



Action Committee

Unaided Recognised Private Schools, India

Reference Material for Private Schools

Regulations and Documentation

Complied by Action Committee of
Unaided Recognised Private Schools

&

MANOJ A JAIN & CO.

CHARTERED ACCOUNTANTS



Reference Material for Private Schools

Regulations & Documentation

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PREFACE

A comprehensive document has been prepared by Mr. Manoj Jain Chartered Accountant. We are indeed grateful to Mr. Jain for the valuable document. This will certainly support the private schools in improving their financial Management and administration. This comprehensive document contains detail guidelines regarding fee, Management of fees, purchase policies, accountancy practices, Format of budget and balance sheet. Action Committee has decided to print this document and distribute to all the members of Action Committee with a request that not only they will take the benefit of the guidelines they should also try to streamline their financial Management and bring in more transparency.

S. K. Bhattacharya

President

Action Committee of Unaided Recognised Private Schools)



FOREWORD

It is a matter of great pride and immense pleasure in working with action committee for the first of its kind “Reference Material” for the benefit of all unaided recognised private schools in Delhi.

I believe that this compilation of general regulations and documentation in the form of “Reference Material” will prove to be very useful to all unaided recognised private schools in Delhi and will form part of their working desk. The reference material has been thoroughly prepared in the best possible manner with specific references of Delhi School Education Act & Rules, 1973, latest amendments in Income Tax Act and various orders and judgements. I hope this will help in referring day to day matters at one place.

I would like to give special thanks to Mr. S.K. Bhattacharya (President of Action Committee of Unaided Recognised Private Schools) and Mr Bharat Arora & Mr M S Rawat (General Secretaries) for his effort, guidance and vision is bringing this concept in to reality.

I will be failing in my duties if I don't aptly thank to my partners CA. Nitin Goyal & CA. Rahul Jain for their continuous support and effort to ensure detailed coverage of topics of interest.

With Warm Regards
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Contents

Fee.....	1
Other key issues relating to Fee.....	4
Statement under section 17 (3) of DSEAR, 1973	
Return under rule 180 of DSEAR, 1973	
List of documents supposed to be maintained by school relating to fee.....	5
Salary Expenses.....	6
Documents required to be maintained relating to staff and their salary	
Other key points regarding salary.....	7
Procurement of goods and services.....	8
Procurement Cycle	
Ancillary Documentation.....	9
Fixed Assets register	
Stock Register of consumable articles	
Important Dates to be remember.....	10
Depreciation Rate.....	10
TDS rate chart.....	11
Important amendments by Finance Act 2018 relating to Income Tax.....	12
Appendices.....	13

Fees

Fee is the only source charged by school from students on regular basis to meet out school expenses

Type of Fee

School can collect the fee in the name of various heads corresponding to the nature of various expenses required to be made within the scope of rules & regulations defined in the DSEAR, 1973.

Some common fee head are listed below

1. **Registration Fee** - Registration fee can be charged up to Rs. 25 prior to admission (Ref Order of DOE dated 15.12.1999)
2. **Admission Fee** - Admission fee can be charged up to Rs. 200 once at the time of admission (Ref – order of DoE dated 15.12.1999)
3. **Caution Money** -
 - a. School can collect caution money up to Rs. 500 per student.
 - b. Caution money collected shall be kept/deposited in a separate A/c with a schedule Bank in the name of school.
 - c. Caution money shall be returned to the students at the time of leaving the school
 - d. Caution money so refunded along with bank interest.
 - e. Caution money collected shall be refunded irrespective of request for refund by students.
 - f. Unclaimed caution money should be treated as income as per DOE order dated 10.09.2010
4. **Tuition Fee** - School can determine its tuition fee in that manner that it would cover the standard cost of establishment, including DA, bonus, terminal benefits & expenses of revenue nature concerning the curricular activities. (Ref – order of DoE dated 15.12.1999). Illustrative list of expenses that can be Incurred from tuition fee are listed below:
 - a. Salaries
 - b. Wages
 - c. D.A.
 - d. Bonus
 - e. Gratuity
 - f. Leave Encashment
 - g. EPF Contribution
 - h. Security Expenses



