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

No. F.DE.15 (607)/PSB/2022 / 3665-3670 **Dated:** 26/05/22

ORDER

WHEREAS, **St Mary's Senior Secondary School (School ID – 1002321), Mayur Vihar, Phase- III, Delhi- 110096,** (hereinafter referred to as **"the School**"), run by the Delhi Catholic Archdiocese (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 the DOE, the **St Mary's Senior Secondary School (School ID – 1002321), Mayur Vihar, Phase- III, Delhi- 110096,** submitted the proposal for fee increase for the academic session **2019-20**. Accordingly, this order dispenses the proposal for enhancement of fee submitted by the 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 10 December 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 school submissions were taken on record.

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

A. Financial Observations

1. Clause 2 of the Public Notice dated 04.05.1997 state "*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*".

The Hon'ble High Court of Delhi in its judgement dated 30.10.1998 in case of 'Delhi Abibhavak Mahasangh' concluded that "*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.*"

Further, Rule 177 of DSER, 1973 states "*Income derived by an unaided recognized school by way of fees shall be utilized 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 utilized by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes.*

a. *award of scholarships to students,*
b. *establishment of any other recognized school,*
c. *assisting any other school or educational institution, not being a college, under the management of the same society trust by which the first mentioned school is run*".

The Rule 177 of DSER, 1973 also specify the manner in which the above saving shall be arrived.

Thus, based on the aforementioned public notice, High Court's 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 the school funds should not be utilized for the same. Further, the fee collected by the school from the students should be used on payment of salary and other allowances payable to staff thereafter, balance amount if any may be utilized by for meeting other expenditure of the school in accordance with Rule 177 of DSER, 1973.

The record submitted by the school post personal hearing held on 10.12.2019 were taken on record. On review of documents submitted by the school, it was noted that the school purchased land for INR 3,43,12,625 at Sohana Road, Gurugram in FY 2017-18 out of the school funds for establishment of the school at other location. Further, in financial year

2018-19, the school spent INR 41,80,059 & INR 33,92,441 on construction of the building at Mayur Vihar, Delhi and Gurugram without complying with the above-mentioned provisions.

Thus, the school had spent the above expenditure on purchase of land and construction of school's building without complying with the provision of Rule 177 of DSER, 1973, public notice and pronouncement of the High Court Judgement. Accordingly, the total amount of INR 4,18,85,125 spent by the school for purchase of land and construction of building has not been considered while evaluating the fee hike proposal. Further, the school is directed to recover the same from the society within 30 days from the date of this order.

2. AccountingStandard-15 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses.*"

Further, para 7.14 of the Standard states that plan assets:

a. Assets held by a long-term employee benefit fund; and
b. Qualifying insurance policies

On review of the audited financial statements of FY 2018-19, it was noted that school has created provision of INR 5,76,48,655 as on 31.03.2019 for retirement benefit on the basis of management estimates but does not have equivalent investment in plan assets within the meaning of AS-15. During the personal hearing the school explained that it has investment in the form of fixed deposit with the bank against the retirement benefit which can be utilized for making payment of retirement benefit. Since, the school has not made equivalent investment in the plan assets, therefore, the investment made by the school in the form of FDR cannot be construed as investment within the meaning of AS-15. Accordingly, the entire amount of FDR kept by the school for this purpose has been considered while deriving the fund position the school.

Additionally, the school has proposed INR 14,00,000 and INR 3,40,000 in the budget for FY 2019-20, submitted for evaluation of fee increase proposal of the school. As the school has neither got the actuarial valuation report for the retirement benefits nor has invested any amount in plan assets. Therefore, the expenditure proposed by the school for FY 2019-20 of INR 17,50,000 has not been considered while evaluating the fee hike proposal submitted by the school for the academic session 2019-20.

3. As per order no. No. F.DE-15/ACT-I/WPC-4109/Part/13/ 7914-7923 dated 16.04.2016 read with order of Hon'ble High Court of Delhi dated 19.01.2016 in writ petition No. 4109/2013 in the matter of Justice for All versus GNCTD and others and the decision of Hon'ble Supreme Court in the judgment dated 27.04.2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School V. Union of India and others, all Private Unaided recognised Schools, allotted land by the government/other land owning agencies on the condition of seeking

prior sanction of Director of Education for increase in fee, shall apply to the Director Education for increase in fee and shall increase the fee only if the same has been approved by the Director Education.

Further, as per clause 17 of the land allotment, the school shall not increase the rates of tuition fee without the prior sanction of the Director of Education, Delhi and shall follow the provisions of Delhi School Education Act/Rules, 1973 and other instructions issues from time to time.

