

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

No. F.DE.15 (706)/PSB/2022/4310-4314

Dated: 07/08/22

ORDER

WHEREAS, Fr. Agnel Sr. Sec. School (School ID-1924189), Gautam Nagar, New Delhi-110049 (hereinafter referred to as "the School"), run by the Agnel Charities (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, 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.'*

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 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 para's 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/2019/2698-2707 dated 27.03.2019, 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 session 2018-19 and 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DOE, the **Fr. Agnel Sr. Sec. School (School ID-1924189), Gautam Nagar, New Delhi-110049**, submitted the proposal for fee increase 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, to ensure that the proposals submitted by the schools for fee increase are justified or not, this Directorate has deployed teams of Chartered Accountants at HQ level who has evaluated the fee increase proposals of the school very carefully in accordance with the provisions of the DSEA, 1973, the DSER, 1973 and other orders/ circulars issued from time to time by this Directorate for fee regulation.

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2018-2019, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 21.11.2019 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. During the aforesaid hearing compliances against order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued for academic session 2016-17 were also discussed and school submissions were taken on record.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase together with subsequent documents/ clarifications submitted by the school were thoroughly evaluated by the team of Chartered Accountants. And after evaluation of fee proposal of the school the key observations and status of compliance against order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued for academic session 2016-17 are as under:

A. Financial Observations

1. As per direction no. 2 included in the Public Notice dated 04.05.1997, "*it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the*

sole property of the society". Additionally, Hon'ble High Court of Delhi in its judgement dated 30.10.1998 in the case of Delhi Abibhavak Mahasangh concluded that *"The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society."* Also, Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/ 883-1982 dated 10.02.2005 issued by this Directorate states *"Capital expenditure cannot constitute a component of the financial fee structure."*

Further, Rule 177 of DSER, 1973 states that "income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that savings, if any, from the fees collected by such school may be utilised by its 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. And the aforesaid savings shall be arrived at after providing for the following, namely:

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

Accordingly, based on the 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.

On review of audited financial statements for the FY 2017-18 and as per explanation submitted by the school, it was noted that the school has transferred amount equivalent to INR 2,40,00,000 out of school funds for construction of the other school without complying the provisions of Rule 177 of DSEAR, 1973.

The similar observation was noted in previous order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017, the school was directed to recover INR 3,94,95,780 from the society towards expenditures incurred on construction expenses of others schools (Greater Noida/ Vaishali/ Khora- Noida) in FY 2015-2016 within 30 days from the date of issue of the aforesaid order which is yet to recover from the society.

Therefore, INR. 6,34,95,780 (INR. 2,40,00,000 + INR. 3,94,95,780) has been also included in the calculation of available fund of the school with the direction to school to recover this amount from the society immediately and submit the compliance report within 30 days from the date of issue of this order.

2. Para 57 of Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states *"An enterprise should determine the present value of defined*

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.”

According to para 7.14 of the Accounting Standard 15 – “Employee Benefits’ issued by the Institute of Chartered Accountants of India“, Plan assets comprise:

- (a) assets held by a long-term employee benefit fund; and
- (b) qualifying insurance policies.”

On review of Audited Financial Statements of the FY 2018-19 and the documents or records submitted by school post personal hearing, it has been noted that School has got Actuarial Valuation of its liabilities towards retirement benefits (i.e. gratuity) for the FY 2018-19 and has not created equivalent provisions in the books of accounts. Moreover, school has not invested equivalent amount in the plan assets in accordance with the provision of AS-15.

The summary of total liability and amount of invested in plan assets as at 31.03.2019 are as under:

(Amount in INR.)

Particular	Value determined by the Actuary	Provision in Books of Accounts	Investment made in LIC (plan assets)
Gratuity	6,06,40,909	4,20,00,000	4,20,00,000
Total	6,06,40,909	4,20,00,000	4,20,00,000

Accordingly, the amount of investment made by the school in the plan assets amounting to INR. 4,20,00,000 has been considered while deriving the fund position of the school.

