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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 (651)/PSB/2018/ 30718-30722 Dated: 19/12/2018

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, **Sam International School, Sector-12,Phase-II,Dwarka,New Delhi - 110075 (School Id: 1821218)** had submitted the proposal for increase in fee for the academic session 2017-18 including the impact on account of implementation of recommendations of 7th 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 April 2, 2018. Further, school was also provided opportunity of being heard on July 23, 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 by the team of Chartered Accountants. The key findings noted are as under:

Financial Irregularities:

I. 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 financial statements of the school, it was observed that the school has utilized development fund for repairs and maintenance, library books, vehicle and building construction, etc., in contravention of the aforesaid clause. Therefore, school is directed to make necessary adjustments in development fund and general fund. Year wise summary of utilization of development fund is as under:

(Figures in Rs.)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	Total
Development fee utilized for Revenue Expenditure				
Repairs & Maintenance	-	8,24,134	-	**8,24,134**
Development fee utilized for purchase of assets other than furniture fixtures and equipment				
Library Books	26,521	3,26,627	5,83,143	**9,36,291**
Vehicle (Innova)	-	-	20,18,892	**20,18,892**
Renovation of Building	10,89,605	12,69,616	51,62,516	**75,21,737**
Addition in Building	-	1,63,903	-	**1,63,903**
Total	**11,16,126**	**25,84,280**	**77,64,551**	**1,14,64,957**

II. In respect of earmarked levies, school is required to comply with:

a. 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;
b. Rule 176 of DSER, 1973, which provides that 'income derived from collections for specific purpose shall be spent only for such purpose';
c. 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.

In FY 2014-15, 2015-16 and 2016-17, the school has collected earmarked levies namely i.e. smart class fees, science lab fees and computer lab fees from the students but these levies were not charged on 'no profit no loss' basis as the school is either earning surplus or incurring deficit from these levies. The school has generated surplus on account of smart class fees, science lab fees and computer lab fees. Further, the school is not following the fund-based accounting in respect of these earmarked levies collected from the students. Therefore, school is directed to make necessary adjustments in general reserve fund.

III. As per the Duggal Committee report, there are 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" 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. This recommendation has been considered by the Directorate while issuing order No. DE.15/Act/Duggal.com/203/99/23033-23980 dated 15.12.1999 and order No. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.

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However, it is noticed that smart class fee and computer lab fee have been charged from each student in the school and thus, school has contravened the aforesaid recommendation and orders. Thus, school is directed to stop the collection of smart class fees and computer lab fees as these cannot be treated as earmarked levies.

IV. As per clause 2 of public notice dated 04 May, 1997, school not to charge Building Fund and Development Charges when the building is complete or otherwise as it is the responsibility of society who has established the school to raise such funds from their own resources or donations from other associations because immovable property of the school becomes the sole property of the society. Therefore, the students should not be burdened by the way of collecting the Building fund or Development Charges.

Also, as per Rule 177 of DSER, 1973 income derived by an unaided schools by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that savings, if any, from the fees collected by such school may be utilised by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognised school, or assisting any other school or educational institution, not being a college, under the management of the same society or trust by which the first mentioned school is run.

Further, the aforesaid savings shall be arrived at after providing for the following, namely:

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

However, as per audited financial statements for FY 2014-15, 2015-16 and 2016-17, it is noted that a term loan of Rs. 3,50,00,000 was taken in the name of Lucky Educational Society for upgradation of building from Canara Bank in FY 2011-12. In FY 2014-15, 2015-16 and 2016-17, the school has repaid sum of Rs. 3,03,36,772 leaving balance of Rs. 16,61,020 as on 31.03.17. The school has also paid interest thereon amounting Rs. 87,13,228 during FY 2014-15 to 2016-17. These transactions are in contravention of the aforesaid Public Notice and Rule 177 of DSER, 1973. Hence, the same has been considered in the calculation of availability of fund and is recoverable from society as it is the responsibility of society who has established the school to raise such funds for construction of building.

Further, as the loan was taken by the society, the amount of loan, its repayment and interest paid thereon should appear in the books of society and not in the books of the school. Hence the amount outstanding as on 31.03.2017 i.e. Rs 16,16,020 shall be paid by the society and not by the school. Year wise summary of repayment of loan and interest paid thereon is given below:

(Figures in Rs.)

