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

No. F.DE.15 (1574)/PSB/2023/ 8283-8287 **Dated:** 25/09/23

Order

WHEREAS, **Deepalaya School, A-14, Kalkaji Extension, New Delhi – 110019 (School Id: 1925347)** (hereinafter referred to as **"the School"**), run by the **Deepalaya (NGO)** (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 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 09th May 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(504)/PSB/2020/2910-2914 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 was 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 direction no. 2 included in the Public Notice dated 4 May 1997, "*it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the sole property of the society*". Additionally, Hon'ble High Court of Delhi in its judgement dated 30 Oct 1998 in the case of Delhi

Abibhavak Mahasangh concluded that "*The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society.*" Also, Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/ 883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure.*"

Accordingly, based on the aforementioned public notice and Hon'ble High Court judgement, the cost relating to land and construction of the school building has to be met by the society, being the property of the society and school funds i.e., fee collected from students is not to be utilised for the same except in compliance with Rule 177 of DSER, 1973.

Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 which 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 out of this fund, will be kept in a separately maintained Development Fund Account.*"

The Directorate in the order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20, noted that the school incurred expenditure on additions to building totalling to INR 11,40,177 by utilising development fund during FY 2018-19 in contravention of clause 14 of Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 and 2004's judgement of Hon'ble Supreme Court in the matter of Modern School Vs Union of India and Others and requirements prescribed in Rule 177 of DSER, 1973. The Directorate in the said orders directed the school to recover INR 11,40,177 from the society. However, the recovery is still pending.

Further, on review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has spent INR 34,80,653 on temporary structure of class room during FY 2019-20 which is not in compliance of above provisions. These structures for class room are part of the school building and thus, the responsibility for the same is on the parent society. Therefore, INR 46,20,830 has been added to the funds available 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. Further, the school is directed not to incur capital expenditure on building from school funds without ensuring compliance of Rule 177 of DSER, 1973.

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

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, gratuity, 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.*"

The Directorate in the order No. F.DE.15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-18, order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 directed the school to recover the cost of vehicle from the society. However, the school has not recovered any amount from the society.

Accordingly, the cost of vehicle amounting to INR 25,88,276 is hereby added to the fund position of the school considering the same as funds available with the school and with the direction to the school to recover this amount from the society within 30 days from the date of the order. The school is further directed not to incur capital expenditure from school funds in contravention of Rule 177 of DSER, 1973.

3. As per the Directorate's Order No. DE 15/Act/Duggal.com/203/99/23033/23980 dated 15 Dec 1999, the management is restrained from transferring any amount from the recognized unaided school fund to society or trust or any other institution. The Hon'ble Supreme Court also through its judgement on a review petition in 2009 restricted transfer of funds to the society.

Accordingly, vide order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 had instructed to the school to recover the amount of INR 61,31,996 as the same was found to be transferred to the society and thus, need to be recovered from the society within 30 days from the date of those orders. However, no amount is yet recovered from the society. The school has submitted that the corporate office (society) incurred certain expenses or made certain payments such as deposit of Provident Fund, ESI, TDS, Audit Fees, etc., on behalf of the school and thus, the school transfers funds to the society.

Further, the audited financial statements of the school for FY 2021-22 reflects a sum of INR 23,97,531 presented as net receivable balance from the Corporate Office (i.e., Society) as on 31.03.2022. It indicates there is transfer of school funds to the society which is a contravention aforesaid rule and the directions of Hon'ble Supreme Court.

Accordingly, the advance amount of INR 23,97,531 with the society 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. Further, the school is directed to ensure compliance with the provisions of DSEA&R, 1973, orders and directions of the Hon'ble Supreme Court in this regard and not to transfer funds or give any advance directly to the society or make any payment on behalf of the society (indirect transfers).

4. Section 2(m) defines that "Manager" in relation to a school, means the person, by whatever name called, who is entrusted, either on the date on which this Act comes into force or, as the case may be, under a scheme of management made under section 5, with the management of the affairs of that school".

