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

No. F.DE.15 (1573)/PSB/2023/ 8273-8277 **Dated:** 25/09/23

Order

WHEREAS, **The Pinnacle School, D-Block, Panchsheel Enclave, New Delhi-110017 (School Id: 1925282)** (hereinafter referred to as **"the School**"), run by **Babs Noronha Memorial Educational & Social Welfare Society** (hereinafter referred to as the "**Society**"), is a private unaided school recognized by the Directorate of Education, Govt. of NCT of Delhi **(hereinafter referred to as "DoE"),** under the provisions of Delhi School Education Act & Rules, 1973 **(hereinafter referred to as "DSEAR, 1973")**. The school is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

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

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

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

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

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

Thus, the Director (Education) has the authority to examine the full statement of fees filled under section 17(3) of the DSEA,1973 and returns and documents submitted under section 18(5) of DSEA,1973 read with rule 180(1) of DSER,1973.

AND WHEREAS, besides the above, the Director (Education) is also required to examine and evaluate the fee increase proposal submitted by the private unaided recognized schools for some of the schools which have been allotted from Director (Education) before any increase in fee.

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

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

> *"27....(c) It shall be the duty of the Director of Education to ascertain whether terms of allotment of land by the Government to the schools have been complied with...*
> *28. We are directing the Director of Education to look into the letters of allotment issued by the Government and ascertain whether they (terms and conditions of land allotment) have been complied with by the schools.......*
> *.....If in a given case, Director finds non-compliance of above terms, the Director shall take appropriate steps in this regard."*

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

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

AND WHEREAS, in pursuance to order dated 08.06.2022 of the DOE, the school submitted its proposal for increase of fee for the academic session 2022-23. Accordingly, the order dispenses the proposal for increase of fee submitted by the school for the academic session 2022-23.

AND WHEREAS, in order to examine the proposals submitted by the schools for fee increase for justifiability or not, the DoE has evaluated the fee increase proposals of the school carefully in accordance with the provisions of the DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE.

AND WHEREAS, in the process of examination of fee increase proposal filed by the aforesaid School for the academic session 2022-23, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 12th May 2023 to present its justifications/clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted. In the aforesaid personal hearing, compliance of Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 were also discussed with the school and the school's submissions were taken on record.

AND WHEREAS, on receipt of clarification as well as documents uploaded on the web portal for the fee hike post personal hearing, the fee hike proposal was evaluated by DOE and the key suggestions noted for improvement by the school are hereunder:

A. Financial Suggestions for Improvement

1. As per direction no. 2 included in the Public Notice dated 4 May 1997, "*it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the sole property of the society*". Additionally, Hon'ble High Court of Delhi in its judgement dated 30 Oct 1998 in the case of Delhi Abibhavak Mahasangh concluded that "*The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society.*" Also, Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/ 883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure.*"

   Further, as per Directorate's Order No. DE 15/Act/Duggal.com/203/99/23033/23980 dated 15.12.1999, the management is restrained from transferring any amount from the recognized unaided school fund to society or trust or any other institution. The Supreme Court also through its judgement on a review petition in 2009 restricted transfer of funds to the society.

   Directorate's Order No. F.DE-15/ACT-I/WPC-4109/PART/13/ 67 dated 23.12.2016 issued for FY 2016-17 noted that a loan was appearing in the financial statements of the school in the name of BNM Educational and Social Welfare Society. This liability was created against transfer of building by the society to the school in the year 2001-02 and the balance in the books of accounts was arrived after considering payments made in the subsequent period.

During personal hearing with the school in the previous year, the school explained that the society raised necessary fund required for purchase of land from DDA and subsequently constructed the school building and acquired the infrastructure required for smooth functioning of the school. Therefore, the school insisted that the amount standing to the credit of the Society of INR 1,03,44,938 as on 31.03.2017 will remain in the books of account of the school as a liability towards the society which has been increased to INR 1,20,36,031 as on 31.03.2019.

It was also noted that the school has paid an amount totalling of INR 59,82,000 to the society during FY 2007-08 to FY 2012-13 towards outdoor camp and adventure sports. From the details submitted by the school, it was noted that the school recorded outdoor camp and adventure sports expense in its books of account and transferred equivalent funds to the society.

Also, from the ledger account of the society for FY 2015-16 and FY 2016-17, it was observed that the school reversed 'Tax Deducted at Source' and transferred it to the Society Account totalling of INR 18,842. Thus, resulted in transfer of current assets of the school to the society. Accordingly, INR 60,00,842 was recoverable from the society and therefore, was considered as funds available with the school and school was directed to recover this amount within 30 days from the date of issue of the order.

