

शासनाकडून नियम अधिसूचित होण्याच्या अधिन राहून उपसमितीने सादर केलेल्या लेखे तयार करणे नियम (कलम १७) या मसूद्यातील तरतूदीनुसार शैक्षणिक वर्ष २०२५-२६ पासून कामकाज करण्याबाबत प्राधिकरणाच्या दिनांक १९/०५/२०२५ रोजीच्या बैठकीत ठरविण्यात आले आहे.

DRAFT

**NOTIFICATION**

Higher and Technical Education  
Department.  
Mantralaya Annexe, Madam  
Cama Road,  
Hutatma Rajguru Chowk,  
Mumbai 400 032.

Dated the                      May, 2025.

Maharashtra  
Unaided Private  
Professional  
Educational  
Institutions  
(Regulation of  
Admissions and  
Fees) Act, 2015.

No. -----.- In exercise of the powers conferred by section 17 read with sub-section (1) of section 23 of the Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) Act, 2015 (Mah. XXVIII of 2015), the Government of Maharashtra hereby makes the following rules, regulating maintenance of the Accounts of the Admissions Regulating Authority and State Common Entrance Test Cell, as follows:-

**1. Short title and commencement-**

(1) These rules may be called the Maharashtra Admissions Regulating Authority and State Common Entrance Test Cell (Accounts) Rules, 2025.

(2) They shall come into force on the date of their publication in the Maharashtra Government Gazette.

**2. Definitions -**

(1) In these rules, unless the context requires otherwise, -

(a) “Act” means the Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) Act, 2015 (Mah. XXVIII of 2015);

(b) “Account” means a record of financial transactions related to assets, liabilities, equities, receipts and expenditure of the Authority and State CET Cell.

(c) “Account Officer” and “Assistant Account Officer” means the Officers of the Maharashtra Finance and Account Services on deputation with the Authority or State Common Entrance Test Cell as the case may be;

(d) “Accrual Method of Accounting” is the method of accounting whereby revenues and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred along with acquired assets, without regard to the date of receipt or payment of cash; as distinguished from cash basis;

- (e) “Accrual” means recognition of revenues and costs as they are earned or incurred (and not as money is received or paid) and it includes recognition of transactions relating to assets and liabilities as they occur irrespective of the actual receipts or payments.
- (f) “Authority” means the Admissions Regulating Authority;
- (g) “CET Cell and its head” means the State Common Entrance Test Cell and its head mentioned in the section 10 of the Act
- (h) “Chairperson” means the Chairperson of the Authority;
- (i) “Cheque drawing D.D.O.” means a drawing and disbursing officer functioning under the Authority and the State Common Entrance Test Cell respectively who is authorised by Member Secretary or as the case may be the Head of the CET Cell to withdraw money for specified types of payments against an assignment account opened in his favour in a specified branch of a nationalised bank;
- (j) “Expenditure” includes the expenditure incurred on salary & allowances, honorarium, incentives, remuneration, telephone, electricity, water charges, contractual payment, travelling expenses, office expenses, Rent-rates, taxes, Computer expenses and professional & technical services.
- (k) “Fees” includes,-

- (i) Processing Fees and review application fees and any other fees as specified and received or receivable by the Authority; and
- (ii) the CET fees, CAP fees, Seat acceptance fees, category conversion fees, grievances fees and any other fees as specified and received or receivable by the State Common Entrance Test Cell;
- (l) “Fund” means fund of the Authority;
- (m) “Grants” means grants from the State Government, Central Government and the University Grants Commissions and other Institutions (if any);
- (n) “Member Secretary” means the Member Secretary of the Authority.
- (o) “Year” means the period of twelve months commencing on the 1<sup>st</sup> April and ending on the ensuing 31<sup>st</sup> March;

(II) Words and expressions used but not defined herein shall have the respective meaning as assigned to them in the Act.

### **3. Fund-**

- (1) There shall be a fund of the Admissions Regulating Authority.
- (2) The fund shall consist of the receipt by way of Processing Fees and Review application fees, Common Entrance Test fees (CET), Centralized Admission Process fees (CAP), seat acceptance fees, category conversion

fees, grievance fees paid by the candidate and in case received, also the interest on the deposits with the banks and proceeds of sale of store, vehicles, equipment, materials, scraps, etc.

(3) The fund shall also consist of any other payments receivable by the Authority or State CET Cell under the Act.

(4) Fund of the Authority shall be applied only to the payments of charges and expenses incidental to the matters specified in the Act.

#### **4. Accounts -**

(1) For the convenience of the accounting purposes, the Authority and State Common Entrance Test Cell shall maintain their accounts separately and the same shall be the part of Fund and the Annual Audit Report.

