

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

No. F.DE.15(1670)/PSB/2023/ 10145-10149

Dated: 14/12/23

Order

WHEREAS, **DAV Public Senior Secondary School, A Block, Janakpuri, New Delhi-110058 (School ID- 1618247)** (hereinafter referred to as "**the School**"), run by the DAV Collage Managing Committee (hereinafter referred to as "**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 DSEA, 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 DSER, 1973.

AND WHEREAS, as per section 18(5) of the DSEA, 1973 read with sections 17(3), 24 (1) and rule 180 (3) of the above DSEA, 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) of the DSEA, 1973 and the rule 180 (3) of DSER, 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 Nos. F.DE.-15(40)/PSB/2023/1964-1972 dated 01.03.2023 and F.DE.-15(40)/PSB/2023/2685-2692 dated 27.03.2023 for the academic session 2023-24, 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 academic session **2023-24**.

AND WHEREAS, in pursuance to orders dated 01.03.2023 and 27.03.2023 of the DOE, the school submitted its proposal for fee increase for the academic session **2023-24**. Accordingly, the order dispenses the proposal for fee increase submitted by the school for the academic session **2023-24**.

AND WHEREAS, in order to examine the proposals submitted by the schools for fee increase for justifiability or not, the DoE has evaluated the fee increase proposals of the School carefully in accordance with the provisions of the DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE.

AND WHEREAS, in the process of examination of fee increase proposal filed by the aforesaid School for the academic session 2023-24, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 25.09.2023 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 that hearing, the compliance of order no.F.DE.15(1064)/PSB/2022/9972-9976 dated 14.12.2022 issued for the academic session 2022-23 was also discussed and the school submission were taken on record.

AND WHEREAS, on receipt of clarification as well as documents uploaded on the web portal for the fee hike post personal hearing, the fee hike proposal was evaluated by DOE and the key suggestions noted for improvement by the school are hereunder:



A. Financial Suggestion for Improvements

1. As per order no.F.DE.15(1064)/PSB/2022/9972-9976 dated 14.12.2022 issue for academic session 2022-23 read with order no. F.DE-15/ACT-I/WPC-4109/PART/13/945 issue for academic session 2016-17, the school was directed to recover the INR 52,76,537 from the society on account of administrative charges in contrary to DoE guidelines.

Further, review of audited financial statements for FY 2022-23 revealed that the school has again paid administrative charges to society in contravention of DoE's directions amounting to INR 17,54,454. Following Table denotes the working of society recovery:

Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Basic Pay	3,66,26,613	3,36,92,909	3,38,04,916	3,55,52,523
Total	3,66,26,613	3,36,92,909	3,38,04,916	3,55,52,523
Applied Rate	7%	7%	7%	6.93%
Administrative charges (as per applied rate) (A)	26,24,276	23,58,504	23,76,245	24,65,504
Allowable rate	2%	2%	2%	2%
Administrative charges (as per allowable rate) (B)	7,32,532	6,73,858	6,76,098	7,11,050
Difference (A-B)	18,91,744	16,84,646	17,00,147	17,54,454
Balance recoverable from Society	18,91,744	16,84,646	17,00,147	17,54,454

Accordingly, total amount of INR 70,30,990 (INR 18,91,744 plus INR 16,84,646 plus INR 17,00,147 plus INR 17,54,454) paid by the school to DAV CMC as administrative charges in contrary to the above direction is recoverable from the society and has, therefore, been included while deriving the fund position of the school considering the same fund is available with the school and the school is directed to recover this amount from the society within 30 days from the date of issue of the order.

Furthermore, while reviewing the budget estimates for FY 2023-24, it has been noted that the school has proposed administrative charges @ 2% of the basic pay and introduced a new head as 'Services' @2% of basic pay amounting to INR 8,03,737. Accordingly, the service charges of INR 8,03,737 proposed by the school in its budget of FY 2023-24 has not been considered while deriving the fund position of the school.

2. Para 57 of Accounting Standard 15 (AS-15) 'Employee Benefits' issued by the Institute of Chartered Accountants of India states that "An enterprise should determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts recognized in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date."

