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CBSE AFFILIATION FOR SCHOOLS

A Practical Guide for Promoters, Trustees & School Administrators

Updated Edition — June 2025

Based on CBSE Affiliation Bye-Laws 2018 and subsequent circulars/notifications

This guide has been prepared by Ravinder Gupta & Associates for educational and informational purposes. It summarises the CBSE Affiliation Bye-Laws 2018 and related circulars as of June 2025. Promoters and school administrators are advised to verify current norms on the official CBSE website (cbse.gov.in) and consult professional advisors before acting on any information contained herein. Laws and CBSE norms are subject to change.

SECTION 1: OVERVIEW AND KEY CHANGES IN 2018 BYE-LAWS

The Central Board of Secondary Education (CBSE) overhauled its Affiliation Bye-Laws in 2018, replacing the earlier 1988 framework (with piecemeal amendments). The revised Bye-Laws apply to all schools seeking fresh affiliation, extension, upgradation, or continuation of existing affiliation. Schools that were affiliated under the old framework have been progressively required to conform to the new norms.

1.1 Why the 2018 Overhaul Matters

- The 1988 Bye-Laws had become fragmented by over 30 years of ad-hoc amendments.
- The 2018 framework introduces a single, consolidated online application process via the CBSE Saransh/OASIS portal.
- Mandatory annual compliance disclosures are now required, with non-compliance attracting show-cause notices and potential de-affiliation.
- NEP 2020 has since added further academic expectations that overlay the 2018 framework (covered in Section 9).

1.2 Key Changes at a Glance

Area	Pre-2018 Position	2018 Bye-Laws Position
Application Mode	Physical / manual	Fully online via CBSE portal (cbse.gov.in)
Affiliation Types	Provisional / Regular / Permanent	Provisional (3 yrs) → Regular → Upgradation route maintained; Permanent affiliation criteria tightened
Land Norms	2 acres general; varied city rules	Retained with NEP 2020 overlay for activity spaces; 1 acre minimum for metro cities (25L+ pop)
Infrastructure	Basic labs & library norms	Mandatory ICT lab, smart classroom, barrier-free access (RPWD Act 2016 compliance)
Salary Compliance	State Govt pay parity	Pay parity maintained; mandatory payment via bank transfer (not cash)
Staff Qualifications	Based on NCT/UGC norms	NCTE 2014 norms for teachers; B.Ed mandatory; NTA NET/SLET for Sr. Secondary where applicable
Annual Returns	Periodic submission	Annual Mandatory Disclosure on school website + submission to CBSE by 30 September
Fee Regulation	School-level discretion	Fee-hike consultation with Parent Representatives; no capitation fee; state law compliance mandatory
Safety Compliance	Fire/sanitation certificate	Added: CCTV, transport safety policy, anti-bullying policy, POCSO compliance, POSH committee
CCE	Continuous and Comprehensive Evaluation	Replaced by Competency-Based Assessment from 2023 onwards; Class X board exam restored

SECTION 2: PRE-REQUISITES FOR SEEKING CBSE AFFILIATION

Before a school even applies to CBSE, a series of state-level and foundational steps must be completed. Failure to complete these renders the CBSE application infructuous.

2.1 Step 1 — Form the Legal Entity (Society or Trust)

A CBSE-affiliated school must be run by a registered, non-proprietary Society or Trust. The entity must:

- Be registered under the Societies Registration Act 1860 (or the applicable state Act, e.g., Haryana Registration and Regulation of Societies Act 2012, Delhi Societies Registration Act, etc.) OR under the Indian Trusts Act 1882 / relevant state Public Trusts Act.
- Have a clearly stated educational/charitable object in its Memorandum/Trust Deed.
- Be of non-proprietary character — control must not vest in a single individual or one family.
- List all members/trustees with full details (name, occupation, address, relationship to other members).
- Submit an affidavit from the Chairman/Secretary declaring the nature of relationships among members, duly attested.

Practical Tip: If the promoter family is dominant, ensure at least 3-4 independent members (educationists, professionals) are part of the governing body. CBSE inspection committees are specifically directed to verify this. A trust/society with all members from one family is a red flag.

2.2 Step 2 — Obtain State Government Recognition (NOC)

CBSE affiliation is available only after:

1. The school obtains formal recognition from the State Education Department for the relevant classes.
2. Either (a) the application is forwarded by the State Government, OR (b) a No-Objection Certificate (NOC) is obtained stating the State has no objection to CBSE affiliation.

Important: Once issued, an NOC remains valid unless expressly withdrawn. However, in states where the State Board is strong (e.g., UP, MP, Maharashtra), renewal or fresh NOC may be required every few years. Always verify the prevailing state policy.

- Schools in categories (i) to (iv) — Govt, KV, NVS, Sainik, Defence, Railways, PSUs — are exempt from the NOC requirement.
- Schools outside India require a letter of recommendation from the Indian Diplomatic Mission in place of the NOC.

