

FEE REGULATION OF UNAIDED PRIVATE SCHOOLS

Model Framework



**Education Division
National Commission for Protection of Child Rights**

Preface and Acknowledgement

Taking cognizance of the complaints received in the Commission regarding mental and emotional harassment of children due to fee-related dispute between parents and the school, NCPCR has developed a *Model Fee Regulatory Framework for Unaided Private Schools*. The framework has been developed by NCPCR under the mandate given to it u/s 13 of CPC Act, 2005 and in consonance with the child rights perspective as enshrined in the Constitution of India, also the UN Convention on the Rights of the Child (UNCRC). As school fee is a financial matter between the school authorities and the parents; therefore, it is to be dealt with the parents and not with the children.

The model framework is for private unaided schools which are 23 percent of the total school in India catering to 36 percent of total population of children attending school. The framework is a model document that may be recommended to States where the fee regulation mechanism is not working effectively.

The framework developed after examining the fee regulatory guidelines/laws/acts adopted by different State aims to provide a preventive strategy against physical, mental and emotional harassment of children in schools resulting from mutual dispute between school and parents on fees related issue. It includes inter alia the appointment and enhanced role of the Parent Teachers Association (PTA) in the nature of a School Management Committee (SMC) as prescribed by the RTE for government schools. Besides the PTA, a district fee regulatory committee and a state appellate authority Under the framework, the private school fee needs to commensurate with the school infrastructure and its facilities (including hostel, sports, co-curricular and extra-curricular activities).

I express my sincere gratitude to Ms. Stuti Kacker, Hon'ble Chairperson, National Commission for Protection of Child Rights (NCPCR) for her support in drafting of the framework. I am extremely grateful to Dr. Madhulika Sharma for her invaluable inputs in developing the framework and finalising the document. I extend special thanks to Dr. Mallika Basu, Task Based Consultant for developing the report based on analysis of the existing fee regulations in the States. I also thank the Legal Team of NCPCR for editing and vetting of the draft document.



(Priyank Kanoongo)
Member-Education
NCPCR

CONTENTS

S. No.	Chapter	Page
--------	---------	------

Preface

CHAPTER I **INTRODUCTION**

- | | | |
|----|--------------------------------------|---|
| 1. | Short Title, Extent and Commencement | 3 |
| 2. | Definitions | 3 |

CHAPTER II **DISTRICT FEE REGULATORY COMMITTEE**

- | | | |
|----|---|---|
| 3. | Formation and Functioning of District Fee Regulatory Committee (DFRC) | 4 |
| 4. | Submission of Proposal for Fee Determination..... | 5 |
| 5. | Procedure for Fee Determination..... | 6 |
| 6. | Order of Fee Determination and its Implementation | 8 |

CHAPTER III **PARENTS TEACHER ASSOCIATION**

- | | | |
|----|---|----|
| 7. | Composition of Parents Teacher Association (PTA)..... | 9 |
| 8. | Formation of Parents Teacher Association (PTA)..... | 10 |
| 9. | Functions of Parents Teacher Association (PTA)..... | 11 |

CHAPTER IV **REVISION, APPEAL, GRIEVANCE REDRESSAL AND MONITORING**

- | | | |
|-----|------------------------------------|----|
| 10. | Provision for Fee Revision..... | 11 |
| 11. | Appeal..... | 12 |
| 12. | Grievance Redressal Mechanism..... | 13 |
| 13. | Monitoring..... | 14 |

Annexure 1 Performa for Fee Fixation

Annexure 2 Estimate of Fee Structure

Annexure 3 State Legislations/Orders/Circulars

CHAPTER I
PRILIMINARY

1) Short Title, Extent and Commencement

- a) The framework may be called the “Model Fee Regulatory Framework for Unaided Private Schools”.
- b) Nothing contained in this framework shall be applicable to Schools receiving aid or grants to meet whole or part of its expenses from the Union Government, State Government or the local authority.
- c) Nothing contained in this framework shall be applicable to Private Play School as defined in Private Play School Regulatory Guidelines formulated by NCPCR. The fee regulation pertaining to the Private Play School and other such facilities would be in reference to the Early Childhood Care and Education (ECCE) policy as notified by the Government of India.
- d) The fee structure will be applicable from the entry level to the last higher class of the School.
- e) This framework may come into force after due notification as per procedures of the Union Government or respective State Governments. The respective Government may notify this framework or adopt content of this framework as legislation to regulate fee in unaided private Schools in their respective States.

2) Definitions

- a) “Affiliating body” means State Board of Education; Central Board of Education or any other Indian or International Examination body under which the said School is affiliated.
- b) “Appropriate Government” means State Government or Government of Union Territory in whose jurisdiction the School is situated.
- c) “Capitation fees” is any kind of donation or contribution or payment other than the fee determined by the District Fee Regulatory Committees (DFRC) for the School.
- d) “Committee” means District Fee Regulatory Committees (DFRC) constituted under sections 3 of the framework.
- e) “Competent Authority” means the District level Education Officer responsible for implementation, administration of all education related schemes, policies, laws/legislations etc. in the district as applicable in respective States/Uts.
- f) “Fee” means any amount collected directly or indirectly by a School for the purpose of imparting education or facilities/services related for imparting education

- g) “Fee Determination” is the process of class-wise fee fixation by the Committee and will be revised every three years.
- h) “Guardian” means a person having care and custody of the child and includes a natural guardian or guardian appointed or declared by a court or a statute;
- i) “Levels of Schooling” means the pre-primary Schooling (Class Nursery, LKG, UKG); Primary Schooling- I (Class I-II); Primary Schooling- II (Class III-V); Upper-primary Schooling (Class VI-VIII); Secondary Schooling (Class IX-X) and Senior Secondary Schooling (Class XI-XII).
- j) “National Commission for Protection of Child Rights” (NCPCR) means the National Commission for Protection of Child Rights constituted under Section 3 of the Commissions for Protection of Child Rights Act, 2005 (4 of 2006).
- k) “Parent” means either the natural or step or adoptive father or mother of a child;
- l) “Processing fee” means the amount as prescribed by appropriate Government for the purpose of processing the application for determination of fee for the School.
- m) “School” means an unaided private School, not receiving any kind of aid or grant to meet its expenses from appropriate Government or the local authority, affiliated by any formal Board of Education and recognized by appropriate Government and charging fees in any form for the purpose of imparting education and also as mentioned in Section 2 (n) (iv) of RTE Act 2009.
- n) “State Commission for Protection of Child Rights” (SCPCR) means the State Commission for Protection of Child Rights constituted under Section 17 of the Commissions for Protection of Child Rights Act, 2005 (4 of 2006)
- o) “State Appellate Authority” means Authority constituted under section 11 (b) of the framework

CHAPTER II
DISTRICT FEE REGULATORY COMMITTEE (DFRC)

3) Formation and Functioning of District Fee Regulatory Committee (DFRC)

- a) The State shall form a District Fee Regulatory Committee (DFRC) for regulation of School fees in each District of the State for regulation of fees in each School.
- b) The Committee shall be headed by the District Collector/ District Magistrate as Chairperson and consist of;
 - i) District Education Officer as Member Secretary for coordination and ensuring smooth functioning of the Committee and the office of DEO shall provide secretarial support to the Committee;

- ii) District Audit Officer/ Auditor of Pay & Accounts Officer/ Treasury Officer;
 - iii) District Road Transport Officer, for providing input on transport fee and ensuring duties as prescribed by Competent Authorities from time to time
 - iv) Principal of District Institute of Education and Training (DIET);
 - v) One Principal/Head Master of a renowned Government School such as Kendriya Vidyalaya or Navodaya Vidyalaya as deemed appropriate by the Chairperson of the Committee.
- c) For smooth functioning, the Chairperson of the Committee may nominate an official having administrative powers not below the rank of District Level Officer for the purpose of routine meetings and day to day functioning on behalf of the Chairperson. However any final order has to be approved and signed by the Chairperson only.
- d) The information of the Committee and its Members has to be submitted to State Education Department, State Education Board, SCPCR and concerned Regional Officer, CBSE/ICSE.
- e) The fee must be determined for each School separately as per the procedure mentioned in section 5. In this regard, the case of each School is required to be considered by DFRC, separately.
- f) The fee determined by the Committee having regard to relevant factors shall be binding on the School.
- g) The fee determined by the Committee shall be valid for a period of three academic years.
- h) The Committee shall review its order of fee determination on the orders of State Appellate Authority.

4) Submission of Proposal for Fee Determination

- a) The School shall submit a proposal to the Committee on the prescribed Performa in *annexure 1*. The proposal for fee determination for next year shall be submitted by 31st October¹ of the preceding year.
- b) The School shall pay such amount towards the processing fee, as may be prescribed by the State Government, along-with the proposal.
- c) The proposal shall contain all the requisite documents as specified in the Performa.

