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4. Maintenance and Auditing of Accounts

4.1. Grants' account be maintained as a joint deposit account of Chairman, Tribal Council and Deputy Commissioner (Nicobars) or his authorized representative not below the rank of Tehsildar. Both account holders being made responsible for prudent spending and proper account maintenance and providing progress/ utilization certificates. These accounts should be subjected to annual audit and propriety of previous years accounts certified before considering subsequent grants in second installment of next year.

4.2 All payments shall be made through cash book and relevant vouchers be retained in records.

4.3 All records relating to accounts of a particular year shall be made available to the Deputy Commissioner (Nicobars) and Secretary (TW), Andaman and Nicobar Administration on or before 1st May of the next year for the purpose of the Audit.

4.4 No grant-in-aid shall be sanctioned to the Tribal Council for a year unless accounts for previous year are rendered for auditing not later than 30th June of the current year. No grant-in-aid shall be sanctioned without submission of utilization certificate in respect of previous grant.

4.5 Tribal Councils shall maintain separate accounts in respect of grant-in-aid sanctioned under the Rules. The account will remain open for inspection by the Officers / representatives from the Office of the Comptroller and Auditor General of India/ Government of India / UT Administration with or without notice. The organization will have the accounts of the grant-in-aid audited and submit the complete set of copies of the following Audited Statement of Accounts to the Secretary (TW) through the Deputy Commissioner (Nicobars).

(i) The Receipt and Payment Statement of accounts in respect of the grant-in-aid sanctioned during the previous year.

In addition to the Receipt and Payment Statement of Accounts, the Income and Expenditure Statement of Account in respect of the Grant-in-aid sanctioned during the previous year as also the Balance Sheet in respect of the grant-in-aid sanctioned during the previous year, should be maintained.

(ii) The Utilization Certificate in the prescribed format (G.F.R. 119-A) along with the item-wise expenditure actually incurred during the year

(iii) A statement in the prescribed format (GFR-19) of Assets created from out of Non-recurring grants in terms of the instructions contained under Rule 151 (4) (a) to (e) of the General Financial Rules as amended from time to time.

4.6 Quarterly physical and financial progress shall be submitted to the Deputy Commissioner (Nicobars) and to the Secretary (TW), Andaman and Nicobar Administration by the Tribal Council receiving grant-in-aid, failing which grant-in-aid for next quarter/ half year shall not be released.