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

No. F.DE.15 ( 632 )/PSB/2018 / 30532 - 30536

Dated: 14.12.2018

**Order**

WHEREAS, this Directorate vide its order No. DE.15 (318)/PSB/2016/19786 dated 17.10.2017 issued 'Guidelines for implementation of 7th Central Pay Commission's recommendations in private unaided recognized Schools in Delhi' and directed that the private unaided Schools, which are running on land allotted by DDA/other govt. agencies with the condition in their allotment letter to seek prior approval of Director (Education) before any fee increase, needs to submit their online fee increase proposal for the academic session 2017-18. Accordingly, vide circular no. 19849-19857 dated 23.10.2017, the fee increase proposals were invited from all aforesaid Schools till 30.11.2017 and this date was further extended to 14.12.2017 vide Directorate's order No. DE.15 (318)/PSB/2016/20535 dated 20.11.2017 in compliance of directions of Hon'ble High Court of Delhi vide its order dated 14.11.2017 in CM No. 40939/2017 in WPC 10023/2017.

AND WHEREAS, attention is also invited towards order of Hon'ble High Court of Delhi dated 19.01.2016 in writ petition No. 4109/2013 in the matter of Justice for All versus GNCTD and others wherein it has been directed by the Hon'ble Delhi High Court that the Director of Education will ensure the compliance of conditions, if any, in the letter of allotment regarding prior approval of Director of education for the increase of fee by all the recognized unaided Schools which are allotted land by DDA.

AND WHEREAS, the Hon'ble High Court of Delhi while issuing the aforesaid direction has observed that the issue regarding the liability of private unaided Schools situated on the land allotted by DDA at concessional rates has been conclusively decided by the Hon'ble Supreme Court in the judgment dated 27.04.2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School V. Union of India and others wherein Hon'ble Supreme Court in Para 27 and 28 has held as under:-

"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 Supreme Court in the above said Judgment also held that under section 17(3), 18(4) of Delhi School Education Act, 1973 read with rule

172,173,175 and 177 of Delhi School Education Rules 1973, Directorate of Education has the authority to regulate the fee and other charges to prevent commercialization of education.

AND WHEREAS, in pursuance to order dated 23.10.2017 of this Directorate, **Bal Bhavan Public School, Pocket B, Mayur Vihar, Phase-II, Delhi-91 (School Id: 1002277)** had submitted the proposal for increase in fee for the academic session 2017-18 including the impact on account of implementation of recommendations of 7<sup>th</sup> CPC with effect from 01.01.2016.

AND WHEREAS, in order to ensure that the proposals submitted by the Schools for fee increase are justified or not, this Directorate has deployed teams of expert Chartered Accountants at HQ level who have evaluated the fee 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, necessary records and explanations were also called from the School vide email dated March 28, 2018. Further, School was also provided opportunity of being heard on June 15, 2018 to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussions, School was further asked to submit necessary documents and clarifications on various issues noted.

AND WHEREAS, the reply of the School, documents uploaded on the web portal for fee increase and subsequent documents submitted by the School were evaluated thoroughly by the team of Chartered Accountants. The key findings noted are as under:

#### **Financial Irregularities:**

- I. As per the Clause 2 of Public notice dated May 4, 1997, "Schools are not allowed to charge Building Fund and Development Charges when the building is complete or otherwise as it is the responsibility of the society. Society means the trust or institution who has established the school. Society should raise such fund from their own sources because the immovable property of the school become the sole property of the society. Therefore, the students should not be burdened by way of collecting the building fund or development charges". Further, The Hon'ble High Court of Delhi in its Judgment dated 30 October, 1998 in case of Delhi Abibhavak Mahasangh concluded that "Tuition Fee cannot be fixed to recover capital expenditure to be incurred on the properties of the Society". Also clause (vii) of order No. F.DE/15/Act/2k/243/KKK/883-1982 dated 10 Feb, 2005 issued by this Directorate states "Capital Expenditure cannot constitute a component of financial fee structure". Accordingly, based on the aforementioned public notice, High Court Judgment and Order of the Directorate, the expenditure relating to construction of Building is to be met by the society and not from the funds of the School.

On review of the financial statement of the school it has been noted that the school has incurred capital expenditure of **Rs.1,31,61,452, Rs.1,79,60,885** and **Rs.1,60,054** for construction of Building, Lift and Playground during FY 2014-15



to 2016-17 respectively, which is in contravention of the aforesaid provisions. Therefore, the school is directed to recover Rs.3,12,82,391 from the society and accordingly the same has been included in the fund availability of the school.

