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

No. F.DE.15(646)/PSB/2022/ 3790 - 3794

Dated: 31/05/22

ORDER

WHEREAS, **Lancers Convent School, Prashant Vihar, New Delhi School Id: 1413256,** (hereinafter referred to as "**the School**"), run by the Anand Education Society (hereinafter referred to as "**Society**"), is a private unaided School recognized by the Directorate of Education, Govt. of NCT of Delhi (hereinafter referred to as **"DoE"**), under the provisions of Delhi School Education Act & Rules, 1973 (hereinafter referred to as **"DSEAR, 1973")**. The School is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

AND WHEREAS, every School is required to file a full statement of fees every year before the ensuing academic session under section 17(3) of the DSEA, 1973 to the DoE. Such full statement of fee is required to indicate estimated income of the school to be derived from the fees and estimated operational expenses to be incurred during the ensuing year towards salaries and allowances payable to employees etc in terms of Rule 177(1) of the DSER, 1973.

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

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

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

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

AND WHEREAS, besides the above, the Hon'ble Supreme Court in the judgment dated 27.04.2004 held in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others has conclusively decided that under Sections 17(3), 18(4) read along with Rules 172, 173, 175 and 177, the DoE has the authority to regulate the fee and other charges, with the objectives of preventing profiteering and commercialization of education.

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

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

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

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

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

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

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DoE, the School submitted its proposal for enhancement of fee for the academic session 2018-19. Accordingly, this Order dispenses the proposal for enhancement of fee submitted by the school for the academic session **2018-19**.

AND WHEREAS, in order to examine the proposals submitted by the Schools for fee increase for justifiability or not, the DoE has deployed teams of Chartered Accountants at HQ level who has evaluated the fee increase proposals of the School carefully in accordance with the provisions of the DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE for fee regulation.

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2018-19, necessary records and explanations were also called from the School through email. Further, the School was also provided an opportunity to be heard on 15.10.2019 to present its justifications/ clarifications on fee increase proposal including audited financial statements. Based on discussions, the School was further asked to submit necessary documents and clarification on various issues. During the aforesaid hearing, compliances against Order No. F.DE-15/(601)/PSB/2018/30315-319 dated 10.12.2018, issued for academic session 2017-18, was also discussed and submissions taken on record.

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

A. Financial Observations

1. Clause 2 of Public notice dated 04.05.1997 states *"Schools are not allowed to charge building fund and development charges when the building is complete or otherwise, as it is the responsibility of the society. Society should raise such fund from their own sources because the immovable property of the School become the sole property of the society. Therefore, the students should not be burdened by way of collecting the building fund or development charges".*

Moreover, the Hon'ble High Court of Delhi in its Judgment dated 30.10.1998 in case of Delhi Abibhavak Mahasangh concluded that *"Tuition Fee cannot be fixed to recover capital expenditure to be incurred on the properties of the Society"*. Also, clause (vii) of order No. F.DE/15/Act/2k/243/KKK/883-1982 dated 10.02.2005 issued by this Directorate states *"Capital Expenditure cannot constitute a component of financial fee structure.*

Rule 177 of DSER,1973 states *"income derived by an unaided private 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 management committee for meeting capital or contingent expenditure of the School, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other 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. The abovementioned savings shall be arrived at after providing for the following, namely:*

a) Pension, gratuity and other specified retirement and other benefits admissible to the employees of the School;
b) The needed expansion of the school or any expenditure of a developmental nature;
c) The expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion of hostel accommodation;
d) Co-curricular activities of the students;
e) Reasonable reserve fund, not being less than ten percent, of such savings."

Accordingly, based on the abovementioned provisions and pronouncement of court's 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.

The School vide order no. F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued for academic session 2017-18 post evaluation of fee increase proposal for the financial year 2017-18 was directed to recover INR 3,54,71,418 from the society against addition made to the building during the FY 2014-15 to FY 2016-17 which is still recoverable from the Society.

The representation submitted by the School against order dated 10.12.2018 was taken on record. In its representation, the School has submitted that the above expenditure was incurred for building maintenance during the last three financial years which was wrongly reported under the head building construction in the audited financial statements. The School further, represented that it was happened due to lack of knowledge of the accounting staff handling the accounts at that time. In this regard it is important to mention that the account of the School has been audited by its statutory auditor who might have vouched the nature of the expenditure incurred by the School before providing its opinion of the financial statements. In view of this the facts represented by the School that this expenditure is not related building construction cannot be accepted.

