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

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No. F.DE.15(280)/PSB/2019/1465 - 1469 Dated: 04/04/19

ORDER

WHEREAS, this Directorate vide its order No. DE.15 (318)/PSB/2016/19786 dated 17 Oct 2017 of Directorate of Education, Govt. of NCT of Delhi, has issued 'Guidelines for implementation of 7th Central Pay Commission's recommendations in private unaided recognized schools in Delhi' and required that 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, need to submit its online fee increase proposal for the academic session 2017-2018. Accordingly, vide circular no. 19849-19857 dated 23 Oct 2017 the fee increase proposals were invited from all aforesaid schools till 30 Nov 2017 and this date was further extended to 14 Dec 2017 vide Directorate's order No. DE.15 (318)/PSB/2016/20535 dated 20 Nov 2017 in compliance of directions of Hon'ble High Court of Delhi vide its order dated 14 Nov 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 Jan 2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and others where it has been directed by the Hon'ble Delhi High Court that the Director of Education has 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.

AND WHEREAS, The Hon'ble High Court 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 Apr 2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School Vs. 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) read along 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 response to this directorate's circular dated 23 Oct 2017 referred to above, **Sumermal Jain Public School (School ID-1514089), Janakpuri, Delhi-110058** submitted its proposal for enhancement of fee for the academic session 2017-2018 in the prescribed format including the impact on account of implementation of recommendations of 7th CPC.

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, necessary records and explanations were also called from the school through email. Further, school was also provided an opportunity of being heard on 21 August 2018 at 10 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. Additionally, a visit was made at the school by the Chartered Accountant evaluating the fee increase proposal submitted by the school on 18 Oct 2018 to gather and review information/data relevant for evaluation of the proposal

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

A. Financial Discrepancies

1. 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 for meeting the capital or contingent expenditure of the school, or for one or more of the following educational purposes, namely:*
    1. *award of the scholarships to students,*
    2. *establishment of any other recognised school, or*
    3. *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."*

It was observed that the school had paid INR 1,61,000 as scholarships to students during FY 2016-2017, which should not been paid without complying with the requirements of sub-rule 2 of Rule 177.

Accordingly, in view of scholarship payments made by the school without complying with the requirements of Rule 177 of DSER, 1973, the amount of scholarships paid to students out of school fund of INR 1,61,000 is hereby added to the fund position of the school 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. Also, scholarship expenses included by the school in budgeted expenses for FY 2017-2018 have not been considered while deriving the fund position of the school (enclosed in the later part of this order).

2. As per Clause 14 of this Directorate's Order No. F.DE./15 (56) /Act /2009 / 778 dated 11 Feb 2009 states *"Development fee, not exceeding 15% of the total annual tuition fee may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixtures and equipment. Development fee, if required to be charged, shall be treated as capital receipt and shall be collected only if the school is maintaining a Depreciation Reserve Fund, equivalent to the depreciation charged in the revenue accounts and the collection under this head along with and income generated from the investment made out of this fund, will be kept in a separately maintained Development Fund Account."*

As per para 67 of the Guidance Note on 'Accounting by Schools' issued by Institute of Chartered Accountants of India, *"The financial statements should disclose, inter alia, the historical cost of fixed assets."* Further, Notes to Part II of Appendix III to the aforementioned Guidance Note states *"Under each head, the original cost, the additions thereto and deductions therefrom during the year, depreciation written off or provided during the year, and the total depreciation written off or provided up to the end of the year should be stated."*

From the audited financial statements of the school for FY 2016-2017, it was noted that the school was not creating depreciation reserve equivalent to the amount of depreciation charged on the assets to the depreciation reserve account and the school was preparing and reporting fixed asset schedule on written down value basis. Also, the fixed asset schedule enclosed with the audited financial statements of the school for FY 2016-2017 did not disclose opening gross block of the asset, closing gross block of the asset, opening balance of depreciation reserve and closing balance of depreciation reserve.

Accordingly, the school is directed to follow Directorate's instruction in this regard and ensure proper maintenance of depreciation reserve equivalent to the depreciation charged in the revenue accounts. Further, the school is directed to ensure that fixed assets are reported in its financial statements at historic value instead of the written down value. Thus, the should reinstate its fixed assets at historic cost in its subsequent financial statements.

Because of non-maintenance of depreciation reserve in accordance with requirements cited above, no adjustment towards development fund has been made while deriving the fund position of the school (enclosed in the later part of the order).

