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

No. F.DE.15(528)/PSB/2022/ 3068-3072 **Dated:** 17/05/22

ORDER

WHEREAS, **Vivekanand International School, P.S.3, I.P. Extension, Patparganj, Delhi - 110092 School ID- 1002364** (hereinafter referred to as "**the School**"), run by the Sant Vivekanand Educational and Cultural Welfare Society (hereinafter referred to as "**Society**"), is a private unaided School recognized by the Directorate of Education, Govt. of NCT of Delhi (hereinafter referred to as "**DoE**"), under the provisions of Delhi School Education Act & Rules, 1973 (hereinafter referred to as "**DSEAR, 1973**"). The School is statutorily bound to comply with the provisions of the DSEAR, 1973 and RTE Act, 2009, as well as the directions/guidelines issued by the DoE from time to time.

AND WHEREAS, every School is required to file a full statement of fees every year before the ensuing academic session under section 17(3) of the DSEA, 1973 to the DoE. Such full statement of fee is required to indicate estimated income of the School to be derived from the fees and estimated operational expenses to be incurred during the ensuing year towards salaries and allowances payable to employees etc in terms of Rule 177(1) of the DSER, 1973.

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

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

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

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

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

AND WHEREAS, it was also directed by the Hon'ble Supreme Court, that the DoE in the aforesaid matter titled Modern School Vs. Union of India and Others in paras 27 and 28 in case of private unaided recognized 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 the Writ Petition No. 4109/2013 in the matter of Justice for All vs. Govt. of NCT of Delhi and Others, has reiterated the aforesaid directions of the Hon'ble Supreme Court and has directed the DoE to ensure compliance of terms, if any, in the letter of allotment regarding the increase of the fee by private unaided recognized Schools to whom land has been allotted by the DDA/ land owning agencies.

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

AND WHEREAS, in pursuance to order dated 27.03.2019 of the DoE, the School submitted its proposal for enhancement of fee for the academic session 2019-20. Accordingly, this Order dispenses the proposal for enhancement of fee submitted by the School for the academic session **2019-20**.

AND WHEREAS, in order to examine the proposals submitted by the Schools for fee increase for justifiability or not, the DoE has deployed teams of Chartered Accountants at HQ level who has evaluated the fee increase proposals of the School carefully in accordance with the provisions of the DSEAR, 1973, and other Orders/ Circulars issued from time to time by the DoE for fee regulation.

AND WHEREAS, in the process of examination of fee hike proposal filed by the aforesaid School for the academic session 2019-20, necessary records and explanations were also called from the School through email. Further, the School was also provided an opportunity to be heard on 09.12.2019 to present its justifications/ clarifications on fee increase proposal including audited financial statements. Based on discussions, the School was further asked to submit necessary documents and clarification on various issues. During the aforesaid hearing, compliances against Order No. No. F.DE.15(650)/PSB/2018/30713-30717 dated 19/12/2018, issued for academic session 2017-18, was also discussed and submissions taken on record.

AND WHEREAS, the response of the School along with 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 observations noted are as under:

A. Authenticity and Reliability of Audited Financial Statements

1. As per Appendix II to Rule 180(1) of DSER, 1973, the school is required to submit final accounts i.e., receipts and payment account, income and expenditure account and balance sheet of the preceding year duly audited by a Chartered Accountant by 31st July.

On account of number of complaints received by the Institute of Chartered Accountants of India (ICAI) regarding signatures of Chartered Accountants (CAs) are being forged by non-CAs and corresponding findings by ICAI that financial documents/certificates attested by third person misrepresenting themselves as Chartered Accountants (CA) are misleading the Authorities and Stakeholders, ICAI, at its 379th Council Meeting, made generation of Unique Document Identification Number (UDIN) mandatory for every signature of Full time Practising Chartered Accountants in phased manner for the following services:

- All Certificates with effect from 1 Feb 2019
- GST and Income Tax Audit with effect from 1 Apr 2019
- All Audit and Assurance Functions with effect from 1 Jul 2019

Therefore, generation of UDIN has been made mandatory for all audit and assurance functions like documents and reports certified/ issued by practising Chartered Accountants from 1 Jul 2019. The UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

Further, ICAI issued an announcement on 4 June 2019 for the attention of its Members with the requirement of mentioning UDIN while signing the Audit Reports effective from 1 Jul 2019, which stated "*With a view to bring uniformity in the manner of signing audit reports by the members of ICAI, it has been decided to require the members of ICAI to also mention the UDIN immediately after the ICAI's membership number while signing audit reports. This requirement will be in addition to other requirements relating to the auditor's signature prescribed in the relevant law or regulation and the Standards on Auditing.*"

The Council of the Institute of Chartered Accountants of India, in terms of the decision taken at the 296th meeting held in June 2010 decided to extend the requirement to mention the firm registration number to all reports issued pursuant to any attestation engagement, including certificates, issued by the members as proprietor of/ partner in the said firm on or after 1 Oct 2010

The financial statements for FY 2018-2019 submitted by the school along with Audit Report dated 31 Jul 2019 signed by the Chartered Accountant did not cite UDIN, as mandated by ICAI. Also, it was noticed that the auditor certified the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account without mentioning the firm registration number. Therefore, authenticity of the audit and that of the financial statements for FY 2018-2019 submitted by the school could not be verified.

