

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

No. F. DE-15/ACT-I/WPC-4109/PART/13/ 988-941

Dated: 26/9/2017

ORDER

Whereas, the request of Shaheed Rajpal DAV Public School, Dayanand Vihar, Delhi-110092 for increase in fee for the academic session 2016-17 was rejected by Director (Education) vide order No.F.DE.15/Act-1/WPC-4109/PART/13/306-310 dated 27.12.2016 with the specific direction to rectify the deficiencies as illustrated in the said order and submit compliance report to Dy. Director of Education concerned within in thirty days.

And whereas, the Director (Education) had referred to the representation of Shaheed Rajpal DAV Public School against the fee hike rejection order of this Directorate and had decided to give an opportunity to the school to be heard in person.

And whereas, a committee was constituted to hear the case of the school in detail with a view to assist the Director of Education to dispose of the representation.

And whereas, in this connection, an opportunity of being heard was provided to the Manager/HoS of Shaheed Rajpal DAV Public School on 12.05.2017 at 02.30PM at Conference Hall, Ludlow Castle School Sports Complex, Civil Lines, Delhi-110054.

And whereas, the submissions of the schools were heard by the above said committee on 12.05.2017 at 02.30 PM and during the hearing, the issues raised in the representation of the school were discussed at length.

And whereas, after examining the proposals of Fee Hike submitted by DAV Schools, it was observed that all DAV schools are run under the aegis of DAV College Management Committee (DAVCMC) which runs a number of schools and colleges in all over India and are following the same accounting and financial procedure across all schools, and these common accounting and financial procedures has led to issues such as making contribution to a pool account maintained by DAV CMC for payment of Leave Encashment and Gratuity, maintenance of three separate bank accounts, payment of Administrative Charges to DAV CMC, collecting Rs. 10,000 as building fund from students, deposit of extra funds of schools to DAVCMC; etc. The above procedures are not in consonance with the provisions of DSEA&R, 1973.

And whereas, in order to understand the procedure being followed as well as to seek clarification/justification on these issues, apart from hearing to the respective schools, as mentioned above, the Management of DAV CMC and Director (DAV CMC) alongwith their Account functionaries were called twice to discuss these issues and to obtain necessary clarifications. In this regard, point-wise clarification has been provided by DAV CMC which is as under:

Table 1: Common Observations

S. No.	Common Observation	Clarification given by DAV CMC	Remarks
1.	The school has been paying a sum equal to 4% of the total basic pay of staff of the school to DAVCMC. As per 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.	DAV CMC is collecting administrative charges from the schools under its management for providing administrative support and varied facilities viz. financial audit of schools through audit and accounts section, academic audit, training of Principals, teachers and other staff of the schools through centre for academic Excellence, construction and property management by estate department, legal and taxation services, providing services relating to provident fund, gratuity, leave encashment and EDLI etc. In addition, DAV CMC is nominating local management committee, selection committee and building subcommittee for smooth functioning of the schools. DAV CMC is also organizing science, maths and ICT Olympiads and having a separate education board for our schools for classes up to VIIIth Standard. The entire administrative control is being dealt at DAV CMC level. All orders relating to postings, transfers, sanctions of purchases, circulars, notifications etc. are issued from DAV CMC, New Delhi. The DAV CMC has full fledged department for assessment and evaluation of schools, their principals and staff and based on feedback, necessary steps are being taken by DAV CMC for their improvement. We are also providing legal assistance to various schools for any legal disputes. DAV CMC has engaged staff for the above services and salaries and other statutory payments of staff are being met from these charges collected	Though practice followed by DAV Schools is not in consonance with DSEA&R, 1973. Keeping in view submission/ justification given by DAV CMC as well as keeping in view the managerial structure of DAV CMC to have a check and balances as well as economy in expenditure, the submissions of DAV CMC are taken on record.