The representation of the School is not acceptable as the above mentioned capital expenditure was taken from audited financial statements and which was signed by the principal and auditor of the School. Therefore, it is not appropriate to submit that accounting treatment was incorrectly done due to lack of knowledge of accountant.

Accordingly, the total amount incurred INR 3,54,71,418 as per previous years' order has been included in the calculation of fund availability of the School with the direction to recover this amount from the society within 30 days from the issue of this order.

2. DoE in its Order no. F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued for academic session 2017-18 post evaluation of fee increase proposal for the financial year 2017-18, noted that during the FY 2014-15 the School has purchased fixed assets out of development fund of INR 2,99,85,517 which was not reported on the face of Balance Sheet. It was noted that in fixed assets schedule, these assets were first shown as addition and then shown as deduction/ adjustment from the fixed assets.

Due to above adjustment, the effect of additions made during the year got nullified. The School did not provide any justification about why these assets were not reflected in the audited financial statements of the School. Accordingly, the School was directed to recover INR 2,99,85,517 from the Society.

The School has submitted its representation against the above finding noted by the DoE. The School represented that *"from the amount of development fund, the School has acquired only those assets which have been permitted under clause 14 of the order dated 11.02.2009 and when assets were purchase from the development fund, the School debited the concerned assets and credit the bank account. Further on last of the balance sheet, concerned assets have been credited and development fund has been debited because the whole amount of development fund has been utilized within the financial year itself and no such amount was left in the development fund account. Furthermore, the asset which have been purchased from development fund are still with the school at their depreciated value and not ever been transferred."*

Clause 14 of the order no F.DE./15(56)/Act/2009/778 dated 11.02.2009 states "*development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixture and equipment. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with income generated from the investment made out of this fund will be kept in a separately maintained Development Fund Account*". Thus, the above direction provides for:

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

Also, para 99 of Guidance Note-21 'Accounting by School' issued by the Institute of Chartered Accountants of India states "*Where the fund is meant for meeting capital expenditure, upon incurrence of the expenditure, the relevant asset account is debited which is depreciated as per the recommendations contained in this Guidance Note. Thereafter, the concerned restricted fund account is treated as deferred income, to the extent of the cost of the asset, and is transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year.*"

Further para 67 of GN-21 States *"the financial statement should disclose, inter alia, the historical cost of fixed assets."*

In view of the above-mentioned provision the School has submitted contradictory statement in its representation. On the one side the School has mentioned that at year end the concerned development account has been debited and assets purchase is credited. If the School passes such accounting entry, then the assets account becomes zero as on the date of the balance sheet and nothing will appear on the face of the audited financial statements which is not in accordance with the accounting treatment specified in para 99 and 67 of the guidance note-21 cited above.

The School has done such accounting treatment only in FY 2014-15 and not thereafter and even after the findings of the Department, the School has not yet rectified is audited financial statements of the subsequent year. This clearly depicts that the School is trying to hide some major information from the Department and therefore, the School instead of correcting its mistake is giving such kind of representation with the clear intention to deceive the Department.

Further, schedules, notes to accounts or footnote to the financial statements consist of details related to the information mentioned in the main body of financial statements. The information provided in schedule or notes to accounts is critical for clear understanding and evaluating the financial statements of the entity by the user of the financial statements. Thus, the information included in the schedule without providing the same on the main body of the financial statements cannot be treated that the School has reported its assets and liability correctly on the balance sheet. The School concealed this vital information from the main body of the financial statements and to coverup the same it conspicuously reported the same in the schedule.

As the School has not followed basis of accounting principle, this amount of INR 2,99,85,517 is considered as diversion of fund. Accordingly, the same has been considered while deriving the fund position of the School with the direction to the School to recover this amount from the society within 30 days from the date of issue of this order.

3. As per Rule 177 of DSER,1973 states "*income derived by an unaided private 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 management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other 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. The abovementioned savings shall be arrived at after providing for the following, namely:*

   a) *Pension, gratuity and other specified retirement and other benefits admissible to the employees of the school;*
   b) *The needed expansion of the school or any expenditure of a developmental nature;*
   c) *The expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion of hostel accommodation;*
   d) *Co-curricular activities of the students;*
   e) *Reasonable reserve fund, not being less than ten percent, of such savings."*

On review of audited financial statements for the FY 2017-18 and FY 2018-19, it was noted that the School has taken secured loans for purchase of buses and cars & utilised School funds for repayment of loan and interest thereon without complying with the requirement of Rule 177 of DSER, 1973. Also, used the school funds for providing service to specific users of the transport facility. As per Rule 177 of DSER 1973, income of the school at first instance should be used for meeting the establishment cost including the retirement benefit payable to the staff and if there is any balance the same can be utilized for meeting the capital and contingent nature expense of the School. From the documents submitted by the School, it has been noted that the School has utilised the School funds for purchase of buses and cars & submitted the proposal for increase of fee from students that translates to constituting capital expenditure as component of the fee structure of the School. The School is yet pay salary arrears of 7th CPC to its staff and has to be invest equivalent amount for retirement benefit in plan asset within the meaning of AS-15. The details of School funds utilized by the School for repayment of loan and interest thereon has been provided below.