(2) The Accounts shall be maintained on the basis of Accrual Method of Accounting showing the receipts and expenditure of the Authority and the State CET Cell.

(3) The Accounts of the Authority shall consist of the Expenditure and the receipt by way of Processing Fees, Review application fees, the interest on the deposits with the banks and proceeds of sale of store, vehicles, equipment, material, scraps, etc. and any other payment receivable by the Authority under the Act.

(4) The Accounts of the State Common Entrance Test Cell shall consist of the Expenditure and the receipt by way of Common Entrance Test fees (CET),

Centralized Admission Process fees (CAP), Seat acceptance fees, category conversion fees, grievance fees paid by the candidate, the interest on the deposits with the banks and proceeds of rent receivable and sale of store, vehicles, equipment, material, scraps, etc. and any other payment receivable by the CET Cell under the Act.

**5. Books of accounts of the Authority and State Common Entrance Test Cell-**

- (1) The books of account of the Authority and State Common Entrance Test Cell shall be maintained separately.
- (2) The Authority and the State Common Entrance Test Cell shall at the end of the every year get prepared the Balance Sheet, Income & Expenditure statement, Receipt & Payment statement separately and also a consolidated statement thereof.

**6. Registers -**

(1) The Registers of the Authority and State Common Entrance Test Cell shall maintain the registers as specified in sub-rule (2).

(2) The Registers for the purpose sub-rule (1) shall mean the following registers, namely –

- (a) Bill register,
- (b) Budget utilization register,
- (c) Cash book,
- (d) Cheque issue register,
- (e) Contractor ledger, service provider ledger and general ledger,

- (f) Dead stock register,
  - (g) Petty cash book,
  - (h) Register of advances taken and adjusted,
  - (i) Register of contingent expenditure,
  - (j) Travelling allowance register,
  - (k) Vehicles log book,
  - (l) Such other registers as may be specified by the Authority, from time to time.
- (3) In addition to the registers specified under sub-rule (2), the CET cell shall maintain the grievance fee register and the Authority shall maintain the Review Application fee register.
- (4) As far as possible, the registers maintained under sub-rule (2) shall be in the electronic format and signed digitally as per the provisions of section 5 of the Information Technology Act, 2000 (Act No. 21/2000).

## **7. Bank Accounts -**

- (1) The Authority or the CET cell as the case may be may keep, the funds in current, saving or deposit accounts with the nationalized banks.
- (2) Such accounts shall be operated upon by such officer as may be authorized by the Authority from time to time.

## **8. Disbursal of funds -**

(1) The Authority and with the approval of the Authority the CET Cell shall prepare, before such date and in such manner as may be specified by the Authority, the budget estimate of their income and expenditure for the next year.

(2) After the budget estimated are approved, as per sub-rule (1) a copy thereof shall be submitted to the State Government for information.

(3) The Member Secretary of the Authority and the head of the State Common Entrance Test Cell shall be competent to disburse the payments of all amounts from the respective accounts, required for carrying out the functions under the Act in the manner as may be specified by the Authority.

## **9. Advances to the Collector in respect of CET -**

- (1) There shall be a separate register for the advances paid to the Collectors of the Districts for conduct of the CET
- (2) The State CET Cell shall issue such sum as the Head of the CET Cell may deem fit to the Collector of the District for ensuring smooth conduct of the CET in that district. The such sum shall be determined having regard to the number of centers for the CET.
- (3) After the CET is conducted the Collector of the District or the officer authorized by him shall submit accounts thereof and the Utilization Certificate to the Head of the CET Cell, within a period of two months a showing the advances received by him and the expenditure incurred there from.
- (4) The Utilization Certificate shall be in such form as may be specified by the Authority.

(5) After the accounts and utilization certificate is received by the Head of the CET Cell, he shall arrange to pay the balance amount, if any, found necessary to the Collector.

**10. Advances to other officers and staff -**

If any advance is paid to the officer and other staff of the Authority and State CET Cell for carrying out the function of this Act, the CET Cell / Authority shall maintain the record of advances paid to such official or staff and the concern official or staff shall submit the detail bill along with vouchers applicable within two months from the date of receipt of the advance.

**11. Interpretation -**

If any question arises relating to the interpretation of these rules or when express provision has not been made in these Rules about a particular matter, the same shall be referred by the Authority to the State Government for its decision. The decision of the State Government shall be binding on the Authority and State Common Entrance Test Cell.

**12. Savings -**

Nothing in these rules shall affect the maintenance of the accounts of the Authority and State CET Cell for the current financial year in respect of the date of commencement of these rules as is referred to in rule 1(2).

**By order and in the name of  
the Governor of Maharashtra,  
Principal Secretary to Government.**