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

No. F.DE.15(61)/PSB/2020/ 1677 - 1680 **Dated:** 28/2/2020

ORDER

WHEREAS, every school is required to file a full statement of fees every year before the ensuing academic session under section 17(3) of the Delhi School Education Act, 1973 (hereinafter read as '***the Act***') with the Director. Such statement will indicate estimated income of the school derived from fees, estimated current operational expenses towards salaries and allowances payable to employees etc in terms of Rule 177(1) of the Delhi School Education Rules, 1973 (hereinafter read as '***the Rules***').

AND WHEREAS, as per section 18(5) of the Act read with section 17(3), 24 (1) of the Act and Rule 180 (3) of the DSEA & R, 1973, responsibility has been conferred upon the Director (Education) to examine the audited financial, account and other records maintained by the school at least once in each financial year. The Section 18(5) and Section 24(1) of the Act and Rule 180 (3) have been reproduced as under:

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

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

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

AND WHEREAS, besides the above, the Hon'ble Supreme Court in the judgment dated 27.04.2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others has conclusively decided that under section 17(3), 18(4) read along with rule 172, 173, 175 and 177 of the Rules, Directorate of Education has the authority to regulate the fee and other charges to prevent the profiteering and commercialization of education.

AND WHEREAS, it was also directed by the Hon'ble Supreme Court to the Director of Education in the aforesaid matter titled Modern School Vs. Union of India and others in Para 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 Director of Education to ensure the compliance of term, if any, in the letter of allotment regarding the increase of the fee by all the recognized unaided schools which are allotted land by DDA/ land owing agencies.

AND WHEREAS, accordingly, this Directorate vide order No. F.DE.15 (40)/PSB/2019/2698-2707 dated 27.03.2019, directed that all the Private Unaided Recognized Schools running on the land allotted by DDA/other Govt. agencies on concessional rates or otherwise, with the condition to seek prior approval of Director of Education for increase in fee, are directed to submit the their proposals, if any, for prior sanction for increase in fee for the session 2018-19 and 2019-20.

AND WHEREAS, in pursuance to order dated 27.03.2019 of this Directorate **C.R.P.F Public school Sector – XIV, Rohini, New Delhi- 110085 (School ID- 1413243),** had submitted the proposal for fee increase for the academic session **2018-2019**. Accordingly, this order is dispensed off the proposal for enhancement of fee submitted by the School for the academic session **2018-2019**.

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 Chartered Accountants at HQ level who has evaluated the fee increase proposals of the school very carefully in accordance with the provisions of the DSEA, 1973, the DSER, 1973 and other orders/ circulars issued from time to time by this Directorate for fee regulation.

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2018-2019, necessary records and explanations were also called from the school through email. Further, the school was also provided an opportunity of being heard on 04th November 2019 at 10:30 AM to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussion, school was further asked to submit necessary documents and clarification on various issues noted. During the aforesaid hearing compliances against order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 were also discussed and school submissions were taken on record.

AND WHEREAS, the reply of the school, documents uploaded on the web portal for fee increase together with subsequent documents/ clarifications submitted by the school were thoroughly evaluated by the team of Chartered Accountants. And based on evaluation of fee proposal of the school the key findings and status of compliance against order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 are as under:

A. Financial Discrepancies

1. As per Rule 175 of Delhi School Education Rules, 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, collections 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 the Administrator.

On review of the audited financial statements of the school for the FY 2018-19 it has been noted there is recoverable balance of Rs 18,11,722 from the CRPF hostel which has been carried over the previous financial year. During the personal hearing, the school explained that hostel and book store have been operating in the school premises and separate set of books of accounts and financial statements are being prepared for hostel and book store. Similarly, separate set of books of accounts and financial statements are prepared for the amount collected for Parent Teach and Association (PTA). In view of the above provisions of Rules 175 of DSER, 1973, the income derived from hostel, book stores and PTA should be form part of the school fund. The school provided the financial statements of the above activities for the FY 2018-19 for review. On the basis of the financial statements for the FY 2018-19 the closing balance of cash and bank and fixed deposits appearing in the separate financial statements has been included in the calculation of available fund of the school. Followings are the details of amounts considered in the calculation of fund position of the school.

(Amount in Rs.)

S. No.	Particulars	As FS of Hostel	AS per FS of Book Store	As per FS of PTA
1.	Cash Balance	14,772		-
2.	Bank Balance	2,167	11,25,124	93,089
3.	Fixed Deposits Receipts	-	62,86,324	-
	Total	**16,939**	**74,11,448**	**93,089**

Thus, based on the above-mentioned provisions and findings, the school is hereby directed to comply with the provisions of Rule 175 of DSER, 1973 and ensure to prepare consolidated financial statements by including income and expenses relating to hostel, book store and PTA account from the subsequent financial year.

