

**F. No. M-11015/3/2024-RE-III Sl. No.45  
Government of India  
Ministry of Rural Development  
(Department of Rural Development)  
(Mahatma Gandhi NREGA Division)**

*Ashish*  
11/02/2025

**Krishi Bhawan, New Delhi**  
अशिश गुप्ता / Date: 11.02.2025  
उप सचिव / Deputy Secretary  
भारत सरकार / Govt. of India  
ग्रामीण विकास मंत्रालय / Ministry of Rural Development  
क्रिषि 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 (2<sup>nd</sup> installment of 1<sup>st</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 Nagaland.**

Sir,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **Rs. 95,10,443/- (Rupees Ninety Five Lakh Ten Thousand Four Hundred and Forty Three Only)** as 2<sup>nd</sup> installment of 1<sup>st</sup> tranche to the State Government of Nagaland 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.
SAU NGL MGNREGA	STATE BANK OF INDIA, NAGALAND SECRETARIATE KOHIMA	SBIN0010671	40603438000

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 debitible 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 Nagaland.

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. 1056/Finance/2024-25 dated 10.02.2025.

*Ashish*  
11/02/2025

(Ashish Gupta)  
Deputy Secretary (Mahatma Gandhi NREGA)

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:**

- 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

*Ashish*  
11/02/2025

(Ashish Gupta)  
Deputy Secretary (Mahatma Gandhi NREGA)

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