Particulars	Amount of Interest paid	Amount of loan repaid
FY 2014-15	41,23,030	69,26,970
FY 2015-16	29,86,726	1,10,13,274
FY 2016-17	16,03,472	1,23,96,528
Total	**87,13,228**	**3,03,36,772**

V. As per Para 99 of Guidance note on "Accounting by school" issued by ICAI, relating to restricted fund, "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".

Taking cognisance from the above para, it has been observed that school is to create the development fund utilised account and treat it as deferred income to the extent of cost of assets purchased out of development fund and has not transferred any amount to the credit of Income & Expenditure account in proportion to the depreciation charged.

It has been observed that school has created 'Development Fund Utilization Account' for the assets purchased out of the development fund. But the school has not transferred any amount to the income and expenditure account in proportion to depreciation charged in the income and statement account resulting overstatement of development fund utilisation account and understatement of general fund. Therefore, the school is required to take immediate steps to comply with GN-21 issued by ICAI.

VI. As per section 18(4) of DSEA, 1973 Income derived by unaided schools by way of fees shall be utilized only for such educational purposes as may be prescribed but the school has utilized its funds for purchase of luxury car- Innova amounting Rs 20,18,892 in FY 2015-16. Hence, the same has been considered in the calculation of availability of fund with the school and same should be recovered from the society.

It is also noted that Interest on vehicle loan, Insurance charges on vehicle and Repair and maintenance of vehicles have been charged in the Income and Expenditure Account in FY 2014-15, 2015-16 and 2016-17. In the absence of detailed information of these expenses and since income related to transport operations have not been shown in the financial statements, it is presumed that these expenses are related to maintenance of luxury car. The details of these expenses are as follows:

(Figures in Rs.)

Particulars	**FY 2014-15**	**FY 2015-16**	**FY 2016-17**	**Total**
Interest on Vehicle Loan	-	-	7,08,778	7,08,778
Insurance (Vehicle)	92,224	2,432	4,792	99,448
Repair and Maintenance - Vehicle	19,947	70,231	7,48,330	8,38,508
Total				**16,46,734**

The aforesaid expenses shall also not be considered as incurred for educational purposes in accordance with section 18(4) of DSEA, 1973 and therefore, are to be recovered from the society. These amounts have been considered in the calculation of fund availability with the school.

VII. As per Rule 175 of DSER, 1973, the accounts with regard to the school fund or the recognised unaided school fund, as the case may be, shall be so maintained as to exhibit, clearly the income accruing to the school by way of fees, fines, income from building rent, interest, development fees, collection for specific purposes, endowments, gifts, donations, contributions to Pupils' funds and other miscellaneous receipts, and also, in the case of aided schools, the aid received from administrator.

However, on review of audited financial statements for FY 2014-15, 2015-16 and 2016-17, it is noted that the school has been maintaining bus fleet, purchasing new buses and has also incurred running and maintenance expenses of vehicles. As per school submission, there are ten (10) buses in school fleet and school has also entered into an agreement with P. K. Travels for operating transport services for the school. In view of these facts, it is clear that the bus facility was being provided to the students. However, it is noted that the school has not shown any income in its Income and Expenditure Account as collection from students on account of transport facilities to students but has shown expenses incurred for maintenance of vehicles, payment of interest on loan taken for purchase of vehicles and vehicle insurance expenses. School has failed to provide any explanation or clarification for not presenting transport income in the Income and Expenditure Account. Thus, the Income and Expenditure account provided by the school is understated to the extent of transport income not shown in it. In the absence of the details of transport income, no adjustment can be carried out. The school may be directed to present complete details of transport income in its financial statements. In the absence of the information relating to transport operations of the school, no adjustment can be carried out in the report.

VIII. As per audited financial statements for the FY 2015-16 and 2016-17, it is noted that the expense of 'Lease Rent (DDA)' was accounted by school amounting to Rs. 30,00,000 and Rs. 60,00,000 respectively. The amount payable against this expense as on 31.03.2017 was Rs. 75,10,920. Thus, school funds have been utilised to the extent of Rs. 14,89,080. On review of allotment letter, it is noted that no direction in relation to payment of lease rent has been mentioned. Further, the payments mentioned in the allotment letter clearly specifies that the ground rent, etc. are to be made by society only. Accordingly, school funds utilised for payment of 'Lease Rent (DDA)' is recoverable from society and have been considered in the calculation of fund available with the school. It may be directed to school not to use school funds for balance payable amount.