Further, the school is hereby directed to report correct provisions of retirement benefits in its audited financial statements and invest an amount equivalent to its liability as determined by the actuary in ‘plan-assets’ ass per AS-15 within 30 days from the date of issue of this order and submit the compliance report.

3. Clause 3 of the public notice dated 04.05.1997 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 11.02.2009 states “No caution money/security deposit of more than five hundred rupees per student shall be charged. The caution money thus collected shall be kept deposited in a scheduled bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with the bank interest thereon irrespective of whether or not he/she requests for refund.”

Further, Clause 3 and 4 of Order no. DE/15/150/Act/2010/4854-69 dated 09.09.2010 stated “In case of those ex-students who have not been refunded the Caution Money/Security Deposit, the schools shall inform them (students) at their last shown address in writing to collect the said amount within thirty days. After the expiry of thirty days, the un-refunded Caution Money

belonging to the ex-students shall be reflected as income for the next financial year & it shall not be shown as liability. Further, this income shall also be considered while projecting fee structure for ensuing Academic year."

However, as per order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued for academic session 2016-17, the school was directed to refund the caution money collected from the students at the time of his/her leaving the school.

However, the school submitted that it has stopped collecting caution money from students in FY 2005-06 and made several attempts to refund the balance amount to students. Thus, the outstanding balance of caution money INR 8,30,000 as on 31.03.2018 has been adjusted while deriving the fund position of the school with the direction to the school to consider the remaining balance of caution money as income of the ensuing year.

B. Other Observations

1. As per Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 *"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 provides that *"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."* And as per Clause 22 of the aforesaid Order No. F.DE./15(56)/Act/2009/778 dated 11.02.2009 *"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."*

As per Rule 176 of DSER, 1973 *"Income derived from collections for specific purposes shall be spent only for such purpose."* And 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 incurrance 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 of the school for FY 2017-18 and 2018-19 it has been noted that the school has charged or collected earmarked levies in the form of Transport Fees, Computer Fees & Activity Fee from students. However, the school has not maintained separate

fund account for the earmarked levies and the school has been generating surplus and utilise the same for meeting other expenses or incurring loss (deficit), which are met from other fees/income. The details of income and expenditure, based on available records, are as follows:

Particulars	Transport Charges	Computer Fees	Activity Fees
For the year 2016-17			
Fee Collected during the year (A)	1,58,02,926	43,10,950	2,19,12,403
Expenses during the year (B)*	1,41,41,081	-	-
Difference for the year (A-B)	16,61,845	43,10,950	2,19,12,403
For the year 2017-18			
Fee Collected during the year (A)	1,70,86,615	44,45,700	2,27,96,135
Expenses during the year (B)*	1,36,91,036	-	-
Difference for the year (A-B)	33,95,579	44,45,700	2,27,96,135
Surplus/ (Deficit)	50,57,424	87,56,650	4,47,08,538
For the year 2018-19			
Fee Collected during the year (A)	1,81,97,447	43,60,343	2,50,70,184
Expenses during the year (B)*	1,54,09,991	-	-
Difference for the year (A-B)	27,87,456	43,60,343	2,50,70,184
Surplus/ (Deficit)	78,44,880	1,31,16,993	6,97,78,722

*Details of expenses are not made available by the school.

Similar observation was also noted in order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued for academic session 2016-17 and school was 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 has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school is directed to evaluate costs against earmarked levy and propose the fee structure for earmarked levy during subsequent proposal for enhancement of fee ensuring that the proposed levy has been calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies. School is yet to comply with aforesaid directions.

Thus, the school is again directed to comply with the aforesaid directions and the same shall be verified at the time of evaluation of fee proposal of the school for next financial year.

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.

