

**F.No. J-12015/01/2024-RE-V (388301) SI.No.53**

**Government of India  
Ministry of Rural Development  
(Department of Rural Development)  
(Mahatma Gandhi NREGA Division)**

**आशीष गुप्ता / ASHISH GUPTA**  
उप सचिव / Deputy Secretary  
भारत सरकार / Government of India  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi  
25/03/2025

**Krishi Bhawan, New Delhi  
Date: 25.3.2025**

To

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

**Sub- Release of Funds to Social Audit Unit (1<sup>st</sup> instalment of 2<sup>nd</sup> tranche) under Mahatma Gandhi National Rural Employment Guarantee Act (Mahatma Gandhi NREGA) Central Assistance for financial year 2024-25 for conducting Social Audit & Staffing of Independent Social Audit Unit to the State Government of Chhattisgarh.**

Madam/ Sir,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **Rs.3,89,39978/- (Rupees Three Crore Eighty Nine Lakh Thirty Nine Thousand Nine Hundred and Seventy Eight Only)** as 1<sup>st</sup> instalment of 2<sup>nd</sup> tranche to the State Government of Chhattisgarh as Central assistance towards conducting Social Audit in the State & Staffing of Independent Social Audit Unit (SAU) 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.
<b>DIRECTOR CHHATTISGARH SOCIAL AUDIT UNIT</b>	<b>STATE BANK OF INDIA SHASTRI MARKET, RAIPUR</b>	<b>SBIN0009511</b>	<b>36894320276</b>

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 Chhattisgarh.

7. Further the following conditions shall be fulfilled in utilization of these funds and further releases:

i SAU must adhere to Mahatma Gandhi NREGA Audit of Scheme Rules 2011 and Auditing Standards.

ii SAU must ensure uploading of Social Audit reports on the Mahatma Gandhi NREGA website

8. This issues under the powers delegated to this Ministry and in consultation with the Integrated Finance Division vide their **U.O. No. 1323/Finance/2024-25 dated 21.03.2025**.

Yours faithfully,

**Deputy Secretary (Mahatma Gandhi NREGA)**

*Ashish*  
25/03/2025  
आशीष गुप्ता (Ashish Gupta)  
उप सचिव / Deputy Secretary  
भारत सरकार / Govt. of India  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi

Copy to:

1. The Secretary, Finance Department, Govt. of Chhattisgarh.
2. The Resident Commissioner, New Delhi.
3. The Accountant General, Govt. of Chhattisgarh.
4. Director, Social Audit Unit (SAU), Chhattisgarh.

**Deputy Secretary (Mahatma Gandhi NREGA)**

*Ashish*  
25/03/2025  
आशीष गुप्ता (Ashish Gupta)  
उप सचिव / Deputy Secretary  
भारत सरकार / Govt. of India  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi