

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

No. F.DE.15 (1009)/PSB/2022/ 8591-8595

Dated: 25/10/22

**Order**

WHEREAS, Ahlcon Public School (School ID-1002276), Mayur Vihar, Phase- I, Delhi-110091 (hereinafter referred to as "the School"), run by the Shanti Devi Progressive Education 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, the manager of every recognized school is required to file a full statement of fees every year for the ensuing academic session under section 17(3) of the DSEAR, 1973 with the Directorate. Such a statement is required to indicate the estimated income of the school to be derived from fees, estimated current operational expenses towards salaries and allowances payable to employees etc. in terms of rule 177 (1) of the DSEAR, 1973.

AND WHEREAS, as per section 18(5) of the DSEAR, 1973 read with sections 17(3), 24 (1) and Rule 180 (3) of the above DSEAR, 1973, responsibility has been conferred upon 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 recognized 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 recognized 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 authorized by the Director in this behalf and also by officers authorized by the Comptroller and Auditor-General of India'.*

Thus, the Director (Education) has the authority to examine the full statement of fees filled under section 17(3) of the DSEA, 1973 and returns and documents submitted under section 18(5) of DSEA, 1973 read with rule 180 (1) of DSER, 1973.

AND WHEREAS, besides the above, the Director (Education) is also required to examine and evaluate the fee hike proposal submitted by the private unaided recognized schools which have been allotted land by the DDA/ other land-owning agencies with the condition in their allotment to seek prior approval from Director (Education) before any increase in fee.





AND WHEREAS, 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 fees and other charges, with the objective of preventing profiteering and commercialization of education.

AND WHEREAS, it was also directed by the Hon'ble Supreme Court, that the DoE in the aforesaid matter titled Modern School Vs. Union of India and Others in paras 27 and 28 that in the case of private unaided schools situated on the land allotted by DDA/other land-owning agencies at concessional rates:

*"27 (c) It shall be the duty of the Director of Education to ascertain whether terms of allotment of land by the Government to the schools have been complied with..."*

*28. We are directing the Director of Education to look into the letters of allotment issued by the Government and ascertain whether they (terms and conditions of land allotment) have been complied with by the schools....*

*.....If in a given case, Director finds non-compliance of above terms, the Director shall take appropriate steps in this regard."*

AND WHEREAS, the Hon'ble High Court of Delhi vide its judgement dated 19.01.2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and Others, has reiterated the aforesaid directions of the Hon'ble Supreme Court and has directed the DoE to ensure compliance of terms, if any, in the letter of allotment regarding the increase of the fee by recognized unaided schools to whom land has been allotted by DDA/ other land-owning agencies.

AND WHEREAS, accordingly, the DoE vide Order No. F.DE-15(40)/PSB/2019/4440-4412 dated 08.06.2022, directed all the private unaided recognized schools, running on the land allotted by DDA/other land-owning agencies at concessional rates or otherwise, with the condition to seek prior approval of DoE for increase in fee, to submit their proposals, if any, for prior sanction, for increase in fee for the academic session 2022-23.

AND WHEREAS, in pursuance to Order dated 08.06.2022 of the DoE, the School submitted its proposal for enhancement of fee for the academic session 2022-23. Accordingly, this Order dispenses the proposal for enhancement of fee submitted by school for the academic session 2022-23.

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.

AND WHEREAS, in the process of examination of the fee hike proposal filed by the aforesaid school, necessary records and explanations were also called from the school through email dated 17.08.2022. The school was also provided an opportunity to be heard on 02.09.2022 to present its justifications/clarifications on the fee increase proposal. Based on the discussion with the school during a personal hearing, the school was further asked to submit the necessary documents and clarification on various issues noted. In the aforesaid personal hearing, compliance of Order No. 15/(581)/PSB/2018/30320-24 dated 10.12.2018 issued for FY 2017-18 were also discussed with the school and the school's submissions were taken on record.



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

**A. Financial Suggestion for Improvements**

1. As per clause 8 of the order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and clause No. 23 of order no- F.DE/15(56)/Act/ 2009/778 dated 11.02.2009, "*no amount whatsoever shall be transferred from the recognized unaided fund/ school fund to a society or trust or any other institution*". This was upheld by the Hon'ble Supreme Court in the matter of Modern School Vs. Union of India & Others.

DoE through Order No. 15/ (581)/PSB/2018/30320-24 dated 10.12.2018 issued to the school, post evaluation of fee hike proposal for FY 2017-18, directed the school to recover INR 2,80,58,634 from society towards amount reported under 'Inter Unit Balance (SDPES)' as on 31.03.2017. From review of the audited financial statements, it has been noted that the school collected INR 40,00,000 from society and debited INR 97,108 in FY 2020-21 and INR 81,225 in FY 2021-22, leaving the closing balance of INR 2,42,36,867 (INR 2,80,58,634 minus INR 40,00,000 plus 97,108 plus INR 81,226) as on 31.03.2022. Therefore, the outstanding balance of INR 2,42,36,867 reported by the school under 'Inter Unit Balance (SDPES)' has been included while deriving the fund position of the school with the direction to the school to recover this amount from society within 30 days from the date of issue of this order. In case the school fails to comply with this direction, necessary action will be initiated against the school U/s 24(4) of the DSEA, 1973, without giving further opportunity to be heard.

