

**THE MIZORAM DRUGS (CONTROLLED
SUBSTANCES) RULES, 2017**

SOCIAL WELFARE DEPARTMENT



The Mizoram Gazette -

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVII Aizawl, Friday 12.1.2018 Pausa 22, S.E. 1939, Issue No. 10

NOTIFICATION

No.B.12012/2/2016-SWD/Pt, the 5th January, 2015. In exercise of the powers conferred by section 43 of the Mizoram Drugs (Controlled Substances) Act, 2016 (Act No 9 of 2016), the Governor of Mizoram is pleased to notify the Mizoram Drug (Controlled Substances) Rules, 2017 with effect from the date of publication in the official Gazette of Mizoram.

P. Lalchhuanga,
Commissioner & Secretary to the Govt. of Mizoram,
Social Welfare Department.

MIZORAM DRUGS (CONTROLLED SUBSTANCES) RULES, 2017

In exercise of the power conferred by section 43 of the Mizoram Drugs (Controlled Substances) Act, 2016 (Act No 9 of 2016), the Governor of Mizoram is hereby pleased to make the following rule, namely:

CHAPTER I PRELIMINARY

1. Short title, extent and commencement:
 - 1) These rules may be called the Mizoram Drugs (Controlled Substances) Rules, 2017.
 - 2) They shall extend to the whole of Mizoram.
 - 3) They shall come into force on such date as the Government may, by notification in the Official Gazette, appoint in this behalf.
2. Definitions:

In these rules, unless the context otherwise requires-

 - 1) "Act" means the Mizoram Drugs (Controlled Substances) Act, 2016;
 - 2) "authorized person" means a person who has been given permission or authority by the Nodal Officer or the issuing authority to deal in controlled substances;
 - 3) "concerned Department" means Social Welfare Department, Health & Family Welfare Department, Police Department and Excise & Narcotics Department.

- 4) "*issuing authority*" means any officer who may be authorized in this behalf by the Government for issuing a licence or a permit;
- 5) "*licence*" means a licence issued under these rules;
- 6) "*manufacturer*" means a manufacturer of a controlled substances.
- 7) "*Nodal Officer*" means the officer in concerned department who is given responsibility by Head of Department for the enforcement and administration of the Act and rules within their jurisdiction.
- 8) "*permit*" means a permit issued under these rules;
- 9) "*premises*" means a house or building, together with its land and outbuildings, occupied by a business or considered in an official context. It may also includes vehicle or any conveyance used for transport, import or export of controlled substances.\
- 10) "*Rules*" means the Mizoram Drugs (Controlled Substances) Rules, 2017;
- 11) "*Year*" means the year beginning with 1st April or any subsequent date and ending on 31st March.

Words and expressions used but not defined herein shall have the same meaning as respectively assigned to them in the Act.

CHAPTER II

AUTHORITY & EXPENDITURE FOR CONTROL OF DRUG ABUSE ETC.

3. For implementation of the Act and Rules, Social Welfare Department shall take necessary initiatives.
4. Nodal Departments:
 - 1) Health Department shall be the Nodal Department for declaring easily abused substances as controlled substances. They shall also be the licensing authority thereof.
 - 2) Social Welfare Department shall be the Nodal Department for treating and rehabilitating drug addicts.
 - 3) Disposal of confiscated drugs, goods, vehicles etc shall be under Drugs Disposal Committee, Excise and Narcotics Department and Police Department. Sales proceeds of the above, if any, shall be credited to state fund for Control of Drugs Abuse for which the state government shall create appropriate budget heads.
5. Constitution of Committee:

The Government may constitute a committee comprising of members from Social Welfare, Health & Family Welfare, Police and Excise & Narcotics Departments for effective implementation of the provision of the Act and rules with terms and conditions as may be prescribed by the notification in the Official Gazette from time to time.
6. Submission of project or plan:

The Departments involved in control of drugs abuse etc. may submit project or plan for expenditure in connection with control of drugs abuse etc. to the Nodal Officer for sanction who shall in turn refer the matter to the Committee constituted under rule 4 for consideration.
7. Annual report of activities under the fund:

Annual Report of expenditure shall be submitted to the Nodal Officer, who shall compile each report and submit it to Finance Department in Form No XI appended to these rules.
8. Annual Report of activities of NGOs under the fund:
 - (1) NGOs who received fund from Department shall submit their reports of activities to that Department every financial year or in case of projects which are of short duration, at the end of

that project in Form No VII (*Annual progress report on the functioning of the treatment cum rehabilitation centres*), Form No VIII (*Training Report*), Form No IX (*Awareness programme report* and Form No X (*Financial Report*) appended to these rules, which in turn shall compile and submit report to Government i.e. Social Welfare Department.

