Annual Accounts

Balance Sheet, Income & Expenditure Account, Receipts & Payments Account

GOVERNMENT OF INDIA
MINISTRY OF JAL SHAKTI, DEPARTMENT OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION
NATIONAL MISSION FOR CLEAN GANGA
An Authority under Environment (Protection) Act,1986

BALANCE SHEET
AS AT 31 MARCH 2025

(Amount- Rs.)

PARTICULARS	SCHEDULE	31-03-2025	31-03-2024
CAPITAL FUNDS & LIABILITIES			
CAPITAL FUND	1	19,63,77,39,198	13,49,11,57,108
RESERVES AND SURPLUS	2	14,85,58,614	10,93,72,960
EARMARKED FUND/ENDOWMENT FUND	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	74,60,69,807	67,01,80,726
TOTAL		**20,53,23,67,618**	**14,27,07,10,794**
ASSETS			
FIXED ASSETS	8	12,62,37,662	8,70,52,008
INVESTMENTS- FROM EARMARKED FUND/ENDOWMENT FUNDS	9	-	-
INVESTMENTS- OTHERS	10	-	-
CURRENT ASSETS, LOAN & ADVANCES ETC.	11	20,40,61,29,956	14,18,36,58,787
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		**20,53,23,67,618**	**14,27,07,10,794**
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	24		
CONTINGENT LIABILITIES	25		

B. dasgupta

(Bhaskar Dasgupta)
Executive Director (Finance)

(Rajeev Kumar Mital)
Director General

Date : 27 June 2025
Place : Delhi

GOVERNMENT OF INDIA
MINISTRY OF JAL SHAKTI, DEPARTMENT OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION
NATIONAL MISSION FOR CLEAN GANGA
An Authority under Environment (Protection) Act,1986

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

(Amount- Rs.)

PARTICULARS	SCHEDULE	31-03-2025	31-03-2024
INCOME			
Income from Sales/Services	12	-	-
Grants/Subsidies	13	19,01,47,13,356	24,10,39,88,349
Fees/ Subscriptions	14	-	-
Income from Investments	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest Earned	17	-	-
Other Income	18	2,81,99,384	71,48,41,542
Prior Period Income	19	-	-
Increase/(Decrease) in stock of Finished goods and Work-in-Progress			-
TOTAL (A)		**19,04,29,12,741**	**24,81,88,29,892**
EXPENDITURE			
Establishment Expenses	20	-	90,21,921
Other Administrative Expenses etc.	21	1,05,44,70,910	75,48,54,421
Expenditure on Grants, Subsidies etc.	22	17,81,05,50,817	24,05,17,80,223
Prior Period Expenses	21 & 22	12,10,87,369	
Interest	23	-	-
Depreciation (Net Total at the year-end - corresponding to Schedule 4)		-	-
TOTAL (B)		**18,98,61,09,095**	**24,81,56,56,566**
Balance being excess of Income over Expenditure (A - B)		**5,68,03,645**	**31,73,326**
Transfer to Fixed Asset Reserve		5,68,03,645	31,73,326
Transfer to/ from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND		-	-
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	25		

B. Dasgupta

(Bhaskar Dasgupta)
Executive Director (Finance)

Date : 27 June 2025

(Rajeev Kumar Mital)
Director General

NATIONAL MISSION FOR CLEAN GANGA

MINISTRY OF JAL SHAKTI, DEPARTMENT OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION

GOVERNMENT OF INDIA

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
I.Opening Balances			I. Expenses		
NGP			a)Establishment Expenses		
Union Bank of India	27,05,23,004	2,32,27,640	b)Administrative Expenses	-	-
Escrow Bank A/c- Haridwar STP	32,49,23,376	32,45,39,456	c)Operational Expenses PMG	-	-
Escrow Bank A/c- Kanpur STP	96,93,38,891	80,11,15,147	Bank Charges	1,359	14
Escrow Bank A/c- Mathura STP	84,41,30,269	87,30,52,584	Outreach Expenses	1,06,76,016	54,06,000
Escrow Bank A/c- Prayagraj STP	1,66,84,41,314	1,09,21,68,967	Professional Fee to OSDs	3,02,52,291	3,12,78,663
Bareilly STP Escrow Bank Account	32,80,79,135	42,11,54,857	Intrest Paid	1,79,552	5,79,127
Farrukhabad STP Escrow Bank Account	24,82,32,248	43,66,90,806	Sports Authority of India - Rent, Electricity and water	26,11,18,674	23,65,55,447
Escrow Bank A/c- Varanasi STP	32,71,21,487	36,78,84,701	O&CMS Charges for Audio Vedio System for Prayag	2,05,084	
Maheshtala STP Escrow Account	54,35,19,449	52,32,92,191	d)Other Operational Expenses	24,50,29,599	35,85,47,067
Mirzapur Ghazipur STP Escrow Bank Account	38,59,04,219	33,61,02,846	e) Professional Fee to Prasant Kumar Parmanu	-	34,839
Muzaffarnagar & Budhana STP Escrow Bank Account	66,91,88,201	39,19,32,010	f) Legal Fees	10,000	
Ayodhya (Faizabad Town) STP Escrow Bank Account	11,43,13,111	21,21,52,197			
Moradabad STP Escrow Bank	19,67,98,905	15,72,11,126	II. Payment made against funds for various Project		
NMCG North Barrackpore STP ESCROW	17,45,01,492	17,05,00,000	Haskoning DHV Consulting Private Limited	3,52,51,195	-
NMCG Garden Reach STP Escrow Account	16,20,00,000		Muzaffarnagar & Budhana STP under HAM	20,32,15,117	9,43,30,201
NMCG Gokul Barrage Escrow Account	39,76,00,000		Prayagraj STP under HAM	1,02,55,87,285	76,99,72,215
EAP			Bhagalpur STP under HAM	29,88,40,940	31,33,41,265
Union Bank of India	-	-	Haridwar STP under HAM	20,23,14,958	18,97,71,280
Escrow Bank A/c- Digha & Kankarbagh STP	1,38,09,62,991	86,17,20,710	Kanpur STP under HAM	61,56,50,831	65,92,14,359
Escrow Bank A/c- Howrah STP	32,23,78,892	28,30,72,529	Mathura STP under HAM	50,16,73,518	47,13,56,960
Bhagalpur STP Escrow Account	69,66,04,257	40,85,84,325	Varanasi STP under HAM	17,62,19,742	24,05,86,117
Agra STP Escrow Bank Account	21,36,34,799	20,77,14,107	Howrah STP	-	-
NMCG Meerut STP Escrow Accounts	18,65,81,236		Digha & Kankarbagh STP	-	-
			Maheshtala HAM Project	20,09,99,165	28,42,20,611
II. Grant Received			Bareilly HAM Project	16,99,91,533	39,15,24,407
From Government of India			Bareilly STP Project Under HAM	-	-
a) Grants-in-Aid Capital Assets			Farrukhabad-Fatehgarh STP HAM Project	21,72,04,815	39,20,78,805
NGP	21,50,00,00,000	14,28,07,00,000	Mirzapur Ghazipur STP Project Under HAM	24,86,14,347	42,99,45,903
EAP	5,90,00,00,000	8,94,00,00,000	Moradabad STP Project Under HAM	16,75,92,034	16,36,51,636
		-	Project Expenses- Ayodhya Faizabad STP Town	-	38,35,28,914
b) Grant in Aid From Ministry (General)			Project Exp Agra Stp Project Under HAM	44,37,92,439	70,70,94,472
NGP	1,00,00,00,000	69,99,00,000	Project Expense-Bihar	62,44,21,053	2,41,32,88,562
EAP	10,00,00,000	6,00,00,000	Project Expense-West Bengal	37,47,68,725	4,53,59,607
		-	Project Exp NMCG MEERUT	50,01,67,834	
III. Income on Investments From			Project Expense- Gokul Barrage	35,09,86,041	
a) Earmarked/Endow. Fund		-	Project Exp-Garden Reach	28,50,83,608	
b) Own Fund (Other Investment)		-	Project Exp- North Barrackpore STP Escrow	12,60,24,234	
IV. Interest Received - On Bank deposit			Advance to SPMGs		
NGP			SPMG Jharkhand	67,09,57,000	31,00,00,000
Escrow Bank A/c- Haridwar	79,82,412	83,41,878	SPMG Uttar Pradesh	4,50,97,64,669	2,06,76,49,165

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
Escrow Bank A/c- Mathura	2,18,88,853	2,20,04,744	SPMG Bihar	3,56,87,00,000	5,07,70,00,000
Escrow Bank A/c- Prayagraj	4,60,70,022	2,74,25,759	SPMG Uttarakhand	58,59,47,889	1,22,09,07,978
Escrow Bank A/c- Varanasi	90,20,566	81,78,610	SPMG West Bengal	77,68,11,159	93,06,82,480
Escrow Bank A/c- Kanpur	2,35,26,639	2,26,64,792			
Escrow Bank A/c- Muzaffarnagar & Budhhana	1,61,12,362	92,63,236	**III. Investment and deposit made**		-
Escrow Bank A/c-Ayodhya HAM Proj	37,99,149	49,58,936	a)Out of Earmarked/Endowment fund		
Escrow Bank A/c-Bareilly HAM Pro	1,11,95,780	86,86,674	b) Out of own Funds(Investments-Others)		
Escrow Bank Account-Farrukhabad	71,39,581	1,18,47,711			-
Escrow Bank Account-Maheshtala	1,15,46,586	1,43,60,471	**IV. Expenditure on Fixed Assets & Capital work-in-progress**		-
Escrow Bank Account-Mirzapur Gha	1,14,56,488	80,28,879	a) Purchase of Fixed Assets		
Escrow Bank Account-Moradabad	46,75,629	41,94,299	b)Expenditure on capital work-in-progress		
Kanpur STP Refund in Escrow Account	-	50,00,00,000			-
Interest Earned on Escrow A/c North Barracpore	41,99,404	40,01,492	**V. Refund of surplus money/ loans**		-
Int Rec on Escrow Account-Dhanbad	23,05,796		a)To the Government of India		-
Liability-Int Rec on escrow A/c-Garden Reach	50,05,892		b) To the state Government		
Liability-Int Rec on escrow A/c-Gokul Barrage	98,47,865		c) To other Provider of funds		
Interest Received on S/B. A/c	21,10,540	67,57,994	d) Refund to Consolidated fund of India	1,14,46,95,873	1,81,48,45,976
EAP			e) Refund to Consolidated Fund of India for EAP Head	6,93,03,933	2,94,72,67,553
Escrow Bank A/c- Howrah STP	1,05,78,048	87,18,537	f) Grant Amount Lapsed	1,36,42,62,016	-
Interest Earned on Escrow Bank Account-Agra	37,33,865	57,14,473			
Interest Earned on Escrow Bank Account-Bhagalpur	1,48,47,311	1,34,33,829	**VI. Finance Charges (Interest)**		
Escrow Bank A/c- Digha & Kankarbagh STP	3,03,68,109	3,10,51,518	**VII. Other Payment**		-
Interest Earned on Escrow Account-Meerut	54,84,783	2,81,236	Diamond Magazine PVt. LTD	27,00,000	
Interest Earned on Escrow A/c-Saharanpur	7,50,981		Engineers India Limited	62,50,000	2,72,75,254
Interest amount refunded from NGP, received from EA	2,000		Forest Department (Jharkhand)	2,70,00,000	1,60,63,000
V. Other Income			Forest Department (Uttarakhand)	6,00,00,000	-
Leave Encashment Recovered- Jambunathan	-	37,258	Hariyali Mission, Bihar	27,34,534	13,97,38,055
Ambedgar Bhawan Cancellation Fee Refund	-	28,320	Indian Institute of Technology, Kanpur (C-Ganga)	49,62,00,000	-
Doon University Refund	-	94,500	Indian Institute Public Administration	1,67,25,000	2,80,57,419
Wild Life Institue	-	1,90,78,379	Jajmau Tannery Effluent Treatment Association	1,30,00,00,000	25,00,00,000
			National Building Construction Corporation Limited	-	2,53,00,000
VI. Amount Of Borrowing.	-	-	National Institute of Urban Affairs (NIUA)	6,34,87,190	3,53,11,520
VII. Any Other receipts			N.E.E.R.I., Nagpur	-	1,00,00,000
NGP			Principal Controller of Defence Accounts (PCDA)	28,51,79,672	70,58,33,903
Interest refund from Jharkhand	76,17,778		Project Director, SPMU-FIG (West Bengal) DFO (Forest Dpartment West Bengal	-	1,48,71,000
Grant Refund from Jharkhand	2,05,74,775		Survey of India	8,00,00,000	20,00,00,000
Interest refund from Jharkhand	24,59,435		Uttar Pradesh Forest Deptt.	11,76,36,350	11,62,62,000
Non EAP Interest Refund from Uttarakhand	42,12,709		WAPCOS Limited	1,28,14,652	2,56,68,913
Interest from Kanpur STP Escrow Account	15,59,233		Vachi Management Services	44,14,359	-
		-	Central Pollution Control Board	66,31,67,254	48,45,00,000
Interest from SMCG Uttar Pradesh to EAP (Received in	1,28,17,887		Delhi Jal Board	40,00,00,000	1,61,18,11,179
Vigyan Bhawan Security Deposit Received	33,200		Jamia Millia Islamia Central University (Project)	1,20,00,000	1,21,16,016
Emd Received - Aakhya Media Services Pvt Ltd	-	2,36,000	Central Inland Fisheries Research Institute (ICAR)	9,69,00,000	8,37,06,930
Emd Recived - Jastech	-	2,07,900	Ayodhya Development Authority	-	1,45,00,000
Emd Received - PR Professional	-	2,36,000	Mathura Audhyogik Chhetra & Pradushan Nivaran	1,49,25,000	18,82,583
Shailender Kumar- Return of fund	-	2,150	Nehru Yuva kendra	-	54,88,722
C-Net Infotech Private Limited	-	5,32,700	Central Bureau of Communication (CBC)	-	19,469
Kapur STP Escrow Bank Account	-	3,84,66,000	Centre for Science and Environment	1,09,60,387	94,85,517
Security Deposit - MK Flourist	42,495		Project Fund A/c CETF Battalion (GTF)	21,40,000	6,00,000
Refund by Anjali	5,585	-	Soildaribad Regional Expertise Centre (SREC)	1,39,61,019	2,27,40,000
TA Refund by Sandeep Trimbak Tayade	2,500		SRM UNIVERSITY, DELHI NCR	-	1,20,193