Year	Principal	Interest	Total (in INR)	Remarks
2014-15	6,526,051	8,308,571	14,834,622	As per Previous order
2015-16	23,792,823	5,089,563	28,882,386	As per Previous order
2016-17	8,139,049	1,940,290	10,079,339	As per Previous order
2017-18*	8,073,419	968,575	9,041,994	As per receipt and payment account of the respective year
2017-18*	2,700,000	-	2,700,000	
2018-19	6,952,371	1,623,551	8,575,922	
Total	**56,183,713**	**17,930,550**	**74,114,263**	
Less: surplus from transportation charges (Refer Other Observation No. 1)			2,84,71,018	
Net amount recoverable form Society			**4,56,43,245**	

*INR 90,41,994 reflects repayment of secured loan and INR 27,00,000 reflect repayment of unsecured loan in FY 2017-18.

A similar observation was also noted in DoE Order no. F F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued for academic session 2017-18. In the aforesaid order the School was directed to recover INR 5,37,96,347 repayment of loan and payment of interest thereon which is still pending for recovery. The School had taken the aforesaid loan for purchase of buses and installation of AC system. The amount generated by the School on account of transportation charges has also been taken into consideration and it was noted that the School has devised its transportation charges in such a manner whereby it is generating surplus year on year basis. Based on the available information, the surplus of transport charges has been adjusted from the above recoveries. Accordingly, the School is required to recover INR 4,56,43,245 from the Society within 30 days from the date of issue of this order, as the School has used its for repayment of loan and interest cost without complying with the requirement of Rule 177 of the DSER 1973.

4. 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 documents submitted by the School were taken on record, it was noted the School got the actuarial valuation of its retirement benefit. As per the actuarial valuation reports the total liability for gratuity was INR 4,72,44,146 and for leave encashment was INR 5,32,730 as on 31.03.2019. And the School has reported equivalent provisions in its financial statements.

However, the School has not made any investments in Plan Assets in this regard. Since, the School has not invested anything against gratuity in the 'Plan Assets' as per the requirements of AS-15 issued by the ICAI, no amount has been considered while deriving the fund position of the School.

The School is hereby directed to invest an amount equivalent to the amount determined in the actuarial valuation report in plan assets as per requirement of AS-15 from the date of issue this Order.

5. Directorate's order no. F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued for academic session 2017-18, it was observed that that the School has transferred the amount in this bank account in excess of amount actually received during the year. Development fee received as per Receipt and Payment account for the FY 2016-17 was INR 2,66,81,737 and development fund transferred as per bank statement was INR 3,62,00,000. Therefore, the School was given direction to make necessary adjustments in the General Reserve and in the Development fund with the excess amount transferred amounting to INR 95,18,263. However, the School has not made any adjustments in this regard. Therefore, the School is once again directed to make necessary adjustments in the General Reserve and in the Development fund.

6. Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11.02.2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, 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."*

From review of the audited financial statements of 2017-18 and 2018-19, it has been noted that School has purchased library books amounting to INR 1,02,371 and INR 10,870 out of the development fund which is not in accordance with the provision of clause 14 of the order dated 11.02.2009.

Similar observation was also noted in order no F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued post evaluation of the proposal for enhancement of fee for the academic year 2017-18. Wherein the School has utilised development fee for Rainwater harvesting system in contravention of above-mentioned order and was directed to ensure that development fund should be utilised only towards purchase of furniture, fixture and equipment.

As the development fund can only be utilised for purchase, upgrade and replacement of furniture and fixtures and equipment not for any other purposes. Thus, the School is again directed to ensure the compliance with clause 14 of the order dated 11.02.2009.

7. Directorate's order no. F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued for academic session 2017-18, it was noted that there was recoverable balance from Unique Gentech Pvt Ltd of INR 10,00,000 as advance given to vendor against purchase of generator. This amount is outstanding from FY 2011-12. The review of the audited financial statements of 2018-19 revealed that this amount is still recoverable. The School explained in its representation against the previous order that the amount would be adjusted either against the supply of the goods or value to received and the School has filed a case with Rohini Court vide case no. 15061/2016 for the recovery of the said advance. As this matter is subjudise before the court this has not been considered while deriving the fund position of the School.