¹ In case the academic session begins from April 01st

- d) In case a School fails to submit a proposal within prescribed time limit or submits an incomplete proposal for fixation of fee;
- i) the Committee shall recommend to the appropriate Government to bar the School from taking any new admission for next academic year or to impose fine equivalent to 10 percent of the total revenue generated by the School/society/trust in the preceding year, as applicable.
- ii) Further, such Schools shall submit their proposal to the Committee on the prescribed Performa as provided in *annexure 1* before commencement of academic session.
- iii) if the School fails to submit proposal before commencement of academic year, the Committee shall recommend to the appropriate government to take over the Management of the School until School submits proposal as specified in the Model Framework.

Provided that the appropriate Government after taking over the School, shall appoint administrator not below the rank of Sub-Divisional Magistrate as administrative head of the School to ensure its smooth functioning.

During this period, no further developmental/procurement/construction activities shall be taken up in the School except activities related to education and safety of children.

- iv) if the School further fails to submit proposal for number of years as deemed fit by the appropriate Government, the appropriate Government shall withdraw the recognition of the School.
- e) The School shall be bound to supply any further information or statements which may be required by the Committee within the time limit specified by the Committee.
- f) The School shall apply for fee determination (as per the procedure laid down under section 4) every three years from the year of last fee determination;

5) Procedure for Fee Determination

- a) The appropriate Government shall develop a suitable online mechanism by use of digital technology/artificial intelligence.
- b) The online system shall be accessed by Administrator at State Level, and DFRC for respective districts.

Provided that the State Level Administrator shall have access to the information of all Schools in the State and the DFRC shall have access to proposals of Schools of their respective district only.

- c) Following is the procedure from proposal submission to fee determination
- i. The School will log in to the system and a unique login id will be generated for each School
 - ii. After logging in, the School shall submit proposal and the requisite processing fee as per the instructions provided and prompted on the system
 - iii. After the proposal is successfully submitted, the proposal will be analysed taking into consideration the variable indicators of expenditure and income (as given by the School in enclosed performas/forms/annexures including depreciation/loans/interests etc.) and constant indicators of the respective district (as specified in subsection (f) below) using software/artificial intelligence.
 - iv. The analysis will provide a range of fee i.e minimum and maximum fee a School can charge and the same shall be forwarded to the DFRC along with complete proposal of the School.
 - v. The Road Transport Officer (RTO) being Member of DFRC will examine the proposal for transportation fee based on state specific procedure for fixation of fare.
 - vi. The Committee shall, before passing the final order of fee determination of a given School, may offer separate hearing to the representative of the concerned School to present any additional/supporting information in favour of their proposal.
 - vii. Thereafter, a separate hearing shall be offered by the Committee to the Parents-Teacher Association (PTA) of that School to present their concerns, if any.
 - viii. For this, a schedule of hearing be published by the Chairperson of the Committee. The School shall communicate the date of hearing published by the Committee to the parents through PTA.
 - ix. The Committee shall take a decision on the proposal within a period of ninety days from the date of receipt of the proposal but not later than 31st January of each year.
- d) The proposal of Schools for determination of fees shall be examined taking into account the following indicators;
- i. Consumer Parity Index;
 - ii. Per Capita Expenditure of the respective District/State;
 - iii. City Allowance;
 - iv. Cost of land and building as per circle rate;
 - v. Approved intake of number of students
- e) The Committee may call for any further information or statements as are necessary for scrutiny of the proposed fee or fee structure from the School within the specified time limit.

- f) If required, the Committee may conduct a visit or may seek a spot verification report from the Competent Authority on basis of proposal submitted by the School.
- g) The increase in fee within the levels shall not be more than 10 percent of the preceding level.
- h) The student entering any class will be charged the fee for that class in the given year.
- i) The Committee shall adopt procedure as specified in section 5 for deciding the proposal submitted by the School.

Provided that the determined fee shall not be more than 10 percent of the fee determined in the preceding year.

6) The Order of Fee Determination and its Implementation

- a) The Committee shall issue an order including consolidated fee and excluding transportation, hostel and mess charges for three consecutive years;

Provided the order of fee determination shall also include the transportation fee, hostel and mess charges, separately;

Provided further that the fee determined by DFRC shall be the maximum amount of fee that the School can charge from a student.

- b) The School shall charge fee for Transportation and Hostel including mess charges from the actual number of students availing the facility.
- c) The Committee shall determine the level-wise and year-wise fees for next three academic years under a single head which may be levied or collected.
- d) The caution money, which is refundable at the time a student leaves the School, shall be fixed as per level of Schooling by the Committee and shall be charged only once.

Provided that when as child enters the next higher level of Schooling, only the differential amount shall be charged and the School shall maintain a separate account for caution money.

Also, the School shall refund the caution money along with the Transfer/School Leaving Certificate of the child.

- e) No School shall demand fee amounting to more than one quarter from any student at a time and demand of fee for more than one quarter at a time shall be construed as collection of capitation fee and such School shall be liable to be proceeded

against in accordance with the provisions of the RTE Act, 2009/ State Education Act.

- f) The fee determined by the Committee for Pre-Primary Schools, Primary Schools, Secondary Schools and Higher Secondary Schools shall be displayed by every School on its notice board and on its official website in State Official Language and also in English.
- g) The School shall publish a sample table for fee structure as provided in *annexure 2* in the prospectus every year to give an estimate of maximum fee that can be levied from a student from the year of admission of a student till completion of Schooling in the particular School.
- h) The School shall, in no circumstances, collect fee without providing receipt including the head/purpose under which the fee is charged.

CHAPTER III PARENT-TEACHERS' ASSOCIATION

7) Composition of Parents-Teachers Association (PTA)

- a) A School as defined in section 2 (m) shall constitute a Parents-Teachers Association (PTA) in prescribed manner as;
 - (i) PTA shall consist of one parent representative from each class (from each section of each class, as the case may be) such that three-fourth of Members of such Committee shall be parents or guardians
 - (ii) Out of the $\frac{3}{4}$ th Member parents, 25 percent of the total strength of parent Members shall be reserved for parents or guardians of children admitted under section 12 (1) (c) of the RTE Act, 2009 i.e. *the School specified in sub-clauses (iii) and (iv) of Clause (n) of Section 2 shall admit in class I, to the extent of at least twenty-five per cent. of the strength of that class, children belonging to weaker section and disadvantaged group in the neighbourhood and provide free and compulsory elementary education till its completion*
 - (iii) One teacher from each Level of Schooling i.e. pre-primary, primary-1, primary- 2; upper primary, secondary/senior secondary;
 - (iv) Provided further that 50 percent of the teachers shall be nominated by the School Management and 50 percent shall be nominated by the three fourth representative parents of PTA;

(v) One member of local Authority;

(vi) One representative Member of the School Management;

8) Formation of Parents-Teachers Association (PTA)

- a) There shall be only one PTA in every School which shall also function for issues other than mentioned in this framework
- b) The PTA shall be formed within one-month of the beginning of the academic session.
- c) The term of the PTA shall be one academic year.
- d) The schedule of formation of PTA including last date of filing self-nomination by the parents and date of draw shall be decided by the Competent Authority and informed to the Schools.
- e) For the purpose of ensuring participation of the parents of children admitted under section 12 (1) (c) of the RTE Act, 2009, School shall;
 - i) conduct draw for defining the classes/sections that shall be reserved for self-nomination only by parents of children admitted under section 12 (1) (c) of the RTE Act, 2009;
 - ii) draw shall be organised under the supervision of Principal/Head Master of a nearby Government School as nominated by the Competent authority
- f) For the reserved classes as per sub-section (e) above, only parents of children admitted under section 12 (1) (c) of the RTE Act, 2009 shall submit their self-nomination; however, for all other classes/section the self-nomination is open for all parents including parents of children admitted under section 12 (1) (c) of the RTE Act, 2009 in that particular class/section.
- g) The reservation of classes/sections to ensure participation of parents of children admitted under section 12 (1) (c) of the RTE Act, 2009 shall be made on rotation basis, that means, the succeeding class of the class which have been reserved in a given year shall not be considered for draw in the next year.
- h) The draw procedure for selection of the parent Members i.e. $\frac{3}{4}$ th of the total strength of PTA shall be undertaken by the School after the Principal receives the self-nominations from all interested parents [i.e. including the parents of children admitted u/s 12 (1) (c)] until the date specified by Competent Authority.

- i) After receiving self-nomination from the parents the School shall conduct the draw under the supervision of Principal/Head master of a nearby Government School nominated by the Competent Authority.
- j) Fifty per cent of Members of such Committee shall be women.
- k) In case, the ward of parent Member leaves the School in between the academic session, another parent/guardian from that class shall be inducted as Member into the PTA within one-month;
- l) The School Management shall display the names of PTA Member on their website as well as on the notice board of the School.

9) Functions of PTA

- a) The PTA shall appear before the Committee for hearing on fee determination as and when called by the Committee.
- b) The PTA shall conduct periodic meeting and minutes/decisions of the meeting shall be properly recorded and made available to the School Principal to be put-up on School's website and notice board.
- c) Principal of the School shall be responsible to provide the minutes of the meetings held by the preceding PTA.
- d) The Committee, during perusal of proposal of School for fee determination every three year, shall take note of these minutes.
- e) Or any other function as notified/prescribed by appropriate Government, Central government, affiliating body, competent authority from time to time.