While the school has not complied with the statutory requirement of submission of audited final accounts and has submitted unauthentic final accounts, these financial statements for FY 2018-2019 have been taken on record by the Directorate and the same have been considered for evaluation of the fee increase proposal of the school for the academic session 2019-2020 assuming the same as unaudited/provisional financial statements.

The school is directed to confirm from the auditor whether UDIN was generated in respect of the audit opinion issued by the auditor on the financial statements of the school for FY 2018-2019. If it was generated, the same should be mentioned by the school in its compliance report. In case, UDIN was not generated by the auditor, the school is directed to seek explanation from the auditor for not complying with the requirements notified by ICAI and get the said audit report and financial statements verified from the Institute of Chartered Accountants of India for its authenticity and validity.

The school is further directed to ensure that the audit opinions issued on its future final accounts by practicing Chartered Accountant comply with the requirements enunciated by their regulatory body i.e. The Institute of Chartered Accountants of India including mention of UDIN and FRN.

2. On review of the financial statements of the school for FY 2017-2018 and FY 2018-2019 along with the 'Significant Accounting Policies and Notes on Accounts' annexed with the same, certain unusual items were noted as under:

    a) The 'Significant Accounting Policies and Notes on Accounts' were not referred to in the financial statements (i.e., Balance Sheet, Income and Expenditure Account, and Receipt and Payment Account)

    b) The 'Significant Accounting Policies and Notes on Accounts' were not signed by the school management,

    c) Schedules annexed to financial statements were signed by only one signatory instead of two signatories of the school.

    Thus, on account of above, the authenticity of the financial statements and financial information included therein cannot be confirmed.

    The school is directed to ensure that the entire set of financial statements (all pages, schedules including Schedules and Notes to Account) must be signed or initialled (as appropriate) by two representatives of the school authorised in this regard as per Bye laws or other governing documents. Further, the schedules and Notes to Accounts must be appropriately referred in the financial statement i.e., in the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account.

3. Para 25 of the Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states *"Revenue from sales or service transactions should be recognised when the requirements as to performance set out in paragraphs (ii) and (iii) below are satisfied, provided that at the time of performance it is not unreasonable to expect ultimate collection. If at the time of raising of any claim it is unreasonable to expect ultimate collection, revenue recognition should be postponed.*

    (ii) ...

    (iii) *In a transaction involving the rendering of services, performance should be measured either under the completed service contract method or under the proportionate completion method, whichever relates the revenue to the work accomplished. Such performance should be regarded as being achieved when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service".*

    The school, in its significant accounting policies annexed to its financial statements mentioned "***Revenue Recognitions****: Revenues are recognized to the extent that it is probable that economic benefit will flow to the School and revenue can be reliably measured. It is accounted for net of concessions. Specifically, the following bases are adopted in respect of various sources of revenues of the School:*

- *Fees: Fees are accounted in the year of receipts.*
- *Others: Other income and expenditures are accounted for on accrual basis unless otherwise stated and provision is made for known liabilities.*"

The accounting policy adopted by the school of recording fee in the year of receipt and reflecting the same net of concessions is contradictory to Generally Accepted Accounting Principles (GAAP) and Accounting Standard 9. GAAP does not allow entities to use the cash basis of accounting because it violates the matching principle, time period principle, and doesn't reflect the actual performance or financial status of the entity.

As per the principles contained in the Accounting Standard 9 - 'Revenue Recognition' in respect of recognition of income, the school should recognise gross income in its Income and Expenditure account and corresponding Income (Fees) receivable should be reflected on the assets side of the Balance Sheet. Therefore, accounting treatment done by the school was not in accordance with the Accounting Standard 9 - 'Revenue Recognition'.

The partial application of cash basis of accounting for recording fee and deviation from the requirements of Accounting Standard 9 were not highlighted by the Auditor in its audit report and the same was not qualified. Thus, the audit opinion of the Auditor cannot be relied upon in relation to income from fee.

B. Financial Observations

1. Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure..... capital expenditure/investments have to come from savings*"

   The school was directed by the directorate through its Order no. F.DE.15(650)/PSB/2018/30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the proposal for enhancement of fee for FY 2017-2018 to recover the cost of vehicles purchased and interest paid on vehicles loan by the school during FY 2015-2016 to FY 2016-2017.

   During personal hearing, the school represented that the purchased cost of vehicles and interest on vehicles loan paid by the school out of surplus funds generated from the transport facility operated by the school.

