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

No. F.DE.15(294)/PSB/2021/ 5214-5219 Dated: 13/12/21

ORDER

WHEREAS, every school is required to file a statement of fees every year before the ensuing academic session under section 17(3) of the Delhi School Education Act, 1973 (hereinafter read as ***'the Act'***) with the Director. Such statement will indicate estimated income of the school derived from fees, estimated current operational expenses towards salaries and allowances payable to employees in terms of Rule 177(1) of the Delhi School Education Rules, 1973 (hereinafter read as ***'the Rules'***). Such estimate will also provision for donation, gratuity, reserve fund and other items under rule 177(2) and savings thereafter, if any, in terms of the proviso to the rule 177(1).

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

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

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

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

AND WHEREAS, besides, the 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 has conclusively decided that under section 17(3), 18(4) read along with rule 172, 173, 175 and 177 of the Rules, Director of Education has the authority to regulate the fee and other charges to prevent the profiteering and commercialization of education.

AND WHEREAS, it was also directed by the Hon'ble Supreme Court to the Director of Education in the aforesaid matter titled Modern School Vs. Union of India and others in Para 27 and 28 in case of Private unaided Schools situated on the land allotted by DDA at concessional rates that:

"27....

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

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

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

AND WHEREAS, the Hon'ble High Court of Delhi vide its judgement dated 19 Jan 2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and others has reiterated the aforesaid directions of the Hon'ble Supreme Court and has directed the Director of Education to ensure the compliance of term, if any, in the letter of allotment regarding the increase of the fee by all the recognized unaided schools which are allotted land by DDA.

AND WHEREAS, accordingly, this Directorate vide order No. F.DE.15 (40)/PSB/2019/2698-2707 dated 27 Mar 2019, directed that all the Private Unaided Recognized Schools running on the land allotted by DDA/other Govt. agencies on concessional rates or otherwise, with the condition to seek prior approval of Director of Education for increase in fee, are directed to submit the their proposals, if any, for prior sanction of DoE for increase in fee for the session 2018-2019 and 2019-2020.

AND WHEREAS in response to this directorate's circular dated 27 Mar 2019 referred to above, **Happy English School (School ID-1001213), Sharad Vihar, Karkardooma, Delhi-110092** submitted its proposal for enhancement of fee for the academic session 2018-2019 in the prescribed format.

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

AND WHEREAS, in the process of examination of fee hike proposal filed by **Happy English School (School ID-1001213), Sharad Vihar, Karkardooma, Delhi-110092** for the academic session 2018-2019, necessary records and explanations were called from the school through email. Further, school was also provided an opportunity of being heard on 11 Dec 2019 at 10:00 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.

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

A. Authenticity 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.

   Para 1 of Standard on Auditing (SA) 700 (Revised) – 'Forming an Opinion and Reporting on Financial Statements' notified by the Institute of Chartered Accountants of India states "*This Standard on Auditing (SA) deals with the auditor's responsibility to form an opinion on the financial statements. It also deals with the form and content of the auditor's report issued as a result of an audit of financial statements*".

   Also, para 45 of SA 700 states "*The auditor's report shall be signed. The report is signed by the auditor (i.e. the engagement partner) in his personal name. Where the firm is appointed as the auditor, the report is signed in the personal name of the auditor and in the name of the audit firm. The partner/proprietor signing the audit report also needs to* *mention the membership number assigned by the Institute of Chartered Accountants of India. They also include the registration number of the firm, wherever applicable, as allotted by ICAI, in the audit reports signed by them."*

Further, para 47 of SA 700 states "*The auditor's report shall be dated no earlier than the date on which the auditor has obtained sufficient appropriate audit evidence on which to base the auditor's opinion on the financial statements, including evidence that:*
(a) All the statements that comprise the financial statements, including the related notes, have been prepared; and
(b) Those with the recognized authority have asserted that they have taken responsibility for those financial statements."

