202

2285 202

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

No. F.DE.15(716) / PSB / 2019 / 1170- 1174 Dated: 29/03/19

ORDER

WHEREAS, this Directorate vide its order No. DE.15 (318)/PSB/2016/19786 dated 17 Oct 2017 of Directorate of Education, Govt. of NCT of Delhi, has issued 'Guidelines for implementation of 7th Central Pay Commission's recommendations in private unaided recognized schools in Delhi' and required that private unaided schools, which are running on land allotted by DDA/other govt. agencies with the condition in their allotment letter to seek prior approval of Director (Education) before any fee increase, need to submit its online fee increase proposal for the academic session 2017-2018. Accordingly, vide circular no. 19849-19857 dated 23 Oct 2017 the fee increase proposals were invited from all aforesaid schools till 30 Nov 2017 and this date was further extended to 14 Dec 2017 vide Directorate's order No. DE.15 (318)/PSB/2016/20535 dated 20 Nov 2017 in compliance of directions of Hon'ble High Court of Delhi vide its order dated 14 Nov 2017 in CM No. 40939/2017 in WPC 10023/2017.

AND WHEREAS, attention is also invited towards order of Hon'ble High Court of Delhi dated 19 Jan 2016 in writ petition No. 4109/2013 in the matter of Justice for All versus Govt. of NCT of Delhi and others where it has been directed by the Hon'ble Delhi High Court that the Director of Education has to ensure the compliance of term, if any, in the letter of allotment regarding the increase of the fee by all the recognized unaided schools which are allotted land by DDA.

AND WHEREAS, The Hon'ble High Court while issuing the aforesaid direction has observed that the issue regarding the liability of Private unaided Schools situated on the land allotted by DDA at concessional rates has been conclusively decided by the Hon'ble Supreme Court in the judgment dated 27 Apr 2004 passed in Civil Appeal No. 2699 of 2001 titled Modern School Vs. Union of India and others wherein Hon'ble Supreme Court in Para 27 and 28 has held as under:-

"27....

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

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

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

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

2286

AND WHEREAS in response to this directorate's circular dated 23 Oct 2017 referred to above, **Vandana International School (School ID-1821205), Sector-10, Phase-I, Dwarka -110075** submitted its proposal for enhancement of fee for the academic session 2017-2018 in the prescribed format including the impact on account of implementation of recommendations of 7th CPC.

AND WHEREAS, in order to ensure that the proposals submitted by the schools for fee increase in academic session 2017-2018 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 27 July 2018 at 3:30 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. Additionally, a visit was made at the school by the Chartered Accountant evaluating the fee increase proposal submitted by the school on 23 Oct 2018 to gather and review information/data relevant for evaluation of the proposal.

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

A. Financial Discrepancies

1. 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.*"

   During review of financial statements of the school for FY 2013-2104 to FY 2016-2017, it was noted that the school had incurred capital expenditure on purchase of buses and vans totalling to INR 82,52,765 along with payment of interest on loan taken to purchase the vehicles and had reported outstanding loans of INR 31,93,363 as on 31 March 2017. Details relating to purchase and loan are tabulated below:

Financial Year	Purchase Price (INR)	Interest on loan (INR)	Total (INR)
2013-2014	3,23,950	8,92,802	12,16,752
2014-2015	30,69,925	3,40,159	34,10,084
2015-2016	6,49,440	2,91,906	9,41,346
2016-2017	42,09,450	3,30,245	45,39,695
Total	**82,52,765**	**18,55,112**	**1,01,07,877**
Less: Outstanding Loan Amount as at 31 Mar 2017			31,93,363
Net Cost of Vehicles met out of School Funds			**69,14,513**

   Further, 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

7287

expense towards transport service from the audited financial statements of the school for FY 2013-2014 to FY 2016-2017 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. Calculation of deficit is enclosed below:

Particulars	**FY 2016-2017**	**FY 2015-2016**	**FY 2014-2015**	**FY 2013-2014**
Income				
Transport Fees (A)	1,77,92,347	1,26,66,760	1,13,89,670	1,15,46,400
Expenses				
Vehicle Running and Maintenance	1,70,81,599	1,53,22,380	1,04,34,288	1,08,83,686
Insurance(Vehicles)	9,79,206	8,53,973	8,60,079	9,26,570
Driver salary [Refer Note below]	4,80,000	-	-	-
Training Expense	-	18,778	-	-
Interest on Loan for purchase of buses/vans	3,30,245	2,91,906	3,40,159	8,92,802
Total Expenses (B)	**1,88,71,050**	**1,64,87,037**	**1,16,34,526**	**1,27,03,058**
Deficit (A-B)	**(10,78,703)**	**(38,20,277)**	**(2,44,856)**	**(11,56,658)**

Note: Driver salary was not separately reported in the audited financial statements of FY 2015-2016 and earlier.