8. The School is required to comply with DOE Order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 as well as condition specified in the land allotment letter which require to provide 25% reservation for children belonging to EWS category.

Further, Section -12(2) of RTE Act, 2009 states "a School providing free and compulsory elementary education as specified in clause (c) of sub-section (1) shall be reimbursed expenditure so incurred by it to the extent of per-child-expenditure incurred by the State, or the actual amount charged from the child, whichever is less, in such manner as may be prescribed...................."

From review of the audited statements, it has been noted that the School has booked INR 4,74,71,586 as EWS expenditure in FY 2018-19. In this regard the School has not recognised any income in its audited financial statements. Therefore, it seems that the School has recorded this expenditure net of income receivable/ received from the Department. As per the government guidelines the School is required to provide books, writing material and uniforms to EWS students. While other costs are to be met from the common pool of the school which is available to all the students. Considering all this fact, the expenditure booked School of INR 4,74,71,586 is quite high and questionable and the School has not provided break up of this expenditure. Therefore, this expenditure has excluded from the total expenditure of the school while deriving the fund position of the School.

9. Based on information submitted by the school, it was noted that the School was not following adequate procurement procedures which involves obtaining the minimum no. of quotations, approving comparative summary, etc.

From the review of audited financial statement of FY 2018-19 and the documents submitted by the School the following have been observed.

Manpower Supply: It has been noted that the School has entered into contract with Mass Facilities & Management Services for providing bus drivers, conductor, Gardner, maid, sweeper, lab assistance, TPT manger, TPT supervisor, plumber, guards, painter and carpenter. The Mass Facilities & Management Services is run by the Brijesh Kumar (proprietor). On review of agreement of Mass Facilities & Management Services the following has been emerged:

- The term and conditions of the agreement was drafted poorly, and it seems this agreement has been prepared one sided i.e., for the benefit of the service provider.

- There no penalty clause mentioned in the agreement if service provide fails to perform its services. However, if the School default in payment of the invoice of the service provider even for single day the contract clause read as *"any default or payment including any single default of any instalment shall entitle provider to suspend or terminate this agreement and charge 2% interest on the total outstanding".*

- There is no clause in the agreement that who will certify the attendance of the personnel deployed as per the agreed norms.

a. **Sports Goods:** From the documents submitted by the School (around 40 bills), with respect to the procurement of sport goods the following observation has been noted:

- The School purchased sport goods from 3 vendors namely Ahishek Enterprises, Subhash Sales Corporation and Aman Traders.

- As per GST website, it has been that the Subhash Sale and Aman Traders mainly deals in kitchen ware and household goods.

- The School has been procuring sport materials such as leather ball, badminton net, cricketing bat, football etc.,

- The School has been procuring these items on daily basis at different prices. The vary even on the purchase of same day. Illustrative examples are given below:

Subhash Sales Corporation				
Bill No.	Bill Date	Item Name	Quantity	Rate per pcs.
3081	05/06/2017	Football net	40 pcs	3800
3081	05/06/2017	Football	40 pcs	850
3082	06/06/2017	Football	10 pcs	773
3083	07/06/2017	Football Net	10 pcs	4400
Abhishek Enterprises				
Bill No.	Bill Date	Item Name	Quantity	Rate per pcs.
362	23/06/2017	Hockey Sticks	60	385
362	23/06/2017	Basket ball	80	450
363	23/06/2017	Hockey Sticks	60	560
362	23/06/2017	Basket ball	10	740
Aman Traders				
Bill No.	Bill Date	Item Name	Quantity	Rate per pcs.
409	24/10/2017	Laun Tennis Ball	18	944
414	28/10/2017	Laun Tennis Ball	96	75

b. **Musical Items:** As per documents by the School, it has also been observed that the School has been purchasing musical items from Aditya Enterprises, Gupta Enterprises, Tulisan traders. As per the GST record these vendors are registered as wholesaler of Kitchenware, Hygiene and Toilet products, Packing Material.

c. **Furniture items:** The School has been procuring most of the furniture items such as Library Almirah, Desk cum Bench, Computer Table, Computer Chair from vendor namely 'Amit Trader' (Proprietor- Amit Jain). It has also been noted that the School has been procuring all these items without having any formal contract with the vendor. The School record reflects that the School almost procured furniture items at short interval.

In view of the above, and after going through with the record submitted by the School, it has been noted that under the following heads, the School has been constantly incurring usual expenditure by creating different heads of similar nature. It appears that the School with the clear intention has devised these heads to deceive the department from the scrutiny of these expenditures. The School is directed to exercise proper due diligence and prudence while incurring these expenditures.