S. No.	Common Observation	Clarification given by DAV CMC	Remarks
		<p>from schools is nominal considering the nature and quantum of services being provided by the DAV CMC. The schools contribute 4% of the Basic Pay of their staff as administrative Charges. The schools are not required to incur any cost for these services which leads to a huge saving as an institution and helps us bring uniformity across the institution.</p>	
2.	<p>Payments in relation to Gratuity and Leave Encashment</p>	<p>The gratuity and leave encashment benefits of all staff of DAV Schools are administrated/ controlled at Head office through common pool fund. All investments of contributions made by the schools are made by Head office in specified government securities and the payment of claims at the time of retirement and leaving the services are settled by head office. Separate school-wise ledger accounts are being maintained at DAV CMC showing liabilities for gratuity and leave encashment. There is no default of delay in settlement of claims.</p>	<p>During the course of hearing, DAV CMC was asked to submit the details of gratuity and leave encashment liabilities of the school as at 31st March, 2016 as per its books of accounts. Accordingly, the DAV CMC has submitted duly certified ledger account of Gratuity and Leave Encashment for each school.</p> <p>It may be noted that:</p> <ul style="list-style-type: none"> - There is no actuary valuation of gratuity and leave encashment liabilities of the school. - Liabilities and corresponding investments against gratuity and leave encashment are not reflected in the books of accounts of the school. Also, benefit of interest earned on these investments is not passed on to individual school by DAV CMC. <p>Thus, school is hereby directed:</p> <ul style="list-style-type: none"> - To have actuary valuation of its gratuity and leave encashment liabilities; - To disclose its liabilities on account of gratuity and leave encashment along with the corresponding

S. No.	Common Observation	Clarification given by DAV CMC	Remarks
			<p>amount of investments against that in its financial statements from the financial year 2017-18. Also, wherever the existing provisions for these liabilities are in excess of the liabilities determined by the actuary, the excess amount so provided shall be transferred to general reserve fund of the school. In case, the amount currently provided is lesser than amount determined by the actuary, school shall provide the balance amount in a reasonable and prudent manner ensuring that burden of same is spread over the years and not charged in a single year.</p> <p>- To add back the amount of interest, as was earned on gratuity and leave encashment fund by DAV CMC over the years, duly certified by the statutory auditor of the school, in the corresponding investment accounts of the school.</p>
3	Reserve Fund/ Loan with DAVCMC	Some of the schools in order to secure their money deposit with DAV CMC as reserve fund. DAV CMC is paying interest on these deposits @ 8% per annum which is higher than bank FD rates. Out of this reserve fund, loans etc. to the needy schools are arranged and they pay interest on these loans and advances.	As per 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. Thus, the school is hereby directed strictly to ensure that exact amount of interest is received from the society. This fund is obviously available to the school and calculations have accordingly been made. Reconciliation statement of interest received /receivable should be attached with next year's fee hike proposal.

S. No.	Common Observation	Clarification given by DAV CMC	Remarks
4	One time fees collection of Rs. 10,000/-	Some of the schools are charging one time fees of Rs.10,000/- at the time of admission for various student development activities over the period of their stay in the schools which normally is 12 to 14 years. As discussed in the meeting held on 03.07.2017, the collection under this head is being treated as fees to be utilized for meeting establishment and administrative cost.	School is not allowed to charge one time fees at the time of admission for development activity of students. Charging of one-time fees at the time of admission tantamount to capitation fee which is prohibited under section 13 of the Right of Children To Free and Compulsory Education Act, 2009. The school is hereby directed not to charge any such fee from the students in future and to adjust the fee already collected against the monthly fee due. The alleged purposes for which fee is collected seems to be under earmarked levies which ought to be collected on actual basis.
5	Operation of Bank Account in the name of DAVCMC	As per the financial scheme each school maintains three bank accounts viz. School Account and Pupil Fund Account, both being operated by Head of the School and Manager and the third being DAV CMC account which is operated by office bearers of the Managing Committee. The third account has been maintained with a view of exercise financial control over the schools. The schools are required to transfer all fees collections and other revenues to this account and the expenditure of the school is recouped from this account after they are approved by DAV CMC. All schools have to submit expenditure statements alongwith documentary evidences to Head Office who after examining these allow the expenses to be withdrawn from this account. The schools have to justify the expenditure vis.a.vis. budgets which are submitted by the schools before the start of the financial year. This scheme of management has been approved by Directorate of	Accepted, in view of 'Scheme of Management' of the school, as approved by the DoE at the time of granting of recognition to the school, school is allowed to maintain a bank account in the name of 'DAV College Management Committee'. The said bank account can be operated by the office bearers of the DAV College Management Committee.

