CLEAN GANGA FUND

NMCG, 1ST FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM

INDIA GATE, NEW DELHI-110002

BALANCE SHEET AS ON 31st March 2020

Liabilities		Amount(Rs.)	Assets	Amount(Rs.)
REVERSE & SURPLUS			**INVESTMENTS**	
			FDR's with SBI Bank	462981299
Opening Balance	3168105748		FDR's with Union Bank of India	1635722806
Add: Excess of Income			Corporate Liquid Term Deposit with	
over Expenditure	316425345	3484531093	SBI Bank	949241791
			CURRENT ASSETS LOAN & ADVANCES	
			Interest Accrued on FDR	134981232
			Loan & Advance	
			SPMG,Bihar,Clean Ganga Fund	19000000
			(For Site Bio Remediation Project)	
			BALANCE WITH BANKS	
			State bank of india(Current Account)	282603965
Total		**3484531093**	**Total**	**3484531093**

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

For Clean Ganga Fund

Rozy Agarwal
ED(FINANCE)

Rajiv Ranjan Mishra
(CEO)

Place: Delhi
Date: 12/11/2020

For Arvind Rattan & Co.
CHARTERED ACCOUNTANTS
FRN: 020761N

ARVIND RATTAN & CO. Chartered Accountants DELHI

CA ARVIND KUMAR GUPTA
(Partner)
M.NO. 502563

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 2020

Expenditure	Amount(Rs.)	Income	Amount(Rs.)
To Forestry Project Exp.-		**By Donation Received**	
Forestry Interventions for Ganga,Bihar	8352494	E-auction of Hon'ble Prime Minister's gifts	36468873
Forestry Interventions for Ganga,Uttar Pradesh	95445004	Resident Indians	8305393
Forestry Interventions for Ganga,Uttrakhand	6310939	NRIs/PIOs Donation	1132411
Forestry Interventions for Ganga,West Bengal	38100000	Private Co/LLP/Firms etc	41799966
		PSU/CPSU/Govt. Dept.	356601168
To Project Exp Ghat Work			
DPR Preparation Fee (Ghat Work)	354000	**By Interest Received & Accrued**	
Fee for Entry Level Activities (Ghat Work)	12862000	Interest on FDR's	230634882
Project Exp. Mirzapur Ghat	34715937		
Project Exp. Chhapra & SultanGanj Ghat	95157988		
Project Exp. Kankhal & Kharkhari Ghat	6500000		
Project exp. Kunds of Varanasi	60000000		
To In-Situ Bio Remediation			
Lakshar Drain Haridwar	634591		
To Audit Fee	59000		
To Bank Charges on Donations	24066		
To Bank Charges Others	1329		
To Excess of Income over Expenditure Transfer to Reserve & Surplus	316425345		
Total	**674942693**	**Total**	**674942693**

Notes to Accounts & Accounting policies are integral part of Income & Expenditure Account.

For Clean Ganga Fund

Rozy Agarwal
ED(FINANCE)

Rajiv Ranjan Mishra
(CEO)

For Arvind Rattan & Co.
CHARTERED ACCOUNTANTS
FRN: 020761N

ARVIND RATTAN & CO. Chartered Accountants DELHI

CA ARVIND KUMAR GUPTA
(Partner)
M.NO. 502563

Place: Delhi
Date: 12/11/2020

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 2020

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance		**Indirect Expenses**	
State Bank of India(Current A/c)	862302498	Bank Charges for Donation	24066
		Bank Charges for Others	1329
Donation Received		Audit Fee	59000
E-auction of hon'ble Prime Minister's gifts	36468873		
Individual donors	8305393	**Forestry Project Exp.-**	
NRIs/PIOs Donation	1132411	Forestry Interventions for Ganga,Bihar	8352494
Private Co/LLP/Firms etc	41799966	Forestry Interventions for Ganga,Uttar Pradesh	95445004
PSU/CPSU/Govt. Dept.	356601168	Forestry Interventions for Ganga,Uttrakhand	6310939
		Forestry Interventions for Ganga,West Bengal	38100000
FDR's			
FDR With YES Bank Matured	1550184144	**Project Exp Ghat Work**	
		DPR Preparation Fee (Ghat Work)	354000
Interest Received & Accrued		Fee for Entry Level Activities (Ghat Work)	12862000
Interest on FDR's	135465843	Project Exp. Mirzapur Ghat	34715937
		Project Exp. Chhapra & SultanGanj Ghat	95157988
		Project Exp. Kankhal & Kharkhari Ghat	6500000
		Project exp. Kunds of Varanasi	60000000
		In-Situ Bio Remediation	
		Lakshar Drain Haridwar	634591
		FDR's	
		FDR With Union Bank of India Made	1635722806
		FDR With State Bank of India Made	30177719
		Corporate Liquid Term Deposit with SBI Bank Made	685238458
		Closing balance	
		State Bank of India(Current A/c)	282603965
Total	**2992260296**	**Total**	**2992260296**

Notes to Accounts & Accounting policies are integral part of Audited Receipt & Payment Account.