Further, Para 7.14 defines the Plan Assets as:

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

Further, Para 60 of Guidance Note-21 on 'Accounting by Schools' (2005) issued by the Institute of Chartered Accountants of India states that "*A defined benefit scheme is a scheme under which amounts to be paid as retirement benefits are determined usually by reference to employee's earnings and/or years of service.*"

An appropriate charge to the income and expenditure account for a year should be made through a provision for the accruing liability. The accruing liability should be calculated according to actuarial valuation. However, if the school employs only a few people, say less than twenty, it may calculate the accrued liability by reference to any other rational method. The ensuing amount of provision for liability should then be invested in 'plan assets' as per AS-15 issued by ICAI.

The review of the audited financial statements of FY 2022-23, it has been noted that the school has recorded liability of INR 3,65,37,328 towards gratuity and INR 1,28,06,057 towards leave encashment on the basis of liability determined by the actuary in their report.

Further, the school has invested with LIC of INR 3,10,64,139 towards gratuity and leave encashment which qualifies as a plan asset within the meaning of AS-15 and reported the same in the financial statements. Therefore, the total amount invested by the school in planned assets towards gratuity and leave encashment of INR 3,10,64,139 have been considered while deriving the fund position of the school.

3. Clause 14 of 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, upgradation 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.*"

Further, Para 99 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India (ICAI) 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.*"

And para 102 of the above cited Guidance Note-21 states "*In respect of funds, schools should disclose the following in the schedules/notes to accounts:*

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

On review of the audited financial statements of the school for FY 2022-23, it is noted that the school has transferred INR 1,88,80,019 from Development Fund to the Capital Fund which is not in line with the accounting treatment suggested in the guidance note. The school is directed to ensure compliance with the above cited Clause 14 of the order dated 11.02.2009 and Guidance note-21 and not to collect the fee from students until its books of accounts is rectified.

4. As per clause 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.”*

On review of the financial statements, it has been noted that the school has stopped collecting caution money from the students. But only principal amount is being refunded to the students at the time of his or her leaving from the school which is not in accordance with the clause 18 of the order dated 11.2.2009 and clause 3 of the Public Noted dated 04.05.1997.

The school is hereby directed to comply with the above-mentioned provisions with respect to caution money collected from the student. Further, the amount refundable of INR 5,77,600 as on 31.03.2023 as reported in the audited Financial Statements has been considered while deriving the fund position of the school.

B. Other Suggestion for Improvements

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.”*

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 revenue expenditure, not included in the tuition fee and ‘overheads’ and expenses on playgrounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school.”*

Clause 22 of Order No. F.DE /15(56)/ Act/2009/778 dated 1.02.2009 states *“Earmarked levies will be calculated and collected on ‘no-profit no loss’ basis and spent only for the purpose for which they are being charged.”*

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

Rule 176 states "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."

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 at 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 form of restricted funds, which, according to Guidance Note-21 'Accounting by Schools' issued by the Institute of Chartered Accountants of India, are required to be credited to a separate fund account when the amount is received and reflected separately in the Balance Sheet.

Further, the Guidance Note-21 lays down the concept of fund-based accounting for restricted funds, whereby upon incurrence of expenditure, the same is charged to the Income and Expenditure Account and a corresponding amount is transferred from the concerned restricted fund account to the credit of the Income and Expenditure Account.

From the information provided by the school post personal hearing, it has been noted that school charges earmarked levies in the form of Science Fees, IT Fees, Transport fees and Insurance Fees from the students. The school has been generating surplus from science fees, IT Fees and Insurance Fees that has been utilised for meeting other expenses of the school and has been incurring losses (deficit) from Transport Fees which has been met from other fees/income. The surplus/deficit generated by the school from these earmarked levies in last three financial years are as under:

Particulars	Science Fees	IT Fees	Transport Fees	Insurance Fees
For the year 2020-21				
Fee Collected during the year (A)	48,750	31,350	-	11,875
Expenses during the year (B)*	5,723	5,02,125	9,76,985	-
Difference for the year (A-B)	43,027	(4,70,775)	(9,76,985)	11,875
For the year 2021-22				
Fee Collected during the year (A)	80,500	13,72,750	-	97,750
Expenses during the year (B)	17,186	3,42,562	9,92,595	75,735
Difference for the year (A-B)	63,314	10,30,188	(9,92,595)	22,015
For the year 2022-23				
Fee Collected during the year (A)	-	-	17,66,265	-

Expenses during the year (B)	26,021	-	9,66,737	-
Difference for the year (A-B)	(26,021)	-	7,99,528	-
Total (Surplus)	80,320	5,59,413	(11,69,843)	33,890

*IT Fees (collected from all students), Science fee (collected from XI and XII) and Insurance fees (Collected from all students)

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

The school is also 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 in the subsequent proposal of fee increase by 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 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.