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
Amount Refunded by Swift Events	16,77,968		The Energy and Resources Institute	78,69,722	67,01,660
			Urban Administration & Development, Madhya Pradesh	33,67,00,000	50,00,000
VIII Current Assets			WALAMTARI	23,30,900	66,67,000
NGP			Water Resources Department Madhya Pradesh	7,50,00,000	12,00,00,000
Amount Received in Holding Account from EAP Head			Wildlife Institute of India	26,79,28,907	7,20,10,000
SPMG Uttarakhand - Grant and Interest Refund	-	1,17,80,602	Indian Institute of Management, Lucknow	1,80,200	61,51,799
Refund from SPMG Bihar	-	2,39,97,87,070	I.T.D.C. Ltd.-Unit Ashok	2,59,59,395	2,18,24,622
SPMG Uttarakhand - Grant and Interest Refund	-	80,350	Mahindra Consulting Engineers Limited	-	4,12,80,477
Refund from SPMG Bihar	-	44,83,90,669	H2O Mantra Pvt. Ltd	-	39,63,650
SPMG Uttarakhand - Grant and Interest Refund	-	10,001	IIT Roorkee	56,91,760	31,33,953
Refund by Executive Agencies			salary Payable	-	38,68,899
Forest Department (Uttarakhand)	26,35,149	26,13,759	Sant Ram	-	13,231
Hariyali Mission, Bihar	10,84,790	2,09,19,413	Amit Jyoti Power Electrical	-	64,090
Uttar Pradesh Forest Deptt.	2,04,60,928	-	Banthar Industrial Pollution Control Compnay	40,00,00,000	25,00,00,000
Central Polloution Control Board	31,65,63,803	14,74,594	Centre For Policy Research	61,84,463	2,60,92,000
Centre For Policy Research	-	1,05,46,000	NABARD Consultancy Services	11,56,400	46,25,600
District Ganga Committee, Kanpur	-	8,00,241	Patanjali Organic Reserch Institute (PORI)	59,99,927	1,81,50,545
Forest Department (West Bengal)	-	69,93,400	HESCO Himalayan Enviromental Studies Conservation	1,93,05,983	87,27,800
Forest Deptt. (Uttar Pradesh)	-	4,99,20,857	Indian Institute of Technology, Kanpur	14,57,040	-
Jamia Millia Islamia Central University (Project)	23,56,047	56,06,133	New Environment and Energy Research NEER	-	11,70,400
National Institute of Urban Affairs (NIUA)	-	70,00,000	Advance Water Digest Pvt. Ltd.	-	11,40,000
Survey of India	2,96,53,808	50,60,30,490	Travel Advance to Saumyasib Mukhopadhyay	-	7,563
WALAMTARI	-	66,573	Pranav Kumar Singh Imprest A/c	14,81,477	8,58,105
Water Resources Department Madhya Pradesh	-	3,00,00,000	Priyanka Jha- Imprest A/c	11,594	
Indian Institute of Technology, Kanpur (C-Ganga)	10,31,13,144	1,60,28,267	Travel Advance to Staff	-	12,76,282
N.E.E.R.I., Nagpur	1,88,33,621		Travel Advance to Narender Kumar	-	5,883
N.G.R.I. Hyderabad	1,35,421		Executive Engineer, CPWD, New Delhi	15,45,168	16,81,028
NIT Calicut	20,000		M/s Matshya Enterprises	2,500	1,250
Refund by SMCGs			Panchtatva Advertising	-	2,84,200
Bihar SMCG	-	1,42,88,22,261	BSF Institute of Adventure and Advance Training	52,31,400	
Jharkhand SMCG	-	18,54,00,000	Gurukul Kangri	6,49,227	
Uttarakhand SMCG	42,01,42,886	1,29,73,740	IIT (BHU) Varanasi	7,22,28,580	
Uttar Pradesh SMCG	52,28,776	21,84,41,166	IIT, Mumbai	6,30,000	
West Bengal SMCG	6,70,44,820	-	India Trade Promotion Organisation	28,55,600	
Other Advances			INTACH Natural Heritage	46,26,960	
Security Deposit for JLN Stadium	-	1,45,000	Irrigation and Water Resource DPT.UP	8,70,00,000	
Group Medical Insurance	36,487		National Institute of Hydrology	11,60,000	
Travel Advance Refund by Staff	7,761		NIT Calicut	5,00,000	
EAP			Turtle Survival Alliance Foundation India	27,87,100	
Refund by Executing Agencies			Amount Paid from Holding Account for EAP Head:		
Central Pollution Control Board	3,36,58,407	-	TDS Liability		25,00,024
Uttarakhand SPMG	-	22,81,077	EPF Liability		68,400
Uttar Pradesh SPMG	-	2,63,63,064			
West Bengal SPMG	-	36,00,000	Duties & Taxes:		
			EPF Contribution Payable- Employees		66,600
Amount Received by Escrow accounts	11,06,46,81,886	9,84,88,55,581	EPF Contribution Payable- Employer		63,750
			TDS Contractor (194C)	30,00,844	17,10,813
			TDS Professional (194J)	3,88,95,276	3,52,08,166
			TDS Salary (192B)	-	11,94,850
			TDS under GST	94,36,381	77,93,339

Receipts	2024-25	2023-24	Payments	2024-25	2023-24
			TDS- Rent	2,42,92,471	2,51,35,120
			Duties and Taxes paid from NGP Non EAP for NGP EAP	9,46,424	
			Other Current Liabilities		
			Sundary Creditors	42,69,12,178	15,30,35,530
			Amount Paid by Escrow accounts	11,06,46,81,886	9,84,88,55,581
			VIII) Closing Balances		
			NGP		
			Union Bank of India	22,94,55,579	27,05,23,004
			Escrow Bank A/c- Bareilly STP	55,74,65,100	32,80,79,135
			Escrow Bank A/c- Farrukhabad STP	61,77,61,190	24,82,32,248
			Escrow Bank A/c- Haridwar STP	31,52,72,795	32,49,23,376
			Escrow Bank A/c- Kanpur STP	1,02,23,60,432	96,93,38,891
			Escrow Bank A/c- Maheshtala STP	89,32,88,238	54,35,19,449
			Escrow Bank A/c- Mathura STP	82,18,74,635	84,41,30,269
			Escrow Bank A/c- Mirzapur Ghazipur STP	66,24,68,851	38,59,04,219
			Escrow Bank A/c- Muzaffarnagar & Budhana STP	68,64,58,562	66,91,88,201
			Escrow Bank A/c- Prayagraj STP	1,67,48,48,562	1,66,84,41,314
			Escrow Bank A/c- Varanasi STP	32,26,35,935	32,71,21,487
			Ayodhya (Faizabad Town) STP Escrow Bank Account	42,20,85,725	11,43,13,111
			Moradabad STP Escrow Bank	11,55,93,100	19,67,98,905
			NMCG North Barrackpore STP ESCROW	18,27,13,601	17,45,01,492
			NMCG Garden Reach STP Escrow Account	23,34,22,284	16,20,00,000
			NMCG Gokul Barrage Escrow Account	41,39,61,824	39,76,00,000
			Dhanbad STP Escrow Account	93,60,05,796	
			EAP		
			Escrow Bank A/c- Howrah STP	1,32,84,29,642	32,23,78,892
			Escrow Bank A/c- Digha & Kankarbagh STP	1,87,25,36,410	1,38,09,62,991
			Reserve Bank Of India	-	-
			Agra STP Escrow Bank Account	21,58,67,715	21,36,34,799
			Escrow Bank A/c- Bhagalpur STP	39,78,72,388	69,66,04,257
			NMCG Meerut STP Escrow Accounts	39,49,48,185	18,65,81,236
			Saharanpur STP Escrow A/c	40,76,10,981	
Total	51,32,50,87,237	47,89,64,80,782	Total	51,32,50,87,237	47,89,64,80,782

Schedules & Annexures to Annual Accounts

GOVERNMENT OF INDIA
MINISTRY OF JAL SHAKTI, DEPARTMENT OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION
NATIONAL MISSION FOR CLEAN GANGA
An Authority under Environment (Protection) Act,1986
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2025

(Amount- Rs.)

PARTICULARS	2024-25		2023-24	
SCHEDULE-1- UNUTILISED GRANTS:				
Opening Balance as on 01.04.2024				
(i) EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	2,27,24,487		4,27,42,72,171	
		2,27,24,487		4,27,42,72,171
NGP EAP				
Grant-in-Aid (Capital Assets)	2,69,18,37,336		70,38,75,497	
Grant-in-Aid (General)	1,07,78,453		8,66,34,339	
		2,70,26,15,789		79,05,09,836
(ii) Non-EAP				
Grant-in-Aid (Capital Assets)	1,12,21,740		11,14,04,105	
Grant-in-Aid (General)	-		-	
Grant-in-Aid (Schedule Caste Sub Plan)	-		12,46,00,000	
		1,12,21,740		23,60,04,105
(iii) National Ganga Plan				
Grant-in-Aid (Capital Assets)	1,43,15,12,701		5,51,25,64,060	
Grant-in-Aid (General)	0		1,79,37,10,155	
		1,43,15,12,701		7,30,62,74,215
NGP- Non EAP				
Grant-in-Aid (Capital Assets)	9,32,30,82,391		5,87,64,15,319	
Grant-in-Aid (General)	-		-	
		9,32,30,82,391		5,87,64,15,319
(iv) Beautification of Ghat Works				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-		1,90,44,807	
		-		1,90,44,807
Total A		13,49,11,57,108		18,50,25,20,454
d:Grant receieved during the year				
(i) EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	-	-
NGP EAP				
Grant-in-Aid (Capital Assets)	5,90,00,00,000		8,94,00,00,000	
Grant-in-Aid (General)	10,00,00,000		6,00,00,000	
		6,00,00,00,000		9,00,00,00,000
(ii) Non-EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	-	-
(iii) National Ganga Plan				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	-	-
NGP- Non EAP				
Grant-in-Aid (Capital Assets)	21,51,60,00,000		14,30,00,53,600	
Grant-in-Aid (General)	1,00,00,00,000		69,99,00,000	
		22,51,60,00,000		14,99,99,53,600
Beautification of Ghat Works				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	-	-

Total B		28,51,60,00,000		23,99,99,53,600
Less:- Grant Utilised during the year				
i) EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	21,16,512		1,38,33,89,265	
		21,16,512		1,38,33,89,265
NGP EAP				
Grant-in-Aid (Capital Assets)	3,41,31,78,761		6,94,29,15,938	
Grant-in-Aid (General)	7,24,61,825		13,58,55,886	
		3,48,56,40,586		7,07,87,71,824
ii) Non-EAP				
Grant-in-Aid (Capital Assets)	1,12,21,740		10,01,82,365	
Grant-in-Aid (General)			-	
Grant-in-Aid (Schedule Caste Sub Plan)			12,46,00,000	
		1,12,21,740		22,47,82,365
(iii) National Ganga Plan				
Grant-in-Aid (Capital Assets)	76,60,35,105		2,87,33,45,038	
Grant-in-Aid (General)	-		1,79,37,10,155	
		76,60,35,105		4,66,70,55,193
NGP- Non EAP				
Grant-in-Aid (Capital Assets)	13,74,96,99,413		10,03,10,44,896	
Grant-in-Aid (General)	1,00,00,00,000		69,99,00,000	
		14,74,96,99,413		10,73,09,44,896
(iv) Beautification of Ghat Works				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-		1,90,44,807	
		-		1,90,44,807
Total C		19,01,47,13,356		24,10,39,88,349
Less:- Refund/Lapse of Grant-in-Aid				
i) EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	2,06,07,975		2,86,81,58,420.00	
NGP EAP				
Grant-in-Aid (Capital Assets)	16,05,76,918		91,22,223	
Grant-in-Aid (General)	-		-	
ii) Non-EAP				
Grant-in-Aid (Capital Assets)				
Grant-in-Aid (General)				
Grant-in-Aid (Schedule Caste Sub Plan)				
(iii) National Ganga Plan				
Grant-in-Aid (Capital Assets)	6,10,63,228		1,20,77,06,321	
Grant-in-Aid (General)	-		-	
NGP- Non EAP				
Grant-in-Aid (Capital Assets)	3,11,24,56,433		82,23,41,632.00	
Grant-in-Aid (General)	-		-	
(iv) Beautification of Ghat Works				
Grant-in-Aid (Capital Assets)				
Grant-in-Aid (General)				
Total D		3,35,47,04,554		4,90,73,28,596
BALANCE AS AT THE YEAR END (A+B-C-D)				
(i) EAP				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	2,27,24,486	2,27,24,486

NGP EAP				
Grant-in-Aid (Capital Assets)	5,01,80,81,657		2,69,18,37,336	
Grant-in-Aid (General)	3,83,16,628		1,07,78,453	
		5,05,63,98,285		2,70,26,15,789
(ii) Non-EAP				
Grant-in-Aid (Capital Assets)	-		1,12,21,740	
Grant-in-Aid (General)	-		-	
Grant-in-Aid (Schedule Caste Sub Plan)	-		-	
		-		1,12,21,740
(iii) National Ganga Plan				
Grant-in-Aid (Capital Assets)	60,44,14,368		1,43,15,12,701	
Grant-in-Aid (General)	0		-	
		60,44,14,368		1,43,15,12,701
NGP- Non EAP				
Grant-in-Aid (Capital Assets)	13,97,69,26,544		9,32,30,82,391	
Grant-in-Aid (General)	-		-	
		13,97,69,26,544		9,32,30,82,391
(iv) Beautification of Ghat Works				
Grant-in-Aid (Capital Assets)	-		-	
Grant-in-Aid (General)	-	-	-	-
Total E		19,63,77,39,198		13,49,11,57,108

(Amount- Rs.)

SCHEDULE-2- RESERVES AND SURPLUS:	2024-25		2023-24	
1. Capital Reserve				
As per Last Account	-		-	
Addition during the year	-		-	
Less: deductions during year	-	-	-	-
2. General Reserve				
As per Last Account	-		-	
Addition during the year	-		-	
Less: deductions during year	-	-	-	-
3. Fixed Asset Reserve				
(i) NGP - EAP				
As per Last Account	2,20,53,218		2,37,56,958	
Addition during the year	50,56,014		-	
Less: Depreciation Charged for the year	7,09,445	2,63,99,787	17,03,741	2,20,53,218
(ii) NGP Non-EAP				
As per Last Account	8,73,19,742		9,98,01,439	
Addition during the year (Purchase of Asset)	5,68,03,645		31,73,326	
Less: Depreciation Charged for the year	1,85,07,208		1,56,55,023	
charged due to change in Depreciatin Policy from SLM to WDV	34,57,352	12,21,58,827		8,73,19,742
Total		14,85,58,614		10,93,72,960

(Amount- Rs.)

SCHEDULE-4- SECURED LOANS AND BORROWINGS:	2024-25		2023-24	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions				
a.) Term Loans	-		-	

b.) Interest accrued and due	-	-	-	-
4. Banks				
a.) Term Loans				
- Interest accrued and due	-		-	
b.) Other Loans (Specify)				
- Interest accrued and due	-	-	-	-
5. Other Institutions and Agencies		-		-
6. Debentures and Bonds		-		-
7. Others (Specify)		-		-
Total		-		-
Note: Amounts due within one year				

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-5- UNSECURED LOANS AND BORROWINGS:		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks		
a.) Term Loans	-	-
b.) Other Loans (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others	-	-
Total		
Note: Amounts due within one year	-	-

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-6- DEFERRED CREDIT LIABILITIES:		
a.) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b.) Others	-	-
Total	-	-
Note: Amounts due within one year		

(Amount- Rs.)

	2024-25		2023-24	
SCHEDULE-7- CURRENT LIABILITIES AND PROVISIONS:				
A.CURRENT LIABILITIES				
1. Sundry Creditors				
a.) For Goods	-		-	
b.) Others				
Retention Money- Ashwath Infratech Pvt Ltd	7,80,537		7,80,537	
Sudh restaurant	-		7,500	
The Energy and Resources Institute	-		32,31,931	
Delhi Jal Board	-		38,32,457	
		7,80,537		78,52,425
2. Statutory Liabilities:				
a) NGP EAP				

TDS Under GST	87,711		87,711	
E.P.F Employees Contribution	-		37,500	
E.P.F Employers Contribution	-		1,34,100	
		87,711		2,59,311
b) NGP Non EAP				
TDS contractor (194C)	10,77,035		2,90,207	
TDS (194J)	1,93,46,860		88,87,127	
TDS Rent	17,46,057		14,71,623	
TDS Under GST	57,71,447		26,69,181	
E.P.F. Contribution Payable-Employees	36,000		-	
E.P.F. Contribution Payable-Employer	39,000		8,400	
		2,80,16,398		1,33,26,538
3. Other Current Liabilities				
Stale Cheque	-		66,842	
Stale Cheque (EAP)	-		1,716	
Professional Fee on Hold	-		60,439	
Withheld Amount	11,91,661		12,12,688	
Withheld Amount Nayineev Infotech	7,75,894			
Witheld Amount- Hindustan Hospitality	7,56,999			
Interest Refundable to Consolidated Fund Of India:				
-NGP Non EAP	30,10,94,438		41,09,48,177	
-NGP EAP	11,69,81,560		9,51,17,745	
'Other Current Liabilities (Annexure- 8)	2,52,093		16,91,447	
'Urban Improvement Trust, Kota	3,05,21,000		-	
		45,15,73,645		50,90,99,054
Total (A)		**48,04,58,291**		**53,05,37,328**
B.PROVISIONS				
Provision for Expenses - NGP- Non EAP	26,56,11,516	26,56,11,516	13,96,43,398	13,96,43,398
Total (B)		**26,56,11,516**		**13,96,43,398**
Total (A+B)		**74,60,69,807**		**67,01,80,726**

(Amount- Rs.)