However, it was noted that school the has increased its fee in FY 2018-19 without taking prior approval from the Director (Education) under the head tuition fee and annual charges. Even the school in its reply submitted post personal hearing, admitted that it has increase the fee without obtaining the prior approval from the Director of Education. The details of fee increased are as follows:

Classes	Tuition Fee			Annual Charges		
	2017-18	2018-19	% increase	2017-18	2018-19	% increase
K.G to VIII	3800	4150	9%	350	450	29%
IX & X	3910	4263	9%	350	457	31%
XI & XII	5400	5880	9%	350	380	9%

In view of above, it is clear that the school has increased the fee in contravention of aforesaid order and the order of Hon'ble High Court of Delhi. Thus, the school is directed to ensure the compliance with the aforesaid order and refund/adjust the increased fee in subsequent month/quarter. However, in the absence of the exact details of excess amount collected by the school no impact has been given while deriving the fund position of the school.

B. Other Observations

1. 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 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"

However, on review of audited financial statements it has been noted that the school is presenting its fixed assets at written down value resulting in non-compliance with the aforesaid para 67(ii) of Guidance Note - 21 issued by The Institute of Chartered Accountants of India. At the same time Depreciation Reserve Fund is also reflecting in the financial statements which means that the school has not followed Generally Accepted Accounting Principles and accordingly, the school is hereby directed to comply with Generally Accepted Accounting Principles and Guidance Note - 21 issued by The Institute of Chartered Accountants of India.

It has been noted that depreciation reserve fund was created out of Fixed assets contra account (i.e Development Fund Utilisation). This implies that depreciation was charged twice in the financial statement. First at the time of charging depreciation on fixed assets and second, at the time of creating depreciation reserve fund through fixed asset control account. Further, for the assets purchased out of development fund the school has not treated the same as deferred income. The above accounting followed by the school is not in accordance with Guidance Note - 21 issued by ICAI.

Accordingly, the school is hereby directed to ensure compliance with Para 67(ii), Para 99 of Guidance Note - 21 issued by The Institute of Chartered Accountants of India and pass the necessary rectification accounting entries in the fixed assets contra account, depreciation reserve account and General fund account.

2. 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 as administered.*"

Also, earmarked levies collected from students are a form of restricted funds, which is 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 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).

The information provided by the school were taken on record, and on review of the same it has been noted that the school charges earmarked levies in the form of Computer Fee, Science Fee and Smart Class fee from the 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 2016-17 to 2018-19 are given below:

Particulars	**Computer Fee***	**Science Fee**	**Smart Class Fee**
For the year 2016-17			
Fee Collected during the year (A)	3,30,832	5,92,050	25,51,045
Expenses during the year (B)	-	51,327	5,46,000
Difference for the year (A-B)	**3,30,832**	**5,40,723**	**20,05,045**
For the year 2017-18			
Fee Collected during the year (A)	3,34,000	6,73,133	25,39,900
Expenses during the year (B)	-	44,382	8,06,595
Difference for the year (A-B)	**3,34,000**	**6,28,751**	**17,33,305**
For the year 2018-19			
Fee Collected during the year (A)	3,93,908	6,46,670	-
Expenses during the year (B)	-	43,731	2,79,091
Difference for the year (A-B)	**3,93,908**	**6,02,940**	**(2,79,091)**
Total	**10,58,740**	**17,72,414**	**34,59,259**

*expenses details not provided by the school.

Based on the 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). Thus, the fee charged from all students loses its character of earmarked levy, being a non-user-based fees

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 in 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.

3. As per the school's submission at the time of hearing, the school is not preparing Fixed Asset Register (FAR). Accordingly, the school is directed to prepare FAR with relevant details such as supplier name, invoice number, purchase date, manufacturer's serial number, quantity, purchase cost, other costs, location, asset identification number, depreciation, etc. to facilitate identification of asset and documenting complete details of assets at one place to make sure that the assets exist and to verify actual assets in hand and value and ensure the accuracy of related financial records. The above being a procedural finding, no financial impact is warranted for deriving the fund position of the school.

4. Directorate of Education, vide Order No. DE 15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999, indicated the head of Fee that recognised private unaided school can collect from the students/ parents is as under:
   - Registration Fee
   - Admission Fee
   - Caution money
   - Tuition fee
   - Annual Charges
   - Earmarked levies
   - Development fee

   Further, as per Order No.F.DE./15(56)/Act/2009/778 dated 11.02.2009 and DE.15/Act/ Duggal.com/203/99/23033-23980 dated 15.12.1999, the fee and fund collected from the students can be utilised as under:

   Registration Fee and Admission Fee: Registration fee of INR 25 per student and admission fee of INR 200 per student collected at the time of admission of the students are immaterial heads of income for school.

   Caution Money: It is not an income of the school, but a deposit/ liability which is to be refunded at the time of students leaving the school

Tuition Fee: It is required to be determined so as to cover the standard cost of establishment including terminal benefits including expenditure of revenue nature concerning curricular activities.

Annual Charges: Annual charges are expected to cover all revenue expenditure not included in tuition fee and overhead and expenditure on playgrounds, sports equipment, cultural and other co-curricular activities as distinct from curricular activities of the school

Earmarked Levies: Earmarked levies are required to be charged from the user students only. Earmarked levies for the services rendered are to be charged on no profit no loss basis in respect of facilities provided to the user students involving additional expenditure in provision of the same.

