

CLEAN GANGA FUND

NMCG, 1ST FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM INDIA GATE, NEW DELHI-110002

BALANCE SHEET AS AT 31-03-2026

(Amount in Lakhs)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,06,621.71	85,130.96
(b)	Restricted Funds			-
			1,06,621.71	85,130.96
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	0.06	0.04
(d)	Short-term provisions	6	-	-
			0.06	0.04
	Total		1,06,621.76	85,131.00
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	52.23	52.23
(d)	Other non-current assets	12	-	-
			52.23	52.23
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	1,01,250.08	80,531.57
(e)	Short Term Loans and Advances	11	42.61	96.19
(f)	Other current assets	15	5,276.85	4,451.00
			1,06,569.53	85,078.77
	Total		1,06,621.76	85,131.00
	Brief about the Entity	1		
	Summary of significant accounting policies & Notes	2		
	The accompanying notes are an integral part of the financial statements			

AS PER SEPRATE REPORT OF EVEN DATE ATTACHED

FOR CLEAN GANGA FUND

FOR SAHNI BANSAL & ASSOCIATES

Chartered Accountants

(CA PARDEEP SURRINDER SAHNI)

M.No.093866

FRN: 514470C

PLACE : Ghaziabad

DATED: 08-10-2026

UDIN: 26093866 ZVLCUK5160

BHASKAR DAS GUPTA
ED (FINANCE), NMCG

RAJEEV KUMAR MITTAL
(DG, NMCG)

CLEAN GANGA FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st March 2026

(Amount in Lakhs)

	Particulars	Note	31 March 2026		31 March 2025	
			Unrestricted funds	Total	funds	Total
I	Income					
(a)	Donations and Grants		14,772.74	14,772.74	17,268.30	17,268.30
(b)	Fees from Rendering of Services		-	-	-	-
(c)	Sale of Goods		-	-	-	-
II	Other Income	16	7,535.63	7,535.63	5,065.21	5,065.21
III	Total Income (I+II)		22,308.37	22,308.37	22,333.51	22,333.51
IV	Expenses:					
(a)	Material consumed/distributed	17	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-
(c)	Employee benefits expense	18	-	-	-	-
(d)	Depreciation and amortization expense	19	-	-	-	-
(e)	Finance costs	20	0.05	0.05	0.06	0.06
(f)	Other expenses	21	817.56	817.56	2,620.52	2,620.52
(g)	Religion/charitable expenses		-	-	-	-
	Total expenses		817.61	817.61	2620.58	2620.58
V	before exceptional and extraordinary items (III-IV)		21,490.76	21,490.76	19,712.93	19,712.93
VI	Exceptional items		-	-	-	-
VII	before extraordinary items (V-VI)		21,490.76	21,490.76	19,712.93	19,712.93
VIII	Extraordinary Items		-	-	-	-
IX	(VII-VIII)		21,490.76	21,490.76	19,712.93	19,712.93
	Balance transferred to General Fund		21,490.76	21,490.76	19,712.93	19,712.93
	financial statements					

AS PER SEPRATE REPORT OF EVEN DATE ATTACHED

FOR CLEAN GANGA FUND

FOR SAHNI BANSAL & ASSOCIATES

Chartered Accountants

(CA PARDEEP SURINDER SAHNI)

M.No.093866

FRN: 514470C

PLACE : Ghaziabad

DATED: 09-10-2026

UDIN: 26093866ZULCUK5160

Bhaskar Dasgupta

BHASKAR DASGUPTA
ED (FINANCE), NMCG

Rajeev Kumar Mital

RAJEEV KUMAR MITAL
(CEO) / (DG, NMCG)

