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

No. F.DE.15(753)/PSB/2022/4806-4810 **Dated: 22/06/22**

ORDER

WHEREAS, **Happy Home Public School, Sector-11, Rohini, New Delhi, School ID-1413204** (hereinafter referred to as "**the School**"), run by the Greenland Educational Welfare Society (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 to the DoE. Such full statement of fee is required to indicate estimated income of the School to be derived from the fees and estimated operational expenses to be incurred during the ensuing year 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) 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 objectives 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 recognized 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 the Writ Petition No. 4109/2013 in the matter of Justice for All vs. 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 private unaided recognized Schools to whom land has been allotted by the DDA/ land owning agencies.

AND WHEREAS, accordingly, the DoE vide order No. F.DE.15 (40)/PSB/2019/2698-2707 dated 27.03.2019, directed to all the private unaided recognized Schools, running on the land allotted by the DDA/other land owning agencies on concessional rates or otherwise, with the condition to seek prior approval of DoE for increase in fee, to submit their proposals, if any, for prior sanction, for increase in fee for the session 2018-19 and 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DoE, the School submitted its proposal for enhancement of fee for the academic session 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 examine the proposals submitted by the Schools for fee increase for justifiability or not, the DoE has deployed teams of Chartered Accountants at HQ level who 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 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 to be heard on 28.11.2019 to present its justifications/ clarifications on fee increase proposal including audited financial statements. Based on discussions, the School was further asked to submit necessary documents and clarification on various issues. During the aforesaid hearing, compliances against Order No. F.DE-15/ (656)/PSB/ 2018/30744-30748 dated 19.12.2019, issued for academic session 2017-18, was also discussed and submissions taken on record.

AND WHEREAS, the response of the School along with documents uploaded on the web portal for fee increase, and subsequent documents submitted by the School, were evaluated by the team of Chartered Accountants; the key observations noted are as under:

A. Authenticity of Audited Financial Statements

1. As per Appendix II to Rule 180(1) of DSER, 1973, the school is required to submit final accounts i.e. receipts and payment account, income and expenditure account and balance sheet of the preceding year duly audited by a Chartered Accountant by 31st July.

   On account of number of complaints received by the Institute of Chartered Accountants of India (ICAI) regarding signatures of Chartered Accountants (CAs) are being forged by non-CAs and corresponding findings by ICAI that financial documents/certificates attested by third person misrepresenting themselves as Chartered Accountants (CA) are misleading the Authorities and Stakeholders, ICAI, at its 379th Council Meeting, made generation of Unique Document Identification Number (UDIN) mandatory for every signature of Full time Practising Chartered Accountants in phased manner for the following services:

   - All Certificates with effect from 1 Feb 2019
   - GST and Income Tax Audit with effect from 1 Apr 2019
   - All Audit and Assurance Functions with effect from 1 Jul 2019

   Therefore, generation of UDIN has been made mandatory for all audit and assurance functions like documents and reports certified/ issued by practising Chartered Accountants from 1 Jul 2019. The UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

   Further, ICAI issued an announcement on 4 June 2019 for the attention of its Members with the requirement of mentioning UDIN while signing the Audit Reports effective from 1 Jul 2019, which stated "*With a view to bring uniformity in the manner of signing audit reports by the members of ICAI, it has been decided to require the members of ICAI to also mention the UDIN immediately after the ICAI's membership number while signing audit reports. This requirement will be in addition to other requirements relating to the auditor's signature prescribed in the relevant law or regulation and the Standards on Auditing.*"

   The financial statements for FY 2018-2019 submitted by the school along with Audit Report dated 20 Jul 2019 signed by Chartered Accountants did not cite UDIN, as mandated by ICAI. Therefore, authenticity of the audit and that of the financial statements for FY 2018-2019 submitted by the school could not be verified.

   Further, on review of the audited final accounts of FY 2018-2019 submitted by the school, it was noted that though the Receipt and Payment Account was duly signed by the auditor with reference thereon to the audit report of even date, no opinion was given by the auditor on the Receipt and Payment Account in its audit report. The auditor only gave his opinion on the true and fair view of:

   - The financial position in the case of the Balance Sheet as on 31 March and
   - The financial performance for the year in the case of Income and Expenditure Account.

   Thus, the auditor did not give his opinion on the receipt and payment account. The school did not provide reasonable justification for auditor's non-inclusion of receipt and payment account in his audit opinion. Further, the school did not submit the audit opinion issued by the auditor and notes to accounts with the final accounts of FY 2016-2017 and FY 2017-2018. Accordingly, it could not be validated if the Auditor opined on the Receipt and Payment Account.