2.3 Step 3 — Secure Land and Building

Land and building are the most critical eligibility gatekeepers. Key norms:

Category	Minimum Land	Key Conditions
General (outside metro/hilly)	2 acres (approx 0.8 hectare)	Own land or 30-year lease from Govt/Govt agency; building on part of

		land with playground on rest
Metro cities (pop > 25 lakhs)	1 acre (minimum)	Arrangement with another institution for physical/sports education if playground insufficient; lease minimum 30 years
Hilly areas	1 acre	As per Planning Commission norms for hilly areas
Delhi/NCT — Sr. Secondary (all 4 streams)	4,000 sq. m.	Land norms as prescribed for NCT; proportionally lower for fewer streams
Delhi/NCT — Sr. Secondary (2 streams)	3,000 sq. m.	
Delhi/NCT — Secondary (Class X)	2,000 sq. m.	
A-1 cities (Mumbai, Kolkata, Chennai)	As per Delhi NCT norms	Municipal Corporation limits only
Category B (older provisionally affiliated)	Minimum 1.5 acres	May be considered for upgradation to +2 with only 2 sections at +2 level

	Land Title Issues: Leased land is accepted only if the lease is from Government or Government agencies and is for a minimum period of 30 years. Private leases, even long-term, are generally not acceptable. Always obtain a registered lease deed and not merely a government allotment letter, which can be revoked.
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Building Requirements

- Classrooms: Minimum 8 m x 6 m per classroom (~500 sq. ft.)
- Science Labs: 9 m x 6 m each (~600 sq. ft.) — Composite lab for Secondary; separate Physics, Chemistry, Biology labs for Senior Secondary
- Library: 14 m x 8 m (~1,200 sq. ft.) with separate reading room
- Computer Lab and Mathematics Lab: No minimum size prescribed; separate rooms required
- Activity rooms: One multipurpose hall or separate rooms for Music, Dance, Arts & Sports
- Sports: 200-metre outdoor track; facilities for Kabaddi, Kho-Kho; Volleyball court
- Drinking water: Municipal/fire safety certificates required
- Toilets: Separate for boys, girls, differently-abled students; ramps for wheelchair access as per RPWD Act 2016

SECTION 3: AFFILIATION PROCESS, TYPES AND TIMELINES

3.1 Types of Affiliation

Type	Eligibility	Duration	Annual Fee Payable?
Provisional Affiliation	Meets essential conditions; may lack permanent infrastructure	3 years (extendable by 3-5 years if genuine reasons exist)	Yes — per CBSE schedule
Regular Affiliation	Govt / KV / NVS / CTSO schools satisfying all norms	Ongoing (no re-application)	Yes — annual fee applicable
Upgradation (Secondary → Sr. Secondary)	Secondary school with satisfactory track record + additional infrastructure	3 years provisional, then regular	Yes
Permanent Affiliation	10+ years provisional; all norms fully met; consistently above Board average results	Permanent (subject to compliance)	Annual fee + audit rights retained by CBSE

3.2 The Online Application Process (CBSE OASIS Portal)

Since 2019, all affiliation applications are processed through the CBSE Online Affiliation Sub-system (OASIS) at cbse.gov.in. The broad steps are:

3. Create school account on OASIS portal → fill online application form
4. Upload all required documents (see Section 3.3 below)
5. Pay prescribed affiliation fee online (NEFT/RTGS/Net Banking)
6. Application reviewed by concerned CBSE Regional Office
7. Physical inspection by CBSE Inspection Committee deputed to the school
8. Inspection report submitted to Regional Office → Board's Affiliation Committee
9. Grant or rejection communicated in writing; appellate mechanism available

	Application Deadline: Applications for provisional affiliation, approval of middle class syllabus, or upgradation must be submitted online latest by 30 June of the year preceding the session from which affiliation/approval is sought. E.g., for affiliation from April 2026 session: application by 30 June 2025.
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3.3 Document Checklist for CBSE Application

The following documents must be uploaded on the OASIS portal and kept ready for physical verification by the Inspection Committee:

S.No.	Document	Remarks
1	Certificate of registration of Society/Trust	Registered copy; certified true copy acceptable
2	Memorandum / Trust Deed with objects clause	Educational purpose must be primary object
3	Affidavit regarding non-proprietary character and member relationships	On stamp paper, attested by Notary/First Class Magistrate
4	List of Society/Trust members with occupation, address, photograph	Updated list; not older than 6 months