- i. Housekeeping Expenses
- j. Examination Expenses
- k. Printing & Stationary
- l. Accounting charges
- m. Staff Welfare
- n. Telephone Charges
- o. Assignment Expenses
- p. Audit Fees
- q. CBSE Expenses
- r. Expenditure on other curricular activities

5. **Annual Fee** - Annual fee can be collected to incur all revenue expenditures not covered by the tuition fees. Illustrative list of expenses that can be incurred from Annual Fee are listed below:-

- a. Expenses on Playground.
- b. Advertisement/Promotion Expenses
- c. Repair & Maintenance etc.
- d. Electricity & Water Expenses
- e. Tour & Excursion
- f. News Paper & Periodicals
- g. Student Welfare Expenses
- h. Cultural Expenses
- i. Legal & Professional Expenses
- j. All revenue expenses not covered in Tuition Fee.
- k. Workshop & Seminar
- l. Other Co- Curricular Expenses.

6. **Earmarked Levies** – Following key points to be consider before charging Earmarked levies :-

- a. Shall be charged from the user students only.
- b. Shall be charged on No Profit No Loss basis.
- c. Require to maintain fund base accounting for each earmarked levy.
- d. require separate bank account for each earmarked levy.
- e. Any surplus/defecit should be considered while proposing fee structure for earmarked levies for subsequent years.

7. **Development Fee**- Development fee can be collected with some conditions. (Ref –

order of DOE Dated 15.12.1999).

- a. Development fee can be charged maximum up to 15% of Tuition Fee
- b. Development fee shall be treated as capital receipts in the books of account & shall not be charged in Income & Expenditure Account
- c. School maintains Depreciation reserve fund account equivalent to the depreciation charged in the Income & Expenditure account with a School Bank
- d. Development fee collected and income generated from the investment made out of this fund should be kept in a separately maintained development fund account
- e. Balance of development fund and depreciation reserve fund shall be supported by investment (FDR or Bank) – Ref –Judgement of Hon'ble Delhi High Court in the case of St Marsh
- f. Utilisation of Development Fee – purchase, upgradation and replacement of:
 - (i) Furniture & fixtures
 - (ii) Board & Display
 - (iii) Computers, printers, Projectors etc.
 - (iv) Sports equipments,
 - (v) Musical equipments
 - (vi) Science lab equipments,
 - (vii) Swings,
 - (viii) Electrical Equipments including Air Conditioner
 - (ix) Water Treatment Plant, Water Cooler
 - (x) CCTV Cameras
 - (xi) Cleaning Equipments
 - (xii) Electrical wires and panels
 - (xiii) Fire Extinguisher Equipments
 - (xiv) Generator Sets
 - (xv) Intercom & Telephones
 - (xvi) Photo Copy Machine
 - (xvii) Other equipments

Other key issues relating to Fee

Statement under section 17 (3) of Delhi School Education Act & Rules

Every School is required to file “fee statement” under section 17 (3) of DSEAR, 1973 by 31st March before each academic session in prescribed format given in DoE order dated 03.07.2017. (Format as per Appendix -1). Following information are required to be given in fee statement u/s 17 (3)

- a. Fee structure of previous year
- b. Fee structure of ensuing year
- c. Student strength (class wise) for both years showing EWS separately.
- d. Budget for ensuing year.
- e. Provisional Financial statement of previous year.