CLEAN GANGA FUND			
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st March 2026			
		(Amount in ₹)	
Receipts	Amount	Payments	Amount
Opening Balance		Indirect Expenses	
State Bank of India(Saving A/c)	5.90	Bank Charges	0.05
State Bank of India(Current A/c)	5.30	TDS (Late Fee)	0.31
(Including CLTD)	10,640.71		
	10,651.91		
Donations Received		Project Related Expenses	
From-Hon'ble Prime Minister	224.27	Project Exp. EPIL, West Bengal	266.69
From-Resident Indians	41.90	Project Exp. Svivna Rivar, M. P.	549.62
From-NRIs/PIOs	-		
From-Private Co/LLP/Firms etc	9,088.26		
From-PSU/CPSU/Govt. Dept.	5,287.21		
	14,641.63		
Investment		Other Payments	
FD with UBI Bank	28,377.09	TDS	0.04
FD with IDBI Bank	3,778.12	Internal Audit Fees	0.30
FD with PNB Bank	4,000.00	Audit Fees	0.59
	36,155.21		0.93
Interest Received		Investment	
Interest on FDR's, CLTD and Saving Bank	1,672.59	FDR's with SBI Bank	39,025.97
		FDR's with UBI Bank	11,242.68
Other Receipts		FDR's with IDBI Bank	5,685.23
FDR with SBI Bank (Matured during the year)			55,953.88
FDR with IDBI Bank (Matured during the year)			
FDR with PNB Bank (Matured during the year)			
Interest Accrued	2,312.19	Corporate Liquid Term Deposit with SBI	8,357.50
SPMG West Bengal	11.18		
UP-DFO-APCCFP Lucknow	16.45		
Wapcos Limited	43.68		
	71.32		
		Closing Balance	
		State Bank of India(Saving A/c)	38.47
		State Bank of India(Current A/c)	337.41
Total	65,504.85	Total	65,504.85

Notes to Accounts & Accounting policies are integral part of Balance Sheet.

For Clean Ganga Fund



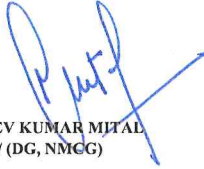
BHASKAR DASGUPTA
ED (FINANCE), NMCG

Place: Ghaziabad

Date: 09-10-2026

UDIN: 26093866ZVLCUK5160

RAJEEV KUMAR MITAL
(CEO) / (DG, NMCG)



For SAHNI BANSAL & ASSOCIATES
Chartered Accountants

(CA PARDEEP SUBRINDER SAHNI
(Partner)

MRN: 093866

FRN: 514470C

UDIN:



CLEAN GANGA FUND

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 3 : NPO Funds

(Amount in Lakhs)

Sr. No.	Particulars	As at 1st April	Funds	Funds Utilised	As at 31st March
(A)	Unrestricted Funds				
1	Corpus Funds			-	-
2	General Funds	85,130.96	21,490.76	-	1,06,621.72
3	Designated Funds	-	-	-	-
(B)	Restricted Funds	-	-	-	-
			-	-	-
Previous Year (PY)		65418.03	19,712.93	-	85,130.96

CLEAN GANGA FUND

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in lakhs)

4	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-		
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-		
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-

CLEAN GANGA FUND

NMCG, 1ST FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM INDIA GATE, NEW DELHI-110002

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Lakhs.)

5 Other long-term liabilities		31 March 2026		31 March 2025	
(a) Advance from customers					
(b) Others					
Total Other long-term liabilities					
6 Provisions		Long term		Short term	
		31 March 2026		31 March 2025	
(a) Provision for employee benefits					
(i) Provision for gratuity					
(ii) Provision for leave Encashment					
(b) Other provisions					
Total Provisions					
7 Payables		31 March 2026		31 March 2025	
(a) Total outstanding dues of micro, small and medium enterprises					
(b) Total outstanding dues of creditors other than micro, small and medium enterprises					
Total payables					
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:					
Particulars		31 March 2026		31 March 2025	
(a) Amount remaining unpaid to any supplier at the end of each accounting year:					
Principal					
Interest					
Total					
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.					
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.					
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.					
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.					
8 Other current liabilities		31 March 2026		31 March 2025	
(a) Duties & Taxes					
Total Other current liabilities					

CLEAN GANGA FUND

Notes forming part of the Financial Statements for the year ended 31st March, 2026