2. As per Directorate's order no. F.DE-15/ WPC-4109/ Part/13/7914-7923 dated 16.04.2016 regarding fee increase proposals for FY 2016-17 "*In case, the schools have already charged any increased fee prior to issue of this order, the same shall be liable to be adjusted by the schools in terms of the sanction of the Director of Education on the proposal*".

As per order No. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued post evaluation of the proposal for enhancement of fee for FY 2016-17 school has increased tuition fees during the first quarter of FY 2016-17 without prior approval of the Directorate and school's proposal for fee increase for FY 2016-17 was rejected by Directorate with the direction to the school that in case increased fee has already been charged from the parents, the same shall be refunded/adjusted against future fee. The school has not shared the detail of increased tuition fee collected by it.

In FY 2018-19, school has increased tuition fee by 9% (avg.) respectively without taking approval from Directorate. The detail of increase in tuition fee in 2018-19 are as follows:

S.No	Class	2017-18	2018-19	% increase from 2017-18
1	Pre-school	4,906	5,200	6%
2	Pre-primary	4,906	5,200	6%
3	I	4,906	5,200	6%
4	II	4,906	5,200	6%
5	III	4,906	5,200	6%
6	IV	4,906	5,200	6%
7	V	4,642	5,200	12%
8	VI	4,642	4,875	5%
9	VII	4,048	4,875	20%
10	VIII	4,048	4,410	9%
11	IX	3,960	4,410	11%
12	X	3,960	4,410	11%
13	XI	4,475	4,875	9%
14	XII	4,475	4,875	9%
	Average			9%

From the aforesaid table it is clear that the school has increased the tuition fee in 2018-19 but has not provided the complete calculation of increased tuition fee. School is required to submit the complete details of increased tuition fee collected by them which would be verified at the time of evaluation of next fee proposal of the school.



Further, the school is again directed not to increase fee without prior approval of Directorate and must comply with direction issued in this regard within 30 days from the date of issue of this order.

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

Basis the presentation made in the audited financial statements for FY 2016-17 to FY 2018-19 submitted by the school, it was noted that the school is reporting Fixed Assets at written down value, which is not in accordance with the disclosure requirements of the guidance note cited above. Accordingly, the school is directed to disclose asset at gross value on the on the face of balance sheet on the assets side and the accumulated depreciation on the assets on liability side of the Balance Sheet. The above being a presentation/ disclosure finding, no financial impact is warranted for deriving the fund position of the school.

4. In the previous order no. F DE-15/ACT-I/WPC-4109/PART/13/810 dated 03.07.2017 issued for academic session 2016-17, it was noted that the school has not defined any procurement process and has been awarding contracts on discretionary basis to contractors without inviting quotations/bids from other parties.

However, as per the records submitted by the school, the school has improved its procurement process partially. The school is again directed to strengthen the internal control system in relation to procurement of goods and services so as to ensure that contracts are awarded on Arms' length and competitive prices only. Compliance of the same will be verified at the time of evaluation of subsequent fee hike proposal.

5. According to the Directorate of Education Order No F. DE.-15/Act-I/WPC-4109/Part/13/7905-7913 dated 16.04.2016, in exercise of the powers confirmed by Clause (xviii) of Rule 50 and Rule 180 of the Delhi School Education Rules, 1973, the Director specified that the format of return and documents to be submitted by schools under Rule 180 read with Appendix-II of the Delhi School Education Rules, 1973 shall be as per format specified by the Institute of Chartered Accountant of India, established under Chartered Accountant Act 1949 (38 of 1949) in Guidance Note on Accounting by the Schools (2005).

As per the documents submitted by the School, it has been noted that the format of Receipt and Payment for the Financial Year 2017-18 and 2018-19 is not in accordance with the Appendix-II.

Therefore, school is directed to prepare Receipt and Payment Accounts in accordance with the Appendix-II of the Directorate of Education order dated 16.04.2016.

