

Government of National Capital Territory of Delhi
Directorate of Education
Old Secretariat, Delhi-110054

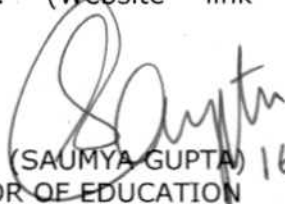
No. F.DE-15/ACT-I/WPC-4109/Part/13/ 7905 - 7913 Dated: 16-04-2016

ORDER

Whereas Rule 180 of the Delhi School Education Rules, 1973 prescribes that every Unaided Recognised Private School shall submit returns and documents in accordance with Appendix-II of said Rules.

And whereas, on scrutiny of the returns and documents submitted by various such schools, it is found that no uniform formats of returns and documents have been adopted by the schools and as such transparency and accountability to all stakeholders in the process cannot be ensured.

Now, therefore, in exercise of the powers conferred by clause (xviii) of rule 50 and rule 180 of the Delhi School Education Rules, 1973, the Director hereby specify that the format of return and documents to be submitted by schools under rule 180 read with Appendix-II of the Delhi School Education Rules, 1973 shall be as per format specified by the Institute of Chartered Accountants of India, established under Chartered Accountants Act, 1949 (38 of 1949) in Guidance Note on Accounting by Schools (2005) or as amended from time to time by this Institute. (Website link <http://resource.cdn.icai.org/23627research5.pdf>) (Formats enclosed)

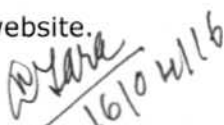

(SAUMYA GUPTA) 16/04/16
DIRECTOR OF EDUCATION

HoS/Manager,
All Private Unaided Recognized Schools,
NCT of Delhi.

No. F.DE-15/ACT-I/WPC-4109/Part/13/ 7905 - 7913 Dated: 16-04-2016

Copy to:-

1. Pr. Secretary to Hon'ble Chief Minister, GNCT of Delhi.
2. Secretary to Hon'ble Dy. Chief Minister/MoE, GNCT of Delhi.
3. P.S. to Secretary (Education), Directorate of Education, GNCT of Delhi.
4. P.S. to Director (Education), Directorate of Education, GNCT of Delhi.
5. P.A. to Addl. Director of Education (Act-I), Directorate of Education, GNCT of Delhi.
6. All District DDEs.
7. O.S. (IT) with the direction to upload the same on the Department's website.
8. Guard file.


16/04/16
(P. LATA TARA)
DEPUTY DIRECTOR OF EDUCATION (ACT-I)

resource.edn.icaai.org/23627_research5.pdf
 "Guidance Note on accounting by schools" (2005)

Name & Address of the School School id Receipt and payment A/C for the ended as on 31/03/20.... (School fund)	
Receipts Amount (in Rs.)	Payments Amount (in Rs.)
Opening balances Fees from students Tuition & other fees Admission fees Registration charges Examination fee Board examination Transportation charges Annual charges Hostel fee Fine Advance fee Interest Others FDR encashed Fees from students for Activities Sports fee Library fee Science fee Computer fee Other Donations and Grants Income from sale of items such as admission forms, prospectuses, magazines and other publications income from canteen contracts, cycle stand contracts, etc. Rent (from letting out school premises)	EXPENDITURE Staff payment & benefits Separately for teaching and Non-teaching staff Salaries and wages including Allowances Employee welfare including Retirement benefits Admin charges (PF) Insurance charges Invigilation charges paid Other employee costs Transportation expenses In respect of vehicles owned by the School in respect of vehicles not owned by the School including rentals paid and other expense, if any Affiliation charges Board Examination fee Paid/payable to the Board Hostel running expenses Administrative & General Expenses Rents, rates and taxes Communication expenses Printing & stationery Electricity and water charges Travelling & conveyance Expenses of teaching and Non-teaching staff Insurance charges Promotional expenses Remuneration auditors (including expenses Reimbursed Others Repairs & Maintenance Buildings Furniture & Fixtures Other Depreciation Financial Expenses such

	As interest on loans Loss on sale of fixed assets and investments other expenses Write offs and provisions Miscellaneous expenses FDR deposited Closing Balance
Total	Total

Name & Address of the School
School id
Income & expenditure A/C for the ended as on 31/03/20....