Further, the total cost of Building in fixed assets schedule forming part of the Financial Statements of FY 2018-19 was INR 1,32,23,082 against which initial contribution of INR 15,95,000 in the form of Corpus fund and INR 60,29,189 (INR 1,20,30,031 minus INR 60,00,842 which was recoverable from the society towards outdoor camp and TDS) in the form of Unsecured Loan from the Society is appearing in the Financial Statements. That means remaining cost of building amounting to INR 55,98,893 (INR 1,32,23,082 minus INR 15,95,000 and INR 60,29,189) was financed from the school fund. Therefore, INR 1,15,99,735 (INR 60,00,842 for outdoor camp and TDS plus INR 55,98,893 for building) 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 the order.

2. Clause 14 of this DoE'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.*"

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.*"

Further, Para 102 of the aforementioned Guidance Note states *"In respect of funds, schools should disclose the following in the schedules/notes to accounts:*

(a) In respect of each major fund, opening balance, additions during the period, deductions/ utilization during the period and balance at the end;
(b) Assets, such as investments, and liabilities belonging to each fund separately
(c) Restrictions, if any, on the utilization of each fund balance;
(d) Restrictions, if any, on the utilization of specific assets."

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."* Further, Notes to Part II of Appendix III to the aforementioned Guidance Note states *"Under each head, the original cost, the additions thereto and deductions therefore during the year, depreciation written off or provided during the year, and the total depreciation written off or provided up to the end of the year should be stated."*

The Directorate in its Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20, directed the school to ensure that the development fee must be treated as capital receipt and create depreciation reserve account equivalent to the depreciation charged in revenue account.

On review of the audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has treated development fee as capital receipt and has created depreciation reserve account equivalent to the depreciation charged in revenue accounts. However, the school has not created deferred revenue account and has not written off deferred revenue account in the proportion of depreciation charged to income & expenditure account. Also, the school has not prepared fixed assets schedule of assets purchased out of development fund on the face of the Balance Sheet.

Accordingly, the school is directed to prepare and present its financial statement as per the Guidance Note- 21 issued by ICAI. Development fund/fee should be utilised only for purchase, upgradation and replacement of furniture, fixture and equipment. *The school is also directed not to charge development fee from students till the time school complies with above directions and non-compliance with this direction would be viewed seriously while evaluating the fee increase proposal of the subsequent year.*

3. The members of managing committee are not entitled to any remuneration from school as per the scheme of management. The Directorate's Order no. F.DE.-15/ACT-I/ WPC-4109/ PART/13/ 67 dated 23.12.2016 issued for FY 2016-17 and Order No. F.DE. 15(26) PSB/2018/ 2019/995-999 dated 24.01.2019 issued for FY 2017-18 noted that the school paid remuneration to the members of the managing committee. The below table shows honorarium paid to the members of the managing committee in non-compliance of DSEA & R, 1973.

Financial Year	Mr. Raeburn Demonte	Mr. K K Batra	Mr. K K George	Total (in INR)
2013-14	11,70,000	-	87,641	12,57,641
2014-15	12,90,000	4,41,000	87,640	18,18,640
2015-16	14,10,000	4,74,000	89,115	19,73,115
2016-17	12,90,000	3,55,500	66,836	17,12,336
2017-18	-	-	-	-
2018-19	-	-	-	-
Total	**51,60,000**	**12,70,500**	**3,31,232**	**67,61,732**

Also, the Directorate's Orders also noted that the school discontinued payment of honorarium to members of managing committee with effect from January 2017.

Further, the Directorate's Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school recovered INR 20,00,000 from Mr. Raeburn Demonte in FY 2018-19 and balance amount of INR 47,61,732 was recoverable from the above members. However, the recovery is still pending.

Accordingly, INR 47,61,732 is hereby added to the funds position of the school with the direction to the school to recover this amount within 30 days from the date of issue of the order. The school is also directed not to pay any remuneration to the members of the managing committee of the school.

4. Section 2(m) defines that "*Manager" in relation to a school, means the person, by whatever name called, who is entrusted, either on the date on which this Act comes into force or, as the case may be, under a scheme of management made under section 5, with the management of the affairs of that school*". Further, Rule 59 of DSEAR, 1973 states "*Regarding appointment and qualification of Manager 59(2)(i), the educational and other qualifications of the manager and his duties and responsibilities; the position of the manager viz-a-viz the managing committee:*

(j) no employee of an aided school (other than the head of school) shall be appointed as the manager, the head of school may be appointed the manager of a school, whether aided or unaided;

(k) appointment of the manager; the terms and conditions of his appointment; removal of the manager; filling up of casual vacancy in the office of the manager, duties and responsibilities of the manager;

(l) bills (including bills relating to the salaries and allowances of the teachers and non-teaching staff) shall be jointly signed by the manager and the head of the school; but where the head of the school is also the manager, such bills shall be signed jointly by the head of the school and another member of the managing committee specially authorised by that committee in this behalf;
(m) that the administration and academic work of the school shall be attended to by the head of school, and except where the head of school is the manager, the manager shall not interfere with the day-to-day administration and academic work of the school;

(r) Manager shall not be at the same time the manager of any other school and a person shall not be at the same time the chairman of the managing committee and the manager.