Chapter- IV

Revision, Appeal, Grievance Redressal and Monitoring

10) Procedure for Fee Revision

- a) A School may, under following circumstances or as specified by Appropriate Government, apply for revision of the order for determined fee to the State Appellate Authority;
 - i) Change in affiliation Board;
 - ii) Any change in norms and standards of affiliating/recognising body.
 - iii) Introducing a new co-curricular activity;
 - iv) Introducing new facility such as transportation;
- b) The State Appellate Authority shall send the proposal, if accepted, to Committee for examination within thirty days of receiving the proposal.

- c) The Committee shall examine the proposal within a period of sixty days from the date of receipt of the proposal.
- d) The Committee may call for any further information or statements as are necessary for scrutiny of the proposed fee or fee structure from the School within the specified time limit.
- e) If required, the Committee may conduct a visit or may seek a spot verification report from the Competent Authority on the basis of proposal submitted by the School.
- f) The Committee, before passing the order of fee revision, shall offer separate hearing to the representative of the concerned School and PTA.
- g) The Committee, then, shall issue a revised order u/s 6

11) Appeal

- a) Any School being aggrieved by the order of the Committee under section 6, may file the application to the State Appellate Authority within a period of twenty-one days from the date of receipt of such order along-with payment of process fees.
- b) The State Appellate Authority shall comprise of not more than five Members with Commissioner of Public Instruction as Chairperson; Director or above from the Department of Education, Director or above from the Department of Finance, Member (Education) of State Commission for Protection of Child Rights (SCPCR), one Members as nominated by the Appropriate Government.
- c) The appellant shall have to submit a statement stating the grounds for appeal on the order of the Committee.
- d) The State Appellate Authority may call for additional information from the appellant, as it considers necessary and after considering the same and giving a reasonable opportunity of being heard to the appellant, may review, confirm, revise, remand to DFRC or cancel the order against which the appeal application is preferred.
- e) In case of cancellation, the State Appellate Authority shall determine the fees and send to DFRC for issuing orders u/s 6.
- f) The State Appellate Authority shall take decision on the appeal within a period of 30 days from the date of receipt of the said application.
- g) Orders passed by the State Appellate Authority shall be final unless challenged in the appropriate Court.

12) Grievance Redressal Mechanism

- a) The parents may submit a written complaint to the Competent Authority for non-compliance of orders of the Committee;

Further, the Competent Authority may take *suo-motu* cognizance or on recommendation of NCPCR and/or SCPCR to examine the compliance of the orders of the Committee.

- b) If it is observed that a school, which is having actual charge of or control over a child when the child is in school, is wilfully neglecting the child in a manner likely to cause the child unnecessary mental or physical suffering will be treated as violation of section 75 of Juvenile Justice Act, 2016;

In such case, the Competent Authority shall refer the case to the Police for enquiry under section 75 of Juvenile Justice Act, 2016 as school fee is a financial matter between the school authorities and the parents; and is to be dealt with the parents and not with the children.

- c) After receiving the complaint under sub-section (i), the Competent Authority shall examine the complaint and the compliance of the order of the Committee as a whole, within a period of sixty days in light of orders of the Committee, as under section 6, after affording a reasonable opportunity to the parties concerned.
- d) If found guilty, the Competent Authority shall issue directions to the School to implement the fee-determination orders of the Committee, as under section 6

Provided that the Competent Authority may issue a single direction for one or more complaints received against a single School within a stipulated time of 60 days

- e) In case if a School is found charging excess money against the fee-determination order, the Committee shall order the School to refund the excess amount of fee charged on the report of competent authority.
- f) On non-compliance of the order by the Competent Authority as in sub-section (c), the Competent Authority shall recommend the Committee to impose fine on School equivalent to 1% of the total revenue generated in the preceding year for the first time of non-compliance; 3% for second time of non-compliance; 5% for third time of non-compliance.
- g) After imposing fine, the DFRC shall upload the order on the fee determination portal.
- h) If the School continues to violate the order consecutively three times , the School shall be put under non-admission category;
- i) If the School fails to comply with the orders, the Committee shall recommend the appropriate Government to take over the management of the School.

Provided that the appropriate government after taking over the School, shall appoint administrator not below the rank of Sub-Divisional Magistrate as administrative head of the School to ensure its smooth functioning.

During this period, no further developmental/procurement/construction activities shall be taken up in the School except activities related to education and safety of children.

- j) If the School fails to comply with the orders for number of years as deemed fit by the appropriate government, the appropriate government shall withdraw the recognition of School.
- k) If the School fails to refund the amount as ordered by the Committee or fails to pay fine as imposed, the Committee shall proceed to recover the amount as an arrear of land revenue and the amount so recovered shall be paid to such persons as mentioned in the order and the penalty deposited in such manner as may be prescribed.
- l) If the complainant is not satisfied with the decision of Competent Authority, an appeal may be filed with the State Appellate Authority.
- m) The State Appellate Authority shall examine and redress the grievance within ninety days from the date of receipt of the grievance.

13) Monitoring

- a) NCPCR and SCPCRs, as the case may be, shall be responsible for monitoring the implementation of the Framework. For this following shall be powers of NCPCR/SCPCR as defined in section 31 and 32 of the RTE Act, 2009

The NCPCR constituted under section 3, or, as the case may be, the SCPCR constituted under section 17, of the CPC Act, 2005 (4 of 2006) shall, in addition to the functions assigned to the that Act, also perform the following functions, namely:

- (a) Examine and review the safeguards for the rights provided by or under any Law related to children and recommend measures for their effective implementation;*
- (b) Inquire into complaints relating to child's right to free and compulsory education; and*
- (c) Take necessary steps as provided under section 15 and 24 of the said CPC Act, 2005.*

(2) The said Commissions shall, while inquiring into any matters relating to child's right under clause c(1) , have the same powers as assigned to them under sections 14 and 24 of the said CPC Act, 2005.

(3) Where the SCPCR has not been constituted the appropriate Government may, for the purpose of performing the functions specified in clause 1 (a) to 1 (c), constitute such authority, in such manner and subject to such terms and conditions, as may be prescribed.

b) As per Section 32 of RTE Act, 2009

(1) Notwithstanding anything contained in section 31, any person having any grievance relating to the right of a child under this Act may make a written complaint a local authority having jurisdiction.

(2) After receiving the complaint under sub-section (1), the local authority shall decide the matter within a period of three months after affording a reasonable opportunity of being heard to the parties concerned.

(3) Any person aggrieved by the decision of the local authority may prefer an appeal to the SCPCR or the authority prescribed under sub-section 3 of section 31, as case may be.*

(4) The appeal preferred under sub-section 3 shall be decided by SCPCR or the authority prescribed under sub-section 3 of section 31, as case may be, as provided under clause (c) of sub-section (1) of section 31.

* In context of this framework the local authority should be read as Competent Authority as defined in section 2(e)

=====

PREFORMA FOR FEE FIXATION

(Fee regulation of next block i.e X+1, X+2, X+3 where X is the Academic Year of Proposal Submission)

SUMMARY SHEET

Summary information of (School)

1	Name of the Trust / Society				
2	Name of the School / Institute				
	Address (with Pincode)				
	Telephone No. (with STD code)				
	Fax No. (with STD code)				
	E-Mail ID				
	Website				
3	Level of School				
	Specify the Classes				
	Specify number of sections in each class				
5	Class-wise Total number of students admitted in the years mentioned herein against		Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)
6	Class-wise Total number of students admitted u/s 12 (1) (c) in the years mentioned herein against		Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)
7	Present Fess Structure of the school for Financial Years mentioned herein against		Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)
8	Class-wise Fees proposed by the school for three Financial Years mentioned herein against		Financial Year (X+1)	Financial Year (X+2)	Financial Year (X+3)

FORM A

For DFRC Office use only

DFRC File No.	
---------------	--

FORM - A (In two copies) Proforma for Information of the Society

2	Name of the Trust/Society			
	Address (with pin code)			
	Telephone No. (with STD code)			
	Fax No. (with STD code)			
3	E-mail ID			
	Website			
	Registration No. of the Trust/Society		Registration No.	
5	Year of Establishment of the Trust			
6	Name of the Trutees/Office Bearers		Enclose list with address along with mobile numbers	
7	Name of the Chairman along with his mobile number			
8	Name of the Secretary along with his mobile number			
9	Name of all the Schools established/ funded/ operated by the Trust/ Society (enclose separate sheet if required)	S.No.	Name of School	Level of Schooling
		S.No.	Name of School	Level of Schooling
		S.No.	Name of School	Level of Schooling
10	PAN of Trust/Society		PAN No. (Enclose copy of PAN No. of Trust/Society)	
11	TAN of Trust/Society		TAN No. (Enclose copy of TAN No. of Trust/Society)	
12	Annual financial report of Trust/Society for Academic Year (X-2) and Academic Year (X-1) along with the copy of complete Income Tax Return of Academic Year (X-2) and Academic Year (X-1)		Attach certified audited copy along with auditor's report of final accounts and copy of complete Income Tax Return of Academic Year (X-2) and Academic Year (X-1)	

Verification

I, _____ (full name in block letters), son/daughter of _____, solemnly declare that to the best of my knowledge, the information given in this Proforma and statements accompanying is correct and complete. I further declare that I am submitting this Proforma in my capacity as _____ and I am competent to submit and verify the same.