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S. No.	Common Observation	Clarification given by DAV CMC	Remarks
		<p>Education.</p> <p>At times schools are unable to deposit the cheques sent by DAV CMC in time due to postal delay or shortage of funds and as per the accounting practices such cheques have to be shown as cheques in hand at the close of financial year with corresponding credit to DAV CMC. This is only a book entry and these cheques are subsequently cleared from the fee income transferred by the schools to this bank account.</p>	

The above clarifications of DAV CMC are taken on record.

The submissions made by the school are analyzed in light of above discussion with DAV CMC on common observations and in accordance with the provisions of Delhi School Education Act and Rules, 1973 and directions are issued there-under:-

Table -2: Financial discrepancies:-

S. No.	Detail of discrepancy	Submissions of the school	Remarks
1.	For some sample transactions, the comparative quotations obtained for purchase of goods and services were not provided. The comparative quotations provided for sample procurement of goods and services were not genuine.	The school has duly followed the purchase procedure and quotations are available on file which can be verified.	School is directed to implement proper internal control system in relation to procurement of goods and services. Compliance shall be verified at the time of next fee proposal of the school, if any.
2.	There exists no provision for Gratuity and Leave Encashment in the books of accounts of the school as the same is maintained in the pool fund account of DAV CMC.	The gratuity and leave encashment benefits of all staff of DAV Schools are administrated/controlled at Head office through common pool fund. All investments of contributions made by the schools are made by Head office in specified government securities and the	<p>During the course of hearing, DAV CMC was asked to submit the details of gratuity and leave encashment liabilities of the school as at 31st March, 2016 as per its books of accounts. Accordingly, the DAV CMC has submitted duly certified ledger account of Gratuity and Leave Encashment for each school.</p> <p>It may be noted that:</p> <p>- There is no actuary valuation of</p>

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		<p>payment of claims at the time of retirement and leaving the services are settled by head office. Separate school-wise ledger accounts are being maintained at DAV CMC showing liabilities for gratuity and leave encashment. There is no default of delay in settlement of claims.</p> <p>As per DAV CMC submission, the Gratuity fund and Leave Encashment fund balance of the school as at 31.03.2016 are Rs. 2,66,93,529/- and Rs. 1,69,07,878/- respectively.</p>	<p>gratuity and leave encashment liabilities of the school.</p> <ul style="list-style-type: none"> - Liabilities and corresponding investments against gratuity and leave encashment are not reflected in the books of accounts of the school. Also, benefit of interest earned on these investments is not passed on to individual school by DAV CMC. <p>Thus, school is hereby directed:</p> <ul style="list-style-type: none"> - To have actuary valuation of its gratuity and leave encashment liabilities; - To disclose its liabilities on account of gratuity and leave encashment along with the corresponding amount of investments against that in its financial statements from the financial year 2017-18. Also, wherever the existing provisions for these liabilities are in excess of the liabilities determined by the actuary, the excess amount so provided shall be transferred to general reserve fund of the school. In case, the amount currently provided is lesser than amount determined by the actuary, school shall provide the balance amount in a reasonable and prudent manner ensuring that burden of same is spread over the years and not charged in a single year. - To add back the amount of interest, as was earned on gratuity and leave encashment fund by DAV CMC over the years, duly certified by the statutory auditor of the school, in the corresponding investment accounts of the school.
3.	The school has charged building fund from the new admission students for the period under consideration. As per Public Notice dated 04.05.1997, the school cannot charge building fund from the students.	The Building fund received in earlier years has been utilised for renovation and strengthening of building which was in shamble and depleted conditions. The school has not constructed	School is not allowed to any fees at the time of admission in the name of building fund from students. Charging of building fee at the time of admission tantamount to capitation fee which is prohibited under section 13 of the Right of Children To Free and Compulsory Education Act, 2009. The school is hereby directed not to