Expenses Heads	FY 16-17	FY 17-18	FY 18-19
House Keeping expenses	35,79,106.00	71,19,381.00	21,98,955.00
Sanitary Expenses	16,32,788.00	24,95,098.00	30,41,950.00
Hygiene & Sanitation Expenses	33,89,990.00	58,08,264.00	56,71,977.00
Total	**86,01,884.00**	**1,54,22,743.00**	**1,09,12,882.00**
Whitewash	37,64,151.00	45,43,601.00	47,68,764.00
Building Repairs	1,19,33,971.00	1,44,85,335.00	74,02,827.00
Building Capital Expenditure	30,02,000.00		-
Total	**1,87,00,122.00**	**1,90,28,936.00**	**1,21,71,591.00**
Furniture & Fixture Repairs	23,51,612.00	32,42,690.00	42,53,455.00
Doors & Windows Repairs & Maintenance	20,21,408.00	23,69,037.00	28,15,188.00
Furniture & Fixtures capex	1,33,84,834.00	3,01,82,734.00	1,67,32,650.00
Total	**1,77,57,854.00**	**3,57,94,461.00**	**2,38,01,293.00**
Grand Total	**5,40,59,860.00**	**7,02,46,140.00**	**4,68,85,766.00**

B. Other Observations

1. 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 11.02.2009 states "*Earmarked levies will be calculated and collected on 'no-profit no loss' basis and spent only for the purpose for which they are being charged.*" Sub-rule 3 of Rule 177 of DSER, 1973 states "*Funds collected for specific purposes, like sports, co-curricular activities, subscriptions for excursions or subscriptions for magazines, and annual charges, by whatever name called, shall be spent solely for the exclusive benefit of the students of the concerned School and shall not be included in the savings referred to in sub-rule (2).*" Further, Sub-rule 4 of the said rule states "*The collections referred to in sub-rule (3) shall be administered in the same manner as the monies standing to the credit of the Pupils Fund is administered.*"

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).

The information provided by the School were taken on record, it has been noted that the School charges earmarked levies in the form of Transport Fees, Practical Fees, Educational Tour Fee etc. from students. However, the School has not maintained separate fund accounts for the above-mentioned earmarked levies and the School has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the School. The Directorate's order no. F.DE.15(601) PSB/2018/30315-319 dated 10.12.2018 issued to the School post evaluation of fee increase proposal of FY 2017-18, wherein the School was directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from student but the School has not complied with the above direction until now. The details of surplus/ deficit of last three financial years are given below:

Particulars	**Transport Fee**	**Practical Fee***	**Educational Tour Fee**
For FY 2016-17			
Fee Collected during the year (A)	5,32,15,290	9,40,800	24,32,850
Expenses during the year (B)	3,90,84,350	-	58,31,300
Difference for the year (A-B)	**1,41,30,940**	**9,40,800**	**(33,98,450)**
For FY 2017-18			
Fee Collected during the year (A)	5,63,49,390	9,68,263	67,97,650
Expenses during the year (B)	4,20,09,312	-	29,58,900
Difference for the year (A-B)	**1,43,40,078**	**9,68,263**	**38,38,750**
Total	**2,84,71,018**	**19,09,063**	**4,40,300**

*Expense details not provided by the School.

The earmarked levies are usually 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 that service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee). From the record submitted by the School, it was noted the School has been collecting Education Tour Fee from all the students which loses the character of earmarked levies. Therefore, the School is directed not collect earmarked levies in the name of Education Tour Fee with immediate effect. The act of the School of charging unwarranted fee 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.

The School is hereby directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from students. Unintentional surplus/deficit, if any, generated from earmarked levies shall 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.

2. It has been observed that the School has incurred substantial amount of expenditure on purchase and repair & maintenance of furniture and fixture in the FY 2014-15 to 2016-17 though the total number of the students has not increased in the same proportion during this period. This clearly indicates that the School management is required to monitor and exercise due care on occurrence of these expenditures. Summary of the expenditure incurred for purchase and repair & maintenance on furniture and fixture is as under.