2. Section 13 (1) of the Right to Education Act, 2009 states "*no school or person shall, while admitting a child, collect any capitation fee and subject the child or his or her parents or guardian to any screening procedure*". Further Section 13 (2) states "*Any school or person, if in contravention of the provisions of sub-section (1):*
  - a. *receives capitation fee, shall be punishable with fine which may be extended to ten times the capitation fee charged.*
  - b. *subjects a child to screening procedures shall be punishable with a fine which may extend to twenty-five thousand rupees for the first contravention and fifty thousand rupees for each subsequent contravention.*

Additionally, Section 2(b) of the Right to Education Act, 2009 states "*capitation fee*" means any kind of donation or contribution or payment other than the fee notified by the school.

Further, the Supreme Court in its Judgement dated 02 May 2016 in the matter of "Modern 'Dental College and Research Centre Vs. State of Madhya Pradesh [Medical Council of India]" held that education is a noble profession and emphasized that "*Every demand of capitation fee by educational institutions is unethical & illegal. It emphasized that commercialization and exploitation are not permissible in the education sector and institutions must run on a 'no-profit-no-loss' basis*".

The Hon'ble Supreme Court categorically held that "*though education is now treated as an 'occupation' and, thus, has become a fundamental right guaranteed under Article 19(1) (g) of the Constitution, at the same time shackles are put in so far as this particular occupation is concerned, which is termed as noble. Therefore, profiteering and commercialization are not permitted, and no*





capitation fee can be charged. The admission of students has to be on merit and not at the whims and fancies of the educational institutions,"

Further, the Hon'ble High Court in LPA 196/2004 in the matter of '*Rakesh Goyal Vs. Montfort School and Section 13(1) of RTE Act, 2009*', no school or person shall, while admitting a child, collect any Capitation fee/ Donation from the parents. Any school or person who contravenes this provision and receives capitation fee, shall be punishable with a fine which may extend to ten times the capitation fee charged.

In this regard, it is also important to mention here that the school has been allotted land by the land-owning agency only on the sponsorship of the DoE. Therefore, the school is bound to follow all the instruction/direction issued by the DoE under the obligation of land allotment. Additionally, Rule 50 of DSER, 1973 states "*the school is not run for profit to any individual, group or association of individual or any other person*" and '*the managing committee observes the provisions of the Act and Rules made there under*'".

Based on the provisions mentioned above and the pronouncement of the Hon'ble Supreme Court and High Court. The term 'Capitation' is very wide and extensive, and it cannot be restricted only to the amount/contribution received at the time of admission only but also includes any kind of collection or donation other than the notified head of fees or collection of unwarranted fee or introduction of new head of fee in the fee structure whether at the time of the admission of the students or otherwise. In this regard the Directorate vide Order No. DE15/ Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 has already specified the head of fees that a recognized private school can collect from the students/parents. Accordingly, the School cannot introduce any new head of fee in its fee structure or collect any unwarranted fee from the students/ parents otherwise than the specified head of fees.

Therefore, any demand of capitation fee or introduction of the new head of fee in the fee structure of the school other than the notified head of fees will be considered as *commercialization of education*, which cannot be permitted at any cost.

Review of the documents submitted by the school revealed that it has been charging "*One Time Periodic Maintenance and Activity Charge*" from the students at the time of admission (*since 2006 onwards*) other than the permitted heads of fee.

During a personal hearing, the school management explained that till FY 2013-14, the amount so collected by the school was part of the "Repair and Maintenance Fund" while in FY 2014-15, it was treated as revenue receipts and in FY 2015-16 & FY 2016-17 treated as capital receipts and was transferred to development funds account. But from FY 2017-18, it is being treated as revenue receipt for meeting the revenue expenditures because fees collected by the school was not sufficient to meet the revenue expenditure of the school. From the explanation provided by the school, it indicates that the school has introduced a new head of fee in order to generate additional sources of revenue other than the specified heads of fee just to pretend itself that it has not increased fee under the heard tuition and annual charges during a particular financial year, which is nothing but a kind of capitation fee being collected by the school.

Therefore, the School is hereby directed to immediately stop collection of '*One Time Periodic Maintenance and Activity Charge*' from the students. In case the school fails to comply with this direction within 30 days from the date of issue of this order, a strict action against the school will be initiated U/s 24(4) without providing any further opportunity of being heard.





Section 27 of the DSEA, 1973 states that the manager of the school is responsible for looking after the smooth operations of the school and ensuring compliance with the provisions of the DSEAR, 1973, including the direction of the High Court/Supreme Court and other directions/circulars issued by DoE from time to time. As the manager and principal have been bestowed with the power to ensure the proper functioning of the school and to ensure the admission process transparently, they are jointly and severally responsible in their personal capacity for levy and collection of the capitation fee and any other unauthorized fee.

However, the review of the audited financial statements of FY 2021-22 revealed that the school has accumulated INR 55,87,598 under "*Repair and Maintenance Fund*" which can be utilized for meeting establishment expenditure of the school. Therefore, the school is hereby directed to transfer this fund to general funds and utilize the same for meeting the revenue expenditure of the school.

3. As per clause 8 of the order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and clause No. 23 of order no- F.DE/15(56)/Act/ 2009/778 dated 11.02.2009, "*no amount whatsoever shall be transferred from the recognized unaided fund/ school fund to a society or trust or any other institution*". This was upheld by the Hon'ble Supreme Court in the matter of Modern School Vs. Union of India & Others.