2. As per the 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.

The audited financial statements of the school for the FY 2018-19 has reflected a receivable balance of Rs 18,11,722 from C.R.P.F Hostel which has been carried forward from previous years. The similar observation was noted in order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 wherein the school was directed to recover the said amount from the society within 30 days from the date of the issue this order. During personal hearing and as per documents submitted by the school, the school explained that hostel is an ancillary and integral part of the school and the school used to make payment for EPF and ESI for the employees working in the hostel of the school and accordingly, school is not required to recover any amount from hostel as both are same and one entity. Considering school submission, had the consolidated financial statements been prepared by the school, all these intra school transactions relating to recoverable and payable will automatically get adjusted. Considering the school submissions, no amount shall be required to be recover from the society because in view of financial discrepancies noted in point no. (1) above, the cash and bank balance and investment available with hostel etc. has already been included while deriving the fund position of the school.

3. As per Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India, "*Accounting for defined benefit plans is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and losses.*" Further, the Accounting Standard defines Plan Assets (the form of investments to be made against liability towards retirement benefits) as:

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

   Further, 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 determine at the balance sheet date

   Based on the above provisions, although the school has provided provision of Rs. 6,43,16,119 and Rs. 2,17,87,786 for gratuity and leave encashment respective in the financial statement of FY 2018-19 on the basis of management estimates instead of actuary valuer report.

   However, during personal hearing, school has submitted that it has got the actuarial report for retirement benefit (gratuity and leave encashment) as on 01.04.2019. As per actuary report the liability towards gratuity was Rs. 6,14,86,849 and Rs.2,43,52,170 was towards leave encashment. Accordingly, the school has also submitted the proof of deposit with LIC for gratuity and leave encashment totalling to Rs. 80,00,000 with LIC on various dates in August 2019 and October 2019. Thus, the aforesaid deposit made by the school in plan assets in accordance with the AS-15 has been considered while deriving the fund position of the school for FY 2018-19.

   Further, the school provided Rs. 75,05,320 towards gratuity and Rs. 219,62,282 towards leave encashment in the financial statements for the FY 2018-19 whereas the actual payment against these provisions was just Rs. 22,52,606 for gratuity and Rs. 1,74,496 for leave encashment. Thus, while deriving the fund position of the school, actual payments for gratuity and leave encashment has been considered because the school did not make the equivalent investment in plan assets against the total liabilities for the retirement benefits.

Basis on the above observation the school is directed to ensure the recording of its liability for gratuity and leave encashment as determined by actuary and to make equivalent investment in planned assets in accordance with AS-15 issued by ICAI.

4. As per Clause 14 of DoE's Order No. F.DE./15 (56) /Act /2009 / 778 dated 11 Feb 2009 "*Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, up gradation and replacement of furniture, fixtures and equipment.*

However, on review of audited financial statements for FY 2017-18 and 2018-19 it was noted that school has collected development fee of Rs. 107,89,375 and Rs. 108,33,445 respectively and while the actual expenditure out of development fund as per audited financial statements during FY 2017-18 and 2018-19 was Rs. 13,20,567 and Rs. 207,992 respectively. The comparison between actual receipt of development fee and corresponding capital expenditure for furniture, fixtures and equipment presents that the school is charging development fee more than its actual requirement.

Further, as per audited financial statements for FY 2017-18 and 2018-19 the accumulated balance of development fund were Rs. 6,26,85,965 and Rs. 7,33,10,518 respectively which is not backed by any investments or bank balance. It seems that the school is not maintaining its development fund account in proper manner in accordance with aforesaid clause 14 of order dated 11.02.2009. In view of aforesaid anomalies, development fund has not been considered while deriving the fund position of the school. The school is directed to look into the fee structure of development fee collected from the students and should ensure to collect development fee in accordance with its requirement and should also follow proper accounting practices for presentation of development fund in the financial statements.

Also, in order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 the school was directed to maintain separate bank account against the unutilised development fund balance. However, school has not opened/ maintained separate bank account in compliance of aforesaid directions. Accordingly, the school is once again directed to ensure compliance of the aforesaid order and open a separate bank account and deposit the amount collected as development fee.

B. Other Discrepancies

1. As per Clause 19 of Order No. F.DE./15(56)/Act/2009/778 dated 11 Feb 2009 "*The tuition fee shall be so determined as to cover the standard cost of establishment including provisions for DA, bonus, etc., and all terminal, benefits as also the expenditure of revenue nature concerning the curricular activities.*" Further, as per clause 21 of the aforesaid order "*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.*"

As per Rule 176 of DSER, 1973, "*Income derived from collections for specific purposes shall be spent only for such purpose.*" While clause 22 of Order No. F.DE./15(56)/ Act/2009/778 dated 11 Feb 2009 provides that "*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.*" And as per Sub-rule 3 of Rule 177 of DSER, 1973 "*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 provides "*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).