SCHEDULE 9- INVESTMENTS FROM EARMARKED FUNDS:	2024-25	2023-24
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Other (to be specified)	-	-
Total	-	-

(Amount- Rs.)

SCHEDULE 10- INVESTMENTS - OTHERS:	2024-25	2023-24
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Other (to be specified)	-	-
Total	-	-

(Amount- Rs.)

	2024-25		2023-24	
SCHEDULE-11- CURRENT ASSETS, LOANS, ADVANCES ETC:				
A.CURRENT ASSETS				
1. Bank Balances				
a) NGP EAP:				
Howrah STP Escrow A/c	1,32,84,29,642		32,23,78,892	
Digha &Kankarbagh STP	1,87,25,36,410		1,38,09,62,991	
Bhagalpur STP Escrow A/c	39,78,72,388		69,66,04,257	
Agra STP Escrow Bank Account	21,58,67,715		21,36,34,799	
NMCG Meerut STP Escrow Accounts	39,49,48,185		18,65,81,236	
Reserve Bank of India (Assignment Account)			-	
Saharanpur STP Escrow A/c	40,76,10,981			
b) NGP Non EAP				
Haridwar STP Escrow Bank Account	31,52,72,795		32,49,23,376	
Kanpur STP Escrow Bank Account	1,02,23,60,432		96,93,38,891	
Mathura STP Escrow Bank Account	82,18,74,635		84,41,30,269	
Prayagraj SPT Escrow Bank Account	1,67,48,48,562		1,66,84,41,314	
Union Bank of India A/c No (Holding Account)	22,94,55,579		27,05,23,004	
Varanasi STP Escrow Bank Account	32,26,35,935		32,71,21,487	
Bareilly STP Escrow Bank Account	55,74,65,100		32,80,79,135	
Farrukhabad STP Escrow Bank Account	61,77,61,190		24,82,32,248	
Maheshtala STP Escrow Bank Account	89,32,88,238		54,35,19,449	
Mirzapur Ghazipur STP Escrow Bank Account	66,24,68,851		38,59,04,219	
Muzaffarnagar & Budhana STP Escrow Bank Account	68,64,58,562		66,91,88,201	
Ayodhya (Faizabad Town) STP Escrow Bank Account	42,20,85,725		11,43,13,111	
Moradabad STP Escrow Bank	11,55,93,100		19,67,98,905	
NMCG North Barrackpore STP ESCROW	18,27,13,601		17,45,01,492	
Reserve Bank of India (Assignment A/c)	-		-	
NMCG Garden Reach STP Escrow Account	23,34,22,284		16,20,00,000	
NMCG Gokul Barrage Escrow Account	41,39,61,824		39,76,00,000	
Dhanbad STP Escrow Account	93,60,05,796			
		14,72,49,37,529		**10,42,47,77,277**
Total (A)		**14,72,49,37,529**		**10,42,47,77,277**
B.LOANS, ADVANCES AND OTHER ASSETS	Annexure			
1. Advances and other amounts recoverable in cash or in kind or value to be received:				
a.) Advances to SPMGs, Executive Agencies & State Government				
EAP:	1	65,04,45,380		12,90,48,944
Non-EAP:	2			1,13,00,000
NGP Non - EAP	3	4,94,89,72,037		3,60,26,71,165
b) Advances to Others				
EAP:	4	-		8,35,663
NGP Non - EAP	5	27,09,578		1,49,08,611
2. Security Deposit				
EAP:	6	-		33,200
NGP Non - EAP	7	79,200		83,927
3. Interest Receivable From Bank				
EAP:		2,52,37,847		
NGP Non - EAP		5,37,48,385		
Total (B)		**5,68,11,92,426**		**3,75,88,81,510**
Total (A+B)		**20,40,61,29,956**		**14,18,36,58,787**

GOVERNMENT OF INDIA
MINISTRY OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION
NATIONAL MISSION FOR CLEAN GANGA
An Authority under Environment (Protection) Act,1986
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025

(Amount- Rs.)

SCHEDULE-12- INCOME FROM SALES/SERVICES:	2024-25	2023-24
1) Income from Sales		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of scraps	-	-
2) Income from Services		
a) Labour and Processing Charges	-	-
b) Professional Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
Total	-	-

(Amount- Rs.)

SCHEDULE-13- GRANTS UTILISED:	2024-25	2023-24
(Irrevocable Grants & Subsidies received)		
Grants Utilised		
(a) EAP		
i) Grant-in-Aid General	21,16,512	1,38,33,89,265
ii) Grant-in-Aid Capital	-	-
NGP EAP		
Grant-in-Aid (Capital Assets)	3,41,31,78,761	6,94,29,15,938
Grant-in-Aid (General)	7,24,61,825	13,58,55,886
(b) Non-EAP		
i) Grant-in-Aid General	-	-
ii) Grant-in-Aid Capital	1,12,21,740	10,01,82,365
iii) Grant-in-Aid (Schedule Caste Sub Plan)	-	12,46,00,000
(c) National Ganga Plan		
i) Grant-in-Aid General	-	1,79,37,10,155
ii) Grant-in-Aid Capital	76,60,35,105	2,87,33,45,038
NGP- Non EAP		
Grant-in-Aid (Capital Assets)	13,74,96,99,413	10,03,10,44,896
Grant-in-Aid (General)	1,00,00,00,000	69,99,00,000
(d) Beualification of Ghat		
i) Grant-in-Aid General	-	1,90,44,807
ii) Grant-in-Aid Capital	-	-
Total	**19,01,47,13,356**	**24,10,39,88,349**

(Amount- Rs.)

SCHEDULE-14- FEES/SUBSCRIPTIONS:	2024-25	2023-24
1) Entrance Fees	-	-
2) Annual fees/Subscriptions	-	-
3) Seminar/Program Fees	-	-
4) Consultancy fees	-	-
5) Others (Specify)	-	-
Total	-	-

(Amount- Rs.)

	Investment from Earmarked Fund		Investment - Others	
	2024-25	2023-24	2024-25	2023-24
SCHEDULE-15-INCOME FROM INVESTMENTS:				
(Income on Investment from Earmarked/ Endowment Funds transferred to Funds)				
1) Interest				
a) On Government Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) Other Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
Total	-	-	-	-
Transferred to Earmarked Funds	-	-	-	-

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-16- INCOME FROM ROYALTY, PUBLICATIONS ETC.:		
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (Specify)	-	-
Total	-	-

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-17- INTEREST EARNED:		
1) On Term Deposits		
2) On Current Accounts		
3) On Loans		
Total	-	-

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-18- OTHER INCOME:		
1) Profit on Sale/disposal of Assets		
a) Owned assets		
b) Assets acquired out of grants, or received free of cost		
2) Export Incentives realized		
3) Fees for Miscellaneous Services		
4) Miscellaneous Income		
National Ganga Plan:		
Miscellaneous Income	-	61,14,24,869
Prior Period Income	39,55,614	
Prior Period Income - Project	2,40,89,458	
EAP:		
Miscellaneous Income	-	10,27,52,643
Prior Period Income	75,655	-
Ghat works :		
Miscellaneous Income	-	12,518
Non-EAP:		
Miscellaneous Income	-	6,51,513
Prior Period Income	78,657	-
Total	2,81,99,384	71,48,41,542

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS		
a) Closing Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) (a - b)	-	-

(Amount- Rs.)

SCHEDULE-20- ESTABLISHMENT EXPENSES		2024-25	2023-24
a) Salaries and Wages			
	EAP	-	43,06,518
	NGP	-	46,80,303
b) Contribution to Provident Fund			
	EAP	-	-
	NGP	-	35,100
Total		-	90,21,921

(Amount- Rs.)

SCHEDULE-21- OTHER ADMINISTRATIVE EXPENSES ETC.	Annexure	2024-25	2023-24
a) Contractual Staff		2,51,01,239	6,71,81,603
b) Electricity and Water		66,18,469	60,57,394
c) Legal Fee & Expenses		12,97,068	5,611
d) Group Medical Insurance		7,47,637	-
e) Office Repair and Maintenance			20,81,127
f) Rent		27,80,54,264	25,74,60,164
g) Telephone & Communication Charges		25,55,127	16,10,366
h) Printing & Stationary		72,00,772	32,53,533
i) Travelling & Conveyance Expenses		41,16,025	41,75,755
j) Newspaper, Books & Periodicals		3,58,324	3,16,209
k) Auditors Remuneration		2,50,000	2,95,556
l) Internal Audit Fee		3,57,542	3,57,542
m) Professional Fee		13,42,30,517	13,27,73,587
n) Public Outreach Expenses		21,09,04,222	13,55,38,058
o) Vehicle Hiring Charges		59,63,603	70,90,624
p) House-Keeping and Security Expenses		63,68,133	40,68,452
q) Advertisement and Publicity			14,27,861
r) Postage & Courier Charges		3,72,908	5,74,351
s) Bank Charges & Intrest Paid		1,358	14
t) Training Expenses		54,32,130	-
u) AMC Charges		5,28,952	3,44,410
v)Sampling Charges			17,96,727
w)Office Expenses		30,63,747	29,36,057
x) Interest paid		1,79,552	5,87,510
y) C20 Global Conference			3,00,000
z) Meeting & Conference Expenses		6,20,000	
aa) Travelling allowance		18,09,399	
ab) Hindi Pakhwada Expense		79,000	
ac) mobile Charges		1,82,533	
ad) O&CMS Charges for Audio Vedio System for Prayag		3,58,897	
ae) Republic Day Expense		20,41,032	
af) Website Hosting Exp -Ganga Knowledge Portal		2,49,960	
Total (A)		69,90,42,410	63,02,32,510
Expenditure under Institutional Development SPMGs :			
(I) EAP			
Operational Expenses-Bihar SPMG		55,81,000	
Operational Expenses-Jharkhand SPMG		23,86,518	
Operational Expenses-Uttar Pradesh SPMG		2,26,59,398	
Operational Expenses-West Bengal SPMG		1,52,11,411	
Operational Exp-Uttarakhand SPMG		1,78,10,140	
(II) NGP Non EAP			
Operational Expenses-Bihar SPMG		-	
Operational Expenses- Jharkhand SPMG		12,95,701	
Operational Expenses-Uttar Pradesh SPMG		23,15,83,163	
Operational Expenses-West Bengal SPMG		2,26,21,877	
Operational Exp-Uttarakhand SPMG		3,62,79,291	
Total (B)		**35,54,28,499**	-
'Total (A+B)		**1,05,44,70,910**	**63,02,32,510**
Prior Period Expenses (C)	15	**1,74,54,445**	**12,46,21,911**
Total (A+B+C)		**1,07,19,25,354**	**75,48,54,421**

(Amount- Rs.)

SCHEDULE-22- EXPENDITURE ON GRANTS,SUBSIDIES ETC.	Annexure	2024-25	2023-24
Expenditure under Institutional Development SPMGs :			
(I) EAP			
Operational Expenses-Bihar SPMG			-
Operational Expenses-Jharkhand SPMG		-	7,02,86,787
Operational Expenses-Uttar Pradesh SPMG		-	1,96,19,494

Operational Expenses-West Bengal SPMG		-	-
Operational Exp-Uttarakhand SPMG		-	1,82,22,528
Grants given to Institutions/Organisation:			
Expenditure under Priority Infrastructure Investment			
(I) EAP			
Project Expenses-Bihar	8A	1,50,45,49,053	4,84,02,05,562
Project Expenses- Jharkhand		8,35,686	-
Project Expenses CPCB	9	23,83,35,122	4,72,50,170
Project Expenses-JICA	10	-	1,88,70,20,000
Project Expenses-West Bengal	11	38,10,56,594	18,79,95,757
Project Expenses-Uttar Pradesh	12	-	44,61,50,612
Project Expenses-Uttrakhand		4,77,17,603	-
Project Exp-Bhagalpur STP Project Under HAM		29,88,40,940	31,33,41,265
'Project Exp-Agra STP Project Under HAM		44,37,92,439	70,70,94,472
Project Exp NMCG MEERUT		50,01,67,834	
(II) NON-EAP			
Project Expenses-Uttarakhand			27,46,000
Projects Expenses- Uttar Pradesh			22,26,87,878
(III) NGP Non EAP			
Forestry Intervention for Ganga			
'Expenses on Forestry Intervention Prog.-Bihar		9,93,83,737	24,42,48,912
'Expenses on Forestry Intervention Prog-UP			1,92,84,961
'Expenses on Forestry Intervention Prog.-West Bengal			3,14,26,064
'Expenses on Forestry Intervention Prog.-UK			1,29,98,912
Projects Expenses- CPCB		39,37,08,896	13,45,20,958
DPR Preparation Fee			1,30,00,000
'DPR Appraisal Fee		43,52,769	1,08,38,835
Project Engineer Fee-CETP at jajmau, Kanpur		1,10,46,120	1,49,30,057
Projects Expenses - Bihar	13	75,76,27,960	2,13,05,28,899
Other Project Expenses	14	12,71,00,44,797	11,14,09,18,616
Project Consultancy Fee		3,30,93,886	3,42,35,270
Ganga Task Force Expenses		38,59,97,381	45,96,69,546
(IV) Ghat works			
Project Exp- Chechar Ghat Vaishali, Bihar		-	1,90,57,325
Total A		**17,81,05,50,817**	**23,02,82,78,881**
Prior Period Expenses(Priority Infrastructure Expenses)	15		
1. NGP Non EAP		9,23,32,527	1,02,35,01,343
2. Non EAP		1,13,00,397	
Total B		**10,36,32,924**	**1,02,35,01,343**
Total (A+B)		**17,91,41,83,741**	**24,05,17,80,223**

(Amount- Rs.)