- (2) While filling up the progress report, the NGOs should ensure that the figures supplied by them match the figures in the records maintained by them.
- (3) No Column shall be left blank and if no information is available for some particular column, it may be clearly stated so.
- (4) Organisations should ensure timely submission of their progress reports as well as the financial reports to enable the Government of Mizoram to process their grants-in-aid proposals in time.

CHAPTER III LICENCE AND PERMIT

9. **Application for licence:**

- (1) Application for licence or permit for possession, sale, use or consumption, manufacture, transport, warehousing, inter-state import or export of controlled substances shall be submitted in a prescribed form.
- (2) Every application for licence or for renewal thereof under these rules shall be made in the prescribed Form only.

10. **Licence Fee:**

The Government may issue Licence or permit only after payment of licence fee by the applicant. The Licence Fee may be prescribed by the Government from time to time.

11. **Term or duration of licence:**

The term or duration of such licence shall be for one year commencing from 1st April or any subsequent date and ending on 31st March every year.

12. **Renewal of licence:**

The licence or permit issued under these rules shall be renewed yearly, or on completion of term of permit. It shall be renewed only on receipt of application in this regard by the issuing authority/Nodal Officer and on payment of prescribed fee.

13. **Security arrangements:**

- (1) The licence shall ensure all necessary security arrangements in the premises as may be specified by the issuing authority.
- (2) The licensee shall ensure that controlled substances under his stock are secure and shall not be easily accessible except to the licence and his employees.
- (3) Such security arrangement and stocks may be verified by officers empowered by general or special order issued by the Government in this behalf.

14. **Maintenance of accounts and submission of returns:**

The licensee shall maintain accounts of all transactions of controlled substances, including the purchase and sale vouchers and the names of the prescribing registered medical practitioners or hospitals, in case of medicinal preparations in the prescribed Form V appended to these rules and furnish returns in a prescribed form.

15. **Inspections of stocks, etc.:**

- (1) The stocks of controlled substances and all accounts of records and transactions relating thereto, shall be opened to inspection by any officer authorised by the Nodal Officer.

- (2) A serially numbered inspection book shall be maintained by the licensee in good condition for the use of such officer.
16. **Suspension and cancellation of licence:**
(1) Without prejudice to any action that may be taken under the provisions of the Act, the issuing authority may suspend or cancel a licence,
(i) if the licence is transferred or sublet without the prior approval of the issuing authority;
(ii) in the event of any breach of any condition of the licence; or
(iii) if the licensee is convicted of any offence under the Act or any other law relating to drugs for the time being in force in the State
(2) No order shall be passed under sub-rule (1) unless the licensee has been given a reasonable opportunity showing cause against the said order or is heard in person, if he so desires.
17. **Surrender of licence:**
The licensee may surrender his licence to the issuing authority, at any time without compensation thereof.
18. **No compensation allowed:**
Licensee shall not be entitled to any compensation from the government, while submission, cancellation or suspension of the licence on sufficient ground(s).
19. **Disposal of stocks of controlled substances on cancellation of licence, etc.:**
Such stocks of controlled substances as may be in possession of the licensee, on the expiry or cancellation or surrender of his licence shall be disposed by the Nodal Officer and the sales receipt of the same shall be credited to the Fund (State Revenue).
20. **Nodal Officer makes clarification:**
In case of conflict of interest or conflict of interpretation of the provisions of these rules the Nodal Officer, in consultation with the head of concerned departments, may make clarification.

CHAPTER IV MANUFACTURE, TRANSPORT, WAREHOUSING, INTER-STATE IMPORT OR EXPORT AND SALE OF CONTROLLED SUBSTANCES

21. **Manufacture of controlled substances.**
(1) The manufacture of controlled substances notified under clause (iii) of section 2 of the Act is prohibited save under and in accordance with the conditions of a licence granted by the Nodal Officer or such other officer as may be authorized by the Government, in Form No. II appended to these rules:
Provided that if the controlled substance being manufactured are medicinal preparations, a drug manufacturing licence shall be obtained from the Licensing Authority notified under the Drugs and Cosmetics Act, 1940
(2) Every application for licence or for renewal thereof under this rule shall be made in Form No I appended to these rules.
22. **Manufacture only from materials lawfully possessed:**
The licensee shall not manufacture the controlled substances save from the materials which he is lawfully entitled to possess.
23. **Maintenance of accounts and submission of returns:**
The licence shall maintain true accounts of all transactions including the account of materials used for the manufacture of controlled substances, the quantities manufactured, sold or otherwise disposed of and furnish returns in Form No. III appended to these rules.