Note – Information reported in 17(3) statement should be in reconciliation with return filed under rule 180 of DSEAR, 1973

Return under rule 180 of Delhi School Education Act & Rules, 1973

Every unaided recognised private school shall submit returns and documents to the Director of Education by 31st July of each year. Following documents are required to be submitted:-

- a. Budgeted/Estimated Receipts and Payments of ensuing year.
- b. Final accounts, i.e. Receipt & Payment account, Income & Expenditure and Balance Sheet of the preceding year (duly audited by a Practicing Chartered Accountant)
- c. Enrollment of students as on 30th April
- d. Pattern of concession/scholarship etc.
- e. Staff Statement
- f. Schedule of fee/fines/funds etc.
- g. Statement showing the date of disbursement of Salaries.

Note - 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.(Ref- order dated 16.04.2016)

All fee have to be collected only in the school name (as per Supreme Court Order in Modern School and rule 172 of DSEAR, 1973)

List of documents supposed to be maintained by school

a. **Fee Receipts**

School is required to issue fee receipts to students on receiving fees from them. School fee receipt serves as an evidence that a student has paid fees. (suggested format as per Appendix 2)

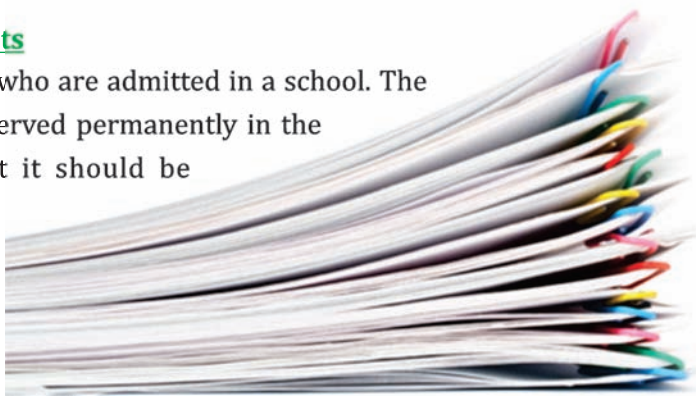
b. **Fee Register/Day Book**

Fees collection and Management two critical operations working for the school. Fee register helps to generate reports like head wise/ student wise collection of fees. Fee register should contain the details like admission number of students, name of students, class and section, fee due, date of fee received, head of fee & mode of payment with cheque number etc. (suggested proforma as per Appendix -3)

c. **Admission Register students**

It is a record of all the students who are admitted in a school. The admission register is to be preserved permanently in the school and it is essential that it should be specially bound and kept in safe custody. It is to be free from any mistake because this register is at times required by superior authorities in a court of law as an evidence for the date of birth of the student. The admission register should contain the following items.

- (i) The serial number and name of the student.
- (ii) His/Her Fathers/Mothers name, caste, occupation and address.
- (iii) His/Her date of birth.
- (iv) Date of admission in the school,
- (v) The class in which he/she is admitted
- (vi) Date of withdrawal or migration from the school.
- (vii) Result & year of appearing in Board Examination.



Salary Expenses

The scale of pay and allowances, medical facilities, pension, gratuity, provident fund and other prescribed benefits of the employees of a recognised private school shall not be less than those of the employees of the corresponding status in school run by the appropriate authority (refer section 10 of DSEAR, 1973)

Documents required to be maintained related to staff and their salary

Appointment letter

Appointment letter should be issued at the time of appointment to the staff appointed.

Staff statement

Staff statement contains information of every staff including their qualification, designation, date of birth, date of appointment, grade pay etc. (suggested format as per Appendix -4)

Service Book:

The service book contains the service history of the employees. Information like employee's date of appointment, his/her date of birth, educational qualifications, identification marks, permanent home address, transfer, leave accounts, date of increment, reversion if any of reinstatement etc., are carefully written in this book., The first page of the service book should contain the following information :

- (i) Name (in full)
- (ii) Residence.
- (iii) Date of birth as per X Board Certificate.
- (iv) Educational qualification.
- (v) Exact height by measurement.
- (vi) Personal mark for identification.
- (vii) Caste
- (viii) Nationality
- (ix) Father's/Mother's name (& also husband's name in the case of a woman employee) and residence.
- (x) Left hand thumb and fingers impression.
- (xi) Signature of the teacher.
- (xii) Date of entry into service.
- (xiii) Signature of the Head of School.