Also, Rule 177 of DSER, 1973 states "*Income derived by an unaided recognized school by way of fees shall be utilized in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that, savings, if any, from the fees collected by such school may be utilized by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognized 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*".

Based on the above-mentioned provisions, the school can only provide financial assistance to any other school or institution run under the same management, if there is saving calculated in the manner specified under Rule 177 of the DSER, 1973. In other words, the school first of all needs to meet its own expenditure and thereafter, if there is any saving, the same may be utilized for one or more purposes specified under Rule 177.

However, from a review of the audited financial statements from FY 2019-20 to 2021-22, it has been noted that the school has been providing financial assistance to 'Ahlcon International School' without complying with Rule 177 of DSER, 1973. In the last three financial years, the school has provided financial assistance of INR 5,66,21,833 (including the opening balance of INR 5,33,34,367 as on 31.3.2021). During a personal hearing, the school management explained that it could not implement the recommendation of the 7th CPC and invest an amount in plan asset for gratuity and leave encashment due to paucity of funds, which is not correct given the fact that the school has exhausted its funds with the clear intention to get fee increase from the department.

Therefore, financial assistance of INR 5,66,21,833 provided by the school to 'Ahlcon International School' is liable for recovery and accordingly, has been included while deriving the fund position of the school with the direction to the school to recover this amount from the society/Ahlcon International School within 30 days from the date of issue of this order.





4. As per clause 2 included in the Public Notice dated 04.05.1997, *"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 30.10.1998 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 10.02.02005 issued by this Directorate states *"Capital expenditure cannot constitute a component of the financial fee structure."*

Also, Rule 177 of DSER, 1973 states *"Income derived by an unaided recognized school by way of fees shall be utilized in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that, savings, if any, from the fees collected by such school may be utilized by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognized 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. The aforesaid savings 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 developmental nature.*
- c) *The expansion of the school building or for the 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.*

Accordingly, based on the above-mentioned provisions and pronouncements of the Courts, the cost relating to land and construction of school building should be borne by the society, being the property of the society and the school funds i.e., fee collected from students should not be utilized for the same. As per provision of Rule 177 of DSER, 1973, the school fee at the first instance should be utilized for meeting establishment cost and other benefits admissible to the employees and capital expenditure should be met out the saving if any.

The DoE in the Order No. F.DE-15/ (581)/PSB/2018/30320-24 dated 10.12.2018 issued to school post evaluation of fee increase proposal for FY 2017-18, noted that during FY 2014-15 a term loan of INR 5,00,00,000 was taken in the name of 'Shanti Devi Progressive Education Society' for alteration/renovation and repair/maintenance work of Ahlcon Public School. In the aforesaid order the School was also directed to recover INR 3,51,52,996 (INR 2.47 crores towards principal repayment and INR 1.04 crores towards interest payment till 31.03.2017) from society which is still pending for recovery.

The school instead for recovering the aforesaid amount of INR 3,51,52,996 as per the previous order, has made loan repayment and interest cost thereon in subsequent years as well. Details of the same are tabulated below:



Financial Year	Principal Repayment (INR)	Interest (INR)	Total Payment (INR)
2017-18	1,01,13,561	23,29,049	1,24,42,610
2018-19	1,00,50,115	14,40,376	1,14,90,491
2019-20	51,07,228	1,03,798	52,11,026
<b>Total</b>			<b>2,91,44,127</b>

Therefore, the total expenditure of INR 6,42,97,123 (INR3,51,52,996 plus INR 2,91,44,127) incurred by the School on construction of school building is recoverable from the society because it was incurred without complying with the provision of Rule 177 of DSER, 1973. Given the fact that the school has neither implemented the recommendation of the 7<sup>th</sup> CPC nor invested any amount in plan assets towards repayment of gratuity and leave encashment.

Therefore, the total expenditure incurred by the school for construction school building has been included while deriving the fund position of the school with the direction to the school to recover this amount from the society within 30 days from the date of issue of this order.

5. Section 18(4) (b) of DSEA, 1973 states *"charges and payments realized, and all other contributions, endowments and gifts received by the school shall be utilized only for the specific purpose for which they were realized or received"*.

Further, Rule 177 (1) of DSER, 1973 states *"Income derived by an unaided recognized school by way of fees shall be utilized in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that, savings, if any, from the fees collected by such school may be utilized by its management committee for meeting capital or contingent expenditure of the school....."*

Review of audited financial statements revealed that the school had purchased bus by taking loan from bank in FY 2017-18 and 2018-19. As the bus facilities are not being used by all students of the school. Therefore, the financial burden for purchase of buses such as repayment of loan and interest cost thereon cannot be shifted to all the students who are not availing the transport facility. Further, income and expenditure of transport facility of last three financial has also been evaluated and noted that income from transport facility are not enough to meet the transport expenditure. Thus, the school had purchased these buses without complying with Rule 177 of DSER, 1973. The details repayment and interest payment as provided by the school in last three financial year has been tabulated below:

Particulars	FY 2019-20	FY 2020-21	FY 2021-22
Principal repayment	5,91,351	6,69,112	7,67,184
Interest cost	2,49,225	1,74,592	73,392
<b>Total</b>	<b>8,40,576</b>	<b>8,43,704</b>	<b>8,40,576</b>

Accordingly, the school funds utilized by the school for payment of INR 25,24,856 (interest plus principal) have been include while deriving the fund position with the direction to the school to recover this amount from society within 30 days from the date of issue of this order.