On review of the financial statements for FY 2017-2018 and FY 2018-2019 submitted by the school, it was noticed that the school did not submit the Audit Report, Receipts & Payments Accounts and Notes to Accounts annexed to the financial statements. Further, it was noticed that the auditor only certified the Balance Sheet, Income and Expenditure Account without mentioning the firm registration number and his membership number. Also, the Balance Sheet and Income and Expenditure Account for FY 2018-2019, which were certified by the Chartered Accountant on 22 Sep 2019, did not cite UDIN, as mandated by ICAI. Therefore, authenticity of the audit and that of the financial statements and financial information included therein 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 2018-2019 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 the same 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.

Also, the school is directed to prepare completed set of financial statements (including Audit Report, Receipt and Payment Account and Notes to Accounts) and the same should be audited in entirety by the Auditor by giving opinion as per the format prescribed in SA 700. The school is further directed to ensure that the audit opinions are issued on its future final accounts by practicing Chartered Accountant, which must comply with the requirements enunciated by their regulatory body i.e. The Institute of Chartered Accountants of India.

2. On examination of the financial statements submitted by the school, it was noted the financial statements were not appropriately authenticated by the auditor and representatives of the school. It is noted that while all the pages of the financial statements for FY 2016-2017 were initialled by manager and principal of the school, the schedules

annexed to the financial statements were not signed or initialled by were not stamped and signed by the auditor. In respect of financial statements for FY 2017-2018, it was further noted that only the Balance Sheet and Income and Expenditure Account were signed by the auditor and school representatives (Principal and Chairperson) and other pages including schedules were not stamped and signed by the auditor and school representatives. In FY 2018-2019, while all the pages of the financial statements were stamped and initialled by the Principal & Manager, the schedules annexed to the financial statements were stamped but were not signed or initialled by the auditor. Thus, 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 must be signed appropriately by the Auditor (stamped and signed/initialled on all pages) and by two representatives of the school authorised in this regard as per Bye laws or other governing documents (signed/initialled on all pages other than the audit report).

B. Financial Discrepancies

1. As per direction no. 2 included in the Public Notice dated 4 May 1997, "*it is the responsibility of the society who has established the school to raise such funds from their own sources or donations from the other associations because the immovable property of the school becomes the sole property of the society*". Additionally, Hon'ble High Court of Delhi in its judgement dated 30 Oct 1998 in the case of Delhi Abibhavak Mahasangh concluded that "*The tuition fee cannot be fixed to recover capital expenditure to be incurred on the properties of the society.*" Also, 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.*"

   Accordingly, based on the aforementioned public notice and High Court judgement, the cost relating to land and construction of the school building has to be met by the society, being the property of the society and school funds i.e. fee collected from students is not to be utilised for the same except in compliance with Rule 177 of DSER, 1973.

   Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that during FY 2015-2016 and FY 2016-2017 the school had incurred expenditure totalling to INR 41,02,124 (INR 10,15,000 in FY 2015-2016 and INR 30,87,124 in FY 2016-2017) towards construction of building and building work in progress out of school funds. Therefore, the school was directed to recover this amount of INR 41,02,124 from the society.

   Based on the fact that the school did not implement the recommendations of 7th CPC till date and did not secure the funds against staff gratuity and leave encashment in plan assets such as group gratuity and group leave encashment schemes of LIC of other insurer till date, while the school incurred capital expenditure on construction of building and purchase of car. Accordingly, the school did not comply with the requirements of Rule 177 (1) i.e. "*Income derived by an unaided utilized school by way of fees shall be utilized in the first instance, for meeting the pay, allowances, and other benefits admissible to the employees of the school*".

Further, the school has utilised school funds totalling to INR 47,98,142 towards construction of school building and building work in progress during FY 2017-2018 and FY 2018-2019 without complying the requirements prescribed in Rule 177 of DSER, 1973. Based on the information provided by the school, the details of expenditure incurred by the school on construction of building and building work in progress during FY 2015-2016 to FY 2018-2019 is enclosed in the table below:

Financial Years	Building	Capital WIP	Total (INR)
2015-2016	-	10,15,000	10,15,000
2016-2017	28,25,979	2,61,145	30,87,124
2017-2018	11,10,000	12,18,853	23,28,853
2018-2019	13,69,266	11,00,023	24,69,289
Total	53,05,245	**35,95,021**	**89,00,266**

Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 further noted that the school has reflected building fund amounting INR 1,68,650 in its financial statements, which was created out of reserves and surplus in the earlier years as per the school submission. Building is the responsibility of the society and therefore, appropriation of surplus for building is a part of general fund. Thus, fee collected from the students cannot be utilised for construction of building.

