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

No. F.DE.15(221) / PSB / 2019 / 1275 – 1279 Dated: 29.3.2019

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 **Jaspal Kaur Public School (School ID-1309237), Block B-Paschimi, Shalimar Bagh, New Delhi- 110088** 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 8 June 2018 at 4 PM 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.

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:

Financial / Other Discrepancies:

1. 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, 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.

   The school was directed by this directorate through its Order No. F. DE-15/ACT-I/WPC-4109/PART/13/976 dated 13 October 2017 to make earmarked investments amounting INR 1,88,32,158 and INR 21,72,384 against provision for gratuity and leave encashment respectively with LIC (or any other agency) within 90 days of the receipt of the said order.

   The school has obtained an actuarial valuation of its liability towards retirement benefits (gratuity and leave encashment) as on 31 March 2018 as under:

Head	Balance as on 31 Mar 2018 (INR)
Gratuity	6,44,12,744
Leave Encashment	1,57,11,625
Total	**8,01,24,369**

   Further, the school has also made investments with LIC in its Group Gratuity and Leave Encashment Schemes and as per the audited financial statements for FY 2017-2018, the fund value as on 31 Mar 2018 were reflected as INR 3,27,56,347 in the Group Gratuity Scheme of LIC and INR 53,83,435 in the Group Leave Encashment Scheme of LIC.

Accordingly, the fund value of investments as on 31 Mar 2018 made by the school in plan-assets within the meaning of AS-15 has been considered while deriving the fund position of the school (enclosed in the later part of this order). Further, the school is directed to build up the fund value of the group gratuity and group leave encashment schemes to bring it equivalent to the amount of liability determined by the actuary in the succeeding years.

2. 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 smart class fee and World language from students. Further, during the review of audited financial statements for FY 2017-2018, it was noted that the school has started maintaining the fund based accounting for Smart Class. However, the school has not maintained separate fund accounts for 'World language'. Details of calculation of surplus, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	Income (INR)	Expenses (INR)	(Deficit) / Surplus (INR)
	A	B	C=A-B
Smart Class	32,14,427	32,70,181*	(55,754)
World language^	1,87,500	1,87,500*	-

* The school did not submit detailed breakup of expenses incurred (i.e. cost components) against the earmarked levies collected from students.

^ Income and expense in relation to this earmarked levy was not reflected in the audited financial statements 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 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 Smart Class 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 Smart Class fees, 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/or annual charges, as applicable collected from the students.

Based on above, smart class expenses should be borne out of tuition fee/annual charges, thus, total fees (including earmarked fee of smart class) has been included in the budgeted income and budgeted expenses (including those for earmarked purposes) while deriving the fund position of the school (enclosed in the later part of this order).

The school is 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 is directed to evaluate costs against each earmarked levy and propose the fee structure for earmarked levies during subsequent proposal for enhancement of fee ensuring that the proposed levies have been calculated on no-profit no-loss basis and not to include fee collected from all students as earmarked levies.

3. Rule 107 - "Fixation of Pay' of the DSER, 1973 states "(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 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 salary of principal was computed as INR 2,22,390 (grade pay of INR 12,000) for the month of August 2017, which appeared excessive in comparison to the salary paid to principals in government schools. The school explained that the principal is working for a long time with the school and received annual increments as per her experience and tenure of services. However, reconciliation of salary from his 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

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at the time of evaluation of proposal for enhancement of fee for subsequent academic session.

4. 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.*"

   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 return and documents to be submitted by schools under rule 180 read with Appendix-II of the 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 99 of Guidance Note on Accounting by Schools (2005) issued by the Institute of Chartered Accountants of India states "*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.*" Further, Para 102 of the aforementioned Guidance Note states "*In respect of funds, schools should disclose the following in the schedules/notes to accounts:*

   (a) In respect of each major fund, opening balance, additions during the period, deductions/utilisation during the period and balance at the end;
   (b) Assets, such as investments, and liabilities belonging to each fund separately;
   (c) Restrictions, if any, on the utilisation of each fund balance;
   (d) Restrictions, if any, on the utilisation of specific assets."

   Order no. F. DE-15/ACT-I/WPC-4109/PART/13/976 dated 13 October 2017 issued to the school post evaluation of proposal for enhancement of fee for FY 2016-2017 noted that the school has not utilized development fee as per the directions of the Directorate mentioned above.