Further, vide DoE order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 school was directed to maintain fund-based accounting for earmarked levies. However, on review of the audited financial statements for FY 2018-19, it has been that the school has started to maintain separate fund accounts for transport fee, science fee, E-class fee fund, Computer fee, PTA fund and Eco club with effect from FY 2018-19 without giving the effect of the opening balance pertaining to these earmarked levies except for eco-club. During personal hearing, the school has accepted that the surplus generated from these levies have been utilised for meeting other expenses of the school. Over the period from FY 2015-16 to 2017-18, the school has earned Rs. 83,73,568 from the earmarked levies. The details of surplus earned by the school over the periods is as under.

Particulars	Transport Fund	Smart Class Fund	Science Fee	Computer Fee	PTA Fund	Eco Club
For the year 2015-16						
Fee Collected during the year (A)	10,37,400	31,15,795	3,46,100	2,25,150	2,32,550	20,000
Expenses during the year (B)	7,10,713	9,57,941	27,661	2,54,141	2,35,420	11,401
Difference for the year (A-B)	**3,26,687**	**21,57,854**	**3,18,439**	**-28,991**	**-2,870**	**8,599**
For the year 2016-17						

Particulars	Transport Fund	Smart Class Fund	Science Fee	Computer Fee	PTA Fund	Eco Club
Fee Collected during the year (A)	11,07,300	32,03,090	3,91,450	2,76,350	2,44,760	22,500
Expenses during the year (B)	6,51,776	11,33,594	33,547	2,04,558	2,34,270	18,560
Difference for the year (A-B)	**4,55,524**	**20,69,496**	**3,57,903**	**71,792**	**10,490**	**3,940**
For the year 2017-18						
Fee Collected during the year (A)	11,45,275	32,35,805	4,23,650	2,56,050	3,48,830	30,443
Expenses during the year (B)	7,01,191	15,81,006	49,230	2,06,780	2,47,770	29,371
Difference for the year (A-B)	**4,44,084**	**16,54,799**	**3,74,420**	**49,270**	**1,01,060**	**1,072**
Total	**12,26,295**	**58,82,149**	**10,50,762**	**92,071**	**1,08,680**	**13,611**

Thus, the school is directed to prepare its financial statements by following fund-based accounting for earmarked levies in accordance with GN-21 Accounting by Schools by giving the impact for opening balance in respect of the aforesaid earmarked levies and present the same in the financial statements.

2. 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.*"

However, on review of audited financial statements for FY 2018-19 it has been noted that the value of fixed assets purchased against development fund has been adjusted directly from the development fund resulting in the fixed assets not being reported in the audited financial statements, which was not in compliance with the accounting treatment of development fund indicated in the guidance note issued by the Institute of Chartered Accountants of India. Also, the school reported net balance of development fund (i.e. development fee received minus assets purchased during the year) as additions to the development fund in the schedule. Similar observations were also noted in order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 and the school was directed to report additions to development fund and assets purchased out of development fund to be reflected as deletions from development fund. Moreover, in FY 2018-19 in case of fixed assets purchased out of development it has been observed that there is difference between the fixed assets shown at the face of balance sheet and fixed assets (net block) shown in the schedule of fixed assets. School failed to provide any justification for the same. The school is directed to rectify the presentation of fixed assets purchased out of development fund. Further, it is also noted that fixed assets have been shown in the financial statements at WDV instead of gross value and at the same time presenting depreciation reserve fund on the face of balance sheet. It implies that the school is charging depreciation twice in the financial statements. Accordingly, school is directed to correct its presentation of fixed assets and depreciation reserve fund and the same shall be verified at the time of evaluation of fee proposal of the school for next academic session.

3. As per Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11 Feb 2009, "*No caution money/security deposit of more than five hundred rupees per student shall be charged. The caution money thus collected shall be kept deposited in a scheduled bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with the bank interest thereon irrespective of whether or not he/she requests for refund.*"

And as per point no. 3 of the public notice dated 4 May 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 Rs. 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.*"
However, on review of audited financial statements for FY 2017-18 and 2018-19 it has been noted that the liability for caution money as at 31.03.2018 was Rs. 18,06,226 and as at 31.03.2019 was Rs. 18,46,726. Further, as per information filed by the school in its fee proposal for FY 2018-19 there are only 1912 fee paying students and accordingly, the maximum pay-out expected to these students will not be more than Rs. 9,56,000 (i.e. Rs 500 X 1912) and the remaining amount cannot be considered as liability of the school. Thus, while deriving the fund position of the school Rs. 9,56,000 have been considered as amount payable to the students.

