

F. No. M-11015/02/2024-RE-III Sl. No.57  
 Government of India  
 Ministry of Rural Development  
 (Department of Rural Development)  
 (Mahatma Gandhi NREGA Division)

*Handwritten signature and date*  
 25/03/2025

Krishi Bhawan, New Delhi  
 Date: 25.03.2025  
 उप सचिव / Deputy Secretary  
 भारत सरकार / Govt. of India  
 ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
 कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi

To  
 The Pay & Accounts Officer,  
 Government of India,  
 Ministry of Rural Development,  
 Krishi Bhawan, New Delhi.

Subject – Release of Funds to Social Audit Unit (1<sup>st</sup> installment of 2<sup>nd</sup> tranche) under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)– Central Assistance for financial year 2024-25 for Social Audit Unit to the State Government of Himachal Pradesh.

Sir,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **Rs.1,49,50,500/- (Rupees One Crore Forty Nine Lakh and Fifty Thousand and Five Hundred Only)** as 1<sup>st</sup> installment of 2<sup>nd</sup> tranche to the State Government of Himachal Pradesh as Central assistance towards conducting Social Audit Unit (SAU) in the State for the financial year **2024-25**.

2. The State Government must transfer these funds to the Social Audit Unit's Bank account within **15 days of receipt of these funds**. The State Government is requested to endorse the copy of the release order to the Central Government addressed as under:

**Shri Ashish Gupta, Deputy Secretary (Mahatma Gandhi NREGA)**  
 Ministry of Rural Development, Krishi Bhawan,  
 New Delhi- 110001

3. The State Government must transfer these funds to the Social Audit Bank account as per the detail given below:

Name of the Account Holder	Name of the Bank & Branch	Bank IFSC Code No.	Account No.
HIMACHAL PRADESH SOCIAL AUDIT SOCIETY HPSAS	PUNJAB NATIONAL BANK SDA COMPLEX, KASUMPTI (SHIMLA)	PUNB0419300	4193000100072465

4. The accounts of the grantee institutions will be audited by the comptroller and Auditor General of India and the Internal Audit of the Principal Accounts Office of the Ministry in terms of Rule 236 (1) of the General Financial Rules, 2017.

5. The expenditure is debitable of the following Head of Accounts under **Demand No. 87** Department of Rural Development (2024-25).

3601	Grants-in-aid to State Government (Major Head)
06	Centrally Sponsored Schemes
101	Central Assistant/Share
28	Mahatma Gandhi National Rural Employment
28.02	Social Audit
28.02.35	Grants for creation of Capital Assets

6. **The DDO, Mahatma Gandhi NREGA (207172),** M/O Rural Development will be the Drawing & Disbursing Officer for purpose. The amount mentioned in Para-1 above will be transferred to the State Govt. of Himachal Pradesh.
7. Further the following conditions shall be fulfilled in utilization of these funds and further releases:
- SAU must adhere to Mahatma Gandhi NREGA Audit of Scheme Rules 2011 and Auditing Standards
  - SAU must ensure uploading of Social Audit reports on the MGNREGA website
8. This issues under the powers delegated to this Ministry and in consultation with the Integrated Finance Division vide their **U.O. No. 1190/Finance/2024-25 dated 05.03.2025.**

आशीष गुप्ता / ASHISH GUPTA  
उप सचिव / (Ashish Gupta)  
Deputy Secretary (Mahatma Gandhi NREGA)

आशीष गुप्ता / ASHISH GUPTA  
उप सचिव / Deputy Secretary  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi

**Copy to:**

- The Secretary, Finance Department, Govt. of Himachal Pradesh.
- The Secretary/Commissioner, Rural Development, Govt. of Himachal Pradesh.
- The Accountant General, Govt. of Himachal Pradesh.
- Director, Social Audit Unit (SAU), Govt. Of Himachal Pradesh.
- The Director of Audit, E&S Ministries, IP Estate, AGCR Building, New Delhi- 110002.
- US( RE -V)
- Director (Finance)
- Guard file folder

आशीष गुप्ता / ASHISH GUPTA  
उप सचिव / (Ashish Gupta)  
Deputy Secretary (Mahatma Gandhi NREGA)

आशीष गुप्ता / ASHISH GUPTA  
उप सचिव / Deputy Secretary  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi