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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 (17)/PSB/2019/1035 - 1039 Dated: 14/3/2019

Order

WHEREAS, this Directorate vide its order No. DE.15 (318)/PSB/2016/19786 dated 17.10.2017 issued 'Guidelines for implementation of 7th Central Pay Commission's recommendations in private unaided recognized schools in Delhi and directed that the private unaided schools, which are running on land allotted by DDA/other govt. agencies with the condition in their allotment letter to seek prior approval of Director (Education) before any fee increase, needs to submit their online fee increase proposal for the academic session 2017-18. Accordingly, vide circular no. 19849-19857 dated 23.10.2017, the fee increase proposals were invited from all aforesaid schools till 30.11.2017 and this date was further extended to 14.12.2017 vide Directorate's order No. DE.15 (318)/PSB/2016/20535 dated 20.11.2017 in compliance of directions of Hon'ble High Court of Delhi vide its order dated 14.11.2017 in CM No. 40939/2017 in WPC 10023/2017.

AND WHEREAS, attention is also invited towards order of Hon'ble High Court of Delhi dated 19.01.2016 in writ petition No. 4109/2013 in the matter of Justice for All versus GNCTD and others wherein it has been directed by the Hon'ble Delhi High Court that the Director of Education will ensure the compliance of conditions, if any, in the letter of allotment regarding prior approval of Director of education for the increase of fee by all the recognized unaided schools which are allotted land by DDA.

AND WHEREAS, the Hon'ble High Court of Delhi while issuing the aforesaid direction has observed that the issue regarding the liability of private unaided schools situated on the land allotted by DDA at concessional rates has been conclusively decided by the Hon'ble Supreme Court in the judgment dated 27.04.2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School V. Union of India and others wherein Hon'ble Supreme Court in Para 27 and 28 has held as under:-

"27....
(c) It shall be the duty of the Director of Education to ascertain whether terms of allotment of land by the Government to the schools have been complied with...

28. We are directing the Director of Education to look into the letters of allotment issued by the Government and ascertain whether they (terms and conditions of land allotment) have been complied with by the schools.......

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.....If in a given case, Director finds non-compliance of above terms, the Director shall take appropriate steps in this regard."

AND WHEREAS, the Hon'ble Supreme Court in the above said Judgment also held that under section 17(3),18(4) of Delhi School Education Act, 1973 read with rule 172,173,175 and 177 of Delhi School Education Rules 1973, Directorate of Education has the authority to regulate the fee and other charges to prevent commercialization of education.

AND WHEREAS, in pursuance to order dated 23.10.2017 of this Directorate, **G D Goenka Public School, A -2 Paschim Vihar, New Delhi - 110063 (School Id: 1617179)** had submitted the proposal for increase in fee for the academic session 2017-18 including the impact on account of implementation of recommendations of 7th CPC with effect from 01.01.2016.

AND WHEREAS, in order to ensure that the proposals submitted by the schools for fee increase are justified or not, this Directorate has deployed teams of expert Chartered Accountants at HQ level who have evaluated the fee proposals of the school very carefully in accordance with the provisions of the DSEA, 1973, the DSER, 1973 and other orders/ circulars issued from time to time by this Directorate for fee regulation.

AND WHEREAS, necessary records and explanations were also called from the School vide email dated March 24, 2018. Further, School was also provided opportunity of being heard on July 13, 2018 and August 01, 2018 to present its justifications/ clarifications on fee increase proposal including audited financial statements and based on the discussions, School was further asked to submit necessary documents and clarifications on various issues noted.

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

Financial Irregularities:

I. As per clause 2 of public notice dated 04.05.1997, construction of the building is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other association because the immovable property of the school becomes the sole property of the society". Accordingly, the costs relating to construction of building should have been borne by the society and not by the school.

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

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

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

The school has made additions to the Building amounting to Rs.91,74,635 and Rs.3,74,91,640 in FY 2014-15 and 2015-16 respectively and purchased bus for Rs.33,63,133 in FY 2014-15 by taking loan. The school has paid Rs.2,35,28,067 from school funds as interest and prepayment charges on the aforesaid loan in FY 2014-15 to 2016-17 before providing earmarked investment against the provision for Gratuity and Leave Encashment. Therefore, it is construed that, the school is not complying the provisions of Rule 177 of DSER,1973 as well as clause 2 of public notice dated 04.05.1997. Accordingly, the school is directed to recover Rs.7,35,57,475 for the amount utilised for construction of building and purchase of bus along with interest thereon from the society.