9 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS & INTANGIBLE ASSETS				
	Block entitled to	Block entitled to	Block entitled to	Block entitled to	Total
Gross Block					
At 1 April 2025	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 1 April 2024	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2026	-	-	-	-	-
At 31 March 2025	-	-	-	-	-
Depreciation/Adjustments					
At 1 April 2025	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 1 April 2024	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2026	-	-	-	-	-
At 31 March 2025	-	-	-	-	-
Net Block					
At 31 March 2026	-	-	-	-	-
At 31 March 2025	-	-	-	-	-

CLEAN GANGA FUND

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in lakhs)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>					
	<u>Other Investments</u>					
	Total Investments			-		-
	<u>Trade Investments - Unquoted</u>					
	<u>Other Investments</u>					
	Total Investments			-		-
	Current Investments					
		Face Value	Units/ Shares	Book Value	Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Other Short-term investments			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments			-		-
(c)	Other Short-term investments			-		-
	Net current investments			-		-
	Grand Total			-		-

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
11	Loans and advances				
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(a)		-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (specify nature)	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
(b)		-	-	-	-
	Total (a)+(b) (A)	-	-	-	-
B	Loans and advances				
	(Unsecured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(a)		-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances	-	-	42.61	96.19
(d)	Balance with government authorities	52.23	52.23	-	-
(b)		52.23	52.23	42.61	96.19
	Total (a)+(b) (B)	52.23	52.23	42.61	96.19
	Total (A + B)	52.23	52.23	42.61	96.19

Notes forming part of the Financial Statements for the year ended 31st March, 2026

12	Other non-current assets	31-March-2026	31-March-2025
(a)	Security Deposits		
	Total other non-current other assets	-	-
13	Receivables	31-March-2026	31-March-2025
(a)	Donations/grants receivable	-	-
(b)	Fees Receivable		
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Total	-	-
14	Cash and Bank Balances	31-March-2026	31-March-2025
A	Cash and cash equivalents		
(a)	On current accounts	375.87	11.20
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
(i)	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand (Donation)	131.11	-
(e)	Cash on hand		
	Total (I)	506.98	11.20
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	1,00,743.10	80,520.37
(iii)	lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balan (II)	1,00,743.10	80,520.37
	Total Cash and bank b (I+II)	1,01,250.08	80,531.57
15	Other current assets	31-March-2026	31-March-2025
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	5,276.85	4,451.00
	Total	5,276.85	4,451.00

CLEAN GANGA FUND

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Lakhs)

		31 March 2026	31 March 2025
16 Other income			
(a) Interest income		7,517.90	5,063.71
(b) Other Interest Income		1.28	1.50
(c) Prior Period Income (Please refer Note)		16.45	-
Total other income		7,535.63	5,065.21
17 Cost of goods sold		31 March 2026	31 March 2025
(A) Materials consumed/distributed			
Raw material consumed/distributed			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of raw material consumed	(I)	-	-
B Changes in invenries of finished goods, work in progress and sck-in trade		31 March 2026	31 March 2025
Invenries at the beginning of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
	(I)	-	-
Invenries at the end of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
	(II)	-	-
(Increase)/decrease in invenries of finished goods, work-in-progress and stock-in-trade (B)		-	-
Total (A+B)		-	-

		31 March 2026	31 March 2025
18 Employee benefits expenses		-	-
(a) Salaries, wages, bonus and other allowances		-	-
(b) Contribution provident and other funds		-	-
(c) Gratuity expenses		-	-
(d) Staff welfare expenses		-	-
Total Employee benefits expense		-	-
19 Finance cost		31 March 2026	31 March 2025
(a) Interest expense			
(i) On bank loan		-	-
(ii) On assets on finance lease		-	-
(b) Other borrowing costs		0.05	0.06
Total Finance cost		0.05	0.06
20 Depreciation and amortization expense		31 March 2026	31 March 2025
(a) on tangible assets (Refer note 11)		-	-
(b) on intangible assets (Refer note 11)		-	-
Total Depreciation and amortization expense		-	-
21 Other Expenses		31 March 2026	31 March 2025
I. Project Expenses Ghat Work:			
A. Fee for Entry Level Activities		-	13.62
B. Project Exp. Mirzapur Ghat		-	215.81
C..In Project Exp. Chhapra & Sultan Ganj Ghat		-	67.67
D. Project Exp. EPIL, West Bengal		266.69	505.21
E. Project Exp. Svivna Rivar, M. P.		549.62	1,181.98
F. Project Exp. Murar Rivar M.P.		-	635.77
II. TDS Late Fee		0.31	-
III. Auditors' Remuneration			
A.Audit Fee		0.65	0.46
B.Internal Audit Fee		0.30	-
		817.57	2,620.52