Further, Rule 59 of DSEAR, 1973 states, "Regarding appointment and qualification of Manager 59(2)(i), the educational and other qualifications of the manager and his duties and responsibilities; the position of the manager viz-a-viz the managing committee: (j) no employee of an aided school (other than the head of school) shall be appointed as the manager, the head of school may be appointed the manager of a school, whether aided or unaided;(k) appointment of the manager; the terms and conditions of his appointment; removal of the manager; filling up of casual vacancy in the office of the manager, duties and responsibilities of the manager;(l) bills (including bills relating to the salaries and allowances of the teachers and non-teaching staff) shall be jointly signed by the manager and the head of the school; but where the head of the school is also the manager, such bills shall be signed jointly by the head of the school and another member of the managing committee specially authorised by that committee in this behalf;(m)that the administration and academic work of the school shall be attended to by the head of school, and except where the head of school is the manager, the manager shall not interfere with the day-to-day administration and academic work of the school;(r) manager shall not be at the same time the manager of any other school and a person shall not be at the same time the chairman of the managing committee and the manager. Thus, the manager of the school cannot be treated as employee of the school as he functions on behalf of the managing committee and cannot be paid salary as per the provisions of the DSEAR, 1973. The post of Manager is an honorary post and the same is filled through nomination/election as per the provisions of Rule 59 of DSEAR, 1973. Hence, the Manager of the School cannot be treated as employee of the school as he functions on behalf of the managing committee and cannot be paid salary as per the provisions of the DSEAR, 1973. The Manager of the school is not entitled to any payment whatsoever from the school funds.

Similar observation was also noted in the Directorate's Order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 that the school appointed Manager in June 2017 and paid honorarium/ salary to the Manager @ INR 25,000 per month during FY 2017-18 and INR 27,500 per month during FY 2018-19. The school mentioned that honorarium was paid to the Manager for overseeing day to day functioning of the school. The relation of the school and the manager as per school's submission is appeared to be of employer employee relationship. The school was thus directed to recover INR 5,80,000 from the society, being honorarium paid to the Manager during FY 2017-18 and 2018-19. However, the recovery is still pending.

On review of ledgers submitted by the school, it is noted that the school has paid in total INR 12,82,751 during FY 2019-20 to 2021-22 as honorarium to the Manager. Accordingly, the school is directed to recover INR 18,62,751 (INR 12,82,751 plus INR 5,80,000 as directed in the previous orders) from the Manager/ Society. Further, the school is directed not to pay any salary/remuneration/ honorarium to the Manager.

5. 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."*

The Directorate in the order No. F.DE.15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-2018, order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 directed the school to stop the practice of charging excess admission fee from the students as the school was charging admission fee of INR 250 from the students.

However, the school has submitted fee structure for FY 2019-20 to 2021-22, but the details of admission fee are not there in the fee structure, accordingly the admission fee collected by the school cannot be verified. Therefore, the school is directed to submit fee structure in which amount of admission fee charged by the school should be mentioned. The compliance of the above shall be verified at the time of evaluation of fee increase proposal of subsequent year.

6. As per 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, the Accounting Standard defines Plan Assets (the form of investments to be made against liability towards retirement benefits) as:

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

Para 57 of Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India, *"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."*

The Directorate in the order No. F.DE.15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-18, order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 directed the school to obtain an actuarial valuation of its liability towards retirement benefits (gratuity and leave encashment) and to disclose its liabilities on account of gratuity and leave encashment along with corresponding amount of investments against them in its audited financial statements. The policy was earlier taken by the society in its name for all the schools or employee under the its management and the society maintains all records relating to gratuity and leave encashment liability.