While the school has not complied with the statutory requirement of submission of audited final accounts and has submitted unauthentic final accounts, these financial statements for FY 2018-2019 have been taken on record by the Directorate and the same have been considered for evaluation of the fee increase proposal of the school for the academic session 2019-2020 assuming the same as unaudited/provisional financial statements.

The school is directed to confirm from the auditor whether UDIN was generated in respect of the audit opinion issued by the auditor on the financial statements of the school for FY 2018-2019. If it was generated, the same should be mentioned by the school in its compliance report. In case, UDIN was not generated by the auditor, the school is directed to seek explanation from the auditor for not complying with the requirements notified by ICAI and get the said audit report and financial statements verified from the Institute of Chartered Accountants of India for its authenticity and validity.

The school is further directed to ensure that the audit opinions on its future final accounts (i.e. Balance Sheet, Income and Expenditure Account, and Receipt and Payment Account) by practicing Chartered Accountant comply with the requirements enunciated by their regulatory body i.e. The Institute of Chartered Accountants of India and must cover the Receipt and Payment Account. Also, the school must ensure submission of complete set of final accounts including Auditor's Opinion and Notes to Account.

B. Financial observations

1. Rule 177 of DSER, 1973 *states "(1) Income derived by an unaided recognised school by way of fees shall be utilised 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 utilised by its managing committee for meeting the capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely:*

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

   (2) The savings referred to in sub-rule (1) shall be arrived at after providing for the following, namely:-

   (a) pension, gratuity and other specified retirement and other benefits admissible to the employees of the school,
   (b) the needed expansion of the school or any expenditure of a development nature,
   (c) the expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion or construction of any building or establishment of hostel or expansion of hostel accommodation,
   (d) co-curricular activities of the students,
   (e) reasonable reserve fund, not being less than ten percent, of such savings."

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

As per direction no. 2 included in the Public Notice dated 4 May 1997, "*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*". Additionally, Hon'ble High Court of Delhi in its judgement dated 30 Oct 1998 in the case of Delhi Abibhavak Mahasangh concluded that "*The 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 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure.*"

Accordingly, based on the aforementioned public notice and High Court judgement, 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 school funds i.e. fee collected from students is not to be utilised for the same except in compliance with Rule 177 of DSER, 1973.

On review of the financial statements for FY 2017-2018 and FY 2018-2019, it was noted that the school incurred expenditure on additions to building amounting to INR 6,66,137 and sports ground amounting INR 11,48,958 respectively out of development fund totalling to INR 18,15,095. There expenditures were of developmental nature and the same are covered under Rule 177 of DSER, 1973 and not development fund, which can be utilised only towards purchase, upgradation and replacement of furniture, fixtures and equipment. However, these expenditures were incurred on the building without complying the requirements prescribed in Rule 177 of DSER, 1973.

Based on the fact that the school did not implement the recommendations of 7th CPC till date and did not secure the funds against staff retirement benefits (gratuity and leave encashment) in earmarked investments such as group gratuity scheme and group leave encashment scheme of LIC of any other insurer till date, the school did not comply with the requirements of Rule 177 (1) i.e. "*Income derived by an unaided utilized 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*".

Therefore, the amount spent by the school towards expenditure of developmental nature on building, which was reported by the school as spent out of development fund in non-compliance of clause 14 of Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 and without meeting the requirements of Rule 177, totalling to INR 18,15,095 (INR 6,66,137 plus INR 11,48,958) is liable to be received from the society. Thus, this amount is hereby added in the fund position (enclosed in the later part of the order) with the direction to the school to recover the same from the Society within 30 days from the date of this order.

2. Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure..... capital expenditure/investments have to come from savings.*"

   Directorate Order No. F.DE.15(656)/PSB/2019/30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 also noted that the school had utilised school funds for repayment of loan taken for the purchase of vehicles and interest thereon during FY 2014-2015 to 2016-2017 from the society.

On review of the financial statements of the school for FY 2014-2015 and FY 2018-2019, it was noted that the school had taken loan for purchase of vehicles (bus for transport service) and has been repaying the secured loan taken towards purchase of buses to the bank in instalments. Further, the school is not following fund-based accounting and has not created fund account against transport service provided to students by the school.

