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

**No. F.DE.15 (1570)/PSB/2023/** 8253-8257 **Dated:** 25/09/23

**Order**

WHEREAS, **Evergreen Public School, Vasundhara Enclave, Delhi – 110096 (School Id-1002346)** (hereinafter referred to as **"the School"**), run by the **Jyotirmay Bal Shiksha Samiti** (hereinafter referred to as the "**Society**"), is a private unaided school recognized by the Directorate of Education, Govt. of NCT of Delhi **(hereinafter referred to as "DoE"),** under the provisions of Delhi School Education Act & Rules, 1973 **(hereinafter referred to as "DSEAR, 1973")**. The school is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

AND WHEREAS, the manager of every recognized school is required to file a full statement of fees every year before the ensuing academic session under section 17(3) of the DSEAR, 1973 with the Directorate. Such statement is required to indicate estimated income of the school to be derived from fees, estimated current operational expenses towards salaries and allowances payable to employees etc. in terms of rule 177(1) of the DSEAR, 1973.

AND WHEREAS, as per section 18(5) of the DSEAR, 1973 read with sections 17(3), 24 (1) and rule 180 (3) of the above DSEAR, 1973, responsibility has been conferred upon to the DoE to examine the audited financial Statements, books of accounts and other records maintained by the school at least once in each financial year. Sections 18(5) and 24(1) and rule 180 (3) of DSEAR, 1973 have been reproduced as under:

Section 18(5): *'the managing committee of every recognised private school shall file every year with the Director such duly audited financial and other returns as may be prescribed, and every such return shall be audited by such authority as may be prescribed'*

Section 24(1): *'every recognised school shall be inspected at least once in each financial year in such manner as may be prescribed'.*

Rule 180 (3): *'the account and other records maintained by an unaided private school shall be subject to examination by the auditors and inspecting officers authorised by the Director in this behalf and also by officers authorised by the Comptroller and Auditor-General of India.'*

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 increase proposal submitted by the private unaided recognized schools for some of the schools which have been allotted 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

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decided that under sections 17(3), 18(4) read along with rules 172, 173, 175 and 177, the DoE has the authority to regulate the fee and other charges, with the objective of preventing profiteering and commercialization of education.

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

*"27....*

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

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

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

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

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

AND WHEREAS, in pursuance to order dated 08.06.2022 of the DOE, the school submitted its proposal for increase of fee for the academic session 2022-23. Accordingly, the order dispenses the proposal for increase of fee submitted by the 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 evaluated the fee increase proposals of the School carefully in accordance with the provisions of the DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE.

AND WHEREAS, in the process of examination of fee increase proposal filed by the aforesaid School for the academic session 2022-23, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 27th March 2023 to present its justifications/clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted. In the aforesaid personal hearing, compliance of Order No. F.DE. 15(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15(792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 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 DOE and the key suggestions noted for improvement by the school are hereunder:

**A. Financial Suggestions for Improvement**

1. As per the 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.*"

   The Hon'ble Supreme Court of India in the matter of Modern School Vs Union of India and Others mentioned "*Rule 177(1) shows that salaries, allowances and benefits to the employees shall constitute deduction from the income in the first instance. That after such deduction, surplus if any, shall be appropriated towards, pension, gratwuity, reserves and other items of appropriations enumerated in rule 177(2) and after such appropriation the balance (savings) shall be utilized to meet capital expenditure of the same school or to set up another school under the same management. Therefore, rule 177 deals with application of income and not with accrual of income. Therefore, rule 177 shows that salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings. Therefore, capital expenditure cannot constitute a component of the financial fees structure as is submitted on behalf of the schools. It also shows that salaries and allowances are revenue expenses incurred during the current year and, therefore, they have to come out of the fees for the current year whereas capital expenditure/capital investments have to come from the savings, if any, calculated in the manner indicated above.*"

   Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25 Mar 2019 issued for FY 2017-2018, Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the school had purchased buses in FY 2013-2014 on loan from HDFC bank and has paid INR 10,24,454 as repayment of loan and INR 2,47,458 as interest thereon during FY 2014-2015 to FY 2016-2017. Further, the school has purchased a bus amounting to INR 16,55,000 from development fund during FY 2014-2015. Also, the school was directed to recover INR 29,26,912 from the society and not to incur capital expenditure from school funds unless savings are derived after ensuring compliance of Rule 177. The school has submitted that it has recovered INR 70,00,000 from the society during the period 2018-19 to 2020-21 and submitted the copy of bank statements of the society along with copy of ledger of the society. The submission of the school is taken on records and considered. Effect of the recovery has been considered while deriving fund position of the school.

2. The position of 'Director' is not a prescribed post in the Recruitment Rules. Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25 Mar 2019 issued for FY 2017-2018, Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the school had paid INR 53,70,998 as remuneration/salary to the director during FY 2014-15 to 2018-19 and the school was directed to recover this amount from the society. Further, the above orders noted that the Director is the staff of the society as per the staff statement submitted by the school due to which he is not entitled to any payment whatsoever from the school funds.

However, the school has mentioned in its compliance report that "The Director is an employee in the school like any other employee." However, the contention of the school is not justified as the post of director is not in accordance with recruitment rules.

Further, the school in its reply has submitted that the school has paid INR 32,29,307 to the director as remuneration/ salary during the FY 2019-20 to FY 2021-22. Accordingly, the remuneration paid to the director of INR 86,00,305 (INR 53,70,998 plus INR 32,29,307) is hereby added to 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 the order. Also, the school is directed not to pay any salary to the Director.

3. Directorate's order no. F.DE.15(632)/PSB/2018/30532-30536 dated 14 Dec 2018 regarding fee increase proposals for FY 2017-2018 states "*Not to increase any fee in pursuance to the proposal submitted by school on any account including implementation of 7th CPC for the academic session 2017-2018 and if the fee is already increased and charged for the academic session 2017-2018, the same shall be refunded to the parents or adjusted in the fee of subsequent months*".

As per the land allotment letter issued by the Delhi Development Authority to the Society in respect of the land allotted for the school states "*The school shall not increase the rates of tuition fee without the prior sanction of the Directorate of Education Delhi Admin. and shall follow the provisions of Delhi School Education Act/Rules, 1973 and the instructions issued from time to time*".

Directorate's order no. F.DE.15 (40)/PSB/2019/2698-2707 dated 27 Mar 2019 regarding fee increase proposals for FY 2018-2019 and FY 2019-2020 states "*In case, the schools have already charged any increased fee prior to issue of the order, the same shall be liable to be adjusted by the schools in terms of the sanction of the Director of Education on the proposal.*"

Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25.03.2019 issued for FY 2017-18 noted that the school had increased tuition fees of class I, XI and XII. Further, on review of fee structure and sample of fee receipts submitted by the school for the FY 2015-16 to FY 2018-19, the school had collected increased fee (Tuition fees, Development fees and Annual charges) from the students of class 1st in FY 2016-17, class 1st& 2nd in FY 2017-18 and class 1st to 3rd in FY 2018-19 without prior approval of the Directorate.

Also, Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 directed the school not to increase any fee of any class without prior approval of the Directorate.

Further, on review of fee structure submitted by the school for FY 2019-20 to FY 2021-22, the school has collected increased fee (Tuition fees, Development fees and Annual charges) of students of class 5th in FY 2020-2021 and class 6th in FY 2021-22 without prior approval of the Directorate. The school did not provide the exact amount of increased fees collected from students during FY 2016-17 to FY 2021-22. Thus, no adjustment is reflected in the fund position of the school. Also, the school is again directed not to increase any fee of any class without prior approval of the Directorate.