On review of documents submitted by the school, it is noted that the school has only obtained an actuarial valuation report from LIC in respect of its liability towards gratuity. However, the school has not made provision for gratuity as per the actuarial valuation report in its audited financial statements. Further, the school has submitted LIC Receipts amounting to INR 14,01,155 which are in the name of the society. Also, as mentioned by the school that the society maintains all records relating to gratuity and leave encashment liability and the school did not provide details of amount transferred by it as contribution towards gratuity and leave encashment to the Society over the years.

Accordingly, the school is directed to extract year wise details of all payments made by it to the Society towards staff retirement benefits and submit the details in the compliance report together with the details of investments made by the society against the same and valuation of the fund(s) available with the Society towards staff retirement. The school is further directed to obtain valuation of its liability towards staff retirement benefits (both gratuity and leave encashment) from an actuary and provide its liability in the financial statements along with earmarking equivalent investments against provision for gratuity and leave encashment with LIC (or other insurer) so as to protect interest of staff for payment towards gratuity and leave encashment within 30 days from the date of the order. Accordingly, the amount claimed as investment with LIC by the society cannot be verified and thus, has not been considered while deriving the fund position of the school.

7. 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.*"

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

Further, the 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 Transportation fee, Computer fee and Science Lab fee from students. However, the school has not maintained separate fund accounts for any of these earmarked levies and 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. Details of surplus earned/ deficit incurred by the school for FY 2019-20 to 2021-22 are tabulated as below:

Particulars	**Transport Fees**	**Computer Fees***	**Science Fees***
For the year 2019-20			
Fee Collected during the year (A)	8,29,050	2,73,500	8,79,680
Expenses during the year (B)	4,61,808	-	-
Difference for the year (A-B)	**3,67,242**	**2,73,500**	**8,79,680**
For the year 2020-21			
Fee Collected during the year (A)	-	-	-
Expenses during the year (B)	2,53,297	-	1,931
Difference for the year (A-B)	**(2,53,297)**	-	**(1,931)**
For the year 2021-22			
Fee Collected during the year (A)	-	-	-
Expenses during the year (B)	3,83,812	35,789	-
Difference for the year (A-B)	**(3,83,812)**	**(35,789)**	-

**The school has not provided the details of expenses against these earmarked levies.*

Similar observations were also noted in Directorate's Order No. F.DE. 15(504)/PSB/2022/ 2910-2914 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE. 15(763)/PSB/2022/ 4856-4860 dated 22.06.2022 issued for FY 2019-20.

The Directorate in the previous years' orders has also noted that the transport facility was operated at huge deficit as expenses (including depreciation on vehicles) incurred by the school are more than the fee collected from students. However, as per the above table, the school has generated surplus during FY 2019-20 but during FY 2020-21 to 2021-22 due to covid restrictions transport fee was not collected. Therefore, the school is directed not to transfer the financial impact (i.e., deficit from transport facility) due to inefficient operation of the transport facility to the students who have not availed transport facility. Also, the school is instructed to operate transport facility on strict no-profit no-loss basis.
Further, Directorate's order no. F.DE.15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-18 directed the school to stop the collection of computer fee from students of class LKG to X. However, on review of fee structure submitted by the school for FY 2019-20 to 2021-22, it is noted that the school collected the computer fee from all students of Class XI & XII. Further, the school did not provide the details

of expenses incurred against the computer fee. In the absence of expenses details, it cannot be ascertained whether the school is charging computer fee on no-profit no-loss basis.

Directorate's order no. F.DE.15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-18 also noted that the school has clubbed Computer fee and Science Lab fee under the head "Annual Charges", it has substantially inflated the amount of "Annual Charges" that are collected from students. Thus, the intentions of the school were found to be focused on profiteering and commercialization of education, which is in contravention of DSEA&R, 1973.