Since the school has not recovered any amount from the Society till date, the above mentioned expenditure of INR 89,00,266 incurred by the school on building and capital/building work in progress during FY 2015-2016 to FY 2018-2019 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 directed not to incur any expenditure on building unless it ensures compliance with Rule 177. Also, the school is directed to transfer the amount of building fund to general fund.
Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that during FY 2014-2015 the school had purchased luxury car (Corolla Altis) amounting to INR 19,63,738 out of school funds and by taking vehicle loan. Out of the total cost of the car, the school had paid INR 6,14,946 as down payment out of school funds and remaining amount of INR 13,48,792 was paid by utilising vehicle loan. During FY 2015-2016 and FY 2016-2017, the school paid INR 10,13,518 as repayment of principal amount of car loan. The school was directed to recover amount spent on purchase of car totalling to INR 16,28,464 (INR 6,14,946 plus INR 10,13,518) from the society.

Further, from the financial statements of the school for FY 2017-2018, It is noted that it was noted that the school has paid INR 3,35,274 as repayment of car loan and INR 90,701 as interest on loan taken for purchase of car.

It has been observed that the school purchased vehicle and submitted proposal for increase of fee from students, which translates to constituting capital expenditure as component of the fee structure of school and hence non-compliance of DSEA & R, 1973.

Further, the above capital expenditures were incurred by the school without complying the requirements prescribed in Rule 177 of DSER, 1973, as the same could have been done only from savings derived in accordance with Rule 177.

Based on the fact that the school did not implement the recommendations of 7th CPC till date, and did not secure the funds against staff gratuity and leave encashment in plan assets such as group gratuity and group leave encashment schemes of LIC of other insurer till date, while the school incurred capital expenditure on construction of building and purchase of car. Accordingly, the school did not comply with the requirements of Rule 177 (1) i.e. "*Income derived by an unaided utilized school by way of fees shall be utilized in the first instance, for meeting the pay, allowances, and other benefits admissible to the employees of the school*".

Since the school has not recovered any amount from the Society till date. Accordingly, the amount spent by the school on purchase of luxury car (together with interest and loan repaid during FY 2015-2016 till FY 2017-2018) of INR 20,54,439 (INR 6,14,946 plus INR 10,13,518 plus INR 3,35,274 plus INR 90,701) from the school funds 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 instructed to ensure compliance with the provisions of DSEA & R, 1973 before making any purchase of capital assets from the school funds and not to make repayment or car loan and interest thereon from school funds.

2. 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.*"

   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.*"

   Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that during FY 2016-2017 the school had purchased two school buses amounting to INR 30,28,150 out of school funds and by taking loan from bank. Out of total cost of two buses, the school had paid INR 20,28,150 as down payment from development funds and remaining amount of INR 10,00,000 was paid from the loan. The school was directed to recover the amount of INR 20,28,150 spent on purchase of buses from the society.

   Further, from the financial statements for FY 2018-2019, it was noted that the school has again purchased a bus of INR 13,73,000 for which a loan of INR 12,00,000 was taken from HDFC bank and balance INR 1,73,000 (INR 13,73,000 less INR 12,00,000) was paid out of development fund. While as per clause 14 of Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 and 2004 judgement of Hon'ble Supreme Court in the matter of Modern School Vs Union of India and Others, development fund could be utilized only towards purchase, upgradation and replacement of furniture, fixture and equipment, utilisation of development fund for purchase of school bus is a non-compliance by the school.

Further, during FY 2017-2018 and FY 2018-2019 the school utilised school funds towards repayment of loans taken for purchase of these buses totalling to INR 11,85,895 (INR 3,83,040 in FY 2017-2018 and INR 8,02,855 in FY 2018-2019).