	2024-25	2023-24
SCHEDULE-23- INTEREST		
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
Total	-	-

SCHEDULE-8

Description of Asset	GROSS BLOCK As at 31.03.2024	GROSS BLOCK Addition during the year	GROSS BLOCK As at 31.03.2025	ACCUMULATED DEPRCEIATION as per SLM Method till FY 2023-24 As at 31.03.2024	Actual NET BLOCK As at 31.03.2024	'WDV as on 31.03.2024 as per WDV Method	Rate of Depreciation to be charged as per WDV Method	'WDV Method 'Depreciation to be charged upto 31.03.2024	Depreciation 'To be 'Reversed	WDV- New Method of Charging Depreciation: Depreciation During the Year	WDV- New Method of Charging Depreciation: WDV as on 31.03.2025
Fixed Assets:											
EAP											
20 KVA UPS	18,42,671		18,42,671	18,37,258	5,413	3,55,879	15	14,86,792	350466	53,381	3,02,498
01 KVA UPS	61,200		61,200	56,263	4,937	14,331	15	46,869	9394	2,150	12,181
06 KVA UPS	53,832		53,832	41,369	12,463	14,669	15	39,163	2206	2,200	12,469
30 KVA UPS	26,49,375		26,49,375	19,94,652	6,54,724	7,21,930	15	19,27,445	67207	1,08,289	6,13,641
Inverter	40,219		40,219	32,912	7,307	10,137	15	30,082	2830	1,521	8,616
Electrical Fittings	19,75,938		19,75,938	19,75,938	-	5,71,201	10	14,04,737	571201	57,120	5,14,081
Furniture & Fixtures	22,08,994		22,08,994	20,39,384	1,69,610	8,14,313	10	13,94,681	644703	81,431	7,32,882
Air Conditioner	15,45,304		15,45,304	15,45,304	-	2,67,777	15	12,77,527	267777	40,167	2,27,610
Air Purifier	1,05,000		1,05,000	73,644	31,356	31,136	15	73,864	-220	4,670	26,466
Almirahs	95,625		95,625	76,920	18,706	39,105	10	56,520	20400	3,911	35,194
Audio Conference Device	52,238		52,238	52,238	0	10,438	15	41,800	10438	1,566	8,872
Bio Metric Attendance System	29,250		29,250	28,857	393	6,267	15	22,983	5874	940	5,327
CCTVs	39,244		39,244	32,112	7,132	9,892	15	29,352	2760	1,484	8,408
Coffee Machine	13,995		13,995	12,513	1,483	3,241	15	10,754	1759	486	2,755
Digitial Key Phone	1,46,036		1,46,036	1,28,341	17,695	32,842	15	1,13,194	15147	4,926	27,916
Microwave Oven	14,700		14,700	11,764	2,936	3,705	15	10,995	769	556	3,149
Paper Shredder	8,156		8,156	7,103	1,053	1,889	15	6,267	836	283	1,606
Phone (Cordless Panasonic)	7,875		7,875	7,027	849	1,824	15	6,051	976	274	1,550
Fire Alarming System	3,89,712		3,89,712	3,89,712	-	69,185	15	3,20,527	69185	10,378	58,807
LED TV	6,77,145		6,77,145	6,77,145	-	1,41,490	15	5,35,655	141490	21,223	1,20,267
Photocopier	1,98,563		1,98,563	1,76,699	21,864	45,991	15	1,52,572	24127	6,899	39,092
EPBX System with Access.	6,47,783		6,47,783	6,47,783	-	1,17,938	15	5,29,845	117938	17,691	1,00,247
Wireless Presentation System	76,230		76,230	69,944	6,286	16,334	15	59,896	10048	2,450	13,884
Work of Interior Furnishing etc.	79,67,138		79,67,138	79,67,138	-	26,62,713	10	53,04,425	2662713	2,66,271	23,96,442
Computer Parts	3,63,457		3,63,457	3,63,457	-	1,867	40	3,61,590	1867	747	1,120
computer software	13,17,173		13,17,173	13,17,173	-	1,474	40	13,15,699	1474	590	884
Desktop computer	30,16,349		30,16,349	30,16,349	-	7,576	40	30,08,773	7576	3,030	4,546
Fuser Mechanical Assembly(HP Color laser Jet 9090)	27300		27,300	27300	-	86	40	27,214	86	34	52
Handy Recorder	44,048		44,048	44,048	-	493	40	43,555	493	197	296
hard Disk	60,061		60,061	60,061	-	418	40	59,643	418	167	251
hard Disk Drive	7,507		7,507	7,507	-	24	40	7,483	24	9	15
Image Fuser Kit(HP Printer 3525)	14,950		14,950	14,950	-	47	40	14,903	47	19	28
Internet Device	4,46,447		4,46,447	4,46,447	-	377	40	4,46,070	377	151	226
Ipad Air 2 Wifi Plus Cellur 128 GB Silver	59,999		59,999	59,999	-	12,855	15	47,144	12855	1,928	10,927

SCHEDULE-8

Description of Asset	GROSS BLOCK			ACCUMULATED DEPRCEIATION as per SLM Method till FY 2023-24	Actual NET BLOCK	'WDV as on 31.03.2024 as per WDV Method	Rate of Depreciation to be charged as per WDV Method	'WDV Method 'Depreciation to be charged upto 31.03.2024	Depreciation 'To be 'Reversed	WDV- New Method of Charging Depreciation	
	As at 31.03.2024	Addition during the year	As at 31.03.2025	As at 31.03.2024	As at 31.03.2024					Depreciation During the Year	WDV as on 31.03.2025
Laptop & tabs	15,65,235		15,65,235	15,65,235	-	1,796	40	15,63,439	1796	718	1,078
Printer	6,71,848		6,71,848	6,71,848	-	2,954	40	6,68,894	2954	1,182	1,772
Printer Accessories	2,27,802		2,27,802	2,27,802	-	1,935	40	2,25,867	1935	774	1,161
Router	78,751		78,751	78,751	-	1,241	40	77,510	1241	496	745
Scanner	9,818		9,818	9,818	-	18	40	9,800	18	7	11
Server(IBM)	15,02,010		15,02,010	15,02,010	-	6,727	40	14,95,283	6727	2,691	4,036
Software	43,62,223		43,62,223	43,62,223	-	16,096	40	43,46,127	16096	6,438	9,658
Speaker	1,260		1,260	1,260	-	1	40	1,259	1	-	1
Tally & Other Softwares	88,876		88,876	88,876	-	10	40	88,866	10	4	6
TOTAL-(A)	**3,47,11,337**		**3,47,11,337**	**3,37,47,132**	**9,64,206**	**60,20,220**		**2,86,91,118**	**50,56,014**	**7,09,445**	**53,10,771**
NGP											
Library Books	22,25,702	4,753	22,30,455	16,08,782	6,16,920	10,08,088	10	12,17,614	3,91,167.89	1,01,284	9,11,557
Bio Metric Attendance System	1,57,119	2,81,505	4,38,624	57,620	99,499	87,752	15	69,367	(11,746.82)	36,024	3,33,233
UPS 7.5 KVA	3,17,576		3,17,576	2,13,006	1,04,570	1,09,745	15	2,07,831	5,175.37	16462	93,283
Identity Card Making Machine	74,550		74,550	55,657	18,893	22,107	15	52,443	3,213.60	3,316	18,791
Photo Copy Machine	1,53,000		1,53,000	94,273	58,727	53,376	15	99,624	(5,350.91)	8,006	45,370
Air Purifier	65,893		65,893	38,542	27,351	24,532	15	41,361	(2,819.10)	3,680	20,852
Computer Desktop	49,26,617	63,18,500	1,12,45,117	44,76,632	4,49,985	7,23,765	40	42,02,852	2,73,779.66	15,53,206	54,89,059
Coolers	42,798	33,000	75,798	24,157	18,641	16,306	15	26,492	(2,334.60)	7,396	41,910
Furniture & Fixtures	8,03,24,536	1,59,928	8,04,84,464	1,61,70,686	6,41,53,850	6,49,68,975	10	1,53,55,561	8,15,125.16	65,11,203	5,86,17,700
GPS Devices	5,58,080		5,58,080	3,64,205	1,93,875	15,623	40	5,42,457	(1,78,252.00)	6,249	9,374
Laptops	13,85,857	289650	16,75,507	13,85,857	-	2,36,156	40	11,49,701	2,36,156.00	1,52,392	3,73,414
Network Attached Storage(NAS	82,750		82,750	82,750	-	27,532	15	55,218	27,532.00	4,130	23,402
Painting	2,43,000		2,43,000	1,47,775	95,225	1,23,161	10	1,19,839	27,936.00	12,316	1,10,845
Printers	23,97,581	20,24,017	44,21,598	12,54,368	11,43,213	5,52,509	40	18,45,072	(5,90,704.10)	6,43,410	19,33,116
Sofa (Recliner Sofa)	24,500		24,500	16,190	8,310	11,718	10	12,782	3,408.00	1,172	10,546
Wall fan	6,470	25,462	31,932	3,508	2,962	3,629	10	2,841	667.00	2,909	26,182
Almirah	3,14,805		3,14,805	1,34,718	1,80,087	1,95,552	10	1,19,253	15,464.82	19,555	1,75,997
ARC GIS Server	1,62,15,320		1,62,15,320	70,74,699	91,40,621	21,38,857	40	1,40,76,463	(70,01,763.59)	8,55,543	12,83,314
Information Kiosk	3,62,400		3,62,400	2,13,071	1,49,329	1,36,679	15	2,25,721	(12,650.00)	20,502	1,16,177
LED TV	1,23,990	49,710	1,73,700	22,197	1,01,793	93,051	15	30,939	(8,741.85)	21,414	1,21,347
Refrigerator	42,903	11,950	54,853	11,082	31,821	32,168	10	10,735	346.66	4,412	39,706
Software	2,22,41,584	16,17,261	2,38,58,845	2,18,96,516	3,45,068	38,89,477	40	1,83,52,107	35,44,409.47	18,96,335	36,10,403
Heater Oil	18,400		18,400	5,838	12,562	10,452	15	7,948	(2,110.00)	1,568	8,884
Micro Phone & Memory Card	6,01,100		6,01,100	1,54,992	4,46,108	3,87,179	15	2,13,921	(58,928.78)	58,077	3,29,102
Mobile Handset	61,893		61,893	29,651	32,242	34,008	15	27,885	1,765.90	5,101	28,907
Speaker phone	18,880		18,880	7,107	11,773	9,855	15	9,025	(1,917.52)	1,478	8,377

SCHEDULE-8

Description of Asset	GROSS BLOCK As at 31.03.2024	GROSS BLOCK Addition during the year	GROSS BLOCK As at 31.03.2025	ACCUMULATED DEPRCEIATION as per SLM Method till FY 2023-24 As at 31.03.2024	Actual NET BLOCK As at 31.03.2024	'WDV as on 31.03.2024 as per WDV Method	Rate of Depreciation to be charged as per WDV Method	'WDV Method 'Depreciation to be charged upto 31.03.2024	Depreciation 'To be 'Reversed	WDV- New Method of Charging Depreciation: Depreciation During the Year	WDV- New Method of Charging Depreciation: WDV as on 31.03.2025
Video Conference System	4,55,500		4,55,500	1,69,097	2,86,403	2,37,774	15	2,17,726	(48,629.15)	35,666	2,02,108
Disinfection Machine	30,518		30,518	11,555	18,963	15,931	15	14,587	(3,031.60)	2,390	13,541
Hand Sanitizer Machine	1,24,205		1,24,205	41,000	83,205	68,746	15	55,459	(14,458.99)	10,312	58,434
Infrared Thermometer	31,270		31,270	11,780	19,490	16,595	15	14,675	(2,895.00)	2,489	14,106
Movable Display System	65,077		65,077	22,287	42,790	36,968	15	28,109	(5,821.89)	5,545	31,423
Bar Code Printer	12,300		12,300	3,040	9,260	3,542	40	8,758	(5,717.98)	1,417	2,125
Bar Code Reader (Hand held)	5,500		5,500	1,359	4,141	1,584	40	3,916	(2,556.82)	634	950
Furniture & Fixtures (Library)	20,53,016		20,53,016	5,24,785	15,28,231	14,96,649	10	5,56,367	(31,582.70)	1,49,665	13,46,984
Automatic Temperature	17,397		17,397	4,862	12,535	10,684	15	6,713	(1,851.44)	1,603	9,081
Coffee Dispensing Machine	19,999		19,999	4,285	15,714	13,366	15	6,633	(2,348.70)	2,005	11,361
HDMI Spliter	76,700		76,700	19,921	56,779	47,103	15	29,597	(9,675.63)	7,066	40,038
Microwave Oven	14,346		14,346	3,074	11,272	9,588	15	4,758	(1,684.81)	1,438	8,150
Telephone Instrument	94,707		94,707	4,194	90,513	85,635	15	9,072	(4,878.31)	12,845	72,790
Water Dispenser	66,463		66,463	11,583	54,880	47,780	15	18,683	(7,100.12)	7,167	40,613
Dashboard Monitoring	70,80,000	1,41,55,068	2,12,35,068	11,20,774	59,59,226	52,19,111	15	18,60,889	(7,40,115.30)	18,44,497	1,75,29,682
UPS KVA 30	1,82,702		1,82,702	35,539	1,47,163	1,32,002	15	50,700	(15,160.51)	19,800	1,12,202
Room Heater	20,000		20,000	476.71	19,523	18,500	15	1,500	(1,023.29)	2,775	15,725
0.65 KVA UPS	2,74,745		2,74,745	15,054.52	2,59,690	2,33,533	15	41,212	(26,157.23)	35,030	1,98,503
2.0 KVA UPS	24,979		24,979	383.24	24,596	23,106	15	1,873	(1,490.19)	3,466	19,640
2.5 Kva Inverter		81578	81,578		-		15	-	-	12,237	69,341
Auditorium		3971410	39,71,410		-		15	-	-	2,97,857	36,73,553
Building-War room		25006863	2,50,06,863		-		10	-	-	37,51,030	2,12,55,833
Computer Peripherals		1089800	10,89,800		-		40	-	-	2,17,960	8,71,840
Digital visitor counter		50740	50,740		-		15	-	-	3,806	46,935
EPBX telephone system		23010	23,010		-		15	-	-	1,726	21,285
Fire extinguisher		21948	21,948		-		10	-	-	1,098	20,850
HOP 180 Scanner assembly		29192	29,192		-		40	-	-	11,676	17,517
Online UPS		808300	8,08,300		-		15	-	-	60,623	7,47,678
Wifi Router		750000	7,50,000		-		15	-	-	56,250	6,93,751
TOTAL-(B)	14,36,36,728	5,68,03,645	20,04,40,373	5,75,48,928	8,60,87,800	8,26,30,449		6,10,06,279	-34,57,351	1,85,07,208	12,09,26,885
GRAND TOTAL-(A)+(B)	17,83,48,065	5,68,03,645	23,51,51,710	9,12,96,060	8,70,52,006	8,86,50,668		8,96,97,397	15,98,662	1,92,16,653	12,62,37,656

(Amount- Rs.)

SCHEDULE-3- EARMARKED/ENDOWMENT FUNDS:	FUND-WISE BREAKUP				TOTALS	
	Fund W	Fund X	Fund Y	Fund Z	2024-25	2023-24
a) Opening balance of the Funds b) Additions to the Funds: i. Donations/grants ii. Income From Investments made on account of Funds iii. Other additions (specify nature)						
TOTAL (a + b)						
c) Utilisation/Expenditure towards objectives of Funds i. Capital Expenditure - Fixed Assets - Others Total ii. Revenue Expenditure - Salaries, Wages and Allowances etc - Rent - Other Administrative expenses Total						
TOTAL (c)						
NET BALANCE AS AT THE YEAR END (a+b-c)						

Notes

1) Disclosures shall be made under relevant heads based on conditios attaching to the grants

2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds

Annexures

(Amount- Rs.)