   Subsequently, the school submitted the details of transport fee collected, expenses incurred, principal and interest paid on vehicle loan during the FY 2014-2015 to FY 2016-2017. On review of surplus calculation submitted by the school, it was noticed that the school had generated surplus from transport facility; however, the surplus from transport facility was not adequate to cover the complete cost of vehicle purchased along with interest and loan repayment. Based on details provided by the school, calculation of surplus /deficit is enclosed below:

Particulars	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	Total
Income						
Transport Fees (A)	59,95,050	65,49,780	68,03,000	64,99,150	65,33,080	3,23,69,060

Particulars	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	Total
Receipt from sale proceeds of old vehicle (B)	-	-	32,831	-	-	32,831
Total Income (C)=(A+B)	59,95,050	65,49,780	68,35,831	64,99,150	65,33,080	3,24,01,891
Expenses						
Vehicle Running & Maintenance (D)	54,87,572	55,35,368	55,28,360	52,63,240	51,18,490	2,69,33,030
Surplus (E)=(C-D)	**5,07,478**	**10,14,412**	**13,07,471**	**12,35,910**	**14,03,590**	**54,68,861**
Principal Loan Repayment (F)	1,82,956	2,51,780	18,11,008	2,04,320	2,31,264	26,81,328
Interest on Vehicle Loans (G)	2,84,935	2,41,219	3,70,119	1,27,256	1,17,732	11,41,261
Down payment for purchase of new vehicles (H)	-	5,45,211	21,88,361	6,36,282	-	33,69,854
Net Surplus / (Deficit) after adjusting down payment, loan repayment and interest (I)=(E-F-G-H)	**39,587**	**(23,798)**	**(30,62,017)**	**2,68,052**	**10,54,594**	**(17,23,582)**

Earmarked levies in the form of transport fee are to be charged on no-profit no-loss basis and the school has not able to recover the cost of vehicles, being paid in instalments, from the transport fee collected from students indicating that the school has shifted the burden of capital cost and interest thereon from all students at the school, who are not even availing the transport service.

During FY 2018-2019, the school created a separate fund for transport fee and disclosed the surplus funds of INR 5,82,481 as on 31 Mar 2019 in its financial statements. However, this surplus was derived by the school without allocating the principal repayment and interest cost on the vehicle loans. Since, the incomes and expenses till 31 Mar 2019 have been considered in table above and surpluses from transport fee in FY 2014-2015 to FY 2018-2019 have been adjusted against the loan repayment, the balance of transport fund reported by the school as on 31 Mar 2019 has not been considered while deriving the fund position school (enclosed in the later part of this order) for FY 2019-2020. Further, the school is directed to adjust the amount of transport fund with general fund since the surplus has been adjusted against recovery from the Society.

Accordingly, the net amount of capital expenditure on vehicle including principal repayment and interest/financial expenses thereon in relation to transport facility totalling to INR 17,23,582 paid out of school fund (after adjusting the revenue surplus from transport facility) is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the Society within 30 days from the date of this order. Further, the school is hereby directed to ensure that transport vehicles are procured only from transport fund and not from school funds unless savings are derived in accordance with Rule 177.

2. The position of 'Director' is not a prescribed post in the Recruitment Rules. Accordingly, Mr. Vijay Lakshmi, executive member of the school's managing committee is not entitled to any payment whatsoever from the school funds. However, from the records submitted by the school and taken on record, it was noted that the school had paid salary to the Director @ INR 82,430 per month during FY 2016-2017, INR 84,696 per month during FY 2017-2018 and INR 86,760 per month during FY 2018-2019. The school mentioned that salary is paid to the Director for overseeing day to day functioning of the school.

   Since the explanation provided by the school is not appropriate, this being the responsibility of the principal. Accordingly, amount totalling to INR 30,46,632 (INR 9,89,160 during FY 2016-2017, INR 10,16,352 during FY 2017-2018 and INR 10,41,120 during FY 2018-2019) towards payment to the Director is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

   Based on the salary sheet submitted by the school for the month of Apr 2019 and taken on records, it was further noticed that the school has appointed Mr. Vijay Lakshmi as "Adviser (Acad.)" on contractual basis with a monthly fees of INR 70,000 per month. Therefore, amount of INR 8,40,000 (based on monthly fees of INR 70,000 paid in April 2019) has been adjusted from the budgeted expenses for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of this order), as this payment has now been disguised as fee instead of salary. Further, the school is directed not to pay any contractual fees to the "Adviser (Acad.)" subsequently.

3. The Directorate of Education, in its Order No. DE.15/Act/Duggal.Com/ 203/99/23033-23980 dated 15 Dec 1999, indicated the heads of fee/ fund that recognised private unaided school can collect from the students/ parents, which include:

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

   Further, clause no. 9 of the aforementioned order states "*No fee, fund or any other charge by whatever name called, shall be levied or realised unless it is determined by the Managing Committee in accordance with the directions contained in this order ......*"

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

Clause 17 of Order No. F.DE/15(56)/Act/2009/778 dated 11 Feb 2009 issued by this Directorate states *"No admission Fee of more than two hundred rupees per student, at the time of admission shall be charged. Admission Fee shall not be charged again from any student who is once given admission as long as he remains on the rolls of the school."*

On review of fee structure for FY 2016-2017 to FY 2018-2019 submitted by the school, it was observed that while the school apart is collecting Annual Fee/Charges from students of all classes every year, it is also collecting one-time annual charges of INR 24,000 and one-time activity charges of INR 18,000 from the students at the time of their admission. No private recognised school can collect fee other than those prescribed in aforementioned order dated 15 Dec 1999. Further, collecting one-time charge from students at the time of admission of students takes the form of admission fee, which can be collected only upto an amount of INR 200. Thus, collection of one-time fee from students at the time of admission indicates that the school is engaging in profiteering and commercialisation of education in contravention of the aforementioned clause.