Place:
Date:

Signature
(Chairman/Secretary)

Form B-I

Form - B (In two copies) Proforma for information of (School)									
1	Name of the School								
	Specify the level of school								
2	Name of the Principal of the school with mobile number								
3	Name of the board to which this school is affiliated								
4	Notices issued by the DFRC/Competent Authority/State Appellate Authority for the Financial years mentioned herein-against for complain redressal	Financial Year (X) (Upto the date of proposal submission)			Financial Year (X-1)			Financial Year (X-2)	
	i Number of notices issued by authorities								
	ii Number of notices replied by the School								
	iii Number of notices resolved								
	iv Number of notices pending								
5	Total sanctioned strength	Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)					
	(Enclose copy of latest sanction letter also)								
6	Actual number of students admitted, class-wises and section-wise, during the years mentioned herein against	Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)					
7	Furnish the details of actual number of students admitted, class-wises and section-wise, during the years mentioned herein against (as submitted in Item No. 6 above)	Financial Year (X)	Financial Year (X-1)	Financial Year (X-2)					
8	Class-wise Total number of students admitted u/s 12 (1) (c) in the years mentioned herein against								
9	Total (must match with actual number of students admitted mentioned above)								
10	Drop-out Students (who have taken TC from the School as per under mentioned table)								
	Drop-Out During	Total No. of drop-out Students studying the course during the respective year	Drop-out						
			Total Students Dropped Out	Number of Students Dropped out admitted u/s 12 (1) (C)					
	Financial Year (X-2)								
	Nursery								
	LKG								
	UKG								
	1st								
	2nd								
	3rd								
	4th								
	5th								
	6th								
	7th								
	8th								
	9th								
	10th								
	11th								
	12th								
	Total								
	Academic Year (X-1)								
	Nursery								
	LKG								
	UKG								
	1st								
	2nd								
	3rd								
	4th								
	5th								
	6th								
	7th								
	8th								
	9th								
	10th								
	11th								
	12th								
	Total								
	Financial Year- X								
	Nursery								
	LKG								
	UKG								
	1st								
	2nd								
	3rd								
	4th								
	5th								
	6th								
	7th								
	8th								
	9th								
	10th								
	11th								
	12th								
	Total								
11	Date and year of initial recognition of school by Authority								
12	Date of renewal of recognition of school by Authority for current year			(Must enclose a copy of last inspection report of Regulatory Authority).					
13	Date and year of initial affiliation of school by Affiliating Board								
14	Date of renewal of affiliation of school by Affiliating Board for current year								
15	Whether any year since establishment of the school to the year of proposal submission (i.e X) has been derecognised/no-admission category by Authorities			Yes/No (If Yes, Enclose relevant letter from Regulatory Authority)					

Form BI (Cont.)

16	Salary and Staff Details			Enclose details as per Annexure-I, Annexure-II and Annexure-III.							
17	Teaching Staff			Furnish details of teaching staff in the following format							
	Requirement as per RTE Act, 2009 and Affiliating Body norms			Filled Post			Trained	Untrained	TET/CTE T	Total Filled	Vacant Posts
18		Regular	Adhoc	Contract							
	For pre-school										
	Primary										
	Upper-primary and secondary										
	Senior Secondary										
	Physical Education Teacher (do not mention staff appointed for co-curricular here)										
	Music Teacher (do not mention co-curricular here)										
	Any other teacher requiring special training/special education										
19	Non Teaching Staff			Furnish details of non- teaching staff in the following format.							
	Requirement as per Regulatory Body norms			Filled Post						Total Filled Posts	Vacant Posts
		Regular		Contract							
	Clerk										
	Lab. Attendant										
	Sweepers										
	Peons										
	School Transport Driver										
	Care taker										
	Bus attendant										
	Gardener										
	Canteen Staff										
	Guard										
20	Student - Teacher Ratio										
	a) With approved staff only										
	b) With (regular+ contract) staff										
21	Furnish details of results in the following format										
	For Financial Year (X-1)										
	Year	No. of students appeared in examination (Secondary/Senior Secondary)				% of Result					
		Regular									
	10th										
	12th										
22	Whether Institution/Society is involved in conducting any other activity using the same school infrastructure/staff in which some/all students of the school are participation such as coaching, summer camps, language classes etc.			Yes/No (If yes, furnish following details of said activities/courses)							
	Activity	Fee per student /participan t	No. of students /participan ts	Total fees received	Total expenditure on such activity/course					Surplus/(Deficit)	
	Others (please										
	Activity	Fee per student /participan t	No. of students /participan ts	Total fees received	Total expenditure on such activity/course					Surplus/(Deficit)	
	Others (please										
23	Audited Financial Statements of the School			Attach Audit Report along with Audited Final Accounts for the last two years i.e. Financial Year (X-2) and Financial Year (X-1)							
24	Furnish comparative data of Audited Financial Statements of the course			Furnish comparative data of Audited Final Accounts in the below mentioned chart for the last two years i.e. Financial Year (X-2) and Financial Year (X-1)							

25 Financial Information for the Financial Year (X-1) and Financial Year (X)						
i. Give details of common expenses apportioned between different activities in the following format						
S.No.		Head of expenditure		Total Expenditure		
1		Transport				
2		Salary Expenses- Teaching Staff				
3		Salary Expenses- Non- Teaching Staff				
4		Maintenance				
6		Infrastructure				
Note: Also enclose working and basis of apportionment of common expenses						
ii. Interest paid/ provided on loans						
Give details as per enclosed Annexure-IVA and Annexure-IVB and also enclose copy of loan sanction letter						
iii. Advertisement Expenses						
Furnish details as per following table:						
S.No.		Particulars			Amount	
1		Faculty Recruitment				
2		Admission u/s 12 (1) (c) of RTE Act, 2009				
3		Conference/ Seminar/Competition				
5		Others (Please specify each head individually)				
		TOTAL (must match with audited Income and Expenditure figure)				
iv. Rent						
Furnish details as per following table:						
S.No.		Particulars			Amount	
1		Paid for Building Premises				
2		Paid for staff residence and not debited in salary head				
3		Office Rent				
4		Paid for Vehicle				
5		Paid for Equipment				
6		Others (Please specify)				
		TOTAL (must match with audited Income and Expenditure figure)				
v. (a) Whether Hostel Facility is available						
If yes, mention capacity						
Yes/No						
Boys						
Girls						
Total Capacity						
(b) Whether Hostel accounts maintained separately? (i.e. not clubbed with Audited Income & Expenditure furnished above)						
Yes/No/NA (If Yes, enclose Audited Income & Expenditure Account of the same and also furnish following details. If No, give details in annexure-V)						
No. of students using		Fees charged per student pa		Total Hostel Fees received		Total Expenses on Hostel
vi. (a) Whether Mess Facility is provided to Hostellers						
Yes/No						
(b) Whether Mess accounts maintained separately? (i.e not clubbed with Audited Income & Expenditure furnished above)						
Yes/No/NA (If yes, enclose audited Income and Expenditure Account of the same also furnish following details. If No, give details in Annexure-V)						
No. of students using		Fees charged per student pa		Total Mess Fees received		Total Expenses on Mess
vii (a) Whether Transportation Facility is provided to students						
Yes/No						
Whether school own buses or is hired on rent						
Number of Children availing Transport Facility						
Number of buses						
Distance of school from zero mile stone of the City in which school is situated.						
(b) Whether Students Transportation accounts maintained separately? (i.e not clubbed with Audited Income & Expenditure furnished above)						
Yes/No/NA (If yes, enclose audited Income and Expenditure Account of the same also furnish following details. If No, give details in Annexure-V)						
No. of students using transport facility		Fees charged per student pa		Total Transport Fees received		Total Expenses on Transport
S.No.		Nature/Head of Transportation Expenses of Students			Amount	
1		Diesel				
2		Bus hire charges				
3		Salary of Transport Staff				
4		Repairs & Maintenance				
5		Licence Permit Fees				
6		Others (please specify)				
viii (a) Whether there is a tuck shop in the school selling books, stationary etc.?						
Yes/No						
Total earning of the tuck shop						
Expenditure on the tuck shop						
xi (a) Whether any scholarship / freeship / concessional fess etc. has been granted to students [excluding students admitted under 12 (1) (c)]						
Yes/No (if yes, give details of source of scholarship / freeship / concessional fess, etc.)						
xi (b) If yes, the amount thereof and the head where it has been parked in the Income and Expenditure Account.						
x Whether any amount has been spent on student welfare						
Yes/No (If Yes, furnish the following details)						
S.No.		Head where parked in Income and		Nature of Expenditure		Amount
1		Insurance		Insurance of Students		
2				Provision of medical facilities		
3		Total		Others (please specify)		
xi Whether any scholarship / freeship / subsidy in fess etc. has been reimbursed by Central / State Government or any of its deparment in respect of students admitted under 12 (1) (c) and SC/ST students						
Yes/No (If Yes, furnish the following details)						
S.No.		No. of students		Fees reimbursed per		Total Fees reimbursed
1						
2						
3						
xii Whether Growth and Development Fund accounts maintained separately? (i.e. not clubbed with Audited Income & Expenditure furnished above)						
Yes/No/NA (If yes, enclose audited Income and Expenditure Account of the same also furnish following details. If No, give reasons for not maintaining separate accounts and also furnish following details.)						
Receipts:						
Year		No. of Students		Growth & Development fee per Student		Total Growth & Development Fees Received
Financial Year (X-2)						
Financial Year (X-1)						
Financial Year (X)						
Total (A)						
Expenditure on Growth and Development:						
Head of Expenses		Financial Year (X-2)		Financial Year (X-1)		Financial Year (X)
Consturction Fixed Assets						
Acquisition of Fixed Assets						
Others						
Total (B)						
Give reasons for short / excess expenditure [A - B]						
xiii Amount of total donation/amount other than school fee for any purpose in any form, received by the Society from the date of establishment of Institute till March						
xiv Submit the details of caution money returned in the undermentioned format						
S.No.		Financial Year		Total Caution Money Returned		No. of students
1		Financial Year (X-2)				
2		Financial Year (X-1)				
3		Financial Year (X)				