Advances and other amounts recoverable in cash	2024-25		2023-24	
1. EAP:				
SPMG Uttarakhand	75,70,505		80,22,645	
SPMG Uttar Pradesh	-		(3,53,43,480)	
SPMG Bihar	53,49,34,812		(2,14,36,994)	
SPMG Jharkhnad	44,18,536		2,51,88,475	
SPMG West Bengal	-		-	
Central Pollution Control Board	3,32,08,348		12,36,15,119	
Delhi Jal Board	2,90,03,179		2,90,03,179	
National Institute of Urban Affairs	4,13,10,000		-	
		65,04,45,380		12,90,48,944
2. Non-EAP:				
Haryana Public Health Engineering Deptt.	-		1,13,00,000	
	-	-	-	1,13,00,000
3. National Ganga Plan:				
SPMG Uttrakhand	3,70,34,030		87,97,37,324	
SPMG Uttar Pradesh	-		23,57,79,066	
SPMG Bihar	1,11,18,53,845		26,64,56,234	
SPMG Jharkhand	36,92,65,080		(33,26,923)	
SPMG West Bengal	-		60,142	
Central Polloution Control Board	7,51,84,929		31,37,40,152	
West Bangal State Rural Develp. Agency	2,86,09,267		40,16,61,600	
Wildlife Institute of India	10,38,298		-	
Engineers India Limited	-		-	
Engineering Project (India) Limited	-		(1,14,22,219)	
WAPCOS Limited	1,11,58,030		1,11,58,030	
National Building Construction Corporation Limited	-		2,37,73,870	
National Projects Construction Corporation Limited			-	
Delhi Jal Board	39,99,32,091		-	
Uttar Pradesh Forest Department	3,87,79,947		7,98,72,406	
Jajmau Tannery Effluent Treatment Association	84,16,32,312		74,35,473	
Mobilization Advance-TWIC			-	
District Ganga Committee, Kanpur	-		-	
Forest Department (Jharkhand)	79,81,196		2,24,02,386	
ICAR Unit CIFRI	9,00,000		-	
N.E.E.R.I., Nagpur	1,02,74,457		2,45,14,110	
Project Director, SPMU-FIG (Wast Bangal) DFO	78,67,362		78,67,362	
UP State Waste & Sanitation Mission	25,45,38,000		60,40,03,806	
School of Planning & Architecture			-	
Bihar Rural Livelihoods Promotion Society	30,06,16,745		21,70,00,000	
Forest Department (Uttarakhand)	-		7,15,823	
Hariyali Mission- Bihar	1,84,46,153		11,61,11,741	
Survey Of India	-		-	
D.A.V.P.	1,00,00,000		1,00,00,000	
District Forest Office (DFO) Shibganj			-	
IIT, Delhi	5,74,489		5,74,489	
Indian Institute of Technology, Kanpur (C-Ganga)	49,62,00,000		10,31,13,144	
Indian Institute Public Administration	68,69,468		-	
Irrigation & Public Health Deptt- Govt of UP	8,70,00,000		-	
Mandaliya Khel Vikas Evam Protsahan Samiti	5,42,000		5,42,000	
National Institute of Urban Affairs (NIUA)	22,30,832		49,33,786	
N.G.R.I. Hyderabad	-		1,35,421	
Principal Controller of Defence Accounts (PCDA)	-		-	
Uttarakhand Swachh Bharat Mission	-		6,40,52,604	
IIT Roorkee	33,69,136		2,32,364	
Mathura Audhyogik Chettra & Pradushan Nivaran Co.	2,12,51,601		63,26,601	
Urban Improvement Trust, Kota	-		(3,05,21,000)	
Banthar Industrial Pollution Control Compnay	35,96,35,006		14,99,88,875	
Centre For Policy Research	21,19,343		73,91,038	
Executive Engineer, CPWD, New Delhi	2,56,355		2,50,06,863	
HESCO Himalayan Enviromental Studies Conservation	-		-	
Project Fund A/c CETF Battalion (GTF)	3,42,608		2,42,608	
Ayodhya Development Authority	-		1,45,00,000	
Centre for Science and Environment	27,09,770		23,455	
IIRS- Indian Institute of Remote Sensing	-		32,87,000	
Indian Institute of Management, Lucknow	65,27,789		65,27,789	
Jharkhand - Dept of Sanitation	95,33,866		2,31,64,092	
NABARD Consultancy Services	-		(11,56,400)	
Patanjali Organic Reserch Institute (PORI)	-		98,41,870	
Soildaribad Regional Expertise Centre (SREC)	2,08,85,214		69,24,186	
BSF Institute of Adventure and Advance Training	52,31,400			
Gurukul Kangri	6,49,227			
IIT (BHU) Varanasi	5,38,33,857			
India Trade Promotion Organisation	30,97,600			
INTACH Natural Heritage	22,45,776			
NIT Calicut	5,00,000			

The Energy and Resources Institute	16,35,589			
Urban Administration & Development, Madhya	30,95,71,556			
Water Resources Department Madhya Pradesh	1,66,91,939			
'WALAMTARI	23,30,900		-	
I.I.T., Kanpur	80,24,975			
		4,94,89,72,037		3,60,26,71,164

Advance to others				
4. EAP:				
TDS 194J	-	-	8,35,663	
5. National Ganga Plan:				
I.I.T., Kanpur	-		83,30,560	
Yakul shegal-Imprest A/C	-		15,000	
Mobilization Advance- Mahindra Consulting	-		25,87,500	
'Himansu Badoni	-		1,666	
'Shiv Pratap Raghuvansi	32,000		32,000	
'Tata Institute of Social Sciences (TISS) Mumbai	-		9,90,000	
'Turtle Survival Alliance Foundation India	-		3,47,298	
'AGS Traders	-		2,000	
'Food Corporation of India	-		2,25,471	
'KPMG Advisory Services Private Limited	-		1,63,288	
'B.C.S.Baliga	10,90,327		10,90,327	
'Group Medical Insurance	5,90,075		7,39,541	
'Central Bureau of Communication (CBC)	19,469		19,469	
'Mohd. Najeeb Ahsan	-		10,920	
'Dolphin Computers	6,972		6,972	
'Atech Computers	49,440		49,440	
Excess payment of TDS on salary	-		2,97,120	
'Round off Error	(6)		39	
'Pranav Kumar Singh Imprest A/c	30,000			
'Prepaid Expense-Mradul Trader	11,097			
'Prepaid Website Ganga Know. Portal	13,820			
Institute of Chemical Technology- Mumbai	6,57,114			
Madhyanchal Bhawan	1,12,500			
National Youth Hostel	60,770			
Dreams India Hospitality	28,500			
Madhava Kumar	7,500			
		27,09,578		1,49,08,611
6. EAP:				
Security Deposit-Vigyan Bhawan	-		33,200	
		-		33,200
7. National Ganga Plan:				
Security Deposit-with Assistant Director of Estate	10,000		10,000	
Security Deposit-with MTNL	69,200		69,200	
Security Deposit- SAI			4,727	
		79,200		83,927
8. Other current liabilities				
'Md Nazir Hussain	-		1,605	
'SHYAM SPECTRA PRIVATE LIMITED	-		16,815	
'Vijay Kumar	-		1,555	
'Jag Mohan Gupta	-		6,285	
'Pravin Kumar	-		2,678	
'Rachit Andley	-		7,180	
Sarvan Kr. Kota	-		29,277	
Vijay Kumar Yadav	-		4,045	
Mahindra Consulting Engineers Limited	-		3,78,287	
Emd Received	-		4,72,000	
Emd Recived - Jastech	2,07,900		2,07,900	
C-Net Infotech Private Limited	-		5,32,700	
Nalin Kumar Srivastva	-		10,920	
Kanu Enterprises	-		20,200	
Anuj Kushwaha	1,698		-	
Security Deposit - MK Flourist	42,495		-	
		2,52,093		16,91,447

(Amount- Rs.)

	2024-25		2023-24	
Expenditure under Priority Infrastructure Investment				
8A. Project Expenses Bihar - EAP				
Project Expenses- Sewerage & STP, Munger	57,17,68,000		1,15,59,59,000	
Project Exp- STP(100MLD) & Sewerage Network in Digha			-	
Project Expenses-RFD Patna			-	
Project Expenses-Sewerage Network,Beur			-	
Project Expenses-Sewerage Scheme, Karmalichak			5,59,29,000	
Project Expenses-Sewerage &STP,Begusarai	19,22,52,000		58,11,65,000	
Project Expenses-Sewer Network, Saidpur	67,20,000		8,30,15,000	
Project Expenses-STP & Adjoining Networking, Saidpur	1,15,17,000		6,92,80,000	
Project Expenses-STP, Beur			-	
Project Expenses-STP,Karmalichak			-	
Project Expenses-STP, Pahari Patna			-	
Project Expenses-Sewer Network, Kankarbagh	62,44,21,053		2,41,32,88,562	
Project Exp-Sewerage Network Zone IV-A (South) Pahari	3,12,52,000		2,59,26,000	
Project Expenses-Sewerage Scheme Zone V, Pahari, Patna	4,54,35,000		32,91,42,000	
'Project Expenses- 'Sewerage Treatment Plant 60 Mld Pahari for Patna	1,58,00,000		11,56,97,000	
'BGCMS Operationalisation Expenditure	-		1,08,04,000	
Project Exp-I&D and STP Scheme-Bhagalpur	53,84,000			
		1,50,45,49,053		4,84,02,05,562
9. Project Expenses CPCB				
Project Expenses-SER	7,46,23,056		1,92,78,197	
Project Expenses-WQMS	16,37,12,066		2,79,71,973	
		23,83,35,122		4,72,50,170
10. Project Expenses JICA				
Project Expenses-JICA Assisted YAP-III Project Delhi			1,88,70,20,000	
		-		1,88,70,20,000
11. Project expenses West Bengal				
Project Expenses-Sewerage Scheme & STP, Budge Budge			-	
Project Expenses-Swerage Scheme & STP Halisahar			-	
Project Expenses-Howrah STP Project Under HAM	37,47,68,723		4,53,59,607	
Project Exp-Sewerage Integration & STP Barrackpore			-	
'Project Expenses-West Bengal	62,87,871		14,26,36,150	
		38,10,56,594		18,79,95,757
12. Project Expenses Uttar Pradesh (EAP)				
'DPR and Supervision Fee for Agra, Meerut and Sahara			25,24,50,612	
'Project Expenses-GAP-II Project Varanasi			19,37,00,000	
		-		44,61,50,612
13. Project Expenses Bihar (NGP)				
'Project Exp-Barh I&D and STP Project	1,06,99,000		2,56,60,000	
'Project Exp-Chappra I&D and STP Project	16,43,64,000		26,87,91,000	
'Project Exp- Development of Ghats at Gopalganj	2,08,000		16,20,000	
'Project Exp-Development of Ghats Muzaffarpur	71,99,000		19,47,000	
'Project Expenses-Bhagalpur HAM Project	49,61,095		1,57,93,755	
'Project Exp-Entry Level Activities (Bihar)	2,37,73,870		-	
'Project Exp-Khagaria I&D and STP Projects	-		-	
'Project Exp-Maner I&D and STP Project	2,30,98,000		24,89,11,000	
'Project Exp-Mokama I&D and STP Project	-		9,95,74,000	
'Project Exp-Naugachia I&D and STP Project	68,65,000		3,12,82,000	
'Project Exp-Sonepur I&D and STP Project	3,72,98,000		43,20,000	
'Project Exp-Sultanganj I&D and STP Project	-		2,45,04,000	
'Project Exp-Bakhtiyarpur I&D and STP Project	4,04,44,000		23,94,74,000	
'Project Exp-STP & Associated Infra-Digha & Kank	85,83,965		3,51,37,144	
'Project Exp-Danapur, Fathua & Phularisharif I&D & STP	8,18,25,000		58,67,70,000	
'Project Exp-Sewerage & STP at Hajipur	10,46,36,000		31,31,16,000	
'Project Exp-Treatment of Rajapura Drain	-		-	
Proj Exp-Operation & Maintenance of Beur STP	1,37,45,000		2,44,24,000	
Proj Exp-Operation & Maintenance of Karmalichak STP	46,27,000		3,02,34,000	
Proj Exp-Operation & Maintenance of Saidpur STP Adj	-		-	
Industrial Pollution Strenghthing of Laborties	69,53,000		72,87,000	
Institutinal Development Component	1,74,20,000		99,63,000	
Project Exp- Beur Sewerage Network	41,53,000		8,61,44,000	
Project Exp-Interception and Diversion Dehri on Son	-		4,91,33,000	
Project Exp- Kahalgoan STP and I & D	12,39,44,000		80,23,000	
Project Exp-RFD at Atal Ghat Manjhi, Saran	1,63,74,000		41,05,000	
Project Exp- RFD Patna	5,64,57,030		1,42,19,000	
Project Exp- Sewerage & STP Buxar	-		97,000	
		75,76,27,960		2,13,05,28,899
14. Other Project Expenses (NGP)				
'Project Exp-Budhana-Muzaffarnagar STP Project HAM		21,06,86,481	10,26,17,751	
'Project Exp-Capacity Building Initiatives -CSE		82,74,078	94,62,056	
'Project Exp-CETP at Jajmau		46,58,03,161	1,13,17,09,226	
'Project Exp- C Ganga			7,60,38,754	
'Project Expenses-Forestry Interventions for Ganga		9,95,01,864	4,20,04,270	
Project Expenses-INTACH		26,50,752	55,37,666	
'Project Expenses-Jharkhand		23,36,75,416	30,83,26,923	

'Project Expenses-Meerut HAM Project		16,27,838	-	
'Project Expenses-Uttarakhand		91,05,81,113	66,82,48,248	
'Project Exp-Entry Level Activities		38,62,527	-	
'Project Exp-Entry Level Activities (Uttarakhand)			6,20,60,338	
'Project Exp-Entry Level Activities (Uttar Pradesh)			1,34,00,000	
'Project Exp-Generation of High Resolution DEM & GIS		5,03,46,192	12,52,01,477	
'Project Exp-Geomorphic & Ecological of Sand Mining			-	
'Project Exp-Haridwar STP Project Under HAM		20,23,14,958	18,97,71,280	
'Project Exp-High Resolution Climate Scenarios			-	
'Project Exp-Howrah,Bally,Baranagr,Kamarhati HAM Pro		1,15,88,918	-	
'Project Exp-Kanpur STPs Project Under HAM		62,13,72,080	66,59,07,998	
'Project Exp-Kolkata (KMDA Area) HAM Project			1,31,52,030	
'Project Exp-Mathura STP Project Under HAM		50,16,73,518	48,11,16,119	
'Project Exp.-Prayagraj STP Projects Under HAM		1,02,94,97,511	77,86,15,949	
'Project Exp-Strengthening of SPCB Lab. (Bihar)		18,72,000	-	
'Project Exp-Tree Plantation Activities in Gram Panc			2,84,69,000	
'Project Exp-Varanasi STP Project Under HAM		17,63,39,661	24,26,14,553	
'Projects Expenses- Uttar Pradesh		3,89,51,46,808	1,65,06,16,053	
'Projects Expenses-West Bengal		66,57,05,322	94,17,33,250	
'Proj Exp-Conserving & Sustainable Mgt of Wetlands		2,83,50,000	-	
'Proj Exp-NEERI (GIS Based Mapping of Microbial .)			-	
'Project Expense-Rejuvenation of Waterbodies, façade Imp		1,45,00,000	-	
'Project Expenses-Bareilly HAM Project		16,99,91,533	39,15,24,407	
'Proj Exp- Centre of Excellence on Water reuse			48,30,237	
'Proj Exp- Demonstration of TADOX Technology		4,51,488	55,94,764	
'Proj Exp- Guidelines for Constructed Wetland System			46,93,824	
'Proj Exp- Data Generation for Aquifer Mapping with			1,06,22,520	
'Proj Exp- IIPA (Blended Capacity Building Program)		98,55,532	4,86,33,022	
'Proj Exp- Paonta Sahib Sewerage Scheme			-	
'Proj Exp- Upgradation of 6.25 MLD CETP at Mathura			-	
'Proj Exp- Fish Stock Enhancement, Livelihood Improvement		9,60,00,000	9,03,83,334	
'Proj Exp- Planning & Management for Aquatic Species Cons.			12,52,30,531	
Project Exp Agra Stp Project Under HAM		2,33,54,265	1,40,25,758	
Project Exp-Bioremediation Work Panipat Drain			1,33,800	
Project Exp-CETP Project for Mathura Textile Cluste			1,20,07,395	
Project Exp-Devlp. of STP(HAM) at Mirzapur & Ghazip		56,68,868	2,21,15,439	
Project Expense-Maheshtala HAM Project		20,23,18,901	28,42,20,611	
Project Expense-Rejuvenation of Dying Springs in			-	
Project Expenses-Bareilly STP Project Under HAM			1,28,30,756	
Project Expenses CTEP at Banthar, Unnao, Uttar Prad		19,54,27,790	21,07,78,203	
Project Expenses-River Chambal Kota			6,51,00,000	
Project Exp-Establishment of Four Ganga Biodiversit		3,50,04,000	3,78,26,000	
Project Exp-Farrukhabad-Fatehgarh STP HAM Project		23,40,43,532	42,04,95,742	
Project Exp-Mirzapur Ghazipur STP Project Under HAM		24,86,14,347	42,99,45,903	
Project Exp-Moradabad STP Project Under HAM		16,75,92,034	16,36,51,636	
Proj Exp-Interstate Cooperation for Namami Gange		1,14,56,158	82,44,319	
Rural Sanitation Schemes Expenses		65,55,20,995	63,91,12,646	
Upgradation of Existing UASB with Micro Aerobic		96,43,953	65,09,883	
Project Exp- Water Resource Dept MP-Mandakini River		5,83,08,061	8,99,99,978	
Project Exp- STP North Barrackpore WB		77,67,892	70,70,677	
Project Exp - Patanjali Organic Research		1,58,41,797	83,08,675	
Project Exp - Pollution Prev & Waste Mang. Panipat			1,58,15,805	
Project Exp- HESCO Capacity Build Prog		1,92,34,858	1,87,27,800	
Project Exp- Fluvial Geomorphology Hindon River			18,17,200	
Project exp for survey & investigation of Shahdra Drain		7,00,000	57,82,000	
Project Exp-Establish Two Ganga Biodiversity Parks		33,83,000	1,17,11,000	
Project Exp- Evaluation of Natural Farming Practice			65,30,925	
Project Expenses - RFD Manihari (Bihar)		1,18,96,000	16,52,000	
Project Expenses- Jalaj Connecting the River		26,65,56,107	2,00,00,000	
Project Expenses- Ayodhya Faizabad STP Town			38,35,28,914	
Project Exp-Dev of Model Framework for Earth Ganga			4,01,200	
Project Exp- Electro- Oxidation Based Modular H20 M		10,72,77,704	44,12,367	
Project Exp- Decentralized STP Kanh & Saraswati MP			50,00,000	
Project Exp- Centre for River Sensitive Citites		65,92,471	1,50,46,407	
Devlop. of STP & Asso. Infra and O&M -Garden Reach		41,02,277		
Project Exp- Conservation of Threatened Turtle, UP		27,87,100		
Project Exp Conserv Freshwater Turtle Griyal Kukrai		58,66,350		
Project-Exp-Dev. of STP Saharanpur HAM		6,23,182		
Project Expense- Bio Remediation Work of Tughlaqaba		2,91,28,159		
Project Expense Geo Ganga - Space Mapping - IIRS		1,30,21,000		
Project Expense- Gokul Barrage		35,70,15,425		
Project Exp-Garden Reach		28,50,83,608		
Project Exp - Independent Eval. of GTF		2,00,600		
Project Exp- North Barrackpore STP Escrow		12,87,39,839		
Project Exp- Sai River Biodiversity Park		78,40,000		
Project Exp- (SLCR) Varansi		34,45,781		
Project Exp-STP in Ganga River Basin of (OCEMS)		8,06,94,300		
Project Exp- Two Ganga Biodiver Park Bijnor&Ayodhya		1,03,23,313		
Other Project Expenses		1,17,02,380		
Sewerage and Sewage Treatment at Hajipur		7,16,00,000		
Round off		-	(1)	
		12,71,00,44,797		11,14,09,18,616