The school was directed by the Directorate through its Order no. F.DE.15(650)/PSB/2018/ 30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the proposal for enhancement of fee for FY 2017-2018 to stop collecting Activity Fees from students. Based on the financial statements of the school for FY 2018-2019, the school collected one-time activity charges of INR 22,68,000 from students at the time of admission.

Further, on review of the fee structure for FY 2019-2020, it was noted that the school had clubbed the one time activity charges of INR 18,000 with the head one time "Annual Charges" and has started collecting increased one time "Annual charges" of INR 42,000 from students at the time of admission. Thus, this is reflective of the intentions of the school of profiteering and commercialisation of education, which is in contravention of DSEA&R, 1973.

The school did not provide exact amount of one-time annual charges collected by school during FY 2018-2019. Also, the school discloses the total amount of annual charges (i.e. one time annual charges plus yearly annual fee) collected from students in its Income and Expenditure Account. However, based on the income recorded by the school in respect of on-time activity charges during FY 2018-2019, it was derived that the school collected one-time activity charges from 126 students (i.e. INR 22,68,000 divided by INR 18,000) admitted to the school. Thus, based on the number of admissions, an amount INR 30,24,000 (INR 24,000 X 126) is derived as collected from students as one-time Annual Charges collected during FY 2018-2019.

For the purpose of evaluation of the fee hike proposal for FY 2019-2020, the above-mentioned one-time activity fee of INR 22,68,000 and one-time annual charges derived of INR 30,24,000 have been excluded from the income for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of this order) with the direction to the school to adjust from fee/refund the amount collected during FY 2019-2020 in respect of one-time charge under the disguise of Annual Charges within 30 days from the date of this order.

Further, the school is directed not to collect any one-time fee/charge under whatever name from the students at the time of admission or otherwise. In case, the school has subsequently collected any additional amount from as on-time charges, the same must be refunded/adjusted from subsequent fee.

The act of the school of charging unwarranted fee or any other amount/fee under head other than the prescribed head of fee and accumulation of surplus fund thereof tantamount to profiteering and commercialization of education as well as charging of capitation fee in other form.

4. Clause (vii) (c) of Order No. F.DE/15/Act/2K/243/KKK/883-1982 dated 10 Feb 2005 issued by this Directorate states "*Capital expenditure cannot constitute a component of the financial fee structure..... capital expenditure/investments have to come from savings.*"

Rule 177 of DSER, 1973 *states "(1) Income derived by an unaided recognised school by way of fees shall be utilised in the first instance, for meeting the pay, allowances, and other benefits admissible to the employees of the school. Provided that savings, if any from the fees collected by such school may be utilised by its managing committee for meeting the capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely:*

a) award of the scholarships to students,

b) establishment of any other recognised school, or

c) 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.

(2) The savings referred to in sub-rule (1) 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 development nature,

(c) the expansion of the school building or for the expansion or construction of any building or establishment of hostel or 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."

The Hon'ble Supreme Court of India in the matter of Modern School Vs Union of India and Others mentioned "*Rule 177(1) shows that salaries, allowances and benefits to the employees shall constitute deduction from the income in the first instance. That after such deduction, surplus if any, shall be appropriated towards, pension, gratuity, reserves and other items of appropriations enumerated in rule 177(2) and after such appropriation the balance (savings) shall be utilized to meet capital expenditure of the same school or to set up another school under the same management. Therefore, rule 177 deals with application of income and not with accrual of income. Therefore, rule 177 shows that salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings. Therefore, capital expenditure cannot constitute a component of the financial fees structure as is submitted on behalf of the schools. It also shows that salaries and allowances are revenue expenses incurred during the current year and, therefore, they have to come out of the fees for the current year whereas capital expenditure/capital investments have to come from the savings, if any, calculated in the manner indicated above.*"

The school was directed by the Directorate through its Order no. F.DE.15(650)/PSB/ 2018/30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the proposal for enhancement of fee for FY 2017-2018 to recover the cost of luxury cars amounted to INR 13,58,371 purchased by the school during FY 2016-2017. Based on the explanation provided by the school during personal hearing, it was noted that the school utilised the school funds to the extent of INR 8,58,371 and the remaining balance of INR 5,00,000 was paid through a secured loan from bank.

Further, during review of financial statements of the school for FY 2018-2019, it was noted that school has again purchased Luxury Car for INR 26,44,162. Based on the details provided by the school, it has utilised the school funds to the extent of INR 11,44,162 and remaining balance of INR 15,00,000 was paid through a secured loan from bank. The school explained that the vehicle was purchased to meet the needs of the school.

Based on the fact that the school did not even get its liability towards retirement benefits (gratuity and leave encashment) of staff valued from an actuary in accordance with the requirements of Accounting Standard 15 and did not make any investment in plan-assets for securing staff gratuity and leave encashment till date, while the school incurred capital expenditure on purchase of a luxury car. Therefore, the school did not comply with the requirements of Rule 177.

It has been observed that the school purchased vehicles without ensuring compliance to the requirements of Rule 177 and has submitted proposal for increase of fee from students after mis-utilising the school funds towards unnecessary capital expenditure, which translates to constituting capital expenditure as component of the fee structure of school and hence non-compliance.