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 the 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.*"

Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25 Mar 2019 issued for FY 2017-2018, Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the school collected one-time Activity fees of INR 20,000 from students at the time of admission and the school was directed not to charge "Activity fees" from students with immediate effect.

However, on review of financial statements for FY 2019-20, it is noted that the school has collected activity fees of INR 20,98,325 from the students. Since the school has continued to collect one-time activity fee from students despite giving directions by the Directorate. Further, no private recognised school can collect fee other than those prescribed in aforementioned order dated 15 Dec 1999. Thus, the collection of one-time fees from students at the time of admission is in contravention of the aforementioned clause. Accordingly, the school is directed not to collect one-time activity fees from students at the time of admission.

5. 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.*"

Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25.03.2019 issued for FY 2017-18, Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the school has not determined and provided for its statutory liabilities towards Gratuity and Leave Encashment as per actuarial valuation report in accordance with by AS 15. Also, the school submitted an actuarial valuation report dated 12.02.2020 indicating determination of its liability towards gratuity of INR 1,58,81,144 as on 31.03.2020.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has made provision for gratuity of INR 35,89,873 as on 31.03.2022 and the same has been deposited with LIC in Group Gratuity Scheme. The same has been considered in the calculation of funds availability of the school. However, the school has not provided for gratuity as per the actuarial valuation report. Also, the school has not obtained actuarial valuation report for leave encashment and has not made provision in the books of accounts.

Accordingly, the school is directed to ensure compliance with Accounting Standard 15 in terms of obtaining actuarial valuation towards gratuity and leave encashment. 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 deposit the amount in the plan assets with LIC (or other agency) as determined in actuary valuation report for gratuity and leave encashment and ensure that the amount deposited in plan assets is equivalent to the provision for gratuity and leave encashment.

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.*"

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.*"

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 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."*

Directorate's Order No. F.DE-15/206/PSB-2019/1140-1144 dated 25.03.2019 issued for FY 2017-2018, noted that from FY 2014-15 the school has merged development fees along with tuition fees to avoid compliances of clause 14. Further, the balance of development fund as on 1 April 2014 was INR 34,51,789 out of which the school spent INR 16,55,000 on purchase of buses and INR 51,158 on purchase of library books and the school was directed to make necessary adjustments in general fund and development fund. However, the school failed to create any adjustment against the same.

Further, the financial statements of the school for FY 2014-15 reflected a closing balance of Development Fund of INR 2,62,615 which was utilised during FY 2015-16 and the development fund was not reported in the financial statements thereafter.

Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/(792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the school had utilized school funds on procurement of various capital items such as computer & software, camera, xerox machine, furniture & fixtures, etc amounting to INR 19,26,763 (INR 4,99,123 during FY 2017-18 and INR 14,27,640 during INR 2018-19) without complying the requirements prescribed in Rule 177 of DSER, 1973 i.e. without deriving savings and the school was directed to recover INR 19,26,763 from the society. However, the recovery is still pending.

Further, Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/(792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that during FY 2016-17 to FY 2018-19, the school reflected purchase of fixed assets by utilizing depreciation reserve fund and an amount equivalent to the purchase cost of fixed assets was transferred to the general fund from depreciation reserve fund.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has complied with para 99 of Guidance Note 21 issued by ICAI by transferring cost of assets purchased out of development fund to "Development Fund utilised A/c" and depreciation charged on assets purchased out of development fund is credited to Income & Expenditure A/c from FY 2019-20 onwards without considering the rectification or adjustments of previous years.

Accordingly, the school is directed to make the rectifications/adjustments to General Fund and Development Fund utilised A/c as directed in previous orders to arrive at correct fund positions.

**B. Other Suggestions for Improvement**

1. 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).

