

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

No. F.DE.15 (573)/PSB/2022/ 3331-3335

Dated: 23/05/22

ORDER

WHEREAS, **Muni Mayaram Jain Public School (School ID: 1411211), Pitampura, Delhi-110034** (hereinafter referred to as "**the School**"), run by the Jain Sant Shri Mayaram Shiksha Samiti (hereinafter referred to as the "**Society**"), is a private unaided school recognized by the Directorate of Education, Govt. of NCT of Delhi (hereinafter referred to as "**DoE**"), under the provisions of Delhi School Education Act & Rules, 1973 (hereinafter referred to as "**DSEAR, 1973**"). The School is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

AND WHEREAS, 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 **Muni Mayaram Jain Public School (School ID: 1411211), Pitampura, Delhi-110034**, submitted the proposal for fee increase for the academic session 2019-20. Accordingly, this order dispenses the proposal for enhancement of fee submitted by the School for the academic session 2019-20.

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 2019-2020, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 03 December 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 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 noted are as under:

A. Other Observation

1. As per Clause 14 of 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



fixtures and equipment's. 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".

Further, as per para 99 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India, "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".

Also, as per para 67 of the Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India, "The financial statements should disclose, inter alia, the historical cost of fixed assets."

On review of audited financial statements for FY 2016-17, FY 2017-18 and FY 2018-19, it was noted that the school has not maintained depreciation reserve fund equivalent to the depreciation charged in the revenue accounts and has reported the value of fixed assets at written down value. It has also been noted that the school has not transferred an amount equivalent to the purchase cost of the assets from Development fund to Development Fund utilisation account (Deferred Income) which is not in accordance with the accounting treatment indicated in the Guidance Note cited above

Further, it has been noted that the school has been charging development fee in excess of 15% of total annual tuition fee which is not in accordance with clause 14 of Order dated 11.02.2009. Also, separate bank account was not opened for collection/ investment of development fee/ fund which is a pre-condition for collection of Development Fee. Thus, in view of the above no adjustment has been made while deriving the fund position of the school.

Further, the school is directed to charge development fee not more than 15% of total annual tuition fee and maintain depreciation reserve fund equivalent to depreciation charged in the revenue account within 30 days from the date of issue of this order failing which, school shall not be allowed to charge development fee in subsequent financial years.

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

Further clause 21 of the aforesaid order states "No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition fee and 'overheads' and expenses on play-grounds, sports

equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school."

Rule 176 - '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 as administered."

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

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

From the information provided by the school, it has been noted that the school charges earmarked levies in the form of Transport fee, Activity fees, Pupil fee and Science fee from students. However, the school has not maintained separate fund accounts for these earmarked levies and the school has been generating surplus from these earmarked levies, which has been utilised for meeting other expenses of the school. Details of surplus generated by the school has been given below:

From the above table, the earmarked levies are to be collected only from the user students availing the service/facility. In other words, if any service/facility has been extended to all the students of the school, a separate charge should not be levied for the service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee). From the record submitted by the school, it was noted the school has been collecting Activities Fee and Pupil Fee from all the students which loses the character of earmarked levies. Therefore, the school is directed to stop the collection in the name of such fee with immediate effect.

Since, the school is not following fund base accounting in accordance with the provision cited above, the total fee (including earmarked fee) have been considered in calculation



of fund availability of the school with the direction to school 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 utilised 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 structure for earmarked levies during the subsequent proposal for enhancement of fee ensuring that the proposed levies are calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies.

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.

3. 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.*"

Also, 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.

Further, Para 60 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states "*A defined benefit scheme is a scheme under which amounts to be paid as retirement benefits are determined usually by reference to employee's earnings and/or years of service.*"

An appropriate charge to the income and expenditure account for a year should be made through a provision for the accruing liability. The accruing liability should be calculated according to actuarial valuation. However, if a school employs only a few persons, say less than twenty, it may calculate the accrued liability by reference to any other rational method. The ensuing amount of provision for liability should then be invested in "*plan assets*" as per AS-15 issued by ICAI.

On review of documents submitted by the school in response to personal hearing, it has been noted that school has not got actuarial valuation report for its liability towards gratuity and leave encashment and has not made provision in the books of the accounts for liability even though the number of employees employed by the school is more than 20. Further, school is required to invest for liability of retirement benefits as computed by Actuarial under plan assets as per Accounting Standard 15 however, school has not made any investments in plan assets for liability of retirement benefits.

Since, no amount has been deposited by the school in plan assets, no adjustment has been considered while deriving the fund position of the school and school is directed to get its liability for retirement benefits valued by an actuary and ensure that investments

equivalent to the amount of liability determined by the actuary should be invested in 'plan-assets' as per Accounting Standard 15 in the succeeding financial years.