5	State NOC / Letter of Recognition from State Education Dept.	Must be in school's exact name; if in old name, obtain name-change endorsement
6	Land documents — Sale Deed / Lease Deed / Govt. allotment letter	Lease must be registered, 30+ years from Govt. agency
7	Building completion certificate / Possession certificate	From Municipal authority / approved engineer
8	Fire Safety Certificate	From Fire Department; valid; to be renewed every 5 years
9	Safe Drinking Water Certificate	From Municipal authority
10	Sanitary Certificate	From Municipal/local body
11	Audited Accounts for past 3 years (or from inception if < 3 years)	Audited by Chartered Accountant; Balance Sheet + Income-Expenditure statement
12	Reserve Fund proof	FDR in joint name of Manager + CBSE Secretary; minimum amount per student strength
13	Staff list with qualifications, date of birth, designation, subject	Degrees/certificates to be shown in original to Inspection Committee
14	Service agreements / Appointment letters for all staff	Per CBSE/State Govt. norms; must include pay scales, PF, gratuity details
15	Salary disbursement proof — bank account statements	Salary through account payee — not cash
16	School Managing Committee composition and affidavits	As per Chapter VI norms; member relationship affidavits required
17	Timetable and class-wise student strength	Section-wise; pupil-teacher ratio $\leq$ 30:1
18	Library catalogue — number of books, magazines subscribed	Minimum 1,500 books; 15 magazines for students/teachers
19	Lab equipment list — Science, Computer, Math	As per CBSE minimum equipment list; available for inspection
20	Annual Mandatory Disclosure (AMD) document	For continuation/upgradation applications; uploaded on school website
21	Previous inspection compliance report (for subsequent applications)	Evidence of compliance with conditions from last inspection
22	CCTV installation certificate	For schools already operating; mandatory post-2018
23	School Transport Safety policy + vehicle insurance/fitness certificates	Required under Supreme Court guidelines on school transport safety
24	POCSO compliance certificate / Internal Complaints Committee details	As per POCSO Act 2012 and POSH Act 2013

SECTION 4: FINANCIAL REQUIREMENTS AND RESERVE FUND

4.1 Financial Resources

The school must demonstrate:

- Permanent and regular source of income sufficient to: (a) meet all recurring expenses, (b) pay salaries at par with State Govt. scales, and (c) maintain and develop facilities.
- No diversion of school income to any member of Trust/Society/School Management Committee or any other person.
- Savings after all expenditure may only be reinvested for school development.
- Annual audited accounts certified by a Chartered Accountant must be submitted to CBSE every year.
- CBSE may conduct its own audit of school funds at any time.

Critical Prohibition: Diversion of school funds — in any form (inflated payments to promoter-related entities, siphoning of capitation fee, unapproved capital withdrawals) — is a violation that can result in immediate de-affiliation. CBSE has a dedicated Vigilance Wing to investigate such complaints.

4.2 Reserve Fund — Mandatory

Every affiliated school must maintain a Reserve Fund in the joint names of the School Manager and the Secretary of CBSE (or Director of Education of the State/UT for aided schools).

Student Enrolment	Reserve Fund Amount	Type of Deposit
Up to 500 students	₹60,000	Fixed Deposit in Nationalised Bank/Post Office
501 to 750 students	₹80,000	Joint names — Manager + CBSE Secretary
751 to 1,000 students	₹1,00,000	Interest NOT to be withdrawn by school management
Above 1,000 students	₹100 per student (rounded to nearest ₹1,000)	Updated annually as student strength changes

Note on Interest: Interest accruing on the Reserve Fund FDR cannot be withdrawn by school management under any circumstances. This is a hard rule — violation is treated as a financial irregularity.

4.3 Affiliation Fee Schedule

Fees are revised periodically. As of 2024-25, the broad categories are:

Application Type	Fee (Approx.)	Payment Mode
Provisional Affiliation — Secondary School	₹15,000 to ₹25,000	Online via CBSE portal (NEFT/Net Banking)
Provisional Affiliation — Sr. Secondary upgrade	₹20,000 to ₹30,000	Online

Extension of Provisional Affiliation	₹10,000 to ₹20,000	Online
Permanent Affiliation	₹50,000 to ₹75,000	Online
Annual Renewal Fee (Permanent)	₹5,000 to ₹10,000	Along with annual examination fee
Appeal against rejection	Separate fee; refundable only if appeal succeeds	Online

	Always Verify: CBSE revises fee schedules periodically. Always verify the exact current fees from the CBSE website (cbse.gov.in → Affiliation → Affiliation Fee) before making payment. Fees once paid are non-refundable even if the application is rejected.
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SECTION 5: STAFF — QUALIFICATIONS, SERVICE CONDITIONS & COMPLIANCE

5.1 Minimum Qualification Requirements

Qualifications are governed by NCTE (National Council for Teacher Education) Regulations 2014 as adopted by CBSE:

Post	Minimum Qualification	Additional Requirements
Primary Teachers (Classes I-V)	Senior Secondary (12th) with 50% marks + 2-year D.El.Ed. OR B.El.Ed.	CTET (Paper I) pass; NTA qualification
Trained Graduate Teachers (Classes VI-VIII)	Graduation in relevant subject + B.Ed. (2-year)	CTET (Paper II) pass
Trained Graduate Teachers (Classes IX-X)	Graduation in relevant subject + B.Ed. (2-year)	State TET or CTET Paper II
Post Graduate Teachers / Subject Specialists (Classes XI-XII)	Post-graduation in relevant subject + B.Ed.	NET/SLET desirable; state norms may mandate
Principal / Head of School (Primary + Secondary)	Post-graduation + B.Ed. + 5 years teaching experience	As per CBSE Clause 53
Principal / Head (Sr. Secondary)	Post-graduation + B.Ed. + 10 years teaching experience (or 7 yrs + postgrad)	Must not be related to any SMC member
Librarian	B.Lib or M.Lib from recognised university	
Physical Education Teacher	Graduation + B.P.Ed. (or Diploma in Physical Education)	
Counsellor / Special Educator	Relevant qualification in counselling/special education	Increasingly mandated under NEP 2020 norms

Key Restriction: No Principal/Headmaster can be appointed who is related (spouse, sibling, child, parent, in-law) to any member of the School Managing Committee. Violation leads to disaffiliation.