Other Irregularities:

I. The school has been using depreciation rates as per the Income Tax Act, 1961 till now. However, the School should charge depreciation as per the rates recommended in Appendix 1 to the Guidance Note.

II. School has provided for gratuity on the basis of management estimates instead of Actuarial valuation basis in accordance with AS-15- Employee Benefits for FY 2014-15, 2015-16 & 2016-17. There could be an impact on the financials of the school, had the provision been done on the basis of actuarial valuation. In the absence of the actuarial report, the same could not be quantified and therefore, no adjustment has been made in evaluation of fee increase proposal.

III. In respect of the caution money following has been observed for the FY 2014-15 to 2016-17:

a. The school does not maintain Scheduled bank account for caution money collected from students and refunds the caution money to students in cash without any interest thereon in contravention of clause 18 of Order No. F.DE. /15 (56) /Act /2009 / 778 dated 11/02/2009. As per clause 18, Caution money 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.

b. As per Clause 4 of Order No.DE./15/150/ACT/2010/4854-69 dated 09/09/2010, after the expiry of 30 days, the un-refunded caution money belonging to ex-students shall be reflected as income in the next financial year 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, the school has not considered the amount of un-refunded caution money as income for the next financial year. In absence of complete information the amount of un-refunded caution money could not be quantified. Therefore, the school is required to comply with the aforesaid provisions.

IV. 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/DG category. The admission allowed by the school under EWS/DG category in FY 2014-15, FY 2015-16 and FY 2016-17 is as under:

Particulars	FY 2014-15	FY 2015-16	FY 2016-17
Total students	1,069	1,541	1,673
Total number of EWS	35	55	71
% of EWS to total students	**3.27%**	**3.57%**	**4.24%**

In view of the aforesaid irregularity, the DDE, District may be directed to look into this matter.

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

i. The total funds available for the year 2017-18 amounting to Rs. **15,03,20,145** out of which cash outflow in the year 2017-18 is estimated to be **Rs. 9,34,08,158**. This results in surplus of funds amounting to Rs. **5,69,11,988**. The details are as follows:

(Figures in Rs)

Particulars	Amount
Cash and Bank balances as on 31.03.17 as per audited Financial Statements	1,39,67,592
Investments as on 31.03.17 as per audited Financial Statements*	5,79,955
Less: Fixed deposit maintained by school in joint name of Secretary, CBSE and Sam International School	1,24,551
Less: Fixed deposit maintained by school in joint name of DOE and Sam International School	3,72,182
Less: Fixed deposit maintained by school for Consumer Court	16,150
Less: Development Fund as on 31.03.2017	9,91,832
Add: Amount recoverable from society against school funds utilised for Lease Rent (DDA)	14,89,080
Add: Amount recoverable from Society against school funds utilised for Interest on Vehicle Loan, Insurance charges and Repair and Maintenance - Vehicles in FY 2014-15, 2015-16 and 2016-17	16,46,734
Add : Amount recoverable from society regarding Interest on Building loan	87,13,228
Add: Amount recoverable from society regarding Repayment of loan against Building	3,03,36,772
Add: Amount recoverable from society regarding Motor car	20,18,892
Total	**5,72,47,538**

Particulars	Amount
Fees for 2016-17 as per audited Financial (we have assumed that the amount received in FY 2016-17 will at least accrue in FY 2017-18)	9,04,16,730
Other income for 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)	26,55,877
Estimated availability of funds for 2017-18	**15,03,20,145**
Less: Budgeted expenses for the session FY 2017-18 (after making adjustment) **(Note 1,2 and 3)**	**9,34,08,158**
Net Surplus	**5,69,11,988**

Adjustment:

Note 1

a) School has proposed Rs. 3,47,95,651 as salary for FY 2017-18 which is more than 26% in comparison to total salary expenditure incurred during FY 2016-17. However, the school has not provided detailed information or its working for arriving at this figure. Further, school has proposed Rs. 2,08,94,248 as salary arrear due to 7th CPC for FY 2017-18. However, the school has not provided detailed information or its working for arriving at this figure despite multiple opportunities provided to school. Therefore, in the absence of proper explanation/ justification by school budgeted increase in salaries is considered to the extent of 10% of the expenditure of FY 2016-17 and salary arrears is considered to the extent of 30% of the expenditure of FY 2016-17. The details of proposed expenditure are as follows:

(Figures in Rs.)