24. Sale of controlled substances:

The sale of controlled substances notified under clause (iii) of section 2 of the Act is prohibited save under and in accordance with the conditions of a licence granted under the Drugs and Cosmetics Act, 1940 for the sale of drugs.

25. Maintenance of accounts:

The licensee shall maintain in Form IV appended to these rules, accounts of all transactions of controlled substances, including the purchase and sale vouchers and the names of the prescribing registered medical practitioners or hospitals, in case of medicinal preparations and furnish returns in Form V appended to these rules.

26. Transport of controlled substances:

- 1) No consignment of controlled substances shall be transported, imported in the State, or exported from the State, by any person other than the licenced dealers and authorized persons.
- 2) The licensed dealer or the authorized person shall submit a copy of the licence issued under the Drugs and Cosmetics Act, 1940 or the Mizoram (Repeal and Miscellaneous Provisions) Act, 1985 or any other permit or authorization issued in respect of the controlled substance by the Nodal Officer, or an officer appointed by the Government to act on his behalf when the same is demanded by an officer appointed under sub-section (1) & (2) of section 21 of the Act.

27. Maintenance of records:

The licence dealer or the authorized person shall maintain detail records of all such transport of controlled substance and submit a report to the Nodal Officer, or an officer appointed by the Government, on a quarterly basis with details of all such transactions in such Form VI appended to these rules.

CHAPTER V

POSSESSION, USE AND CONSUMPTION OF CONTROLLED SUBSTANCES

28. Possession of controlled substance:

- 1) No person shall possess any controlled substance, unless he is lawfully authorized to possess such substance for any of the said provisions in these rules.
- 2) Notwithstanding anything contained in sub-rule (1), any person who is not so authorized under rule 2 of these rules, may possess a quantity of such controlled substance that is commensurate with his personal need, and shall carry with him the valid prescription of a registered medical practitioner, or hospital, or an institution authorized to prescribe the same, and the quantity of the controlled substance in his possession shall not exceed the quantity so prescribed:

Provided that a person, who is carrying the controlled substance for another person, shall carry with him a valid prescription for such person, and the quantity so possessed shall not exceed the quantity so prescribed.

3) The provision of sub-rule (1) shall not apply to-

- (i) common carriers or warehouseman while engaged in lawfully transporting or storing such substances or to any employee of the same acting within the scope of his employment;
- (ii) public officers or the employees in the lawful performance of their official duties requiring possession of controlled substances; or
- (iii) temporary incidental possession by employees or agents of persons lawfully entitled to possession or by persons whose possession is for the purpose of aiding public officers in performing their official duties.

29. Use and consumption of controlled substance:

- 1) No person shall use or consume any controlled substance unless he is lawfully authorized to do so for any of the said purposes in these rules.
- 2) Notwithstanding anything contained in sub-rule (1), a controlled substance may be used for-
 - i) therapeutic requirement by a person who has been prescribed the medicine by a registered medical practitioner, a hospital, or an institution for the possible cure of ailment, or amelioration of symptoms.
 - ii) scientific requirement including analytical requirements of any Government laboratory or research institution; or
 - iii) the purpose of de-addiction of drug addicts by the Government or by an approved charity or by such other institution as may be approved by the government.

30. Special provision for controlled substances other than prescription drugs:

The sale, transport, possession, use or consumption of a controlled substance other than prescription drugs as notified by the Government under clause (iii) of section 2 of the Act, shall:-

- i) be made only by a dealer with a valid trade licence issued under the Mizoram (Repeal and Miscellaneous Provisions) Act, 1985, and who has been further issued with a special permit to carry on the trade of such substances by the Nodal Officer or an officer appointed for the purpose by the Government;
- ii) be made only by a dealer who shall keep the record of transactions in a register with details of purchase and sale and issue a memo to the person to whom it is sold, with details of date of sale, name of the person, quantity and other particulars as is relevant to establish the process of transaction;
- iii) not be made without a valid cash memo or bill, issued by the dealer from whom the substance is procured or purchased, and shall show such cash memo or bill, when asked upon;
- iv) not be made without a valid purchase voucher obtained in his name, or firm, or company from the agent, or distributor, or wholesaler, from whom such substance is procured or purchased; and
- v) not be made by any person, or in any place, save the person or place where the use or consumption is a necessity and where it is routinely used or consumed.