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

- Clause 22 of order dated 11.02.2009, which specifies that earmarked levies shall be charged from user students on 'no profit no loss' basis;
- Rule 176 of DSER, 1973, which provides that 'income derived from collections for specific purpose shall be spent only for such purpose';
- Judgement of Hon'ble Supreme Court of India in the case of Modern School Vs Union of India & Others, which specifies that schools, being run as non-profit organizations, are supposed to follow fund-based accounting.

On review of audited financial statements for FY 2014-15 to 2016-17, it has been noted that the school has charged earmarked levies in the name of Refreshment Charges, Safety & Security Charges, Health & Hygiene Charges, Orientation Charges, Transport Fee, Smart Fee and Computer Science Fee from the student. But these levies are not charged on 'no profit no loss' basis because the School has either earned surplus or incurred deficit from these levies. During the period under evaluation, the school has earned surplus in respect of Refreshment Charges, Safety & Security Charges and Health and Hygiene Charges and incurred deficit from Orientation charges and Transportation Fee. Further, the school is not following the fund-based accounting in respect of these earmarked levies expect Transportation, Smart Fee and Computer Science Fee as recommended by Guidance Note-21 "Accounting by School" issued by ICAI. Therefore, the school is directed to follow fund based accounting for earmarked levies and to adhere the abovementioned provisions. Also, make necessary adjustments in the General Reserve balance.

Moreover, as per the Duggal Committee report, there are four categories of fee that can be charged by a school. The first category of fee comprises of "registration fee and all One Time Charges" which is levied at the time of admission such as Admission and Caution Money. The second category of fee comprise of "Tuition Fee" which is to be fixed to cover the standard cost of the establishment and also to cover expenditure of revenue nature for the improvement of curricular facilities like Library, Laboratories, Science and Computer fee up to class X and examination fee. The third category of the fee should consist of "Annual Charges" to cover all expenditure not included in the second category and the forth category should consist of all "Earmarked Levies" for the services rendered by the school and to be recovered only from the 'User' students'. These charges are Transport Fee, Swimming Pool Charges, Horse Riding, Tennis, Midday Meals etc.

Based on the aforesaid provisions, earmarked Levies are to be collected only from the user students availing the services/ facilities of the school. And if, the services are extended to all the students of the school, a separate charge should not be levied by the school as it would get covered either from the Tuition Fee or from Annual Charges.

III. As per clause 14 of order no. F.DE. /15(56)/Act/2009/778 dated 11.02.2009, development fee, not exceeding 15% of the total annual tuition fees may be charged for supplementing the resources for purchase, upgradation and replacement of furniture, fixture and equipment. Development fee, if required to be charged shall be treated as capital receipt and shall be collected only if the school is maintaining depreciation reserve fund, equivalent to the depreciation charged in the revenue accounts and the collections under this head along with income generated from the investment made out of this fund, will be kept

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separately maintained development fund account. However, on review of audited financial statement for the FY 2014-15, 2015-16 and 2016-17, following observations have been noted:

a. The school has not utilised the development fee for purchase, upgradation and replacement of furniture, fixture and equipment rather it has utilised the same for repayment of loan taken for purchase of Bus, Tempo Travellers, Construction of Building etc in contravention of clause 14 of order no. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.
b. In FY 2014-15, school has utilised development fee for repayment of loan taken for construction of Building and purchase of Buses amounting to Rs 1,34,56,202.
c. In FY 2015-16, school has utilised development fee for repayment of loan taken for construction of Building and purchase of Buses amounting to Rs 1,45,87,125.
d. In FY 2016-17, school has utilised development fee for repayment of loan taken for construction of Building Rs. 1,87,01,462.
e. The school has created Depreciation Reserve Fund of Rs. 20,000 out of the Development Fund in FY 2016-17.
f. The school has not charged the depreciation on assets acquired out of development fund in FY 2014-15 to 2016-17.

The aforesaid utilization of Development Fee of Rs 4,67,64,789 is not in accordance with clause 14. Therefore, the school is directed to make necessary adjustment in Development Fund and General Fund account. Also, the School is directed to comply with the provisions of clause 14 of order no. F.DE. /15(56)/Act/2009/778 dated 11.02.2009.

IV. Fixed assets purchased out of the development fund is not reflected on the face of balance sheet. In fixed assets schedule, the assets purchased out of the development fund were first shown as addition and then adjusted from Development Fund account as utilisation of Development Fund account. Due to this adjustment, the effect of additions made during the year gets nullified and resulting in understatement of assets and liability on the face of the balance sheet. Further, during discussion with school held on 1st August 2018 at DOE premises, the school was asked to provide Fixed Asset Register along with copy of invoices regarding addition in Building during FY 2014-15 to 2016-17. But the school has not provided the same. Accordingly, the School has diverted those fixed assets and the same has been considered as fund available with the School. The School is to recover this amount from the Society.