Annexure 15	
Details of Prior Period Expenses: -	
NGP	
Saneh Cool Care	93700.00
IIT,Roorkee (DPR and Other Expense)	236000.00
NJS India Engineers India Pvt Ltd	1422514.00
IIT,Roorkee (DPR and Other Expense)	284538.00
Nayineev Infotech (OPC) Pvt. Ltd	41017.00
NJS India Engineers India Pvt Ltd	4645306.00
Kanchan Bala Hamza	4725.00
Sidharth Security and Placement Agency	405408.00
WAPCOS Limited	325145.00
Nayineev Infotech (OPC) Pvt. Ltd	101667.00
AGS Traders	2000.00
Quantum Communication	501500.00
Knowledge Lens Pvt ltd	92925.00
M/s Bhartiya Computers	47302.50
IIT,Roorkee (DPR and Other Expense)	177000.00
Avshesh Chauhan	5183.00
IIT,Roorkee (DPR and Other Expense)	295000.00
IIT,Roorkee (DPR and Other Expense)	73750.00
Vachi Management Services	301897.00
Himansu Badoni	1666.00
IIT,Roorkee (DPR and Other Expense)	186547.00
Anup Kumar Srivastva	2550.00
Anup Kumar Srivastva	9193.00
Food Corporation of India	225471.00
Group Medical Insurance	184885.00
Group Medical Insurance	19180.00
AG (Audit), C&AG	383592.00
Gee Pee Reinforcement Pvt Ltd	174737.00
Tata Institute of Social Sciences (TISS) Mumbai	990000.00
Nalin Kumar Srivastva	19116.00
Nalin Kumar Srivastva	7650.00
Shah Technical Consultants Private Limited	5721249.00
AG (Audit), C&AG	379874.00
Amount Receviable From EAP A/c-ITBP	13500.00
Grants-in-Aid -General (NGP) Receivable	78657.00
Total (A)	17454444.50
Prior Period Expenses(Priority Infrastructure)	
Forest Deptt. (Uttar Pradesh)	51638146.01
The Energy and Resources Institute	2665176.00
The Energy and Resources Institute	202465.00
NJS India Engineers India Pvt Ltd	3990995.00
Egis India Consulting Engineers Pvt Ltd	1337542.00
HaskoningDHV Consulting Private Limited	2891307.00
Meghna Solutions	2131521.00
AECOM India Pvt ltd	758752.00
Tamilnadu Water Investment Company Limited	7896584.00
Artelia (Mahindra) Consulting Engineers Ltd	3760121.00
Artelia (Mahindra) Consulting Engineers Ltd	1880061.00
Egis India Consulting Engineers Pvt Ltd	351545.00
AECOM India Pvt ltd	207934.00
Mobilzation Advance-Mahindra Consulting Engineers	2587500.00
Indian Institute of Technology, Kanpur	1762625.00
HaskoningDHV Consulting Private Limited	651241.00
HaskoningDHV Consulting Private Limited	486991.00
Turtle Survival Alliance Foundation India	347298.00
HaskoningDHV Consulting Private Limited	722827.00
HaskoningDHV Consulting Private Limited	6061896.00
Total (B)	92332527.01
Total (A+B)	**109786971.51**
Non-EAP	
Haryana Public Health Engineering Deptt.	11300000.00
Amount Payable to NGP	397.00
Total	**1,13,00,397**

EAP	-
Details of Prior Period Income:-	
National Ganga Plan	
Binod Kumar	300.00
Rajat Kuamr Gupta	2099.00
Brijendra Swaroop	360.00
Stale Cheque	66842.00
Amount Paid From NON EAP	397.00
E.P.F. Contribution Payable-Employer	67500.00
Excess Provision Written off	3818116.00
Total (A)	3955614.00
Prior Period Income (Project)	
N.E.E.R.I., Nagpur	4593968.32
Engineering Project (India) Ltd.	15284746.00
Artellia(Mahindra) Consulting Engineers Limited	378287.00
Delhi Jal Board	3832457.00
Total (B)	2,40,89,458
Total (A+B)	2,80,45,072.32
EAP	
Reliance Web Store Limited (Reliance Mobile)	1716.00
Professional Fee on Hold	60439.00
Amount Payable to NGP A/c-ITBP	13500.00
Total	75655.00
Non-EAP	
Grants-in-Aid General (NGP)-Payable	78657.00
Total	78,657
Beautification of Ghat Works	

GOVERNMENT OF INDIA
MINISTRY OF JAL SHAKTI
DEPARTMENT OF WATER RESOURCE, RIVER DEVELOPMENT& GANGA REJUVENATION
NATIONAL MISSION FOR CLEAN GANGA
(An Authority under Environment (Protection) Act,1986)

SCHEDULE-24

SIGNIFICANT ACCOUNTING POLICIES & NOTES FORMING PART OF THE ACCOUNTS

A. Significant Accounting Policies

A.1. Accounting Conventions:

The accounts of the National Mission for Clean Ganga (NMCG) are prepared in accordance with the Generally Accepted Accounting Principles (GAAP), applicable Accounting Standards issued by the Institute of Chartered Accountants of India. The accounts are prepared on accrual basis following the Double Entry System.

The Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Controller General of Accounts has been used for the preparation of financial statements for the year ended 31.03.2025.

A.2. Fixed Assets

I. The fixed assets have been shown at the cost of acquisition or construction including all direct costs (i.e. purchase price, transportation expenses, taxes and installation charges and all incidental expenses incurred for bringing the fixed assets in working condition).

II. Depreciation

The depreciation has been provided in the books of accounts is as per the Written Down Value (WDV) method and rates specified are as per the Income Tax Act. 1961. Depreciation at half of the prescribed rate has been charged on the assets put to use for less than 180 days in the financial year.

Depreciation is charged using the WDV method at the rates prescribed under the Income Tax Act, 1961, as detailed below:

Computer and desktop	:-40%
Computer peripherals	:- 40%
Software	:- 40%
Other Plant & machinery(including UPS and inverters)	:- 15%
Furniture & fixture	:- 10%
Building	:-10%

III. All Fixed Assets purchased during the year is charged off against the Grants-in- Aid by creating an equal amount of Fixed Assets Reserve for NMCG.

IV. Depreciation has been charged from Fixed Asset Reserve Account. Reserve & Surplus of NMCG only include Fixed Asset Reserve.

A.3. **Recognition of income:**

The Authority (NMCG) is receiving Grants-in-Aid from Government of India for the implementation of Namami Gange Programme. With NMCG's transition to Treasury Single Account (TSA) System from FY 2021-22, undisbursed Grants-in-Aid lapse at the end of the financial year. The unspent Grants-in-Aid received prior to the introduction of TSA has been refunded to the Consolidated Fund of India (CFI). Grants-in-Aid expended for the purpose of the project and for the administration of NMCG have been recognized as income during the year. The Authority has no other source of income other than Grant-in-Aid from the Government of India.

A.4. **Booking of Interest:**

As per Rule 230(8) of the General Financial Rules, 2017, all interest and other earnings against Grants-in-Aid should be mandatorily remitted to the Consolidated Fund of India (CFI) after finalization of accounts. Accordingly, interest earned on Grants-in-Aid has been shown under the head Current Liabilities.

B. Notes to Accounts

B.1. Principles followed in preparation of Accounts

B.1.1. Budget Lines in Detailed Demand for Grants for Ministry of Jal Shakti for FY 2024-25

Grants-in-aid are provided to the NMCG under the two budget lines National Ganga Plan-EAP (NGP - EAP) and National Ganga Plan-Non EAP (NGP – Non EAP). Both lines have separate provisions of Grants-in-Aid-General and Grants-in-Aid-Capital. Books of accounts for the Budget lines have been prepared separately.

B.1.2. Booking of Expenditure

I. Till the FY 2021-22, NMCG used to receive grants-in-aid under four heads:

(i) National Ganga River Basin Authority (EAP) [NGRBA EAP]
(ii) National Ganga River Basin Authority (Non-EAP) [NGRBA Non EAP]
(iii) National Ganga Plan (NGP)
(iv) Ghat Works for Beautification of River Fronts.

II. While currently grants-in-aid are received under two new heads (National Ganga Plan-EAP and National Ganga Plan-Non EAP), expenditures have been booked both under old and new heads. Full utilization of Budget head (iv) Ghat Works for Beautification of River Fronts was reported during FY 2023-24. Utilization of budget heads (i), (ii) and (iii) was pending till end of previous financial year (FY 2023-24). The booking of expense under the old and new budget heads has been done as per the principles enumerated below:

III. **Booking of expenditure under head NGP- EAP and NGP-Non EAP**
The expenditures of Administrative nature (net of indirect income) have been charged from general head of grant i.e. NGP EAP/NGP Non-EAP (General) and the project expenditures have been charged from grant head NGP-EAP / Non EAP (Capital Asset).

IV. **Booking of expenditure under head Old Budget Heads**
The expenditures pertaining to the old budget heads have been booked against the three remaining old budget heads i.e. NGRBA EAP, NGRBA Non- EAP and NGP. At the end of FY 2024-25, a balance of Rs. 60.44 crore is remaining against head NGP, while other two heads (NGRBA EAP and NGRBA Non EAP) have been fully utilized.

B.2. Relevant disclosures on NMCG's Accounts

B.2.1 Change in Depreciation Method

In Separate Audit Report for FY 2021-22, the C&AG had advised a revision of depreciation policy. Considering the Audit advice, the depreciation method has been changed to Written Down Value(WDV) Method from Straight Line Method (SLM) followed upto FY 2023-24. The change in method of charging depreciation from SLM to WDV from current FY has resulted in net reversal of accumulated depreciation and corresponding increase in value of Asset & Fixed Asset reserve by Rs. 15,98,662. The depreciation and closing values of assets has been disclosed under schedule- 8 of the Annual Accounts.

B.2.2. Reduction of Advance

(i) Prior to introduction of the TSA, NMCG received grants-in-aid in 4 different Heads as mentioned in Para B.1.2. NMCG moved to TSA with effect from FY 2021-22, based on "Just in time" fund release and grants are now being received in two new heads (NGP EAP and NGP Non-EAP).

(ii) During the last three years, persistent efforts were made to liquidate pending UCs. These efforts have borne fruits, and outstanding UCs against the 3 of the 4 Old Budget Heads have been fully liquidated. For the NGP head (old budget head) the outstanding UCs are majorly outstanding from State Rural Sanitation Missions/DoDWS. Even for this budget head the pending UCs have been reduced to Rs. 60.44 crore from Rs. 143.15 crore (reflected in Schedule – 1 of Annual Accounts). Outstanding UCs from DoDWS has further reduced to Rs. 32.32 crores as on 15.06.2025.

(iii) Against the grants released upto 31.03.2024, the outstanding UCs as on 31.03.2025 are Rs. 73.28 crore (including Rs. 59.32 crore from State Sanitation Missions). Other than State Sanitation Missions, UCs amounting to only Rs. 13.96 crore are pending against grants released up to 31 March 2024.

(iv) The total outstanding UCs pending against the grants released upto 31.03.2025 are reflected in Schedule 11 of the Annual Accounts for FY 2024-25.

B.2.3. Capital Fund Account

A total grant of Rs. 2851.60 crore was drawn by the NMCG during the FY 2024-25. Of the said amount, Rs. 120.07 crore lapsed with the Executive agencies and Rs. 136.42 crore lapsed with NMCG at the end of the financial year 2024-25.

B.2.4. Refund of Interest to the Consolidated Fund of India (CFI)

As per the Annual Accounts for FY 2023-24, interests amounting to Rs. 50.60 crore were payable by the NMCG, which has been deposited in the Consolidated Fund of India during FY 2024-25 except Rs. 9.09 crore from SMCG Bihar (expected to be received in FY 2025-26 as informed vide letter dated 16.06.2025 by SMCG Bihar). As per Annual Accounts for FY 2024-25, an amount of Rs. 41.80 crore is payable to the CFI (as reflected in Schedule 7 of Annual Accounts). These will be deposited in the CFI as soon as received.

B.2.5. Policy in respect of NMCG employees:

In previous years, the tax calculations on the remunerations paid to the staff directly engaged by the National Mission for Clean Ganga were made in two categories. For one category of staff, tax calculations were made in accordance with the provisions of the Income Tax Act, 1961 (IT Act, 1961) as applicable to the "Employees" (Section 192B of IT Act). The other category of staff was treated as 'Consultants". From July 2023 onwards, the separate categorization was done away with and the tax calculations for all the staff are being made as "Consultants" treating their remunerations as "Professional Fees". Hence, the tax calculations in the accounts for FY 2024-25 have been made only in one category i.e. "Professional Fees".