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school charges earmarked levies in the form of Transport Fees, Computer fees, Id Card Charges, Newspaper Charges and Magazine Charges from students. However, the school has not maintained separate fund accounts for any of these earmarked levies separately 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) that has been met from other fees/income. Below table shows surplus/deficit in respect of earmarked levies for FY 2019-20 to 2021-22:

| **Particulars** | **Transport Fees^** | **Computer Fees*** | **Newspaper Charges & Id Card Charges** | **Magazine Charges*** |
|---|---|---|---|---|
| **For the year 2019-20** | | | | |
| Fee Collected during the year (A) | 70,33,994 | 7,08,400 | 3,10,800 | 7,62,340 |
| Expenses during the year (B) | 71,59,016 | - | 3,89,747 | - |
| **Difference for the year (A-B)** | **-1,25,022** | **7,08,400** | **-78,947** | **7,62,340** |
| **For the year 2020-21** | | | | |
| Fee Collected during the year (A) | 2,04,163 | - | - | - |
| Expenses during the year (B) | 27,67,566 | - | 69,499 | - |
| **Difference for the year (A-B)** | **-25,63,403** | **-** | **-69,499** | **-** |
| **For the year 2021-22** | | | | |
| Fee Collected during the year (A) | - | - | - | - |
| Expenses during the year (B) | 12,46,367 | - | 72,500 | - |
| **Difference for the year (A-B)** | **-12,46,367** | **-** | **-72,500** | **-** |

^ The school did not apportion salary of staff involved in transport service (driver, conductor, etc.) and depreciation on vehicles used for transportation of students in the expenses stated in table above for creating fund for replacement of vehicles, which should have been done to ensure that the cost of vehicles is apportioned to the students using the transport facility during the life of the vehicles.

* The school did not provide details/breakup of expenses incurred against the earmarked levies separately.

Similar observations were also noted in Directorate's Order No. F.DE. 15/(502)/PSB/2022/ 2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/ 5054-5058 dated 27.06.2022 issued for FY 2019-20.

Based on the 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). The school is charging Computer Fee, Newspaper and Id Card Charges and Magazine Charges from the students of all classes. Thus, the fee charged from all students loses its character of earmarked levy, being a non-user based fees. Therefore, the school is directed not to collect Computer Fee, Newspaper and Id Card Charges and Magazine Charges from the students.

Additionally, the school is directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount separately for each earmarked levy collected from students. Unintentional surplus/deficit, if any, generated from earmarked levies has to 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. 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.

Further, the school has been operating its transport facility at huge deficit as expenses incurred by the school (even excluding the salaries of staff involved in transport facility) are more than the fee collected from students.

Therefore, the school is strictly directly not to transfer the financial impact (i.e., deficit from transport facility) from the inefficient operation of transport facility to students not availing transport facility. Thus, the school is instructed to operate transport facility on strict no-profit no-loss basis.

2. As per clause no. 3 of the public notice dated 04.05.1997 published in the Times of India "*No security/ deposit/ caution money be taken from the students at the time of admission and if at all it is considered necessary, it should be taken once and at the nominal rate of INR 500 per student in any case, and it should be returned to the students at the time of leaving the school along with the interest at the bank rate.*"

Further, clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11.02.2009 states "*No caution money/security deposit of more than five hundred rupees per student shall be charged. The caution money, thus collected shall be kept deposited in a scheduled bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with the bank interest thereon irrespective of whether or not he/she requests for refund.*"

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 amount shall also be taken into account while projecting fee structure for ensuing academic year."

Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20, directed the school to keep the caution money deposited in a separate bank account or fixed deposit and refund the caution money together with interest earned from bank account or fixed deposits to students at the time of leaving the school.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has not kept the amount of caution money deposited in a separate bank account and the school is not refunding interest along with caution money to students at the time of them leaving the school. Also, the school has not treated the unclaimed caution money as income of the school. Accordingly, the school is directed to ensure the compliance of clause 3 and 4 of order dated 09.09.2010 and clause 18 of order dated 11.02.2009.