V. On analysis of the budgeted expenditure of the school, it has been noted that under the following heads the school is incurring higher expenditure as compared to the previous year or has introduced new head of expenditure which was not there in earlier years. Therefore, the school management is directed to monitor

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the relevance and exercise the control over these expenditures. The details of such expenditures are as follows:

(Figures in Rs.)

Particulars	As per audited Income and Expenditure Account for F.Y. 2016-17	As per budget for fee increase submitted by school for F.Y. 2017-18	Net changes	% Change
Educational Workshop	89,930	5,00,000	4,10,070	456%
Function & Festival Expenses	51,73,122	80,00,000	28,26,878	55%
Staff Training & Conference	-	2,00,000	2,00,000	100%
Electricity & Water Expenses	37,49,980	42,20,000	4,70,020	13%
Promotional Expenses	96,94,820	1,20,00,000	23,05,180	24%
Generator Repair & Maintenance	4,11,340	10,00,000	5,88,660	143%
Annual Day Expenses	13,23,000	18,00,000	4,77,000	36%
Garden and Ground	14,96,126	8,00,000	-6,96,126	-47%
Health & Hygiene Charges	53,02,145	60,00,000	6,97,856	13%
Refreshment Charges	55,94,290	58,00,000	2,05,710	4%
Office Expenses	76,71,481	70,00,000	-6,71,481	-9%
Study Tour Expenses	-	5,00,000	5,00,000	100%
Data Feeding charges	-	2,00,000	2,00,000	100%
Teachers Day Expenses	4,60,000	8,00,000	3,40,000	74%
Printing & Stationery	12,93,590	30,00,000	17,06,410	132%
Building Repairs	66,12,223	45,00,000	-21,12,223	-32%
Miscellaneous Expenses	3,01,20,984	3,20,00,000	18,79,016	6%

VI. As per clause 18 of Order No. F.DE. /15 (56) /Act /2009 / 778 dated 11/02/2009, no caution money / security deposit of more than five hundred rupees shall be charged. However, the school has collected Rs.10,000 per student during FY 2014-15, 2015-16 and 2016-17 in the name of Security deposit for bus. Therefore, the school is directed to discontinue such type of collection and refund the excess amount of security deposit collected by the school.

VII. As per Appendix-II of the Order dated 16.04.2016, every school is required to prepare its financial statement in the prescribed format. However, the income and Expenditure related to Transport Fee, Smart Class Fee and Computer Science Fee were not routed through Income and Expenditure Account in FY 2015-16 & 2016-17. Therefore, related income and expenditure of the previous year in respect of Transport fee, smart class fee and computer science fee has been considered in the evaluation of fee increase proposal.

Other Irregularities:

I. The school is charging depreciation as per the rates prescribed by the Income Tax Act, 1961 and not as per the Guidance note on "Accounting by Schools" issued by ICAI. Therefore, the school is directed to follow the Guidance Note-21 "Accounting by School".

II. As per AS-15 'Employee Benefit' issued by ICAI. "An entity should determine the present value of defined benefit obligations and their fair value of any plan asset so that the amounts recognised in the financial statement do not differ materially from the amounts that would be determine at the balance sheet date. On review of Audited Financial Statements, it has been noted that the school has made provisions for Gratuity and Leave Encashment for Rs.51,50,983 and Rs.24,09,022 respectively as on 31-03-2017 on the basis of management estimates. However, as per the response submitted by the school dated 13 July 2018, the school has stated that it has not made any provision for payment of Gratuity and Leave Encashment during the period except for actual payments made to retiring staff. The response submitted by the school is contradictory with the financial statements. The school is directed to comply with AS-15.

III. As per audited Financial statements for FY 2014-15 to 2016-17, following irregularities were noticed:

   a. As per clause 18, Caution money collected shall be kept deposited in a Scheduled Bank in the name of the concerned school and shall be returned to the student at the time of his/her leaving the school along with interest thereon. But the School has refunded only principal amount of caution money and not the interest earned thereon, in contravention of the aforesaid clause 18 of the order dated 11.2.2009.

   b. Further, as per Clause 4 of Order No.DE./15/150/ACT/2010/4854-69 dated 09/09/2010, after the expiry of 30 days, the amount of un-refunded caution money belonging to ex-students shall be reflected as income in the next financial year and it shall not be shown as liability. Further, this income shall also be taken into account while projecting fee structure for ensuing academic year. However, the school has not considered the amount of un-refunded cation money as income in its proposed budget.