Further, the Directorate in its Order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 noted that the school has engaged in profiteering and commercialization of education by way of introducing an additional fee in the name of 'Other Charges (ID Card, Diary, Magazine and Annual Celebration)' charged compulsorily from the students of all classes (LKG to XII) from FY 2018-2019 onwards. As per the previous orders, the school was directed to refund/ adjust Other Charges to the students.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has charged 'Other Charges' amounting to INR 10,33,197, INR 91,051 and INR 1,82,983 in the respective years. Thus, levy of an additional fee in the guise of 'Other Charges', is an indirect mean to collect fee from the students and indicates towards profiteering motive of school and commercialization of the education.

Accordingly, the school is directed to immediately refund/adjust 'Other Charges' of INR 21,00,376 (INR 13,07,231 plus INR 7,93,145 as directed in the previous order) collected from students during FY 2018-19 to 2021-22 and thereafter, submit evidence of refund/adjustment to the Directorate within 30 days from the date of the order. Further, the school is directed not to charge Other Charges from students.

The school is also 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 must be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school should evaluate costs incurred against each earmarked levy and propose the revised fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies are calculated on no-profit no-loss basis. 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. The school is further directed to ensure that the earmarked levies collected from the students must not be clubbed with the annual charge and disclosed separately in the financial statements.

8. The Directorate in the order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 noted the differences in the fee collection reported by the school during FY 2018-2019 in its audited Income & Expenditure Account/ Receipt and Payment and amount of fee arrived/ computed as per details provided by the school.

Following differences were derived based on the computation of FY 2018-2019:

Particulars	**Income reported in Income & Expenditure Account (A)**	**Fee computed on the based-on details no. of students provided by the school (B)**	**Derived Difference (C)=(A-B)**	**% Difference (D)=(C/B* 100)**
Tuition fee	3,49,15,259	3,93,98,100	(44,82,841)	(11.38%)
Development fee	51,11,370	56,76,900	(5,65,530)	(9.96%)
Annual fee	50,04,050	35,57,400	14,46,650	40.67%

The Directorate in the said orders directed the school to perform a detailed reconciliation of the amount collected from students and income to be recognised based on the fee structure and number of students enrolled by the school. However, the school has not submitted any reconciliation yet. Therefore, the school is again directed to submit a detailed reconciliation of the amount collected from students and income to be recognised based on the fee structure and number of students enrolled by the school. In the absence of submissions of the aforesaid reconciliations, it will be presumed that the school do not have any explanation and justification for these differences and the financial statements of the school may be treated as incomplete and unreliable. The Compliance of the same will be checked at the time of evaluation of subsequent fee increase proposal.

B. Other Suggestions for Improvement

1. Direction no. 3 of the public notice dated 4 May 1997 published in the Times of India states "*No security/ deposit/ caution money be taken from the students at the time of admission and if at all it is considered necessary, it should be taken once and at the nominal rate of INR 500 per student in any case, and it should be returned to the students at the time of leaving the school along with the interest at the bank rate.*"

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

Further, Clause 4 of Order no .DE/15(150)/Act/2010/4854-69 dated 9 Sep 2010 states "*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 the income shall also be taken into account while projecting fee structure for ensuing academic year*"

The Directorate in the order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20, directed the school to repay caution money along with interest earned thereon to the ex-students or the students at the time of their leaving the school. Also, the school is directed to communicate with ex-students to collect their caution money together with interest thereon and any unclaimed amount after 30 days of such communication should be treated as income by the school in its books of account.

On review of audited financial statements, it is noted that the school has not refunded interest along with caution money to students and no adjustment has been made towards unclaimed caution money which is not in compliance of above provisions.

Accordingly, the school is directed to refund the caution money along with interest earned thereon to the students at the time of their leaving the school. Further, the school is directed to communicate with ex-students to collect their caution money together with interest thereon and any unclaimed amount after 30 days of such communication should be treated as income by the school in its books of account.

Further, the balance of caution money as on 31.03.2022 of INR 9,66,800 has been considered in the calculation of fund position of the school.

2. Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 which 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 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.*"

The Directorate in the order No. F.DE. 15(116)/PSB/2019/1887-1891 dated 22.02.2019 issued for FY 2017-2018, order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20, directed the school to transfer an amount equivalent to the depreciation from the "Development Fund Utilised against Fixed Assets" account to Income and Expenditure Account as income to comply with the accounting and disclosure requirements of the guidance note.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has not transferred an amount equivalent to the amount of depreciation from "Development Fund Utilised for Acquiring Fixed Assets" account to the credit of Income and Expenditure Account as income as indicated in the guidance note. Also, the school has not prepared separate fixed assets schedules for assets purchased out of General Fund and assets purchased out of Development Fund. Accordingly, the school is directed to ensure the compliance of Para 99 of Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India and to prepare fixed assets schedule for fixed assets out of development fund and fixed assets purchased out of other funds separately.

3. 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.

As per Order No. F.DE-15/ACT-I/WPC-4109/PART/13/7905-7913 dated 16 April 2016, *"The Director hereby specify that the format of the return and documents to be submitted by schools under rule 180 read with Appendix –II of Delhi School Education Rules, 1973 shall be as per format specified by the Institute of Chartered Accountants of India, established under Chartered Accountants Act, 1949 (38 of 1949) in Guidance Note on Accounting by Schools (2005) or as amended from time to time by this Institute."*

The Directorate in its Order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20, directed the school to ensure that the financial statements (including Notes to Account), as per the requirements of Rule 180(1), are appropriately prepared, signed, provide previous year's figures against all items in the financial statements and ensure that the financial statements are prepared as per the requirements of aforementioned order of the Directorate and submitted to the Directorate within the prescribed timeline. Also, the school was directed to ensure that the entire set of financial statements (all pages including schedules) must be signed or initialed (as appropriate) by two representatives of the school authorised in this regard as per Bye laws or other governing documents.

On review of the audited financial statements for FY 2019-20 to 2021-22, it is noted that the entire set of financial statements (all pages including schedules) are appropriately prepared with previous year's figures against all items in the financial statements and are signed and initialed by two representatives of the school authorised in this regard as per Bye laws or other governing documents from FY 2021-22 onwards. Therefore, the school has complied with the above directions.

4. 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 Directorate in the order No. F.DE. 15(504)/PSB/2022/2910-2914 dated 12.05.2022 issued for FY 2018-19 and order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20, directed the school to ensure compliance with the requirements of land allotment letter and DoE Order No. F.DE.15/Act-I/ 08155/2013/5506-5518 dated 04.06.2012.

For the evaluation of fee increase proposal for FY 2022-23, the school has not submitted any details of number of EWS students for FY 2019-20 to 2021-22. Accordingly, it is not possible to evaluate the compliance of above directions by the school. The school is directed to ensure the compliance of aforesaid order dated 04.06.2012 and other orders as well as the condition of the allotment letter.

5. Order dated 19.01.2016 issued by the Hon'ble High Court of Delhi state *"every recognized unaided schools to whom land was allotted by DDA shall not increase the rate of fees without the prior sanction of Director, Education"*. Further, as per the directions of Supreme Court in ***Modern School vs. Union of India & Ors.*** (supra), a Circular dated 16.04.2010 has been issued reiterating as under:

a) It is reiterated that annual fee-hike is not mandatory.
b) School shall not introduce any new head of account or collect any fee thereof other than those permitted. Fee/funds collected from the parents/students shall be utilized strictly in accordance with rules 176 and 177 of the Delhi School Education Rules, 1973.
c) If any school has collected fee in excess of that determined as per procedure prescribed, the school shall refund/adjust the same against subsequent instalments of fee payable by students.

Also, Clause no. 17 of Letter of Allotment of Land issued by DDA states that *"The school shall not increase the rates of tuition fee without prior sanction of the Directorate of Education, Delhi Admn. and shall follow provisions of Delhi School Education Act/ Rules, 1973 and other instructions issued from time to time."*

On review of fee structure submitted by the school, it is noted that the school has increased the fees for academic session 2021-22 without prior approval of the Directorate even though the fee increase proposal of the school for 2019-20 was accepted by the Director of Education vide Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20.