Also, it was noticed that the school has not complied with the requirements of Rule 177 of DSER, 1973, but has purchased capital assets (buses and vans) and utilised school funds for providing service only to specific users of the transport service.

The school explained that the vehicles was purchased to meet the needs of the school. Thus, it has been observed that the school has been purchasing vehicles and submitting proposals for increase of fee from students that translates to constituting capital expenditure as component of the fee structure of school and hence non-compliance, while the school has been incurring deficit from the transport facility provided to students in the last 4 financial years.

Accordingly, the amount spent by the school on purchase of buses and vans from school fund of INR 69,14,513 is hereby added to the fund position of the school (enclosed in 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 of the date of this order.

The school is directed to ensure that capital assets are not procured from school funds unless savings are derived in accordance with Rule 177 or the cost of the capital assets is recovered by way of earmarked levy collected from the user students over the life of the asset.

2. 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:*
   (a) *assets held by a long-term employee benefit fund; and*
   (b) *qualifying insurance policies.*"

   On review of the audited financial statements for FY 2016-2017 and submissions of the school, it was noted that the school has recorded the provision towards retirement benefits in its financial statements for FY 2016-2017 in accordance with the actuarial valuation of its liability towards Gratuity and leave encashment fund as on 31 Mar 2017, as detailed hereunder:

Head	**Balance as on 31 Mar 2017 (INR)**
Gratuity	58,77,257
Leave Encashment	11,36,193
Total	**70,13,450**

   The school mentioned that the amount of liability derived by the actuary would be deposited over a span of five years with LIC. Thus, based on the response received from the school and considering that FY 2017-2018 is the year of implementation of 7th CPC, the school should ensure that it create investments with LIC over a period of 5 years equivalent to the amount of liability determined by the actuary.

   Accordingly, the school should invest 20% of the amount determined by the actuary (i.e. INR 11,75,451 towards gratuity and INR 2,27,239 towards leave encashment) in the investments that qualify as 'Plan Assets' within 30 days from the date of this order, which has been considered while deriving the fund position of the school for FY 2017-2018 (enclosed in the later part of the order) and the balance amount of liability in the succeeding years.

B. Other Discrepancies

1. 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-*

2287

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 Fees and Transport Fees from students. However, the school has not maintained separate fund accounts for these earmarked levies and the school has been incurring losses (deficit) which has been met from other fees/income. Details of calculation of surplus/deficit, based on breakup of expenditure provided by the school for FY 2016-2017 is given below:

Earmarked Fee	**Income (INR)**	**Expenses (INR)**	**Surplus/(Deficit) (INR)**
Transport Fees^	1,77,92,347	1,88,71,050	(10,78,703)
Smart Class Fees	35,85,363	36,36,724	(51,361)

^ 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, 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. Further, the expenses include interest on secured loan taken for purchase of vehicles. Also, refer Financial Finding No. 1 for details.

The school explained that earmarked levies and annual charges are not sufficient to meet other revenue expenses of the school. Thus, the deficit generated from earmarked levies has been applied towards tuition fees of the school on account of which fund balance of earmarked levies could not be separated from the total funds maintained by the school. Accordingly, total fees (including earmarked fee) have been included in the budgeted income and budgeted expenses (included 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, 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.

2. 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, 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." However, it was observed that the school had incurred expenditure on purchase of library books of INR 41,661 during FY 2016-2017 and reflected the same as utilisation of development fund in the audited financial statements for FY 2016-2017, which is not in accordance with the direction included in above order.

Though the school is using a separate bank account for deposit and utilization of development fund, it has not credited the interest earned in the bank account to development fund, rather the school treated it as income and reported the same in the Income and Expenditure Account.

The school is directed to follow DOE instruction in this regard and ensure interest earned on the development fund bank account is treated as capital receipt and is credited to development fund in its books of account. Also, the school should ensure that development fund is utilised only towards purchase of furniture, fixture and equipment.