APPENDIX

PRESCRIBED FORM

FORM I

[See rule 21(2)]

FORM OF APPLICATION FOR GRANT/RENEWAL OF LICENCE FOR
MANUFACTURE OF CONTROLLED SUBSTANCES

I/We.....of.....hereby apply for the
grant/renewal of a licence to manufacture/sale on the premises situated at.....
the following controlled substances being the substances covered by The Mizoram Drug (Controlled
Substances) Act, 2016.

1.	Name of the controlled substances	
2.	Names, qualifications and experience of technical staff employed for manufacture and testing	
3.	A fee of Rs.....has been credited to the Government under the head of account.	

Date.....

Signature

Note: This application should be accompanied by the plan of the premises.

FORM II
[See rule 21(1)]

LICENCE FOR MANUFACTURE/SALE OF CONTROLLED SUBSTANCES

Licence No.....Date of issue.....

Name of Firm.....is hereby licensed to manufacture/sale the following controlled substances on the premises situated at.....

Sl.No	Name of Controlled Substance
1.	
2.	
3.	

The licence shall be in force from.....to.....

The licence is subject to the conditions stated below and to such other conditions as may be specified in these rules for the time being in force under the Mizoram Drugs (Controlled Substances) Act, 2016 (9 of 2016).

Date.....

Signature

Designation

8

Conditions of Licence

1. This licence is not transferable.
2. The licence or any certificate of renewal in force shall be kept in the approved premises and shall be produced at the request of an officer authorised for the purposes by the Nodal Officer.
3. The licensee shall not manufacture or keep the controlled substances or the materials used for the manufacture of such substances at any other place except his place of business.
4. The licensee shall, in case of medicinal preparations, ensure manufacture of the drug to the standard and specifications laid down by or under the Drugs and Cosmetics Act, 1940 (23 of 1940)
5. The licensee, if he desires renewal of the licence, shall apply to the Nodal Officer, in the form specified, at least thirty days before the expiry of his licence.

FORM III
[See rule 23]

QUARTERLY RETURN OF MANUFACTURE/SALE OF CONTROLLED
SUBSTANCES

Return for the quarter ending on.....

1. Name of the manufacturer with licence No.
2. Address
3. Name of the controlled substance
4. Opening balance of the controlled substance at the beginning of the quarter
5. Details of the manufacture and sale (1) Manufacture (2) Sale
6. Name, address, licence No. and location of the premises of the person to whom sold
7. Closing balance at the end of the quarter

Certified that the information given above is correct and the relevant records are available with me/us.

Date.....

Signature

Name & Designation

Note:

- The quantity should be indicated in the number of units.
- For each controlled substance, separate return shall be sent.
- This return is to be sent to the Nodal Officer designated under the Act.

FORM IV
(See rule 25)

REGISTER FOR CONSUMPTION AND SALE OF CONTROLLED SUBSTANCES

Date:

1. Name of Controlled Substance	
2. Quantity at hand at the beginning of day	
3. Details of quantity of the substance received	
(a) Quantity received	
(b) From whom received (name, address of the person/firm with the Drugs licence/Trade Licence/Authorisation number	
(c) Bill No. and date	
4. Details of the substances distributed/sold	
(a) Quantity sold/distributed	
(b) To whom sold/sent/distributed (name, address of the person /firm with name of doctor/institution or Drugs licence/Trade Licence of the firm)	
5. Quantity at hand at the close of day	

Note:

1. The quantity shall be indicated in number of units.
2. This record shall be maintained on day-to-day basis and entries shall be made for each day the establishment opens for work irrespective of whether there are any transactions or not and the entries shall be completed for each day before the close of the day and the in-charge of the establishment shall initial after the entries are made. The pages of the register shall contain running number.
3. If more than one controlled substance is dealt with, separate register shall be maintained for each such substance.

FORM V
(See rule 14 & 25)

**QUARTERLY REPORT OF RECEIPT, IMPORT, SALE OR CONSUMPTION OF
CONTROLLED SUBSTANCE**

Return for the quarter ending on.....