Thus, the manager of the school cannot be treated as employee of the school as he functions on behalf of the managing committee and cannot be paid salary as per the provisions of the DSEAR, 1973. The post of Manager is an honorary post and the same is filled through nomination/election as per the provisions of Rule 59 of DSEAR, 1973. Hence, the Manager of the School cannot be treated as employee of the school as he functions on behalf of the managing committee and cannot be paid salary as per the provisions of the DSEAR, 1973.

The Directorate's Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school paid INR 15,30,000, INR 16,50,000 and INR 17,70,000 in FY 2016-17, FY 2017-18 and FY 2018-19 respectively to Manager of the school as remuneration and the school was directed to recover INR 49,50,000 from the manager/ society. However, the recovery is still pending.

On review of ledger of Retainership Fee and Honorarium submitted by the school, it is noted that the school has paid honorarium of INR 19,50,000 during FY 2021-22. Thus, the total remuneration of INR 1,04,40,000 (INR 49,50,000 as directed in the previous order plus INR 17,70,000 in FY 2019-20 plus INR 17,70,000 in FY 2020-21 plus INR 19,50,000 for FY 2021-22) paid by the school to the manager is recoverable from the manager/ society of the school within 30 days from the date of issue of the order. Accordingly, INR 1,04,40,000 is hereby added while deriving the fund position of the school considering the same as funds available with the school.

5. Para 49 of Accounting Standard 15 'Employee Benefits' issued by The Institute of Chartered Accountants of India states *"Accounting for defined benefit plan 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, para 57 states "*An enterprise should determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts recognized in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date*". Also, para 7 of the Accounting Standard defines Plan Assets as:
(a) Assets held by a long-term employee benefit fund; and
(b) Qualifying insurance policies.

The Directorate's Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 directed the school to get liability for gratuity and leave encashment determined by the actuary and create equivalent provision and made an investment in plan assets equivalent to the gratuity and leave encashment liability determined by the actuary in accordance with AS-15.

On review of audited financial statements for FY 2021-22, it is noted that the school has created provision for gratuity and leave encashment in accordance with the actuarial valuation report. However, the school has invested INR 1,33,74,574 with LIC towards gratuity liability which qualify as plan assets as per AS-15 issued by ICAI. Accordingly, the amount of invested made by the school with LIC has been considered while deriving the fund position of the school.

Therefore, the school is directed to deposit the amount in the plan assets with LIC (or other agency) as determined in actuary valuation report for gratuity and leave encashment and ensure that the amount deposited in plan assets is equivalent to the provision for gratuity and leave encashment. Thus, amount budgeted for FY 2022-23 for gratuity and leave encashment have not been considered.

6. Clause 2 of Public Notice dated 04.05.1997 states "*Not to charge building fund and development fee when the building is complete or otherwise as 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*".

Rule 172 – 'Trust or society not to collect fees, etc. schools to grant receipts for fees, etc., collected by it' of DSER, 1973 states "*(1) No fee, contribution or other charge shall be collected from any student by the trust or society running any recognised school; whether aided or not. (2) Every fee, contribution or other charge collected from any student by a recognised school, whether aided or not, shall be collected in its own name and a proper receipt shall be granted by the school for every collection made by it.*"

The Directorate's Order No. F.DE.-15/ACT-I/ WPC-4109/ PART/13/ 67 dated 23.12.2016 issued for FY 2016-17 and Order No. F.DE.15(26)/PSB/2018/2019/995-999 dated 24.01.2019 issued for FY 2017-18 noted that the society collects 15,000 as donation at the time of admission, which is in contravention of section 13 of the Right to Children to Free and Compulsory Education Act, 2009 which states that, *"no fee shall be collected by the school/trust in the name of capitation fee which means any kind of donation or contribution..* Accordingly, amount collected as donation amounting INR 47,87,500 from students was directed to be recovered from the society. Further, Directorate's Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school collected donation amounting to INR 17,40,000 during FY 2018-19 and the school recovered INR 60,00,000 and INR 20,00,000 during FY 2017-18 and 2018-19 respectively from the society on account of building fund which was considered and taken on record. Also, the school has stopped collection of Building Fee w.e.f. FY 2018-19.