xv	Details of Income/Receipts		Furnish details of all Income (segregating the same nature wise in as much detail as possible) received in the following format				
S. No.	Head of Income	Amount	Whether credited in Income and Expenditure Account of Institution. (Yes/No)	Head of Income where reflected in the Income and Expenditure Account	Specify the nature and purpose for which the same has been received		
A	Tuition Fees						
B	Development Fee						
C	Sports Fee						
D	Co-curricular activities fee						
E	Library/Book Bank Fee						
F	Internet & Email facility fee						
G	Cultural Activity fee						
H	Registration fee						
I	Fine & Penalty						
J	Prospectus Sale						
K	Books & Study Material Sale						
L	Alumni Fees						
M	Admission Fees						
N	University Fees						
O	Hostel Fees						
P	Mess Fees						
Q	Transportation Fees						
R	Cauton Money						
S	Rent Receipts						
T	Donation						
U	Annual Charges						
U1	Specify the purpose of annual charges						
V	Donation						
W	Interest						
	- On Cauton Money						
	- Other Deposit						
	- Saving Bank						
	- Other (Please specify)						
xvii	Dividend						
Y	Examination and Enrollment Fees						
Z	Any Other Fee(Please Specify)						
26	Fixed Assets and Depreciation		Enclose Fixed Assets schedule for prepared in accordance with the rate of depreciation prescribed as per Annexure-VI as per Gross Block basis along with land details as per Proforma.				
27	Details of Tuition Fees collected during last three years in under-mentioned Proformas						
Studying in the Class			Open Seats			Total Seats	
			No. of Students (E)	Fees per Student	Total Fees Collected/Collectible (F)	No. of Students (A+C+E)	Total Fees Collected/Collectible (B+D+F)
Financial Year (X-2)							
Nursery							
LKG							
UKG							
1st							
2nd							
3rd							
4th							
5th							
6th							
7th							
8th							
9th							
10th							
11th							
12th							
Total							
Financial Year (X-1)							
Nursery							
LKG							
UKG							
1st							
2nd							
3rd							
4th							
5th							
6th							
7th							
8th							
9th							
10th							
11th							
12th							
Total							
Financial Year (X)							
Nursery							
LKG							
UKG							
1st							
2nd							
3rd							
4th							
5th							
6th							
7th							
8th							
9th							
10th							
11th							
12th							
Total							
28	Whether Financial Year (X+1) will be the first Financial Year of School		Yes/No (If Yes, enclose copy of Proposal submitted to Recognition Authority/Affiliating Authority and Audited Balance Sheet of the Society of previous two years)				
29	Fees proposed by the School for Financial Years mentioned herein against		Financial Year (X+1)	Financial Year (X+2)	Financial Year (X+3)		
30	Justification for fees proposed as above		Enclose working sheet including justification for the fee proposed as above.				
Verification							
(The person signing the Verification clause must satisfy himself/herself about correctness of the information before affixing his/ her signature)							
I, (full name in block letters), son/daughter solemnly declare that to the best of my knowledge, the information given in this proforma and statements accompanying is correct and complete. I further declare that I am submitting this proforma in my capacity and I am competent to submit and verify the same.							
Date :		(Sign with stamp) Chairman/Secretary					
Place :							
Auditors Certificate							
We have audited the above said Proforma and Annexures thereof. In our opinion and to the best of our information and according to explanations given to us the particulars given in the said Proforma and Annexures thereof are true and correct.							
Date :		For XYZ & Co. Chartered Accountants					
Place :		(ABC) Partner/Prop. M. No.					
Note: Above certification should be given by the statutory auditor of Society/Trust/School.							

Financial Information - I

Financial Information							
Furnish Comparative data of Audited Financial Statement							
Proforma for information Society							
(Society)							
INCOME & EXPENDITURE ACCOUNT							
EXPENDITURE (Heads as per Audited Income and Expenditure Account)	Academic Year (X-2)	Academic Year (X-1)	Academic Year (X)	INCOME (Heads as per Audited Income and Expenditure	Academic Year (X-2)	Academic Year (X-1)	Academic Year (X)
Surplus							
TOTAL							
Balance Sheet							
LIABILITIES (Heads as per Audited Balance Sheet)	Academic Year (X-2)	Academic Year (X-1)	Academic Year (X)	ASSETS (Heads as per Audited Balance	Academic Year (X-2)	Academic Year (X-1)	Academic Year (X)
TOTAL				TOTAL			
Cash Flow Statement (Indirect Method)							
Cash flow Schedule (Particulars)	X-2	X-1	X	Cash Flow(Head as per Audited Particulars)	X-2	X-1	X
TOTAL				TOTAL			

Financial Information – II

Financial Information

Furnish Comparative data of Audited Financial Statement

Proforma for information School

(School)

INCOME & EXPENDITURE ACCOUNT

EXPENDITURE (Heads as per Audited Income and Expenditure Account)	X-2	X-1	X	INCOME (Heads as per Audited Income and Expenditure Account)	X-2	X-1	X
Surplus							
TOTAL							

Balance Sheet

LIABILITIES (Heads as per Audited Balance Sheet)	X-2	X-1	X	ASSETS (Heads as per Audited Balance Sheet)	X-2	X-1	X
TOTAL				TOTAL			

Cash Flow Statement (Indirect Method)

Cash flow Schedule (Particulars)	X-2	X-1	X	Cash Flow(Head as per Audited Particulars)	X-2	X-1	X
TOTAL				TOTAL			

Annexure I (i)

A. SALARY STATEMENT OFSCHOOL

I Primary Sheet (As per audited final accounts of(Course) for Year (X-1))

S. No.	Heading (as per audited final accounts of Year (X-1) of School)	Amount
1	Salary and Wages	0.00
2	Other Heads (if amount of salary covered in any other head)	0.00
	a) Consultancy	0.00
	b) EPF	0.00
	c) Security Expenses	0.00
	d) Wages and Labour Expenses	0.00
	e) Rent or other perquisite/facilities provided/paid or reimbursed to Employees	0.00
	f) Others	0.00
Total (A)		0.00

II Secondary Sheet

S. No.	Particulars	Total Salary during 2016-17
B1	For Teaching Staff	0.00
B2	For Administrative Staff	0.00
B3	Non Teaching Staff	0.00
B4	Others, if any	0.00
Total (B)		0.00

Note: Total (B) must match with Total(A).