6. As per Section 18(4) of DSEA 1973 income derived by Unaided Recognized School by way of fees should be utilized only for educational purposes as prescribed. Further, Rules 176 and 177 of the DSER, 1973 states the manner in which the school fee to be utilized.



From review of the documents submitted by the school post personal hearing, it has been noted that the school had purchased Innova Toyota Car for use of the principal of the school in June 2017. The total cost of the Car was INR 22,13,206 and this was purchase by taking loan of INR 16,73,524 from Nainital Bank and rest of the amount was paid from the school funds. The outstanding balance of loan is INR 112,136 as on 31.03.2022. Given the fact that the school has not implemented the recommendation of the 7<sup>th</sup> CPC until date. Therefore, said car was purchased without complying with Rule 177 of the DSER, 1973 and Section 18 of the DSEA, 1973.

Accordingly, the school funds of INR 21,01,070 (INR 22,13,206 minus INR 16,73,524 plus INR 16,73,524 minus INR 112,136) which has been used by the school for purchase car, has been included while deriving the fund position of the school with the direction to the school to recover this amount from the society within 30 days from the date of issue of this order.

7. Clause 14 of this Directorate's Order No.F.DE/15 (56)/Act/2009/778 dated 11.02.2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, up gradation and replacement of furniture, fixtures and equipment. Development Fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made from this fund, will be kept in a separately maintained Development fund Account."*

The presentation of audited financial statements of FY 2021-22 revealed the closing balance of development funds balance was INR 3,41,72,428 as on 31.03.2022. However, the school has neither maintained separate bank account nor have the earmarked investment against this outstanding balance. Thus, the school is not complying with specific requirement of Clause 14 of the order dated 11.02.2009.

The DoE noted similar observations while evaluating the fee increase proposal for the FY 2017-18, wherein the school was directed to maintain equivalent investments against development fund account which is still pending for the compliance.

Therefore, the School is directed to comply with the aforesaid direction and to maintain separate bank account for collection of development fee and also, maintain equivalent investment against the yearend balance of development fund within 30 days from the date of issue of this order.

Moreover, as per Para 99 of Guidance Note-21 'Accounting by school' issued by the Institute of Chartered Accountants of India (ICAI), relating to restricted fund, *"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"*. Taking the cognisance from the above para, the school needs to create the 'Development Fund Utilisation Account' as deferred income to the extent of cost of assets purchased out of development fund and then this deferred income should be amortised in the proportion of the depreciation charged to revenue account. By following the aforesaid accounting treatment for development fund, development fund utilisation account and depreciation on assets purchased out of development fund as per para 99 of GN-21, the depreciation reserve fund would be





mere an accounting head and school do not require creation of equivalent investments against the depreciation reserve.

However, the audited financial statements of the school revealed that the school has not been following para 99 of the GN 21. Because upon incurrence of the capital expenditure out of the development fund, the school has not created any deferred income account and has not transferred any amount from deferred income to the credit of income and expenditure account.

Thus, the school is hereby directed to follow accounting treatment specified in para 99 of the Guidance Note 21 with respect to the collection and utilization of development fund and make necessary adjustment in the general reserve account.

8. As upheld in Modern School case read with Rule 177 of the DSER, 1973, capital expenditure could only be made out the saving of the school and cannot be part of the fee structure. However, the School is continuously incurring huge expenditure for alteration/ renovation of school building. This resulted into depletion of school reserves and funds over the year. As per DoE Order No. F.DE-15/(581)/PSB/2018/30320-24 dated 10.12.2018 issued to the school post evaluation of the fee increase proposal for FY 2017-18, mentioned that school incurred INR 6,85,50,948 for alteration/ renovation of building in last three financial years and the same was booked as revenue expenditure instead of capital expenditure.

During the personal hearing, the school was asked to provide justification for these expenditures, but the school has not provided any details with this respect. Therefore, the School is directed to follow proper accounting procedures and provide the proper justification with respect to the highlighted amount within 30 days from the date of issue of this order. In case the school is failed to provide the proper justification a necessary action U/s 24(4) of the DSEA, 1973, shall be taken against the school without providing further opportunity of being heard.

9. The DoE Order No. F.DE-15/(581)/PSB/2018/30320-24 dated 10.12.2018 issued to the school post evaluation of fee hike proposal for FY 2017-18, mentioned that a penalty of INR 2,20,000 was imposed by Dy. Conservator of Forest vide order dated 18.4.2013 on the School for illegal pruning of trees and this was paid on 23.4.2013. In the aforesaid order, the DoE directed the School that responsibility regarding imposition of fine should be fixed and the aforesaid amount should be recovered from the personal responsible for this illegal act within 30 days. The school has submitted in its reply post personal hearing that it will act in the best interest of the students, staff, and school property. However, the school is not able to fix the responsibility for fine imposed until now.

Accordingly, the school is again directed to fix the responsibility regarding imposition of fine and recover the said amount from him/her within 30 days from the date of issue of this order and this amount has been considered while calculating the fund position of the school.

10. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 states *"The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities."*

Further clause 21 of the aforesaid order states *"No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition*





*fee and overheads and expenses on play-grounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school.”*

Rule 176 of the DSER, 1973 states *“Income derived from collections for specific purposes shall be spent only for such purpose.”*

Para No. 22 of Order No. F.DE./15(56)/ Act/2009/778 dated 11.02.2009 states *“Earmarked levies will be calculated and collected on ‘no-profit no loss’ basis and spent only for the purpose for which they are being charged.”*

Sub-rule 3 of Rule 177 of DSER, 1973 states *“Funds collected for specific purposes, like sports, co-curricular activities, subscriptions for excursions or subscriptions for magazines, and annual charges, by whatever name called, shall be spent solely for the exclusive benefit of the students of the concerned school and shall not be included in the savings referred to in sub-rule (2).”*

Further, Sub-rule 4 of the said rule states *“The collections referred to in sub-rule (3) shall be administered in the same manner as the monies standing to the credit of the Pupils Fund as administered.”*

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

The aforementioned Guidance Note-21 also lays down the concept of fund-based accounting for restricted funds, whereby upon incurrence of expenditure, the same is charged to the Income and Expenditure Account (‘Restricted Funds’ column) and a corresponding amount is transferred from the concerned restricted fund account to the credit of the Income and Expenditure Account (‘Restricted Funds’ column).

The review of the audited financial statements for 2019-20 revealed that the school has been collecting earmarked levies in the name of transport fee, computer fee and fee for other activities like foreign language, web designing, electronics cum robotics. It has also been noted that school has not been following fund-based accounting as the school has incurred deficit from the transport fee and earned surplus from computer fee. The summary of earmarked levies collected, and expenditure incurred by the school is as under:

Particulars	Transport Fees	Computer Fees
<b>Financial Year 2019-20</b>		
Income (A)	1,37,12,120	12,18,210
Expenditure (B)	1,51,70,934	3,36,255
<b>Surplus/ (Deficit) (A-B)</b>	<b>(14,58,814)</b>	<b>8,81,955</b>

Thus, the earmarked levies are to be collected only from the user students availing of the service/facility. In other words, if any, service/facility is extended to all the students. A separate charge should not be levied for those services/facilities. Because the same would get covered either under the tuition fee (expenses on curricular activities) or under the annual charges (expenses other



than those covered under tuition fee). The charging of unwarranted fee or any other amount/fee under different heads other than the prescribed heads of fee and the accumulation of surplus fund therefrom is prima-facie considered a collection of capitation fee in other manner and form. As the school has been charging Smart Class fee, Activity fee, Foreign Language fee etc. from students of all classes which losses the character of earmarked levy.

However, the analysis of the financial statements of the school revealed that the school has smartly included all these earmarked levies in its fee structure in order to generate extra funds without considering the requirement and income and expenditure for each type of levy. Therefore, based on the nature the Smart Class fees, Activity fee, Foreign Language fee etc. should not be charged from the students as these may get covered either from the tuition fee or annual charges collected from the students. Therefore, the school is hereby directed do not charges other earmarked levies mentioned above apart from the transport fee and maintain the fund base accounting.

11. Para 49 of Accounting Standard 15 'Employee Benefits' issued by The Institute of Chartered Accountants of India states *"Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses."*

Further, para 57 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 recognized in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date"*. Also, para 7 of the Accounting Standard defines Plan Assets as under:

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

The school has reported provision for gratuity of INR 8,46,31,032 and provision of leave encashment of INR 1,69,88,920 in the audited financial statements of FY 2021-22. The provision for gratuity was made based on the valuation report determined by the LIC. During personal hearing, the school was asked to share the employee's data submitted to the LIC for determination of liability towards gratuity, but the school has not provided the same for verification. The school further, submitted that it has invested INR 4,50,00,000 with LIC towards gratuity and submitted the proof of receipts which is quality as plan asset within the meaning of AS-15. However, it has not invested any amount towards leave encashment. Therefore, the amount invested by the School in plan asset has been considered while deriving the fund position of the school with the direction to the school to invest the remaining amount in plan assets within 30 days from the date of issue of this order.

#### **B. Other Suggestion for Improvements**

1. During personal discussion with the school, it has been noted physical verification of fixed assets was not done in the current financial year as well as in previous financial years. Therefore, it appears that the school do not have proper internal control system for managing and safeguarding its fixed assets. Similar observation was also noted in DoE Order No. F.DE-15/ (581)/PSB/2018/30320-24 dated 10.12.2018 issued to the school post evaluation of fee hike proposal for FY 2017-18. Hence, shortage and excesses, if any, can't be reported. Accordingly, the school is directed to maintain proper internal control systems, which includes carrying out physical verification of fixed assets.





Compliance of this direction shall be verified while evaluating the fee hike proposal of the subsequent year.

