No. G-35/2/2023-Budget NMCG/Circulars (281082)

भारत सरकार

जल शक्ति मंत्रालय

जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग

राष्ट्रीय स्वच्छ गंगा मिशन

प्रथम तल,मेजर ध्यानचंद, राष्ट्रीय स्टेडियम,
इंडिया गेट, नई दिल्ली - 110002
दिनांकः 20, मई, 2025

विषय : **Various Registers/Records required to be maintained by NMCG**

The General Financial Rules (GFR) 2017 mandate maintenance of various registers/records in the specified formats, of which following are particularly relevant to the NMCG:

Register	Division concerned	Format	Remarks
Register of Fixed Assets	Admin and IT Wing	FORM GFR - 22 [See Rule211 (ii) (a)]	There has been repeated observations about maintenance of Fixed Asset Register in various Audit Reports. This register requires improvement. An advisory was issued by the Finance vide email dated 24.02.2025. **Relevant extract from the said e mail is annexed.**
Stock Register of Consumables Such as Stationery, Chemicals, Spare Parts Etc.	Admin / Media & Communication	Form GFR 23 (Rule [See Rule211 (ii) (b)]	
Register Of Grants to be maintained by the Sanctioning Authority	Finance	FORM GFR 21 [See Rule 234]	
Accession Register	Admin	FORM GFR 18 [See Rule 211. (ii) (c)]	This register was not produced during the FY 2023–24 financial audit by C&AG. The Register may be updated and kept ready for Audit inspection.
Report of Surplus, Obsolete And Unserviceable Stores For Disposal	Admin	FORM GFR 10 [See Rule 217 (iii)]	Included in the Risk Assessment Framework

2. Further, recently the C&AG has circulated a Risk Assessment Framework for accounts & internal controls of Central Autonomous Bodies. A few more Registers have been included in the assessment parameters with marks assigned against them. Various Audit Reports have also suggested maintenance of a few more Registers from time to time to improve internal control. A list of such Registers is below:

Register/Record	Division concerned	Format	Remarks
Register of Advance	Finance	No prescribed format	Required for internal control, as noted in C&AG Audit (FY 2023–24).
Objection book	Admin	No prescribed format	Required for internal control, as noted in C&AG Audit (FY 2023–24).
Records of negative Media Reports and their action taken	Media Communication	No prescribed format	Included in Risk Assessment Framework
Records of contracts through GeM Portal and contract out of GeM portal	Procurement	No prescribed format	Included in Risk Assessment Framework

3. In the Risk Assessment Framework, there is a separate criterion for scoring and assessing autonomous bodies on the maintenance of records related to obsolete, expired, e-waste, and non-repairable assets, as well as inventory kept for disposal. Currently, the NMCG has awarded itself 'Nil' marks under this parameter as no such records are being maintained by it. To avoid receiving zero marks in future assessments, it is required that a separate record-keeping for these assets is maintained. As mentioned in para 1 above, the record of expired or obsolete assets is also mandatory as per the Rule 217 (iii) of GFR 2017 and should be maintained as per GFR Form 10.

4. A report detailing any instances of loss due to theft, fraud, misappropriation, or cases involving suspension, termination, or dismissal during the financial year may be shared with the Finance Division. This requirement is part of the scoring parameters under the Risk Assessment Framework.

5. All divisions are also advised to review the list of GFR forms (Form 01 to Form 26) prescribed under GFR 2017 and assess their applicability. They should also identify and ensure compliance with any additional forms relevant to their functions.

6. **Audit Readiness:**

The audit of financial statements for FY 2024–25 is expected any time after June 2025, likely during the first week of July 2025. All registers and records mentioned above should be updated and kept ready for verification by auditors.

7. **Physical Verification:**

The periodic physical verification has been included in Risk Assessment Framework for marking scores and keeping internal controls. Also, the Internal Auditors of the NMCG have suggested a quarterly physical verification of assets. Therefore, Admin division may ensure that physical verification of assets, library books, and consumables is completed by 30th June 2025 to comply with the internal audit requirement and to avoid audit observations.

भास्कर दासगुप्ता

(भास्कर दासगुप्ता)
कार्यकारी निदेशक(वित्त)

संलग्न: उपरोक्तानुसार : ED(Admin)/ DDG

प्रतिलिपि: PS to DG

Annexure

(Relevant to both Admin and IT Wings)

Relevant extract from the e mail on "Advisory about Maintenance of Fixed Asset Register issued by the Finance" dated 24.02.2025

Although Fixed Assets Register is being maintained by the Store (Admin. Division) in the correct GFR Format (FORM GFR-22, as per Rule 211 (ii) (a)), a few improvements are suggested based on observations in various Audit Reports vide **Email dated 24.02.2025.** Suggested improvements are as below,

1. **Additional details to recorded in the register:** The register should include additional details, such as the opening value of assets, depreciation charged during the year, additions and deletions made, and the closing value after accounting for depreciation.

2. **Internal Control Improvement:** For better internal controls, it is recommended that the Fixed Assets Register be signed periodically (preferably monthly) by the competent authority. This practice is already being followed for other registers.

3. **Continuity across years:** During the financial audit for FY 2023-24, C&AG auditors orally conveyed that the Fixed Assets Register should be maintained continuity across all financial years, i.e., the same Register be used for multiple years rather than opening a new register every year.

4. **Reconciliation Requirement:** A periodic reconciliation of the Fixed Asset Register maintained by the Stores should be done with the data from the Finance Division, as required under Rule 211 (i) of GFR 2017.

5. **Periodic Physical verification:** Periodic Physical verification (preferably quarterly) of assets is recommended by the auditors.