However, on review of audited financial statements for FY 2020-21 and 2021-22, it is noted that the school has again started collected "Building Fund" and collected INR 20,70,000 and INR 3,45,000 in FY 2020-21 and 2021-22 respectively. As at 31.03.2022, there is credit balance of INR 25,97,556 (which includes interest and accrued interest earned on it). As stated above, collection of building fund is in contravention of clause 2 of public notice dated 04.05.1997 and Rule 172 of DSER, 1973. Therefore, school is directed to refund the amount of INR 25,97,556 to the students or adjust the future fee. Accordingly, this has been adjusted while deriving the fund position of the school and the school is directed to ensure compliance within 30 days from the date of issue of the order.

7. The Directorate's Order no. F.DE.-15/ACT-I/WPC-4109/PART/13/67 dated 23.12.2016 issued for FY 2016-17 noted that two cars namely Toyota Innova and Toyota Corolla Altis are not in the name of school but are in the name of Ms. Barbara Gail Demonte and they are used by her and her husband Mr. Raeburn Demonte (member of the managing committee). It was also reported that 2/3rd of the vehicle repair and maintenance expenses are related to these two cars only and should be treated as personal expenditure.

Further, Order no. FDE15(26) PSB/2018/2019/995-999 dated 24.01.2019 issued for FY 2017-18 noted that the school has diverted school funds for creating capital assets of the principal and the school was directed to recover the estimated cost of vehicles of INR 30,00,000 and estimated expense incurred on running and maintenance of these vehicles of INR 8,00,000 from the principal of the school. Further, Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05:2022 issued for FY 2019-20 noted the school has sold the vehicles and recovered INR 6,30,000 from the sale proceeds which has been considered while evaluating the fee increase proposal for FY 2019-20. Also, the school was directed to recover INR 31,70,000 from the principal/ society. However, the recovery is still pending.

Accordingly, INR 31,70,000 has been again added to the funds position of the school with the direction to the school to recover this amount from the principal/ society within 30 days from the date of issue the order.

8. As per section 18(4) (a) of DSEA, 1973 states "*Income derived by unaided schools by way of fees shall be utilised only for such educational purposes as may be prescribed*".

Rule 177 of DSER, 1973 states "*Income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school:*

Provided that savings, if any from the fees collected by such school may be utilised by its managing committee for meeting capital or contingent expenditure of the school...."

The Directorate Order's No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school bought Car for INR 36,95,415 during FY 2018-19 and the school was directed to recover this amount from the society. However, the recovery is still pending.

The utilization of school funds to buy car cannot be considered as educational purpose, therefore, amount of expenditure amounting to INR 36,95,415 incurred by the school on purchase of car is again added to the funds 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 the order.

9. The Directorate's Order No. F.DE. 15(26)/PSB/2018/2019/995-999 dated 24.01.2019 issued for FY 2017-18 reported that the salary amounting to INR 25,70,919 (INR 5,86,440 for FY 2013-14 plus INR 7,34,720 for FY 2014-15 plus INR 7,14,148 for FY 2015-16 plus INR 5,35,611 [calculated prorated for 9 months of FY 2016-17 based on salary of FY 2015-16]) to two teachers, whose records were not available in attendance register maintained by the school and in the statement submitted to DoE. Accordingly, the school was directed to recover this amount from the society. However, the recovery is still pending.

Also, the Directorate's order also noted that these two teachers were engaged over and above the sanctioned strength to assist and help the babies of Nursery / KG section to enable them to do their day-to-day work and that the services of these two teachers have been discontinued with immediate effect. Further, the above order also reported that the school did not provide adequate evidence to substantiate that the teachers actually worked in the school including documents relating to their recruitment (in accordance with Recruitment Rules), service books, reason for not taking their attendance, their inclusion in PF/ ESIC, etc., which raises doubt on the salaries paid to staff previously and appears as diversion of school funds to the tune of INR 25,70,919.

Since the school has not recovered INR 25,70,919 from the society, therefore, it has been added to the fund position of the school with the direction to the school to recover this amount from the society within 30 days from the date of issue of the order. Non-compliance with this direction would be viewed seriously while evaluating the fee enhancement proposal of the subsequent years.