Annexure I (ii)

A. SALARY STATEMENT OFSchool

Annexure to Item No. B1 of Secondary Sheet (For Teaching Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Whether included in employees list submitted to Regulatory Authority (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of the Preceding Year of Year of Proposal Submission	Gross Salary for the period April 01st to March 31st of Year (X-1)	
1											0.00	
<small>Note: Must match with Item No. B1 of Secondary Sheet</small>											Total	0.00

Annexure to Item No. B2 of Secondary Sheet (For Administrative Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Whether included in employees list submitted to Regulatory Authority (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of the Preceding Year of Year of Proposal Submission	Gross Salary for the period April 01st to March 31st of Year (X-1)	
1											0.00	
<small>Note: Must match with Item No. B2 of Secondary Sheet</small>											Total	0.00

Annexure to Item No. B3 of Secondary Sheet (Non Teaching Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Whether included in employees list submitted to Regulatory Authority (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of Year of Proposal Submission	Gross Salary for the period April 01st to March 31st of Year (X-1)	
1											0.00	
<small>Note: Must match with Item No. B4 of Secondary Sheet</small>											Total	0.00

Annexure to Item No. B4 of Secondary Sheet (Other Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Whether included in employees list submitted to Regulatory Authority (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March the Preceding Year of Year of Proposal Submission	Gross Salary for the period April 01st to March 31st of Year (X-1)	
1											0.00	
<small>Note: Must match with Item No. B5 of Secondary Sheet</small>											Total	0.00

REPORT:

We have audited the above statement for the period _____ and we certify the correctness of the above statement. Further, we also certify that salary of an employee is considered only in one school for which the proposal has been submitted out of _____ no. of institutions etc. run by Trust/Society and not in more than one school or any other institution etc. run by the society

PLACE:

DATE:

Notes:

1 Above certification should be given by the statutory auditor of society/trust/school.

2 Further if an employee's salary is included in more than one school/institution etc. then give the name of each school/institution etc. amount of salary debited in each respective college during the period April 01st to March 31st of Year (X-1) and basis of apportionment of such salary.

ABC
For X Y Z & Co. Partner/Prop.
Chartered Accountants M. No. 123456

Annexure III (i)

A. SALARY STATEMENT OF (Course) ofCOLLEGE / INSTITUTION

I Primary Sheet [As per audited final accounts of (School) for the Year (X)]

S. No.	Heading (as per provisional final accounts of 9 months of the year (X-2) of the school)	Amount
1	Salary and Wages	0.00
2	Other Heads (if amount of salary covered in any other head)	0.00
	a) Consultancy	0.00
	b) EPF	0.00
	c) Security Expenses	0.00
	d) Wages and Labour Expenses	0.00
	e) Rent or other perquisite/facilities provided/paid or reimbursed to Employees	0.00
	f) Others	0.00
Total (A)		0.00

II Secondary Sheet

S. No.	Particulars	Total Salary during April 01st to March 31st of Year (X-1)
B1	For Teaching Staff	0.00
B2	For Administrative Staff	0.00
B3	For Non Teaching Staff	0.00
B4	Others, if any	0.00
Total (B)		0.00

Note: Total (B) must match with Total(A).

Annexure III (ii)

A. SALARY STATEMENT OF (Course) ofCOLLEGE / INSTITUTION

Annexure to Item No. B1 of Secondary Sheet (For Teaching Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of Year of Proposal Submission	Gross Salary for the period April 01st to March 31st of Year (X)	
1										0.00	
Note: Must match with Item No. B1 of Secondary Sheet										Total	0.00

Annexure to Item No. B2 of Secondary Sheet (For Administrative Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of Year of Proposal	Gross Salary for the period April 01st to March 31st of Year (X)	
1										0.00	
Note: Must match with Item No. B2 of Secondary Sheet										Total	0.00

Annexure to Item No. B3 of Secondary Sheet (For Non Teaching Staff)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of Year of	Gross Salary for the period April 01st to March 31st of Year (X)	
1										0.00	
Note: Must match with Item No. B4 of Secondary Sheet										Total	0.00

Annexure to Item No. B4 of Secondary Sheet (For others)

S. No.	Names	Designation	PAN	Aadhar Number	Common Resource (Yes/No)	Date of appointment	Date of leaving if left during the year	Pay scale	Gross Salary for March of Year of Proposal	Gross Salary for the period April 01st to March 31st of Year (X)	
1										0.00	
Note: Must match with Item No. B5 of Secondary Sheet										Total	0.00

REPORT: We have audited the above statement for the period _____ and we certify the correctness of the above statement. Further, we also certify that salary of an employee is considered only in one school for which the proposal has been submitted out of _____ no. of institutions etc. run by Trust/Society and not in more than one school or any other institution etc. run by the society.

PLACE:
DATE:

For X Y Z & Co.
Chartered Accountants

ABC
Partner/Prop.
M. No. 123456

- Notes:**
- 1 Give the name of employees in the sequence of Regular employees first then adhoc employees and lastly employees on contract.
 - 2 Above certification should be given by the statutory auditor of society/trust/school.
 - 3 Further if an employee's salary is included in more than one school/institution etc. then give the name of each school/institution, amount of salary debited in each respective college during the period April 01st to March 31st of Year (X) and basis of apportionment of such salary.

Annexure IV

INTEREST STATEMENT

PART - A

Total Interest as per Audited Final Account of Academic Year (X-1) and Academic Year (X)

S. No.	Particulars (Submit detail of each loan separately)	Rate of Interest	Date of Sanction (enclose sanction letter)	Where Reflected [i.e. in the accounts of Institution/ Society+ Institution]	Loan Amount	Interest Amount
1	Interest on Term Loan No.1					
2	Interest on Term Loan No.2					
3	Interest on Term Loan No.3					
4	Interest on Unsecured Loan No.1					
5	Interest on Unsecured Loan No.2					
6	Interest on Loan for Working					
7	Interest on Loan for Working					
8	Other Interest (Specify)					

Total (Must match with the figure in Income and Expenditure Account. If not matching explain reasons) (A)

PART - B

Total Interest as per Audited Final Account of the Financial Year (X-1) and (X)

S. No.	Particulars	Purpose of Loan	Loan Amount	Interest & Bank Charges etc.		
				Financial Institution	Others	Total
				(i)	(ii)	(iii) [(i) + (ii)]
1	Interest attributable to amount borrowed for initial infrastructure development. (Give name of lender(s) along with interest paid to each one)					
2	Interest attributable to amount borrowed for Modernisation /Expansion forced due to change in norms of Regulatory Body. (Give name of lender(s) along with interest paid to each one)					
3	Interest attributable to amount borrowed for Modernisation /Expansion by the Institute voluntarily. (Give name of lender(s) along with interest paid to each one)					
4	Interest attributable to amount borrowed for Working Capital. (Give name of lender(s) along with interest paid to each one)					
5	Others (Please specify the nature) (Give name of lender(s) along with interest paid to each one)					
(B) Total						

Note:-Total(A) should match with Total (B). If not give reasons.

Notes-

- 1 Interest and charges on amount borrowed for subsequent development / setting up of infra-structure necessitated due to change in curriculum / course requirement / modernization / quality upgradation. This does not include interest and charges on capital expenditure related to establishment required as per Regulatory Body Norms in years subsequent to establishment which will be includible in item No. 1 i.e. Interest and charges attributable to establishment of the School as per recognising/affiliating body norms.
- 2 Provide above referred details separately in respect of Loan and Interest accounted for in the books of School and in respect of Loan and Interest accounted for in the books of Society / Trust.
- 3 Further if Society / Trust has taken a consolidated loan and used it for different School/Institution/ Courses then provide the basis and working of apportionment of said loan among different Schools/Institution/Courses

Annexure V

Please submit the details of receipts and expenditure related to mess, transportation, hostel, and such other heads if credited / debited to the Income & Expenditure Account for the Financial Year (X-2) and the accounting heads where these receipts / expenses have been parked / debited in the final accounts for Financial Year (X-2).

As per Audited Final Accounts of the Year (X-1) and (X)

S.	Particulars	Expenditure				Income	
		Amount	Head Where Parked	No. of Students availing facility	Fees per Student	Amount	Head Where Parked
1	Mess	-				-	
2	Hostel	-				-	
3	Transportation	-				-	
a	Exam Fees						
b	Development Fees						
c	Student Welfare Fees						
d	Others (please specify)						
	Total	-				-	

XYZ & Co.

Address

Chartered Accountants

Contact Details/Phone Number

Email

AUDIT REPORT FORMAT

We have audited the attached Balance Sheet _____ (School) (Run by _____ Society/Trust) as at _____ together with the Income & Expenditure Account of the School for the year _____ annexed thereto and we report as under:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (b) In our opinion, proper books of account have been kept by the Institution so far as appears from our examination of the books.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- (d) According to information and explanation given to us and books of accounts produced before us, there is no material concealment and misrepresentation about financial affairs.
- (e) No expenses of any other school/institution included in the Income and Expenditure Account. Where-ever the resources are shared with other schools/institutions also common expenses has been apportioned on proper basis and not in the arbitrary manner.
- (f) In our opinion, and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account give a true and correct view in conformity with the accounting principles generally accepted in India:
- (i) In so far as it relates to the Balance Sheet, of the state of affairs of _____ (School) as at _____
- (ii) In so far as it relates to the Income & Expenditure Account, of the Profit of _____ (School) for the year ended on that

For ABC & Co.
Chartered Accountants

Place:
Date:

XYZ
Partner/Prop.
M. No. 123456

Annexure VI (i)