Development Fee: It is to be treated as capital receipts and utilised towards purchase, upgradation and replacement of furniture, fixture and equipment.

On review of financial statements of the school for FY 2016-17 to 2018-19, it was noted that the school has shown 'Building Fund' and 'Scholarship Fund' under the head 'Designated Funds' in the Balance sheet, but the school has not collected any amount towards 'Building Fund' and 'Scholarship Fund' in any of the three financial years. While the school has utilised building fund amounting to INR 1,20,000 in FY 2016-17, INR 1,10,000 in FY 2017-18 and INR 90,000 in FY 2018-19 but the school has not submitted any details regarding utilisation of building fund. Accordingly, the school is directed to adjust Building Fund and Scholarship Fund either from the future fee receivable from the students or treat as income in the books of accounts. Non-compliance with the above direction after issuance of this order shall be seriously viewed by the department while evaluating the fee increase proposal of the subsequent year.

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 30,07,66,482** out of which cash outflow in the FY 2019-20 is estimated to be **INR 16,25,47,040.** This results in net balance of Surplus amounting to **INR 13,82,19,442** for FY 2019-20 after all payments. The details are as follows:

Particulars	**Amount (in INR)**
Cash and Bank balances as on 31.03.19 (as per audited Financial Statements of FY 2018-19)	49,56,887
Investments as on 31.03.19 as per audited Financial Statements (as per audited Financial Statements of FY 2018-19)	11,07,02,395
Total Liquid Funds as on 31.03.2019	**11,56,59,282**

Particulars	Amount (in INR)
Add: Estimated Fees and other incomes for FY 2019-20 based on audited financial statements of FY 2018-19 of the school (Refer Note 1)	14,49,15,357
Add: Recovery from Society of amount spent on purchase of land and additions to building [Refer Financial Observations No. II]	4,18,85,125
Total Available funds for FY 2019-20	**30,24,59,764**
Less: Development Fund collected during FY 2018-19 (Refer Note 1)	7,95,396
Less: FDR in joint name of Director of Education and Manager of school	4,87,982
Less: FDR in joint name of Chairman CBSE and Manager of school	4,09,904
Net Estimated Available funds for FY 2019-20	**30,07,66,482**
Less: Budgeted expenses for FY 2019-20 (Refer Note 2 and 3)	**16,25,47,040**
Estimated Surplus	**13,82,19,442**

Note 1: The Supreme Court in the matter of Modern School held that development fees for supplementing the resources for purchase, upgradation and replacements of furniture and fixtures and equipment can by charged from students by the recognized unaided schools not exceeding 15% of the total annual tuition fee. Further, the Directorate's circular no. 1978 dated 16 April 2010 states "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." Over the number of years, the school has accumulated development fund and has reflected the closing balance of INR 6,12,36,345 in its audited financial statements of FY 2018-19. Accordingly, the accumulated reserve of development fund created by the school by collecting development fee more than its requirement for purchase, upgradation and replacements of furniture and fixtures and equipment has been considered as free reserve available with the school. However, development fund equivalent to amount collected during financial year 2018-19 for INR 7,95,396 has been left with the school to meet its future requirements.

Note 2: The school has implemented 7th CPC in February, 2018 w.e.f. 01.01.2016 and has paid all arrears, therefore the salary expenses proposed in budget for FY 2019-20 are inclusive of 7th CPC impact.

Note 3: The school has proposed gratuity and leave encashment of INR 14,00,000 and INR 3,50,000 respectively in budget for FY 2019-20 which has not been considered in the evaluation of fee increase proposal for FY 2019-20 (Refer Financial Observation No. 2)

ii. The School has sufficient funds to carry on the operation of the School for the academic session 2019-20 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 though certain financial observations that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural observations which were also noted (appropriate instructions against which have been given in this order), the fee increase proposal of the school may be rejected.

AND WHEREAS, it is also noticed that the School has incurred INR 14,49,15,357 for purchase of land and additions to building out of the school fund which is not in accordance with clause 2 of public notice dated 04.05.1997, Rule 177 of DSER, 1973 and court judgements. Thus, the school is directed to recover INR 14,49,15,357 from the society. The receipt of above amount along with copy of bank statement showing the receipt of above-mentioned amount should be submitted with DoE, in compliance of the same, within 30 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 2019-20.

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 for enhancement of fee for the academic session 2019-20 of **St Mary's Senior Secondary School (School ID – 1002321), Mayur Vihar, Phase- III, Delhi- 110096** is rejected by the Director (Education).

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

1. Not to increase any fee/charges during FY 2019-20. In case, the school has already charged increased fee during FY 2019-20, 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
St Mary's Senior Secondary School (School ID – 1002321),
Mayur Vihar, Phase- III, Delhi- 110096

No. F.DE.15 (607)/PSB/2022/ 3665-3670

Dated: 26/05/22

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) 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