Against all vehicle loan taken by the school from Bank, the school has repaid the principal amount and interest to bank from school funds during FY 2016-2017 to FY 2018-2019 as under:

Financial Year	**Principal (INR)**	**Interest (INR)**
2016-2017	56,919	27,951
2017-2018	1,49,923	51,175
2018-2019	4,16,388	1,24,260
Total	**6,23,230**	**2,03,386**

Since the school did not recover any amount from the Society till date, the amount spent by the school on purchase of vehicles from out of school funds along with repayment of principal and interest paid to bank during FY 2016-2017 to FY 2018-2019 amounting to INR 28,29,149 (INR 8,58,371 towards vehicle purchased in FY 2016-2017 plus INR 11,44,162 towards vehicle purchased in FY 2018-2019 plus INR 6,23,230 towards vehicle loan principal repayment plus INR 2,03,386 towards interest paid on vehicle loans) is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the Society within 30 days from the date of this order.

Also, the school is directed to recover the amount of principal and interest payment to bank subsequent to FY 2018-2019 from the Society within 30 days from the date of this order and not to make any further payment of principal and interest against vehicle loan. Further, any outstanding amount of loan due to be paid should be transferred to the society and the same must not be reflected in the books of the account of the school.

The school is further directed to ensure that capital assets (other than eligible assets against development fund) are not procured from school funds unless savings are derived in accordance with Rule 177.

5. Sub-rule 1 of Rule 158 of DSER, 1973 states *"The head of the school may exempt deserving students, whose parents or guardians are not financially solvent to pay the fees specified by these rules, from payment of the whole or one-half of such fees for a period of twelve months commencing from the 1st day of May of each year or from the date of admission of the child or ward, whichever is later, and such exemption shall be regulated in the manner specified in sub-rule (3).*

Sub-rule 3 of Rule 158 of DSER, 1973 states *"Up to a limit of twenty per cent of the total number of students on the rolls of the school in All the classes in the Secondary or Senior Secondary stage as on the 7th day of May of the year may be exempted from the payment of the whole or one half of the fees, and where any student in admitted after the 7th day of May but before the 31st day of August of that year, up to a limit of twenty per cent of the students so admitted may be exempted from the payment of the whole or one-half of the fees"*

Incomes (fee collected from students) reported in the Income and Expenditure Account/ Receipt and Payment Account for FY 2018-2019 were recomputed to evaluate the accuracy of incomes reported based on the approved fee structure of the school and details of number of students enrolled (non-EWS) provided by the school. Basis the computation prepared, differences were noted in the fee collection reported by the school during FY 2018-2019 in its Income & Expenditure Account/ Receipt and Payment and amount of fee arrived/computed as per details provided by the school. Following differences were derived based on the computation of FY 2018-2019:

Particulars	**Income reported in Income & Expenditure Account (A)**	**Fee computed on the basis of details no. of students provided by the school (B)**	**Concessions as per details provided by the school (C)=(B-A)**
Tuition Fees	4,07,71,772	4,98,59,520	90,84,868
Development Fees	48,80,467	70,99,680	23,09,829
Annual Charges	51,20,800^	66,23,000	15,02,200

^ The school included one-time annual charges collected from students admitted in the school. While the school did not provide the segregation of the regular Annual Charges collected from students and One-time Annual Charges, an amount of INR 30,24,000 was derived as collection towards One-time Annual Charges from newly admitted students [Refer Financial Discrepancy No. 3]. The amount of income in table above is adjusted with this amount to reflect Annual Charges that are collected on regular basis from all students.

Thus, based on sub-rule 3 of rule 158 of DSER, 1973 the amount of concession (if provided @ 100%) could not exceed 25%. However, based on table above, the difference between the fee collected and fee due is more than 25% in case of development fee.

The school provided a reconciliation of fee for FY 2018-2019, in which school deducted the concession/defaulter amount (mentioned in table above) from the gross Income (fee collected from students). However, the school did not provide the details of fee concession/ defaulters including segregation between fee concessions and fee not recovered/ defaulters.

Therefore, the school should perform a detailed reconciliation of the amount collected/income from students and the income that should have been recognised based on the fee structure and number of students enrolled by the school. In the absence of concession/ defaulters details, no adjustment has been made while deriving the fund position of the school (enclosed in the later part of the order).

6. Directorate's Order no. F.DE.15(650)/PSB/2018/30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school the school had utilised the "Depreciation Reserve Fund" for purchase of fixed assets totalling to INR 53,22,655 (INR 4,76,671 during FY 2014-2015, INR 17,56,787 during FY 2015-2016 and INR 30,89,197 during FY 2016-2017), which had not been reflecting on the face of the balance sheet. Therefore, this had resulted in understatement of fixed assets balance at the end of the financial year. The school was asked to submit the fixed assets register and receipts and payment accounts but the school failed to provide the same for verification. Accordingly, the school was directed to submit the required details within the period of 90 days from the date of receipt of this order.

   Further, any capital expenditure incurred on fixed asset, which increases the useful life of the asset, it must be capitalised in accordance with para 7 of Accounting Standard 10 (Revised 2016) titled 'Property, Plant and Equipment' issued by the Institute of Chartered Accountants of India (applicable from FY 2017-2018 onwards), which states "*The cost of an item of property, plant and equipment should be recognised as an asset if, and only if:*

   (a) *it is probable that future economic benefits associated with the item will flow to the enterprise; and*
   (b) *the cost of the item can be measured reliably.*"

   The school has neither submitted the invoices/supporting documents of fixed assets purchased from utilisation of depreciation reserve fund nor the school has disclosed the such fixed assets in the fixed assets schedule annexed with the financial statements.

