CLEAN GANGA FUND

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

BALANCE SHEET AS ON 31st March 2025

Liabilities		Amount(Rs.)	Assets		Amount(Rs.)
REVERSE & SURPLUS			**INVESTMENTS**		
			FDR's with State Bank of India	26,98,13,011	
Opening Balance	6,54,18,02,669		FDR's with HDFC Bank	70,00,00,000	
Add: Excess of Income over Expenditure	1,97,12,93,289	8,51,30,95,958	FDR's with ICICI Bank	1,13,26,86,918	
			FDR's with IDBI Bank	1,64,77,57,736	
Duties & Taxes		3667	FDR's with PNB Bank	40,00,00,000	
			FDR's with Union Bank of India	2,83,77,08,534	
			Corporate Liquid Term Deposit with SBI Bank	1,06,40,70,979	8,05,20,37,178.06
			CURRENT ASSETS LOAN & ADVANCES		
			Interest Accrued on FDR		44,51,00,185
			TDS Recoverable (A.Y 2020-21)		52,22,809
			Balance with Revenue Authority		
			Loans & Advances (Unutilized Grant)		
			SPMG, Uttar Pradesh (Kunds of Varanasi)	787	
			SPMG, West Bengal	11,08,643	
			WAPCOS Limited	43,68,410	
			SPMG, Bihar	41,31,332	
			SPMG, Uttarakhand	10,285	96,19,457
			BALANCE WITH BANKS		
			State Bank of India(Saving Account No 41680241128)		5,89,601
			State Bank of India(Current Account No 34213740838)		5,30,395
Total		**8,51,30,99,625**	**Total**		**8,51,30,99,625**

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

For Clean Ganga Fund

Bdasgupta

Bhaskar Dasgupta
ED (Finance), NMCG

Rajeev Kumar Mital
(CEO)/(DG, NMCG)

Place: New Delhi
Date:- 24.09.2025

Sahni Bansal & Associates ★ Chartered Accountants ★ Ghaziabad

For Sahni Bansal & Associates
Chartered Accountants

CA. Pardeep Surrinder Sahni
(Partner)
MRN: 093866
FRN: 514470C
UDIN: 25093866BMJRQL2721

CLEAN GANGA FUND

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

Expenditure		Amount(Rs.)	Income		Amount(Rs.)
Project Expenses Ghat Work			**Donations Received**		
Fee for Entry Level Activities	13,62,006				
Project Exp. Mirzapur Ghat	2,15,81,196		From-Resident Indians	55,64,272	
Project Exp. Chhapra & Sultan Ganj Ghat	67,66,523				
			From-Private Co/LLP/Firms etc	97,26,81,820	
Project Exp. EPIL, West Bengal	5,05,20,959		From-PSU/CPSU/Govt. Dept.	74,85,83,642	1,72,68,29,734
Project Exp. Svivna Rivar, M. P.	11,81,98,366				
Project Exp. Murar Rivar M.P.	6,35,77,385	26,20,06,436			
Audit Fee		45,846	**Interest Received & Accrued**		
Bank Charges		5,658	Interest on FDR's with Banks		50,61,42,526
			Interest on Fund Release to Projects		1,50,057
			Interest on Saving Account		2,28,912
Excess of Income over Expenditure Transfer to Reserve & Surplus		1,97,12,93,289			
Total		**2,23,33,51,229**	**Total**		**2,23,33,51,229**

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

For Clean Ganga Fund

Bhaskar Dasgupta
ED (Finance), NMCG

Rajeev Kumar Mital
(CEO)/(DG, NMCG)

Place: New Delhi
Date:- 24.09.2025

Sahni Bansal & Associates
Chartered Accountants
Ghaziabad

For Sahni Bansal & Associates
Chartered Accountants

CA. Pardeep Surrinder Sahni
(Partner)
MRN: 093866
FRN: 514470C
UDIN: 25093866BMJROL2721