**Details of Capital expenditures incurred by the school is as under:**

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	Total (Rs.)
School Building and Lift	-	1,08,48,025	24,73,481	1,33,21,506
Playground	1,36,74,926	41,86,314	99,645	1,79,60,885
<b>Total</b>				<b>3,12,82,391</b>

- II. As per Section 18(4) of DSEA, 1973, income derived by Unaided Recognised School by way of fees should be utilized only for educational purposes as prescribed under Rules 176 and 177 of the DSER, 1973. But School has utilised its funds for purchase of Luxury Car for **Rs. 52,54,559** in FY 2014-15. Therefore, the school is directed to recover this amount from the society.
- III. 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 fees may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixture and equipment. Development fee, if required to be charged shall be treated as capital receipt and shall be collected only if the school is maintaining depreciation reserve fund, equivalent to the depreciation charged in the revenue accounts and the collections under this head along with income generated from the investment made out of this fund, will be kept separately maintained development fund account". On review of the audited financial statement for the FY 2014-15, 2015-16 and 2016-17 following have been observed:
  - a) The school has not maintained depreciation reserve fund equivalent to the depreciation charged in the revenue account resulting non-compliance of clause 14 of the Order No. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.
  - b) The school has not maintained separate bank account for collection of development fee.
  - c) The school has collected Development fee till FY 2015-16.

Therefore, the school is directed to comply with the provisions of clause 14 of order no. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.

- IV. The Financial Statements reflected that the School has incurred expenditure Rs.1,30,14,158, Rs.1,63,39,894 and Rs.1,29,13,977 on repair and maintenance of Building during FY 2014-15, 2015-16 and 2016-17 respectively. During discussion, the school was asked to submit the invoices for repair maintenance work. But the school could submitted invoices amounting of Rs.46,65,367, Rs.44,53,608 and Rs.35,66,141 for the financial year 2014-15, 2015-16 and 2016-17. Therefore, it appears that the school has diverted its funds by inflating the Repair and Maintenance expenses. Accordingly, the school is directed to recover the excess amount of expenditure amounting **Rs.2,95,82,913** from the society.



Summary of expenditures incurred on repair and maintenance are as under:-

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	Total (Rs.)
Repair & maintenance of Building as per financial statement (A)	1,30,14,158	1,63,39,894	1,29,13,977	4,22,68,029
Repair and maintenance on building for which invoices submitted by the school (B)	46,65,367	44,53,608	35,66,141	1,26,85,116
<b>Difference</b>	<b>83,48,791</b>	<b>1,18,86,286</b>	<b>93,47,836</b>	<b>2,95,82,913</b>

- V. In respect of earmarked levies, school is required to comply with:
- ▶ Clause 22 of order dated 11.02.2009, which specifies that earmarked levies shall be charged from user students on 'no profit no loss' basis;
  - ▶ Rule 176 of DSER, 1973, which provides that 'income derived from collections for specific purpose shall be spent only for such purpose';
  - ▶ Judgement of Hon'ble Supreme Court of India in the case of Modern School Vs Union of India & others, which specifies that schools, being run as non-profit organizations, are supposed to follow fund-based accounting.

On review of audited financial statements of the FY 2014-15, 2015-16 and 2016-17, it has been observed that the school was collecting earmarked levies namely activity fee, computer fee and science fee from the students but these fees were not charged on 'no profit no loss' basis because either has either earned surplus or incurred deficit from these earmarked levies. During the period under evaluation, school has earned surplus form all the earmarked levies. Further, school is not following fund based accounting for these earmarked levies. Therefore, the school is directed to follow fund based accounting for earmarked levies and to adhere the abovementioned provisions. Also, make necessary adjustments in the General Reserve balance.

Further, on review of Fee Receipts submitted by the school, it has been observed that the school was charging **Student Fund** from the students. However, 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 comprise 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, 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 forth 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 aforesaid provisions, earmarked are to be collected only from the user students availing the services. And if the services is extended to all the students of the school, a separate charge should not be levied by the school as it would get covered either form the Tuition Fee or from Annual Charges. Therefore, the school is directed to stop collecting separate charges in the name of the "Activity Fee" and "Student Fund".

#### Other Irregularities:

- I. The school is not complying with the DOE Order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04-06-2012, which provides for 25% reservation to children belonging to EWS category. The admission allowed under EWS category in FY 2014-15, FY 2015-16 and FY 2016-17 was as under.