B. Other Discrepancies

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

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

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

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

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

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

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

From the information provided by the school and taken on record, it has been noted that the school charges earmarked levies in the form of Transport Fees, Computer fee, Biology Fee, Fashion Studies, Home Science Fees, Psychology Fee and Science Fee Examination fees, Transport fees, Eco environment Club, Dairy , I card Charges, Summer school of drama, summer hobby course and abacus charges from students. However, the school has not maintained separate fund accounts for these earmarked levies and the school has been generating surplus from earmarked levies, which has been utilised for meeting other expenses of the school or has been incurring losses (deficit), which has been met from other fees/income. This was also noted in Directorate's order No. F. DE-15/ACT-I/WPC-4109/PART/13/884 dated 13 October 2017 issued to the school post evaluation of the fee increase proposal of FY 2016-2017. Details of calculation of surplus/deficit, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	Income (INR)	Expenses (INR)	Surplus (INR)
	A	B	C=A-B
Science Fees	3,84,405	3,42,983	41,422
Computer Fees	4,52,482	4,66,343	(13,861)
Biology Fee	53,958	69,329	(15,371)
Fashion studies fees	2,94,766	9,353	2,85,413
Home Science fees	2,82,334	3,722	2,78,612
Psychology fees	2,71,920	7,700	2,64,220
Transport Fee^	8,93,347	9,32,246	(38,899)
Examination Fees^	2,76,410	0*	2,76,410
Eco environment Club^	22,500	0*	22,500
Dairy, I card^	2,15,190	0*	2,15,190
Summer school of drama^	1,46,820	0*	1,46,820
Summer Hobby Course^	1,99,558	0*	1,99,558
Abacus^	2,17,500	0*	2,17,500
Total	**37,11,190**	**18,31,676**	**18,79,514**

* Details of expenses incurred against earmarked levies collected from students was not provided by the school.

^ Financial statements of the school for FY 2016-2017 reflected that the school has collected earmarked levy towards Examination fees, Transport fees, Eco environment Club, Dairy, I card Charges, Summer school of drama, summer hobby course and abacus charges from students, whereas, the same were not disclosed in the fee structure enclosed by the school along with its Return under Rule 180 submitted to the Directorate. Also, the same were not included in the proposal for fee increase submitted by the school for FY 2017-2018.

On the basis of aforementioned orders, 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

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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 school is charging Eco environment Club, Dairy, I card Charges, etc. from the students of all classes. Thus, the fee charged from all students loses its character of earmarked levy, being a non-user based fees. Thus, based on the nature of the Eco environment Club, Dairy, I card Charges, etc. and details provided by the school in relation to expenses incurred against the same, the school should not charge such fee as earmarked fee with immediate effect and should incur the expenses relating to these from tuition fee and annual charges, as applicable collected from the students.

The school is hereby directed to maintain separate fund account depicting clearly the amount collected, amount utilised and balance amount for each earmarked levy collected from students. Unintentional surplus/deficit, if any, generated from earmarked levies has to be utilized or adjusted against earmarked fees collected from the users in the subsequent year. Further, the school should evaluate costs incurred against each earmarked levy and propose the revised fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies are calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies. The school is also directed to disclose all the earmarked levies collected by the school along with its return under Rule 180 and in the proposal for fee increase submitted by the school in subsequent years.

2. As per the provisions of rule 107- 'Fixation of Pay' of DSER, 1973, "(1) *The initial pay of an employee, on the first appointment shall be fixed ordinarily at the minimum of the scale of pay. Provided that a higher initial pay, in the specified scale of pay, may be given to a person by a appointing authority....*

   (2) The pay of an employee on promotion to higher grade or post shall be determined by the same rules as are applicable to the employee of government school."

   From the computation of salary in accordance with 7th CPC prepared by the school and placed on record, it was noted that gross salaries of Principal was computed as INR 2,13,057 (with a grade pay of INR 8,700) for the month of December 2017, which appeared excessive in comparison to the salaries paid to comparable staff in government schools. The school explained that the principal was working for a long time with the school and received annual increments as per their experience and tenure of services. However, reconciliation of salary from her date of joining and subsequent increments was not provided by the school. In absence of detailed reconciliation, it could not be concluded whether excessive salary is being drawn by the principal of the school. Accordingly, the compliance of the above will be examined at the time of evaluation of proposal for enhancement of fee for subsequent academic session.