4. Directorate of Education, in its Order No. DE.15/Act/Duggal.Com/ 203/99/23033-23980 dated 15.12.1999, indicated the heads of fee/ fund that recognised private unaided school can collect from the students/ parents, which include:

- Registration Fee
- Admission Fee
- Caution Money
- Tuition Fee
- Annual Charges
- Earmarked Levies
- Development Fee

And the above was also upheld by the Hon'ble Supreme Court in the case of Modern School vs Union of India & Others.

On review of the school's fee structure submitted by the school, it has been noted that school has been collecting fee in the name of the 'Pupil Fee' from all students which is not in accordance with the aforesaid provisions. Therefore, the school is directed not to charge separate fee in the name of 'Pupil Fee' from the students with immediate effect and submit the compliance report within 30 days from the date of issue of this order.

5. On review of documents submitted by the school post personal hearing, following anomalies were noted in Fixed asset register (FAR) maintained by the school:

- No tagging of the assets was done in Fixed Assets Register (FAR)
- Physical verification of assets was not conducted
- Depreciation for the individual assets was not recorded in the Fixed Assets Register. Also, cost and WDV of the assets was not mentioned.
- Supplier name, invoice number, manufacturer's serial number, location of assets were not mentioned in the Fixed Assets Register.

Therefore, the school should prepare its fixed assets register, which should include details such as asset description, purchase date, supplier name, invoice number, manufacturer's serial number, location, purchase cost, other costs incurred, depreciation, asset identification number, etc. to facilitate identification of assets and documenting complete details of assets at one place.

Hence, the school is directed to comply with the directions by preparing the fixed assets register with relevant details mentioned above and adopt the process for periodic physical verification of assets and document the result thereof. The same shall be verified at the time of evaluation of fee hike proposal for subsequent year. This being a procedural finding, no financial impact is warranted in the fund position of the school.

6. On review of submission of documents made by the school after personal hearing, it has been noted that "A small committee for procurements/purchase of fixed assets who assess



the requirements of assets are formed and the purchases are made after satisfying that the rates are on the lowest side". The school has submitted the details of purchases made during FY 2016-17, FY 2017-18 and FY 2018-19, however, no process in relation to calling of quotations from vendor, approval process, gate inward control and payment etc has been submitted by the school. Further, school has not submitted any comparative statement for evaluation of the quotations received from vendors and approval documents of the purchase committee.

Accordingly, the school is directed to follow proper procurement process and maintain proper documentation in relation to procurements done by the school. Compliance of the above shall be verified at the time of evaluation of proposal for fee enhancement for subsequent year.

7. As per direction no. 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, as per Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11.02.2009 "*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.*"

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 taken into account while projecting fee structure for ensuing Academic year*".

As per above mentioned provisions, 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.

On review of financial statements of FY 2018-19 it was noted that the school has discontinued collection of caution money (security deposit) from the students. However, the financial statements of FY 2018-19 revealed that security deposits of INR 1,16,900 for main school and INR 15,500 for KG school is payable to ex-students.

Therefore, the school is directed to ensure compliance with the aforementioned directions including refund of caution money along with interest to exiting students and treat un-claimed caution money as income after the expiry of 30 days from the date of



communication with ex-students to collect the same. Accordingly, the outstanding balance of caution money as on 31.03.2019 of INR 1,32,400 appearing in the financial statement has been considered while deriving the fund position of the school.

8. Para 58(i) of the Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India states "A school should charge depreciation according to the written down value method at rates recommended in Appendix I to the Guidance Note."

As per notes to Appendix I- 'Rates of depreciation' of Guidance note, "The rates contained in this Appendix should be viewed as the minimum rates and, therefore, a school should not charge depreciation at rates lower than those specified in this Appendix in relation to assets purchased after the date of the applicability of the Guidance Note. However, on the basis of a bona fide technological evaluation, higher rates of depreciation are justified, the same may be provided with proper disclosures by way of a note forming part of accounts"

On review of financial statements for FY 2017-18 and FY 2018-19, it has been noted that school has followed rates of depreciation as per Income tax Act, 1961 and not as per Appendix I of the guidance note as mentioned above. A rate higher than what is mentioned in Appendix-I of guidance note can also be charged by the school subject to bona fide technological evaluation, however school has charged rate of depreciation less than mentioned in guidance note.

Hence, school is directed to follow rates of depreciation as mentioned in Appendix-I of Guidance note as the same shall be verified at the time of evaluation of proposal for enhancement of fee for subsequent year. This being a procedural finding, no financial impact is warranted in the fund position of the school.

