

3. The grant is subject to the conditions mentioned below:
- (i) The amount of Grants-in-aid should be utilized only for the purpose for which it is sanctioned and unspent balance of Grant-in-aid, if any shall be refunded by the grantee institution immediately after completion of the project.
 - (ii) The grantee receiving the grants should, irrespective of the amount involved, are required to maintain subsidiary accounts of the Government grants and furnish to the Principal Accounts Office, Ministry of Youth Affairs & Sports, a set of audited statements of accounts after utilization of the Grant-in-aid, whenever called for. Interest will be charged @ 10% p.a. in case of non-compliance of this requirement.
 - (iii) The accounts of all grantee institutions/organizations shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act, 1971 and internal audit by the Principal Accounts Office, Ministry of Youth Affairs & Sports, or Department whenever the institution or organization is called upon to do so.
 - (iv) The institution/organization seeking Grants-in-aid should also certify that it has not obtained or applied for grants for the same purpose or activity from any other Ministry or Department of the Government of India or State Government.
 - (v) The Grants-in-aid is further subject to the conditions laid down in General Financial Rules as amended from time to time.
 - (vi) The grantee will promote HIV/AIDS Awareness.
 - (vii) This is a non-recurring grant. The grantee shall submit the Utilization Certificate (UC) in the prescribed format within twelve months of the closure of the financial year. The UC should be checked and signed by an officer not below the rank of Director and counter-signed by the Secretary, Department of Youth Resources & Sports, Govt. of Nagaland. The subsidiary accounts of the Govt. grant to be maintained by the grantee as per Rule 210 of the GF Rules 2005 included as clause 4 (ii) above. The UC should also disclose whether the specified, quantified and qualitative targets that should have been achieved against the amount utilized, were in fact achieved, and if not the reasons therefore. The grants-in-aid sanctioned for the subsequent financial year shall be released only after receipt of the utilization certificate in respect of the grants of the preceding financial year.

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