CLEAN GANGA FUND

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

Receipts		Amount(Rs.)	Payments		Amount(Rs.)
Opening Balance			**Indirect Expenses**		
State Bank of India(Saving A/c)	1,55,222.00		Bank Charges		5,657.89
State Bank of India(Current A/c)	1,08,01,72,932.66		Audit Fee		42,179.00
(Including CLTD)		1,08,03,28,154.66			
Donations Received			**Project Related Exp.**		
From-Hon'ble Prime Minister	-		Project Exp. Mirzapur Ghat	2,15,81,196.40	
From-Resident Indians	55,64,272		Project Exp. Chhapra & Sultan Ganj Ghat	67,66,523.00	
From-NRIs/PIOs	-		Project Exp. EPIL, West Bengal	3,21,20,339.00	
From-Private Co/LLP/Firms etc	97,26,81,820		Project Exp. Svivna Rivar, M. P.	12,75,40,858.40	
From-PSU/CPSU/Govt. Dept.	74,86,22,232	1,72,68,68,323.90	Project Exp. Murar Rivar M.P.	6,79,45,795.00	
			Fees for Entry Level Activities Wepcos Limited	12,23,416.00	
					25,71,78,127.80
Interest Received			**Other Payments**		
Interest on FDR's, CLTD and Saving Bank		2,46,009.00			
			TDS 194J	1,15,417.00	
Other Receipts			TDS Under GST	23,083.00	1,38,500.00
FDR with SBI Bank matured during the year					-
Interest on Fund Release to Projects			Donation Refund PSU	38,590.00	38,590.00
SPMG U P		1,07,635.00	**Investment**		
Shivna Rivar Mandsaur		93,42,492.00	FDR's with HDFC Bank	70,00,00,000.00	
			FDR's with IDBI Bank	56,88,44,987.00	
			FDR's with PNB Bank	22,54,53,598.00	1,49,42,98,585.00
			Corporate Liquid Term Deposit with	1,06,40,70,979.06	1,06,40,70,979.06
			Loan & Advance		
			EPIL Project		
			Closing Balance		
			State Bank of India(Saving A/c)		5,89,601.31
			State Bank of India(Current A/c)		5,30,394.50
			(Including CLTD)		
Total		**2,81,68,92,614.56**	**Total**		**2,81,68,92,614.56**

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

For Clean Ganga Fund

Bhaskar Dasgupta
ED (Finance), NMCG

Rajeev Kumar Mital
(CEO)/(DG, NMCG)

For Sahni Bansal & Associates
Chartered Accountants

Sahni Bansal & Associates ★ Chartered Accountants ★ Ghaziabad

CA. Pardeep Surrinder Sahni
(Partner)
MRN: 093866
FRN: 514470C
UDIN:

Place: New Delhi
Date:-

Clean Ganga Fund U/C Status 2024-25

Details of amount released for Ghat Work

	Clean Ganga Fund Projects	Agency	Balance Fund as on 01.04.2024	Fund release during the year 2024-25	Interest On Fund Released	Grants in retruned during FY 2024-25	Balance Fund as on 31.03.2025	Total SOE/Utilization Certificate Received & Admitted During the year	Balance Fund as on 31st March 2025 (Unutilized Grants)
1	Project Exp. Kankhal & Kharkhari Ghat	SPMG, U.K	10,078	-	207	-	10,285	-	10,285
2	Uttrakhand Tourism Development Board, Gaurikund, Rudraprayag A & C								
3	Bihar Project Exp. Chhapra & SultanGanj Ghat	NBCC, Bihar	-	67,66,523		-	67,66,523	67,66,523	-
4	Project Exp. Kunds of Varanasi	SPMG, U.P	1,05,348		2,287	1,07,635	-	-	787
5	Uttara Pradesh Project Exp. - Ghat works, Development works at Fatah Ghat and Bhagaon Crematorium, Mirzapur, Development of Karnwas Bangar Ghat, Bulandshahar	EIL, U. P.	-	2,15,81,196	693	-	2,15,81,889	2,15,81,102	-
6	SPMG, West Bengal, Clean Ganga Fund	SPMG W B	10,71,329		37,314	-	11,08,643	-	11,08,643
7	Project Exp. Development of Prabhupada Ghat & Electric Crematorium Kalyani & Kaliganj	EPIL, W B	1,84,00,620	3,21,20,501	-	-	5,05,21,121	5,05,21,121	0
8	Development of Riverfront - Murar River, Gwalior (Phase I)	Wepcos	-	6,79,45,795	-	-	6,79,45,795	6,35,77,385	43,68,410
9	Environmental Upgradation of Shivna River, Mandsaur	MP	-	11,81,98,366	-	-	11,81,98,366	11,81,98,366	0
10	SPMG, Bihar, for In Situ Bio Remediation, Bihar	SPMG Bihar	40,21,870		1,09,462	-	41,31,332	-	41,31,332
	Total	**31.03.24**	**2,36,09,245**	**24,66,12,382**	**1,49,963**	**1,07,635**	**27,02,63,954**	**26,06,44,497**	**96,19,457**