2. School has not complied with the direction issued in DoE Order No. F.DE-15/ACT-I/WPC4109/Part/13/7905-7913 dated 16-04-2016. For example, the school is required to follow accrual system of accounting for maintaining its books of accounts and to disclose relevant accounting policies in its financial statements. From review of the significant accounting policy and notes to accounts submitted by the school following has been noted:
  - The school received capital grant of INR 10 lacs (Atal Tinkering) and revenue grant of INR 2 lacs in FY 2018-19. As per AS-12, where the grant is received for acquiring/purchase of certain assets, the same need to be accounted for by following either of the two methods but the school has not complied with that:
    - Method 1: The amount of grant is reduced from the gross amount of the asset to calculate book value.
    - Method 2: The grants are treated as a deferred income in the financial statements. This income is recognized gradually in the profit and loss account over the useful life of an asset or say in the proportion of depreciation on such asset.
    - Similarly, on receipts of revenue grants the same need to be credited income and expenditure account as other income but the school has reported not complied with that.
  - One of the mandatory criteria for collection of development fee is to create depreciation reserve fund equivalent to the amount charged in income and expenditure account. However, as per the significant accounting policies, the school does not charged depreciation on assets purchased out of development fee/fund. Thus, the school is not complying with the requirement of Clause 14 of the order dated 11.02.2009.
3. As per DoE Oorder No. F.DE-15/(581)/PSB/2018/30320-24 dated 10.12.2018 issued to the school post evaluation of fee hike proposal for FY 2017-18, the weaknesses in the internal control system of the payment process of the School was noted. For example, payments are processed before signing of vouchers by principal and manager, paid and cancelled stamp was not marked on the vouchers after making payments, purchase procedure was not followed, sanction letter of the competent authority not attached, corrections and overwriting in the bills are made etc. Therefore, the school was directed to maintain proper internal control systems so as to strengthen its payment process and to ensure that payments are made after following the due process. The school has not submitted relevant documents in order validate the compliance with respect to above findings. Therefore, the school is hereby directed to maintain proper internal control system and submit the evidence to validate the above findings.
4. The review of the audited financial statement of FY 2020-21 revealed that school had utilized/ adjusted INR 48,82,767.51 out of the depreciation reserve fund. During the personal hearing the school was asked to provide the details of such utilization/ adjustment, but the school did provide any details for verification. In the absence of required information, the purpose for which this amount was utilized cannot be determined. Therefore, the school is hereby directed to submit the complete details along with the supporting document of this utilization. The compliance of this shall be verified while evaluating the fee hike proposal of the subsequent year.





5. Based on the documents provided by the school, the school was further asked following additional documents/ documents through email dated 30.09.2022. The status of submission of the additional documents/information are as under:

- Auditors Report-the school has provided Auditor Report in Form 10B of Income Tax Act which cannot be considered as Independent Auditor Report of School.
- The school has not provided Receipt and payment account of any of the last three financial years.
- The school has not provided balance confirmation certificate of all bank accounts and FDRs held by the school as on 31.03.2022.
- The school has not provided Cash Book of last three financial years.
- The school has not provided actuarial valuation report for leave encashment.
- The school has not provided list of employees left in last five financial years along with copy of their full and final settlement.
- The school has not provided list of employees appointed in last five financial years along with their date joining and initial pay band.
- The school has not provided sanction letter of overdraft facilities taken from Nainital bank and Indian bank.
- The school has not provided computation of salary arrears in excel format employees wise.
- The school not provided clarification about the income received and recorded in terms of DoE order dated 01 July 2022.

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

- i. The total funds available for the FY 2022-23 is **INR 44,33,53,757** out of which the expected expenditures of the school would be **INR 48,63,91,549** resulting in net deficit of **INR 4,30,37,792** for the FY 2022-23. The detailed calculation is as under:

Particulars	Amount (INR)
Cash and Bank balances as on 31.03.22 as per Audited Financial Statement	58,60,348
Investments as on 31.03.22 as per Audited Financial Statements (Refer Note No. 1 Below)	11,42,53,515
Balance of OD Account Balance as on 31.03.2022 as per Audited Financial Statements (Refer Note No. 2 Below)	(1,27,63,030)
<b>Liquid fund as on 31.03.22</b>	<b>10,73,50,833</b>
Add: Amount recoverable from Society as per Audited Financial Statements of FY 2021-22 (Refer Financial Suggestion No. 1)	2,42,36,867
Add: Amount recoverable from Ahlcon International School (Refer Financial Suggestion No. 3)	5,66,21,833
Add: Amount recoverable from Society for repayment of loan and interest taken for construction of school of building (Refer Financial Suggestion No. 4)	6,42,97,123
Add: Amount recoverable from Society for repayment of loan and interest, taken for purchase of buses (Refer Financial Suggestion No. 5)	25,24,856





Particulars	Amount (INR)
Add: Amount recoverable from Society towards purchase of Car (Refer Financial Suggestion No. 6)	21,01,070
Add: Recoverable from school management for fine imposed on the school (Refer Financial Suggestion No. 9)	2,00,000
Add: Fees for FY 2021-22 as per Audited Financial Statements (Refer Note No. 3 Below)	26,00,75,462
Add: Other Income for FY 2021-22 as per audited Financial Statements (Refer Note No. 3 Below)	1,65,87,846
Add: Additional Annual Charges (Refer Note No. 3 Below)	97,41,448
<b>Total available funds for FY 2022-23</b>	<b>54,37,37,338</b>
Less: FDR With DoE and CBSE	15,61,918
Less: Caution Money Balance as per Audited Financial Statements of FY 2021-22	36,49,235
Less: Development Funds Balance as per as per Audited Financial Statements of FY 2021-22 (Refer Financial Suggestion No. 7)	3,41,72,428
Less: Investment made with LIC for Gratuity receipts provided by the school (Refer Financial Suggestion No. 8)	4,50,00,000
Less: Amount Invested in the Joint Name of Deputy Director and Manager of the School towards contingent reserve (Refer Note No. 5 Below)	1,60,00,000
Less: Depreciation Reserve as per Audited Financial Statements of FY 2021-22 (Refer Note No. 5 Below)	-
<b>Estimated Available Funds for FY 2022-23</b>	<b>44,33,53,757</b>
Less: Budgeted expenses for the session 2019-20 (Refer Note No. 6 & 7 Below)	29,32,31,922
Less: Salary Arrears as per School Submission (Refer Note No. 8 Below)	19,31,59,627
<b>Estimated Deficit</b>	<b>4,30,37,792</b>

