File No. G-25020/4/2022-BUDGET NMCG (276625)

राष्ट्रीय स्वच्छ गंगा मिशन
जल शक्ति मंत्रालय
जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग
भारत सरकार

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प्रथम तल,मेजर ध्यानचंद, राष्ट्रीय स्टेडियम,
इंडिया गेट, नई दिल्ली - 110002
दिनांकः 10 November, 2025

विषय: **Recording of the assets created out of grants provided for creation of capital assets to the grantee institutions**

Attention is invited to Finance Wing communication dated 12 June, 2025 on the above subject. (copy enclosed)

2. It has also been observed that specialized instruments/ equipment are being procured by executing agencies under various NMCG funded projects, especially under R&D projects. A complete record of such assets is also required to be maintained as per GFR- 233.

3. All project proponents in the NMCG are again requested to complete recording of all assets procured out of NMCG grants, and also to update the list regularly.

Encl: As above

दासगुप्ता

(भास्कर दासगुप्ता)
कार्यकारी निदेशक (वित्त)

ED(Projects)/ ED(Technical)/ ED(Admin)/ DDG/ Consultant (Biodiversity)

Copy for information to: PS to DG, NMCG

File No. G-25020/4/2022-BUDGET NMCG (276625)
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: 12 June, 2025

Subject: **Recording of the assets created out of grants provided for creation of capital assets to the grantee institutions**

C&AG in their Audit Report on financial audit for the FY 2023-24, inter alia, made the following observation regarding assets created out of Grants-in-aid:

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

A similar observation was also made in the Audit Report for FY 2022–23.

2. The issue of maintaining proper records of assets created out of NMCG's grants was also raised by Director General of Audit (Agriculture, Food and Water Resources) in a meeting convened by the C&AG on 09.06.2025 to review compliance of previous Audit observations undertaken by the auditee entities.

3. The undersigned explained that all projects funded by the NMCG are executed by State level agencies right from the stage of project inception till their completion. After completion of Projects, the O&M is also undertaken by the State agencies. These assets never belong to the NMCG, which essentially is the funding agency. Since these assets are not owned by the NMCG at any stage, they are not shown as fixed assets in NMCG's accounts.

4. While agreeing that the assets need not be taken on NMCG's books, DG-Audit emphasized the importance of maintaining a comprehensive data base of assets created under the Namami Gange Programme out of NMCG funding. It was advised that not only recording of all such assets, their health should also be monitored as the NMCG is funding O&M of major assets up to 15 years.

5. In view of the above, the NMCG needs to initiate appropriate action to systematically collect and maintain records of assets created from grants provided for various projects.

6. While major assets to be recorded relate to the STPs, tangible assets are also created/ procured under other Projects, such as CETPs, Projects implemented by CPCB/ SPCBs, Ganga Task Force and R&D Projects etc. Complete details of all tangible assets created and procured under these Projects should be maintained in a comprehensive database, which may also be updated regularly. An indicative list of assets which could be considered for recording is **annexed.**

O/C

7. In addition, it may also be advisable to maintain a database of intangible assets created out of NMCG grants such as copyrights/ IPRs etc.

8. All Project Proponents in the NMCG are requested to complete recording of all assets created/ procured out of NMCG grants in a time bound manner.

Encl: As above

(Bhaskar Dasgupta)
Executive Director (Finance)

ED (Projects)/ ED(Technical)/ ED(Admin)/ DDG/ Consultant (Biodiversity)

Copy for information to: PS to DG

Annexure

Indicative list of assets created/procured from NMCG grants for recording (updated)

Sewage Treatment Plants	Civil structures (STP/ MPS/IPS/ Lift Stations etc.)
	Eletro Mechanical equipment, including DG sets.
	Networking (trenchless & open)
	CCTV & Other monitoring instruments
	Solar Panels
Common Effluent Treatment Plants	Civil structures (STP/ MPS/IPS/ Lift Stations etc.)
	Eletro Mechanical equipment, including DG sets.
	Networking (trenchless & open)
	CCTV & Other monitoring instruments
	Solar Panels
CPCB/ SPCB Projects	Laboratory equipment
	Water Quality Monitoring
	Computers
	Printers/Scanners
Research & Development	Laboratory equipment
	Aerial Survey related equipment
	Specialized equipment and softwares
	Office equipments under various pojects
	Other project equipments
Afforestation	Ganga Vatika
	Incubation center for Gharials & Turtles
Ganga Task Force	Rubber Inflated Boats
	Vehicles
Livelihood Projects	Dilli Haat- Namami Gange Awareness Centre
	Awareness Centre at Prayagraj Junction
	Jalaj Centres
RFD	Civil works
Crematoria	Civil works, Electrical equipment
Wetland	Information Centres
	Eco-tourism Centres
Intangible Assets	Copy Rights
	IPRs/Patents

Note: This is only an indicative list. The Proponent Units may draw up an appropriate list of assets created/ procured under Namami Gange Projects for recordings.