3. The Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 noted that the expenditure incurred by the school towards security charges had increased rapidly. The expenditure incurred by the school towards security charges during FY 2016-17 to FY 2018-19 as per the financial statements of the school are as follows:

| Financial Year | Expense Amount (INR) | % increase compared to previous year |
|---|---|---|
| 2016-2017 | 9,08,925 | - |
| 2017-2018 | 14,21,381 | 56% |
| 2018-2019 | 31,26,678 | 120% |

The above orders directed the school to provide the attendance records and complete details of security staff deputed by the security contractor during FY 2017-18 and FY 2018-19 along with its subsequent fee hike proposal to the Directorate which the school is failed to provide.

Therefore, the school is again directed to provide the attendance records and complete details of security staff deputed by the security contractor during FY 2017-18 and FY 2018-19 along with its subsequent fee hike proposal to the Directorate.

4. Para 67 of the Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India states *"The financial statements should disclose, inter alia, the historical cost of fixed assets."*

Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20, the school was directed to disclose all fixed assets at gross (historic) value on the face of Balance Sheet on the assets side and accumulated depreciation as depreciation reserve on the liability side of the Balance Sheet.

On review of audited financial statements for FY 2019-20 to FY 2021-22, it is noted that the school has reported fixed assets purchased out of General fund at written down value and fixed assets purchased out of Development Fund at Gross Value which is not in accordance with the disclosure requirements included in the guidance note cited above.

Accordingly, the school is directed to disclose fixed assets (General fund) at gross value on the face of Balance Sheet on the assets side and accumulated depreciation on the liability side of the Balance Sheet.

5. It was noted that the school was not complying with the DOE Order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 and condition mentioned at S. No. 18 in the land allotment letter which provides for 25% reservation to children belonging to EWS category. The school has provided the breakup of students as below:

| Particulars | FY 2019-20 | FY 2020-21 | FY 2021-22 |
|---|---|---|---|
| Total No. of Students | 1,761 | 1,749 | 1,666 |
| No. of EWS Students | 375 | 389 | 400 |
| % of EWS students to total students | 21.29% | 22.24% | 24.01% |

As per table above, it can be noted that the school has not been complying with the directions of the Directorate and conditions of land allotment letter. Therefore, the concerned DDE (District) is requested to look into this matter and ensure compliance with the above directions.

6. 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 Directorate in its Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20, instructed the school to ensure the compliance of mentioning UDIN by the Chartered Accountants. On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the UDIN has been duly mentioned by the auditor of the school.

Further, Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20 directed the school to ensure that the Receipt and Payment Account includes cross reference to the Auditor's Report of even date. The school has complied with the said direction.

7. The Directorate in its Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20, directed the school to ensure that the entire set of financial statements (all pages) must be signed or initialled (as appropriate) by two representatives of the school authorised in this regard as per Bye laws or other governing documents.

On review of audited financial statements for FY 2019-20 to FY 2021-22, it is noted that the financial statements were not appropriately authenticated by the representatives of the school, since only the Manager has signed the financial statements. Thus, the authenticity of the financial statements and financial information included therein cannot be confirmed.

The school is again directed to ensure that the entire set of financial statements (all pages) must be signed or initialled (as appropriate) by two representatives of the school authorised in this regard as per Bye laws or other governing documents.

**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 amounting to **INR 9,96,58,394** out of which cash outflow in the FY 2022-23 is estimated to be **INR 10,42,65,656**. This results in deficit of **INR 46,07,263** for FY 2022-23 after all payments. The details are as follows:

| **Particulars** | **Amount (in INR)** |
|---|---|
| Cash and Bank balances as on 31.03.22 as per Audited Financial Statements | 39,05,169 |
| Investments as on 31.03.22 as per Audited Financial Statements | 67,50,956 |
| **Liquid Funds as on 31.03.2022** | 1,06,56,125 |
| Add: Recovery from the society on account of cost of buses purchased without compliance of Rule 177 of DSER, 1973 (Refer Financial Suggestion No. 1) | 29,26,912 |
| Add: Recovery from the society on account of remuneration paid to Director (Refer Financial Suggestion No. 2) | 86,00,305 |
| Add: Recovery from the society on account of purchase of Assets without complying Rule 177 (Refer Financial Suggestion No. 6) | 19,26,763 |
| Add: Fees for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below) | 9,62,50,183 |
| Add: Other Income for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below) | 7,22,810 |
| Add: Additional Income of Annual Charges and Development Fund (Refer Note 4 Below) | 24,35,528 |
| Add: Additional Fees due to increase in fee @13% from 01.07.2022 (Refer Note 5 Below) | 79,01,059 |
| Less: Arrears of Annual Charges and Development Charges of FY 2020-21 collected in FY 2021-22 (Refer Note 3 Below) | 1,75,30,341 |
| **Total Available Funds for FY 2022-23** | **11,38,89,344** |

| Particulars | Amount (in INR) |
|---|---|
| Less: FDR in the joint name of Dy Director Education or Secretary, CBSE and Manager of the school as on 31.03.2022 (Refer Note 1 Below) | 31,61,083 |
| Less: Amount recovered from the society (Refer Financial Suggestion No. 1) | 70,00,000 |
| Less: Investment made with LIC against provision made for retirement benefits. (Refer Financial Suggestion No. 5) | 35,89,873 |
| Less: Caution Money (Refer Other Suggestion No. 2) | 4,79,994 |
| **Net Available Funds for FY 2022-23 (A)** | **9,96,58,394** |
| Less: Budgeted expenses for the session 2022-23 (Refer Note 6 Below) | **10,08,54,110** |
| Less: Salary Arrears of 7th CPC (Refer Note 7 Below) | **34,11,546** |
| **Total Estimated Expenditure for FY 2022-23 (B)** | **10,42,65,656** |
| **Net Deficit (A-B)** | **46,07,263** |

**Note 1**: The detail of fixed deposit held by the school as per the audited financial statements for the FY 2021-22 is provided below:

| Particulars | Amount (in INR) | Remarks |
|---|---|---|
| FDR in the joint name of Dy Director Education and Manager of the school And with CBSE. | 31,61,083 | Deducted while calculating available funds of the school. |
| **Total** | **31,61,083** | |

**Note 2**: All the fee and other income as per audited financial statements for the FY 2021-22 has been considered with the assumption that the amount received in FY 2021-22 will at least accrue during FY 2022-23.

**Note 3:** The Arrears of Annual Charges and Development Charges of FY 2020-21 collected in FY 2021-22 as per the school's submission are as under:

| Fee heads | Arrears of FY 2020-21 collected in FY 2021-22 |
|---|---|
| Tuition Fee | 44,34,236 |
| Annual Charges | 1,29,20,483 |
| Development Fee | 1,75,622 |
| **Total** | **1,75,30,341** |

**Note 4:** 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 for the FY 2021-22 and based on the further information provided by the school post personal hearing, it has been noted that the school has reported 100% of the tuition fees and no annual charges and development fees collected by the school in FY 2020-21 and the school has reported 100% of the tuition fees and 85% of the annual charges and development fees collected by the school for the FY 2020-21 collected in FY 2021-22. Therefore, the income collected by the school during the FY 2021-22 with respect to annual charges and development fees are grossed up to arrive at income for FY 2022-23. The detailed calculation has been provided below:

| Particulars | Income as per Audited Income & Expenditure Account for the FY 2021-22 | Income Considered while deriving the fund position for the FY 2022-23 | Remarks |
|---|---|---|---|
| Tuition fee | 6,47,99,652 | 6,47,99,652 | As per reconciliation provided by the school, Annual Charges and Development Charges collected in FY 2021-22 at the rate of 85% in compliance of the Directorate's order dated 01.07.2021 and thus, difference amount of INR 24,35,528 has been considered. |
| Annual Charges | 1,35,51,424 | 1,59,42,852 | |
| Development Charges | 2,49,900 | 2,94,000 | |
| **Total** | **7,86,00,976** | **8,10,36,504** | |