While the school is not following fund-based accounting and has not created fund account against transport service provided to students by the school. The income and expense towards transport service from the audited financial statements of the school for aforesaid period were evaluated and it was noted that the school was charging transport fee, which was not even adequate to cover revenue (operating) expenses for providing the transport service to students keep aside cost of new vehicles purchased, interest and loan repayment. Based on details provided by the school, calculation of deficit is enclosed below:

Particulars	FY 2016-2017	FY 2017-2018	FY 2018-2019
Income			
Transport Fees (A)	78,04,820	53,87,860	66,20,340
Expenses			
Vehicle Running & Maintenance^	80,04,574	60,58,282	72,35,484
Insurance	1,16,343	98,805	71,932
Total Expenses (B)	**81,20,917**	**61,57,087**	**73,07,416**
Surplus/ (Deficit) (C)=(A-B)	**(3,16,097)**	**(7,69,227)**	**(6,87,076)**
Cost of vehicles purchased during the year (D)	30,28,150	-	13,73,000
Loan Taken for purchase of vehicle (E)	10,00,000	-	12,00,000
Down payment out of development fund (F)=(D)-(E)	20,28,150	-	1,73,000
Repayment of loan (including interest) taken for purchase of bus (G)	-	3,83,040	8,02,855
Net Deficit after adjusting loan and interest payment (G)=(C-E-F)	**(23,44,247)**	**(11,52,267)**	**(16,62,931)**

^ The school has not apportioned depreciation on vehicles used for transportation of students in the expenses stated in table above for creating fund for replacement of vehicles over the life of the vehicles, which should have been done to ensure that the cost of vehicles is apportioned to the students using the transport facility during the life of the vehicles.

Since there is no surplus available from transport fee, purchase of buses, being additional burden met out of school funds (fee collected from students), should not have been paid from school funds. Earmarked levies in the form of transport fee are to be charged on no-profit no-loss basis and the school has not been able to recover the cost of buses from the surplus of transport fee collected from students indicating that the school has shifted the burden of capital cost and interest thereon from all students of the school, who are not even availing the transport service.

As mentioned above that the school purchased buses for INR 30,28,150 and INR 13,73,000 during FY 2016-2017 and FY 2018-2019 respectively. The school utilised development fund to the extent of INR 20,28,150 and INR 1,73,000 for down payment and remaining balance of INR 10,00,000 and INR 12,00,000 was paid through a secured loan taken from bank. However, in its financial statements, the school has reflected total cost of buses as utilisation of development fund instead of actual funds utilised from development fund. Therefore, this has resulted in understatement of development fund balance as on 31 Mar 2019 and misrepresentation in utilisation of development fund. It is further noted that school had utilised development fund for purchase of bike costing INR 44,000 in FY 2017-2018 which is also in contravention of clause 14 mentioned above.

Accordingly, the amount paid by the school towards purchase of buses amounting to INR 33,87,045 (INR 20,28,150 plus INR 1,73,000 plus INR 11,85,895) is 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 directed ensure that development fund is utilised only towards purchase of furniture, fixture and equipment. Also, the school is directed not to make repayment of bus loan and interest thereon from school funds.

3. Para 57 of Accounting Standard 15 - 'Employee Benefits' issued by the Institute of Chartered Accountants of India states "*An enterprise should determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date.*" Further, according to para 7.14 of the Accounting Standard 15, "*Plan assets comprise:*
   - *assets held by a long-term employee benefit fund; and*
   - *qualifying insurance policies.*"

Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that school had made provision for retirement benefits (gratuity and leave encashment) on the basis of actuarial valuation. However, the school had not made any investment in plan assets such as group gratuity scheme and group leave encashment scheme of LIC or other insurer.

From the audited financial statements for FY 2018-2019, it is noticed that the school has created provision towards staff retirement benefits (i.e. gratuity and leave encashment) amounting INR 7,120,792 towards staff gratuity and INR 4,180,232 towards staff leave encashment, which is as per the actuarial valuation report submitted by the school.

However, it was noticed that number of staff mentioned in the actuarial valuation report were only 108, based on which the actuary determined the liability towards staff retirement benefits, whereas the school provided a detail of 233 staff in its staff statement. Thus, it indicates that the school has substantially underreported the number of staff to the actuary with a corresponding impact on the actuarial valuation derived by the actuary for staff retirement benefits. Thus, resulting in probable lower determination of liability towards gratuity and leave encashment by the actuary.