B. Other Suggestions for Improvement

1. Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11 Feb 2009 states "*The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities.*"

Further clause 21 of the aforesaid order states "*No annual charges shall be levied unless they are determined by the Managing Committee to cover all revenue expenditure, not included in the tuition fee and 'overheads' and expenses on play-grounds, sports equipment, cultural and other co-curricular activities as distinct from the curricular activities of the school.*"

Rule 176 - 'Collections for specific purposes to be spent for that purpose' of the DSER, 1973 states "*Income derived from collections for specific purposes shall be spent only for such purpose.*"

Para no. 22 of Order No. F.DE./15(56)/ Act/2009/778 dated 11 Feb 2009 states "*Earmarked levies will be calculated and collected on 'no-profit no loss' basis and spent only for the purpose for which they are being charged.*"

Sub-rule 3 of Rule 177 of DSER, 1973 states "*Funds collected for specific purposes, like sports, co-curricular activities, subscriptions for excursions or subscriptions for magazines, and annual charges, by whatever name called, shall be spent solely for the exclusive benefit of the students of the concerned school and shall not be included in the savings referred to in sub-rule (2).*" Further, Sub-rule 4 of the said rule states "*The collections referred to in sub-rule (3) shall be administered in the same manner as the monies standing to the credit of the Pupils Fund as administered.*"

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

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

On review of audited financial statements for FY 2019-20 to 2021-22, it has been noted that the school charges earmarked levies in the form of Transport Fee, E-learning Charges and Diary/ Magazine Charges and the school is not maintaining separate fund accounts for these earmarked levies but has been generating surplus, which has been utilised for meeting other expenses of the school or has been incurring losses (deficit), which has been met from other fees/income. Based on the information provided by the school the surplus/ deficit generated by the school is provided below.

Particulars	**Transport Fee**	**E-Learning Charges**	**Diary/Magazine Charges**
For the year 2019-20			
Fee Collected during the year (A)	17,66,600	8,66,480	2,96,950
Expenses during the year (B)	20,71,732	4,19,492	3,11,842
1) Difference for the year (A-B)	**-3,05,132**	**4,46,988**	**-14,892**
For the year 2020-21			
Fee Collected during the year (A)	-	25,595	2,000
Expenses during the year (B)	2,01,898	4,13,085	-
2) Difference for the year (A-B)	**-2,01,898**	**-3,87,490**	**2,000**
For the year 2021-22			
Fee Collected during the year (A)	-	9,98,887	-
Expenses during the year (B)	-	4,63,156	-
3) Difference for the year (A-B)	**-**	**5,35,731**	**-**

Similar observations were also noted in Directorate's Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20.

Further, as per the Duggal Committee report, there are only four categories of fee that can be charged by a school. The first category of fee comprises of "registration fee and all One Time Charges" which is levied at the time of admission such as Admission and Caution Money. The second category of fee comprise of "Tuition Fee" which is to be fixed to cover the standard cost of the establishment and also to cover expenditure of revenue nature for the improvement of curricular facilities like Library, Laboratories, etc., and 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 should consist of all "Earmarked Levies" for the services rendered by the school and to be recovered only from the 'User' students. These charges are Transport Fee, Swimming Pool Charges, Horse Riding, Tennis, Midday Meals etc.

Based on the above-mentioned provisions, earmarked levies are to be collected only from the user students availing of the service/facility. In other words, if any service/facility has been extended to all the students of the school, a separate charge should not be levied for the service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee). The charging of unwarranted fee or charging of any other amount/fee under different heads other than prescribed and accumulation of surplus fund thereof prima-facie is considered as collection of capitation fee in other manner and form. Therefore, the school is directed not to charge E-learning Charges and Diary/ Magazine Charges from the students.

Unintentional surplus, if any, generated from earmarked levies must be utilized or adjusted against earmarked fees collected from the users in the subsequent year.

Accordingly, 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. 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 and not to include fee collected from all students as earmarked levies.

2. The Directorate's Order No. F.DE.15(26)/PSB/2018/2019/995-999 dated 24.01.2019 issued for FY 2017-18 and Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 directed the school to prepare Fixed Asset Register with the details such as supplier name, invoice number, manufacturer's serial number, location, purchase cost, other costs incurred, depreciation, identification number, etc. to facilitate identification of asset and documenting complete details of assets at one place. The fixed assets register provided by the school does not have the details of depreciation and profit/ loss on sale of assets. Therefore, the school is again directed to update the Fixed Asset register with the details mentioned above.

3. As per Section 18(5) of the DSEA, 1973, the management 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.

Further, Rule 180 of DSER, 1973 states " (1) every unaided recognised private schools shall submit the returns and documents in accordance with Appendix-1, (2) Every return or documents referred to in sub-rule (1), shall be submitted to the Director by the 31 July of each year.(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 any officers authorised by the Comptroller and Auditor General of India"

And Section 24 (2) of DSEA 1973 states "The Director may arrange special inspection of any school on such aspects of its working as may, from time to time, be considered necessary by him".

Whereas Appendix-II to Rule 180 specify that "final accounts i.e. receipts, and payment account, income and expenditure and balance sheet of the preceding year should be duly audited by Chartered Accountant.