Independent Auditors' Report

To
THE TRUSTEES
CLEAN GANGA FUND
NATIONAL MISSION FOR CLEAN GANGA (NMCG)
1st FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM, INDIA GATE
NEW DELHI - 110092

1. Report on the Financial Statements

We have audited the accompanying financial statements of **CLEAN GANGA FUND**, which comprise the Balance Sheet as at 31st March, 2026, Income and Expenditure Account and Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Trust for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





4. Emphasis of Matter

We refer to our observations in the Management Letter issued to the Director by us in respect of matters of Internal Control. Our opinion is not qualified in the matter.

5. Opinion

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;
- c) The Balance Sheet and The Income and Expenditure Account and Receipt and Payment Account dealt with by this Report are in agreement with the books of account;
- d) In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.
 - (i) In case the Balance sheet of the state of affairs of the CLEAN GANGA FUND, New Delhi as at March 31, 2026.
 - (ii) In case of Income and Expenditure Account of the excess of Expenditure over Income for the year ended on that date.
 - (iii) In case the Receipts and Payment account of the receipt and Payment during the year ended on that date.

PLACE: NEW DELHI
DATED: 09-10-2026
UDIN:- 26093866ZVLCUK5160



For Sahni Bansal & Associates
Chartered Accountants

(CA Pardeep Surrinder Sahni)
Partner

Membership No. 093866
Firm's Registration No. 514470C

CLEAN GANGA FUND
NATIONAL MISSION FOR CLEAN GANGA (NMCG)
1st FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM, DELHI-110001

1. BRIEF ABOUT THE ENTITY

(Annexure to and forming part of the accounts for the year ending 31st March, 2026)

The Clean Ganga Fund (CGF) was set up on 21.01.2015 as a Trust under the Indian Trust Act, 1882, with the approval of the Cabinet on 24 September 2014. CGF is administered by a Board of Trustees (BoT) consisting of not less than 4 and not more than 9 Members nominated by the Government of India. The Trust is chaired by the Hon'ble Finance Minister and at present consists of 7 more members, namely, Secretary (Economic Affairs), Secretary (CPV & OIA, External Affairs), Secretary (Environment, Forests & Climate Change), Secretary (Water Resources, River Development and Ganga Rejuvenation), Director General, National Mission for Clean Ganga (NMCG) and Chief Secretaries of two Ganga Basin States in rotation. Currently, Chief Secretaries of Uttar Pradesh and Uttarakhand are members of Board of Trustees. Director General, NMCG is also the Chief Executive Officer (CEO) of the Trust.

The objective of CGF is to mobilize resources from resident Indians, Domestic and Overseas Corporates/Trusts and NRIs/PIOs for conservation efforts of River Ganga and its tributaries. Projects /works selected from the Namami Gange program are eligible for funding from the CGF.

2. SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

I The Annual Accounts have been prepared in the format prescribed by the Institute of Chartered Accountants of India (ICAI) in August 2025 for Financial Statements of Non-Corporate Entities.

II METHOD OF ACCOUNTING

The financial statements are prepared under the accrual basis of accounting, in conformity with Generally Accepted Accounting Principles (GAAP) and in compliance with accounting standards applicable to the Trusts issued by the Institute of Chartered Accountants of India.

III FIXED ASSETS

The Clean Ganga Fund at present has no fixed assets. Fixed assets, when acquired, will be recognized at historical cost. Assets which are deteriorated/ not usable will be written off during the year.

III TRANSACTIONS IN FOREIGN CURRENCY

During the financial year 2025-26, the CGF did not receive any contribution in foreign currency.