3. Directorate's order no. F.DE-15/WPC-4109/Part/13/7914-7923 dated 16 Apr 2016 regarding fee increase proposals for FY 2016-2017 states "*In case, the schools have already charged any increased fee prior to issue of this order, the same shall be liable to be adjusted by the schools in terms of the sanction of the Director of Education on the proposal.*" The school had increased fee during FY 2016-2017, whereas, post evaluation of fee increase proposal for FY 2016-2017 submitted by the school, the school was not allowed to increase fees vide Order No. F.DE-15/ACT-I/WPC-4109/PART/13/884 dated 4 September 2017. Based on the information provided by the school, the school continued to collect increase fees from the students in FY 2016 -2017 and subsequent years. Based on the submission by the school including its audited financial statements for FY 2016-2017 and FY 2017-2018, the school is not able to manage its expenses from the fee collected from students and thus has not refunded the increased fee collected from students.

   The school is directed not to increase any fee of any class without prior approval of the Directorate. However, the fee collected by the school has been duly considered while deriving the fund position of the school for FY 2017-2018.

4. As per the provisions of Para 7 of Accounting Standard 10 issued by the Institute of Chartered Accountants of India, "*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.*"

   Further, the contract between the school and the smart class provider states, "*4.1 EM shall sell to school all the goods described in annexure-2 hereto. Subject to clause 4.4. below, EM shall ensure that all the hardware and accessories provided to the school remain in working condition throughout the duration of the agreement, provided that the school timely fulfills its payment obligations for the same.*
   4.2 School shall earmark the classrooms in which the goods are to be installed by EM.
   4.3 School shall provide proper electrical wiring and earthing to the point of installation in the classroom and ensure uninterrupted power supply through adequate backup for smooth operation and running of the classroom.
   4.4 School shall provide necessary documentation, including gate entry pass forms for entry of hardware into the state in which the school is situated. School shall be responsible for obtaining such forms from the VAT Department. EM can, if required, assist in procurement of the same, on submission of, inter alia, No objection certificate, by the school, along with Pan Card copy of the school and principal and any other document, as may be required."

   From the above-mentioned terms and conditions of the contract, it is clearly visible that future economic benefits associated with the item will flow to the enterprise and the the cost of the item can be measured reliably. Therefore, the assets purchased for providing smart classes to the students should have been recognised as fixed assets of the school.

The school had made payments of INR 17,60,788 in FY 2016-2017 and INR 14,57,450 in FY 2017-2018 towards the purchase of smart class equipments. Thus, the school is directed to capitalize the expenditure incurred towards the purchase of smart class equipments and correspondingly charge depreciation on the same.

5. Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*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, according to para 7.14 of Accounting Standard 15, "*Plan assets comprise:*

    1. *assets held by a long-term employee benefit fund; and*
    2. *qualifying insurance policies.*"

    According to sub rule (4) of Rule 173 – '*School fund how to be maintained' of DSER, 1973 "Every Recognised Unaided School Fund shall be kept deposited in a nationalised bank or a scheduled bank or in a post office in the name of the school, and such part of the said Fund as may be specified by the Administrator or any officer authorised by him in this behalf shall be kept in the form of Government securities and as cash in hand respectively.*"

    The school has made investments of INR 2,00,00,000 in capital market linked schemes offered by AVIVA and HDFC insurance and has created SMJS Gratuity Trust corresponding to it. As per the terms and conditions of the policy taken by the school, "*the premium paid are subject to investment risks associated with capital markets and the NAVs of the units may go up or down based on the performance of the funds and factors influencing the capital markets and the insured is responsible for his/her decisions.*"

    Based on sub-rule (4) of Rule 173, the schools cannot deposit school funds in investments linked to capital/stock market, thus, the school should transfer the amount deposited in capital market linked plans of AVIVA and HDFC insurance of INR 2,00,00,000 to traditional plans (non-capital marked linked). However, for the purpose of evaluation of fee increase proposal, the amount of INR 2 crores earmarked towards investments for gratuity has been considered while deriving the fund position of the school for FY 2017-2018 (enclosed in the later part of the order). However, no additional amount budgeted by the school for FY 2017-2018 has been considered.

    The school is also directed to get the actuarial valuation of its liability towards leave encashment and make investments that qualify as 'Plan Assets' per AS-15 in accordance with sub-rule (4) of Rule 173 within 30 days from the date of this order. Further, the school is directed to follow the provisions laid down under DSER, 1973 and not to invest school funds in volatile investments, which are subject to market risks.