Particulars	FY 2016-17	FY 2017-18	Net Increase/ Decrease	% Change	Disallowed
Salary	2,76,91,759	3,47,95,651	71,03,892	26%	43,34,716
Salary arrear due to 7th CPC	-	2,08,94,248	2,08,94,248	100%	1,25,86,720
Total	**2,76,91,759**	**5,56,89,899**	**2,79,98,140**		**1,69,21,436**

b) School has provided for gratuity on the basis of management estimates instead of Actuarial valuation basis in accordance with AS-15- Employee Benefits for FY 2014-15, 2015-16 & 2016-17. There could be an impact on the financials of the school, had the provision has been done on the basis of actuarial valuation. In the absence of the actuarial report, the same could not be quantified and therefore, no adjustment has been made in evaluation of fee increase proposal for FY 2017-18.

Note 2

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 or has proposed new head of expenditures which was not there in the FY 2016-17, for which the school has neither provided any reasons for such unusual increase nor it has provided any explanation/ justification. 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% and expenditure under new heads have not been considered in the evaluation of fee increase proposal. The details of such expenditure are as under:

(Figures in Rs.)

Particulars	FY 2016-17	FY 2017-18	Difference	% Change	Amount disallowed in excess of 10%
School Magazine	15,527	5,00,000	4,84,473	3120%	4,82,920
Prizes/Gift	63,951	6,00,000	5,36,049	838%	5,29,654
Insurance - Vehicle	4,792	6,00,000	5,95,208	12421%	5,94,729
Printing & Stationery	35,38,939	50,00,000	14,61,061	41%	11,07,167
Miscellaneous Expenses	51,993	10,00,000	9,48,007	1823%	9,42,808
Total	**48,52,612**	**1,03,00,000**	**54,47,388**	**112%**	36,57,278

Note 3

a) School has proposed Rs.16,61,020 as capital expenditure relating to repayment of loan and the same has not been considered in the fee increase proposal. The school has not provided proper explanation/ justification regarding purpose of loan. Therefore, the same has not been considered in the evaluation of fee increase proposal for FY 2017-18.

b) As per clause 2 of public notice dated May 4, 1997, school not to charge building fund and development charges when the building is complete or otherwise as it is the responsibility of society who has established the school to raise such funds from their own resources or donations from other associations because immovable property of the school becomes the sole property of the society. Therefore, the students should not be burdened by way of collecting the building fund or development charges. School has proposed Rs.20,00,000 as capital expenditure relating to installation of Lift. Therefore, the same has not been considered in the evaluation of fee increase proposal for FY 2017-18 as it forms part of building.

c) School has proposed Rs.40,00,00 as capital expenditure relating to installation of solar system has not been considered in the fee increase proposal. The school has not provided feasibility report and other justifications in this regard. Therefore, the same has not been considered in the evaluation of fee increase proposal for FY 2017-18.

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 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 expert 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 7th 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 7th 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 funds has been utilized for repayment of loan taken for building and vehicles and interest thereon, purchase of luxury car and for payment of lease rent in contravention of provisions of DSER, 1973 and other orders issued by the departments from time to time. Total amount to be recovered by the school from society is Rs. 4,42,04,706. 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 issuance of this 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 **Sam International School, Sector-12,Phase-II,Dwarka,New Delhi - 110075 (School Id: 1821218)** 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 for the academic session 2017-18 and if, the fee is already increased and charged for the

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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 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.

4. 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.

5. To remove all the financial and other irregularities as listed above and submit the compliance report within 30 days to the D.D.E (PSB).

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

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

To
The Manager/ HoS
Sam International School,
Sector-12, Phase-II, Dwarka, New Delhi - 110075
(School Id: 1821218)

No. No. F.DE.15 (651)/PSB/2018/30718 - 30722 Dated: 19/12/2018

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.

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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
(Private School Branch)
Directorate of Education, GNCT of Delhi