**Note 5:** The school was allowed to increase fee 13% vide Order No. F.DE.15/ (792)/PSB/2022/ 5054-5058 dated 27.06.2022 issued for FY 2019-20, from 1st July, 2022. School has submitted that it has increased the fee @13% from 1st July 2022. Accordingly, additional income on account of fee increase will also accrue to the school in FY 2022-23 and thus, following amount has been considered as funds available with the school:

| Fee heads | Actual receipt in FY 2021-22 | Grossed Up | Total Estimated Fee | Increased fee (with fee increase @13% for 9 months) |
|---|---|---|---|---|

| Fee heads | Actual receipt in FY 2021-22 | Grossed Up | Total Estimated Fee | Increased fee (with fee increase @13% for 9 months) |
|---|---|---|---|---|
| Tuition fees | 6,47,99,652 | - | 6,47,99,652 | 7,11,17,618 |
| Annual Charges | 1,35,51,424 | 23,91,428 | 1,59,42,852 | 1,74,97,280 |
| Development Fee | 2,49,900 | 44,100 | 2,94,000 | 3,22,665 |
| **Total** | **7,86,00,976** | **24,35,528** | **8,10,36,504** | **8,89,37,563** |
| **Impact of fee increase** | | | | **79,01,059** |

**Note 6:** All budgeted expenditure proposed by the school amounting to INR 14,78,96,265 has been considered while deriving the fund position of the school except the following:

| Head of Expenditure | 2022-23 (in INR) | Amount disallowed (in INR) | Remarks |
|---|---|---|---|
| Salary - Teaching and Non-teaching staff | 8,40,35,500 | 2,20,39,904 | Restricted to 130% of expenditure incurred in FY 2021-22. |
| Salary Reserve (4 Months) | 70,03,000 | 70,03,000 | The school has not made provision for salary reserve in its audited financial statements, hence the amount proposed in the budget has not been considered, |
| Gratuity | 30,00,000 | 30,00,000 | Refer Financial Suggestion No. 5 |
| Security Expenses | 39,99,600 | 25,64,302 | Restricted to 110% of expenditure incurred in FY 2021-22. |
| Website & Software Expenses | 21,11,358 | 9,25,243 | |
| Repair & Maintenance (Building, Furniture & Other) | 95,00,000 | 46,97,805 | |
| News Paper Charges | 3,22,600 | 3,22,600 | Neither Income nor expense has been considered on the assumption that earmarked levies are collected on no profit no loss basis |
| IT Charges | 12,13,800 | 12,13,800 | |
| Transport expenses | 52,75,500 | 52,75,500 | |
| **Total** | **11,64,61,358** | **4,70,42,155** | |

**Note 7:** In accordance with Section 10(1) of Delhi School Education Act 1973, scales of pay and allowance, medical facilities, pension gratuity, provident fund, and other prescribed benefits of the employees of a recognized private school shall not be less than those of the employees of the corresponding status in schools run by the appropriate authority.

Further, Directorate of Education has adopted the Central Civil Serviced (Revised Pay) Rules, 2016 vide Circular No 30-3(17)/(12)/VII pay Comm./2016/11006-11016 dated 19.08.2016 and No. 30-3

(17)/(12)/VII pay Comm./Coord./2016/12659-12689 dated 14.10.2016 for employees of Government Schools.