From the next page the name of the post, temporary or permanent, Scale of pay, date of increment, details of leave account etc., are written neatly. The entries of the first page should be renewed or re-attested at least every five years except in the case of finger prints.

Staff Attendance Register

To record the daily attendance of the staff, school maintain the staff attendance register. This shows the time of arrival and departure of the staff on daily basis. The staff is required to sign regularly in the forenoon and afternoon everyday. Time of arrival of the late comers should be indicated. Leave such as casual leave, Medical Leave, Half Pay Leave etc. taken by the Staff during a month should be written & forwarded to the next month & so on. Holidays of that particular month should be also be written on the attendance register.

Salary Register

A pay roll register is a record of all pay details for employees during a specific pay period. The pay roll register contains information such as gross pay, net pay, and deductions. etc. along with total thereof in respect of each of the employees. (suggested Format as per Appendix -5)

Other key point regarding salary

- Disbursement of salary – School is required to pay staff salary by 7th of each month as per the DOE order dated 04.05.2018.
- Maintain Salary Reserve equivalent to 3/4 month's salary in the form of fixed deposit (recognition condition)
- Maintain gratuity and leave encashment provision – provision for gratuity and leave encashment should be created according to the actuarial valuation report. School should have corresponding investment either with LIC or FDR
- Salary is to be paid either by account payee cheque or direct transfer to their respective bank accounts
- Compliance of TDS, PF and ESI laws by the school for on-roll staff.
- For outsourced staff, school should take appropriate certification from respective providers for the compliance. An appropriate clause should be there in agreement casting liability of compliance



Procurement of goods and services

Procurement is the process of finding appropriate products & services, agreeing terms, and acquiring goods, services, or works from an external source. The process is used to ensure that the buyer receives goods, services, or works not only at the best possible price, but due weightage to other aspects such as quality, quantity, time, and location as well.

School should place a professional procurement process considering the size, location and environment of the school .It can ensure that you pay the best price for goods or services, save time by choosing the most reputable vendors, and minimize order delays and mistakes. The process helps in establishing authentication and propriety nature of

Procurement Cycle

In any case, the following is represents of a typical procurement cycle from the perspective of the purchaser.

Formation of a purchase committee

A purchase committee is a group of designated staff established for independent review and evaluation of vendors, item, rate etc. The object is to choose & r e c o m m e n d t h e m o s t appropriate supplier or service provider based on price, quality, stock availability, references etc.

The committee should consist of a minimum of 3 members.

Identify Goods or Services Needed

The onset of the procurement process begins when an entity has a need for a good or service. The user department should identify the needs and accordingly prepare purchase requisition for submission to the purchase committee (suggested proforma as per appendix -6)

Explore and Select Vendors

This is all about sourcing potential vendors and determining their ability to provide the best value and quality for your goods or services. Purchase committee should invite quotations (at least 3 quotations should be invited considering the value of order)



Preparation of Comparison chart

comparison is basically a process of comparing the price of goods offered by different vendors with the other valuable factors required to be considered before making any final decision to get best goods/service at best price. (Refer suggested proforma as per appendix -7)

Preparation of Minutes of purchase committee

Purchase committee after evaluating the quotations received finalise the vendors and should records minutes. (Refer suggested proforma as per appendix -8)

Issue purchase/work order

Purchase order is a document and first official offer issued by a buyer to a seller, indicating types, quantities, and agreed prices for products or services. It is used to control the purchasing of products and services from external suppliers. (Suggested proforma as per appendix -9)

Gate pass/inward register

When material is received at school gate it should be entered in material inward register and issue gate pass for entering goods in school premises. (Suggested proforma as per appendix -10)

Ancillary Documentation

Fixed Assets register

Schools should maintain an asset register, which contains details of significant equipment and capital items. The register should be kept up to date and should include all items acquired by the school which is intended for use on a continuing basis for more than one year. This list should be checked and updated regularly, with the addition of any item once it has been invoiced to the school.