   Therefore, above mentioned expenditure amounting to INR 53,22,655 (INR 4,76,671 plus INR 17,56,787 plus INR 30,89,197) pertaining to FY 2014-2015 to FY 2016-2017 representing funds diverted by the school in name of purchase of assets is hereby added to the fund position of the school (enclosed in the later part of this order) considering the same as funds available with the school and with the direction to the school to recover this amount from the society within 30 days from the date of this order.

7. Para 7.14 of the Accounting Standard 15 – 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*Plan assets comprise:*

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

   Section 10(1) of Delhi School Education Act, 1973 on 'Salaries of employees' states "*The scales of pay and allowances, medical facilities, pension, gratuity, provident fund and other prescribed benefits of the employees of a recognised private school shall not be less than those of the employees of the corresponding status in school run by the appropriate authority.*"

   Directorate's Order no. F.DE.15(650)/PSB/2018/30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school did not obtain actuarial valuation in respect to its liability towards staff gratuity and leave encashment.

The school submitted copy of actuarial valuation report of its liability towards gratuity and leave encashment for FY 2017-2018. It was noted that the school obtained actuarial valuation, which indicated liability towards gratuity of INR 38,52,614 and towards leave encashment of INR 19,17,717. The school recorded the same in the books of the account as provision for gratuity and leave encashment on 31 Mar 2018. However, it was noticed that the school has erred in adding interest earned on fixed deposits to gratuity provision. Since gratuity provision represents the actuarial obligation of the school towards staffs, it does not have any connection with interest earned on fixed deposits. Accordingly, the same is required to be rectified and the provision for gratuity should be in accordance with actuarial computation of the school's obligation.

Further, it was noted that the school has deposited INR 35,00,000 on 17 Mar 2020 under group gratuity scheme of LIC and submitted the evidence of payment, which has been considered while deriving the fund position of the school (enclosed in the later part of this order). However, the school has not made any investment in group leave encashment scheme of LIC/ other insurers till date to secure the statutory liability towards leave encashment. Thus, no amount has been considered towards leave encashment while deriving the fund position of the school (enclosed in the later part of this order)

Since the school has started implementation of recommendations of 7th CPC from 1 Aug 2019 and the school has not yet created investments equivalent to its liability towards leave encashment in previous years, 25% of the amount determined by the actuary towards leave encashment amounting to INR 4,79,429 along with amount of INR 35,00,000 deposited under group gratuity scheme of LIC have been considered while deriving the fund position of the school (enclosed in the later part of this order) with the direction to the school to deposit this amount in group leave encashment scheme of LIC/ other insurers within 30 days from the date of this order to protect statutory liabilities towards school staff. Further, the school should keep on depositing amounts in such plan-assets in subsequent years to ensure that the value of the investments matches with the liability towards retirement benefits determined by the actuary.

Based on above, additional provision towards gratuity and leave encashment budgeted by the school amounting to INR 5,00,000 during FY 2019-2020 has not been considered as part of the budgeted expenses for FY 2019-2020 while deriving the fund position of the school (enclosed in the later part of this order).

C. Other Observations

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

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

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

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

The school was directed by the directorate through its Order no. F.DE.15(650)/PSB/2018/ 30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the proposal for enhancement of fee for FY 2017-2018 to stop collecting Smart Class Fees.

From the information provided by the school and taken on record, it was noted that the school charges earmarked levies in the form of Transport fees and Smart Class fees from students. During FY 2018-2019, the school created a separate fund for Transport fees and Smart Class fees. However, the school derived the surplus funds from transport fees [Refer Financial Discrepancy No.1]. Based on financial statements for FY 2018-2019 details of incomes and expenses against Smart Class fee is depicted below:

Earmarked Fee	**Income (INR)**	**Expenses (INR)**	**Deficit (INR)**
	A	**B**	**C=B-A**
Smart Class Fees	21,11,400	21,91,831	80,431

Further, based on aforementioned, earmarked levies are to be collected only from the user students availing the service/facility. In other words, if any service/facility has been extended to all the students of the school, a separate charge should not be levied for the service/facility as the same would get covered either under tuition fee (expenses on curricular activities) or annual charges (expenses other than those covered under tuition fee). The Smart Class fees charged from all students loses its character of earmarked levy, being a non-user based fees. Thus, based on the nature of the Smart Class Fees and details provided by the school in relation to expenses incurred against the same, the school should not have charged such fee as the expense against the same should have been met from Annual Charges already collected from students.

Thus, the school is directed again to stop collecting smart class fee from students with immediate effect. The school is directed again not to collect any earmarked levy compulsorily from students and the same should be optional and at the discretion of the students.