3. From the documents submitted by the school, it was observed that the school is irregular in depositing statutory dues of tax deducted at source (TDS) in accordance with the provisions the Income Tax Act, 1961 instances of delays (5 out of 12 months) were also noted during FY 2016-2017. The school mentioned that in future TDS will be deposited with the Income Tax Department within the prescribed time lines and extra care will be taken in this regard in future.

   The school is directed to adhere to all statutory compliances including timely payment of statutory dues.

4. It was noted that there was a shortage of 40 computers and 2 televisions as compared with records while performing physical verification of assets, against which school explained that these were old computers/TVs, which were scrapped and had to be written-off but were not adjusted in the books of account of school. Based on explanation of the school, it was noted that the school has no defined procedure to write-off old/obsolete items. It was recommended that there should be a committee to carry out the physical verification and write-off obsolete/missing items. Based on discussion during personal hearing, the school mentioned it is in the process of defining the process and implement the same in FY 2018-2019.

   Also, it was noted that the school is not maintaining a fixed assets register (FAR). The school mentioned that its fixed assets register got misplaced during one of the previous audits and the same is under preparation.

   The school should prepare a FAR, which should include details such as asset description, purchase date, supplier name, invoice number, manufacturer's serial number, location, purchase cost, other costs incurred, depreciation, asset identification number, etc. to facilitate identification of asset and documenting complete details of assets at one place.

5. It has been noted that the school does not have any policy of procurement and there was no process of calling bids/quotations.

   During personal hearing, the school explained that it is following the procurement process laid down by its society, however, no such policy/procedure was submitted by the school. Also, no documents regarding the procurement process carried out for awarding the contracts during FY 2016-2017 was submitted by the school.

   The school is directed to implement proper internal control system in relation to procurement of goods and services so as to ensure that contracts are awarded on arms' length and competitive prices only.

6. Following observations were noted while doing the inspection of the school which are as under:

   - The gate entry on purchases were not stamped on the bills/invoices. There is no procedure to maintain such record at the school gate.
   - Proper stock/consumable records were not maintained by the school. The details of issue of materials were not properly filled in the consumable records. Also, the folio on which such stock entry has been recorded in the stock record was not mentioned on the bills/invoices.
   - The quantity of sports goods, lab items etc. were not mentioned in the assets/stock register.

   The school did not provide any evidence in respect of rectification of discrepancies noted nor for any strengthening of its internal control system. The school is directed to implement proper control system in relation to receipt and issue/utilisation stock and consumable items so as to ensure that stock records reflect correct details.

7. It has been noted that in certain cases payments of salaries to teaching staff were made through bearer cheque and to non-teaching staff were made in cash.

   It was further noted that during FY 2016-2017 the school has continued its practice of paying salaries by bearer cheque/cash.

   During personal hearing, the school mentioned that it will implement the system of paying all salaries through direct bank transfer/account payee cheques from the FY 2017-2018.

   The school is directed to make all salary payments through bank transfer/cheques. If the school continue the practice of paying the salaries through bearer cheque/ cash, the same shall be disallowed. Compliance will be validated while evaluating next fee hike proposal.

2192

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 12,01,78,661 out of which cash outflow in the year 2017-2018 is estimated to be INR 13,57,41,555. This results in net deficit of INR 1,55,62,895. 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)	38,45,890
Investments (Fixed Deposits) as on 31 March 2017 (as per audited financial statements of FY 2016-2017)	5,32,045
Total Liquid Funds Available with the School as on 31 Mar 2017	43,77,935
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]	11,26,41,049
Add: Recovery of cost of vehicles purchased (net of loan) from the society [Refer Financial Finding No. 1]	69,14,513
Gross Estimated Available Funds for FY 2017-2018	**12,21,67,099**
Less: FDRs jointly held with Director of Education as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	5,32,045
Less: Development Fund balance as on 31 Mar 2017 (as per audited financial statements of FY 2016-2017)	53,703
Less: Retirement Benefits - Gratuity [Refer Financial Finding No. 2]	11,75,451
Less: Retirement Benefits - Leave Encashment [Refer Financial Finding No. 2]	2,27,239
Net Estimated Available Funds for FY 2017-2018	**12,01,78,661**
Less: Budgeted Expenses for FY 2017-2018 [Refer Note 2]	12,41,73,398
Less: Arrears of Salary as per 7th CPC from January 2016 to March 2017 [Refer Note 2]	1,15,68,157
Estimated Deficit	**1,55,62,895**

Notes:

1. Fee and income as per audited financial statements of FY 2016-2017 has been considered with the assumption that the amount of income during FY 2016-2017 will at least accrue during FY 2017-2018.