Further, in exercise of the powers conferred under clause (xviii) of Rule 50 of the Delhi School Education Rules, 1973, vide Competent Authority order No DE.15 (318)/PDB/2016/18117, dated 25.08.2017, the managing committees of all Private unaided Recognized Schools have already been directed to implement central Civil Services (Revised Pay) Rule, 2016 in respect of the regular employees of the corresponding status with effect from 01.01.2016 (for the purpose of pay fixation and arrears). Further, guidelines/detailed instructions for implementation of 7th CPC recommendations in Private Un-aided Recognized Schools of Delhi has been issued vide DOE order dated 17.10.2017.

As per Directorate's Order No. F.DE. 15/(502)/PSB/2022/2900-2904 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE.15/ (792)/PSB/2022/5054-5058 dated 27.06.2022 issued for FY 2019-20, salary arrears of INR 1,10,56,428 has already been allowed to the school. Also, salary arrears provided separately by the school of INR 21,60,504 and INR 12,51,042 for FY 2020-21 and 2021-22 respectively have been considered while evaluating the funds availability position of the school. Thus, the school is again directed to implement the recommendations of 7$^{th}$ CPC in full within 30 days from the date of issue of the order. A strict action against the school would be initiated u/s 24(3) of DSEA, 1973 for non-compliance with the direction cited above.

ii. In view of the above examination, it is evident that the school does not have adequate funds for meeting all the operational expenditure for the academic session 2022-23. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16.04.2010 that,

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

AND WHEREAS, in the light of the provisions of DSEA, 1973,DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, the proposal of the school for the session 2022-23 have been evaluated and certain financial suggestions have been identified (appropriate financial impact has been taken on the fund position of the school) and certain procedural suggestions which were also noted (appropriate instruction against which have been given in the order) that the sufficient funds are not available with the school to carry out its operations for the academic session 2022-23.

AND WHEREAS, it is noticed that the school has incurred INR 64,53,980 in contravention of Rule 177 and other provisions of DSEA&R, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover the aforesaid amount from 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 the order. Non-compliance with this direction shall be viewed seriously as per the provision of DSEA&R, 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. Further, school is hereby directed that the additional income received on account of increase fee should be utilized at first instance only for payment of salary and salary arrears and submit the compliance report within 30 days from the date of issue of the order.

AND WHEREAS, 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 6th CPC.

AND WHEREAS, the fee proposal of the school along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17(3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that sufficient funds are not available with the school for meeting financial implication for the academic session 2022-23. 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 5% to be effective from 01 April 2023.

AND WHEREAS, the act of the school of charging unwarranted free or any other amount/fee under head other than the prescribed head of fee and accumulation of surplus fund thereof tantamount to profiteering and commercialization of education as well as charging of capitation fee in other form.

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

Accordingly, it is hereby conveyed that the proposal for fee hike of **Evergreen Public School, Vasundhara Enclave, Delhi – 110096 (School Id-1002346)** filed 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 allowed to increase the fee by 5% for session 2022-23 to be effective from 01.04.2023.

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

1. To increase the fee by 5% from the specified date i.e., 01.04.2023.

2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.

3. To utilize the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.

Non-compliance of the order or any direction herein shall be viewed seriously and will be dealt with in accordance with the provisions of section 24(4) of Delhi School Education Act, 1973 and Delhi School Education Rules, 1973.

This is issued with the prior approval of the Competent Authority.

**(Jai Parkash)**
**Deputy Director of Education**
**(Private School Branch)**
**Directorate of Education, GNCT of Delhi**

**To**
**The Manager/ HoS**
**Evergreen Public School,**
**Vasundhara Enclave,**
**Delhi – 110096 (School Id-1002346)**

No. F.DE.15 ( 1570 )/PSB/2023/8253-8257 Dated: 25/09/23

**Copy to:**

1. P.S. to Principal Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. DDE (East) ensure the compliance of the above order by the school management.
4. In-charge (I.T Cell) with the request to upload on the website of this Directorate.
5. Guard file.

**(Jai Parkash)**
**Deputy Director of Education**
**(Private School Branch)**
**Directorate of Education, GNCT of Delhi**