Previous year Amount (in Rs.)	Particular	Current year Amount (in Rs.)	Previous year Amount (in Rs.)	Particular	Current year Amount (in Rs.)
	EXPENDITURE			Fees from students	
	Staff payment & benefits Separately for teaching and Non-teaching staff			Tuition & other fees	
	Salaries and wages including Allowances			Admission fees	
	Employee welfare including Retirement benefits			Registration charges	
	Invigilation charges paid Other employee costs			Examination fee	
	Transportation expenses			Board examination	
	In respect of vehicles owned by the School			Transportation charges	
	in respect of vehicles not owned by the School including			Annual charges	
	rentals paid and other expense, if any			Hostel fee	
	Affiliation charges			Fine	
	Board Examination fee			Others	
	Paid/payable to the Board			Fees from students for Activities	
	Hostel running expenses			Sports fee	
	Administrative & General Expenses			Library fee	
	Rents, rates and taxes			Science fee	
	Communication expenses			Computer fee	
	Printing & stationery			Other	
	Electricity and water charges			Donations and Grants	
	Travelling & conveyance			Income from sale of items such as admission forms, prospectuses, magazines and other publications	
	Expenses of teaching and			income from canteen contracts, cycle stand contracts, etc.	
				Rent (from letting out school premises)	

<p>Non-teaching staff Insurance charges Promotional expenses Remuneration auditors (including expenses Reimbursed Others Repairs & Maintenance Buildings Furniture & Fixtures Other Depreciation Financial Expenses such As interest on loans Loss on sale of fixed assets and investments other expenses Write offs and provisions Miscellaneous expenses Excess of Income over Expenditure for the year Appropriations: Transfers to funds, e.g., Building fund, library fund, Science fund, etc. Transfers from funds</p>	
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Name & Address of the School
School id
Balance sheet as on 31/03/20....

Previous year Amount (in Rs.)	funds & Liabilities	Schedule	Current year Amount (in Rs.)	Previous year Amount (in Rs.)	Assets	Schedule	Current year Amount (in Rs.)
	UNRESTRICTED FUNDS				FIXED ASSETS	7	
	General fund				i.e.		
	Opening Balance	1			Land (free/lease hold)		
	Add. Surplus (Deficit)				Buildings		
	Add. Grants & donations relating To non-depreciable assets i.e. free hold land				Plant and machinery		
	Designated Fund	2			Vehicles		
(i)	Caution Money fund				Office equipments		
(ii)	Development fund				Computers		
(iii)	Depreciation reserve fund				Furniture and fixtures		
(iv)	Reserve fund				Science equipments		
(v)	Transport fund				Sports equipments		
(vi)	Staff welfare fund				Library books		
(vii)	Student welfare fund				Livestock		
(viii)	Gratuity fund				(as per detail attached at		
(ix)	E.L. encashment fund				Annexure-1)		
(x)	Other funds				Intangible assets		
	RESTRICTED FUNDS	3			(Include Computer Software)		
(i)	Endowment fund				Other fixed Assets		
(ii)	Funds related to depreciable /non-depreciable assets in respect of which assets are still to be acquired.				CAPITAL WORK		
(iii)	Balance of deferred income, e.g. grants and donations in respect of which specific depreciable assets have been acquired.				IN-PROGRESS		
(iv)	Funds related to specific items of Revenue expenditure not yet incurred.				INVESTMENTS		
					Against specific funds	8	
					Other investments	8 A	
					(School fund main A/c)		
					CURRENT ASSETS	9	
					Receivables		
					Donations and grants receivable		
					Others (please specify)		

Contd... 2

Name & Address of the School

School id

Balance sheet as on 31/03/20....