2. Per the Budgeted Receipt and Payment Account for FY 2017-2018 submitted by the school along with proposal for fee increase, the school had estimated the total expenditure during FY 2017-2018 as INR 17,87,31,988 (including arrears of 7th CPC that are considered separately), which in some instances was found to be unreasonable/ excessive. Based on the explanations and details provided by the school during personal hearing, some of the expenses heads as budgeted were considered, while other expense heads were restricted to 110% of the expense incurred during FY 2016-2017 giving consideration to general rise in cost/inflation and especially because FY 2017-2018 is the year of implementation of 7th CPC where additional financial burden of increase salary of staff is already there. Therefore, certain expenses in excess of 10% and expenditure under new heads have not been considered in the evaluation of fee increase proposal. The same were discussed during personal hearing with the school. Therefore, the following expenses have been adjusted while considering the budgeted expenses for FY 2017-2018.

2293

Particulars	FY 2016-2017	FY 2017-2018	Amount allowed	Amount Disallowed	Remarks
Examination Expenses	10,14,563	14,63,200	11,16,019	3,47,181	Reasonable explanation or supporting documents not provided by the school for such percent increase. Thus, expenditure restricted to 110% of that incurred during FY 2016-2017.
Vehicle Running and Maintenance	1,70,81,599	1,95,89,750	1,87,89,758	7,99,992	
Smart/Intel Expenses	17,29,475	33,50,000	19,02,423	14,47,578	
Festival & Function Expenses	18,94,590	22,84,000	20,84,049	1,99,951	
Reserve for Gratuity	-	60,25,800	-	60,25,800	Staff retirement benefits have been considered separately in the Fund position of the School. Also, refer Financial Finding No. 2
Increase in Gratuity due to 7th CPC (25% approx.)	-	15,06,450	-	15,06,450	
Reserve for Leave Encashment	-	11,03,100	-	11,03,100	
Increase in Leave Encashment due to 7th CPC (25% approx.)	-	2,75,775	-	2,75,775	
Reserve for four months' salary	-	1,99,78,464	-	1,99,78,464	Considering that FY 2017-2018 is the year of implementation of the pay scales recommended by 7th CPC. Thus, creation of salary reserve may be deferred. Thus, this has not been considered.
Increase in four months' salary due to 7th CPC (25% approx.)	-	49,94,615	-	49,94,615	
Reserve for Depreciation Reserve Fund	-	17,65,139	-	17,65,139	Depreciation reserve is more of an accounting head for appropriate treatment of depreciation in the books of account of the school in accordance with Guidance Note 21. Thus, it has not been considered, being non-cash expense.
Renovation of Physics Lab	-	15,00,000	-	15,00,000	Cannot be done/ purchased from Development Fund. Also, the school has not complied with all requirements of Rule 177. Thus, not allowed.
School Bus & Vans	-	18,00,000	-	18,00,000	
HDFC Bank Loan	-	12,46,389	-	12,46,389	Refer Financial Finding No.1
Total	**2,17,20,227**	**6,68,82,682**	**2,38,92,249**	**4,29,90,433**	

2791

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, guidelines, orders and circulars issued from time to time by this Directorate, it was recommended by the team of Chartered Accountants that along with certain financial irregularities that were identified (appropriate financial impact of which has been taken on the fund position of the school) and certain procedural findings which were also noted (appropriate instructions against which have been given in this order), the fee increase proposal of the school may be accepted.

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

Accordingly, it is hereby conveyed that the proposal of enhancement of fee of **Vandana International School (School ID-1821205), Sector-10, Phase-I, Dwarka -110075** has been accepted by the Director of Education with effect from April 2019 and the school is hereby allowed to increase tuition fee by 15%. Further, the management of said school is hereby directed under section 24(3) of DSEA, 1973 to comply with the following directions:

1. To increase the tuition fee only by 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 DSEAR, 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 the provision of Section 24(4) of DSEA, 1973 and DSER, 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

To
The Manager/ HoS
Vandana International School,
Sector-10, Phase-I, Dwarka, Delhi
(School Id: 1821205)

No. F.DE.15 (216)/PSB/2019/ 1170-1174 Dated:29/03/2019

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