The school has not deposited any amount till date in investments such as group gratuity scheme and group leave encashment scheme of LIC or other insurer. It is further noted that the school has earmarked investments in the form of FDR amounting INR 41,02,312. The investment earmarked by the school does not qualify as plan assets since the same is in form for free funds available for disposal as per the wishes of the management.

Since the school has not made any earmarked investment in the form of group gratuity scheme and group leave encashment scheme of LIC or other insurer, no amount has been considered towards gratuity and leave encashment while deriving the fund position of the school (enclosed in the later part of this order). The school is directed to start depositing amounts in earmarked investments such as group gratuity scheme and leave encashment scheme of LIC or other insurer in order to secure funds towards staff gratuity and leave encashment in subsequent years.

Also, the school is directed to submit complete and accurate details of staff to the actuary for deriving actuarial liability towards gratuity and leave encashment and ensure that equivalent provision towards liability and corresponding earmarked investments are made.

C. 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, the Hon'ble Supreme Court of India through its 2004 judgement in the case of Modern School Vs Union of India and Others directed all recognised unaided schools of Delhi to maintain the accounts on the principles of accounting applicable to non-business organizations/not-for-profit organizations. Earmarked levies collected from students are a form of restricted funds, since these can be utilised only for the purposes for which these have been collected, and according to Guidance Note on Accounting by Schools issued by the Institute of Chartered Accountants of India, the financial statements should reflect income, expenses, assets and liabilities in respect of such funds separately.

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).

Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 directed the school to follow fund-based accounting in respect of earmarked levies.

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 fee, smart board & technology fee and education visit fee from students. However, the school is yet to maintain 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 out of other fees/income. Details of calculation of surplus/deficit, based on breakup of expenditure provided by the school for FY 2017-2018 is given below:

Earmarked Fee	Income (INR)	Expenses (INR)	Surplus/(Deficit) (INR)
	A	B	C=A-B
Transport Charges	53,87,860	61,57,087	(7,69,227)
Smart Board & Technology Fee (IT Charges)	53,49,695	-*	53,49,695
Education Visit Fee	11,09,700	10,44,163	65,537

* School has not submitted the details/ break up expenditure against the earmarked levy collected from students.

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 charging of unwarranted fee or charging of any other amount/fee under different heads other than prescribed and accumulation of surplus fund thereof prima-facie is considered as collection of capitation fee in other manner and form. It is noted that the school is collecting smart board & technology fee and education visit fee from all its students.

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 board & technology fee and education visit fee 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 or annual charges, as applicable.

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 must 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 not to collect any earmarked levy compulsorily from students and the same should be optional and at the discretion of the students.

2. Sub section (1) of section 13 of Right to Education Act, 2009 states that *"no school or person shall, while admitting a child, collect any capitation fee and subject the child or his or her parents or guardian to any screening procedure."*

   Further, Sub section (2) of section 13 of Right to Education Act, 2009 states that *"Any school or person, if in contravention of the provisions of sub-section (1),-*

   a) *receives capitation fee, shall be punishable with fine which may be extend to ten times the capitation fee charged;*

   b) *subjects a child to screening procedures, shall be punishable with fine which may extend to twenty five thousand rupees for the first contravention and fifty thousand rupees for each subsequent contraventions.*

   Further, section 2(b) of Right to Education Act, 2009 states" *"capitation fee" means any kind of donation or contribution or payment other than the fee notified by the school.*

   On review of financial statements for FY 2017-2018 and FY 2018-2019, it was observed that the school has collected composite establishment charges of INR 39,18,000 and INR 40,27,500 respectively from students. Further, on review of the fee structure, it was noticed that the school neither disclosed composite establishment charges in fee structure submitted by the school nor did it disclose the same in its fee hike proposal or the documents submitted thereunder to the Directorate. The charging of unwarranted fee or charging of any other amount/fee thereof prima-facie is considered as collection of capitation fee in other manner and form.

Hence, composite establishment charges collected by school classify under the definition of capitation fee and indicates non-compliance of the requirements of RTE, 2009. Also, collection of composite establishment charges from students indicates that the school is engaging in profiteering and commercialisation of education.