2. As per Order No. F.DE-15/ACT-I/WPC-4109/PART/13/7905-7913 dated 16 April 2016, "*The Director hereby specify that the format of the return and documents to be submitted by schools under rule 180 read with Appendix –II of Delhi School Education Rules, 1973 shall be as per format specified by the Institute of Chartered Accountants of India, established under Chartered Accountants Act, 1949 (38 of 1949) in Guidance Note on Accounting by Schools (2005) or as amended from time to time by this Institute.*"

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

Basis the presentation made in the financial statements for FY 2018-2019 submitted by the school, it was noted that though the fixed assets schedule (relating to both the assets procured from development fund and from general fund) annexed to the financial statements included opening gross block of fixed assets, additions, deletions, closing gross block of fixed assets, opening depreciation reserve, depreciation during the year, adjustment (if any), closing balance of depreciation reserve and net (WDV) opening and closing block of fixed assets, on the face of the Balance Sheet, the school reported Fixed Assets (other than those purchased from development fund) at written down value, which is not in accordance with the disclosure requirements included in the guidance note citied above.

Accordingly, the school is directed to disclose all fixed assets at gross (historic) value on the face of Balance Sheet on the assets side and accumulated depreciation as depreciation reserve on the liability side of the Balance Sheet.

Compliance of the same shall be validated during evaluation of subsequent fee increase proposal as may be submitted by the school .The above being a presentation/ disclosure finding, no financial impact is warranted for deriving the fund position of the school.

3. Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 which states "*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. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made out of this fund, will be kept in a separately maintained Development Fund Account.*"

   Directorate's Order no. F.DE.15(650)/PSB/2018/30713-30717 dated 19 Dec 2018 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school purchased vehicle and library books out of development fees during FY 2015-2016 and FY 2016-2017, which is contravention of aforesaid clause and the school was directed to comply with aforesaid clause.

   On review of financial statements for FY 2018-2019 submitted by the school and taken on record, it was noticed that the school did not make any rectification adjustments in its financial statements. The school is directed again to make necessary rectification entries relating to development fund to comply with Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009.

4. As per the land allotment letter issued by the Delhi Development Authority to the Society in respect of the land allotted for the school, it shall ensure that percentage of freeship from the tuition fees, as laid down under rules by the Delhi Admin. from time to time, is strictly complied. The school shall ensure admission to the students belonging to weaker sections to the extent of 25% and grant freeship to them.

   From the breakup of students provided by the school, it had admitted students under Economically Weaker Section (EWS) Category as under:

Particulars	FY 2016-2017	FY 2017-2018	FY 2018-2019
Total No. of Students	1,414	1,436	1,432
No. of EWS students	213	226	245
% of EWS students to Total Students	15.06%	15.74%	17.11%

While the school in its response mentioned that it takes admission under EWS category on the basis of list of admissions provided by the Directorate, it has not complied with the requirements of land allotment and should thus take comprehensive measures (including enhancement of EWS seats) to abide by the conditions of the land allotment letter issued by the Delhi Development Authority.

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 2019-2020 amounting to INR 7,70,32,141 out of which cash outflow in the year 2019-2020 is estimated to be INR 6,94,71,045. This results in net surplus of INR 75,61,096. The details are as follows:

Particulars	Amount (INR)
Cash and Bank Balance as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	46,40,434
Investments (Fixed Deposits) as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	86,14,238
Total Liquid Funds Available with the School as on 31 Mar 2019	**1,32,54,672**
Add: Fees/Incomes for FY 2019-2020 (based on income reported in financial statements of FY 2018-2019) [Refer Note 1]	6,05,39,271
Add: Amount recoverable from the society for purchase of Vehicles [Refer Financial Observations No. 1]	17,23,582
Add: Amount recoverable from Society/ Member of the managing committee towards salary paid to him during FY 2016-2017 to FY 2018-2019. [Refer Financial Observations No. 2]	30,46,632
Add: Amount recoverable from the society for purchase of Luxury Car [Refer Financial Observations No. 4]	28,29,149
Add: Amount recoverable from Society on account of diversion of school funds during FY 2014-2015 to FY 2016-2017 [Refer Financial Observations No. 6]	53,22,655
Gross Estimated Available Funds for FY 2019-2020	**8,67,15,961**
Less: FDR held jointly with CBSE and DOE (as per financial statements of FY 2018-2019)	8,01,835
Less: Staff retirement benefits – Gratuity [Refer Financial Observations No. 7]	35,00,000
Less: Staff retirement benefits – Leave Encashment [Refer Financial Observations No. 7]	4,79,429
Less: Development Fund balance as on 31 Mar 2019 (as per financial statements of FY 2018-2019)	49,02,555
Less: Depreciation Reserve [Refer Note 2]	-
Less: Transport Fund balance as on 31 Mar 2019 (as per financial statements of FY 2018-2019) [Refer Financial Observations No. 1]	-
Net Estimated Available Funds for FY 2019-2020	**7,70,32,141**
Less: Budgeted Expenses for FY 2019-2020 [Refer Note 3]	6,94,71,045
Estimated Surplus as on 31 Mar 2020	**75,61,096**

Notes:

1. Fees and incomes as per financial statements of FY 2018-2019 have been considered (other than non-cash income such as depreciation on development fund) with the assumption that the amount of income during FY 2018-2019 will at least accrue during FY 2019-2020 with the adjustment of INR 22,68,000 towards one time activity fees and INR 30,24,000 towards one-time annual charges (Refer Financial Discrepancy No. 3) to be adjusted/ refunded to students (included as income in the financial statements of FY 2018-2019), which would not accrue during FY 2019-2020.
2. On evaluation of depreciation reserve presented in the financial statements for FY 2018-2019 by the school, it was noted that the school had created depreciation reserve on fixed assets purchased from development funds. The school is charging development fund from students for purchase, up-gradation and replacement of furniture, fixture and equipment. The development fund balance has been considered for deriving the fund position of the school, depreciation reserve (that is to be created equivalent to the depreciation charged in the revenue accounts as per clause 14 of Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009) is more of an accounting head for appropriate accounting treatment of depreciation in the books of account of the school in accordance with Guidance Note 21 issued by the Institute of Chartered Accountants of India. Thus, there is no financial impact of depreciation reserve on the fund position of the school. Accordingly, it is not considered in table above
3. Per the Budget Estimate for FY 2019-2020 submitted by the school along with proposal for fee increase, the school had estimated the total expenditure during FY 2019-2020 of INR 7,78,32,924, which in some instances was found to be unreasonable/ excessive. Based on the explanations and details provided by the school during personal hearing, most of the expenses heads as budgeted were considered. Further, during review of budgeted expenses, certain discrepancies were noted in some of the expense heads, which were adjusted from the budgeted expenses. The same were discussed during personal hearing with the school. Therefore, the following expenses have been adjusted while considering the budgeted expenses for FY 2019-2020:

Expense Heads	FY 2018-2019	FY 2019-2020	Amount Allowed	Amount Disallowed	Remarks
Function Expense	4,44,997	10,18,000	4,89,497	5,28,503	No reasonable justification/ explanation provided by the school for such increase in expense as compared with FY 2018-2019. Accordingly, budgeted expenses for FY 2019-2020 have been restricted to 110% of the
Misc. Expenses	19,794	2,69,000	21,773	2,47,227	
Sports & Activity Expenses	7,80,786	18,50,000	8,58,865	9,91,135	

Expense Heads	FY 2018-2019	FY 2019-2020	Amount Allowed	Amount Disallowed	Remarks
					expense incurred during FY 2018-2019.
Salary of teaching and non-teaching staff	3,19,46,675	3,76,25,777	3,67,85,777	8,40,000	Refer Financial Observations No. 2
Provision for Gratuity and Leave Encashment	-	5,00,000	-	5,00,000	Refer Financial Observations No. 7
Salary Reserve	-	31,35,481	-	31,35,481	The school has not made any fixed deposit in the joint names of Deputy Director of Education and the Manager of the school. Thus, the same has not been considered.
Capital Expenditure (Out of Development Fund)	43,20,486	70,00,000	48,80,467	21,19,533	Capital expenditure restricted to the extent of development fees receipts (as per financial statements of FY 2018-2019) since the balance of development fund as on 31 Mar 2019 has been considered separately in table above.
Total	**3,75,12,738**	**5,13,98,258**	**4,30,36,379**	**83,61,879**	

ii. In the view of the above evaluation, it is evident that the School has sufficient fund to carry out its operations at the existing fee structure. In this regard, the directions issued by the Directorate of Education vide circular no. 1978 dated 16 Apr 2010 states:

"*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.*"

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, certain financial observations that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings were also noted (appropriate instructions against which have been given in this order), the funds available with the school to carry out its operations for the academic session 2019-2020 are sufficient. Accordingly, the fee increase proposal of the school may be rejected.

AND WHEREAS, it has been noted that the School has paid INR 1,29,22,018 towards purchase of Car, Vehicles, payment from society, which is not in accordance with clause 2 of public notice dated 04.05.1997 and Rule 177 of DSER, 1973. Thus, the school is directed to recover INR 1,29,22,018 from the society. The receipt of the above amount along with the copy of the bank statement showing the receipt of above-mentioned amount should be submitted with DoE, in compliance of the same, within thirty days from the date of issuance of this order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

AND WHEREAS, the recommendation of the team of Chartered Accountants along with relevant materials were put before the Director (Education) for consideration and who after considering all the material on the record, and after considering the provisions of section 17 (3), 18(5), 24(1) of the DSEA, 1973 read with Rules 172, 173, 175 and 177 of the DSER, 1973 has found that the school has sufficient funds for meeting its financial implication for the academic session 2019-20. Therefore, Director (Education) has rejected the proposal submitted by the school to increase the fee for the academic session 2019-20.

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

Accordingly, it is hereby conveyed that the proposal for enhancement of fee for session 2019-2020 of **Vivekanand International School (School ID- 1002364), P.S.3, I.P. Extension, Patparganj, Delhi - 110092** has been rejected by the Director of Education.

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

1. Not to increase any fee/charges during FY 2019-20. In case, the school has already charged increased fee during FY 2019-20, the school should make necessary adjustments from future fee/refund the amount of excess fee collected, if any, as per the convenience of the parents.

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

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

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

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

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

To:
The Manager/ HoS
Vivekanand International School
School ID- 1002364
P.S.3, I.P. Extension, Patparganj
Delhi - 110092
No. F.DE.15(528)/PSB/2022/3068-3072

Dated: 17/05/22

Copy to:

1. P.S. to Principal Secretary (Education), Directorate of Education, GNCT of Delhi.
2. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
3. DDE (East) to ensure the compliance of the above order by the school management.
4. In-charge (I.T Cell) with the request to upload on the website of this Directorate.
5. Guard file

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