19**.

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

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2018-19, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 19.11.2019 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 and subsequent documents submitted by the school were thoroughly evaluated by the team of Chartered Accountants and key observations noted are as under:

A. Financial Observations

1. As per Directorate's Order No. DE 15/Act/Duggal.com/203/99/23033/23980 dated 15.12.1999, the management is restrained from transferring any amount from the recognized unaided school fund to society or trust or any other institution. The Supreme Court also through its judgement on a review petition in 2009 restricted transfer of funds to the society.

As per order No. F.DE-15/ACT-I/WPC-4109/PART/13/895 dated 15.09.2017, school was directed to recover INR 11.31 crores including INR 3.81 crores paid as rent to the society for the period prior to inspection i.e. financial years before FY 2013-2014 and deposit this amount in the bank account of the school within 60 days of the issue of aforesaid order.

Similar direction was also given to the school in DoE order no. F.DE.15(595) PSB/2018/30337-30341 dated 11.12.2018 issued for academic session 2017-18. Further, for the aforesaid order writ petition was filled with Honourable High court of Delhi. However, based on fact that no interim relief has been provided to school. The documents submitted by the school were taken on record, from examination of the said documents, it has been noted that the school has not recovered the aforesaid amount from the society till date.

Accordingly, the amount of INR 11,31,00,000 is hereby added to the fund position of the school considering the same as funds available with the school. Also, rent paid by school to BAAC for INR 1,71,00,000 in FY 2017-18 is not in accordance with aforesaid order.

Thus, INR 13,02,00,000 has been included while deriving the fund position of the school with the direction to the school to recover this amount from the Society within 60 days from the date of this order. The compliance with the aforesaid direction will be evaluated strictly while evaluating the fee increase proposal of the school for the subsequent year.

2. As per Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11.02.2009 states *"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."

As per, Para 102 of the aforementioned 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/utilisation 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 utilisation of each fund balance;
- (d) Restrictions, if any, on the utilisation of specific assets."



School has enclosed a consolidated fixed assets schedule giving details of all assets carried over by the school in its audited financial statement for FY 2018-19 and has not prepared separate fixed assets schedules for assets purchased against development fund and those purchased against general reserve. On review of audited financial statements of the school for FY 2018-19, it was noted that school has incurred total capital expenditure amounting to INR 94,86,735 out of development fund. However, as per explanation provided on personal hearing and documents submitted in response to personal hearing school has spent from development fund for library books an amount of INR 1,43,738 during FY 2018-19. Also, the above expenditure was incurred without complying provisions of para 99. Therefore, the development fund bank balance amounting to INR 71,649 as on 31.03.2018 as per the audited financial statement has been considered while calculating the fund availability with the school.

Further, no disclosure is given on face of balance sheet for "Fund utilized against assets", which should be equal to cost of all assets purchased from development fund. And, as per guidance note, depreciation reserve should be created for the amount equivalent to depreciation charged on assets during the year purchased from development fund, however no such amount is transferred to depreciation reserve.

The school is directed to follow DOE instruction in this regard and maintain separate bank account for deposit and utilization of development fund. Further, the school should ensure that development fund is utilised only towards purchase of furniture, fixture, and equipment.

3. 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 7.14 of the Accounting Standard 15 "*Plan assets comprise:*
 - (a) *assets held by a long-term employee benefit fund; and*
 - (b) *qualifying insurance policies.*"

From the audited financial statements of FY 2018-2019, it was noticed that the school has recorded liability towards gratuity & leave encashment for INR 8,49,89,836 and INR 3,28,19,876 respectively on basis of actuarial valuation. However, as per the audited financial statement for FY 2018-19 it was noted that during the year the school has deposited INR 1,54,40,616 for gratuity that qualifies as 'Plan Assets' in accordance with Accounting Standard 15.

The school is hereby directed to make an investment in plan assets equivalent to the liability determined by the actuary in accordance with AS-15. Hence, investment amount INR 1,54,40,616 has been considered while deriving the fund position of the school.

4. 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, Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11.02.2009 states "*No caution money/security deposit of more than 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."

Further, Clause 3 and 4 of Order no. DE/15/150/Act/2010/4854-69 dated 09.09.2010 stated *"In case of those ex-students who have not been refunded the Caution Money/Security Deposit, the schools shall inform them (students) at their last shown address in writing to collect the said amount within thirty days. After the expiry of thirty days, the un-refunded Caution Money belonging to the ex-students shall be reflected as income for the next financial year & it shall not be shown as liability. Further, this income shall also be considered while projecting fee structure for ensuing Academic year."*

On review of audited financial statements for the year ended 31.03.2018 and post evaluation of proposal for enhancement of fee for FY 2018-2019 we noted that:

- As on 31.03.2018 caution money balance is INR 13,97,500, whereas caution money balance should be 19,52,000 for 3904 students
- School had not refunded the caution money along with interest thereon on to the students. Hence, the school is directed to refund caution money along with interest to students.