5.2 Pupil-Teacher Ratio and Workload

- Pupil-Teacher Ratio (PTR): Must not exceed 30:1.
- Minimum staffing: 1.5 teachers per section to cover all subjects.
- Secondary/Sr. Secondary teachers: Not to be required to teach more than 3/4 of total periods in a week.
- Principal: Must devote at least 12 periods per week to actual teaching.
- Optimum section strength: 40 students per section.

5.3 Service Conditions & Salary Compliance

- Salaries must be at par with corresponding State Government categories.
- Salary must be paid through account-payee cheque or bank transfer — NOT in cash.
- Salary must be credited by the 10th of each month.
- Service agreement (appointment letter per CBSE Appendix III format) must be issued to each employee at joining.

- Probation: Normally 1 year, extendable to 2 years maximum. Decision on confirmation must be made before end of probation.
- Retirement benefits: Contributory Provident Fund and Gratuity OR Pension, GPF, and Gratuity — as per Govt. rules.
- Original degree/diploma certificates must NOT be retained by management. Photostat copies may be kept.

5.4 Staff Professional Development

- Every teacher must be given reorientation training at least once in 5 years.
- This may be organised by the school, in collaboration with other schools, or through CBSE's in-service training programmes.
- CBSE's DIKSHA platform provides recognised online teacher training modules that count towards this requirement.

5.5 Anti-Sexual Harassment Compliance

- Internal Complaints Committee (ICC) under the POSH Act 2013 is mandatory for schools with 10+ employees.
- Annual ICC report must be filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.
- The older Vishaka Guidelines (1997) have been superseded by the POSH Act 2013 — schools must update their policies accordingly.

SECTION 6: SCHOOL MANAGEMENT COMMITTEE (SMC)

6.1 Composition of the SMC

Every affiliated school (except those run directly by State/UT Education Departments) must have an SMC approved by CBSE:

Member Category	Number	Remarks
Head of School (Principal)	1	Ex-officio Member Secretary
Parents of students	2	Elected by Parent-Teacher Association
Teachers of the school	2	Elected by teaching staff
Other persons (educationists; 1 must be woman)	2	Nominated by Trust/Society/Board
Nominees from panel recommended by Trust (min rank: Principal of Sr. Sec. school)	2	Approved by CBSE; fresh panel if CBSE rejects
Remaining members per Trust/Society rules	As per Society/Trust	Subject to overall cap: 15 for aided; 21 for unaided private schools
NOC-condition nominees (if any)	Max 2	Per conditions in State NOC if applicable

6.2 Term of SMC Members

- Term: 3 years per stint.
- Maximum 2 consecutive terms for elected/nominated members (ex-officio members exempt).
- SMC must meet at least twice in an academic session.

6.3 Key Restriction — Principal vs. SMC Members

	Hard Rule: No Principal/Headmaster shall be appointed who is related to any SMC member. Relationship includes: brother/sister, husband/wife, son/daughter, son-in-law, daughter-in-law. Violation = automatic disaffiliation.
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6.4 Powers and Functions of the SMC

- Supervise school activities for smooth functioning.
- Oversee admission policy (merit-based; no caste/creed/religion discrimination).
- Welfare of teachers and employees.
- Short-term and long-term development planning.
- Financial powers beyond those delegated to Principal (within budget).
- Disciplinary action against staff.
- Sanction leave to the Head of Institution.
- Ensure no financial irregularity or irregular admission/examination procedure.
- Propose fee structures and review budget for submission to Trust/Society.

SECTION 7: FEES, ADMISSIONS AND STUDENT WELFARE

7.1 Fee Regulation

- Fees must be commensurate with facilities provided and must conform to State Govt/UT prescribed heads.
- Capitation fee or voluntary donation for admission is strictly prohibited — CBSE can disaffiliate for such malpractice.
- Unaided schools must consult parent representatives before revising fees.
- No fee revision during mid-session.
- Pro-rata refund: If a student leaves due to parent transfer, medical reasons, or death — a proportionate refund of quarterly/term/annual fees is mandatory.