And it has been noticed that Financial Documents/ Certificates Attested by third person misrepresenting themselves as CA Members are misleading the Authorities and Stakeholders. ICAI is also receiving number of complaints of signatures of CAs being forged by non CAs.

To curb such malpractices, the Professional Development Committee of ICAI has come out with an innovative concept of UDIN i.e. Unique Document Identification Number which is being implemented in phased manner. It will secure the certificates attested/certified by practicing CAs. This will also enable the Regulators/Banks/Third parties to check the authenticity of the documents.

Accordingly, the Council in the 379th meeting of ICAI held on 17 and 18 December 2018, made mandatory for all practicing member to obtain 18 digits UDIN before issuing any audits reports/ certification etc. in the following manner:

- All Certification done by Practising CAs w.e.f. 1 February 2019.
- All GST & Tax Audit Reports w.e.f. 1 April 2019.
- All other attest functions w.e.f. 1 July 2019.

The Directorate in its Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20, instructed the school to ensure the compliance of mentioning UDIN by the Chartered Accountant on the audited financial statements.

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the UDIN has been duly mentioned by the auditor of the school from FY 2019-20 onwards. This has been considered and taken on record.

4. 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, 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.*"

On review of audited financial statements for FY 2019-20 to 2021-22, it is noted that the school has refunded only the principal amount of caution money and the school has not reflected unclaimed caution money belonging to ex-students as income in the next financial year after the expiry of thirty days from the date of communication with the students.

Similar observations were also noted in Directorate's Order No. F.DE-15/ACT-I/WPC-4109/ PART/13/67 dated 23.12.2016, Order No. F.DE.15(26)/PSB/2019/995-999 dated 24.01.2019 for FY 2017-18 and Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20.

Therefore, the school is directed to ensure the compliance of clause 18 of order dated 11.02.2009 and clause 3 and 4 of order dated 09.09.2010. Also, balance of caution money as on 31.03.2022 of INR 3,77,805 has been considered while deriving the fund position of the school.

5. Order no. F.DE.-15/ACT-I/ WPC-4109/ PART/13/ 67 dated 23.12.2016 issued for FY 2016-17 noted that the school has entered into contract of INR 50,000 per month with Mr. Trevor Demonte, brother of Mr. Raeburn Demonte (Chairman of Managing Committee), but no document was provided relating to bids received and bid evaluation and hence, it was not possible to comment whether the contract was made at arm's length price or not.

Order no. F.DE. 15(26)/PSB/2018/2019/995-999 dated 24.01.2019 issued for FY 2017-18 noted that the school did not invite any bids before awarding above contract. Also, the school did not provide the copy of contract, terms of reference, any evidence

regarding qualification, work performed by him, attendance and number of man months worked by him.
The Directorate's Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school has not provided any documentary evidence regarding the above contract and the school has assured about following proper procedures for contracting it w.e.f. FY 2019-20.

On evaluation of fee increase proposal for FY 2019-20 to 2021-22, the school has not provided any documents regarding the above contract. Therefore, the school is again directed to invite and evaluate bids for entering into contracts to strengthen its internal control mechanism on awarding contract and to ensure that all contracts are awarded at competitive and arm's length prices. Compliance regarding the above will be validated at the time of evaluation of subsequent fee increase proposal.

6. The Directorate's Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 noted that the school has made an adjustment of INR 98,88,892 in fixed assets and Depreciation Reserve Fund during FY 2017-18. However, the school has not yet submitted any submit any details regarding the nature of this adjustment. Therefore, the school is again directed to submit the details of adjustment made in fixed assets and depreciation reserve fund. The compliance of the above shall be verified at the time of evaluation of fee increase proposal of the subsequent year.

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

i. The total funds available for the FY 2022-23 amounting to **INR 14,91,99,297** out of which cash outflow in the FY 2022-23 is estimated to be **INR 12,03,49,432.** This results in net surplus of **INR 2,88,49,865** for FY 2022-23 after all payments. The details are as follows:

Particulars	**Amount (in INR)**
Cash and Bank balances as on 31.03.22 as per Audited Financial Statements	36,50,258
Investments as on 31.03.22 as per Audited Financial Statements	5,31,10,746
Liquid Funds as on 31.03.2022	5,67,61,005
Add: Recovery from the society for payment made towards outdoor camp and adventure sports and towards cost of building [Refer Financial Suggestion No. 1]	1,15,99,735
Add: Recovery from the society of remuneration paid to members of the Managing Committee [Refer Financial Suggestion No. 3]	47,61,732
Add: Recovery of Salary paid to Manager [Refer Financial Observation No. 4]	1,04,40,000