	Amounts of Rs. 1.03 crores, Rs. 1.18 crores and Rs. 89.35 lacs were collected as building funds for the financial years 2013-14, 2014-15 and 2015-16 respectively. The building fund thus collected has been utilized for renovations or additions in the school building.	any new building.	charge any such fee from the students in future and to adjust the fee already collected against the monthly fee due. Compliance shall be verified at the time of next fee increase proposal of the school.
4.	No designated fund has been created for Student Activity Welfare Fund (SAW Fund) as required under Order no. F.D.E-15/ACT-I/WPC-4109/Part/13/7905-7913 dated 16-04-2016. It was further noted that the amount received from the students for extra-curricular activities in the period under consideration has been utilized for meeting cost of establishment or recurring expenses which is non-compliance to Clause 22 of Order No. F.D.E./15 (56) /Act /2009 /778 .	The surplus from student welfare activity fund has been used for meeting the shortfall in tuition fee for the payment of establishment costs. In spite of this, the school is in deficit.	As per clause 22 of the order dated 11.02.2009, school is to charge earmarked levies on 'no profit no loss' basis and the same are to be utilised for the purposes for which these were collected. Further, school maintain proper books of accounts depicting clearly the amount collected, amount utilised and balance amount. The school should follow DOE instructions in this regard.
5.	Development fund has not been created by the school as required by Order no. F.D.E-15/ACT-I/WPC-4109/Part/13/7905-7913 dated 16-04-2016. Further, the Development fee has been treated as Revenue Receipt and the same has been utilized for meeting cost of establishment and recurring expenses, which is non-compliance to Clause 14 of Order	Tough no separate fund is created for development fee but it is ensured that it was utilised for capital expenditure and repairs as per norms. Some amount was utilised for payment of establishment cost as tuition fee falls short of requirement.	As per clause 14 of the order dated 11.02.2009, school is not allowed to treat development fee as revenue receipt and is required to maintain depreciation reserve fund. School is directed to do proper accounting of the development fee collected and separate fund account should be maintained and the same should be utilised for the stipulated purposes in accordance with clause 14 of the order dated 11.02.2009. School is not to charge development fee unless it comply with directions of this Directorate.

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	No. F.DE./15 (56) /Act /2009 / 778 Development Fees received for 2015-16 amounted to Rs.2,31,37853. This amount has been considered as capital receipt.		
6.	While there was no instance of fund diversion to other educational establishments or schools, it has been noted that an amount of Rs.1,73,250 donated to M/S Col. V.R.Mohan DAV PS Dera Basti in FY 2013-14.	Rs. 173,250 worth of furniture was donated to DAV - PS Derabassi during FY 2013-14 to help that school.	The School should follow DOE instructions in this regard.
7.	For purchase of Smart Boards, no comparative quotations were made available for review by the school and it has been noted that all Smart Boards have been purchased from a single vendor, i.e, Mind Shaper Technologies Pvt. Ltd.	DAV CMC has nearly 900 institutions under the management. They have pooled its requirement for smart boards to get a better price and the school is purchasing smart boards from the vendor selected by the DAV CMC after following the due process in this regard.	Contention of school is accepted. However, school is directed to implement proper internal control system in relation to procurement of goods and services ensuring that all transactions are entered on arms' length prices only.
8.	The school has entered into a contract with M/S Bhupinder Singh Gujral for building renovation work. The contract was signed without calling an open tender. the item wise detail of work vis-à-vis DSR Rate, 2012 was compared and it was subsequently noted that the rates agreed with the contractor were higher than DSR Rates, 2012. Total amount paid over 3 yrs 3.92 crores.	The school has awarded contract for building renovation to M/s Bhupinder Gujral after inviting tenders from various contractors after following due process. Some of the rates in the quotation are at variance with DSR rates (both lower and higher side) which has impact of Rs. 3 lacs approximately and considered as insignificant against the contract value of	No documents were submitted to substantiate its claim. School is directed to implement proper internal control system in relation to procurement of goods and services ensuring that all transactions are entered on arms' length prices only. Further, school is directed to submit comparative statement of rates and overall impact of these variances.