1.	Name of the seller/distributor/importer	
2.	Address with licence/Authorisation number	
3.	Name of the controlled substance	
4.	Opening balance at the beginning of the quarter	
5.	Details of quantity recieved and sold or consumed	

Receipt

1.	Date	
2.	Received from whom (name, address and licence no.)	
3.	Bill No.	
4.	Quantity received	
5.	Total	

Sale or consumption

1.	Date	
2.	To whom sold Name, address and prescription by doctor/institution)	
3.	Cash Memo No.	
4.	Quantity sold or consumed	
5.	Total	
	Closing balance at the end of the quarter	

Certified that the information given above is correct and the relevant records are available with me/us.

Date.....

Signature

Name & Designation

1. The quantity should be indicated in number of units.
2. For each controlled substance, separate return shall be sent.
3. This return should be sent to the Nodal Officer designed under the Act.

FORM VI
(See rule 27)

QUARTERLY REPORT ON TRANSPORT OF CONTROLLED SUBSTANCES

Report for the quarter ending on.....

1.	Name of the consignor	
2.	Address	
3.	Name of the controlled substance	
4.	Details of the consignment sent	

1.	Date on which sent	
2.	Quantity	
3.	To whom sent (name, address)	
4.	Consignment note/Bill No.	
5.	Mode of transportation	

Signature

Name Designation

Date.....

Note:

1. The quantity shall be indicated in the number of units.
2. For each controlled substance, a separate returns shall be sent.
3. This report is to be sent to the Nodal Officer designated under the Act.

FORM VII

(See rule 7)

ANNUAL PROGRESS REPORT ON THE FUNCTIONING OF
TREATMENT-CUM-REHABILITATION CENTRES

1. PROFILE OF THE ORGANIZATION & CENTRE

(1)	(a) Name & address of the Organization: (Full Postal address with Tel Nos. and E-mail)	
	(b) Name & address of the Centre (Full Postal address with Tel. Nos. and E-mail)	
	(c) Contact Person for the centre: Name	
	Designation	
	Complete postal address	
	Telephone/Fax number	
	Mobile No.	
	(d) E Mail Address	
(2)	Review Period	
(3)	Year of receiving first grant-in-aid from the Government of Mizoram	
(4)	Number, date, amount and the year for the last financial aid received	
(5)	Amount utilized till the current half year report	
(6)	No. of Beds for which the Organization is receiving grant-in-aid	
(7)	No. of beds actually in position (including temporary arrangements made during the review period)	

2. REGISTRATION

A. Please state the number of clients registered at the Centre during the report period	
New (1 st time registered)	
Old (2 nd time or more)	
TOTAL	
B. No. of client who had received treatment at other centres before joining this centre:	
C. Average age of clients registered at the Centre during the Report period:	
D. No. of female clients registered at the Centre during the Report period:	

3. DETAILS OF DRUG ABUSED

Alcohol/Drug Abusers during the year under review at the Centre

Drug category	No. of clients
Alcohol	
Depressants Tranquilizers, Sedatives/Hypnotics	
Inhalants Petrol, Glue	
Hallucinogens LSD, PCP	
Stimulants Amphetamine, Cocaine	
Cannabis Ganja, Hash, Charas, Bhang	
Opiates & Opioids Opium, Heroin/brown sugar, Morphine, Codeine, Pentazocine, Buprenorphine	

4. METHOD OF DRUG TAKING (Please state the number of clients)

CLIENT'S DETAILS
(During the year under review)

Please state number of clients referred to the Centre by :

6. MARITAL STATUS

7. EDUCATION

[illegible]

8. EMPLOYMENT STATUS

Currently Unemployed	Never Employed	Part-time Employed	Full-time Employed	Self Employed	Student	House Wife	Pensioner etc	Not Known	Total

9. SERVICES**(1) TREATMENT - During the year under review**

Please state number of clients

OPD	Indoor	Total

(2) DETAILS OF STAY (INDOOR) - During the year under review

Indicate the number of indoor clients treated for the following durations of stay at the Centre :

1-10 days	11-20 days	21-30 days	31-60 days	Total

(3) DROP OUTS - During the year under review

Please state the number of clients who dropped out of the Centre due to the following reasons :

Poverty	Lack of family support	Unable to cope with the treatment	Inadequate facilities	Personal/any other reasons	Legal	Total

(4) COUNSELLING (for indoor clients)

Please state number of clients provided the following counselling services :-

A. GROUP COUNSELLING (During the half-year)

No. of clients	Average size of client groupings	Average/ time session	Total No. of sessions held