The school explained that the vehicles were purchased out of surplus in transportation charges. Hence, the income and expense towards transport service from the financial statements of the school for aforesaid period were evaluated and it was noted that the school was charging transport fee, which was not even adequate to cover interest and loan repayment. Based on details provided by the school, calculation of deficit is enclosed below:

Particulars	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
Income					
Transport Fees (A)	52,32,659	55,28,599	57,09,550	58,69,100	62,98,926
Expenses					
Vehicle Running & Maintenance	49,44,912^	54,59,356^	46,65,376	49,46,882	56,20,551
Insurance			4,00,153	4,56,580	5,27,650
Hiring of driver & conductor			-	7,500	22,500
Total Expenses (B)	**49,44,912**	**54,59,356**	**50,65,529**	**54,10,962**	**61,70,701**
Surplus (C)=(A-B)	**2,87,747**	**69,243**	**6,44,021**	**4,58,138**	**1,28,225**
Payment made at the time of purchase (D)	-	-	-	-	50,000
Principal Loan Repayment (E)	5,26,748	5,33,926	7,86,285	3,67,331	7,06,645
Loan Processing Charges (F)	-	-	-	-	4,000
Interest on vehicle Loan (G)	1,45,231	1,37,954	1,26,260	1,33,429	2,12,617
Net Deficit after adjusting loan and interest payment (H)=(C-D-E-F-G)	**(3,84,232)**	**(6,02,637)**	**(2,68,524)**	**(42,622)**	**(8,45,037)**

^ Breakup of different components of expenses was not provided by the school.

Note: Depreciation on vehicles (14 Nos.) used for transportation of students is not included as part of "Expenses" in table above, as principal repayment and interest expense on vehicle loan have been indicated in table above.

Since the purchase of most of the buses were made in previous years, the principal amount and interest paid on the bus loans, being additional burden met out of school funds (fee collected from students), should not have been paid from school funds. Earmarked levies in the form of transport fee are to be charged on no-profit no-loss basis and the school has not able to recover the cost of buses, being paid in instalments, from the transport fee collected from students indicating that the school has shifted the burden of capital cost and interest thereon from all students of the school, who are not even availing the transport service.

Accordingly, the amount of down-payment, principal and interest/financial expenses thereon in relation to bus loans in excess of the surplus generated out of transport fee collected from the users of transport facility totalling to INR 21,43,053 (INR 3,84,232 plus INR 6,02,637 plus INR 2,68,524 plus INR 42,622 plus 8,45,037), which was paid out of school fund during FY 2014-2015 to 2018-2019 is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

Also, the school is directed to recover the amount of principal and interest payment to bank subsequent to FY 2018-2019 from the Society within 30 days from the date of this order and not to make any further payment of principal and interest against bus loan. The school is further directed to ensure that transport vehicles are procured only from the transport fund and not from school funds unless savings are derived in accordance with Rule 177.

Based on above, the budgeted payment of interest on vehicle loan INR 2,00,000 included by the school in its budget estimate for FY 2019-2020 has not been considered as part of the Budgeted Expenses for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of this order).

3. Para 57 of Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*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 recognised in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date.*" Further, according to para 7.14 of the Accounting Standard 15, "*Plan assets comprise:*
   - *assets held by a long-term employee benefit fund; and*
   - *qualifying insurance policies.*"

   On review of the financial statements for FY 2018-2019, it was noted that the school has made a total provision of INR 1,17,77,609 and INR 62,77,659 towards gratuity and leave encashment respectively as on 31 Mar 2019 in accordance with the actuarial valuation report dated 25 Apr 2019 obtained by the school from an actuary for measuring its liability towards gratuity and leave encashment as on 31 Mar 2019.

   Directorate Order No. F.DE.15(656)/PSB/2019/30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school had made provision for gratuity and leave encashment based on actuarial valuation and gave the direction to the school to earmark investments with LIC or other agency so as to protect statutory liabilities.

   Though the school is obtaining actuarial valuation reports for determining its obligations towards gratuity and leave encashment, it has not deposited any amount in investments that qualify as plan assets (i.e. group gratuity and leave encashment policies of LIC or other insurer) to earmark funds towards statutory liabilities of gratuity and leave encashment of staff.

The school in its response mentioned that the school was not required to provide for gratuity and leave encashment on the basis of actuarial valuation and explained that as per Rule 177 (2) (a) of the Delhi School Education Rules, 1973 provision for gratuity and leave encashment is required to made on estimate basis. However, it still obtained actuarial and made the provisions accordingly. The response given by the school indicates that its understanding is incorrect as the requirement of obtaining actuarial valuation is included in Accounting Standard 15 issued by the Institute of Chartered Accountant of India, which is mandatory to be followed to present a true and fair view in its financial statements.

Further, the school submitted that the school is not under an obligation to make any investment as per Guidance Note 21 issued by ICAI, as Accounting Standard 15 is recommendatory in nature and is not mandatorily required to be followed. The explanation of the school regarding Guidance Note superseding Accounting Standard 15 is incorrect and it appears that the school has gross misunderstanding regarding applicability of Accounting Standard 15. Accounting Standard are mandatorily applicable to all the entities and they are to be applied first.