Sahni Bansal & Associates
Chartered Accountants
Ghaziabad

Independent Auditors' Report

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

1. **Report on the Financial Statements**

We have audited the accompanying financial statements of **CLEAN GANGA FUND**, which comprise the Balance Sheet as at 31st March, 2025, Income and Expenditure Account and Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. **Management's Responsibility for the Financial Statements**

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

3. **Auditors' Responsibility**

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

Sahni Bansal & Associates ★ Ghaziabad ★ Chartered Accountants

4. Emphasis of Matter

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

5. Opinion

We report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;

c) The Balance Sheet and The Income and Expenditure Account and Receipt and Payment Account dealt with by this Report are in agreement with the books of account;

d) In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) In case the Balance sheet of the state of affairs of the CLEAN GANGA FUND, New Delhi as at March 31, 2025.

(ii) In case of Income and Expenditure Account of the excess of Expenditure over Income for the year ended on that date.

(iii) In case the Receipts and Payment account of the receipt and Payment during the year ended on that date.

PLACE: NEW DELHI
DATED: 24.09.2025
UDIN:- 25093866BMJROL2721

For Sahni Bansal & Associates
Chartered Accountants

Sahni Bansal & Associates ★ Ghaziabad ★ Chartered Accountants

(CA Pardeep Surrinder Sahni)
Partner
Membership No. 093866
Firm's Registration No. 514470C

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA FUND (NMCG)

1st FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM, DELHI-110002

Schedule to the Accounts as at 31-03-2025

ACCOUNTING POLICIES

(Annexure to and forming part of the accounts for the year ending 31st March, 2025)

SIGNIFICANT ACCOUNTING POLICES

METHOD OF ACCOUNTING & REVENUE RECOGNITION

The financial statements are prepared under the historical cost convention on accrual basis of accounting, in conformity with Generally Accepted Accounting Principles (GAAP) and in compliance with accounting standards applicable to the trust issued by the Institute of Chartered Accountants of India.
The following accounting policies are followed (wherever applicable) by the Trust while preparing financial statements.

The Financial statement are being prepared on the basis of accrual system of accounting except provision for Audit fees which have not been made in the books of accounts. Due to which surplus of income over expenditure amounting to Rs. 64900/-

FIXED ASSETS

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

FOREIGN EXCHANGE TRANSACTIONS

Donations or income received in foreign currency are deposited in the State Bank of India and are recorded at the rate prevailing on the date of receipt of amount.

EXTRAORDINARY ITEMS

Prior period items and extraordinary items, if any, are separately classified as per the Indian Accounting Standards issued by ICAI.

B. Dasgupta

Bhaskar Dasgupta
ED (Finance), NMCG

Rajeev Kumar Mital
(CEO)/(DG, NMCG)

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA FUND (NMCG)

1st FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM, DELHI-110001

NOTES TO ACCOUNTS

(Annexure to and forming part of the accounts for the year ending 31st March, 2025)

1. Clean Ganga Fund has been created vide "Clean Ganga Fund Trust Deed" executed on 21st January, 2015 by the the Joint Secretary & Mission Director, National Mission for Clean Ganga (NMCG) as Author/Settlor of the Trust in official capacity and in accordance with the approval of the Cabinet vide number 43/CM/2014(1) dated 28th September 2014. The Board of Trustees at present comprises :-

2. During the year Clean Ganga Fund (CGF) has received donations as under (corresponding figures for FY 2023-24 are also disclosed alongside).