Particulars	Amount (in INR)
Add: Recovery from Principal of school for Car purchased for Principal [Refer Financial Suggestion No. 7]	31,70,000
Add: Recovery from Society for purchase of Car [Refer Financial Suggestion No. 8]	36,95,415
Add: Recovery from Society of salary paid to two teachers, details of whom were not available with the school [Refer Financial Suggestion No. 9]	25,70,919
Add: Fees for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below)	7,90,07,042
Add: Other Income for FY 2021-22 as per Audited Financial Statements (Refer Note 2 Below)	5,79,651
Add: Additional Income of Annual Charges and Development Fund (Refer Note 4 Below)	27,00,898
Add: Additional Fees due to increase in fee @10% from 01.07.2022 (Refer Note 5 Below)	50,96,561
Less: Arrears of Annual Charges and Development Charges of FY 2020-21 collected in FY 2021-22 (Refer Note 3 Below)	1,36,98,296
Less: Building Fund Balance as on 31.03.2022 (Refer Financial Suggestion No. 6)	25,97,556
Total Available Funds for FY 2022-23	**16,40,87,105**
Less: Fixed Deposit in the joint name of Dy Director Education and Manager of the school as on 31.03.2022 (Refer Note 1 Below)	11,35,429
Less: Investment made with LIC against provision made for retirement benefits. (Refer Financial Suggestion No. 5)	1,33,74,574
Less: Caution Money (Refer Financial Observation No. 7)	3,77,805
Net Available Funds for FY 2022-23 (A)	**14,91,99,297**
Less: Budgeted expenses for the session 2022-23 (Refer Note 6 Below)	**9,56,34,144**
Less: Salary Arrears of 7th CPC (Refer Note 7 Below)	**2,47,15,288**
Total Estimated Expenditure for FY 2022-23 (B)	**12,03,49,432**
Net Surplus (A-B)	**2,88,49,865**

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

Particulars	Amount (in INR)	Remarks
FDR in the joint name of Dy Director Education and Manager of school	11,35,429	Deducted while calculating available funds of the school.
Total	**11,35,429**	

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

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

Fee heads	Arrears of FY 2020-21 collected in FY 2021-22
Annual Charges	81,78,727
Development Charges	55,19,569
Total	**1,36,98,296**

Note 4: The Department vide its Order No.F.No.PS/DE/2020/55 dated 18.04.2020 and Order No.F.No.PS/DE/2020/3224-3231 dated 28.08.2020 had issued guidelines regarding the chargeability of fees during the pandemic COVID 2019. The department in both the above-mentioned orders directed to the management of all the private schools not to collect any fee except the tuition fee irrespective of the fact whether running on the private land or government land allotted by DDA/other land-owning agencies and not to increase any fee in FY 2020-21 till further direction.

The department in pursuance of the order dated 31.05.2021 in WPC 7526/2020 of Single Bench of the Hon'ble High Court of Delhi and interim order dated 07.06.2021 in LPA 184/2021 of the Division Bench of Hon'ble High Court of Delhi and to prevent the profiteering and commercialization, again directed to the management of all the petitioners private unaided recognized schools through its Order No. F. No. DE.15 (114) /PSB /2021 /2165-2174 dated 01.07.2021:

(i) "to collect annual school fee (only all permitted heads of fees) from their students as fixed under the DSEAR,1973 for the academic year 2020-21, but by providing deduction of 15% on that amount in lieu of **unutilized facilities** by the students during the relevant period of academic year 2020-21". And if the school has collected the fee in excess to the direction issued by the Hon'ble Court, the same shall be refunded to the parents or adjusted in the subsequent month of fee or refund to the parents.

(ii) The amount so payable by the concerned students be paid in six equal monthly instalments w.e.f. 10.06.2021.

From review of the audited financial statements for the FY 2021-22 and based on the further information provided by the school post personal hearing, it has been noted that the school has reported 100% of tuition fees and 85% of annual charges and development fees in its audited financial statements of FY 2021-22. Therefore, the income collected by the school during the FY 2021-22 with respect to annual charges and development charges have been grossed up to make comparative income with the FY 2022-23. The detailed calculation has been provided below:

Particulars	Income as per Audited Income & Expenditure Account for the FY 2021-22	Income Considered while deriving the fund position for the FY 2022-23	Remarks
Tuition fee	4,99,48,160	4,99,48,160	As per details provided by the school, Annual Charges and Development Charges collected in FY 2021-22 at the rate of 85% and thus, difference amount of INR 27,00,898 has been considered.
Annual Charges	91,24,788	1,07,35,045	
Development Charges	61,80,298	72,70,939	
Total	**6,52,53,246**	**6,79,54,144**	

Note 5: The school was allowed to increase fee 10% vide Order No. F.DE.15 (649)/PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 from 1st July, 2022. School has submitted that it has increased the fee @10% from 1st July 2022. Accordingly, additional income on account of fee increase will also accrue to the school in FY 2022-23 and thus, following amount has been considered as funds available with the school:

Fee heads	Actual receipt in FY 2021-22	Grossed Up	Total Estimated Fee	Increased fee (with fee increase @10% for 9 months)
Tuition fees	4,99,48,160	-	4,99,48,160	5,36,94,272
Annual Charges	91,24,788	16,10,257	1,07,35,045	1,15,40,173
Development Fee	61,80,298	10,90,641	72,70,939	78,16,259
Total	**6,52,53,246**	**27,00,898**	**6,79,54,144**	**7,30,50,704**
Impact of fee increase				**50,96,561**

Note 6: All budgeted expenditure proposed by the school amounting to INR 19,16,31,360 has been considered while deriving the fund position of the school except the following:

Head of Expenditure	2022-23 (in INR)	Amount disallowed (in INR)	Remarks
Salary Arrear	5,73,45,652	5,73,45,652	Considered separately
Gratuity	1,09,81,563	1,09,81,563	Refer Financial Suggestion No. 5
Leave Encashment	24,30,756	24,30,756	
Future Contingencies (4-month salary reserve)	2,21,23,745	2,21,23,745	The school has not made an investment equivalent to a four-month salary reserve in the form of FDR, hence not considered
EWS Books & Uniform	8,39,800	8,39,800	Neither Income nor expense has been considered on the assumption that earmarked levies are collected on no profit no loss basis
School Magazine Diary and Calendar	4,87,700	4,87,700	
E-Learning	6,00,000	6,00,000	
Transport expenses	11,88,000	11,88,000	
Total	**9,59,97,216**	**9,59,97,216**	

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

Further, Directorate of Education has adopted the Central Civil Serviced (Revised Pay) Rules, 2016 vide Circular No 30-3(17)/(12)/VII pay Comm./2016/11006-11016 dated 19.08.2016 and No. 30-3 (17)/(12)/VII pay Comm./Coord./2016/12659-12689 dated 14.10.2016 for employees of Government Schools.

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

As per school's reply during hearing, it was held that the school has not implemented 7th CPC recommendations. Salary arrears amounting to INR 3,22,24,818 has already been allowed in the Directorate's Order No. F.DE.15 (649)/ PSB/2022/3775-3779 dated 31.05.2022 issued for FY 2019-20 and thus, salary arrears for the period 01.04.2020 to 31.03.2022 amounting to

INR 2,47,15,288 provided by the school has been considered while evaluating the funds availability position of the school.

ii. In view of the above examination, it is evident that the school have adequate funds for meeting all the operational expenditure for the academic session 2022-23. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16.04.2010 that,

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

AND WHEREAS, in the light of the provisions of DSEA, 1973,DSER, 1973, guidelines, orders and circulars issued from time to time by this Directorate, the proposal of the school for the session 2022-23 have been evaluated and certain financial suggestions have been identified (appropriate financial impact has been taken on the fund position of the school) and certain procedural suggestions which were also noted (appropriate instruction against which have been given in the order) that the sufficient funds are available with the school to carry out its operations for the academic session 2022-23.

AND WHEREAS, the fee proposal of the school along with relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, and after considering the provisions of section 17(3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that sufficient funds are available with the school for meeting financial implication for the academic session 2022-23.

AND WHEREAS, it is noticed that the school has incurred INR 3,62,37,801 in contravention of Rule 177 and other provisions of DSEAR, 1973 and other orders issued by the departments from time to time. Therefore, the school is directed to recover the aforesaid amount from society/ management. The receipts along with copy of bank statements showing receipt of the above-mentioned amount should be submitted with DoE, in compliance of the same, within 30 days from the date of issue of the order. Non-compliance with this direction shall be viewed seriously as per the provision of DSEA&R, 1973 without providing any further opportunity of being heard.

AND WHEREAS, 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.

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

Accordingly, it is hereby conveyed that the proposal for fee hike of **The Pinnacle School, D-Block, Panchsheel Enclave, New Delhi-110017 (School Id: 1925282)** filed by the school in response to the Order No. F.DE.-15(40)/PSB/2019/4440-4412 dated 08.06.2022 for the academic session 2022-23, **is rejected by the Director (Education)** with the above conclusion and suggestions.

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

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

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

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

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

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

25/9/23

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

To
The Manager/ HoS
The Pinnacle School,
D-Block, Panchsheel Enclave,
New Delhi-110017 (School Id: 1925282)

No. F.DE.15 (1573)/PSB/2023 / 8273- 8277 Dated: 25/09/23

Copy to:

1. P.S. to Principal Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. DDE (South) 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.

20/9/23

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