Particulars	**2017-18**	**2018-19**
Opening Balance at the beginning of the financial year	4,78,86,450	7,80,69,184
Add: Additions during the year	3,01,82,734	1,67,32,650
Less: Deletion during the year	-	-
Closing Balance at the end of the financial year	**7,80,69,184**	**9,48,01,834**
% addition over opening balance	**63%**	**21%**
Repair & maintenance on furniture & fixture	**56,11,727**	**70,68,643**
% repair and maintenance over opening balance	12%	9%
Number of students	**4,901**	**4,865**
Cost of furniture & fixture per student	17,074	20,939
Depreciation charged on additions	**65,47,627**	**33,59,609**

3. The Fixed Asset Register should capture the details of the asset name, date of purchase and the amount serial number, location, invoice number, supplier, identification number, depreciation, etc. to facilitate identification of asset and documenting complete details of assets at one place.

However, the School had not prepared Fixed Asset register (FAR) in proper format and captured the asset name, date of purchase and the amount in the FAR. The School had not included complete details in the FAR such as amount, serial number, location, invoice number, supplier, identification number, depreciation, etc. to facilitate identification of asset and documenting complete details of assets at one place.

Therefore, the School is directed to prepare the FAR with relevant details mentioned above and the same shall be verified at the time of examination of fee proposal for next financial year. The above being a procedural finding, no financial impact is warranted for deriving the fund position of the School.

4. Based on the information provided by the School with respect to the rate of fees and number of fee-paying students, fee reconciliation has been carried out. From the below table it can be referred, that significant variation of around 22 %(approx.) is noted under each head of fee. Therefore, the School is directed to reconcile its fee and submit the reconciliation statement with proper justification to the DoE within 30 days from the date of issue of this Order. Details of such variance is given below:

Particulars	Tuition Fees	Development Fees	Annual Charge
As per Proposal of FY2019-20 (Fee * no. of fee paying students)	175,259,520.00	26,277,840.00	23,912,500.00
As per Audited FS of FY 2018-19	222,592,167.00	26,915,622.00	30,633,330.00
Difference in amount	47,332,647.00	637,782.00	6,720,830.00
Difference in %	21.26	2.37	21.94

5. The School is not complying with the DOE Order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 as well as condition specified in the land allotment letter which require to provide 25% reservation for children belonging to EWS category. Since, the School is not complying with the aforesaid order, the concerned DDE are required to look into the matter. The admission allowed under EWS/ Free ship during the FY 2017-18 and FY 2018-19 are as under:

Particulars	FY 2017-18	FY 2018-19
EWS Students	867	942
Total Students	4901	4865
% of EWS Students	18%	19%

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) 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 Practicing 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.*"

Standard on Auditing (SA) 700 (Revised) – 'Forming an Opinion and Reporting on Financial Statements' notified by the Institute of Chartered Accountants of India include formats for issuing audit opinions on the financial statements by practicing Chartered Accountants.

Also, para 47 of SA 700 states "*The auditor's report shall be dated no earlier than the date on which the auditor has obtained sufficient appropriate audit evidence on which to base the auditor's opinion on the financial statements, including evidence that:*

i. *All the statements that comprise the financial statements, including the related notes, have been prepared; and*

ii. *Those with the recognized authority have asserted that they have taken responsibility for those financial statements.*"

The financial statements for FY 2018-2019 submitted by the School along with Audit Report signed by Chartered Accountant did not cite UDIN, as mandated by ICAI. Further, the Chartered Accountant failed to mention the date of signing on the audit report, balance sheet and income and expenditure account. However, notes to accounts enclosed with the financial statements were signed on 10.07.2019. Further, the audit report issued by the auditor is not in accordance the format prescribed under SA 700 since it fails to draw reference to applicable accounting standards or Generally Accepted Accounting Principles and does not give opinion on the true and fair view of state of affairs of the School, surplus/deficit during the year and cashflows during the year. Therefore, authenticity of the audit and that of the financial statements for FY 2018-2019 submitted by the School could not be verified.

While the School has not complied with the statutory requirement of submission of audited final accounts and has submitted unauthentic final accounts, these financial statements for FY 2018-2019 have been taken on record by the Directorate and the same have been considered for evaluation of the fee increase proposal of the School for the academic session 2018-19 assuming the same as unauthentic financial statements.

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

The School is further directed to ensure that the audit opinions issued on its future final accounts by practicing Chartered Accountant comply with the requirements enunciated by their regulatory body i.e. The Institute of Chartered Accountants of India including compliance with SA 700 and generation of UDIN.

7. As per clause 103 on Related Party Disclosure, contained in Guidance Note 21 on 'Accounting by Schools', issued by the ICAI, there is requirement that keeping in the view the involvement of public funds, Schools are required to disclose the transactions made in respect of related parties.

It has been noted that no such disclosure for FY 2018-19 has not been available on records with us. It is directed to the School to provide such details in compliance with AS-18 (Related party disclosures) to us within 30 days from the date of issue of this order.