Therefore, the school is directed to comply with the provisions of clause 18 and Clause 4 of Order No.DE./15/150/ACT/2010/4854-69 dated 09/09/2010.

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IV. The school has not complied with the DOE Order No.F.DE.15/Act-I/08155/2013/5506-5518 dated 04-06-2012 and condition of land allotment letter which provides that 25% reservation to the children belonging to EWS/DG categories. Since, the school is not complying the aforesaid provision therefore the respective DDEs is directed to look into the matter. The summary of admission allowed by the school under EWS/DG category during the FY 2014-15, FY 2015-16 and FY 2016-17 is as under.

Particulars	FY2014-15	FY2015-16	FY2016-17
Total students	1799	1826	2001
Total number of EWS	274	301	327
% of EWS to total number of students	**15.23%**	**16.48%**	**16.34%**

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 2017-18 amounting to **Rs. 32,61,39,528** out of which cash outflow in the year 2017-18 is estimated to be **Rs. 17,89,56,654.** This results in surplus of funds amounting to **Rs. 14,71,82,873.** The details are as follows:

(Figures in Rs.)

Particulars	**Amount**
Cash and Bank balances as on 31.03.17 as per Audited Financial Statements	1,69,33,786
Investments as on 31.03.17 as per Audited Financial Statements	-
Add: Amount recoverable from Society for repayment of loan taken for construction of Building **(Refer Observation I of Financial Irregularity)**	7,35,57,475
Add: Fixed Assets not shown in the Financial Statements **(Refer Observation IV of Financial Irregularity)**	4,67,64,789
Less: Deposit in Bank against caution money	37,38,354
Total	13,35,17,696
Add: Fees for FY 2016-17 as per Audited Financial Statements (we have assumed that the amount received in FY 2016-17 will at least accrue in FY 2017-18) **(Refer Note – 1)**	19,01,39,145
Add: Other income for FY 2016-17 as per Audited Financial Statements	24,82,687
Estimated availability of funds for FY 2017-18	**32,61,39,528**
Less: Budgeted expenses for the session 2017-18 (after making adjustment) **(Refer Note- 1 to 5)**	17,89,56,654
Net Surplus	**14,71,82,873**

Adjustments: -

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Note -1: The school has not proposed development fee, transport fee, smart class fee and computer science fees in its budget proposal for FY 2017-18. Therefore, we have assumed that the amount received in FY 2016-17 will at least accrue in the FY 2017-18 and accordingly has been considered in the above evaluation. Also, School has not budgeted expenditure against transport fee, Smart class fee and Computer Science fee. Thus, both income and expenditure related to these earmarked levies have been considered as income and expenditure of the School respectively.

Note- 2: On verification of 7th CPC calculation it has been noted that the school was paying DA @ 119% instead of 125% due to which the proposed salary arrear of Rs.1,73,19,380 was gone up by 37% over the previous year's salary. Under no circumstances the amount of arrears can be more than 30% of the total salary paid in . Y 2016-17. Therefore, proposed arrears for the period from 01-01-2016 to 31-03-2018 has been restricted to 30% of the salary paid in FY 2016-17 and accordingly excess amount of Rs.33,46,850 has been disallowed in evaluation of fee increase proposal. [1,73,19,380 – (Rs.4,65,75,099*30%)]

Note- 3: The proposed amount towards Gratuity and Leave Encashment of Rs.3,57,75,353 has not been considered for evaluation of fee increase proposal because it was not supported by actuarial valuation report.

Note- 4: School has proposed for interest on term loan and interest on other loan amounting to Rs. 60,00,000 and Rs. 10,000 respectively. The loan was taken for capital expenditure. As per Rule 177 of DSER, 1973 the fee shall, on first instance, be utilised for employee related expenses and capital expenditure cannot form part of financial fee structure and. By taking loan for capital expenditure the students are burdened for payment of interest on loans. Thus, the interest on loan proposed by the School has not been considered.

Note – 5: Under the major head of expenditures, the budgeted figures in FY 2017-18 have been over estimated as compared to FY 2016-17, for which the school has not provided any justification. Therefore, such expenditure in excess of 10% has been disallowed in the evaluation of fee increase proposals. The details of expenditures disallowed are as under:

(Figures in Rs.)