		Rs. 3.92 crores.	
9.	The school does not maintain the Fixed Asset Register .	The school has maintained the fixed assets register though the same was not in the format as desired by CA firm.	Accepted by School. School directed to maintain fixed asset register in proper format covering each of the assets, its purchase cost, location, year of purchase, units, depreciation, etc. Compliance shall be verified at the time of next fee increase proposal of the school, if any.
10.	The terms and conditions mentioned in the land allotment letter mandates a payment of annual ground rent of Rs. 20,000 p.a for Secondary Building and Rs. 52,322 p.a for Nursery wing to Delhi Government. The school has not paid the annual ground rent to the Delhi Government and moreover, there is no provision created currently for ground rent payment on accrual basis.	The school did not received demand on ground rent and as such no provision has been made in accounts. We shall ensure to make provisions of pending ground rent.	The school has ensured to comply the same.
11.	The school does not maintain a security deposit register with student wise closing balance.	The school has started maintaining student wise security register and shall be completed shortly.	School has ensured to comply the same in future. Compliance shall be verified at the time of next fee increase proposal of the school, if any.
12.	The school has paid ground rent of Rs. 5,84,386/- in the year 2012-13 for the preceding 4-5 years on being demanded by the municipal authorities. However the payment was capitalized and added to the cost of the land instead of reflecting the same in Profit and Loss Account. This has resulted in overstatement of Surplus for the year carried forward and Assets of the school.	If it was charged to income & expenditure account, the deficit of the school shall go up.	Improper response. School is directed to follow the correct accounting practices.

Other discrepancies:

S. No.	Detail of discrepancy	Submissions of the school	Remarks
1.	Some entries of cash collection in cash book of the school have been accounted with a delay of 1-3 days, while the same needs to be accounted on the same day of cash receipt.	The school is not receiving fee in cash. The bank provides statement of fee collected along with fee slips on basis of which accounting entries are passed.	Compliance shall be verified at the time of next fee increase proposal of the school, if any.
2.	The school has increased its fees by 10% in the period under consideration. However, the school could not provide any evidence of prior approval from the Directorate of Education sanctioning the fee increase, which is in violation to Section 17(3) of Order No. F.DE./15(56) /Act/ 2009/ 778.	The collection of increased fee was discontinued in July 2016.	The School should follow DOE instructions in this regard. School is directed to refund/ adjust the excess fee received in the current session.
3.	No designated fund has been created by the school for the pupil fee collected from the students, which is non-compliance to Order no. F.D.E-15/ACT-I/WPC4109/Part/13/7905-7913 dated 16-04-2016. The school has not considered alternative ways of augmenting revenues as the surplus in pupil fund could be utilized for augmenting revenues, hence non-compliance to Clause 11 of Order No. F.DE./ 15(56) /Act/2009/ 778. Further as per Rule 149 of DSEA, 1973 the pupil fee cannot be charged more than Rs. 2 per month, while the school currently charges Rs. 150 per month from the student.	The school is in deficit thus used pupil fee and other fee to meet its establishment and administrative expenses.	The School should follow DOE instructions in this regard.
4.	The un-refunded caution money has not been reflected as income for the next financial year after completion of thirty days and instead is reflected as liability, hence violating Clause 18 Order No. F.DE./15 (56) /Act /2009 / 778.	As suggested, un-refunded caution money is being transferred to income in the current financial year.	As per clause 18 of the order dated 11.02.2009, school should maintain separate bank account for the caution money collected and interest earned on the same, if any, is to be credited to the caution money account. School should follow DoE instructions in this regard. Compliance shall be verified at the time of next fee increase

5.	Transportation facility is used by the students for 10.5 months and payment to the transportation vendor is also made for 10.5 months. However, the school is charging transportation charges for eleven months from the students thus creating a surplus of approximately Rs. 13.64 lacs in FY 2015-16.	The surplus of transport fund has been used to meet the deficit in establishment cost.	proposal of the school, if any. Improper response. As per clause 22 of the order dated 11.02.2009, school is to charge earmarked levies on 'no profit no loss' basis and the same are to be utilised for the purposes for which these were collected. Further, school maintain proper books of accounts depicting clearly the amount collected, amount utilised and balance amount. The school should follow DOE instructions in this regard.
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And whereas, after going through the representations dated 30.01.2017 and submissions made by the school during the hearing held on 12.05.2017 as well as financial statements/budget of the school available with this Directorate, it emerges that:-

The school is having a surplus fund of Rs. **5,60,58,063/-** as per the following details:-