**Note 1:** The detail of fixed deposit held by the school as per the audited financial statements of FY is provided below:

Particulars	Amount (in INR)	Remarks
CBSE	14,74,632	Considered while calculating available funds.
Director of Education	97,286	
Gratuity Reserve Fund	5,41,93,742	Amount of INR 4.5 Crores invested with LIC during FY 22-23 has been considered while deriving the fund position.
Salary Reserve Fund	5,84,87,885	Investment of INR 1.60 Crores in the joint name of Deputy Director and Manager of the school has been included while deriving the fund position.
<b>Total</b>	<b>11,40,71,315</b>	

**Note 2:** During the personal hearing, the school explained that it has availed overdraft facilities from Nainital Bank and Indian Bank against fixed deposit for payment of salary and other expenditure of the school. The school was asked to provide sanction letter of both the overdraft facilities, but the same has not been provided for verification. In the absence of detailed information terms and conditions, purpose of the loan and other condition attached to it including the rate of interest could not be verified.



**Note 3:** The Department vide its Order No.F.No.PS/DE/2020/55 dated 18.04.2020 and Order No.F.No.PS/DE/2020/3224-3231 dated 28.08.2020 had issued guidelines regarding the chargeability of fees during the pandemic COVID 2019. The department in both the above-mentioned orders directed to the management of all the private schools not to collect any fee except the tuition fee irrespective of the fact whether running on the private land or government land allotted by DDA/other land-owning agencies and not to increase any fee in FY 2020-21 till further direction.

The department in pursuance of the order dated 31.05.2021 in WPC 7526/2020 of Single Bench of the Hon'ble High Court of Delhi and interim order dated 07.06.2021 in LPA 184/2021 of the Division Bench of Hon'ble High Court of Delhi and to prevent the profiteering and commercialization, again directed to the management of all the petitioners private unaided recognized schools through its Order No. F. No. DE.15 (114) /PSB /2021 /2165-2174 dated 01.07.2021:

- (i) *"to collect annual school fee (only all permitted heads of fees) from their students as fixed under the DSEAR, 1973 for the academic year 2020-21, but by providing deduction of 15% on that amount in lieu of unutilized facilities by the students during the relevant period of academic year 2020-21". And if the school has collected the fee in excess to the direction issued by the Hon'ble Court, the same shall be refunded to the parents or adjusted in the subsequent month of fee or refund to the parents.*
- (ii) The amount so payable by the concerned students be paid in six equal monthly instalments w.e.f. 10.06.2021.

From review of the audited financial statements of FY 2021-22 and based on the further information provided by the school, it has been noted that the School has reported 85% of the annual charges in its audited financial statements of FY 2021-22. Therefore, the income collected by the school during the FY 2021-22 with respect to tuition fee and annual charges has been grossed up in order to make comparative income with the FY 2022-23. The detailed calculation has been provided below:

Particulars	Income as per AFS of FY 2021-22	Income Considered in the Above Table	Remarks
Tuition Fee	15,13,08,953	15,13,08,953	
Annual Charges	5,52,01,541	6,49,42,989	As per the information provided by the school, the school had recorded 85% of the tuition fee. Therefore, It has been grossed up while calculating the fund position of the school. Accordingly, INR 97,41,448 has been included.
Development fund	25,74,250	25,74,250	

**Note 4:** As per clause 10 of Form-II of Right of Children to Free and Compulsory Education Act 2009, the schools are required to maintain liquidity equivalent to 3 months' salary and this amount should





be invested in the joint name of Dy. Director (Education) and manager of the school. Generally, it is done in the form of FDR in any scheduled bank. As per the details provided by the school an amount of INR 1,60,00,000 deposited by the school in joint name of the Deputy Director Education and manager of the school has been considered while deriving the fund position.

**Note 5:** As per the Duggal Committee report, there are four categories of fees that can be charged by a private unaided school. The first category of fee comprised of "*Registration fee and all one Time Charges*" levied at the time of admissions such as admission charges and caution money. The second category of fee comprises '*Tuition Fee*' which is to be fixed to cover the standard cost of the establishment and to cover the expenditure of revenue nature for the improvement of curricular facilities like library, laboratories, science, and computer fee up to class X and examination fee. The third category of the fee should consist of '*Annual Charges*' to cover all expenditure not included in the second category and the fourth category consist of all '*Earmarked Levies*' for the services rendered by the school and be recovered only from the 'User' students. These charges are transport fee, swimming pool charges, Horse riding, tennis, midday meals etc. This recommendation has been considered by the Directorate while issuing order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and order No. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.

