

ANDHRA PRADESH PRIVATE EDUCATIONAL INSTITUTIONS (INSPECTION, ACCOUNTS, AUDIT AND RETURNS) RULES, 1986

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ANDHRA PRADESH PRIVATE EDUCATIONAL INSTITUTIONS (INSPECTION, ACCOUNTS, AUDIT AND RETURNS) RULES, 1986

In exercise of the powers conferred by Sections 48, 49, 50 and 51 read with section 99 of the Andhra Pradesh Education Act, 1982 (Act 1 of 1982) the Governor of Andhra Pradesh hereby makes the following rules relating to Inspection, Accounts, Audit and Returns pertaining to aided private educational institutions

1. Short title, application and commencement :-

(a) These rules may be called the Andhra Pradesh Private Education Institutions (Inspection, Accounts, Audit and Returns) Rules, 1986.

(b) These rules shall apply to the following categories of private educational institutions receiving grants out of State funds and other sources:-

(i) primary, upper primary and secondary schools including oriental schools and Hindi Vidyayalas.

(ii) Junior colleges and all colleges including Hindi Maha Vidyalayas.

(iii) all institutions imparting teacher education/training.

(c) These rules shall come into force with effect from the date of their publication in the Andhra Pradesh Gazette.

2. Definitions :-

(a) " Act " means the Andhra Pradesh Education Act, 1982.

(b) " Competent Authority " means the authority as shown in Rule 3 who is empowered to order or cause audit of accounts, inspection and/or enquiry of any of the categories of private educational institutions indicated in clause (b) of Rule 1.

(c) " Director " means the Director of School Education in respect of institutions mentioned in items (i) and (ii) of clause (b) of Rule 1 and the Director of Higher Education in respect of institutions mentioned in item (ii) of clause (b) of Rule 1.

3. Competent Authority :-

The Competent Authority shall be as follows:

(a) In respect of Primary and Upper Primary schools the auditors of the Office of the District Educational Officer on the orders of the District Educational Officer concerned;

(b) In respect of Secondary schools, Oriental schools and Hindi vidyalayas, the auditors of the Office of the Director of School Education on the orders of the Director of School Education;

(c) In respect of institutions imparting teacher training/education, auditors of the office of the Director of School Education on the order of the Director of School Education;

(d) In respect of junior colleges and colleges including Hindi Mahavidyalayas, the auditors of the Office of the Director of Higher Education on the orders of the Director of Higher Education.

4. . :-

The following shall be the registers to be maintained by the various categories of educational institutions:

(i) The Primary and Upper Primary Schools shall maintain the registers as indicated in the Annexure-I

(ii) The Secondary schools including the oriental schools and Hindi Vidyalayas shall maintain the registers as indicated in the Annexure-II.

(iii) The Junior colleges, Hindi Maha Vidyalayas, and all institutions imparting teacher training education shall maintain the registers as indicated in the Annexure-III.

5. . :-

All the educational institutions indicated in clause (b) of Rule 1 shall furnish the statements along with financial statements as listed in the Annexure-IV.

6. . :-

Conduct of annual audit of accounts and inspection of enquiry of private educational institutions and the time limit for furnishing the returns;

(a) The accounts of every educational institution receiving grants out of State funds shall be inspected and audited at the end of every financial year by the departmental auditors deputed by the Director. The management is required to submit the financial statement with supporting statements as referred to in Annexure IV to the Director not later than the first May of every year. On receipt of the financial statement and after preliminary verification of the statement, the management of the institutions concerned shall be intimated well in advance about the commencement of audit of accounts of their institutions. The auditor shall scrutinise the statements with reference to the relevant records of the institutions. The object of the departmental audit conducted by the auditor is mainly to see whether the grants given by the Government and other sources are properly utilised for the purpose for which they were sanctioned.

(b) After inspection and scrutiny of all the records, the auditor shall prepare the work-sheet or assignment of grant due for release or recovery and discuss with the Correspondent/Headmaster/Principal of the institution, the salient points of the audit. The auditor shall process the audit reports so prepared by him for the approval of the Director. After obtaining the approval of the Director, the audit report shall be communicated to the Correspondent of the institution and his report shall be called for. The audit report shall be communicated to the management within two months from the date of completion of audit of the accounts of the institution.

(c) The audit report in respect of primary, secondary and oriental schools shall be communicated to the respective managements by the concerned District Educational Officers and the audit report in respect of Hindi Vidyalayas, by the Director of School Education. In respect of institutions imparting teacher training education, the audit reports shall be communicated to the managements by the Director of School Education. In respect of junior colleges, including Hindi Vidyalayas, the audit reports shall be communicated to the

managements of the institutions by the Director of Higher Education.

(d) After the receipt of the audit report from the Director the management shall send its rectification of defects noticed in the audit report to the Director within two months from the date of receipt of the audit report. If no compliance report is received within the time stipulated, it shall be deemed that the management has no comments to offer and the audit report shall be treated as final.