Particulars	Amount (Rs.)
Cash and Bank balances as on 31.03.16 as per audited Financial Statements	1,59,62,712
Investment as on 31.03.16 as per audited Financial Statements	4,83,38,834
Total	6,43,01,546
Less: Development Fund and Depreciation Reserve Fund#	0
Available Funds	6,43,01,546
Fees for 2015-16 as per financial statement (We have assumed that the amount received in 2015-16 will at least accrue in 2016-17)	19,24,58,892
Other income for 2015-16 as per financial statement	5,64,60,225
Estimated availability of funds for 2016-17	31,32,20,663
Less: Budget expenses for the session 2016-17 as submitted by school management*	25,71,62,600
Net Surplus**	5,60,58,063

#In the balance sheet of the school for FY 2015-16, development fee fund and depreciation reserve fund are nil.

*School has budgeted for Vehicles (buses and staff car) which amounts Rs. 42,00,000/-. This expenditure cannot be considered as part of fee structure as it cannot be charged from each

student and the school should purchase the vehicles out of the accumulated surplus generated from transport fee.

**Since sufficient surplus is available with the school, the school is hereby directed to maintain the liquidity in the form of investment for 03 month salary and this investment should be in the joint name of Dy. Director (Education) and Manager of the School as per the condition of recognition letter and clause 10 of form 2 of Right of Children to free and compulsory education Act, 2009.

And whereas, in view of the above examination, it is evident that the school is having sufficient surplus funds even after meeting all the budgeted expenditure for the financial year 2016-17.

And whereas, as per clause 22 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11/02/2009, user charges should be collected on no profit and no loss basis and should be used only for the purpose for which these are collected. Accordingly, the school is advised to maintain separate fund in respect of each earmarked levies charged from students in accordance with the DSEA & R, 1973 and orders, circulars, etc., issued there under. If there are large surpluses under any earmarked levy collected from the students, the same shall be considered or adjusted for determining the earmarked levy to be charged in the next academic session.

And whereas, as per clause No. 14 of Order No. F.DE./ 15(56)/ACT/2009/778 dated 11.02.2009, '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, fixture 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 reserved fund, equivalent to the deprecation 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.' Accordingly, school is advised to maintain separate development fund and utilized the same strictly in accordance with the DSEA & R, 1973 and orders, circulars, etc., issued there under.

And whereas, these recommendations alongwith relevant materials were put before Director of Education for consideration and who after considering all the material on the record has found that the school is having sufficient surplus funds to meet the financial implications for the financial year 2016-17 and the representation dated 30.01.2017 and subsequent submissions made thereafter in this regard find no merit in respect of sanction for increase in fee and hereby rejected on the basis of above mentioned observations.


Accordingly, it is hereby conveyed that the representations for fee hike of Shaheed Rajpal DAV Public School, Dayanand Vihar, Delhi-110092, has been rejected by the Director of 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 fee for the session 2016-17. If, in case, increased fee has already been charged from the parents, the same shall be refunded/ adjusted.

2. To comply with all the directions/ instructions as mentioned in this order.
3. In the light of Judgment of Modern School vs Union of India, the salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings. Therefore it is to be ensured not to include capital expenditure as a component of fee structure to be submitted by the school under section 17(3) of DSEA&R, 1973.
4. The fee should be utilised as per letter and spirit of Rule 177 of the DSEA & R, 1973 and the judgement of the Hon'ble Supreme Court in the case of Modern School Vs Union of India (2004).

This issues with the prior approval of the Competent Authority.

Non compliance of the order shall be viewed seriously.


(Yogesh Pratap)
Deputy Director of Education-1
Private School Branch
Directorate of Education

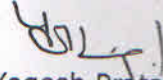
To

The Manager/HoS
Shaheed Rajpal DAV Public School,
Dayanand Vihar, Delhi-110092.

No. F. DE-15/ACT-I/WPC-4109/PART/13/937-961 Dated: 26/9/2017

Copy to:-

1. P.S. to Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. P.A. to Addl. Director of Education (Private School Branch), Directorate of Education, GNCT of Delhi.
4. DDE concerned
5. Guard file.


(Yogesh Pratap)
Deputy Director of Education-1
Private School Branch
Directorate of Education