	State Law Compliance: Several states have enacted fee regulation legislation (Tamil Nadu Self-Financing Schools Regulation Act, Rajasthan Schools (Regulation of Fee) Act, UP Self-Financed Independent Schools (Fee Regulation) Act, etc.). CBSE affiliation does NOT override state fee regulation laws. Schools must comply with both.
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7.2 Admissions

- Admissions must be made without distinction of religion, race, caste, creed or place of birth.
- SC/ST reservations: Governed by the Education Act/Rules of the State/UT where the school is situated.
- RTE Act 2009 (as amended): 25% reservation in Classes I entry level for children from Economically Weaker Sections (EWS) and disadvantaged groups applies to all private unaided schools — this overlays CBSE norms and is enforced by State Education Departments.
- Admission register and withdrawal register must be properly maintained and available for inspection.

7.3 Student Health and Safety

- Medical check-up: At least once a year for all students; records maintained.
- School must ensure clean drinking water and sanitary conditions.
- CCTV cameras: Must be installed in all corridors, premises, and entry/exit points (not in classrooms, toilets, or changing rooms).
- Fire safety: Certificate renewed every 5 years from Municipal Fire Department.
- School Transport Safety: Per Supreme Court guidelines (2017 SLP) — vehicle fitness certificates, speed governors, GPS tracking, trained attendants.

7.4 POCSO Act Compliance (Critical)

Protection of Children from Sexual Offences (POCSO) Act 2012 casts specific obligations on schools:

- Every school must designate a Special Educator and identify child protection mechanisms.
- All school staff must be briefed annually on POCSO provisions and reporting obligations.
- Any suspicion or complaint of sexual abuse must be reported to Police (Section 19 POCSO — mandatory reporting; non-reporting is an offence).

- CBSE inspection committees verify POCSO compliance as part of affiliation inspection since 2018.

	Zero Tolerance: Non-compliance with POCSO provisions is a ground for cancellation of affiliation irrespective of other merits. Schools should maintain a documented POCSO compliance file updated annually.
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SECTION 8: ANNUAL MANDATORY DISCLOSURE (AMD)

The Annual Mandatory Disclosure (AMD) is one of the most important post-2018 compliance requirements. Every CBSE-affiliated school must publish its AMD on its own website and submit it to CBSE by 30 September of each year.

8.1 Contents of AMD

Category	Information to be Disclosed
General Information	School name, affiliation number, affiliation validity, contact details, principal's name, type of school
Documents & Certificates	Copies of NOC, land documents, building certificate, fire safety, sanitary, water quality certificates
Staff Information	Total teaching staff strength, qualifications, vacancies, PTR, number of teachers on consolidated pay vs. scale pay
Infrastructure	Number of classrooms, labs, library books, computers, sports facilities
Student Information	Class-wise enrolment, SC/ST/OBC/EWS student details, attendance rates
Financial Disclosures	Fee structure (all heads), Reserve Fund status, last 3 years' audited accounts
Results	Class X and XII pass percentages; comparison with CBSE national average
Compliance Status	POCSO, POSH, RTE, transport safety, CCTV status

Consequences of Non-Disclosure: Failure to publish AMD by 30 September invites show-cause notice. Repeated non-compliance can lead to withdrawal of affiliation. CBSE conducts random audits of AMD information and cross-checks with inspection reports.

8.2 CBSE Website Disclosures Beyond AMD

In addition to AMD, CBSE requires schools to display the following permanently on their website:

- Affiliation certificate number and validity period.
- Fee structure for all classes for the current academic year.
- School Management Committee composition.
- Grievance redressal mechanism and contact details for complaints.
- Academic calendar.
- Results of last 2 years (Class X and XII).

SECTION 9: NATIONAL EDUCATION POLICY 2020 — IMPACT ON CBSE SCHOOLS

The National Education Policy 2020 is a policy framework, not a statute. However, CBSE has been progressively implementing NEP 2020 mandates through revised academic frameworks, circulars, and changes to the examination system. Schools seeking long-term CBSE affiliation must factor in NEP 2020 changes.

9.1 New School Structure: 5+3+3+4

Stage	Classes	Age Group	Focus
Foundational Stage	Pre-Primary + Class I-II	3-8 years	Play-based learning; activity-based approach; mother tongue as medium of instruction
Preparatory Stage	Classes III-V	8-11 years	Gradual shift to formal subjects; focus on foundational literacy and numeracy (FLN)
Middle Stage	Classes VI-VIII	11-14 years	Introduction of vocational subjects from Class VI; coding/computational thinking
Secondary Stage	Classes IX-XII	14-18 years	Flexible subject choice; Board exam at Class X and XII; semester system in Classes XI-XII

	Practical Implication: Infrastructure planning for new schools must accommodate the revised structure. Pre-primary classrooms need activity-based design (not traditional desk-rows). Class VI onwards requires dedicated vocational/skill education spaces (tinkering lab, craft room, kitchen garden, etc.).
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9.2 Key CBSE Academic Changes Pursuant to NEP 2020