However, the impact of increased tuition fee, annual charges, development charges and science lab charges cannot be ascertained. Therefore, the school is directed to either refund or adjust the increase fee against the future dues of the students. Also, the school is directed to roll back the fee increase. The compliance of the above direction shall be viewed at the time of evaluation of fee increase proposal of subsequent year.

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 **10,72,47,957** out of which cash outflow in the FY 2022-23 is estimated to be INR **9,25,14,101.** This results in surplus of INR **1,47,33,856** 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	87,85,323
Investments as on 31.03.22 as per Audited Financial Statements	3,02,32,516

Particulars	Amount (in INR)
Liquid Funds as on 31.03.2022	3,90,17,839
Add: Recovery from the society on account of addition on building during FY 2018-19 and 2019-20 [Refer Financial Suggestion No. 1]	46,20,830
Add: Recovery from the society on account of purchase of bus during FY 2016-17 [Refer Financial Suggestion No. 2]	25,88,276
Add: Recovery from the society against funds transfer to it [Refer Financial Suggestion No. 3]	23,97,531
Add: Recovery from the society/Manager for honorarium paid to him during FY 2017-18 to FY 2021-22 [Refer Financial Suggestion No. 4]	18,62,751
Add: Fees for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below)	5,36,33,659
Add: Other Income for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below)	15,59,582
Add: Additional Income of Annual Charges and Development Fund (Refer Note 4 Below)	39,71,649
Add: Additional Fees due to increase in fee @12% from 01.07.2022 (Refer Note 5 Below)	51,06,265
Less: Arrears of Annual Charges and Development Charges of FY 2020-21 collected in FY 2021-22 (Refer Note 3 Below)	-
Total Available Funds for FY 2022-23	**11,47,58,382**
Less: Development Fund (Refer Note 8 Below)	33,79,205
Less: Fixed Deposit the joint name of Dy Director Education and Manager of the School (Refer Note 1 Below)	8,45,533
Less: Fixed Deposit the joint name of Secretary CBSE and Manager of the School (Refer Note 1 Below)	2,18,511
Less: Caution Money [Refer Other Suggestion No. 1]	9,66,800
Less: Refund/ Adjustment of "Other Charges" collected from students during FY 2018-19 to 2021-22 [Refer Financial Suggestion No. 7]	21,00,376
Net Available Funds for FY 2022-23 (A)	**10,72,47,957**
Less: Budgeted expenses for the session 2022-23 (Refer Note 6 Below)	**6,70,74,564**
Less: Salary Arrears of 7th CPC (Refer Note 7 Below)	**2,54,39,537**
Total Estimated Expenditure for FY 2022-23 (B)	**9,25,14,101**
Net Surplus (A-B)	**1,47,33,856**

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	8,45,533	Deducted while calculating available funds of the school.
FDR in the joint name of Secretary, CBSE and Manager of the school	2,18,511	Deducted while calculating available funds of the school.
Total	**10,64,044**	

Note 2: All the fee and other income as per audited financial statements of main school and nursery school 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 school has submitted in its reply that no Arrears of Annual Charges and Development Charges of FY 2020-21 were collected by the school.