Previous year Amount (in Rs.)	funds & Liabilities	Schedule	Current year Amount (in Rs.)	Previous year Amount (in Rs.)	Assets	Schedule	Current year Amount (in Rs.)
	Loans	4			Balances with Banks (School fund main A/c)		
	(i) Secured				Cash Balances		
	(ii) Unsecured loan				Loans advances and deposits	10	
	(iii) Interest free loan				(i) Advances to staff		
	Current Liabilities	5			Interest bearing		
	(i) Creditors	5A			Non-interest bearing		
	For goods				(ii) Advances to suppliers/ contractors		
	For Services				for capital works		
	For Statutory Liabilities				for other contractor/ suppliers		
	(ii) Advance fee	5B			for material		
	(iii) Expenses payable	5C			for services		
	(iv) Other current liabilities	5D			Advances to Others		
	Where any item constitutes				Other amount		
	More of total current liabilities and				recoverable in cash or		
	And provisions, the nature and				Kind or for value to		
	Amount of such item should be				be received		
	Shown separately and the same				Prepaid expenses		
	Should not be included under this				Deposits (other than with Banks)		
	head.				Telephone		
	Provisions	6			Electricity		
	For retirement benefit				Other		
	Other (Specify)						

Name & Address of School

School id

Schedule related to balance sheet

Schedule 1. General fund

Balance at the beginning of the year

Addition during the year

Deductions during the year

Balance at the end of the year

The following particulars should be shown
in respect of Surplus/(Deficit)

Balance at the beginning of the year

Add: Excess of income over expenditure for the
Year after appropriations, if any.

Less: Excess of expenditure over income for the
Year after appropriations, if any.

Balance at the end of the year

Schedule 2&3 Designated funds

- (i) Caution Money fund
- (ii) Development fund
- (iii) Depreciation reserve fund
- (iv) Reserve fund
- (v) Transport fund
- (vi) Staff welfare fund
- (vii) Student welfare fund
- (viii) Gratuity fund
- (ix) E.L. encashment fund
- (x) Other funds

The following particulars should be shown
in respect of each Designated and restricted fund

Balance at the beginning of the year

Addition during the year

Deductions during the year

Balance at the end of the year

Schedule 4 to 6- Self explanatory

Name & Address of School
School id
Investment against specific funds
Investments as on 31/03/20....

Fixed deposits with Scheduled banks and interest
accrued thereon

Schedule related to balance sheet
Schedule-8

1 Caution Money investment

FDR
Accrued interest
Closing Balance

Total

2 Student Welfare Fund investment

FDR
Accrued interest
Closing Balance

Total

3 Staff welfare fund investment

FDR
Accrued interest
Closing Balance

Total

4 Gratuity Fund investment

LIC Group Gratuity Scheme Fund
Closing Balance

Total

5 Reserve Fund Investment

FDR
Accrued interest
Closing Balance

Total

6 Transport Fund investment

FDR
Security Deposit with DTC
Accrued interest
Closing Balance

Total

8 Development Fund Investment

FDR
Accrued interest
Closing Balance

9 Depreciation Reserve Fund Investment

FDR
Accrued interest
Closing Balance

Name & Address of School

School id

Income & Expenditure A/c

Detail of Designated Funds *

Income	Amount in Rs.	Expenditure	Amount in Rs.
Opening Balance		Expenditure incurred	
Received during the year		Deduction if any	
Interest			
Accrued interest		Closing balance	
Total		Total	

*

- (i) Caution Money fund
- (ii) Development fund
- (iii) Depreciation reserve fund
- (iv) Reserve fund
- (v) Transport fund
- (vi) Staff welfare fund
- (vii) Student welfare fund
- (viii) Gratuity fund
- (ix) E.L. encashment fund
- (x) Other funds

**Receipt & Payment A/c related to above Designated Funds
For the year ended 31/03/20.....**

Fund Bank Account

Income	Amount in Rs.	Expenditure	Amount in Rs.
Opening Balance bank A/c No.		Expenditure incurred	
Received during the year		FDR deposited	
FDR matured			
Interest received on FDR			
interest on saving bank A/c		Closing balance Bank account	
Total		Total	

Name & Address of School

School id

Receipt & payment A/c (School Fund) for the year ended as on 31/03/20.....

Receipts	Amount in Rs.	Payments	Amount in Rs.
Opening Balance bank A/c No.		Expenditure incurred	
Fees from students		FDR deposited	
Tuition & other fees			
Admission fees			
Registration charges		Closing balance Bank account	
Examination fee		Total	