

**File No.19/45/2017-SHP**  
**Ministry of New and Renewable Energy**  
**(SHP Division)**

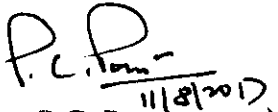
**Block No.14, CGO Complex,**  
**Lodhi Road, New Delhi-110003**  
**Dated:11/08/2017**

**OFFICE MEMORANDUM**

**Subject:- Annual Audited Accounts and Subsidiary Accounts for MNRE Grants-Reg.**

As per Rule 235 of GFR, 2017 Institutions/Organizations receiving Grants should, irrespective of the amount involved, be required to maintain subsidiary accounts of the Government grant and furnish to the Accounts Officer a set of audited statement of accounts. These audited statements of accounts should be required to be furnished after utilization of the Grants-in-aid or whenever called for. Further, Rule 236(1) allows the audit of accounts of all grantee Institutions/Organizations by the internal audit of the Principal Accounts Office of the Ministry.

2. All implementing agencies of SHP programme of the Ministry are requested to follow the provisions of the GFR, 2017 and to complete the subsidiary accounts and annual audited statement of accounts and intimate accordingly .

  
(Dr. P.C. Pant)  
Director (SHP)

**To**

**All implementing agencies as per enclosure.**

**Copy to:- Shri Deep Bansal with the request to kindly upload in the main website in SHP and in main frame.**