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
E-auction of Hon'ble Prime Minister's gifts	Nil	Rs. 11,17,24,000/-
Individual donors	Rs. 55,64,272/-	Rs. 1,44,50,189/-
Trust/NGO	Nil	Nil
NRIs/PIOs Donation	Nil	Nil
Private Co/LLP/Firms etc.	Rs. 97,26,81,820/-	Rs. 40,35,65,099/-
PSU/CPSU/Govt. dept.	Rs. 74,86,22,232/-	Rs. 54,47,64,990/-
Total	**Rs. 172,68,68,323/-**	**Rs. 107,45,04,278/-**

3. As certified by management, there is no Cash in hand as on 31.03.2025. Further , no expenses have been incurred towards staff related expenses by the Clean Ganga Fund during the year ended 31.03.2025.

4. Donations received from NRIs (Abroad) are directly received in CGF accounts in the State Bank of India or through SBI E-pay Account which transfers accumulated amount of donations on regular basis to Clean Ganga Fund SBI Account.

5. Contributions to the CGF are exempt from the provisions of the FCRA Act, 2010 as per the Cabinet decision dated 24 September 2014.

6. The Clean Ganga Fund has Rs. 8052037178.06/- in the form of Fixed Deposits as on 31.03.2025 (Previous Year Rs. 6149076811/-).

7. Income of Clean Ganga Fund is exempt u/s 10(23C) (iiiaaa) vide notification by Ministry of Finance, Government of India. Income Tax Return is required to be filled u/s 139 under Income Tax Act, 1961.

8 An amount of Rs.5,15,392.60 has been received as Donation from Individual and other donot(s) through payment gateway on 30.03.2025 and 31.03.2025, but the same were not accounted for as Donation in Financial Year 2024-25 as these were credited in CGF's Bank Account by the Bank after 31.03.2025

9 The unutilized balance with Executing Agencies as on 31.03.2025 is given in the table below:

Projects	Balance Fund as on 01.04.2024	Fund release during the year	Interest On Fund Released	Balance Fund as on 31.03.2025	Total SOE/Utilization Certificate Received & Admitted During the year	Balance Fund as on 31st March 2025 (Unutilized Grants)
Project Exp. Chhapra & Sultan Ganj Ghat	-	67,66,523	-	67,66,523	67,66,523	-

Uttara Pradesh Project Exp. Ghat works, Development works at Fatah Ghat and Bhagaon Crematorium, Mirzapur, Development of Karnwas Bangar Ghat, Bulandshahar	-	2,15,81,196	693	2,15,81,889	2,15,81,102	787.00
Project Exp. Kunds of Varanasi	1,05,348	-	2,287	1,07,635	1,07,635	-
Development of Riverfront - Murar River, Gwalior (Phase I)	-	6,79,45,795	-	6,79,45,795	6,35,77,385	43,68,410
SPMG, Bihar, for In Situ Bio Remediation, Bihar	40,21,870		1,09,462	41,31,332	-	41,31,332
SPMG, West Bengal, Clean Ganga Fund	10,71,329		37,314	11,08,643	-	11,08,643
Uttrakhand Tourism Development Board, Gaurikund, Rudraprayag A & C Project Exp. Kankhal & Kharkhari Ghat	10,078	-	207	10,285	-	10,285
Environmental Upgradation of Shivna River,Mandsaur M.P.	-	11,81,98,366	-	11,81,98,366	11,81,98,366	0
Project Exp. Development of Prabhupada Ghat & Electric Crematorium Kalyani & Kaliganj	1,84,00,620	3,21,20,501	-	5,05,21,121	5,05,21,121	0
Total	**2,36,09,245**	**24,66,12,382**	**1,49,963**	**27,03,71,589**	**26,07,52,132**	**96,19,457**

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

11. The Figures have been Rounded off to the nearest of Rs. 1 in the Annual Accounts, wheresoever required.

AS PER OUR REPORT OF EVEN DATE ATTACHED

For SAHNI BANSAL & ASSOCIATES
Chartered Accountants

Sahni Bansal & Associates Chartered Accountants Ghaziabad

(CA Pardeep Surrinder Sahni)
M.No 093866
FRN: 514470C

PLACE: New Delhi
DATE: 24.09.2025
UDIN: 25093866BMJROL2721

FOR CLEAN GANGA FUND

Bhaskar Dasgupta
ED (Finance), NMCG

Rajeev Kumar Mital
(CEO)/(DG, NMCG)