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 available funds for the year 2018-19 amounting to INR **42,60,45,851**out of which cash outflow in the year 2018-19 is estimated to be INR **34,32,15,886**. This results in net surplus amounting to INR **8,28,29,965**. The details are as follows:

Particulars	Amount
Cash and Bank balances as on 31.03.18 as per Audited Financial Statements for the FY 2017-18	6,22,553
Investments as on 31.03.18 as per Audited Financial Statements for the FY 2017-18	7,64,025
Liquid Fund as on 31.03.2018	**13,86,578**
Add: Capital Expenditure incurred by the School on Building should be recoverable from the society (Refer Financial Observations No.1)	3,54,71,418
Add: Amount recoverable from society against repayment of loan Refer Financial Observations No.3)	4,56,43,245
Add: Development fund utilised in the FY 2014-15 Refer Financial Observations No.2)	2,99,85,517
Add: Fees for FY 2018-19 as per Audited Financial Statements (refer note no. 1)	34,67,12,768
Add: Other income for FY 2018-19 as per audited Financial Statements (refer note no. 1)	10,44,195
Total Available Funds for FY 2018-19	**46,02,43,721**
Less: FDR with joint name of Secretary CBSE and Manager of the Lancer Convent Sr. Sec. School as on 31.03.2018	7,64,025
Less: Development Fund (refer note no.2)	3,34,33,845
Less: Depreciation reserve fund (refer note no.3)	
Less: Earmarked Investment with LIC towards Gratuity and Leave Encashment	-
Net Available Funds for FY 2018-19	**42,60,45,851**
Actual Expenses for the FY 2018-19	30,46,09,422
Less: Arrears of salary on account of implementation of 7th CPC (refer note no.3)	3,86,06,464
Net Surplus	**8,28,29,965**

Note 1: Fee and income as per audited financial statements for FY 2018-19 has been considered.

Note 2: Supreme Court in the matter of Modern School held that development fees for supplementing the resources for purchase, upgradation and replacements of furniture and fixtures and equipment can by 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 16.04.2010 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 5,16,58,604 in its audited financial statements of FY 2017-18. 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. However, development fund equivalent to amount collected in one year i.e. INR3,34,33,845 (FY 2017-18) from students has been considered for deriving the fund position of the School, which is considered sufficient basis the spending pattern of the School in past.

Note 3: As per the Duggal Committee report, there are four categories of fees that can be charged by a private unaided School. The first category of fee comprised of "*Registration fee and all one Time Charges*' levied at the time of admissions such as admission and caution money. The second category of fee comprises '*Tuition Fee*' which is to be fixed to cover the standard cost of the establishment and to cover the expenditure of revenue nature for the improvement of curricular facilities like library, laboratories, science, and computer fee up to class X and examination fee. The third category of the fee should consist of '*Annual Charges*' to cover all expenditure not included in the second category and the fourth category consist of all '*Earmarked Levies*' for the services rendered by the school and be recovered only from the 'User' students. These charges are transport fee, swimming pool charges, Horse riding, tennis, midday meals etc. This recommendation has been considered by the Directorate while issuing order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and order No. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.

The purpose of each head of the fee has been defined and it is nowhere defined the usage of development fee or any other head of fee for investments against depreciation reserve fund.

Further, Clause 7 of order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and clause 14 of the order no F.DE./15(56)/Act/2009/778 dated 11.02.2009, "*development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixture and equipment. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made out of this fund will be kept in a separately maintained Development Fund Account*". Thus, the above direction provides for:

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

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

Guidance Note-21 'Accounting by School' issued by the Institute of Chartered Accountants of India states "Where the fund is meant for meeting capital expenditure, upon incurrence of the expenditure, the relevant asset account is debited which is depreciated as per the recommendations contained in this Guidance Note. Thereafter, the concerned restricted fund account is treated as deferred income, to the extent of the cost of the asset, and is transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year."

Accordingly, the depreciation reserve (that is to be created equivalent to the depreciation charged in the revenue account) is mere of an accounting head for the appropriate accounting treatment of depreciation in the books of account of the school in accordance with Guidance Note -21 issued by the Institute of Chartered Accountants of India. Thus, there is no financial impact of depreciation reserve on the fund position of the School. Accordingly, the depreciation reserve fund of INR 20,01,44,958 as reported by the School in the audited financial statements for the FY 2017-18 has not been considered while deriving the fund position of the School.