Also, it was noticed that number of staff mentioned in the actuarial valuation report were 86, based on which the actuary determined the liability towards gratuity, whereas in the actuarial valuation report for determining the liability for leave encashment, the number of staff mentioned were 40. However, the school provided a detail of 89 staff in its staff statement. Thus, it indicates that the school underreported the number of staff to the actuary with a corresponding impact on the actuarial valuation derived by the actuary for gratuity and leave encashment. Thus, resulting in probable lower determination of liability towards gratuity and leave encashment by the actuary.

Since the school has not started implementation of pay scales as per 7th CPC and has not deposited any amount in plan-assets, 10% of the liability (both towards gratuity and leave encashment) determined as per actuarial valuation has been considered while deriving the fund position of the school (enclosed in the later part of the order) with the direction to the school to deposit this amount in group gratuity and group leave encashment schemes of LIC or other insurer within 30 days from the date of this order.

Also, the school is directed to submit complete and accurate details of staff to the actuary for deriving actuarial liability towards gratuity and leave encashment. Further, the school is directed to obtain accurate actuarial valuation based on correct number of staff of the school for determining its liability towards gratuity and leave encashment and start depositing amount in investments that qualify as 'plan-assets' (i.e. group gratuity scheme and group leave encashment scheme of LIC or other insurer) in subsequent years to make the value of such investments equivalent to the amount determined by the actuary so to secure funds towards statutory liability towards staff retirement benefits (both gratuity and leave encashment).

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

- Registration Fee
- Admission Fee
- Caution Money
- Tuition Fee

- Annual Charges
- Earmarked Levies
- Development Fee

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

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

Clause 17 of Order No. F.DE/15(56)/Act/2009/778 dated 11 Feb 2009 issued by this Directorate states "*No admission Fee of more than two hundred rupees per student, at the time of admission shall be charged. Admission Fee shall not be charged again from any student who is once given admission as long as he remains on the rolls of the school.*"

On review of financial statements for FY 2016-2017 to FY 2018-2019 and the proposal submitted by the school for FY 2018-2019, it was observed that the school is collecting one-time orientation fees of INR 2,200 and 3,300 from students of class Nur to 5th and class 6th to 8th respectively at the time of admission. No private recognised school can collect fee other than those prescribed in aforementioned order dated 15 Dec 1999. Further, collecting one-time charge from students at the time of admission of students takes the form of admission fee, which can be collected only upto an amount of INR 200. Thus, collection of one-time fee from students at the time of admission indicates that the school is engaging in profiteering and commercialisation of education in contravention of the aforementioned clause. Directorate Order No. F.DE.15(656)/PSB/2019/30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 also directed the school to stop collecting one-time orientation fee. The school in its response submitted that the school management has decided to stop the collection of orientation charges from the new admitted students in future.

The school is again directed to ensure that it does not collect one-time orientation fee from students at the time of admission or otherwise. Accordingly, orientation fee has not been considered as part of income for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of the order). Also, the school is directed to adjust from fee/refund the amount collected from students during FY 2019-2020, if any, within 30 days from the date of this order.

5. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11 Feb 2009 states "*The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities.*"

   Further, clause 21 of the aforesaid order states "*No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition fee and 'overheads' and expenses on play-grounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school.*"

   Rule 176 - 'Collections for specific purposes to be spent for that purpose' of the DSER, 1973 states "*Income derived from collections for specific purposes shall be spent only for such purpose.*"

Para no. 22 of Order No. F.DE./15(56)/ Act/2009/778 dated 11 Feb 2009 states "*Earmarked levies will be calculated and collected on 'no-profit no loss' basis and spent only for the purpose for which they are being charged.*"

Sub-rule 3 of Rule 177 of DSER, 1973 states "*Funds collected for specific purposes, like sports, co-curricular activities, subscriptions for excursions or subscriptions for magazines, and annual charges, by whatever name called, shall be spent solely for the exclusive benefit of the students of the concerned school and shall not be included in the savings referred to in sub-rule (2).*" Further, Sub-rule 4 of the said rule states "*The collections referred to in sub-rule (3) shall be administered in the same manner as the monies standing to the credit of the Pupils Fund as administered.*"

Also, the Hon'ble Supreme Court through its 2004 judgement in the case of Modern School Vs Union of India and Others directed all recognised unaided schools of Delhi to maintain the accounts on the principles of accounting applicable to non-business organizations/not-for-profit organizations. Earmarked levies collected from students are a form of restricted funds, since these can be utilised only for the purposes for which these have been collected, and according to Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India, the financial statements should reflect income, expenses, assets and liabilities in respect of such funds separately.