It is a good practice to carry out physical count of fixed assets at least once a year (end of academic session) and that the person carrying on physical count should be other than the person maintaining the register. Discrepancies between the physical count and the total number of assets recorded in the register should be investigated promptly.

A fixed asset register will help the school to manage the effective utilisation of its assets and to plan for their replacement. (Suggested proforma as per appendix -11)

Stock Register of consumable articles

This register keeps information of all the consumable articles of the school like printing stationery, sports material, cleaning material etc. The register should contain name of article, receiving date, quantity, vendor name, issuing date, name of the person to whom material is issued etc. (suggested proforma as per appendix -12)

Important Dates to be remembered

Particular	Relevant Act	Date
Filing Fee Statement u/s 17(3)	Delhi Education Act & Rules	31st March of every year
Return u/r 180	Delhi Education Act & Rules	31st July of every year
Payment of TDS	Income Tax Act	April to Feb - By 7th of next month March - 30th April
Filing of e TDS Return	Income Tax Act	April to June - 31st July July to Sep. - 31st Oct Oct to Dec - 31st January Jan to March - 31st May
Issuance of TDS certificates	Income Tax Act	Within 15 days from last date of filing quarterly E -TDS return
Audit report (society/Trust)	Income Tax Act	30th Sep
Income Tax return (Society/Trust)	Income Tax Act	30th Sep
Payment of EPF	EPF Act	15th of Next Month
Payment of ESI	ESI Act.	15th of Next Month

Depreciation Rate

Fixed Assets	Rate of Depreciation (on Written Down value basis) as suggested by Income Tax Act (Note-1)	Rate of Depreciation (on Written Down value basis) as suggested in Guidance note accounting of school issued by ICAI (Note-2)
Buildings	10%	5%
Furniture & Fixtures	10%	25%
Scientific Equipment	15%	40%
Computers	40%	40%
Library Books	40%	50%
Buses, Van etc.	15%	30%
Car, Scooter etc.	15%	25%
Plant & machinery (Including Air Conditioners, Generators, Fire Extinguishers, Telephone,	15%	20%
Musical Instruments	15%	50%
Sports Equipment	15%	50%

Note- 1 – Assets put to use less than 180 days, 50 %depreciation is allowed only.

Note- 2 –Addition made to assets during the year, depreciation for the full year should be charged on such addition for that particular year. Similarly assets sold during the year, no depreciation should be charged for that particular year.

TDS rate chart

Generally applicable sections on school

Section	Nature of Payment	Threshold Limit	TDS Rate in %		If No PAN/Invalid PAN
			For HUF/Individual (deductee)	Others (deductee)	
192	Salaries	Salary Income > Maximum Exemption Limit	Average rate of Income tax based on total taxable income		30
194A	Interest other than interest on securities	5000 P.A.	10	10	20
194C	Contract/Sub contract	Rs. 30,000 per contract/rs. 1,00,000 per annum	1	2	20
194H	Commission	Rs. 15,000 per Annum	5	5	20
194I	Rent (Land, Building, furniture & fittings)	Rs. 1,80,000 per Annum	10	10	20
	Rent (Plant Machinery & Equipments)		2	2	20
194J	Professional Services	Rs. 30,000 per Annum	10	10	20

How to recognise nature of deductee

4 th Alphabet of PAN is	Deductee
P	Individual
F	Firm
C	Company
T	Trust
A	AOP/BOI

Important amendment by Finance Act 2018 relating to Income Tax

Restriction on cash payment exceeding Rs. 10000 – shall not be considered as utilisation of income i.e. disallowed expenses

TDS is required to be deducted on applicable payments as per income tax provision

– If not deducted, the amount paid without deducting TDS shall not be considered as utilisation of income i.e. disallowed expenses.