Particulars	FY 2014-15	FY 2015-16	FY 2016-17
Total Students	2851	2885	3042
EWS Students	472	523	558
% of EWS students	16.56%	18.13%	18.34%

Hence, the school is directed to follow the provisions of order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04.06.2012 along with the conditions specified in the land allotment letter.

- II. The school has increased Tuition Fee, Annual Charges, and Student Fund in FY 2016-17 without obtaining prior approval from DOE in contravention of the order dated 19.01.2016 issued by the Hon'ble High Court of Delhi. Further, in FY 2016-17 the school has split its annual charges into annual charges and miscellaneous charges and thereby has increased the annual charges by Rs.2000 in totality. The summary of fee increased by the school are as under.

Categories of Fee	Classes	FY 2015-16	FY 2016-17
Tuition Fee	KG	3215	4100
Annual Charges	Nursery	24000	11880
Miscellaneous charges	Nursery	-	14520
	Total	24000	26000
Student Fund	K.G	330	400

- III. As per Section 18(4) of DSEA, 1973, income derived by Unaided Recognised School by way of fees should be utilized only for educational purposes as prescribed under Rules 176 and 177 of the DSER. 1973 However, on review of audited financial for FY 2016-17 it has been noted that the school has incurred 56% of expenditure towards establishment expenses and 44% towards other expenditure whereas the major expenditure of the school should be for payment of salaries and staff related expenses. Therefore, the school is directed to incur the expenditure necessitate towards educational purpose and limits its expenditure on other admin purposes.
- IV. As per AS-15 'Employee Benefit' issued by ICAI. "An entity should determine the present value of defined benefit obligations and their fair value of any plan asset



so that the amounts recognised in the financial statement do not differ materially from the amounts that would be determined at the balance sheet date. However, the school has not provided any amount towards the gratuity and leave encashment in its financial statement during the FY 2014-15 to 2016-17. Therefore, the school is directed to determine and provide for statutory liability towards Gratuity and Leave encashment as per the actuarial valuation report as required by AS-15.

- V. 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 Rs.500 per student shall be charged. The caution Money, thus collected shall be kept deposited in a schedule bank in the name of 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 request for a refund. However, on review of audited financial statement for the FY 2014-15 to 2016-17, it has been observed that the school has not collecting caution money in the above mentioned years and it is being refunding the caution money collected by it in the prior years to the students without interest thereon and has not maintained schedule bank account for the same in contravention of clause 18 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11/02/2009.

Further, Clause 4 of Order No.DE./15/150/ACT/2010/4854-69 dated 09.09.2010, require that the un-refunded caution money belonging to ex-students shall be reflected as income for the next financial year after the expiry of the 30 days and it shall not be shown as liability. Further, this income shall also be taken into account while projecting fee structure for ensuing academic year. However, on review of 'Budget estimates of receipts and payments of ensuing year' submitted with return filled under rule 180(1) of DSER, 1973, for the FY 2017-18, it has been observed that the School did not considered the amount of un-refunded caution money as its income in the budgeted prepared by the school. Further, the school has not provided detailed information about un-refundable caution money belonging to ex-students therefore, the amount which could be treated as income in the budget submitted by the school and actual liability of the school cannot be ascertained. Accordingly, the school is directed to comply with the provisions of Clause 18 of Order No. F.DE./15 (56) /Act /2009 / 778 dated 11.02.2009 and Clause 4 of Order No.DE./15/150/ACT/2010/4854-69 dated 09.09.2010.

- VI. The school is charging depreciation at the rates prescribed by the Income Tax Act, 1961 and not as per the Guidance Note-21 "Accounting by Schools" issued by ICAI. Therefore, the school is directed to follow the Guidance Note- 21.
- VII. On review of fixed assets register submitted by the school, it has been observed that the school has not maintained its Fixed Assets Register properly. The following basic information are missing from the Fixed Assets Register:
- Invoice Value is not shown in the fixed asset register
  - Date of purchase of assets is not mentioned in the fixed asset register
  - Other Incidental cost and installation expenses details are not provided in the fixed asset register



Therefore, the school is directed to maintain its Fixed Asset Register properly.