Therefore, the school is directed to stop collecting composite establishment charges from the students with immediate effect. Also, the school is directed to provide its explanation within 30 days from the date of this order to the Directorate as to why a fine equivalent to ten times of capitation fee charged during the FY 2017-2018 to FY 2019-2020 should not be imposed on the school for collecting capitation fee from students and not complying with the provisions of RTE, 2009.

3. 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.*"

   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.*"

   Based on the presentation made in the financial statements for FY 2017-2018 and FY 2018-2019 submitted by the school, it was noted that the school is not following the accounting treatment of recognition of income equivalent to the amount of depreciation charged as indicated in the guidance note cited above. While the school is transferring funds from "Development Fund" to "Development Fund Utilised" at the time of purchase of fixed assets out of it, the school is not recognizing income from "Development Fund Utilised" (deferred income account) in the income & expenditure account equivalent to the amount of depreciation charged.

   Further, from the financial statements submitted by the school, it was noted that the school was not crediting interest earned on the development fund bank account and fixed deposit to development fund, instead the school treated interest income as revenue receipt. Thus, the school did not comply with the condition cited above.

   From the fixed assets schedule relating to assets procured from development fund annexed to the financial statements for FY 2018-2019 indicated vehicle and library books under the assets purchased from development fund. Thus, the above assets which were purchased from development fund were not in the nature of furniture, fixture and equipment should not comprise part of the assets purchased from development fund.

Thus, the school has reported non-qualifying assets under development fund and cumulative depreciation thereon under depreciation reserve for development fund assets.

The school is directed to transfer an amount equivalent to the depreciation from "Development Fund Utilised" account to Income and Expenditure Account as income to comply with the accounting and disclosure requirements of the guidance note. The school is also directed to ensure compliance with Clause 14 of this Directorate's Order No. F.DE./15 (56)/ Act/2009/778 dated 11 Feb 2009 by opening a separate bank account/ investment to keep unutilised development fee and to include the interest earned on development fund bank account/ investment in the development fund balance.

Also, the school must make necessary rectifications to its fixed assets schedule to ensure that only those fixed assets, which are in the nature of furniture, fixture and equipment are reported as purchased from development fund.

4. 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 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.*"

   Further, para 58(i) of the Guidance Note states "*A school should charge depreciation according to the written down value method at rates recommended in Appendix I to the Guidance Note.*"

   Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school is reporting fixed assets purchased out of development fund at gross value and fixed assets purchased out of general fund at written down value on the face of the Balance Sheet, which is not in accordance with the disclosure requirements included in the guidance note citied above. It further noted that the school does not charge depreciation as per the rates of depreciation specified in Appendix I of Guidance Note.

   On review of the financial statements for FY 2017-2018 and FY 2018-2019 submitted by the school, it was noted that the school failed to mention previous year's figures in schedules annexed to the financial statements.

   Basis the presentation made in the financial statements for FY 2018-2019 submitted by the school, it was noted that while the fixed assets schedule relating to assets procured from development fund annexed to the financial statements included break up of opening gross block of 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, the fixed assets schedule relating to assets purchased from general fund did not include details of historic cost and accumulated depreciation rather only opening written down value, depreciation during the year and closing written down value of assets. Also, on the face of the Balance Sheet, the school reported Fixed Assets (other than assets purchased from development fund) at written down value, which is not in accordance with the disclosure requirements included in the guidance note citied above.

From the financial statements of the school, it was also noted that the school did not charge depreciation at the rates specified in Appendix I to the Guidance Note, which was a contravention of the directions issued by this Directorate.

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. Further, the fixed assets schedule should include complete details regarding opening block of assets, additions, deletions, closing 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. The school is further directed to follow rates of depreciation specified in the Guidance Note.

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.

5. Review of the proposal for enhancement of fee for FY 2018-2019 submitted by the school indicated that the school did not include/disclose transport fee collected by it from students in its proposal for fee hike submitted for FY 2018-2019.

   The school is directed to ensure that all fees and charges including earmarked levies are reported in the proposal for fee increase. Also, the school should be cautious while submitting details to the Directorate and ensure that such omissions are not repeated.