   Based on the information provided by the school, the school had utilised development fund for purchase of library books of INR 1,37,065 and auditorium upgradation of INR 57,745 during FY 2016-2017 and reflected the same as utilisation of development fund in the audited financial statements for FY 2016-2017, which was not in accordance with the direction included in above order.

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Further, basis the presentation made in the audited financial statements for FY 2016-2017, it was noted that the school has purchased various assets amounting to INR 99,42,751 during the FY 2016-2017 from development fund. While the assets purchased from development fund were separately reported in the fixed assets schedule, the same were not included in the total fixed assets and also the same were not included in the value of fixed assets reported on the face of the Balance Sheet, 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.

The school submitted that it had rectified this incorrect practice of excluding fixed assets from FY 2017-2018. On examination of the audited financial statements for FY 2017-2018, it was noted that the school has started reporting the assets purchased from general fund and development fund separately, but the school has not reinstated the fixed assets purchased from development fund in previous financial years. Thus, the value of fixed assets has been under-reported in the audited financial statements for FY 2016-2017 and FY 2017-2018 in respect of assets purchased from development fund till FY 2016-2017.

Accordingly, the school is directed to follow DOE instruction in this regard and ensure that development fund is utilised only towards purchase of furniture, fixture and equipment. Also, the school is instructed to comply with the accounting and presentation requirements with respect to development fund, depreciation reserve and make necessary rectification entries relating to development fund and presentation of fixed assets to comply with the accounting treatment indicated in the Guidance Note cited above. Further, the school is instructed to reinstate the fixed assets purchased from development fund during previous years and reflect the same in its subsequent financial statements. Accordingly, compliance will be verified at the time evaluation of subsequent fee hike proposal of the school.

5. Direction 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 INR 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.*"

   Further Clause 18 of Order no F.DE/15(56)/Act/2009/778 dated 11 Feb 2009 states "*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.*"

   However, the school had not maintained separate bank account for deposit of caution money collected. Also, the school had not refunded interest on caution money along with the refund of caution money.

   During the personal hearing, the school mentioned that it has stopped collecting caution money from the students and unclaimed caution money is booked as income in FY 2015-2016. Also, the school is refunding the caution money to the students who have left the school, however, interest is not refunded to the students. Thus, based on the explanation provided by the school, the school is directed to ensure that caution money is refunded to the students together with interest. Compliance will be verified at the time of evaluation of subsequent fee hike proposal of the school.

Accordingly, the amount reported in the audited financial statements for FY 2016-2017 in respect of outstanding caution money has been considered while deriving the fund position of the school (enclosed in the later part of this order).

6. Fixed Assets Register was asked to be submitted during the course of evaluation of the proposal. During personal hearing, the school explained that maintains a fixed assets register. However, the school did not submit the same. The school is directed to submit the fixed assets register for verification during the subsequent fee hike proposal. Compliance will be verified at the time of evaluation of subsequent fee hike proposal of the school.

7. On review of the audited financial statements of the school, it was noted that the school had deducted "Cess on Building Construction" during FY 2016-2017 and FY 2017-2018 totalling to INR 1,99,207, but has not deposited the same. During the personnel hearing, the school informed that the school will deposit the cess during FY 2018-2019. Accordingly, the school is directed to ensure timely payment of all statutory dues to avoid penalties and interest. Accordingly, compliance will be verified at the time of evaluation of subsequent fee hike proposal of the school.

8. 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."*

   Further, Part IV of Appendix III - 'Instructions for preparing Income and Expenditure Account' of Guidance Note 21 issued by the Institute of Chartered Accountants of India specifies that "*Any item under which income or expense exceeds 1 per cent of the total fee receipts of the School or INR 5,000, whichever is higher, should be shown as a separate and distinct item against an appropriate account head in the Income and Expenditure Account. These items, therefore, should not be shown under the head 'miscellaneous income' or 'miscellaneous expenses'.*"

   From the audited Income and Expenditure Account for the FY 2016-2017, it was noted that the school had not segregated all the incomes, which exceeded INR 5,000 or 1% of the total fee receipts as a separate and distinct item, as the fee collected from students towards 'Smart Classes' and 'World Language' were clubbed together with 'Tuition Fees'. Also, the school had not reported previous year's figures required to be included for comparison purposes in its financial statements.

The school is directed to ensure that all subsequent financial statements are prepared in accordance with Guidance Note cited above complying with its disclosure requirements.