**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 year 2017-18 amounting to **Rs.19,66,44,192** out of which cash outflow in the year 2017-18 is estimated to be **Rs.12,19,05,920**. This results in surplus of funds amounting to **Rs.7,47,38,272**. The details are as follows:

Particulars	Amount (Rs.)
Cash and Bank balances as on 31.03.17 as per Audited Financial Statements	94,63,594
Investments as on 31.03.17 as per Audited Financial Statements	71,08,064
Add:-Amount recoverable from the society for purchase of Luxury Car in FY 2014-15 ( <b>Refer observation no. II of financial irregularities</b> )	52,54,559
Add: Amount recoverable from the society for Construction of Building and Playground in FY 2015-16 and 2016-17 ( <b>Refer observation no. I of financial irregularities</b> )	3,12,82,391
Add:-Amount disallowed for repair and maintenance of building for FY 2014-15 to 2016-17 ( <b>Refer observation no. IV of financial irregularities</b> )	2,95,82,913
Less: FD in the name of Deputy Director of Education and Bal Bhawan Public School	15,45,213
<b>Available Funds</b>	<b>8,11,46,308</b>
Add: Fees for FY 2016-17 as per audited Financial Statements (we have assumed that the amount received in FY 2016-17 will at least accrue in FY 2017-18)	11,41,82,117
Add: Other income for FY 2016-17 as per audited Financial Statements	13,15,767
<b>Estimated availability of funds for FY 2017-18</b>	<b>19,66,44,192</b>
Less: Budgeted expenses for the session 2017-18 (after making adjustment) " <b>Refer Note- 1 and 2</b> "	12,19,05,920
<b>Net Surplus</b>	<b>7,47,38,272</b>

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Adjustments: -

**Note- 1: Proposed Expenditure Not Considered**

**A. Proposed Establishment Expenditure Not Considered**

Particulars	FY 2016-17	FY 2017-18	Net Increase/ (Decrease)	% Change	Amount (in Rs.) disallowed in excess of 10% Over previous year
Contractual staff salary	27,59,511	68,60,000	41,00,489	149%	38,24,538
Gratuity Expenses*	-	42,36,000	42,36,000	100%	42,36,000
Leave Encashment Expenses*	-	40,20,000	40,20,000	100%	40,20,000
Arrear Salary from Dec 2017 to Mar 2018 (See Calculation Below)**	-	13,07,58,68	1,30,75,868	100%	51,39,928
<b>Total</b>	<b>27,59,511</b>	<b>2,81,91,868</b>	<b>2,54,32,357</b>		<b>1,72,20,466</b>

\*The provision for Gratuity and leave encashment of Rs.42,36,000 and Rs.40,20,000 respectively has not been considered for evaluation of fee increase proposal since the same is not supported by actuarial valuation report.

**\*\*Calculation for excess arrear Salary proposed**

Particulars	Salary Dec 2017 to Mar 18	Arrear Salary from Dec 2017 to Mar 18	% increase	Disallowed in excess of 30% over the last 4 months' salary of 2016-17
Salary	2,64,53,132	1,30,75,868	49%	51,39,928

Initially the School did not propose any amount against salary arrears. Further, as per the minutes of meeting of Management Committee of Bal Bhavan Public School held on 18-11-2017, the school proposed to pay arrears salary w.e.f. December 2017 onward only because parents were reluctant not to bear additional burden for arrears salary. Therefore, proposed arrears for the period from 01-12-2017 to 31-03-2018 has been considered subject to maximum of 30% of four Month salary for the FY 2016-17.

**B. Other Revenue Expenditures Not Consider**

Under the following heads the School has proposed expenditure in excess of 10% as compared to the actual expenditure incurred in the FY 2016-17, for which the school



has not provided any explanation/ justification for such unusual increase. Since FY 2017-18 is the year of implementation of 7th CPC where the parents/students are already overburdened, therefore, the aforesaid expenditure in excess of 10% have not been considered in the evaluation of fee increase proposal.

Particulars	FY 2016-17	FY 2017-18	Net Increase/ (Decrease)	% Change	Amount (Rs.) disallowed in excess of 10% of actual expenditure incurred in FY 2016-17
Furniture repair and maintenance	18,96,632	34,07,000	15,10,368	80%	13,20,705
Donation	-	5,28,000	5,28,000	100%	5,28,000
Examination and Test Expenses	6,11,917	14,93,000	8,81,083	144%	8,19,891
Function Expenses	6,37,390	15,25,000	8,87,610	139%	8,23,871
Home Science Expenses	1,10,793	13,28,000	12,17,207	1099%	12,06,128
Library Expenses	35,600	6,26,000	5,90,400	1658%	5,86,840
Office Expenses	1,78,744	9,28,000	7,49,256	419%	7,31,382
Presentation Expenses	1,26,038	9,45,000	8,18,962	650%	8,06,358
Printing and Stationery	13,17,294	65,72,000	52,54,706	399%	51,22,977
Vehicle running and maintenance	5,64,245	15,34,000	9,69,755	172%	9,13,331
<b>Total</b>	<b>54,78,653</b>	<b>1,88,86,000</b>	<b>1,34,07,347</b>		<b>1,28,59,482</b>