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

From the information provided by the school and taken on record, it was noted that the school charges earmarked levies in the form of activity charges, science fee, computer fee, home science fee etc. from students. However, the school has not maintained separate fund accounts for these earmarked levies and the school has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the school or has been incurring losses (deficit) from earmarked levies that has been met from other fees/income, which was also mentioned in Directorate Order No. F.DE.15(656)/PSB/2019/ 30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018. Based on details provided by the school for FY 2018-2019, the following were the incomes and expenses against earmarked levies:

Earmarked Fee	**Income (INR)**	**Expenses (INR)**	**Surplus/(Deficit) (INR)**
	A	**B**	**C=A-B**
Transportation Fee	62,98,926	61,70,701*	1,28,225
Science, Home Science & Computer Fee^	35,31,951	35,38,947	(6,996)
Activity Fees	40,27,063	41,91,296	(1,64,233)

*Depreciation on vehicles (14 Nos.) used for transportation of students is not included as part of "Expenses" in table above.

^Bifurcation of income and expenses among science fee, home science fee and computer fee was not provided by the school. Also, the school apportioned salary of teaching staff of INR 26,91,034 in the expenses towards science fee, home science fee and computer fee.

The school apportioned salary cost of teaching staff of INR 26,91,034 in the expenses incurred towards Science, Home Science & Computer Fee. However, the salary of regular staff should be met out of tuition fee since collecting earmarked levy against establishment expenses is not correct. Hence, the actual expenditure against these earmarked charges is INR 8,47,913 (INR 35,38,947 minus INR 26,91,034) and thus, resulting in a surplus of INR 26,84,038 against Science, Home Science & Computer Fee.

Also, based on aforementioned, 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). From the financial statements for FY 2017-2018 and FY 2018-2019, it was noted that the school is charging earmarked levy in the name of "activity charges" from the students of all classes.

The fee charged from all students loses its character of earmarked levy, being a non-user- based fees. Thus, based on the nature of the activity charges and details provided by the school in relation to expenses incurred against the same, the school should not have charged such fee as the expense against the same should have been met from Annual Charges already collected from students.

Accordingly, the school is directed to stop collecting activity fee from the students with immediate effect.

The school is also directed to maintain separate fund account for each earmarked levy depicting clearly the amount collected, amount utilised and balance amount. Unintentional surplus, if any, generated from earmarked levies must be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school should evaluate costs incurred against each earmarked levy and propose the revised fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies are calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies.

The school is also directed not to collect any earmarked levy compulsorily from students and the same should be optional and at the discretion of the students. Also, only those expenses that have been incurred exclusively for providing additional facilities to the students must be appropriated against the earmarked levies collected from students and not the salaries of teaching staff, which must be met out of tuition fees.

6. Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixtures and equipment. 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."*

Directorate order No. F.DE.15(656)/PSB/2019/30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school had utilised development fund for incurring revenue expenditure during FY 2014-2015 to FY 2016-

2017. In the compliance report submitted by the school, the school has mentioned that it will make the necessary adjustments in the General Reserve Fund during the FY 2019-2020.

On examination of the financial statements of the school for FY 2018-2019, it was noted that the balance in the development fund unutilised reported in the Balance Sheet as on 31 Mar 2019 of INR 1,55,21,949 was not supported by actual fund balance in the bank account indicating the school had in fact utilised development fund for other expenses, while higher fund balance in the Balance Sheet as on 31 Mar 2019 was presented towards development fund. The school has available liquid funds (other than FDR's in joint name with DDE) of INR 29,02,592 as on 31 Mar 2019. Thus, the liquid funds available with the school have been considered towards the balance of development fund reported by the school in its financial statements. Further, it is noted that the school has not opened separate bank account/ investment to earmark development fee collected from students and has not apportioned any interest in development fund account.

The school is directed to follow DOE instruction and ensure that development fund is utilised only towards purchase, upgradation and replacement of furniture, fixture and equipment. Also, the school is directed to open separate bank account/ investment to earmark development fund and to add the interest earned on development fund balance to development fund account. Compliance of the same would be checked at the time of evaluation of subsequent fee increase proposal.

7. Directorate Order No. F.DE.15(656)/PSB/2019/ 30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school had paid INR 11,08,800, INR 18,00,000 and INR 19,20,000 in the FY 2014-2015, FY 2015-2016 and FY 2016-2017 respectively towards rent. As land is allotted to the society for running the school, the school was directed to recover this amount of INR 48,28,800 from the society.

The school in its response submitted that the existing school building is used for classes I-XII. For Pre-school and Pre-Primary classes, school does not have sufficient space due to which the school entered into an agreement with another society - New Jain Educational Society to run Pre-school and Pre-Primary classes at the school owned by New Jain Educational Society. The school further submitted that it does not have sufficient space for outdoor activities and play-ground required for Montessori classes. The school provided a copy of the land allotment letter issued to New Jain Educational Society by DDA, but did not submit the lease agreement between the school and New Jain Educational Society. On examination of the land allotment letter issued by DDA to New Jain Educational Society, following was mentioned in respect of sub-lease:

"the land shall not be transferred/ sub leased to any other organization/ department by the society without prior permission of the DDA obtained in writing."