- Competency-Based Assessment (CBA): Replaces the earlier CCE framework; internal assessment carries 20 marks; Board exams (80 marks) test higher-order thinking.
- Single Annual Board Exam restored: The earlier two-term Board exam experiment has been reverted for Classes X and XII from 2024-25 onwards.
- Bagless Days: CBSE mandates at least 10 bagless days per year for Classes VI-VIII; schools must plan activity curriculum for these days.
- Class VI Vocational Exposure: Students must be given exposure to at least one vocational subject/skill area from Class VI.
- Multilingual approach: Mother-tongue / regional language instruction at foundational stage is encouraged; schools in non-Hindi speaking states must plan accordingly.
- 360-degree holistic report card: CBSE's PARAKH (Performance, Assessment, Review and Analysis of Knowledge for Holistic Development) framework is being phased in.
- Coding and AI: CBSE has introduced Coding as a compulsory subject from Classes VI-VIII and Artificial Intelligence as an elective from Classes VIII-XII.

9.3 Infrastructure Implications of NEP 2020

- Atal Tinkering Labs (ATL): CBSE encourages/requires Tinkering Lab spaces for Classes IX-XII; Government funding available through AIM (Atal Innovation Mission).

- Libraries as Knowledge Resource Centres: Enhanced library requirements — e-resources, digital cataloguing, reading hour curriculum.
- Counselling Room: Dedicated space for school counsellor; CBSE mandates school wellness/counsellor programme.
- Special Education Resource Room: For children with special needs (under RTE Act and RPWD Act 2016).

SECTION 10: WITHDRAWAL AND DE-AFFILIATION

10.1 Grounds for Withdrawal of Affiliation

CBSE may withdraw affiliation — provisionally or permanently — on the following grounds:

Ground	Nature of Action
Non-fulfillment of affiliation conditions within the provisional period	Show-cause → suspension → withdrawal
Violation of land transfer/sale prohibition (school sold or transferred to another entity)	Immediate withdrawal
Financial irregularity — diversion of school funds	Withdrawal; may involve referral to law enforcement
Presenting candidates of unaffiliated branches/other schools at Board exams	Disaffiliation for 5 years + forfeiture of fees; repeat = permanent disaffiliation
Non-payment of staff salaries in cash / below minimum scales	Show-cause and corrective direction
Capitation fee/donation for admission	Drastic action including disaffiliation
POCSO non-compliance / failure to report abuse	Immediate show-cause; potential de-affiliation
Non-maintenance of AMD / non-disclosure on website	Progressive escalation to de-affiliation
Appointment of related person as Principal (SMC relationship rule violation)	Immediate direction to remove; disaffiliation if not complied

10.2 Transfer / Sale of School

	Absolute Prohibition: CBSE does not permit transfer or sale of a school by one Society/Management/Trust to another, whether through agreement, sale deed, or any other instrument — explicitly or implicitly. If such transaction is effected, CBSE withdraws affiliation with immediate effect. This has been the subject of numerous High Court decisions upholding CBSE's position.
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10.3 Appeal Mechanism

- A school whose application is rejected may appeal to the Appellate Authority (Chairman of CBSE + 2 nominated members) on payment of an Appeal Fee.
- If the Appellate Authority also rejects the application, the school cannot re-apply for 2 academic years (excluding the year of rejection).
- CBSE has also issued provisions for re-inspection if certain conditions are met within the initial review period.
- Schools aggrieved by CBSE decisions may also approach the High Court under Article 226 of the Constitution; many landmark rulings have shaped CBSE's affiliation norms.

SECTION 11: CHECKLIST FOR PERMANENT AFFILIATION

Permanent affiliation is the highest category of CBSE affiliation. It requires sustained compliance over a minimum of 10 years of provisional affiliation, along with the following specific conditions:

11.1 Infrastructure — Minimum Standards for Permanent Affiliation

Facility	Minimum Standard
Classrooms	8 m x 6 m each (approx 500 sq ft); 1 sq metre per student minimum floor space
Science Labs	Secondary: Composite lab (9 m x 6 m); Sr. Secondary: Separate Physics, Chemistry, Biology labs (each 9 m x 6 m, fully equipped)
Library	14 m x 8 m; reading room facility; fully equipped
Computer Lab	Separate room; no minimum size; functional computers per class strength
Mathematics Lab	Separate room; manipulatives, models, and tools for hands-on learning
Activity rooms/Hall	Music, Dance, Arts & Sports — either separate rooms or one multipurpose hall
Sports facilities	200-metre outdoor track; Kabaddi / Kho-Kho ground; Volleyball court

11.2 General Compliance Conditions

- All admissions and withdrawal registers properly maintained and updated.
- Service records (Service Books) of teaching and non-teaching staff fully maintained and updated.
- No teachers appointed on ad-hoc or consolidated pay basis.
- All staff on prescribed pay scales with DA and admissible allowances.
- Average Board exam results in Classes X and XII must not be below CBSE national average for the last 3 years.

11.3 Quality of Education Requirements

- No school bag / no homework policy implemented for Classes I-II.
- Competency-based assessment (CBA) implemented as per current CBSE framework.
- Alternative to Homework activities implemented for Classes III-V.
- Life Skills Education implemented for Classes VI-VIII.
- Internal assessment records properly maintained for Classes VI-X.