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

- i. The total funds available for the Academic session 2019-20 amounting to INR **58,51,948** out of which cash outflow is estimated to be INR **72,21,646**. This results in net deficit of INR **13,69,698**. The details are as follows:

Particulars	Amount (in INR)
Cash and Bank balances as on 31.03.19 as per Audited Financial Statement	2,61,298
Investments as on 31.03.19 as per Audited Financial Statements	2,03,600
Liquid funds as on 31.03.19	4,64,898
Add: Fees for FY 2018-19 as per Audited Financial Statements (Refer Note 1)	57,23,050
Total Available funds for FY 2019-20	61,87,948
Less: FDR jointly held with Directorate of Education as on 31.03.2019 (as per audited financial statements for FY 2018-19)	2,00,000
Less: FDR jointly held with DDA as on 31.03.2019 (as per audited financial statements for FY 2018-19)	3,600

Particulars	Amount (in INR)
Less: Caution Money Balance as on 31.03.2019 (as per audited financial statements for FY 2018-19)	1,32,400
Estimated Available Funds for FY 2019-20	58,51,948
Less: Budgeted expenses for the session 2019-20 (after making adjustments) (Refer Note 2)	72,21,646
Estimated Deficit for FY 2019-20	-13,69,698

Note 1: Income as per audited financial statements of FY 2018-19 has been considered assuming that the income accrue in FY 2018-19 will at least accrue to school in FY 2019-20 except income from sale of scrap of INR 68,745 being income of non-recurring nature.

Note 2: As per the Budget for FY 2019-20 submitted by the school along with proposal for fee increase, under the following head, school has proposed higher expenditure as compared to the actual expenditure incurred in the previous financial year 2018-19 or school has proposed new head of expenditure which was not in the financial year 2018-19 and for which the school has not provided any satisfactory explanation or justification for such unusual increase in these expenditures. Also, calculation of 7th CPC was not provided by the school Therefore, following expenditures have not been considered for the calculation of fund availability of the school.

(Amount in INR)

Particulars	Expenses as per audited FS for FY 2018-19	Budgeted Expenses for FY 2019-20	Increase	Amount disallowed
Establishment Expenses				
Employee Welfare	29,784	35,700	5,916	2,938
Employees Provident Fund	46,464	55,800	9,336	4,690
Employee Insurance Scheme	1,41,870	1,70,300	28,430	14,243
Grand Total	2,18,118	2,61,800	43,682	21,870
Other Expenses				
Vehicle Running, Repair and Maintenance	2,05,703	2,77,300	71,597	51,027
Accounting Charges	72,000	86,400	14,400	7,200
Advertisement Expenses	24,955	30,000	5,045	2,550
CBSE	27,620	33,150	5,530	2,768
Consultancy Charges	21,240	27,300	6,060	3,936
Conveyance Expenses	15,045	18,450	3,405	1,901
Diwali Expenses	37,450	45,000	7,550	3,805
Electricity Expenses	2,94,455	3,43,200	48,745	19,300
EWS Uniform Expenses	14,900	17,900	3,000	1,510
Fire Extinguishers Expenses	10,688	12,800	2,112	1,043
Gardening	33,990	40,800	6,810	3,411
Misc. Expenses	698	2,650	1,952	1,882
Office Expenses	34,971	51,600	16,629	13,132
Printing & Stationery	49,327	64,200	14,873	9,940
Repair & Maintenance	2,07,127	2,52,900	45,773	25,060

Website Maintenance Expenses	14,000	16,800	2,800	1,400
Grand Total	10,64,169	13,20,450	2,56,281	1,49,864

- i. The school does not have sufficient funds to carry on the operation of the school for the academic session 2019-20 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 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 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, that the sufficient funds are not available with the school to carry out its operations for the academic session 2019-20. Accordingly, the fee increase proposal of the school may be accepted.

AND WHEREAS, recommendation of the team of Chartered Accountants along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17 (3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that funds are not available with the school for meeting financial implication for the academic session 2019-20.

AND WHEREAS, it is relevant to mention that Covid-19 pandemic had a wide spread impact on the entire society as well as on general economy. Further, charging of any arrears on account of fee for several months from the parents is not advisable not only because of additional sudden burden fall upon the parents/students but also as per the past experience, the benefit of such collected arrears are not passed to the teachers and staff in most of the cases as was observed by the Justice Anil Dev Singh Committee during the implementation of the 6th CPC. Keeping this in view, and exercising the powers conferred under Rule 43 of DSER, 1973, the Director (Education) has accepted the proposal submitted by the school and allowed an increase in fee by 15% to be effective from 01 July 2022.

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 **Muni Mayaram Jain Public School (School ID: 1411211), Pitampura, Delhi-110034** has been accepted by the Director (Education) and the school is allowed to increase the fee by 15% to be effective from 01 July 2022.

1. To increase the fee only by the prescribed percentage from the specified date.

2. To ensure payment of salary is made in accordance with the provision of Section 10(1) of the DSEA, 1973. Further, the scarcity of funds cannot be the reason for non-payment of salary and other benefits admissible to the teachers/ staffs in accordance with section 10 (1) of the DSEA, 1973. Therefore, the Society running the school must ensure payment to teachers/ staffs accordingly.
3. To utilize the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with in accordance with the provisions of 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
Muni Mayaram Jain Public School (School ID: 1411211),
Pitampura, Delhi-110034
No. F.DE.15 (573)/PSB/2022/ 3331-3335

Dated: 23/05/22

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 (North West B) 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