6. 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."*

   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."*

   Further, Clause 3 and 4 of Order no. DE/15/150/Act/2010/4854-69 dated 9 Sep 2010 stated *"In case of those ex-students who have not been refunded the Caution Money/Security Deposit, the schools shall inform them (students) at their last shown address in writing to collect the said amount within thirty days. After the expiry of thirty* *days, the un-refunded Caution Money belonging to the ex-students shall be reflected as income for the next financial-year & it shall not be shown as liability. Further, this income shall also be taken into account while projecting fee structure for ensuing Academic year."*

Directorate Order No. F.DE.15(177)/PSB/2019/1075-1079 dated 14 Mar 2019 issued to the school post evaluation of the fee increase proposal for FY 2017-2018 noted that the school did not reflect the un-refunded caution money of ex-students as income in its financial statements after the expiry of 30 days of communication to them to collect their caution money together with interest. As informed by the school, it had stopped collection of caution money from its students in the year 2004. But a balance of INR 1,48,542 is appearing in the balance sheet of the school from previous years which the school has neither treated as income nor refunded to the students.

The school is again directed to recognise the balance of un-refunded caution money, if any as income after 30 days of sending letters to the last known addresses of the students to collect their caution money.

In the meanwhile, the amount to be refunded to students towards caution money, as per the audited financial statements for FY 2017-2018, has been considered while deriving the fund position of the school (enclosed in the later part of this order).

7. Incomes (fee collected from students) reported in the Income and Expenditure Account/ for FY 2017-2018 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 2017-2018 in its Income & Expenditure Account and amount of fee arrived/computed as per details provided by the school.

Following differences were derived based on the computation of FY 2017-2018:

Particulars	Income reported in Income & Expenditure Account (A)	Fee computed based on details of no. of students provided by the school (B)	Derived Difference (C)= (A-B)	Derived % Difference (D)=(C/B* 100)
Tuition fee	4,08,35,490	4,39,84,800	(31,49,310)	(7%)
Annual Fee	45,81,450	47,26,890	(1,45,440)	(3%)
Smart Board and Technology Fee	53,49,695	56,27,400	(2,77,705)	(5%)
Education visit charges	11,09,700	11,41,000	(31,300)	(3%)

The school should perform a detailed reconciliation of the amount collected from students and income to be recognised based on the fee structure and number of students enrolled by the school. Compliance of the same would be checked at the time of evaluation of subsequent fee increase proposal.

Since the reconciliation is to be prepared and provided by the school, no adjustment has been made in the fund position of the school (enclosed is the later part of the order).

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

i. The total funds available for the year 2018-2019 amounting to INR 11,98,64,606 out of which cash outflow in the year 2018-2019 is estimated to be INR 9,19,40,834. This results in net surplus of INR 2,79,23,772. The details are as follows:

Particulars	Amount (INR)
Cash and Bank Balance as on 31 Mar 2018 (as per audited financial statements of FY 2017-2018)	2,16,76,448
Investments (Fixed Deposits) including accrued interest as on 31 Mar 2018 (as per audited financial statements of FY 2017-2018)	1,74,38,144
Total Liquid Funds Available with the School as on 31 Mar 2018	**3,91,14,592**
Add: Fees and other income for FY 2018-2019 (based on financial statements of FY 2018-2019 of the school) [Refer Note 1]	7,52,37,172
Add: Recoverable from society on account of school funds utilised for construction of building without compliance of Rule 177 of DSER, 1973 [Refer Financial Discrepancy No. 1]	89,00,266
Add: Recoverable from society on account of school funds utilised for purchase of car without compliance of Rule 177 of DSER, 1973 [Refer Financial Discrepancy No. 1]	20,54,439
Add: Recoverable from society against interest paid on loan taken for purchase of buses FY 2017-2018 & FY 2018-2019 [Refer Financial Discrepancy No. 2]	33,87,045
Gross Estimated Available Funds for FY 2018-2019	**12,86,93,514**
Less: FDR jointly held with DOE/ MCD/ CBSE (as per audited financial statements of FY 2017-2018)	9,83,049
Less: Development Fund balance on 31 Mar 2019 (As per financial statements of FY 2018-2019)	76,97,317
Less: Caution Money Liability (as per the audited financial statements of FY 2017-2018)	1,48,542
Less: Retirement Benefits - Gratuity and Leave Encashment [Refer Financial Discrepancy No. 3]	-
Less: Depreciation Reserve Fund [Refer Note 2]	-
Less: 4 Months Working Reserve [Refer Note 3]	-
Net Estimated Available Funds for FY 2018-2019	**11,98,64,606**
Less: Expenses for FY 2018-2019 based on audited financial statements of FY 2018-2019 [Refer Note 1]	7,10,46,366
Less: Arrears of salary as per 7th CPC for the period Apr 2018 to Mar 2019 [Refer Note 4]	1,17,76,999
Less: Arrears of salary as per 7th CPC for the period till Mar 2018 [Refer Note 5]	91,17,469