- The Directorate vide its order No. F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 directed that the school shall provide 25% reservation to children belonging to EWS category. Even as per the land allotment letter, the school is required to provide free ship to the students belonging to weaker section. However, as per the information provided by the school for FY 2020-21 to FY 2022-23, it has been noted that the school has not complied with above requirement in FY 2020-21 to FY 2022-23. Therefore, DDE District may be requested to look into this matter and ensure compliance with the above requirements. The details of total students and EWS students for the FY 2020-21 to FY 2022-23 are tabulated below:

Particular	FY 2020-21	FY 2021-22	FY 2022-23
EWS	114	120	213
Total Strength	936	883	860
% of EWS students to total students	12.18%	13.59%	24.77%

- As per order No. F.DE-15/ACT-I/WPC-4109/Part/13/7905-7913 dated 16.04.2016 "The Director hereby specify that the format of return and documents to be submitted by schools

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under rule 180 read with Appendix-II of the Delhi School Education Rules, 1973 shall be as per format specified by the Institute of Chartered Accountants of India, established under Chartered Accountants Act, 1949 (38 of 1949) in Guidance Note on Accounting by Schools (2005) or as amended from time to time by this Institute."

On review of audited Financial Statements for the FY 2020-21 to FY 2022-23, it has been noted that the depreciation on fixed assets have been provided at the rates prescribed in the Income Tax Rules, 1962. Therefore, the school is directed to provide depreciation on assets in accordance with the guidance note cited above.

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 2023-24 is INR **7,60,71,782** out of which the expected expenditures of the school would be INR **8,30,73,078** resulting in net deficit of INR **70,01,296** for the FY 2023-24. The detailed calculation is as under:

Particulars	Amount (in INR)
Cash and Bank balances as on 31.03.2023 as per Audited Financial Statements	2,07,10,838
Investments as on 31.03.23 as per Audited Financial Statements	3,13,37,768
Fund Available with DAVCMC as on 31.03.2023 as per Audited Financial Statements	29,57,539
Liquid Funds as on 31.03.2023	5,50,06,145
Recovery of excess administrative charges paid (Refer Financial Suggestion for Improvement No. 1)	70,30,990
Add: Expected Fees for FY 2023-24 as per school's submission (after considering the impact of increase in fee allowed in previous sessions)	4,78,93,727
Add: Other Income for FY 2022-23 as per Audited Financial Statements (Refer Note 1 below)	41,49,509
Total Available Funds for FY 2023-24	11,40,80,371
Less: FDR in the joint name of Manager, School and Dy. Director of Education as on 31.03.2023 (Refer Note 2 below)	50,00,000
Less: Development Fund as on 31.03.2023 as per Audited Financial statements of FY 2022-23	13,66,850
Less: Caution Money as on 31.03.2023(Refer Financial Suggestion for Improvement No. 4)	5,77,600
Less: Gratuity and leave encashment LIC as per Audited Financial statements of FY 2022-23 (Refer Financial Suggestion for Improvement No. 2)	3,10,64,139
Net Available Funds for FY 2023-24 (A)	7,60,71,782
Less: Budgeted expenses for the session 2023-24(Refer Note 3 below)	8,30,73,078
Total Estimated Expenditure for FY 2023-24 (B)	8,30,73,078
Net Deficit (A-B)	70,01,296

Note 1: All other income as per financial statements for the FY 2022-23 has been considered with the assumption that the amount received in FY 2022-23 will at least accrue during FY 2023-24.

Note2: The details of fixed deposit held by the school as submitted by the school are provided below:

Particulars	Amount (in INR)	Remarks
FDR for DOE/ CBSE	50,00,000	FDR in the joint name of School, DoE and CBSE hence, the same has been deducted while calculating the fund position of the school.
Total	50,00,000	

Note 3:All budgeted expenditure proposed by the school has been considered while deriving the fund position of the school except following:

Heads	Budgeted expenditure in FY 2023-24	Amount Disallowed	Remarks
Administrative Charges	8,03,737	8,03,737	Refer Financial suggestion for improvement no. 1
Agency Charges	26,40,000	26,40,000	The school has changed the name of administrative charges to Agency charges and thus, cannot be considered.
Arrears of 7th CPC	3,50,05,105	3,50,05,105	7 th CPC arrear to the extent provisioned in audited financial statements has been allowed and considered separately.
Dearness Allowance	1,50,98,800	42,07,246	The DA budgeted allowed to the extent of 110% of previous year expenditure.
Total	5,35,47,642	4,26,56,088	

- ii. In view of the above examination, it is evident that the school does not have surplus fund to meet its budgeted expenditure for the academic session 2023-24 at the existing fee structure. In this regard, the directions issued by the Directorate of Education vide circular no. 1978 dated 16.04.2010 states:

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

AND WHEREAS, in the light of the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, the proposal of the school for the session 2023-24 have been evaluated and certain financial suggestions have been identified (appropriate financial impact has been taken on the fund position of the school) and certain procedural suggestions which were also noted (appropriate instruction against which have been given in the order) that the sufficient funds are not available with the school to carry out its operations for the academic session **2023-24**.

AND WHEREAS, while evaluating the fee hike proposal, department considers that how much liquid funds would require the school for a particular session for smooth operation without

compromising with the quality of education. Thus, while deriving the fund position of the school all legitimate expenditures revenue as well as capital in accordance with the provisions DSEA&R, 1973 and pronouncement of Courts judgment have been considered. Therefore, balance of the other current assets other and current liabilities has not been considered. Because it is clear that the current assets, loans and advances and current liabilities are cyclic in nature and the same have already been considered in the form of budgeted income and expenditure of the school in the earlier years. Thus, current assets, loans and advances and current liabilities will always reflect in the financial statements at the end of the financial year.

AND WHEREAS, it is noticed that the school has utilized INR 70,30,990 in contravention of the provisions of DSEA&R, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover the aforesaid amount from the society. The receipts along with copy of bank statements showing receipt of the above-mentioned amount should be submitted with DoE, in compliance of the same within 30 days from the date of issue of the order. Non-compliance with this direction shall be viewed seriously as per the provision of the DSEA, 1973 and the DSER, 1973 without providing any further opportunity of being heard.

AND WHEREAS, the fee proposal of the school 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 sufficient funds are not available with the school for meeting financial implication for the academic session 2023-24. Keeping this in view, and exercising the powers conferred under Rule 43 of DSER, 1973, the Director (Education) has accepted the proposal submitted by the school and allowed an increase in fee by 15% to be effective from 01.01.2024.

AND WHEREAS, considering the financial situation and existing deficiencies and keeping in view that salary and other employee's benefits can be paid to the teachers and staff smoothly, the fee hike is allowed to the school with the suggestions for improvement. Further, school is hereby directed that the additional income received on account of increase fee should be utilized at first instance only for payment of salary and salary arrears and submit the compliance report within 30 days from the date of issue of the order.

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 thus, school should ensure to charge fee only under the prescribed heads and utilized the fees collected for the defined purposes in accordance with the provisions of the DSEA, 1973 and the DSER, 1973.

AND WHEREAS, the school is directed, henceforth to take necessary corrective steps on the financial and other suggestion noted during the above evaluation process and submit the compliance report within 30 days from the date of issue of the order to the D.D.E (PSB).

Accordingly, it is hereby conveyed that the proposal for fee hike of **DAV Public Senior Secondary School, A Block, Janakpuri, New Delhi-110058 (School ID- 1618247)** filed by the school in response to the order Nos. F.DE.-15(40)/PSB/2023/1964-1972 dated 01.03.2023 and F.DE.-15(40)/PSB/2023/2685-2692 dated 27.03.2023 for the academic session 2023-24, is accepted by the Director (Education) with the above conclusion and suggestions and the school is allowed to increase the fee by 15% for session 2023-24 to be effective from 01.01.2024.



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

1. To increase the fee only by the prescribed percentage from the specified date i.e., 01.01.2024.
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 the 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



(JAI PARKASH)

Deputy Director of Education
(Private School Branch)

Directorate of Education, GNCT of Delhi

To
The Manager/ HoS
DAV Public Senior Secondary School,
A Block, Janakpuri,
New Delhi-110058
School ID- 1618247

No. F.DE.15 (1670)/PSB/2023/ 10145-10149

Dated: 14/12/23

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 (W-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.



(JAI PARKASH)

Deputy Director of Education
(Private School Branch)

Directorate of Education, GNCT of Delhi