11.4 Process for Permanent Affiliation Application

10. Apply online via CBSE OASIS portal with all prescribed documents.
11. CBSE deputes a 3-member Inspection Committee (including at least one academic of repute).
12. Physical inspection of all facilities, staff records, accounts, and academic records.
13. Inspection report submitted to CBSE Board's Affiliation Committee.
14. Permanent Affiliation granted by Board's decision.
15. Annual fee continues to be payable; CBSE retains inspection and audit rights.

Remember: Permanent Affiliation is not absolute. CBSE retains the right to inspect permanently affiliated schools as deemed fit. Permanent affiliation can also be withdrawn for serious non-compliance. Schools must continue

	observing all Dos and Don'ts of Chapter II of the Affiliation Bye-Laws.
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SECTION 12: TAXATION ASPECTS FOR SCHOOL-RUNNING TRUSTS/SOCIETIES

This section is particularly relevant to CA practitioners and school promoters dealing with the tax structure of educational institutions.

12.1 Income Tax Exemption — Section 10(23C)

Educational institutions (schools and colleges) can claim complete income tax exemption under one of the following sub-sections of Section 10(23C):

Sub-section	Applicability	Annual Receipts Limit	Approval Required?
10(23C)(iiia)	School / Educational Institution wholly or substantially financed by Government	No limit	No — auto-applicable
10(23C)(iiiae)	Schools approved by prescribed authority (CBSE/State Board) — unaided private schools	Up to ₹5 crore	No — exemption automatic if receipts ≤ ₹5 cr
10(23C)(vi)	University/educational institution of public importance — or notified institution	Above ₹5 crore	Yes — approval from prescribed authority (PCIT/CCIT)

Important Change — Finance Act 2023: The Finance Act 2023 amended Section 10(23C)(iiiae) to raise the annual receipts threshold from ₹1 crore to ₹5 crore with effect from AY 2023-24. Schools with receipts up to ₹5 crore no longer need separate approval but must still apply for registration under Section 12AB (see below) if they have charitable status.

12.2 Section 12AB Registration — Mandatory for Charitable Trust/Society Model

If the school is run through a Charitable Trust or registered Society (as opposed to a pure Section 10(23C)(vi) entity), registration under Section 12AB of the Income Tax Act 1961 is mandatory from AY 2022-23 onwards:

- Section 12AA (old registration) has been replaced by Section 12AB.
- Fresh registration under 12AB must be obtained regardless of whether the entity had 12AA registration earlier.
- Application: Form 10A (new registration) or Form 10AB (re-registration or modification).
- Provisional registration: Valid for 3 years; convert to final registration by filing Form 10AC/10AB before the provisional period ends.
- Final registration: Valid for 5 years; must be renewed before expiry.

12.3 Section 80G Registration — Donations to School Trust

- 80G registration enables donors to claim 50% or 100% deduction on donations to the school trust.
- Procedure now linked to 12AB — 80G and 12AB applications are filed simultaneously.
- Donors: Must now file Form 10BD (Statement of Donations) annually; school trust must issue Form 10BE (Certificate of Donation) to each donor.

- Cash donations exceeding ₹2,000 are not eligible for 80G deduction (Section 80G(5D)).

12.4 GST Implications for Schools

Service / Activity	GST Treatment
Education up to Higher Secondary (Class XII) by a recognised school	Exempt — Sl. No. 66 of Notification 12/2017-CT(Rate)
Coaching classes / tuition centres (not regular school)	Taxable at 18% GST
School bus / transport services	Exempt for students of affiliated school
Canteen services within school campus	Exempt if provided to students in school premises
Construction / renovation of school building	Taxable at applicable GST rate on contractor; ITC not available to school trust
Computer / IT equipment supply	Taxable; ITC available if school is registered for any taxable output
Entrance examination fees / entrance test for admission	Taxable if fee charged by a separate commercial entity; Exempt if charged by the school itself as part of admission process

	ITC Note: Schools providing only exempt services (education up to Class XII) cannot claim Input Tax Credit (ITC) on their purchases. Registration under GST is required only if taxable supplies are also made. Many schools unnecessarily register — this should be reviewed with a CA.
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SECTION 13: PRACTICAL TIMELINE FOR SETTING UP A NEW CBSE SCHOOL

Based on practical experience, the following timeline is typical for a greenfield CBSE school. Individual cases may vary depending on state, land type, and administrative efficiency.