Particulars	FY 2016-17	FY 2017-18	Difference	% change	Amount disallowed in excess of 10%
Function & Festival Expenses	51,73,122	80,00,000	28,26,878	55%	23,09,566
Promotional Expenses	96,94,820	1,20,00,000	23,05,180	24%	13,35,698
Study Tour Expenses	-	5,00,000	5,00,000	10%	5,00,000
Orientation Charges	1,65,950	12,00,000	10,34,050	623%	10,17,455
Printing & Stationery	12,93,590	30,00,000	17,06,410	132%	15,77,051

Particulars	FY 2016-17	FY 2017-18	Difference	% change	Amount disallowed in excess of 10%
Total	1,63,27,482	2,47,00,000	83,72,518		67,39,770

Note-6: Also, under the following heads of expenditure major variation have been observed in FY 2016-17 as compared to expenditure incurred in 2014-15 and 2015-16 due to which the base amount of expenditure for 2017-18 has been increased. Therefore, the following budgeted expenditure of FY 2017-18 has been considered unreasonable in comparison to trend over last three financial year. The details are as under:

(Figures in Rs.)

Particulars	FY 2015-16 (A)	FY 2016-17 (B)	FY 2017-18 (C)	Difference D= (C-A)	% increase (D/A)*100	Amount disallowed (C-A*1.1[2])
Refreshment Charges	32,19,895	55,94,290	58,00,000	25,80,105	80%	19,03,927
Office Expenses	30,75,557	76,71,481	70,00,000	39,24,443	128%	32,78,576
Teachers Day Expenses	1,07,500	4,60,000	8,00,000	6,92,500	644%	6,69,925
Total	**64,02,952**	**1,37,25,771**	**1,36,00,000**	**71,97,048**		**58,52,428**

ii. The school has sufficient funds to carry on the operation of the school for the academic session 2017-18 on the existing fees structure. In this regard, Directorate of Education has already issued directions to the schools vide order dated 16/04/2010 that,

"All schools must, first of all, explore and exhaust the possibility of utilizing 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 utilized 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 prima facie there are financial and other irregularities and also, sufficient funds are available with the School to meet its budgeted expenditure for the academic session 2017-18 including the impact of implementation of recommendations of 7th CPC, the fee increase proposal of the School may not be accepted.

AND WHEREAS, recommendations of the team of expert Chartered Accountants along with relevant material were put before the Director of Education for

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consideration and who after considering all the material on the record, found that sufficient funds are available with the School to meet its budgeted expenditure for the academic session 2017-18 including the impact of implementation of recommendations of 7th CPC. Therefore, Director (Education) has rejected the proposal of fee increase submitted by the said School.

AND WHEREAS, it is also noticed that the school has made additions to Building amounting Rs.91,74,635 and Rs.3,74,91,640 in FY 2014-15 and 2015-16 respectively and has purchased a Bus of Rs.33,63,133 in FY 2014-15 by taking loan in contravention with the provisions of Rule 177 of DSER,1973 as well as clause 2 of public notice dated 04.05.1997. The school has also paid interest and prepayment charges on the above loan amounting Rs.2,35,28,067 in FY 2014-15 to 2016-17. Also, the fixed assets have been diverted in FY 2014-15, 2015-16 and 2016-17. Therefore, the school is directed to recover **Rs.12,03,22,264** from the society. The amount of receipts along with copy of bank statements showing receipt of above mentioned amount should be submitted with DoE, in compliance of the same, within sixty days from the date of the order. Non-compliance of this shall be taken up as per DSEA&R, 1973.

Accordingly, it is hereby conveyed that the proposal of fee increase of **G D Goenka Public School, A -2 Paschim Vihar, New Delhi - 110063 (School Id: 1617179)** is rejected by the Director of Education. Further, the management of said school is hereby directed under section 24(3) of DSEAR 1973 to comply with the following directions:

1. Not to increase any fee in pursuance to the proposal submitted by school on any account including implementation of 7th CPC for the academic session 2017-18 and if the fee is already increased and charged for the academic session 2017-18, the same shall be refunded to the parents or adjusted in the fee of subsequent months.

2. To communicate the parents through its website, notice board and circular about rejection of fee increase proposal of the school by the Directorate of Education.

3. To rectify all the financial and other irregularities/violations as listed above and submit the compliance report within 30 days to the D.D.E (PSB).

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.

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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.

6. In case of submission of any proposal for increase in fee for the next academic session, the compliance of the above listed financial and other irregularities/violations will also be attached.

Non-compliance of this order or any direction herein shall be viewed seriously and will be dealt with the provision of section 24(4) of DSEA, 1973 and DSER, 1973.

This issues with the prior approval of the Competent Authority.

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

To
The Manager/ HoS
G D Goenka Public School,
A -2 Paschim Vihar, New Delhi - 110063 (School Id: 1617179)

No. F.DE.15 (17)/PSB/2019 / 1035-1039 Dated: 14/3/2019

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 Addl. Director of Education (Private School Branch), Directorate of Education, GNCT of Delhi.
4. DDE concerned
5. Guard file.

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