Particulars	Amount (INR)
Estimated Surplus	2,79,23,772

Notes:

1. The school submitted its financial statements for FY 2018-2019. Based on the financial statements for FY 2018-2019 submitted by the school, all fees and incomes and all expenses after making the following adjustments have been considered:

Expense Heads	Actual FY 2018-2019	Amount Allowed	Amount Disallowed	Remarks
Leave Encashment Expenses	5,04,578	-	5,04,578	This is only provision made by the school. Since, the school has not made any investment in group gratuity scheme and group leave encashment scheme of LIC or other insurer, the same has not been considered in the fund position. However, actual amount paid towards gratuity of staff amounting INR 236,380 is considered.
Gratuity Expenses	12,75,254	236,380	10,38,874	
Depreciation	27,65,368	-	27,65,368	Depreciation, being a non-cash expense, does not result in cash outflow. Hence, it has not been considered.
Total	**45,45,200**	2,36,380	**43,08,820**	

2. 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.

3. Investment in fixed deposit towards Salary Reserve amounting INR 75,69,895 has been reflected by the school in its financial statements for FY 2018-2019. However, school has neither made any provision for the salary nor the fixed deposits were made in the joint names of the school and Dy. Director of Education. Hence, the same has not been considered in the fund position.

4. The school did not provide adequate details for computation of salary as per 7th CPC for the FY 2018-2019. In absence of detailed computation, an amount equivalent to 30% of the actual salary paid by the school during FY 2018-2019 i.e. INR 1,17,76,999 has been considered as the impact of 7th CPC for FY 2018-2019.

5. The school had proposed salary arrears of INR 2,17,29,436 in the budget for 2017-2018 which was 71% of the salary paid in FY 2016-2017 without detailed computation for the same. Therefore, arrears of salary till March 2018 have been restricted to 30% of the actual salary paid by the school in FY 2016-2017, which comes to INR 9,117,469 and the excess amount of INR 1,26,11,967 has not been considered in the evaluation of fee increase proposal.

In view of the above examination, it is evident that the school has adequate funds for meeting all the expenses for the financial year 2018-2019.

ii. 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.*" The school has sufficient funds to carry on the operation of the school for the academic session 2018-2019 on the basis of existing fees structure and after considering existing funds/reserves.

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 irregularities 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 2018-2019 and payment of salaries as per the recommendations of 7th CPC are sufficient. Accordingly, the fee increase proposal of the school may be rejected.

And whereas, 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.

And whereas, the relevant materials were put before Director of Education for consideration and who after considering all material on record has found that the school has sufficient funds for payment of salaries as per the recommendations of 7th CPC and meeting the expenses for the financial year 2018-2019. Since the school has accumulated surplus funds, increasing fee from students would result in profiteering and commercialisation of education. Therefore, Director (Education) rejects the proposal submitted by the school for enhancement of fee for the academic session 2018-2019.

Accordingly, it is hereby conveyed that the proposal for enhancement of fee for session 2018-2019 of **Happy English School (School ID-1001213), Sharad Vihar, Karkardooma, 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 in pursuance to the proposal submitted by school on any account for the academic session 2018-19 and if the fee is already increased and charged for the academic session 2018-19, 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 India 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.

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 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
Happy English School (School ID-1001213)
Sharad Vihar, Karkardooma
Delhi-110092

No. F.DE.15(294)/PSB/2021/ 5214 - 5219
Copy to:

Dated: 13/12/21

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) 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