B.2.6. Terminal Benefits

Salary, allowances and terminal benefits of Central Government employees on posted in the NMCG are borne by the Government and hence these are not provided for in the accounts of NMCG. Contractual employees of NMCG are not eligible for any pensionary benefits/gratuity.

B.2.7. EPF Liability

A EPF liability of Rs. 75,000 was outstanding till 31.03.2025 due to technical issues in Aadhar linking of employees with their Unique Account Number. Out of the said liability Rs. 30,000 has been deposited in June 2025. Efforts are on to resolve the remaining technical issues so that the balance liability can be fully settled.

B.2.8. Income Tax

The NMCG, although an empowered authority under the Environment Protection Act, 1986, was registered as a "Trust" under Section 12A of the Income Tax Act 1961neccessitating audit of NMCG's accounts by a Chartered Accountant based on which the NMCG was required to file a "Return of Income" (RoI). In the past, the C&AG has objected to the audit of NMCG's accounts by a CA Firm.

To dispense with the requirement of Tax Audit as well as to recognize its "Authority" status, NMCG had applied for notification under Section 10 (46) of IT Act. The Central Board of Direct Taxes (CBDT) notified the NMCG under section 10(46) of the Income Tax Act through a notification dated March 26, 2024. However, that notification was limited to assessment years 2021-22, 2022-23 and 2023-24. Now, the CBDT has notified NMCG as an "Authority" under clause (b) of sub-section (46A) of section 10 of the Income Tax Act, 1961 by a gazette notification dated 22nd April 2025. This notification is effective from the assessment year 2024-25 and will remain in force so long as NMCG continues to be an "Authority" under the Environment (Protection) Act, 1986. Further, after this notification NMCG no longer requires a certificate from CA Firm to file its return of income, thus dispensing with the need of a separate tax audit. This has addressed the concern of the C&AG regarding dual audit of NMCG's account.

B.2.9. Balance confirmation with SMCGs:

It is ensured that the closing balance in NMCG's books in respect of Executive Agencies (EAs) including SMCGs matches the closing balance reported in the UCs of respective EAs/SMCGs. The balances in Accounts of other parties is subject to confirmation.

B.2.10. Utilization Certificates received till the closure of books of accounts for FY 2024-25 have been taken in to account while preparing Annual Accounts for FY 2024-25.

B.3. Action taken to address the observations in previous Audit Reports of the C&AG

While preparing the Annual Accounts of the NMCG for FY 2024-25, efforts were made to address the observations in previous Audit Reports of the C&AG. Some of the actions taken are:

B.3.1. Separate Disclosure of Prior Period Items in the Income and Expenditure Statements

In the Separate Audit Report for FY 2023-24 the C&AG advised disclosure of prior period income & expenses as separate lines item in the Income and Expenditure statement. Accordingly, the disclosure of total prior period income and expenses have been given in Income and Expenditure Statement for financial year 2024-25 as per the advice given by the Audit.
The break - up of prior period expenditure between Administrative Expense and Project Expenses is given in Schedule 21 and 22 respectively with agency wise details in Annexure- 15.

B.3.2. Provisioning of expenses

Efforts were made to make provisions for all expenses of current year that could not be paid by the close of the financial year. Multiple advisories have been issued internally to obtain all such unsettled expenses. The provisions of the current year are Rs. 26.56 crore against provisions of Rs. 13.96 in FY 2023-24 (Schedule 7).

B.3.3. Requirement of Internal Audit Wing in NMCG

The Audit suggestion to establish a separate Internal Audit Wing (IAW) of the NMCG was discussed in 26th Audit Review Committee meeting of NMCG held on 7th February 2025. It was noted that the IAW of the DoWR,RD&GR conducts internal Audit of NMCG periodically. Last such Audit was conducted in May 2024 covering period upto March 2024. In addition, quarterly internal audits of NMCG are also conducted as per the NGRBA framework through a CA Firm. The Committee was of the view that establishment of a separate IAW in NMCG would not be warranted considering the frequency of the aforesaid Audits and the overall workload of the NMCG.

B.3.4. Streamlining of UCs and related records of SMCGs

In the Separate Audit Report for FY 2023-24 the C&AG, inter alia, observed that the NGRBA programme Framework requires the NMCG to maintain accounts and other relevant records of SMCGs. However, the NMCG has been preparing the annual accounts on the basis of UCs of SMCGs.
This issue was discussed in the 25th Audit Review Committee meeting of NMCG held on 11 November 2024 and it was decided to obtain the audited accounts and UCs of SMCGs and other major grantee organizations. Audited UCs for FY 2023-24 have been obtained from all SMCGs along with their Audited Accounts. Further, NMCG has issued an Advisory dated 20 May 2025 to SMCGs and all Executive Agencies specifying timelines for submission of audited UCs in addition to provisional quarterly/ annual UCs. The process of obtaining the audited UCs and financial statements for FY 2024-25 is currently underway. The audited UC for FY 2024-25 has been received from SMCG West Bengal.
It has also been NMCG's continuous endeavor to improve quality of UCs and to ensure that the UCs provide evidence of the corresponding outcome in addition to financial progress. All UCs now accompany an "Outcome Achieved" Report.

B.3.5. Record of the assets created out of grants provided for creation of capital assets to the grantee institutions

The advice of the Audit to maintain a complete database of assets created out of NMCG's grants has been noted and suitable actions will be taken.

B.4. Reporting of Audit Recommendation and lying of Audit Report in the Parliament

The Audit report and observations therein were reported and deliberated in the 13th meeting of the Empowered Task Force Chaired by Minister of Jal Shakti on 9 December 2024, as well as in the 26th meeting of the Audit Review Committee held on 7 February 2025. The Separate Audit Report for FY 2023-24, along with Annual Accounts, were laid in the Lok Sabha on 12 December 2024 and in the Rajya Sabha on 16 December 2024.

B.5. Strengthening internal control during FY 2024-25

1. Following measure were taken to enhance financial discipline and strengthen internal control mechanisms:

a) Extension of the Treasury Single Account System (Hybrid TSA) to third level executing agencies as well as to private executing agencies. With this, "Just in time" fund release has been extended for the entire fund flow ecosystem of Namami Gange Programme. 7 Agencies were on-boarded on TSA/ Hybrid TSA, including 5 private grantees. In addition, 12 third level Executing agencies were also on-boarded by concerned second level implementing agencies.
b) Timely audit by the C&AG, and laying of Audit Report in the Parliament within stipulated time (third year in succession).
c) Internal Audit conducted by the Internal Audit Wing of the DoWR,RD&GR.
d) Regular Quarterly Internal Audit.
e) Quarterly meetings of Audit /Budget Review Committees. Observations of Internal Audit are reported to the Audit Review Committee.
f) Regular reviews with State Finance Teams (12 reviews held).

2. The list of registers that NMCG is maintaining, as per the General Financial Rules 2017 and additional requirements for internal controls, is given below. The records of these registers/records maintained by different divisions of NMCG have been periodically reconciled with the records of accounts wherever possible.

a) Fixed Asset Register
b) Grant in Aid Register
c) Advance Register
d) Accession Register
e) Consumables Register
f) Performance security register
g) Cash Book

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GOVERNMENT OF INDIA

MINISTRY OF JAL SHAKTI, DEPARTMENT OF WATER RESOURCES,RIVER DEVELOPMENT & GANGA REJUVENATION

NATIONAL MISSION FOR CLEAN GANGA

An Authority under Environment (Protection) Act ,1986

FOR THE YEAR ENDED 31ST MARCH 2025

SCHEDULE-25

1 Claims against the Entity not acknowledge as debt- No such case

2 Liability for Partly-paid investment - NA

3 Liability on account of Outstanding forward exchange contracts- NA

4 Guarantees & letter of credit outstanding- NA

5 Bill discounted - NA

Other items for which the Entity is Contingently liable-

6 a. The court cases, where NMCG/ Ministry of Jal Shakti is one of the parties, by and large relate to compliance of environmental norms by various agencies. A list of such cases is attached. So far as these court cases are concerned, there are no financial liabilities as on 31.03.2025

b. The on going litigations related to labour law have a contingent liability of Rs. 15,06,894 (List attached).

The case filed by Mr. BCS Baliga for Gratuity of Rs.10,90,327/- is not included in the contingent liability above as this amount has already been deposited to the labour court and is appearing in the books of accounts as advance paid.

c. A Demand of Tax of Rs 239,84,84,177 was raised by the Income Tax Department against which the NMCG filed an appeal on 01.03.2025. While the final order is awaited, the Assessing Officer has marked the demand as non-collectible.

Status of pending Court Cases

Annexure – 16

I. On Going Court Cases in the Supreme Court

Sl. No.	Case Number	Case Name
1.	Suo Moto 1/2021	Remediation of polluted rivers
2.	Civil Appeal No.5025/2021	Keshar Singh Panwar Vs. Union of India & Others
3.	Civil Appeal No.(s) 8469-8470 of 2019	Mohammad Ali Jauhar University Versus Shailesh Singh and Others
4.	Civil Appeal N0.534/2021	State of Bihar Vs. Union of India and Others
5.	Civil Appeal No.3367/2020	Ashok Kumar Sinha Versus Union of India and Others
6.	Civil Appeal No 9321/2022	State of Rajasthan vs Union of India and Others
7.	Writ Petition (Civil) 144 of 2023	Ashok Kumar Raghav Vs Union of India and Others
8.	Civil Appeal No(S). 6736/2013	Alaknanda Hydro Power Co. Ltd Through Its Authorised Signatory Mr. S. Dhawan Vs. Anuj Joshi and Others
9.	C A No. 4501/2025	State of Bihar Vs. Union of India and Others

II. On Going Court Cases in the High Court

Sl. No.	Case Number	Case Name
1.	WRIT - C -No 23727 of 2023	Dhiraj Singh Vs State of U.P and Others
2.	CMWP (-C) No 20490 OF 2023	Vaibhav Vishal Srivastva Vs State of U.P and Others.
3.	CMWPC- NO 10021/ 2023	Ratna Mitra Vs New Okhla Industrial Development Authority(NOIDA) And Others
4.	CMWP -C No 20487 OF 2023	Smt Renu Khanna & Others Vs State of U.P. And Others

Sl. No.	Case Number	Case Name
5.	Writ Petition (PIL) 555/2022	Shyam Singh Versus Union of India And Others
6.	Writ Petition Misc Bench No 27483 of 2019	M/s EMS Infracon Pvt Ltd vs Principal Secretary, Urban Development Department, Government of U.P And Others
7.	W.P.(PIL) 15/2022	Matri Sadan, Jagjeetpur Vs. Union of India (MOEF &CC) And Others
8.	W.P(Civil) 181 of 2023	Satyanarayan S/o Jugal Kishore Sonami Vs Union of India And Others
9.	W.P(PIL) 75/2018	Miss Chetna Bhargava Vs State of Uttarakhand
10.	WP No 138(M/S) of 2019	Shishram Kanswal Vs State of Uttarakhand and Others
11.	Review Petition in Writ Petition No. 8035 OF 2024	Shabnam Burney Vs. Union of India And Others.
12.	DB WP No. 16799/2024	Suo Motu Case (Jaipur Bench)
13.	Civil Misc. (PIL) Writ Petition No. 1437/2021	Trivikramray Svarup Singh & Another Vs. State of UP
14.	CWJC 19592 of 2018	Gaurav Kumar Singh Vs. The Chief Secretary, Government of Bihar And Others.
15.	Writ Petition 11032/2025	Dinesh Kumar Sharma Vs State of M.P And Others

III. On Going Court Cases in the National Green Tribunal

Sl. No.	Case Number	Case Name
1.	Execution Application (EA) no 35/2023 in OA No 673/2018	In Re: News item published in "The Hindu" authored by Shri Jacob Koshy, titled "More river stretches are now critically polluted: CPCB"
2.	OA 200/2014	M.C. Mehta vs Union of India along with other connected matters.
3.	OA 20/2022	Suprovo Prasad vs MoEF&CC And Others

Sl. No.	Case Number	Case Name
4.	OA 33/2024	Subhas Datta Versus State of West Bengal And Others
5.	OA No 632/2022	V.K. Tyagi vs State of Uttrakhand And Others
6.	OA No 859/2022	Abhisht Kusum Gupta vs State of U.P And Others
7.	OA 581/2022	Vikas Kumar Vs State of Haryana And Others
8.	OA No 75/2023	Ankur Sharma vs State of West Bengal
9.	OA 135/2024	Khusbu Singh Vs State of U.P And Others
10.	OA 40/2024	Ankur Sharma vs State of West Bengal
11.	OA No 750/2023	Varun Gulati Versus State of Haryana And Others
12.	O.A. No. 495/2023	Mohd. Amjad & Another vs. State of U.P. And Others
13.	OA 367/2022	Rajendra Prasad Gupta vs State of U.P
14.	OA No 494/2022	Soban Singh Rana Vs Roshan Lal Uniyal And Others
15.	OA No. 104/2023(EZ)	Subhas Datta Vs State of West Bengal And Others
16.	OA 341/2022	Deepak Awasthi vs Sate of U.P
17.	OA No. 491/2024	Ganga Water unsafe even for bathing says Bihar Govt. report on river pollution
18.	OA No.462/2023	Raja Ram Singh vs State of U.P And Others
19.	O.A No. 433/2022	Pateshwari Prasad Singh Vs State of Uttar Pradesh And Others
20.	OA 102/2023	Neeraj Chhachhar & Another Versus State of Uttarakhand
21.	OA 162/2023	Arsad Nasar Vs National Mission for Clean Ganga (NMCG) And Others
22.	OA 201/2024	Amit Kumar vs State of U.P And Others
23.	(i)OA 403/2024 (ii)OA 404/2024 (iii)OA 405/2024	(i) Sewage Treatment Plant Vs State of U.P And Others (ii) Banwari lal Vs State of U.P And Others (iii) Adarsh Mehrotra Vs Union

Sl. No.	Case Number	Case Name
	(iv) OA no 406/2024 (v)OA 407/2024	of India And Others (iv) Rajesh Kumar Tripathi Versus Nagar Nigam Lucknow (v) Bhupinder Singh Vs State of U.P And Others
24.	OA 611/2024	Bhartiya Kissan Union (Purwa) vs Union of India And Others
25.	OA 923/2024 -OA no 923/2024	News item "Delhi News Burari Mein Yamuna Nadee Kinare Mrit Avastha Mein Milee Hazaro Machhaliya Durgandh Se Gramin Pareshan"
26.	OA no 727/2024	News Item titled" Endangered Gangatic dolphin found in most tributaries of Ganges prompting urgent conservation"
27.	OA no 515/2023	Ganga Pollution Vs State of U.P And Others with other connected matters
28.	Original Application No. 511/2023	Priyank Bharati Vs. State of Uttar Pradesh And Others
29.	Original Application No. 1062/2024,	Bhanu Sahay Vs. Union of India And Others
30.	Original Application No.188/2024	Saurav Narayan Vs. Bihar Pollution Control Board And Others
31.	OA No. 149/2024	Hemant Kumar Vs. State of Bihar And Others
32.	Original Application No. 1117/2024 & O A No. 633/2024	News Item titled "From oasis to forsaken Where did" appearing in the Hindustan Times dated 16.08.2024 & News Item titled "The curious case of Delhi's disappearing water bodies" appearing in The Hindu dated 25.04.2024
33.	a. Original Application No. 934/2024 &	Rajat Verma Vs. Member Secretary, Uttar Pradesh Pollution Control Board And Others. &