Central Board of Secondary Education – Affiliation Bye Laws

As per condition 14 of bye laws school require to maintain reserve fund to the extent indicated below

Enrollment of Students from 1 st and onwards	Amount of Reserve Fund
Upto 500	Rs. 60,000/-
From 501 to 750	Rs. 80,000/-
From 751 to 1000	Rs. 1,00,000/-
Above 1000	Rs. 10 0/- per student rounded to nearest thousand.

Appendices

**PROFORMA FOR SUBMITTING THE FULL STATEMENT OF FEE
BY THE SCHOOL U/S 17(3) OF DFS.A. 1973.**

Name of the School :-

Zone -

District –

1. CLASS	NO. Of. Student on roll		No of fee paying students		Tution Fee in Rs (Monthly)		Development fee in Rs (Monthly)		Annual Fee in RS(yearly)	
	2017-18	2018-19	2017-18	2018-19	Fee (2017-18)	Proposed (2018-19)	Fee (2017-18)	Proposed (2018-19)	Fee (2017-18)	Proposed (2018-19)
Nursery							-	-	-	-
KG							-	-	-	-
1							-	-	-	-
2							-	-	-	-
3							-	-	-	-
4							-	-	-	-
5							-	-	-	-
6							-	-	-	-
7							-	-	-	-
8							-	-	-	-
9							-	-	-	-
10							-	-	-	-
11(sci)							-	-	-	-
11(Art)							-	-	-	-
11(voc)							-	-	-	-
11(Comm)							-	-	-	-
12(sci)							-	-	-	-
12(Art)							-	-	-	-
12(voc)							-	-	-	-
12(Comm)							-	-	-	-

Earmarked Levies/other fees/Fund/Charges (For each head seperately)					
Class	Description	Fee type	Existing (2017-18)	Proposed (2018-19)	
			-	-	

* School should maintain each and every levy/fees charges from students during the year and or at the time of admissions

I (II) Details of income generate by the school:-

Sl. No.	Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
1	Tution Fees	-	-
2	Annual charges	-	-
3	Development Fees	-	-
4	Earmarked Levies (For each head seperately)(Row can be added for each levy)	-	-
	Transport Charges	-	-
5	Any Other income:-	-	-
	1. Admission Fees	-	-
	2. Registration Fees	-	-
	3. Interest Income	-	-
	4. Rent/Lease	-	-
	5. Unrefunded caution money	-	-
	6. Fines	-	-
	7. Income from Building (e.g. Examination Centre Fees etc.)	-	-
	8. Any other income (Specify each head)	-	-
	Orientation Fee	-	-
	Examination Fee	-	-
	Miscellaneous Receipts	-	-
	Smart Class Fees	-	-
6	Donations/Gift/Endowment	-	-
7	Others	-	-
	Total	-	-

III Details of expenses incurred by the School :

a. Expenses towards Standard Cost of Establishment and Allownace /benefit payable to employees along with curricular expenses of revenue nature (As Per Clause 4 of order No: - D.E.15/ACT /Duggal .Com /203/99/23033-23980 dated 15.12.1999 and clause 19 of order dated 11.02.2009)

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Income		
Tution Fees (A)	-	-
Expenses		
Salary Expenses	-	-
Gratuity & Leave Encashment	-	-
PF & ESIC Payables	-	-
Bonus	-	-
Casual Salary/ Temporary Staff Salary	-	-
Other Staff Benefits	-	-
<u>Curricular Expenses:-</u>	-	-
Accounting Charges	-	-
Security Charges	-	-
Total Expenses (B)	-	-
Surplus/Deficit against Tution Fees (A-B)	-	-

- b. Expenses towards all revenue expenses not include e against the tuition fees and above and overhead and expenses on playground, sports equipments, cultural and other co-curricular activities (As Per Clause 5 of order No: - D.E.15/ACT /Duggal .Com /203/99/23033-23980 dated 15.12.1999 and clause 21 of order dated 11.02.2009)