6. On review of audited Financial Statements for the FY 2018-19, it has been noted that school has incurred expenditure for construction work of internal road, parapet wall and stone work etc. vide bill no. 05/05 dated 22.10.2018 amounting to INR. 43,26,772 and the substantial expenditure incurred on the same treated as revenue expenditure. Based on analysis of documents and other supporting bills submitted by the school, it appears that the school should have capitalised these expenditures instead of treating them as revenue expenditure and therefore, school is directed to change the classification of these expenditures from revenue expenditure to capital expenditure.

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. **31,34,59,334** out of which cash outflow in the year 2018-19 is estimated to be INR. **20,44,53,198**. This results in surplus amounting to INR. **10,90,06,136**. The details are as follows:

Particulars	Amount in INR.
Cash and Bank balances as on 31.03.18 (As per audited financial statements for FY 2017-18)	1,63,20,832
Investments as on 31.03.18 (As per audited financial statements for FY 2017-18)	6,01,37,045
Liquid Fund as on 31.03.2018	7,64,57,877
Add: Recovery of construction expenses from the society (Refer Financial Observations No. 1)	6,34,95,780
Add: Fees for FY 2018-19 as per Audited Financial Statements	20,62,30,569
Add: Other income for FY 2018-19 as per Audited Financial Statements	1,08,30,590
Total Available funds for FY 2018-19	35,70,14,816
Less: FDR in the Joint Name of CBSE Reserve Fund (as per school's submission)	7,25,482
Less: Gratuity deposited with LIC (as per audited financial statements for FY 2017-18) (Refer Financial Observation No. 2)	4,20,00,000
Less: Caution Money as on 31.03.2018 (Refer Financial Observation No. 3)	8,30,000
Net Available funds for FY 2018-19	31,34,59,334
Less: Actual expenses as per the Audited Financial Statement for the Financial Year 2018-19 (Revenue Expenditure + Capital Expenditure - Depreciation) (Refer Note 1 Below)	20,44,53,198
Estimated Surplus for FY 2018-19	10,90,06,136

Note 1: For calculation of fund availability, all expenses as per the audited financial statement of Financial Year 2018-19 has been considered except amount transferred to school fund amounting to INR. 1,36,02,906 which is in contravention of Rule 177 of DSER, 1973.

- ii. The School has sufficient funds to carry on the operation of the School for the academic session 2018-19 at 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 utilizing the existing funds/ reserves to meet any shortfall in payment of salary and allowances, as a consequence of increase in the salary and allowance of the employees. A part of the reserve fund which has not been utilized for years together may also be used to meet the shortfall before proposing a fee increase."

AND WHEREAS, in the light of above evaluation which is based on the provisions of DSEA, 1973, DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants along with certain financial and other observations in the school, and that 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, the school funds have been used for purpose of construction of other schools amounting INR. 6,34,95,780 . These payments were made in contravention of provisions of Rule 177 of DSER, 1973 and other aforesaid rules. Accordingly, school is directed to recover the aforesaid amounts from the society within 30 days from the date of this order and shall submit the copy of receipt along bank statement showing receipt of the amount at the time of evaluation of next fee proposal of the school.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17(3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that the school has sufficient funds for meeting 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 the academic session 2018-19 of the **Fr. Agnel Sr. Sec. School (School ID-1924189), Gautam Nagar, New Delhi-110049** is rejected by the Director (Education).

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

1. Not to increase any fee in pursuance to the proposal submitted by school on any account for the academic session 2018-19 and if the fee is already increased and charged for the academic session 2018-19, the same shall be refunded to the parents or adjusted in the fee of subsequent months.
2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.
3. To utilize the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.

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

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



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

To:

The Manager/ HoS
Fr. Agnel Sr. Sec. School (School ID-1924189),
Gautam Nagar, New Delhi-110049
No. F.DE.15 (706)/PSB/2022/ 4310-4314

Dated: 07/06/22

Copy to:

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



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