File No. G-35/2/2023-Budget NMCG/Circulars (281082)
Government of India
Ministry of Jal Shakti
Department of Water Resources, River Development & Ganga Rejuvenation
National Mission for Clean Ganga

1st Floor, Major Dhyan Chand National Stadium
New Delhi-110001
Dated: 08 May, 2026

Subject: Various Registers/Records required to be maintained for FY 2025-26

Reference is invited to the Finance Advisory No. **G-35/2/2023-Budget NMCG/Circulars (281082)** dated **20.05.2025** issued on the above subject (Annexure I).

2. The General Financial Rules prescribe various Registers and Forms, which are required to be maintained and regularly updated. After a scrutiny of the prescribed forms, following Registers/ Forms appear relevant to the NMCG:

a) **Register of Fixed Assets (GFR Form 22)** - to be maintained by the **Admin and IT Wing**. In addition, a few suggestions for improvement (Annexure II), earlier conveyed vide Finance Wing email dated 24 February, 2025 (attached), may also be considered.

b) **Stock Register of consumables (GFR Form 23)** - to be maintained by the **Admin Wing, Media & Communication Wing and IT Wing.**

c) **Accession Register (GFR Form 18)** - to be maintained by the **Library (Admin Wing).**

d) **Register of Surplus, Obsolete and Unserviceable Stores for disposal (GFR Form 10)** - to be maintained by the **Admin and IT Wing**. In addition to the GFR, under the Risk Assessment Framework of the C&AG, for records relating to obsolete, expired, e-waste, non-repairable assets, and inventory held for disposal there is a separate criterion for risk evaluation.

e) **Sale Account (GFR Form 11)** – to be maintained by **Admin Wing**.

f) **Register of Assets of Historical/ Artistic Value (GFR Form 24)** – to be maintained by **Admin Wing**.

g) **Statement of proposals for pre-budget discussions (GFR Form 4)** – to be maintained by **Project/ SMD Wing**.

3. In addition to the above, certain records, though not prescribed under GFR, are essential for strengthening internal controls and have been highlighted in C&AG evaluations from time to time:

a) **Record of negative media reports along with action taken** – to be maintained by the **Media and Communication Wing**, required by the Risk Assessment Framework.

b) **Record of contracts executed through GeM Portal and outside GeM Portal** – to be maintained by the **Procurement Wing**, indicated in the Risk Assessment Framework.

c) **Register of EMDs/ Performance Securities**– to be maintained by **Procurement Wing.**

While no specific formats have been prescribed for the above records, proper documentation may be maintained by the concerned divisions as deemed appropriate, so as to ensure audit readiness and avoid adverse observations.

4. **Admin Division** is also requested to furnish a **report detailing instances of loss due to theft, fraud, misappropriation, or cases involving suspension, termination, or dismissal** during the financial year to the Finance Division. This forms part of the scoring parameters under the Risk Assessment Framework.

5. **Audit Readiness:**

Audit observations relating to the Fixed Assets Register have been consistently raised in the financial audit reports of C&AG. The audit of financial statements for FY 2025–26 is expected any time after June 2026. **Accordingly, all registers and records mentioned above may be duly updated and kept ready for verification by the auditors.**

6. **Physical Verification:**

Periodic physical verification has been emphasized in C&AG Audit Reports and is also a parameter under the Risk Assessment Framework for scoring and strengthening internal controls. Further, Internal Auditors of NMCG have recommended quarterly physical verification of assets. The Divisions concerned may, therefore, ensure that **physical verification of fixed assets (Admin and IT Wings), library books (Admin Wing), and consumables (Admin, IT and Media & Communication Wings)** is completed before commencement of the financial audit for the current year by C&AG, i.e., by 30th June 2026, so as to comply with audit requirements. In this regard, deliberations held in a review meeting taken by ED (Finance) on 24 April 2026 may also be referred to (minutes attached as Annexure III, Para 8 and 9(ii) & (iii) refer).

Encl: As above

Yours faithfully

BDasgupta

(Bhaskar Dasgupta)
Executive Director (Finance)

To: ED(Admin)/ DDG/ ED(Projects)

Copy to: Director (DJ)/ DS (Admin)/ SO (Admin)/ Senior Communication Manager (Mohd. Najeeb)/ System Analyst (Avshesh Chauhan)/ US(SMD)/ Procurement Wing (Shri Jagan Patnaik)

Annexure 1

No. G-35/2/2023-Budget NMCG/Circulars (281082)
भारत सरकार
जल शक्ति मंत्रालय
जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग
राष्ट्रीय स्वच्छ गंगा मिशन

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

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

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

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

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

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

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

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

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

6. **Audit Readiness:**

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

7. **Physical Verification:**

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

(भास्कर दासगुप्ता)
कार्यकारी निदेशक(वित्त)

संलग्न: उपरोक्तानुसार : ED(Admin)/ DDG

प्रतिलिपि: PS to DG

Annexure II

(For Admin and IT Wings)

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

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

1. **Additional details to recorded in the register:** The register should include additional details, such as the opening value of assets, depreciation charged during the year, additions and deletions made, and the closing value after accounting for depreciation.
2. **Internal Control Improvement:** For better internal controls, it is recommended that the Fixed Assets Register be signed periodically (preferably monthly) by the competent authority. This practice is already being followed for other registers
3. **Continuity across years:** During the financial audit for FY 2023-24, CSAG auditors orally conveyed that the Fixed Assets Register should be maintained continuity across all financial years, i.e., the same Register be used for multiple years rather than opening a new register every year.
4. **Reconciliation Requirement:** A periodic reconciliation of the Fixed Asset Register maintained by the Stores should be done with the data from the Finance Division, as required under Rule 211 (1) of GFR 2017.
5. **Periodic Physical verification:** Periodic Physical verification (preferably quarterly) of assets is recommended by the auditors

Annexure III.