FIXED ASSETS & DEPRECIATION SCHEDULE

For the year (X-1) say 2016-17

Name of Assets	Rate of Depreciation as decided by Appropriate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT	ADDITION	SALE	AS AT	UPTO	ADJUSTMENT	FOR THE	UPTO	AS AT	AS AT
		March 31st of 2016			March 31st of 2017			YEAR		March 31st of 2016	March 31st of 2017
X	A	B	C	D	E	F	G	H	I	J	
Land & Site Development					(A+B-C)			(D* $\frac{100}{100}$)	(E-F)+G	A-E	D-H
Building											
Lab / workshop / Laboratory											
Equipment											
Other Equipment											
DG Set											
Plant & Machinery											
Computers & Peripherals											
- Motor Car											
- Buses											
Furniture & Fittings											
Library Books *											
Others											
Total :Rs.		0	0.00	0.00	0	0.00	0	0.00	0.00	0.00	0.00
Year :Rs.		Input	Input	Input	A	Input	Input	E	Input	Input	I

Annexure VI (i)

FIXED ASSETS & DEPRECIATION SCHEDULE For the Financial Year (X) say 01.04.17 to 31.03.18

Name of Assets	Rate of Depreciation as per SLM X	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 31.03.17	ADDITION	SALE	AS AT 31.03.18	UPTO 31.03.17	ADJUSTMENT	FOR THE YEAR	UPTO 31.03.18	AS AT 31.03.17	AS AT 31.03.18
		A	B	C	D	E	F	G	H	I	J
Land & Site Development	0.00%				(A+B-C)			(D* $\frac{X}{100}$)	(E-F)+G	A-E	D-H
Building	1.63%										
Lab / workshop / Laboratory Equipment	7.07%										
Other Equipment	7.07%										
DG Set	7.07%										
Plant & Machinery	4.75%										
Computers & Peripherals	16.21%										
- Motor Car	9.50%										
- Buses	11.31%										
Furniture & Fittings	9.50%										
Library Books *	10.00%										
Others	4.75%										
Total :Rs.		0	0.00	0.00	0	0.00	0	0.00	0.00	0.00	0.00
Year :Rs.		Input	Input	Input	A	Input	Input	E	Input	Input	I

Annexure 2

Table – Estimate of Fee Structure

If the fee fixed for a student at the entry class i.e. Nursery is, say, Rs. 100

1	2	3	4	5	6
Class	Fixed Fee for 2018	Hike (10 percent)			
		2021	2024	2027	2030
Nursery	100 (X)	110	121	133	146
LKG	100				
UKG	100				
1.	110	121 (X)	133	146	160
2.	110				
3.	121				
4.	121	133	146 (X)	160	176
5.	121				
6.	133	146	160	176 (X)	193
7.	133				
8.	133				
9.	160				
10.	160	176	193	213	234 (X)
11.	192	211	232	255	280
12.	192	211	232	255	280 (X)

The above table is a sample to shows the pattern of increase in fees from entry level class (nursery) to the last class (XII). Column 2 is the fixed fee for the given year i.e. 2018 (for instance). Column 3 to column 5 is the increase in fee every 5 years.

When a student (X) enters class nursery, the fixed fee is, say, Rs. 100. After three years i.e. in 2021, the fee increases maximum 10 percent of the fees in 2018. Hence, the fees of student (X) in 2021 when the student is in class I, will be Rs. 121. Similarly, the fees in the 2024, in class 4 will be Rs. 176. In 2027, the fee for class 7 will be Rs. 234 and in class 12 in the year 2030 will be Rs. 280.

The student entering any class will be charged the fee for that class in the given year.

State Legislations/Orders/Circulars

Key features of different State interventions on regulating fee in private Schools

Different Models of State Regulation

Some state governments have laws to regulate School fees. Some have only recently initiated a step towards regulation. States however have different fee regulation act; also, they have run into different legal complications, which have come in the way of their proper implementation.

In 2009, Tamil Nadu was the first state to enact a law for regulating fee charged by private Schools. Under this law, a state-appointed committee determines whether the fee charged by each School is in accordance with prescribed factors. This law was challenged before the Madras High Court in 2010, which upheld it on the grounds that it did not prescribe a rigid fee structure but only invited the Schools to submit the same so it may be verified. In 2012, Rajasthan sought to emulate this model, although it has since run into legal complications. The Rajasthan High Court has flagged some issues with the uniform fee-fixation formula being used by the regulatory committee.

Maharashtra enacted a different model, under which no attempt is made to fix the fees. Schools are required to get their fee structure approved by an executive committee comprising parents and teachers, failing which the decision is forwarded to a district-level committee. This law came into force at the end of 2014. It is yet to see proper implementation. It has run up against a fresh round of protests by private Schools who are against the requirement to get their fee approved by parents.

The law on fee regulation started with Tamil Nadu in 2009, and was followed by Maharashtra, Rajasthan, Karnataka and Punjab. Haryana, Gujarat, and Delhi² also have brought in similar legislation to monitor fee structures of private Schools. In Uttar Pradesh, the recently elected government has started issuing orders to examine accounts of Schools, and control fee determination. Parents in states like Uttarakhand, Madhya Pradesh, Assam and Telangana have been asking their governments to curb the high fees charged by private Schools.

Overview of State Laws/Notifications/Circulars

The following table (Table 1) provides an overview of efforts/initiatives made by different States. Only those states are mentioned, which have enacted a law, initiated a Bill or issued any circulation/notification or taken some steps towards regulating private School fees.

States and their Initiatives to Regulate Fee in Private Schools		
STATES	ACT/BILL/ NOTIFICATIONS	Key Provisions
Tamil Nadu	Tamil Nadu Schools (Regulation of Collection of Fee) Act, 2009	Under the Act, a district committee will decide the maximum fee that can be charged by a private School affiliated to the state education board in the district. While Schools may object to the initial fixed fee

²Delhi proposed amendments to the Delhi School Education Act of 1973 to regulate fees.

		<p>once, the ruling of the committee is final and the fee is fixed for three years. Schools can apply for a revision of fees after this time period. The committee also has the power to verify whether Schools that are already affiliated with the Central Board of Secondary Education (CBSE) charge fees commensurate with the facilities</p> <p>The factors to be taken into account under the Act to fix the fees charged by Schools, other than administrative costs and a “reasonable surplus required for growth” are:</p> <ol style="list-style-type: none"> 1. Locality of the School, namely, Rural area, Town Panchayat, Municipality, District Headquarters, Corporation 2. Strength of the students 3. Classes of study, and 4. Status of the School, as indicated below:- <p>A. Schools having minimum infrastructure facilities as prescribed by the Government from time to time</p> <p>B. Schools having infrastructure facilities more than prescribed:-</p> <ol style="list-style-type: none"> i. Schools having more than minimum requirement of lab, more number of library books, classroom facilities and other sanitary and drinking water facilities ii. Schools having more than adequate classroom facilities, lab facilities, library area, number of books, very good sanitation facilities, highly protected drinking water facilities and other sanitary facilities together with high percentage of results iii. Schools fully equipped with modern facilities like Air Conditioner with 100% results
Rajasthan	Rajasthan Schools (Regulation of Fee) Act, 2016	<p>Every private School in the state will have to constitute a Parent-Teachers Association (PTA). Through lottery, willing parents will then be chosen for a School Level Fee Committee (SLFC). The committee will constitute a chairperson, representative of the management, School principal as secretary, three member teachers nominated by the School and five parents from the PTA. While the School management may propose the fee, it will have to present it before the SLFC at least six months before the next academic year.</p> <p>If the fee committee fails to decide the fee, the management will refer it to Divisional Fee Regulatory Committee (DFRC), to be constituted</p>

		<p>under a Divisional Commissioner, among other officials. Primarily, the DFRC will have to “adjudicate the dispute between the management and the Parent-Teachers Association” with regards to deciding the School fee. The orders passed by the DFRC shall be binding on the private School for three academic years. Above the DFRC, there will be a Revision Committee with the secretary of the elementary education department as chairperson.</p>
Maharashtra	<p>Maharashtra Educational Institutions (Regulation of Fee) Act, 2011</p>	<p>The act provides under section 3, a prohibition of collection of excess fees collection. Section 4 mentions a Parent-Teacher Association which shall be formed by the head of the School within 30 days from the beginning of academic year. An executive committee has to be made among the members of the PTA. Under this Act, a 3-layer mechanism has been made for the working and deciding the issues related to increases in the fees: Private Schools shall propose the fees structure to the executive committee who shall approve such proposal and shall communicate to the School management which shall be displayed on the notice board. It shall be binding and applicable for 2 academic years. The government will constitute the Divisional Fees Regulatory Committee (DFRC) who shall decide upon the matter if the Executive committee fails to approve the plan proposed by the management within 30 days and the matter has to be solved within 90 days of the application. The DFRC may pass any appropriate order as it may deem fit. In case the management and the committee fail to agree on such increase and the appeal to DFRC is preferred, the School is at liberty to increase the fees not more than 15% and if such is more than 15% then the approved plan of the DFRC shall be implemented. The government will also constitute a review committee which shall hear the appeals from the orders passed by the DFRC within 30 days.</p>
Gujarat	<p>Gujarat Self-Financed Schools (Regulation of Fees) Act, 2017</p>	<p>The fee structure prescribed in the Act for primary, secondary and higher secondary School is Rs.15, 000, Rs.25, 000 and Rs.27, 000 per year, respectively. All private Schools, which want to charge fees more than what has been prescribed, need to submit their proposal with the fee regulatory committee before imposing any hike. According to the Act, the state would be divided into four zones—Ahmedabad, Surat, Rajkot and Vadodara—and each zone will have a fees regulatory</p>

