

## MAINTENANCE OF ACCOUNTS

1. The NSS Programme can be implemented successfully, if the funds flow smoothly at all levels. It must be appreciated that the further release of NSS grants are also subject to the submission of accounts of the grants released during the past years. The grants for the current year can be withheld provided, the accounts of the previous two years are not finally submitted.

### **2. Maintenance of Accounts**

As the NSS funds are provided out of public revenue, it is essential that the accounts are maintained according to standard accounting procedure and instructions issued from time to time.

### **3. Separation of Accounts**

- a) The accounts of NSS grants will be maintained separately for making the rendering of accounts easy and timely to the concerned authorities. The integration of NSS accounts with the institutional accounts should be avoided as it delays the submission of NSS accounts.
- b) The accounts of special camping programme and regular activities will be maintained separately. These accounts should not be mixed up as these are accounted for under different heads.
- c) The funds received as NSS grants will be kept in a separate saving bank account in a nationalized bank only for NSS.

### **4. Submission of Special Camping Programme Accounts**

- a) The NSS Units/Colleges/Schools will submit the accounts” of NSS funds received for organising the annual special camp of 10 days, to the Programme Coordinator of the respective University/÷2 level school within one month after the completion of the camp.
- b) The accounts will get audited by the officials of the Accountant General/ Local funds or a Chartered Accountant.
- c) The Statement of the audited accounts duly certified by the auditing authority along with utilization certificate will be furnished to the Programme Coordinator within the stipulated period.

### **5. Submission of Accounts of Regular Activities Grants**

The NSS Unit of the College/School will submit the accounts of the funds received for NSS Regular activities to the Programme Coordinator within a period of one month after the close of the financial year.

### **6. Production of Financial Records**

The records and registers pertaining to NSS accounts are open for inspection by the officials of the Accountant General, Local Fund Audit, State Liaison Officer and the NSS Regional Centre concerned. These records will be produced before these officials on demand in discharge of their official duties.