The school had not reflected un-refunded caution money belonging to ex-students as income in the next financial year after the expiry of thirty days from the date of communication with the students to collect their caution money and had also not taken this into account while projecting fee structure for ensuring academic year. The school is directed to follow DOE's directions in this regard.

B. Other Observations

1. 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 21, 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).

From the information provided by the school and taken on record, it has been noted that the school charges earmarked levies in the form of Transport Fees, computer fund & mid-day meal, etc. from students. However, fund based accounting has not been adopted for the same "i.e. 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)." The school has been generating surplus/(deficit) from earmarked levies. Details of calculation of surplus/deficit, based on breakup of expenditure provided by the school for FY 2016-2017 & 2018-19 is given below:

Particulars	Computer fund	Mid day meal	Transportation fund
For the year 2016-17			
Fee Collected during the year (A)	-	-	-
Expenses during the year (B)	-	-	-
Difference for the year (A-B)	2,18,095	8,53,211	(9,29,765)
For the year 2017-18			
Fee Collected during the year (A)	34,00,000	70,64,080	3,76,24,088
Expenses during the year (B)	54,86,056	69,22,831	4,41,46,684
Difference for the year (A-B)	(20,86,056)	1,41,249	(65,22,596)
For the year 2018-19			
Fee Collected during the year (A)	34,12,800.00	67,53,000	4,10,85,025
Expenses during the year (B)	32,97,130.00	67,14,019	4,02,34,871
Difference for the year (A-B)	1,15,670	38,981	8,50,154
Total	(21,88,881)	10,33,441	(66,02,207)

On the basis of aforementioned orders, earmarked levies are to be collected only from the user students availing the service/facility. In other words, if any service/facility has been extended to all the students of the school, a separate charge should not be levied for the service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee).

The school is hereby directed to 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. Also transfer the expenditure & income from "restricted fund account" to "Income & Expenditure".

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.

2. The Directorate of Education in its Order No. DE.15/Act/Duggal.Com/ 203/99/23033-23980 dated 15 Dec 1999 indicated the heads of fee/ fund that recognised private unaided school can collect from the students/ parents which include:

- Registration Fee
- Admission Fee
- Caution Money
- Tuition Fee
- Annual Charges
- Earmarked Levies
- Development Fee

Further clause no. 9 of the aforementioned order states "No fee fund or any other charge by whatever name called shall be levied or realised unless it is determined by the Managing Committee in accordance with the directions contained in this order"

The aforementioned order was also upheld by the Hon'ble Supreme Court in the case of Modern School vs Union of India & Others.

It was noted that the school's fee structure includes ancillary fees, Indoor sports fees, welfare charges, Notice fees, which is collected from all the students and based on details submitted by the school the same is utilized during the year. However, no break-up of such expenses has not been provided. Details of collection and utilization of fund provided by the school for FY 2016-17 & 2018-19 is included hereunder:

Particulars	Ancillary fees	Welfare charges	Notice fees	Indoor Sports fees
For the year 2016-17				
Fee Collected during the year (A)	3,43,78,400	8,38,400	1,80,980	-
Expenses during the year (B)	-	-	-	-
Difference for the year (A-B)	3,43,78,400	8,38,400	1,80,980	12,75,122
For the year 2017-18				
Fee Collected during the year (A)	3,29,18,720	9,18,720	3,31,515	71,16,100
Expenses during the year (B)	-	-	-	94,67,508
Difference for the year (A-B)	3,29,18,720	9,18,720	3,31,515	(23,51,408)
For the year 2018-19				
Fee Collected during the year (A)	4,37,18,400	8,30,400	4,38,081	78,45,200
Expenses during the year (B)	-	-	-	65,74,055
Difference for the year (A-B)	4,37,18,400	8,30,400	4,38,081	12,71,145
Total	11,10,15,520	25,87,520	9,50,576	1,94,859

School did not provide detailed breakup of cost. Based on the fact that the fee head of 'ancillary fees, Indoor sports fees, welfare charges, Notice fees' has not been defined for recognised private unaided school and the purposes for which the school has utilised the same is covered under 'Annual Charges' collected by the school from students, the school is directed not to collect such funds from students with immediate effect. For the purpose of evaluation of the fee hike proposal for FY 2018-2019, the above-mentioned fee has been included in budgeted income while deriving the fund position of the school.

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

As per para 67 of the Guidance Note on 'Accounting by Schools' issued by "Institute of Chartered Accountants of India, "The financial statements should disclose, inter alia, the historical cost of fixed assets." Further, Notes to Part II of Appendix III to the aforementioned Guidance Note states "Under each head, the original cost, the additions thereto and deductions therefrom during the year, depreciation written off or provided during the year, and the total depreciation written off or provided up to the end of the year should be stated."

From the audited financial statements of the school for FY 2017-2018, it was noted that while the school is not creating depreciation reserve by transferring the amount of depreciation charged on the assets to the depreciation reserve account, the school reports fixed assets on WDV basis, instead of historical cost basis.