However, the school failed to provide any document substantiating that prior approval was obtained from DDA regarding sub-lease of land/school by New Jain Educational Society to Happy Home Public School for running Pre-school and Pre-Primary classes. Hence, payment of rent made by the school in absence of prior approval of sub-lease from DDA is in non-conformity of land allotment letter.

On examination of the financial statements of FY 2017-2018 and FY 2018-2019, it was noted that the school has paid INR 34,80,000 (INR 21,60,000 during FY 2017-2018 and INR 13,20,000 during FY 2018-2019) towards rent to New Jain Educational Society.

Accordingly, an amount of INR 83,08,800 (INR 48,28,800 plus INR 34,80,000) paid as rent by the school to New Jain Educational Society is hereby added to the fund position of the school (enclosed in the later part of this order) with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

Based on the same rationale as above, the budgeted payment of rent of INR 11,52,000 included by the school in its Budget Estimate for FY 2019-2020 has not been considered as part of the Budgeted Expenses for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of this order).

8. Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 states "*Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixtures and equipment. 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.*"

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.*"

Directorate Order No. F.DE.15(656)/PSB/2019/ 30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that during the FY 2014-2015 to FY 2016-2017, the fixed assets purchased out of development fund were neither reflected on the face of balance sheet nor in the fixed assets schedule. It was noted that the school was reducing the amount utilised by it on purchase of fixed assets out of development fee, but this amount did not match with the additions made during the year reflected in the fixed assets schedule. School was directed to provide the details of utilisation of development fund and to make necessary adjustments in development fund balance and fixed assets.

From FY 2017-2018 the school started reflecting fixed assets purchased out of development fund separately as additions in development fund assets and amount utilised for purchasing the same was reflected under Development Fund Utilised Account. However, the school failed to provide any reconciliation between development fund utilised and purchase of fixed assets reflected in the fixed assets schedules annexed with the financial statements for FY 2014-2015 to FY 2016-2017. In absence of relevant details and reconciliation, it could not be ascertained if any amount was diverted by the school out of development fund during FY 2014-2015 to FY 2016-2017.

Further, basis the presentation made in the financial statements for FY 2018-2019 submitted by the school, it was noted that the school has not followed the accounting treatment of recognition of income equivalent to the amount of depreciation charged as indicated in the guidance note cited above.

Also, the school enclosed consolidated fixed assets schedules giving details of all assets carried over by the school in its financial statements and has not prepared separate fixed assets schedules for assets purchased against development fund and those purchased against general reserve.

The school is directed provide a complete reconciliation of utilization of development fund during FY 2014 to FY 2016-2017 and submit it as part of its Compliance Report. The school is also instructed to make necessary rectification entries relating to development fund utilised to comply with the accounting treatment indicated in the Guidance Note regarding recording of income equivalent to the amount of depreciation. Further, the school should prepare separate fixed assets schedule for assets purchased against development fund and other assets purchased against general reserve/ fund.

C. Other observations

1. As per the land allotment letter issued by the Delhi Development Authority to the Society in respect of the land allotted for the school, it shall ensure that percentage of freeship from the tuition fees, as laid down under rules by the Delhi Admn. from time to time, is strictly complied. The school shall ensure admission to the students belonging to weaker sections to the extent of 25% and grant freeship to them.

   From the breakup of number of students provided by the school, it had admitted students under Economically Weaker Section (EWS) Category as under

Particulars	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Total No. of Students	2,161	2,194	2,276	2,361
No. of EWS students	342	357	399	446
% of EWS students to total students	15.83%	16.27%	17.53%	18.89%

   While the school in its response mentioned that the school admitted 25% EWS students at entry level every year, it has not complied with the requirements of land allotment as is indicated in table above and should thus take comprehensive measures (including enhancement of EWS seats) to abide by the conditions of the land allotment letter issued by the Delhi Development Authority.

2. Direction no. 3 of the public notice dated 4 May 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.*"

   Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11 Feb 2009 states "*No caution money/security deposit of more than five hundred rupees per student shall be charged. The caution money thus collected shall be kept deposited in a scheduled bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with the bank interest thereon irrespective of whether or not he/she requests for refund.*"

   Further, Clause 3 and 4 of Order no. DE/15/150/Act/2010/4854-69 dated 9 Sep 2010 stated "*In case of those ex-students who have not been refunded the Caution Money/Security Deposit, the schools shall inform them (students) at their last shown address in writing to collect the said amount* *within thirty days. After the expiry of thirty days, the un-refunded Caution Money belonging to the ex-students shall be reflected as income for the next financial-year & it shall not be shown as liability. Further, this income shall also be taken into account while projecting fee structure for ensuing Academic year."*

Directorate Order No. F.DE.15(656)/PSB/2019/30744-30748 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 directed the school that any non-refunded caution money of ex-students should be booked as income within 30 days from the intimation to the ex-students for recovery of caution money.