Sl. No.	Case Number	Case Name
	b. OA No. 985/2019- and OA No. 986/2019	In Re : Water Pollution by Tanneries at Jajmau, Kanpur, and Rakhi Mandi Uttar Pradesh-
34.	Original Application No. 1118/2024	News Item titled "Clean Ganga mission head flags, extremely slow, pace of project expenditures" appearing in The Hindu dated 19.08.2024
35.	Original Application No.174/2024/EZ	Sourabh Kumar Vs. Commissioner, Municipal Corporation Arrah And Others
36.	OA No. 1250/2024	Bharatiya Kisan Union Purwa through its Secretary Vs. UOI And Others
37.	O A No. 751/2024	Abhisht Kusum Gupta & Another Vs. State of Uttarakhand And Others
38.	Execution Application No. 28/2024	In Original Application No. 128/2021, Saurabh Tiwari Vs. Union of India And Others
39.	Original Application No.1184/2024	News Item titled "Bihar Rampant Illegal Sand Mining Threatens Gangetic River Dolphins in Gaga Tributaries" appearing in News Click dated 02.09.2024
40.	Original Application No. 622/2024	Varun Gulati Vs. State of Haryana And Others
41.	Original Application No.1060/2024	Swami Gurcharan Mishra Vs. UOI And Others
42.	Original Application No. 1088/2024	Natural Social Services Vs. Director General Directorate of Tourism And Others
43.	Original Application No. 718/2024	News Item titled " सर्वेक्षण यमुना नदी में देसी प्रजाति की मछलियाँ घटी विदेशी बड़ी सर्वे में मिली 126 प्रजाति की मछलियाँ " appearing in Amar Ujala dated 09.05.2024.
44.	Original Application No. 417/2022	Niranchan Bagchi Versus State of Uttarakhand And Others
45.	Original Application No. 90 / 2024	Amit Kumar & Another Versus Union of India And Others

Sl. No.	Case Number	Case Name
46.	Original Application no. 350 of 2024	Amit Kumar & Another Versus Union of India And Others
47.	OA 131 of 2025	Deep Chandra Vs. State of Uttar Pradesh
48.	OA 259 of 2025	Anurag Singhal Versus Union of India And Others, NGT (PB)
49.	OA 234/2025	News Item titled "perennial river to, slow-moving drain, Gomti water quality raises alarm in Lucknow Appearing in The Hindustan Times dated 04.05.2025"
50.	OA. 295/2025	In Re: News Item titled "Nayar river is vanishing - a yatra reveals conservation goes beyond science and policy" appearing in 'The Down To Earth' dated 03.06.2025.

IV. On Going Court Cases in the District Courts

Sl. No.	Case Number	Case Name
1.	Original Suit No. 448/2024	Krishna Kumar Jaiswal Vs. State Government
2.	Civil Suit No. 303/2024	Robin Vrindavanam Sasidharan Vs National Mission for Clean Ganga

II. Labour Law Cases:

Case in High Court of Delhi:

1. Shri BCS Baliga, who was engaged as Senior Financial Management Specialist in NMCG, has filed a case in the High Court of Delhi vide WP(Civil) No.9172/2023 for release of Rs.5,59,971/- against leave encashment of 80 days of Earned Leave. The next date of hearing in the case is 8th October, 2025.

Cases in Labour Courts:

1. Shri BCS Baliga has filed a case in the Labour Court for the payment of Gratuity of Rs.10,90,327/-. As per the order of the Assistant Labour Commissioner (Central) on 10.04.2023, he was eligible for the payment of Gratuity of Rs.10,90,327/-. However, NMCG has filed a counter-affidavit in the Labour Court.

2. Ms. Shivani Saxena, who was engaged as Project Officer (Environment Planner) in NMCG, has filed a case in the Labour Court for the payment of Gratuity for a sum of Rs.3,70,000/-.
3. Mr. Santosh, who was engaged as Web Master in NMCG, has filed a case in the Labour Court for the payment of Gratuity amounting to Rs.5,76,923/-.

Separate Audit Report of the C&AG on the Annual Accounts

कार्यालय प्रधान निदेशक लेखापरीक्षा,
केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन),
आठवां एवं नवां तल, सी.ए.जी. संकाय भवन,
10, बहादुर शाह ज़फर मार्ग,
नई दिल्ली-110002

Supreme Audit institution of India
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
CENTRAL EXPENDITURE
(AGRICULTURE, FOOD & WATER RESOURCES),
8TH & 9TH FLOOR, CAG ANNEXE BUILDING,
10 BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

505-PDACE(AFWR)/AMG-II/NMCG/A/c /2025-26/ 5200 दिनांकः .12.25

सेवा में,

सचिव, भारत सरकार
जल संसाधन, नदी विकास एवं गंगा सरंक्षण विभाग,
जल शक्ति मंत्रालय
रफ़ी मार्ग, संसद मार्ग एरिया, नई दिल्ली– 110001.

विषय: वर्ष 2024-25 के लिए राष्ट्रीय स्वच्छ गंगा मिशन (NMCG) के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय/महोदया,

मैं राष्ट्रीय स्वच्छ गंगा मिशन (NMCG) के वर्ष 2024-25 के प्रमाणित वार्षिक लेखों की प्रति, उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित संसद के पटल पर (यदि लागू हो) रखने के लिए संलग्न कर रही हूँ। संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करे कि 2024-25 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करे ।

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य हो"।

भवदीय,

संलग्न: यथोपरि

उप-निदेशक (AMG-II)

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505-PDACE(AFWR)/AMG-II/NMCG/A/c /2025-26/5202 दिनांक:04 .12.2025

1. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित महा-निदेशक, राष्ट्रीय स्वच्छ गंगा मिशन (NMCG), प्रथम तल, मेजर ध्यानचंद स्टेडियम, इंडिया गेट, नई दिल्ली-110002 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

   संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

2. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (स्वायत निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110124 को अग्रेषित की जाती है। यह प्रधान निदेशक लेखापरीक्षा केन्द्रीय व्यय (कृषि खाद्य एवं जल संसाधन) के अनुमोदन से जारी किया जा रहा है |

उप-निदेशक (AMG-II)

OPINION OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF NATIONAL MISSION FOR CLEAN GANGA, NEW DELHI FOR THE YEAR ENDED 31 MARCH 2025.

Opinion

We have audited the financial statements of National Mission for Clean Ganga (NMCG), New Delhi, which comprise the statement of financial position as at 31 March, 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 43(3) of the River Ganga (Rejuvenation, Protection and Management) Authorities Order , 2016.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, the accompanying financial statements of National Mission for Clean Ganga (NMCG), New Delhi, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with the Uniform Format of Accounts prescribed by the Ministry of Finance.

Basis for Opinion

We conducted our audit in accordance with CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements section* of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Authority of National Mission for Clean Ganga (NMCG), New Delhi is responsible for the preparation and fair presentation of the financial statements in accordance with format applicable to the NMCG, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of C&AG of India

Place: New Delhi
Date: .12.2025

Tanya Singh

(Tanya Singh)
Principal Director of Audit,
Central Expenditure (Agriculture Food & Water Resouces)

Separate Audit Report on the Accounts of National Mission for Clean Ganga, New Delhi for the year 2024-25

A. General

A.1 For Sewerage Treatment Plants (STPs) under the Hybrid Annuity Model HAM (Annuity) contracts, fixed annuities over a period of 15 years from the dates of completion of the 15 projects amounting to Rs. 1,506.54 crores is required to be paid by the NMCG. Out of this, an amount of Rs. 694.21 crore (up to previous year Rs 407.70 crore) has been paid till 31.03.2025. This has not been disclosed in Notes on Accounts (Schedule-24). Thus, the disclosures are deficient to this extent.

A.2 NMCG has transited to the Treasury Single Account (TSA), which requires all unspent grants to be refunded to the Consolidated Fund of India (CFI). GFR 230(8) also stipulates mandatory refund of all interest earned on grant-in-aid to the CFI. Audit noted that state agencies were reporting interest earned on the grants received from the NMCG and had unspent balance of Rs. 59.32 crore (including interest) with them as on 31.3.2025, relating to projects of rural sanitation/ODF/Solid Waste Management initiatives undertaken in Ganga Grams. Thus the unspent balances, along with interest accrued thereon may immediately be remitted to CFI and approval for completed activities may be executed by assigning limits under the TSA.

A.3 A payment of Rs.1.24 crore was made to TECNIKA INC. for the purchase of computer desktops as per Sanction Order dated November 2024. However, Tax at Source (TDS) was not deducted on this transaction as required under Section 194Q of the Income Tax Act, 1961.

A.4 As per accounting principles, expenses pertaining to prior financial years should be classified and recorded as Prior Period Expenses in the current financial year to ensure the accurate presentation of current year's expenditure. However, it has been observed that National Mission for Clean Ganga (NMCG) has recorded previous years' expenses of Rs 10.32 crore in the FY 2024-25.
This has resulted in understatement of Prior Period Expenses - Priority Infrastructure and overstatement of Expenditure on Grant, subsidy etc.: Grant given to Institutions/Organization (Schedule 22) by Rs 10.32 crore.

B. Management Letter

Deficiencies which have not been included in the audit report have been brought to the notice of the management through a Management letter issued separately for remedial/corrective action

C. Assessment of Internal Controls

(i) Adequacy of the Internal Control System

1) As per GFR 233, assets created out of Grants-in-aid for creation of capital assets can be retained or disposed of by the grantee institution with the prior approval of the NMCG Authority. However, the NMCG did not maintain any record or the assets created out of grants provided for creation of capital assets to the grantee institutions.

2) The Accounts Section/ Finance Division is completely dependent on the Consultant/Contractual Staff (Except ED Finance) and there is no post of Accounts Officer/accounts in the NMCG so far.

3) Reconciliation of accounts of NMCG with SMCGs and Executive Agencies must be carried out to ensure consistency and alignment of financial records of NMCG with SMCGs and Executive Agencies.

4) 47 Audit Paras of four Inspection Reports (IRs) of CAG Report are pending for settlement.

5) 20 paras of Internal Audit by the Ministry are pending for settlement.

6) Audited accounts and final UCs in some cases were not submitted up to prescribed time limit of 15th June.

(ii) Adequacy of Internal Audit System

Internal Audits were conducted at periodical intervals for Financial Year 2024-25.

(iii) System of Physical Verification of Fixed Assets:

Physical verification of fixed assets, including furniture, fixtures, computers and accessories was not conducted during the year 2024-25.

(iv) System of Physical Verification of Inventory

Physical verification of Stationery and Consumables, Books and Publication has not been conducted up to March 2025.

(v) Regularity in payment of statutory dues:

As per Accounts, Provident Fund Liability of Rs. 75,000 were outstanding as on 31st March 2025.

D. Grants-in-aid

NMCG has received grants-in-aid of Rs. 2,851.60 crore during 2024-25. It had opening balance of unutilized grant worth Rs. 1349.12 crore. Out of total available grant of Rs. 4200.72 crore, the NMCG had incurred expenditure of Rs. 1,901.47 crore and refunded an amount of Rs. 335.47 crore (included lapsed Grant of Rs. 136.42 crore), thus leaving a closing balance of Rs. 1,963.77 crore as on 31st March 2025.

Deputy Director (AMG II)

Management Letter

The following deficiencies, which have not been included in the Audit Report, have been brought to the notice of the Organization for the remedial/corrective action.

1. SPMGs are responsible for overseeing the implementation of projects/schemes at the state level and are subject to C&AG Audit for proper reporting. In discussion, NMCG has informed that matter has been taken up with C&AG Headquarter office.
2. CBDT has permitted NMCG to file revised return form for Assessment Years 2021-22, 2022-23, and 2023-24, accordingly NMCG has filed it on 15 May 2025 under section 10(46) of IT Act 1961, whereas updated disclosure has not been reflected in Schedule 25.
3. As prescribed in Rule 238 of GFR 2017, Utilization certificates are required to be submitted in Form 12A which was not complied with in various cases.
4. The following ledgers were having static advance balances in the accounts of NMCG as on 31.03.2025 amounting to Rs. 6,56,72,849 which needs be resolved expeditiously:

	Particulars	Amount	Outstanding since
NGP	D.A.V.P.	1,00,00,000	08.04.2019
NGP	Forest Department (West Bengal)	78,67,362	01.04.2024
NGP	I.I.T., Delhi	5,74,489	01.04.2023
NGP	Indian Institute of Management, Lucknow	65,27,789	01.04.2024
NGP	Mandaliya Khel Vikas Evam Protsahan Samiti	5,42,000	27.10.2020
NGP	WAPCOS Limited	1,11,58,030	01.04.2024
EAP	Delhi Jal board	2,90,03,179	01.04.2024
		6,56,72,849	

5. Test check revealed that the NMCG has released Rs. 288.86 lakhs to the following EAs during the financial year 2024–25 though they have not incurred any expenditure during the current financial year.

(Rs.in lakh)

	Particulars	**Opening balance**	**Advance sanctioned**	**Closing balance**
NGP	Mathura Audhyogik Chettra and Pradushan Nivaran Co.	63.27	1,49.25	2,12.51
NGP	Soildaribad Regional Expertise Centre (SREC)	69.24	139.61	208,85
	Grand Total	**132.51**	**288.86**	**421.36**

6. Consequent upon change in funding pattern from 75:25 (Centre: State) to 60:40 in respect of a project of Lohia Swachh Bharat Mission (Bihar), the closing balance of the Central Unspent Grant was decreased and NMCG has reversed the expenses by Rs. 8.36 crore. Reversal of excess expenditure of previous years should not be adjusted against expenses of the current year. This would not reflect the correct balance of expenses incurred during the year.

7. NMCG has not created a provision of ₹7.48 crore towards professional services payable to project engineers engaged for providing engineering services under the Hybrid Annuity Model (HAM) Sewerage Treatment Plants, in the accounts of 2024-25. Such expenses may be booked timely for true and fair picture of the financial statements.

8. As per Schedule – 8 fixed assets of the financial statements, additions to Fixed Assets totaled Rs. 5,68,03,645/-. This amount includes a prior-year payment of Rs. 2,50,06,863/- for "Building - War Room." The remaining balance of Rs. 3,17,96,782/- represents payments made by NMCG in the current year for the acquisition of new fixed assets. However, this payment of Rs. 3,17,96,782/- was not found to be reported under the "Expenditure on Fixed Assets & Capital work-in-progress" head in the Receipts & Payments Account. Such instances may be avoided.

9. Fixed assets are procured from capital grants received which are accounted for as part of the Capital Reserve. Depreciation on these assets is also charged to the Fixed Asset Reserve

in the books of accounts. Consequently, the balance of the Fixed Asset Reserves reflected in Schedule 2 should correspond to the net book value of fixed assets reported in Schedule 8. However, a discrepancy of Rs. 2.23 crore has been identified between the Fixed Asset Reserve and the corresponding value of fixed assets. This may be looked into.

10. Upon examination of Utilization Certificates (UCs) reported by the UP-State Waste & Sanitation Mission and the West Bengal State Rural Development Agency, Audit noted discrepancies in all figures by executive agencies. Specifically, the unspent balances as on 31.3.2025 recorded in the accounts of NMCG appeared to be overstated when compared with the balances reported in the Utilization Certificates (UCs), as detailed below:

(Amount in Lakh)

Records/ Difference	**Balances**	UP State Waste & Sanitation Mission	West Bengal State Rural Development Agency
As per NMCG	Opening Balance	6040.03	4016.61
	Expenditure	3494.65	3730.52
	Closing Balance	2545.38	286.09
As per UCs	Opening Balance	3321.22	6177.75
	Expenditure	1021.08	6223.27
	Closing Balance	2469.03	37.2
Difference	Opening Balance	2718.81	2161.14
	Expenditure	2473.57	2492.75
	Closing Balance	76.35	248.89

All the Executing Agencies may be directed to submit their UCs on time.

Deputy Director (AMG II)