9. Directorate Order No. F. DE-15/ACT-I/WPC-4109/PART/13/976 dated 13 October 2017 issued to the school post evaluation of the proposal for FY 2016-2017 noted that the school was authorised to run girls school only as per the conditions of the land allotment letter, however, the school is running a Co-ed school. During the personnel hearing, the school informed that the school is in the process of obtaining 'No objection' certificate from DDA. However, no supporting letter/document regarding application made to the DDA for 'No objection' was provided by the school.

   Thus, the school is directed to obtain 'No objection' certificate from DDA and submit the same to the Directorate. Compliance of the same will be verified at the time of evaluation of subsequent fee hike proposal of the school.

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

i. The total funds available for the year 2017-2018 amounting to INR 13,24,67,809 out of which cash outflow in the year 2017-2018 is estimated to be INR 15,13,35,380. This results in net deficit of INR 1,88,67,571. 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)	26,36,080
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	94,00,374
Value of Investments against retirement benefits with LIC as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	2,60,46,791
Total Liquid Funds Available with the School as on 31 Mar 2017	**3,80,83,245**
Add: Estimated Fees and other incomes for FY 2017-2018 based on audited financial statements of FY 2016-2017 of the school [Refer Note 1]	13,97,83,666
Gross Estimated Available Funds for FY 2017-2018	**17,78,66,911**
Less: Earmarked investments with CBSE (as per audited financial statements of FY 2016-2017)	8,46,704
Less: Caution Money as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	4,38,500
Less: Development Fund as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	59,74,116
Less: Staff Retirement Benefits - Gratuity [Refer Financial/Other Finding No. 1]	3,27,56,347
Less: Staff Retirement Benefits - Leave Encashment [Refer Financial/Other Finding No. 1]	53,83,435
Net Estimated Available Funds for FY 2017-2018	**13,24,67,809**

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Particulars	Amount (INR)
Less: Expenses for FY 2017-2018 [Refer Note 1]	11,94,04,645
Less: Arrears of salary as per 7th CPC from January 2016 to March 2018 (as per separate computation submitted by the school)	3,19,30,735
Estimated Deficit	**1,88,67,571**

<u>Notes</u>:

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 (including earmarked income from smart class and development fee) and expenses of INR 12,45,50,660 (including earmarked expenses on smart class and capital expenditure, but excluding salary arrears of INR 3,19,30,735 considered separately in table above) during the FY 2017-2018 have been considered with the following adjustments made in the expenses for FY 2017-2018 before considering the same in the fund position:

Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
Employee Welfare-Gratuity	35,91,340	49,27,768	21,30,319	27,97,449	Provision made has not been considered as total fund value of group gratuity scheme considered separately in table above. Only actual pay-out of gratuity to staff during the year has been considered. Also, refer financial/other finding No. 1
Depreciation for the year transferred to depreciation Reserve Fund	12,61,780	8,69,437	-	8,69,437	Depreciation being a non-cash expense does not result in cash outflow. Hence, it has not been considered.
Depreciation on Fixed Assets Purchased against Development Fund	-	14,79,129	-	14,79,129	
Total	**48,53,120**	**72,76,334**	**21,30,319**	**51,46,015**	

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 exist (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings 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 of **Jaspal Kaur Public School (School ID-1309237), Block B-Paschimi, Shalimar Bagh, New Delhi-110088** 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 fees only by the prescribed percentage from the specified date.
2. To rectify the financial and other irregularities 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 implementation of recommendations of 7th CPC in accordance with Directorate's order dated 25 Aug 2017.
4. To ensure that the salaries and allowances shall come out from the fees whereas capital expenditure will be a charge on the savings in accordance with the principles laid down by Hon'ble Supreme Court of Delhi in its Judgment of Modern School vs Union of India. Therefore, school not to include capital expenditure as a component of fee structure to be submitted by the school under section 17(3) of DSEA, 1973.
5. To utilise the fee collected from students in accordance with the provisions of Rule 177 of the DSER, 1973 and orders and directions issued by this Directorate from time to time.

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

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To:
The Manager/ HoS
Jaspal Kaur Public School
School ID- 1309237
Block B-Paschimi, Shalimar Bagh,
New Delhi- 110088

No. F.DE.15(221) / PSB / 2019 / 1275-1279 Dated: 29.3.2019.

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