Minutes of the Meeting taken by Executive Director (Finance), National Mission for Clean Ganga (NMCG) on 24th April 2026 at 11:00 AM in the Chamber of ED (Finance) regarding provisioning of liabilities and other issues related to preparation of Annual Accounts for FY 2025–26.

1. A meeting was chaired by the Executive Director (Finance), NMCG on 24th April 2026 at 11:00 AM in the Chamber of ED (Finance) with representatives from various Divisions/Wings of NMCG regarding provisioning of liabilities and other issues related to preparation of Annual Accounts for FY 2025–26. Officials from Technical, HR/Admin, IT and Communication Divisions attended the meeting. The list of participants is placed at **Annexure-I.**

2. ED (Finance) clarified that the NMCG follows an accrual-based accounting system, wherein all expenditures and liabilities pertaining to FY 2025–26 are required to be accounted for in the financial statement for the same financial year, irrespective of the actual date of payment. It was emphasized that non/under provisioning of liabilities leads to understatement of expenditure and may result in adverse audit observations.

3. He pointed out that a communication regarding identification and reporting of pending liabilities had been circulated on 9th April, 2026 (**enclosed**). All Divisions/Wings were advised to undertake a comprehensive review of pending liabilities relating to FY 2025-26 and identify all cases in following categories:

   i. **Cases where invoices/vouchers have been received but payment could not be made up to 31st March 2026:** Exact liability amount to be furnished.

   ii. **Cases where expenditure has been incurred but invoices/bills have not yet been received:** Estimated liability to be assessed and reported.

4. It was emphasized that, as per observations of C&AG, even in cases where invoices are awaited, liabilities arising as per contractual terms (especially recurring/monthly payments) must be duly provisioned. This is also applicable to Project Engineers' Agreements and similar contractual arrangements.

5. It was further highlighted that the C&AG has repeatedly pointed out delays in submission of invoices and non-provisioning of due expenses in recent audit reports. Any expenditure pertaining to FY 2025–26, but not accounted for in the said year, shall be treated as "Prior Period Expense" in subsequent years, which may attract adverse audit observations.

6. All Divisions/Wings were, therefore, advised to proactively identify all pending liabilities and furnish requisite details to the Finance Unit in the format shared vide the attached internal note.

7. Representatives from HR/Admin were requested to ensure that all employee-related liabilities (including TA/DA, reimbursements, contractual dues, etc.) are duly identified and reported for provisioning.

8. It was advised that reconciliation of Fixed Asset Register with books and periodic physical verification of assets should be ensured. Further, Divisions concerned (Admin & IT) were advised to update register for consumables and get them duly authenticated. Admin Division was also requested to conduct library inspection in time.

9. To sum up, the following actions were advised:

i. All Divisions to furnish details of all cases of goods supplied/services rendered in FY 2024-25, but for which payments could not be made up to 31.03.2026. This should include cases for which payments have since been made during the current financial year. Such details should be provided for both categories:

a) **Cases where invoices/vouchers have been received but payment could not be made up to 31st March 2026:** Exact liability amount to be furnished.
b) **Cases where expenditure has been incurred but invoices/bills have not yet been received:** Estimated liability to be reported.

The Finance Advisory dated 9th April, 2026 (copy attached) may be referred to in this regard.

(Action: All Divisions)

ii. The Fixed Asset Register (GFR Form 22), Register of consumables (GFR Form 23), Accession Register (GFR Form 18), Sales Account (GFR Form 11) and other relevant Registers to be updated, and duly verified.

(Action: Admin & IT Unit)

iii. Physical verification of Fixed Assets, Stores and Library to be undertaken urgently and completed before 30th June, 2026.

(Action: Admin & IT Unit)

10. The meeting concluded with thanks to Chair and all the participants.

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Annexure-I

LIST OF PARTICIPANTS OF THE REVIEW MEETING HELD ON 24.04.2026

NMCG

1. Dr. Bhaskar Dasgupta, Executive Director, Finance, NMCG---------------------- In Chair
2. Mr. Vinod Kumar Gupta, Deputy Secretary, HR/Admin, NMCG
3. Mr. Varun Prakash, Section Officer, HR/Admin, NMCG
4. Dr. Pravin Kumar, Director (Technical), Technical Team, NMCG
5. Mr. Mohd. Najeeb Ahsan, Communication, NMGC
6. Ms. Priya Jain, Finance consultant, NMCG
7. Ms. Anu Chetal, Scientist-B, Technical (CPCB), NMCG
8. Mr. Sunil Kumar, Environmental Engineer, Technical, NMCG
9. Mr Avshesh, System Analyst, IT Team, NMCG
10. Mr. Dushyant Singh Chundawat, Technical Team, NMCG
11. Mr. Prasun Jain, Agri Business Expert, Technical, NMCG
12. Ms. Anjali Ramola, Project Assistant, Technical, NMCG