

**ORIGINAL FOR PAYMENT**

**No. J-1403/02/2024-RE-I (388510) Sl. No.41**

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

Krishi Bhawan, New Delhi  
Dated : 08/01/2025

To

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

**Subject: Release of Funds to Social Audit Unit 2<sup>nd</sup> installment of 1<sup>st</sup> tranche) under Mahatma Gandhi National Rural Employment Guarantee Act (Mahatma Gandhi NREGA) Central Assistance for financial year 2024-25 for conduction and staffing of Independent Social Audit Unit to the State Government of Uttar Pradesh.**

Sir/ Madam,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **Rs.5,08,31,000/- (Rupees Five Crore Eight Lakh Thirty One Thousand Only)** as **2<sup>nd</sup> installment of 1<sup>st</sup> tranche to the State Government of Uttar Pradesh** 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 Suman Majumdar, 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.
Director Social Audit, UP	Punjab National Bank, PCF Building, Lucknow	PUNB0474000	4740000100017558

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 debitale of the following Head of Accounts under **Demand No. 87** Department of Rural Development (2024-25).

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

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 Uttar Pradesh.

7. Further the following conditions shall be fulfilled in utilization of these funds 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 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.932/Finance/2024-25 dated 07.01.2025**.

Yours faithfully,

(Suman Majumdar)

Deputy Secretary (Mahatma Gandhi NREGA)

सुमन मजुमदार / SUMAN MAJUMDAR  
उप राधिव / Deputy Secretary  
भारत सरकार / Government 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 Uttar Pradesh.
2. The Resident Commissioner, New Delhi.
3. The Accountant General, Govt. of Uttar Pradesh.
4. The Director, Social Audit Unit (SAU), Uttar Pradesh.
5. The Under Secretary (Finance-I).
6. The Under Secretary (RE -V).

(Suman Majumdar)

Deputy Secretary (Mahatma Gandhi NREGA)