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Income		
Annual Charges (A)	-	-
Expenses		
Electricity & water Expenses	-	-
Culture and activity Expenses	-	-
Repair & Mintenance	-	-
Educational Trips	-	-
Sports & Games	-	-
Other expenses (Rows can be added for diff heads of exps)	-	
MCD Taxes	-	-
Lease Rent	-	-
Housekeeping Expenses	-	-
Total Expenses (B)	-	-
Surplus/Deficit against Annual Charges (A-B)	-	-

- c. Expenses towards Earmarked levies
(As Per Clause 6 of order No: - D.E.15/ACT /Duggal .Com /203/99/23033-23980 dated 15.12.1999 and clause 22 of order dated 11.02.2009)

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Income		
Collection of Earmarked Levies - Transport Fees (A)	-	-
Expenses		
Transport - Expenses	-	-
Transport - Fuel Cost	-	-
Transport - Maintenance Expenses	-	-
Transport - Insurance	-	-
Transport - Hire charges	-	-
Other Expenses (row can be added for different heads of exps)	-	-
Interest on Loan	-	-
Total Expenses (B)	-	-
Surplus/Deficit against Earmarked Levies (A-B)	-	-

- d. Expenditure for the supplementing the resource for the purchase, up gradation and replacements of the furniture, fixtures and equipment
(As Per Clause 7 of order No: - D.E.15/ACT /Duggal .Com /203/99/23033-23980 dated 15.12.1999 and clause 40 of order dated 11.02.2009)

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Income		
Total Collection of Development Fee (A)	-	-
Expenditure		
Purchase of Furniture/Fixtures/others same nature	-	-
Purchase of Equipments	-	-
Other Expenses (row can be added for different heads of exps)	-	-
Vehicle	-	-
Toys	-	-
Library Books	-	-
Total Expenses (B)	-	-
Development Fee Balance/Deficit (A-B)	-	-

IV.Summary of Income of school

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Surplus/Deficit against Tution Fees (A)	-	-
Surplus/Deficit against Annual Charges (B)	-	-
Surplus/Deficit against Earmarked Levies (C)	-	-
Other Income of the school (D)	-	-
Total (A+B+C+D)	-	-
Less: Any Other Expenses/expenditure proposed by the school not covered above (rows can be added here for diff heads)		
Affiliation/CBSE Fee	-	-
Audit Fee	-	-
Bank Charges	-	-
Conveyance	-	-
Misc. Expenses	-	-
Advertisement Expenses	-	-
Scholarship Expenses	-	-
Membership Fee	-	-
Garden & Ground Expenses	-	-
health & medical Eexpenses	-	-
News Papers & Periodicals	-	-
Student Welfare Expenses	-	-
Postage	-	-
Smart Classes	-	-
Printing & Stationary/Exam/Art & Craft	-	-
Lease Rent	-	-
Telephone & Internet Expenses	-	-
Lab Expenses	-	-
Legal & Professional Expenses	-	-
Net Surplus/Deficit of the school	-	-
Development Fee Surplus/Defcit	-	-

V Summary of Reserves and Funds as at 31st March 2017

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
Recognised unaided Private School Fund		
Capital Fund		
General Fund	-	-
Corpus Fund		
Gratuity Fund & Leave Encashment/Salary Reserve	-	-
Reserve Fund		
Development Fund		
Any Other Fund or reserve		
Salary Provision	-	-
Depreciation Reserve Fund		
Total	-	0

VI Summary of Investments, Bank Balance, Fixed deposits, Cash in hand and balance with the society/other school as at 31st March 2017

Particulars	Provisional Amount (2017-18)	Estimated Amount (2018-19)
FDR (Development Fund)		
FDR (Gratuity Fund)		
FDR (CBSE)		
FDR (Salary Reserve jointly with DOE)	-	-
Bank Balance (XXXX Fund)	-	-
Bank Balance (General Fund)	-	-
Cash in hand	-	-
Balance with Society (Receivable)	-	-
Balance with other schools (Receivables)	-	-
deposits against service availed e.g. telephone security with service provider)	-	-
Any other balance with bank or FDR's or investments(row can be added)	-	-
Fixed Deposit with Delhi High Court	-	-
Total	-	0

Appendices

Appendix -2

Fee Receipts

School Name- XYZ Public School

Address - Delhi

To Bank – HDFC Bank

Bank A/c no. 999999999999

Name Of Student

Admission No.

Class – III - D

Father's / Mother's Name

Fee Period

Last Date

Type Of Fees	Amount
Admission Fee	
Annual Charges	
Tuition fees	
Bus fees	
Development Fee	
Smart Class Fee	
Other/ Earmarked Levies	
Total Fees	
Late Fine	
Previous Amount	
Grand Total	

Mode Of Payment Cash Cheque

Cheque No.:

Dated

School Name

Address :-

[illegible]

Suggested Proformas of Staff Statement

[illegible]

School Name

SALARY FOR THE MONTH OF ----- PAID IN-----

[illegible]

School Name

Purchase Requisition

Requisition NO. _____ Date _____

Department _____

Purpose _____

Date by which material/Service Require _____

Sl No.	Item	Specification	Qty	Remarks

Signature

School Name

Comapartive chart

procurement of _____

purchase requisition No. _____

Particular	Vendor 1	Vendor -2	Vendor -3
Address			
GST No.			
Price			
Tax			
Transport			
Total Cost			
Modal No.			
Specification			
Warranty			
Reputation			
Toatal Experience			
Experience with School			
Reference			

Minutes of purchase committee

Date _____

Purchase committee is in receipt of purchase requisition NO. _____ Dated _____
for procurement of _____

Purchase committee invites quotations from the following vendors

1. Vendor -1
2. Vendor -2
3. Vendor -3

Purchase committee evaluate all quotations in detail as follows

Particular	Vendor 1	Vendor -2	Vendor -3
Address			
GST No.			
Price			
Tax			
Transport			
Total Cost			
Modal No.			
Specification			
Warranty			
Reputation			
Toatal Experience			
Experience with School			
Reference			

On the basis of above evaluation, purchase committee is on view to awards work order/purchase order to Vendor_____ and purchase committee are jointly and individually satisfied that the goods/services recommended for purchase are of the requisite quality and specifications priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question'.

Member (Name) -1

Member (Name) -2

Member (Name) -3

SCHOOL Name

PURCHASE ORDER/WORK ORDER

To	PO No.	Dated :-
	Po. Against	
	Delivery At:-	
Contact:-		

Dear Sir ,

We are pleased to place our order to you for the supply/Provide of the following material service as per the terms and condition maintained here under :-

S. No.	Description	Qty	Unit	GST Rate	Rate	Amount

Total	
Gst	
Rupees (In The WOrds)	Grand
Total	

Payments Terms:

Remarks:-

Prepared By

Accepted By

For (School Name)

School Name
Address

Gate Pass Authorization for taking in Material

Company Name
Dated/ Time.....
Name.....

Vehicle No
Invoice / Delivery challan No
Signature.....

S. No.	Description of Item	Qty.	Remarks

Checked By

Signature

SAMPLE FIXED ASSETS REGISTER								
Item	Cost	Vendor Name	Invoice No.	Date Purchased	Qty	Cummulative Quantity	Where Kept	Identity No's.
COMPUTERS								
OFFICE EQUIPMENT								
ART								
AUDIO-VISUAL								

Item Name - Attendance Register

[illegible]

Guru Dronacharya Award 2018



Physical Education Teachers Award 2018









Compiled by: MR BHARAT ARORA, GENERAL SECRETARY



Action Committee
Unaided Recognised Private Schools, India