		<p>committee (FRC). Each committee is to be coordinated by district education officers. On a case by case basis, the Schools that seek to hike their fees do so by approaching the FRC before which it will have to justify the increase. The FRC has been given powers to verify the justifications offered by private Schools for the fees being charged by them.</p> <p>In case of violations of the Act, Schools will face punitive steps, which can even lead to their de-recognition</p> <p>Rejecting all petitions challenging the state Act, the Gujarat High Court has upheld that it was within the state government's powers to regulate fee structure for self-financed Schools. It ordered the implementation of the Act from 2018.</p>
Delhi	The Delhi School Education (Amendment) Bill; and Delhi School (Verification of Accounts and Refund of Excess Fee) Bill	<p>The Delhi School Education (Amendment) Bill prohibits Schools from charging the capitation fee for admission in any class, and screening procedure while admitting the child up to elementary level.</p> <p>The Delhi Schools Verification of Accounts and Refund of Excess Fee Bill has a host of provisions aimed at ensuring that private Schools show greater accountability in fees accepted and money spent.</p>
Uttar Pradesh (UP)	UP Self-financed Independent Schools (Regulation of fees) Bill-2017	<p>The private Schools, irrespective of any Board, charging fees above Rs.20, 000 per annum will be brought under the ambit of the proposed law.</p> <p>The Bill makes it mandatory for all private Schools to submit their fee statement online by December 31 every year.</p> <p>Under the proposed Bill, students will pay admission fee on their first admission to the School, at the time of promotion from class V to VI, at the time of promotion from class VIII to IX and at the time of promotion from class X to XI.</p> <p>The draft Bill proposes Rs.1 lakh penalty on Schools flouting provisions for the first time, Rs.5 lakh for the second and de-recognition in case they do the same for the third time.</p> <p>Once the new law comes into force, a zonal fee regulatory committee, headed by divisional commissioners, will monitor fee charged by Schools.</p>
Karnataka	Karnataka Education (Second amendment) Bill, 2017	<p>The Karnataka government has proposed amendments to the education Act which prescribes a fine of Rs.10 lakh on any School that charges more than the prescribed fee. Also, parents can seek immediate refund of the excess fee. However, the government is yet to finalize any formula for identifying the fee caps for Schools.</p>
Punjab	Punjab Regulation of	Under this, a regulatory body for regulating fee of

	Fee of Un-aided Educational Institutions Bill, 2016 (Punjab Act No. 47 of 2016).	<p>unaided educational institutions will comprise divisional commissioner, circle education officer, district education officer (secondary), district education officer (elementary), two educationists nominated by government, one educationists nominated by divisional commissioner. Any parent or student can file a complaint with a regulatory body with a self-attested affidavit and committee shall scrutinize it within 15 days and would redress it within 60 days.</p> <p>For fixing or increasing fee structure by an unaided educational institution, the following factors shall be kept in view, namely:-</p> <ul style="list-style-type: none"> • The infrastructure and facilities available or to be made available in the Unaided Educational Institution; • The investment made and salaries paid to the teachers and staff; and • Future plans for expansion and betterment of institution, subject however, to the restrictions of non-profiteering and non-charging of capitation fee. <p>The fee fixed shall be displayed by every Unaided Educational Institution at the conspicuous place in the School premises.</p> <p>The Unaided Educational Institution shall also ensure that the fee or funds charged by it from the parents or guardians, are not diverted from such institution to the society or the trust, as the case may be, which runs such institution or to any other institution, except as permissible (u/s 10 sub-section (4)).</p>
Andhra Pradesh	Andhra Pradesh Educational Institutions (Regulation of Admissions and Prohibition of Capitation Fee) Act, 1983 (A.P. Act No.5 of 1983)	In exercise of the powers conferred by Section 7 of Act, the Government of Andhra Pradesh hereby regulate the fee in private unaided Schools in the State as follows: The District Fee Regulatory Committee (DFRC) comprising of (a) the Dist. Collector or his nominee not below the rank of Joint Collector, (b) the District Educational Officer concerned and (c) the District Audit Officer / Auditor of Pay & Accounts Officer shall be constituted for approving fee structure for all private unaided Schools in the respective District.
Uttarakhand	Fee Regulation Act 2018 (under preparation)	The State Education department has prepared a draft of the proposed Act to regularize fee structure in the private Schools. Under the proposed act, 'Regulation Committees' at District and State level would be constituted. The committees would grade the private Schools on various parameters like infrastructure facilities, faculty and past record. The department would also fix the upper limit of fees under each

		<p>category. The department has brought in strict penalties in the draft. The term of the state level and district committees would be of two years.</p> <p>All Uttarakhand Parents Association (AUPA) – an umbrella body of the parents whose children are studying in the public Schools — that raised voice against the exorbitant fee structure and additional expenses charged by the Schools, had moved the High Court seeking remedy.</p>
Jammu & Kashmir	Draft Bill on fixation of fee structure of private Schools	<p>A draft bill has been prepared.</p> <p>The Government has constituted a School fee fixation committee (SFFC) to supervise the regulation of fee structure of all private educational institutions in the state. A law on fee fixation, if made, would enable the SFFC to “determine and regulate” the fee structure at private Schools in the state.</p>
Assam	(Possible) Legislation	The government plans to regulate the fees of private educational institutions by bringing out an appropriate legislation, which will be aimed at curbing the practise of private players about their charging exorbitant fees and rapid commercialization of the education sector. A regulatory board is also proposed under the initiative.
Telangana	A state government-appointed Committee headed by Prof T Thiurpathi Rao, former vice-chancellor of Osmania University, formed	The Committee recommended that School managements can be permitted to enhance fee by up to 10 per cent every year. If the Schools have to enhance fee beyond 10 per cent, they shall have to approach the district fee regulatory committees (DFRCs) which shall be constituted by the government. The School managements will have to justify as to why they want to enhance the fee beyond the prescribed limit.
Jharkhand	Jharkhand Education Tribunal (First Amendment) Bill of 2017	Under the Jharkhand Education Tribunal (JET) Act, 2005 there was no provision to regulate fees of the private Schools. The Tribunal was in place in the State but confined only to RTE guidelines. Now, it has been and its scope and powers widened. With complaints about high and inordinate fee charged by privately run Schools coming from different parts of the State, the draft Bill states that aggrieved parents can appeal to the district level committee headed by a deputy commissioner, and finally to the JET.
Madhya Pradesh	MP Private School Fees Regularity Bill, 2017	The Bill will regulate fee increments of private Schools and necessitates district committee to examine the documents and accounts presented before it by the private School management. Private Schools will not be able to raise fees by more

		than 10 percent. They will not be able to seek donations. They will be penalised if they do so. The Schools will be required to present three years of account details before district level committee to raise demand for fee hike.
West Bengal	A Self-Regulatory Commission formed	In an attempt to cap School fees, the state government has appointed a 16 member "self-regulatory commission". The commission is likely to classify all private Schools into four or five categories and then come up with separate bands of fee structures. The Schools will be classified on the basis of infrastructure, general facilities, academic facilities, reputation and performance. Any deviation from the standard rates, thereafter, will be adjudicated by the commission. In addition to disclosing their fee structures, the Schools will also have to submit their annual audited reports to the commission.
Haryana	Haryana School Education (Amendment) Rules, 2014	There shall be a committee to be known as Fee and Fund Regulatory Committee at the Divisional Level under the Chairmanship of Divisional Commissioner. The Committee on receipt of any complaint or otherwise is satisfied after due enquiry, that a private School has charged capitation fee or fee in excess of the fee as notified by the School, it would ensure redressal of the complaint so received within a period of 60 days from the receipt of the complaint and it may: (i) direct the concerned institution to refund the capitation fee or fee in excess of the fee as notified by the School, as the case may be.
<i>Source: State Act/Notifications/Internet based Resources³</i>		

Summing Up

Efforts are on in different states to regularize the fee structure in the Indian Schools. As evident, not all states have complied with the 2004 Supreme Court order.

Under order from courts – also pressure from protests by parents - several state governments (as mentioned above) have attempted to regulate the fees of private Schools. Prominently first among them is Tamil Nadu, which passed a fee regulation Act in 2009 setting up district-level fee regulation committees that fix the fees for private Schools for a period of three years. Some states are at different stages of enacting and/or implementing fee regulation legislations. However, how much of regulation will actually get implemented is what remains to be seen. For example, there are cases where Government orders is not being followed by the Schools.⁴

³ The table provides information as of 30 April 2018.

⁴ Schools in Telangana for instance have taken a stay order from the Hyderabad High Court on government order that temporarily stopped Schools from hiking fees.

While efforts must continue and each State must come up with at least a fee framework, what continues to irk parents is the fact that there is no framework, which can lead the States to decide a fee structure for private Schools.