IV EXTRAORDINARY ITEMS

Prior period items and extraordinary items, if any, are separately classified as per the relevant Indian Accounting Standard (AS-5).

B. NOTES TO THE ACCOUNTS

- I The annual accounts have been prepared on the basis of accrual system of accounting and historical cost convention. However, provision for audit fee has not been made in the books of accounts resulting in surplus of income over expenditure by to Rs.64,900/-.
- II During the year Clean Ganga Fund has received donations as under (corresponding figures for FY 2025-26 are also disclosed alongside).

(Rs. in Lakh)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
E-auction of mementos /gifts received by the Hon`ble Prime Minister	224.27	-
Individual donors	42.40	55.64
Private Co/LLP/Firms etc.	9,218.86	9,726.82
PSU/CPSU/Govt. dept.	5,287.21	7,486.22
Total	14,772.74	17,268.68

- III There is no Cash in hand as on 31.03.2026. Further, there has been no staff related expenses by the Clean Ganga Fund during the year ended 31.03.2026.
- IV Incomes of Clean Ganga Fund are exempt from Income Tax by virtue of the provision of Section 10(23C) (iiiaaa) of the Income Tax Act, 1961 [*Section 11(3) of the Income Tax Act 2025*]. Income Tax Return for the financial year ended on 31 March 2025 was filed on 29 October 2025.

V Project-wise releases, utilizations during the financial year 2025-26 and balance as on 31.03.2026 is given in the table below:

(Amount in Lakhs)							
Projects	Opening balance as on 01.4.25	Release (2025-26)	Interest (2025-26)	Refund (2025-26)	Project Fund	Project Expenses (2025-26)	Balance as on 31.3.26 (Unutilized Grants)
	A	B	C	D	E=A+B+C-D	F	G=E-F
Crematoria at Kankhal & Kharkhari, Uttarakhand	0.10	-	0.00	-	0.11	-	0.11
Restoration of Kunds at Varanasi, Uttar Pradesh	0.01	-	-	-	0.01	-	0.01
Ghats & Crematoria at Katwa, Kalna Agradwip, West Bengal,	11.09	-	0.22	11.18	0.12	-	0.12
Environmental upgradation at Shivna River, EPCO, Madhya Pradesh	-	549.62	-	-	549.62	549.62	-
In-situ Bio Remediation of Drains, Patna , Bihar	41.31	-	1.06	-	42.37	-	42.37
Rejuvenation of Murar River, Gwalior, Madhya Pradesh	43.68	-	-	43.68	-	-	-
Development of Prabhupad Ghat Mayapur, West Bengal	-	266.69	-	-	266.69	266.69	-
Total	96.19	816.31	1.28	54.86	858.92	816.31	42.61

VI Out of the outstanding amount of ₹42.37 lakh, SMCG Bihar has refunded ₹37.31 lakh on 09.06.2026. The outstanding amounts with SMCG of Uttar Pradesh, Uttarakhand, & West Bengal are the minimum balance required to be maintained in the bank account.

VII Prior period income amounting to ₹16.45 lakh, recognized in the Income and Expenditure Account during the current financial year is the amount refunded by the Uttar Pradesh Forest Department. The said amount had been accounted for as expenditure in the books of account in previous financial year. During the current financial year, the corresponding amount received from UP-Forest Department has been recognized as Prior Period Income.

VIII Figures of previous years have been regrouped / reclassified whenever considered necessary.

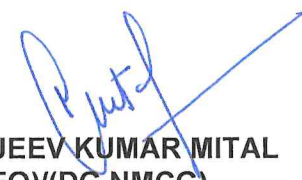
**AS PER OUR REPORT OF EVEN DATE ATTACHED
For SAHNI BANSAL & ASSOCIATES
Chartered Accountants**


(CA PARDEEP SURINDER SAHNI)
M.NO. 093866
FRN: 514470C




BHASKAR DASGUPTA
ED (FINANCE, NMCG)

CLEAN GANGA FUND


RAJEEV KUMAR MITAL
(CEO)/(DG, NMCG)

UDIN:-26093866ZULCUK5160