**Note- 2:** The Supreme Court in the matter of Modern School held that development fees for supplementing the resources for purchase, upgradation and replacements of furniture and fixtures and equipment can be charged from students by the recognized unaided schools not exceeding 15% of the total annual tuition fee. Further, the Directorate's circular no. 1978 dated 16 Apr 2010 states "All schools must, first of all, explore and exhaust the possibility of 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." Over a number of years, the school has accumulated development fund and has reflected the closing balance of Rs.3,62,89,140 in its audited financial statements of FY 2016-2017. Accordingly, the accumulated reserve of development fund created by the school by collecting development fee more than its requirement for purchase, upgradation and replacements of furniture and fixtures and equipment

has been considered as free reserve available with the school for meeting the financial implication of 7<sup>th</sup> CPC to be implemented by the school. However, development fund equivalent to amount collected in FY 2016-2017 amounting Rs. Nil from students has not been considered as fund available with the school.

- ii. The school has sufficient funds to carry on the operation of the school for the academic session 2017-18 on the existing fees structure. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16/04/2010 that,

"All schools must, first of all, explore and exhaust the possibility of 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 that prima facie there are financial and other irregularities and also, sufficient funds are available with the School to meet its budgeted expenditure for the academic session 2017-18 including the impact of implementation of recommendations of 7<sup>th</sup> CPC, the fee increase proposal of the School may not be accepted.

AND WHEREAS, recommendations of the team of expert Chartered Accountants along with relevant material were put before the Director of Education for consideration and who after considering all the material on the record, found that sufficient funds are available with the School to meet its budgeted expenditure for the academic session 2017-18 including the impact of implementation of recommendations of 7<sup>th</sup> CPC. Therefore, Director (Education) has rejected the proposal of fee increase submitted by the said School.

AND WHEREAS, it is also noticed that the school has incurred capital expenditure of Rs.3,12,82,391 for construction of Building and Maintenance of Paly ground and Rs.52,54,559 for purchase of luxury Car. Further, the school has diverted Rs.2,95,82,913 by recording excess expenditure in respect of repair and maintenance of building. Therefore, the school is directed to recover Rs.6,61,19,863 from the society on account of the aforesaid expenditure. The amount of receipts along with copy of bank statements showing receipt of above mentioned amount should be submitted with DoE, in compliance of the same, within sixty days from the date of the order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

Accordingly, it is hereby conveyed that the proposal of fee increase of **Bal Bhavan Public School, Pocket B, Mayur Vihar, Phase-II, Delhi-91 (School Id: 1002277)** is rejected by the Director of 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 including implementation of 7<sup>th</sup> CPC for the academic session 2017-18

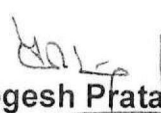


and if the fee is already increased and charged for the academic session 2017-18, the same shall be refunded to the parents or adjusted in the fee of subsequent months.

2. To communicate the parents through its website, notice board and circular about rejection of fee increase proposal of the school by the Directorate of Education.
3. To rectify all the financial and other irregularities/violations as listed above and submit the compliance report within 30 days to the D.D.E (PSB).
4. To ensure that the salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings in accordance with the principles laid down by Hon'ble Supreme Court of Delhi in its Judgment of Modern School vs Union of India. Therefore, school not to include capital expenditure as a component of fee structure to be submitted by the school under section 17(3) of DSEA, 1973.
5. To utilise 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.
6. In case of submission of any proposal for increase in fee for the next academic session, the compliance of the above listed financial and other irregularities/violations will also be attached.

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with the provision of section 24(4) of DSEA, 1973 and DSER, 1973.

This issues with the prior approval of the Competent Authority.

  
(Yogesh Pratap)

Deputy Director of Education-1

(Private School Branch)

Directorate of Education, GNCT of Delhi

To  
The Manager/ HoS  
Bal Bhavan Public School;  
Pocket B, Mayur Vihar, Phase-II,  
Delhi-91 (School Id: 1002277)

No. F.DE.15 ( 632 )/PSB/2018 / 30532-30536

Dated: 14.12.2018

Copy to:

1. P.S. to Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. P.A. to Addl. Director of Education (Private School Branch), Directorate of Education, GNCT of Delhi.
4. DDE concerned
5. Guard file.

  
(YOGESH PRATAP)

Deputy Director of Education-1

(Private School Branch)

Directorate of Education, GNCT of Delhi