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

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i. The total funds available for the year 2017-2018 amounting to INR 10,29,29,267 out of which cash outflow in the year 2017-2018 is estimated to be INR 12,82,47,309. This results in net deficit of INR 2,53,18,042. The details are as follows:

Particulars	Amount (INR)
Cash and Bank Balance as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	2,09,559
Bank Overdraft account as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	(89,76,310)
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	1,50,01,914
Value of Investment in Unit linked plans as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	2,00,00,000
Total Liquid Funds Available with the School as on 31 Mar 2017	**2,62,35,163**
Add: Fees and other incomes for FY 2017-2018 (as per audited financial statements for FY 2017-2018) [Refer Note 1]	9,79,70,306
Add: Recovery from Society against scholarship paid to students during FY 2016-2017 [Refer Financial Finding No. 1]	1,61,000
Estimated Availability of funds for F.Y. 2017-2018	**12,43,66,469**
Less: FDR against specific funds (deposited with DOE) (as per audited financial statements of FY 2016-2017)	4,40,910
Less: FDR against specific funds (PTA & Alumni Fund) (as per audited financial statements of FY 2016-2017)	1,20,772
Less: Caution Money (Net of transfer to income in FY 2017-2018) [Refer Note 2]	8,75,520
Less: Development Fund as on 31 March 2018 [Refer Financial Finding No. 2]	-
Less: Retirement Benefits – Gratuity (Value of investment on 31 March 2017 as per audited financial statements of FY 2016-2017)	2,00,00,000
Gross Estimated Available Funds for FY 2017-2018	**10,29,29,267**
Less: Budgeted Expenses for FY 2017-2018 [Refer note 1]	10,55,20,163
Less: Salary arrear as per 7th CPC for Jan 2016 to March 2018 (as per separate computation submitted by the school)	2,27,27,146
Net Estimated Deficit	**2,53,18,042**

Notes:

1. The school submitted its audited financial statements for FY 2017-2018. Based on the audited financial statements for FY 2017-2018, all the incomes and expenses during the FY 2017-2018 have been considered except the following expenses, adjustments for which were made from the expenses reported of INR 11,46,35,312 (revenue expenses of INR 10,49,19,555 and capital expenditure of INR 97,15,757) for FY 2017-2018 before considering in the fund position:

Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
Depreciation	21,82,704	66,02,809	-	66,02,809	Depreciation being a non-cash expense does not result in cash outflow. Hence, it has not been considered.
Scholarship Expense	1,61,000	2,13,600	-	2,13,600	Refer Financial Finding No. 1
Leave encashment-Teaching	7,35,713	19,20,685	-	19,20,685	The school has not made any investment with respect to leave encashment and has only created a provision without actuarial valuation. Hence, the same is not allowed.
Leave encashment-Non Teaching	69,754	3,78,055	-	3,78,055	
Total	**31,49,171**	**91,15,149**	-	**91,15,149**	

2. Unclaimed caution money of INR 14,57,914, as declared by the school and treated as income by the school during FY 2017-2018, has been adjusted from the liability towards caution money as on 31 Mar 2017 of INR 23,33,434 (as per audited financial statements of FY 2016-2017) and net balance of INR 8,75,520 refundable to students has been considered for deriving the net estimated available funds with the school for FY 2017-2018.

ii. It seems that the school may not be able to meet its budgeted expenses from the existing fee structure and accordingly, it should utilise its existing funds/reserves and other resources. In this regard, Directorate of Education has already issued directions to the schools vide circular no. 1978 dated 16 Apr 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 though certain financial irregularities that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings which were also noted (appropriate instructions against which have been given in this order), the fee increase proposal of the school may be accepted.

And whereas, recommendations of the team of Chartered Accountants along with relevant materials were put before Director of Education for consideration and who after considering all material on record has found it appropriate to allow increase in tuition fee by 15% with effect from April 2019.

Accordingly, it is hereby conveyed that the proposal of enhancement of fee for session 2017-2018 of **Sumermal Jain Public School (School ID-1514089), Janakpuri, Delhi-110058** has been accepted by the Director of Education with effect from April 2019 and the school is hereby allowed to increase tuition fee by 15%. Further, the management of said school is hereby directed under section 24(3) of DSEA, 1973 to comply with the following directions:

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

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

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.

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 ~~Prajap~~)
Deputy Director of Education
(Private School Branch)
Directorate of Education,
GNCT of Delhi

To:
The Manager/ HoS
Sumermal Jain Public School
School ID- 1514089
Janakpuri, Delhi-110058

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No. F.DE.15(280)/PSB/2019 /1465-1469 Dated: 04/04/19

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