The purpose of each head of the fee has already been defined and it is nowhere defined the usage of development fee or any other head of fee for investments against depreciation reserve fund. Further, Clause 7 of order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and clause 14 of the 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, upgradation 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 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*". Thus, the above direction provides for:

- Not to charge development fee for more than 15% of tuition fee.
- Development fee will be used for purchase, upgradation and replacement of furniture, fixtures, and equipment.
- Development fee will be treated as capital receipts.
- Depreciation reserve fund is to be maintained.

Thus, the creation of the depreciation reserve fund is a pre-condition for charging of development fee, as per above provisions and the decision of Hon'ble Supreme Court in the case of Modern School Vs Union of India & Ors.: 2004(5) SCC 583. Even the Clause 7 of the above direction does not require to maintain any investments against depreciation reserve fund. Also, as per para 99 of Guidance Note-21 'Accounting by School' 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.*"

Accordingly, the depreciation reserve (that is to be created equivalent to the depreciation charged in the revenue account) is mere of an accounting head for the appropriate accounting treatment of depreciation in the books of account of the school in accordance with Guidance Note -21 issued by





the Institute of Chartered Accountants of India. Thus, there is no financial impact of depreciation reserve on the fund position of the school. Accordingly, the depreciation reserve fund as reported by the school in its audited financial statements for the FY 2021-22 has not been considered while deriving the fund position of the school.

**Note 6:** All budgeted expenditure proposed by the school has been considered while deriving the fund position of the school except the following.

Heads	Amount (INR)	Reasons
Provision for gratuity and leave encashment	9,48,44,879	Amount invested by the school in plan asset of INR 4.50 Crores has been included while deriving the fund position of the school.
7 <sup>th</sup> CPC Arrears	19,31,59,627	Considered separate items in the above table.
Interest on loan taken for purchase of bus and car	15,00,000	Refer financial suggestion no. 5 & 6 above
Repayment of loan of Car and Bus	12,99,048	

**Note 7:** While evaluating the fee hike proposal, the department considers how much liquid funds schools would require for a particular session for smooth operation without compromising the quality of education. Thus, while deriving the fund position of the school, all legitimate revenue as well as capital nature expenditures in accordance with the provisions of DESAR, 1973 and the pronouncement of Courts judgment have been considered. Therefore, the balance of the other current assets and other current liabilities has not been considered because these are cyclic in nature, as the same would have been part of the budgeted income and expenditure of the school in earlier years. Although it is reflected in the financial statements at the end of the financial year.

**Note 8:** Salary Arrears of INR 19,31,59,627 proposed by the school has been considered while deriving the fund position of the school.

- ii. In view of the above examination, it is evident that the school does not has adequate funds for meeting all the operational expenditures for the FY 2022-23. In this regard, the directions issued by the Directorate of Education vide circular no. 1978 dated 16 April 2010 states that:

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

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 along with certain financial suggestions that were identified (appropriate financial impact has been taken on the fund position of the school) and certain procedural suggestions which were also noted (appropriate instructions against which have been given in this order), that the sufficient funds are not available with the School to carry out its operations for the academic session 2022-23. Accordingly, the fee increase proposal of the school may be accepted.



AND WHEREAS, it is noticed that the school has incurred INR 14,99,81,749 in contravention to the provisions of DSEAR, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover the aforesaid amount from society/ management. The receipts along with copy of bank statements showing receipt of the above-mentioned amount should be submitted with DoE, in compliance of the same, within 30 days from the date of issue of this order. Non-compliance with this direction shall be viewed seriously as per the provision of DSEAR, 1973 without providing any further opportunity of being heard.

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

AND WHEREAS, it is relevant to mention charging of any arrears on account of fee for several months from the parents is not advisable, not only because of the 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 6<sup>th</sup> CPC. Keeping this in view, and exercising the powers conferred under Rule 43 of DSER, 1973, the Director (Education) has accepted the proposal submitted by the school and allowed an increase in fee by 15% to be effective from 01 October 2022.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17 (3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that funds are not available with the school for meeting financial implication for the academic session 2022-23. Hence, for smooth payment of salaries and other employee's benefit, the fee hike is required to the School.

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

Accordingly, it is hereby conveyed that the proposal for fee hike of **Ahlcon Public School (School ID-1002276), Mayur Vihar, Phase- I, Delhi-110091** filled by the school in response to the Order No. F.DE.-15(40)/PSB/2019/4440-4412 dated 08.06.2022 for the academic session 2022-23, is accepted by the Director (Education) with the above conclusion and suggestions and the school is hereby allowed to increase the fee by 15% to be effective from 1 October, 2022.

Further, the management of said School is hereby directed under section 24(3) of DSEAR 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 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  
Ahlcon Public School (School ID-1002276),  
Mayur Vihar, Phase- I, Delhi-110091

No. F.DE.15 ( 1009 )/PSB/2022 / 8591-8595

Dated: 25/10/22

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. DDE (East) to ensure the compliance of the above order by the School Management.
4. In-charge (I.T Cell) with the request to upload on the website of this Directorate.
5. Guard file.



(Yogesh Pal Singh)  
Deputy Director of Education  
(Private School Branch)  
Directorate of Education, GNCT of Delhi