Similar observations were also noted in order no. F.DE.15(290) PSB/2019/1565-1569 dated 04.04.2019 issued for academic session 2017-18 and school was directed to reconcile caution money payable to students and reflect actual balance of caution money in its financial statements. Also, the school is directed to refund excess caution money collected from students. The school is once again directed to comply the directions given in aforesaid order.

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

i. The total available funds for the year 2018-19 amounting to Rs. **14,74,38,755** out of which cash outflow in the year 2018-2019 is estimated to be Rs. **14,85,63,643**. This results in deficit amounting to Rs. **11,24,888**. The details are as follows:

Particulars	Amount in Rs.
Cash and Bank balances as on 31.03.18 as per audited Financial Statements	95,83,641
Investments as on 31.03.18 as per audited Financial Statements	3,67,88,499
Less: Caution Money Liability **(as per observation no. 3 of Other discrepancies)**	9,56,000
Less: Staff retirement benefits- Gratuity and Leave Encashment **(as per observation no. 3 of Financial discrepancies)**	80,00,000
Less: Development Fund **(as per observation no. 4 of Financial discrepancies)**	-
Add: Cash balance, Bank balance and FDR balance as at 31.03.2019 of Hostel Account, Books Store and PTA fund **(as per observation no. 1 of Financial discrepancies)**	75,21,476
Fund Available for FY 2018-19	**4,49,37,616**
Fees for FY 2018-19 as per audited Financial Statements.	9,94,53,370
Other income for FY 2018-19 as per audited Financial Statements	30,47,769
Gross Availability of funds for FY 2018-19	**14,74,38,755**
Actual Expenses as per audited financial statements for FY 2018-19 (including 7th CPC arrears of Rs. 1,91,04,836 as on 31.03.2019) **(Refer Note 1 and 2)**	**14,85,63,643**
Net Deficit	**11,24,888**

Note 1: The school provided provision for gratuity and leave encashment in financial statements of FY 2018-19, Rs. 75,05,320 and Rs. 219,62,282 respectively. However, the actual payment against these provisions was Rs. 22,52,606 and Rs. 1,74,496 for gratuity and leave encashment respectively. Since, the school did not make the equivalent investment against these provisions in plan assets within the meaning of Accounting Standard 15 therefore, while calculating the available fund of the school only actual payment made by the school has been considered.

Note 2: Rule 177 of DSER, 1973 states that income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances and other benefits admissible to the employees of the school. Provided that savings, if any, from the fees collected by such school may be utilised by its management committee for meeting capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely award of scholarships to students, establishment of any other recognised school, or assisting any other school or educational institution, not being a college, under the management of the same society or trust by which the first mentioned school is run. And the aforesaid savings shall be arrived at after providing for the following, namely:

a) Pension, gratuity and other specified retirement and other benefits admissible to the employees of the school;
b) The needed expansion of the school or any expenditure of a developmental nature;

c) The expansion of the school building or for the expansion or construction of any building or establishment of hostel or expansion of hostel accommodation;
d) Co-curricular activities of the students;
e) Reasonable reserve fund, not being less than ten percent, of such savings

However, on review of the audited financial statements of FY 2018-19, it has been noted that the school has purchased bus for Rs.19,51,992 out of general fund without complying with the provisions of the aforesaid rule. Therefore, the cost of bus has been excluded while deriving the fund position of the school.

ii. The school do not have sufficient funds to carry on the operation of the school for the academic session 2018-19 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 Chartered Accountants that along with certain financial and other discrepancies and also, funds are not available with the school to carry out its operations for the academic session 2018-19 and the fee increase proposal of the school may be accepted.

AND WHEREAS, all relevant materials were put before the Director of Education for consideration and who after considering all the material on the record, found it appropriate to allow the increase the fee by 5% from April 1, 2020.

Accordingly, it is hereby conveyed that the proposal of fee increase of **C.R.P.F Public school, Sector – XIV, Rohini, New Delhi- 110085 (School Id: 1413243)** is hereby accepted by the Director of Education and the school is hereby allowed to increase the fee by 5% from April 1, 2020.

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

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

2. To rectify all the financial and other discrepancies as listed above and submit the compliance report within 30 days from the date of this order to the D.D.E (PSB).

3. To ensure payment of salary as per recommendation of 7th CPC.

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

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

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with 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
C.R.P.F Public school,
Sector – XIV, Rohini,
New Delhi- 110085 (School ID- 1413243)

No. F.DE.15(61)/PSB/2020/1677-1680 Dated: 28/02/2020

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 Spl. 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