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 tuition fee and 85% of annual charges and 50% of development fees in its audited financial statements of FY 2021-22. Therefore, the income collected by the school during the FY 2021-22 with respect to annual charges and development fees has been grossed up to make comparative income with the 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	4,60,28,236	4,60,28,236	As per details provided by the school, Annual Charges and Development Charges collected in FY 2021-22 at the rate of 85% and 50% respectively and thus, difference amount of INR 39,71,649 has been considered.
Annual Charges	33,57,185	39,49,629	
Development Charges	33,79,205	67,58,410	
Total	**5,27,64,626**	**5,67,36,275**	

Note 5: The school was allowed to increase fee 12% vide Order No. F.DE. 15(763)/PSB/2022/4856-4860 dated 22.06.2022 issued for FY 2019-20 from 1st July, 2022. The school has submitted that it has increased the fee @10% 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 @12% for 9 months)
Tuition fees	4,60,28,236	-	4,60,28,236	5,01,70,777
Annual Charges	33,57,185	5,92,444	39,49,629	43,05,096
Development Fee	33,79,205	33,79,205	67,58,410	73,66,667
Total	**5,27,64,626**	**39,71,649**	**5,67,36,275**	**6,18,42,540**
Impact of fee increase				**51,06,265**

Note 6: All budgeted expenditure proposed by the school amounting to INR 6,80,74,564 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
Transport Expenses	5,00,000	5,00,000	Neither Income nor expense has been considered on the assumption that earmarked levies are collected on no profit no loss basis
Science Lab Expenses	5,00,000	5,00,000	
Total	**10,00,000**	**10,00,000**	

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 school's reply during hearing, it has implemented 7th CPC recommendations partially in year 2022. Also, school was allowed salary arrears at the time of evaluation of fee proposal for FY 2018-19 and 2019-20. Even fee increase was given to the school @12% for the year 2019-20 by considering impact of 7th CPC recommendations on salary and salary arrears. Thus, salary arrears for the period 01.04.2020 to 31.03.2022 amounting to INR 2,54,39,537 has been considered while evaluating the funds availability position of the school.

Note 8: The Supreme Court in the matter of Modern School held that development fees for supplementing the resources for purchase, upgradation and replacement of furniture and fixtures and equipment charged from students by the recognized unaided schools not exceeding 15% of the total annual tuition fee. Further, the Directorate's circular no. 1978 dated 16 Apr 2010 states "All schools must, first of all, explore and exhaust the possibility of utilising the existing funds/ reserves to meet any shortfall in payment of salary and allowances, as a consequence of increase in the salary and allowance of the employees. A part of the reserve fund which has not been utilised for years together may also be used to meet the shortfall before proposing a fee increase." Over a number of years, the school has accumulated development fund and has reflected the closing balance of INR 91,53,017 in its audited financial statements of FY 2021-22. Accordingly, the accumulated reserve of development fund created by the school by collecting development fee more than its requirement for purchase, upgradation and replacements of furniture and fixtures and equipment has been considered as free reserve available with the school for meeting the financial implication of 7th CPC to be implemented by the school. However, development fund equivalent to amount collected in FY 2021-22 amounting to INR 33,79,205 from students has not been considered as fund available with school.

ii. In view of the above examination, it is evident that the school 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 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 instructions against which have been given in the order).

AND WHEREAS, it is noticed that the school has incurred INR 1,14,69,388 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 available with the school for meeting financial implication for the academic session 2022-23.

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 **Deepalaya School, A-14, Kalkaji Extension, New Delhi – 110019 (School Id: 1925347)** 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, 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 rejected** by the Director (Education) with the above conclusion and suggestions.

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

1. Not to increase any fee/charges during FY 2022-23. In case, the school has already charged increased fee during FY 2022-23, the School should make necessary adjustments from future fee/refund the amount of excess fee collected, if any, as per the convenience of the parents.

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.

25/9/23

(Bimla Kumari)
Deputy Director of Education
(Private School Branch)
Directorate of Education, GNCT of Delhi

To
The Manager/ HoS
Deepalaya School,
A-14, Kalkaji Extension,
New Delhi – 110019 (School Id: 1925347)

No. F.DE.15 (1574)/PSB/2023/ 8283-8287 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 (South 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.

25/9/23

(Bimla Kumari)
Deputy Director of Education
(Private School Branch)
Directorate of Education, GNCT of Delhi