B. **INDIVIDUAL COUNCELLING** (During the half-year)

No. of clients	No. of sessions held	Average time/session

C. **FAMILY COUNSELLING** (During the year)

No. of families	No. of sessions held	Average time/session

(5) **CLIENTS REQUIRING ADDITIONAL TREATMENT**

(during the year under review)

Please state the number of clients suffering from the following ailments:

T.B.	HIV/ AIDS	Sexually trans- mitted diseases	Hepatitis A or Hepatitis B	Any other infection (Abscess)	Injecting drug users	Counselling Services	Any Other infection	Total

(6) **RECOVERY** (during the year under review)

Please state number of clients in the following phases of recovery after receiving treatment Services at centre :

Sober	Relapsed	No News	Dead	Dropped Out	Total

FOLLOW UP ACTIVITIES
(During the year under review)

Details of follow up programmes taken up by the Centre :

10. TOTAL NUMBER OF LETTERS SENT/TELEPHONE CALLS MADE TO EX-CLIENTS

	Twice in a month	Once in a month	Quarterly	Once in 6 month	Total During the half-year
Letters/phone calls to ex-clients					

11. HOME VISITS (by counsellors to homes of ex-clients during the year)-

No. of ex- clients visited	No. of clients contacted	No. of ex-clients leading drug free life	Service provided during the visit

12. REHABILITATION PROGRAMMES GIVEN/REFERRED BY THE CENTRE

Vocational training services	With work place	With educational setting	Others

13. DETAIL OF SUPPORTIVE PROGRAMME AVAILABLE :

Programmes	Yes	No	Target group	Nature of programme in brief
Out-reach programmes, camps etc				

Self help groups				
Half way Homes				
Drop in centres				
Family assistance programme				
Vocational training services				
Educational support				
Work place support				
Any other services				

14. TRAINING PROGRAMMES

(a) Please indicate the details of the training Courses attended by your staff in **last two years**:

Name of the staff who attended training	Duration with deates	Organised by	Name of the course
(b) Total no of staff trained in last two years			

15. Please indicate the incidence of any other types of drug related morbidity during the period and causes thereof.

I certify that the above information is correct and is based on the records maintained at the centre.

(NGO SIGNATURE & SEAL)

FORM IX

(See rule 8)

Awareness programme register

Lectures / play / song / film / TV jingle

1. Date and month of awareness programme
2. Target group and number of participants
3. Topics handled
4. Methodology used to impart information
5. Feed back from a minimum of 5 people with their signatures
6. Analyses of feedback and steps to be taken for improvement.

Articles published

1. Date and month of publication
2. Name of publication
3. Title of the article

Available material for creating awareness

Target group	Material available

FORM X

(See rule 8)

UTILISATION CERTIFICATE

Sl.No.	Letter No. & Date	Amount
	TOTAL	

Certified that out of Rs _____ of Grant in Aid sanctioned in favour of _____ under department letter no. _____ given in the margin and Rs. _____ on account of unspent balance, a sum of Rs. _____ has been utilized for the purpose of _____ for which it was sanctioned and that the balanced of Rs. _____ remaining unutilized at the end of the year has been surrendered to Government (Vide No. _____ dated _____ will be adjusted towards the grants-in-aid payable during the next year.

Certified that I have satisfied myself that the conditions on which the Grant-in Aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised that the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of checks exercised

- 1.
- 2.
- 3.
- 4.

Signature _____
Name of NGO _____
Designation _____
Date _____

FORM X (A)

(See Rule 8)

STATEMENT OF INCOME AND EXPENDITURE ON ACCOUNT OF.....**RECEIPT****PAYMENT**

Sl.No.	From Whom	Amount	Sl.No.	Particulars	Amount
1	2	3	4	5	6

GRAND TOTAL		Rs.	TOTAL	= Rs.

FORM XI

(See rule 7)

RECEIPT OF ACCOUNT FROM DISBURSING OFFICER

Office of.....
 Major Head.....
 Minor Head.....
 Sub-Head.....

Sl.No.	Name of Disbursing Officer	Name of NGO	Letter No. & Date	Grant Sanctioned	Date of receipt of account

(See Rule 7)

EXPENDITURE STATEMENT OF.....
FOR FY.....

Name of the Scheme	Sanctioned	Head of Account	Expenditure upto	Balance	Remarks
Total	₹		₹		