During the personal hearing, the school mentioned that it had stopped collecting caution money from FY 2009-2010 and refunded caution money to its students amounting INR 700 and INR 500 in the FY 2017-2018 and FY 2018-2019 respectively and that no further payment is required to be made on account of unclaimed caution money reflected in the books of account of the school. The school further mentioned that it will book income equivalent to the amount of caution money balance as on 31 Mar 2019 amounting INR 2,34,250 during the FY 2019-2020. As the school has mentioned that it will record income of the balance amount of caution money as on 31 Mar 2019, the balance amount of caution money has not been considered while deriving the fund position of the school (enclosed in the later part of this order).

The school is also directed to send communications to the ex-students to collect caution money, if not already sent and in case the students do not collect the same within 30 days of sending such communication, the unclaimed amount of caution money should be recorded as income after the expiry of 30 days. Compliance of the same will be verified at the time of evaluation of subsequent fee hike proposal of the school.

3. Review of the proposal for enhancement of fee for FY 2019-2020 submitted by the school indicated that the school did not include/disclose transport fee collected by it from students in its proposal for fee hike submitted for the FY 2019-2020.

   The school must ensure that it discloses all heads of income in its proposal for enhancement of fee including earmarked levies. Also, the school should be cautious while submitting details to the Directorate and ensure that such omissions are not repeated.

After detailed examination of all the material on record and considering the clarification submitted by the school, it was finally evaluated/ concluded that:

i. The total funds available for the year 2019-2020 amounting to INR 8,30,49,239 out of which cash outflow in the year 2019-2020 is estimated to be INR 10,68,73,578. This results in net deficit of INR 2,38,24,339. The details are as follows:

Particulars	Amount (INR)
Cash and Bank Balance as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	30,99,150
Investments (Fixed Deposits) including accrued interest as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	15,09,988
Bank overdraft as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	(1,96,559)
Total Liquid Funds Available with the School as on 31 Mar 2019	**44,12,580**

Particulars	Amount (INR)
Add: Fees/Incomes for FY 2019-2020 (based on income reported in financial statements of FY 2018-2019) [Refer Note 1]	72,587,818
Add: Recoverable from society against capital expenditure incurred on additions to building and sports ground [Refer Financial Observation No. 1]	18,15,095
Add: Recoverable from society against down-payment, principal repayment of loan and interest paid thereon for purchase of buses [Refer Financial Observation No. 2]	21,43,053
Add: Recoverable from society on account of rent paid for nursery school [Refer Financial Observation No. 7]	83,08,800
Gross Estimated Available Funds for FY 2019-2020	**8,92,67,346**
Less: FDR held jointly with DOE (as per the financial statements of FY 2018-2019)	15,09,988
Less: Development Fund [Refer Financial Observation No. 6]	29,02,592
Less: Caution Money Liability [Refer Other Observation No. 2]	-
Less: Retirement Benefits - Gratuity [Refer Financial Observation No. 3]	11,77,761
Less: Retirement Benefits - Leave Encashment [Refer Financial Observation No. 3]	6,27,766
Net Estimated Available Funds for FY 2019-2020	**8,30,49,239**
Less: Budgeted Expenses for FY 2019-2020 [Refer Note 2]	8,87,04,855
Less: Arrears of salary as per 7th CPC for the period Jan 2016 to Mar 2019 (as per separate computation of 7th CPC submitted by the school)	1,81,68,723
Estimated Deficit	**2,38,24,339**

Notes:

1. Fees and incomes (other than orientation fee as the same would not accrue in accordance with Financial Discrepancy No. 4 and excess tax paid to MCD, being non-recurring item) based on those reported in the audited financial statements of FY 2018-2019 have been considered with the assumption that the amount of fees and income during FY 2018-2019 will at least accrue during FY 2019-2020.