Further, no bifurcation of assets is given which are purchased from development fund.

The school is directed to update the FAR with details mentioned above. The above being a procedural observation, no financial impact is warranted for deriving the fund position 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 funds available for the year 2018-2019 amounting to INR 44,04,94,100 out of which cash outflow in the year 2018-2019 is INR 33,33,53,500. This results in net surplus of INR 10,71,40,600. 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 2017-18)	49,52,202
Investments (Fixed Deposits) as on 31.03.18 (as per audited Financial Statements of FY 2017-18)	3,16,36,438
Investment in plan assets against retirement benefits during the FY 2018-19 (as per audited Financial Statements of FY 2018-19)	1,54,40,616
Total Liquid Funds Available with the School as on 31 Mar 2018	5,20,29,256
Add: Recovery of amount from society. [Refer Financial Observation no.1]	13,02,00,000

Add: Fees for 2018-19 as per audited Financial Statements (Refer Note 1 below)	27,24,79,122
Add: Other income for 2018-19 as per audited Financial Statements (Refer Note 1 below)	68,32,788
Gross Available Funds for FY 2018-2019	46,15,41,166
Less: Development fund bank balance as on 31.03.2018 (Refer Financial observation No. 2)	71,649
Less: Investment against retirement benefits (Refer Financial Observation No. 3)	1,54,40,616
Less: Caution Money as on 31.03.2018 (Refer Financial Observation no.4)	13,97,500
Less: FD with Yes Bank pledge in favour of SDMC as on 31.03.2018 (as per audited financial statements)	34,29,000
Less: FD in name of Secretary CBSE as on 31.03.2018 (as per audited financial statements)	6,27,032
Less: FD in name of Directorate of Education, Delhi as on 31.03.2018 (as per audited financial statements)	81,269
Net Available Funds for FY 2018-2019	44,04,94,100
Total cash outflow (Refer Note 2 below) (Revenue Expenditure + Capital Expenditure - Depreciation)	32,29,23,024
Less: Arrears of salary on implementation of 7th CPC (as per audited financial statements)	1,04,30,476
Cash Surplus	10,71,40,600

Notes:

1. All fees and other income as per audited financial statement of FY 2018-19 have been considered except excess liability written off amounting to INR 14,89,375 and profit on sale of asset INR 7,620 being non-cash item.
 2. As per financial observation no. 3, due to the absence of investments in plan assets, expenditure towards gratuity and leave encashment during FY 2018-19 have been restricted to the amount of actual pay-out to the staff upon retirement during FY 2018-19 (as per the audited receipt & payment account of FY 2018-19) and adjusted from the expenses of FY 2018-19 while deriving the fund position of the school. As per audited financial statements of the school for FY 2018-19, the school has booked expense for gratuity and leave encashment amounting INR 1,04,65,328 and INR 45,40,348 respectively against which the actual payment for gratuity and leave encashment to staff was INR 32,84,188. Therefore, while deriving the fund position of the school, pay-out to the school staff only has been considered.
- ii. In view of the above examination, it is evident that the school has sufficient funds to carry on the operation of the school for the academic session 2018-19 on the existing fees structure. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16.04.2010 that,

“All schools must, first of all, explore and exhaust the possibility of utilising the existing funds/ reserves to meet any shortfall in payment of salary and allowances, as a consequence of increase

in the salary and allowance of the employees. A part of the reserve fund which has not been utilised for years together may also be used to meet the shortfall before proposing a fee increase."

AND WHEREAS, in the light of above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants that along with certain financial and other observations, that the sufficient funds are 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 rejected.

AND WHEREAS, it is noticed that the school has utilised INR 13,02,00,000 in contravention of provisions of DSER, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover INR 13,02,00,000 from the society. The amount of above receipt along with copy of bank statements showing 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, 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 the school has sufficient funds for meeting financial implication for the academic session 2018-19. Therefore, Director (Education) has rejected the proposal submitted by the school to increase the fee for the academic session 2018-19.

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 enhancement of fee for session 2018-19 of **Birla Vidya Niketan (School Id 1923250), Pushp Vihar-IV, Delhi - 110017** is rejected by the Director (Education).

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

1. Not to increase any fee/charges during FY 2018-19. In case, the school has already charged increased fee during FY 2018-19, the school should make necessary adjustments from future fee/refund the amount of excess fee collected, if any, as per the convenience of the parents.
2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.
3. To utilize the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.



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

This is issued with the prior approval of the Competent Authority



(Yogesh Pal Singh)

Deputy Director of Education

(Private School Branch)

Directorate of Education, GNCT of Delhi

To:

The Manager/ HoS
Birla Vidya Niketan
(School Id 1923250),
Pushp Vihar-IV,
Delhi - 110017,

No. F.DE.15(622)/PSB/2022 / 3405-3409

Dated: 31/05/22

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 (South) to 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