Note 4: The Directorate vide order No. DE.15 (318)/PDB/2016/18117, dated 25.08.2017, the Managing Committee of all the private unaided recognized Schools were directed to implement the Central Civil Revised Pay Rules 2016 in respect of the regular employees of the corresponding status in their Schools with effect from 01.01.2016 as adopted by the Government of NCT of Delhi vide its circulars No. 30-3(17)/(12)/VII Pay Comm./Coord./2016/110006-11016 dated 19.08.2016 and No. 30-3(17)/(12)/VII Pay Comm./Coord./2016/12659-12689 dated 14.10.2016. Further, vide order No. F.DE.15/ (318)/PSB/2019/11925-30 dated 09.10.2019, the managing committee of all Private Unaided Schools once again directed to implement the recommendation of 7th CPC with effect 01.01.2016 within 15 days from the date of issue of aforesaid order.

Further, section 10 of DSEA states "*the scales of pay and allowances, medical facilities, mention, gratuity, provident fund and other prescribed benefits of the employees of recognized private school shall not be less than those of the employees of the corresponding status in school run by the appropriate authority*". Therefore, employees of all the private unaided recognized Schools are entitled to get the revised pay commission. This legal position has been settled by the Hon'ble High Court long back at the in the matter of WPC 160/2017; titled as Lata Rana Versus DAV Public School & Ors vide order dated 06.09.2018 for implementation of sixth pay commission recommendations.

As per the minutes of meeting of the School Management Committee dated 27.03.2019 and documents submitted by the School, it has been noted that the School partially implemented the provisions of 7th CPC by implementing revised pay scales, but arrears have not been paid fully yet. The School further explained that the full implementation of the recommendations of 7th CPC with effect from 01.01.2016 was not made on the ground of insufficient funds.

As per submission made by the School for proposal for enhancement of fee for FY 2018-19, the School has not provided details related to arrears payable towards 7th CPC. Accordingly, impact of salary arrears based on the previous year order INR 3,86,06,464 [(i.e.INR 2,67,27,552 plus 1,18,78,912 (INR 2,67,27,552 /27*12)] has been considered while deriving the fund position of the School and direction is given to the School to implement the recommendations of 7th CPC in full within 30 days from the date of issue of this 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.

Note 5: The following expenses are not considered in the determination of fee increase proposal of the School for FY 2018-19.

Particulars	Amount in INR	Remarks
Provision for Gratuity	61,03,072	Refer Financial observation no.5
Provision for Leave Encashment	5,32,730	
Depreciation	2,47,79,840	Depreciation being non-cash expense, it would not result in cash outflow. Thus, it has not been considered.
EWS Expense	4,74,71,586	Refer financial observation no.8

ii. The School has sufficient funds to carry on the operation of the School for the academic session 2018-19 on the existing fees structure. 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 above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants along with certain financial observations (appropriate financial impact has been taken on the fund position of the School) and certain other observations (appropriate instructions have been given in this order), that the sufficient funds are available with the School to carry out its operations for the academic session 2018-19. Accordingly, the fee increase proposal of the School may be rejected.

AND WHEREAS, it has been noted that the School has paid INR 11,11,00,180 towards repayment of loans for purchase of buses, construction of building, fund transferred from development fund, which is of capital nature, which is not in accordance with clause 2 of public notice dated 04.05.1997 and Rule 177 of DSER, 1973. Thus, the School is directed to recover INR 11,11,00,180 from the Society. The receipt of the above amount along with the copy of the bank statement showing the receipt of above-mentioned amount should be submitted with DoE, in compliance of the same, within thirty days from the date of issuance of this Order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director (Education) for consideration and who after considering all the material on the record, and after considering the provisions of sections 17 (3), 18(5), 24(1) of the DSEA, 1973 read with rules 172, 173, 175 and 177 of the DSER, 1973 has found that the funds are available with the School for meeting its financial implication for the academic session 2018-19. Therefore, Director (Education) has rejected the proposal submitted by the school to increase the fee for the academic session 2018-19.

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

Accordingly, it is hereby conveyed that the proposal of fee increase for academic session 2018-19 of **Lancers Convent School, Prashant Vihar, New Delhi (School Id: 1413256),** has been rejected by the Director of Education.

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

1. Not to increase any fee/charges during FY 2018-19. In case, the School has already charged increased fee during FY 2018-19, 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 this Order or any direction herein shall be viewed seriously and will be dealt with in accordance with the provisions of Delhi School Education Act, 1973, and Delhi School Education Rules, 1973.

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

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

To

The Manager/ HoS
Lancers Convent School,
(School Id: 1413256),
Prashant Vihar,
New Delhi

No. F.DE.15(646)/PSB/2022/ 3790-3794

Dated: 31/05/22

Copy to:

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

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