2. Per the Budget Estimate for FY 2019-2020 submitted by the school along with its fee increase proposal for academic session 2019-2020, the school had estimated the total expenditure during FY 2019-2020 of INR 11,83,41,023 (including 7th CPC arrears of INR 1,81,68,723, which have been considered separately in table above), which in some instances was found to be unreasonable/ excessive. Based on the explanations and details provided by the school during personal hearing, most of the expenses heads as budgeted were considered. Further, during review of budgeted expenses, certain discrepancies were noted in expenses budgeted by the school, which were adjusted from the budgeted expenses and the same was considered after making following adjustments:

Expense Heads	Actual (FY 2018-2019)	Budget FY 2019-2020	Amount Allowed	Amount Disallowed	Remarks
Staff Welfare	1,54,874	2,30,000	1,70,361	59,639	No reasonable justification/ explanation
Advertisement Expenses	2,98,690	3,95,000	3,28,559	66,441	

Expense Heads	Actual (FY 2018-2019)	Budget FY 2019-2020	Amount Allowed	Amount Disallowed	Remarks
Printing & Stationery	2,76,576	3,82,000	3,04,234	77,766	provided by the school for such increase in expense as compared with FY 2018-2019 or addition of a new head of expense. Accordingly, budgeted expenses for FY 2019-2020 have been restricted to 110% of the expense incurred during FY 2018-2019.
Play-Ground Tax	-	5,00,000	-	5,00,000	
Examination Expenses	1,34,278	2,50,000	1,47,706	1,02,294	
Function Expenses	11,73,739	14,30,000	12,91,113	1,38,887	
Legal & Professional	2,49,570	3,10,000	2,74,527	35,473	
Repairs & Maintenance	23,59,141	35,00,000	25,95,055	9,04,945	
Rent, Rates & Taxes	13,20,000	11,52,000	-	11,52,000	Refer Financial Observation No. 7
Interest on Loan	2,12,617	2,00,000	-	2,00,000	Refer Financial Observation No. 2
Play-Ground	11,48,958	6,50,000	-	6,50,000	While the school has not yet started paying salaries admissible to staff as per 7th CPC and has not secured funds towards gratuity and leave encashment, the expenditure of developmental nature on Play-Ground has not been considered as per the provisions of Rule 177. Also Refer Financial Observation No. 1
Staff Retirement Benefits - Gratuity & Leave Encashment	31,86,454	35,00,000	-	35,00,000	Retirement benefits have been considered separately in table above as per Financial Observation No. 3. Thus, this additional provision has not been considered.
Depreciation	38,99,981	40,80,000	-	40,80,000	Depreciation, being a non-cash expense, does not result in cash outflow.

Expense Heads	Actual (FY 2018-2019)	Budget FY 2019-2020	Amount Allowed	Amount Disallowed	Remarks
					Hence, it has not been considered.
Total	**1,44,14,878**	**1,65,79,000**	**51,11,555**	**1,14,67,445**	

ii. In view of the above examination, it is evident that the school does not have sufficient funds to carry on the operation of the school for the academic session 2019-20 on the existing fees structure. In this regard, the Directorate of Education has already issued directions to the schools vide order dated 16.04.2010 that:

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

AND WHEREAS, in the light of above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants that along with certain financial and other discrepancies, that the sufficient funds are not available with the school to carry out its operations for the academic session 2019-20 therefore, the fee increase proposal of the school may be accepted.

AND WHEREAS, it has been noted that the School has paid INR 1,22,66,948 towards construction of immovable property, payment of rent to society, repayment of loans, which is not in accordance with clause 2 of public notice dated 04.05.1997 and Rule 177 of DSER, 1973. Thus, the school is directed to recover INR 1,22,66,948 from the society. The receipt of the above amount along with the copy of the bank statement showing the receipt of above-mentioned amount should be submitted with DoE, in compliance of the same, within thirty days from the date of issuance of this order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

AND WHEREAS, it is relevant to mention that Covid-19 pandemic had a widespread impact on the entire society as well as on general economy. Further, charging of any arrears on account of fee for several months from the parents is not advisable not only because of additional sudden burden fall upon the parents/students but also as per the past experience, the benefit of such collected arrears is not passed to the teachers and staff in most of the cases as was observed by the Justice Anil Dev Singh Committee (JADSC) during the implementation of the 6th CPC. Further, it has to be seen that after Covid, which has affected the society at large, financial sudden burden to some extent may be avoided. 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 05% to be effective from 01 July 2022.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director (Education) for consideration and who after considering all the material on the record, and after considering the provisions of sections 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 funds are not available with the School for meeting its financial implication for the academic session 2019-20. Therefore, Director (Education) has accepted 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 session 2019-2020 of **Happy Home Public School (School ID-1413204), Sector-11, Rohini, New Delhi** has been accepted by the Director of Education and the school is hereby allowed to increase fees by 05% with effect from 01 July 2022.

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.

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 order 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
Happy Home School (School ID- 1413204)
Sector-11, Rohini,
New Delhi-110085

No. F.DE.15(753)/PSB/2022/ 4806-4810 Dated: 22/06/22

Copy to:

1. P.S. to Principal Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. DDE (North West-B) 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