Phase	Activity	Typical Duration	Key Watch-outs
Phase 1	Form Trust/Society; draft objects; register with Registrar	2-4 months	Non-proprietary character critical; all member details to be in order
Phase 2	Land acquisition (purchase or Govt. allotment) and registration	6-24 months	Ensure clear title; avoid encumbered land; Govt. allotment preferred
Phase 3	Building plan approval from Municipal authority; commencement of construction	3-6 months for plan approval; 12-24 months construction	RPWD Act 2016 norms (barrier-free) must be built into design
Phase 4	Apply for State Education Dept. recognition / NOC from State Govt.	3-12 months	State-specific; vary widely; some states require minimum building completion before recognition
Phase 5	Recruit Principal and core teaching staff; establish service agreements	1-3 months	Staff qualifications verified; service agreements in CBSE format
Phase 6	Submit online CBSE application (OASIS portal) by 30 June	1-2 months for preparation	All documents must be in final form before uploading; fee paid online
Phase 7	CBSE Inspection Committee visit	Scheduled by CBSE — typically 2-6 months after application	School must be fully functional/ready for inspection
Phase 8	Grant of Provisional Affiliation	2-4 months after inspection	Valid for 3 years; compliance conditions will be specified
Phase 9	Regular academic operations; annual AMD filing	Ongoing	AMD by 30 Sept every year; CBSE fee payment; staff CPD

	Realistic Total Timeline: From Trust/Society formation to first day of classes with CBSE provisional affiliation: typically 3 to 5 years for a greenfield school. Rush shortcuts (like commencing classes before affiliation or constructing without proper approvals) create serious compliance risks and jeopardise affiliation prospects permanently.
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SECTION 14: AUTONOMOUS SCHOOL STATUS

CBSE may grant Autonomous Status to selected schools with the purpose of allowing them greater latitude in curriculum design and evaluation. This is distinct from regular CBSE affiliation and is available only to schools of consistently high standing.

14.1 Eligibility Conditions

- Must have regular CBSE affiliation (not provisional).
- Broad-based Trust/Society governance.
- Good reputation; consistently strong results.
- Principal must have adequate administrative, academic, and financial powers.
- Staff stability over a sustained period.
- Desirable: Large campus; minimum 15 years of standing; track record of innovation.

14.2 Types of Autonomy Available

Mode	Type	What it Allows
Mode I	No autonomy	Standard CBSE curriculum and examination — no deviation
Mode II	Examination autonomy only	School designs and administers its own exams; curriculum follows CBSE; CBSE monitors via Test Monitoring Committee
Mode III	Curriculum autonomy only	School may design syllabus within CBSE's overall framework; CBSE's Committee of Courses vets the curriculum
Mode IV	Both exam and curriculum autonomy	Combination of Mode II and III; highest level of autonomy; closest to an independent school within the CBSE system

	Constraints on Autonomous Schools: Even under maximum autonomy (Mode IV): (a) the three-language formula cannot be deviated from, (b) curriculum must be consistent with National Policy, (c) standard must not fall below CBSE's regular syllabi, and (d) CBSE can withdraw autonomy if quality falls. CBSE issues the final certificate based on school assessment (monitored by CBSE).
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SECTION 15: KEY REFERENCES AND CONTACTS

15.1 Primary References

Reference	Details / URL
CBSE Official Website	cbse.gov.in — all affiliation circulars, fee schedules, OASIS portal link
CBSE Affiliation Bye-Laws 2018	Available on cbse.gov.in → Affiliation → Bye-Laws
CBSE OASIS (Online Affiliation)	cbse.gov.in/OASIS — all affiliation applications
NCTE Regulations 2014 (Teacher Qualifications)	ncte.gov.in
POCSO Act 2012	Ministry of Women & Child Development: wcd.nic.in
POSH Act 2013 (Sexual Harassment)	Ministry of Labour: labour.gov.in
NEP 2020	education.gov.in → NEP 2020
CBSE DIKSHA (Teacher Training)	diksha.gov.in
Atal Tinkering Labs	aim.gov.in
RTE Act 2009 (with 2019 amendment)	education.gov.in → Elementary Education → RTE Act
Income Tax Act — Section 10(23C), 12AB, 80G	incometaxindia.gov.in
GST Exemption for Education — Notification 12/2017	cbic.gov.in

15.2 CBSE Regional Offices

Region	States Covered	Contact
Delhi (HQ + Regional)	Delhi, UP (part), Uttarakhand, Himachal Pradesh, J&K, Ladakh	cbse.gov.in/Contact
Chennai	Tamil Nadu, Puducherry, Andaman & Nicobar	cbse.gov.in/Contact
Ajmer	Rajasthan, MP, Gujarat, Goa, Maharashtra, Dadra & NH, Daman & Diu	cbse.gov.in/Contact
Allahabad (Prayagraj)	UP (most), Bihar, Jharkhand	cbse.gov.in/Contact
Guwahati	Northeast states (Assam, Arunachal, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura)	cbse.gov.in/Contact
Patna	Bihar, Jharkhand (sub-region)	cbse.gov.in/Contact
Pune	Maharashtra (part)	cbse.gov.in/Contact
Bhubaneswar	Odisha	cbse.gov.in/Contact
Bengaluru	Karnataka, Kerala, Andhra Pradesh, Telangana, Lakshadweep	cbse.gov.in/Contact
Panchkula	Punjab, Haryana, Chandigarh, HP (part)	cbse.gov.in/Contact