For Clean Ganga Fund

Rozy Agarwal
ED(FINANCE)

Rajiv Ranjan Mishra
(CEO)

For Arvind Rattan & Co.
CHARTERED ACCOUNTANTS
FRN: 020761N

CA ARVIND KUMAR GUPTA
(Partner)
M.NO. 502563

Place: New delhi
Date: 12/11/2020

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA (NMCG)

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

Schedule to the Accounts as at 31-03-2020

ACCOUNTING POLICIES

(Annexure to and forming part of the accounts for the year ending 31st March 2020)

SIGNIFICANT ACCOUNTING POLICIES

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

1. **METHOD OF ACCOUNTING & REVENUE RECOGNITION**
The Accounts of the Clean Ganga Fund are prepared under the historical cost convention on cash basis of Accounting for all receipts and expenses/Funds released are treated as expenditure at the time of release during the year except Interest accrued on FDR and other Securities if any should be taken in the year of accrual.

2. **FIXED ASSETS**
Fixed Assets will be shown on historical cost, Assets which are deteriorated / not usable have been written off during the year.

3. **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.

4. **EXTRAORDINARY ITEMS**
Prior period items and extraordinary items are separately classified, identified and dealt with as required, if any as required under Indian Accounting Standard issued by ICAI.

ED (FINANCE)

(CEO)

ARVIND RATTAN & CO. Chartered Accountants DELHI

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA (NMCG)

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

NOTES TO ACCOUNTS

(Annexed to and forming part of the accounts for the year ending 31st March 2020)

1. Clean Ganga Fund has been created vide "Clean Ganga fund Trust Deed" executed on 21st January 2015 by Shri. Rajiv Ranjan Mishra, 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 of Ministers, Government Of India vide number 43/CM/2014 (I) dated 28th September 2014 appointing 6 persons As trustees as following

    - Minister of Finance. Government of India (Chairman)
    - Secretary Minister of Water Resources, River Development & Ganga Rejuvenation (MoWR, GR & RD)
    - Secretary, (Economic Affairs), Ministry of Finance (MoF)
    - Secretary, Ministry of Overseas Indian Affairs (MOIA),
    - Secretary, Ministry of Environmental, Forests, and Climate Change (MoEFCC)
    - Joint Secretary & Mission Director, National Mission for Clean Ganga, Ministry of Water Resources, River Development & Ganga Rejuvenation (MoWR, GR & RD).

2. During the year Clean Ganga Fund (CGF) has received donation from:-

Particulars	Current Year 2019-20	Previous year 2018-19
E-auction of hon'ble Prime Minister's gifts	Rs 36468873/-	Rs 45337595/-
Individual donors	Rs 8305393/-	Rs 9310362/-
Trust/NGO	Nil	Rs 961000/-
NRIs/PIOs Donation	Rs 1132411/-	Rs 1307533/-
Private Co/LLP/Firms etc	Rs 41799966/-	Rs 76571507/-
PSU/CPSU/Govt. Dept.	Rs 356601168/-	Rs 859036106/-
Total	Rs 444307811/-	Rs 992524103/-

3. As certified by management, there is no Cash in hand as on 31.03.2020. Further there is no staff and no expenses has been incurred by Clean Ganga Fund for the year ended 31.03.2020.

4. Donations received from NRI (Abroad) directly received in CGF State Bank of India, Current Account or through SBI E-pay Account which transfers accumulated amount of donations on regular basic to Clean Ganga Fund SBI Account.

5. Provisions of FCRA Act, 2010 with respect of Foreign Contribution/Donations received is exempt vide letter no. F.NO.2 (12)-B(S)/2014 by Government of India, Ministry of Finance.

ED (FINANCE) (CEO)

RATTAN & CO. DELHI Chartered Accountants

6. The Clean Ganga Fund has FDR's of Rs 46,29,81,299 on 31.03.20 (Previous Year 43,28,03,580) with State Bank of India, New Delhi, Main Branch and has FDR's with Union Bank of India of Rs 1,63,57,22,806 on 31.03.20. Balance with FDR and Interest Accrued thereon has been taken as certificate provided by Bank. Physical copies of SBI FDR's are not collected from bank and not given to any authorities. Difference between FDR made as per ledger and Bank Certificate has been taken as 'Internet on FDR's.

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,20000/- has been received as Donation from Individual donor through payment gateway on 28.03.2020 , but the same were not account for as Donation in Financial year 2019-20 as same were credited in our Bank Account by the Bank after 31.03.2020.

9. The Amount Released for Forestry Project Exp during the year amounted to Rs. 14,82,08,437/- which has been accounted for as an expenditure as per the accounting practice followed by the trust. However, as per terms of the agreement that every Project will submit yearly UC/SOE to the CGF Trustand the position of UC are as under:

Forestry Projects Expenses	Fund Released Upto 31.03.2019	Fund Release during the year	Total Fund Release Upto 31.03.2020	Total SOE/ Utilization Certificate Received & Admitted During the Year	Balance Fund As on March 31, 2020
Bihar	169491649	8352494	177844143	174183595	3660548
Jharkhand	40310227	0	40310227	39207300	1102927
UP	55668632	95445004	151113636	98495670	52617966
Uttarakhand	240703449	6310939	247014388	245675185	1339203
W. Bengal	28000354	38100000	66100354	66100354	0
Total	534174311	148208437	682382748	623662104	58720644

10. The Amount Released for Ghats Work Project Exp during the year amounted to Rs. 19,70,08,516/- which has been accounted for as an expenditure as per the accounting practice followed by the trust. However, as per terms of the agreement that every Project will submit yearly UC/SOE to the CGF Trust and the position of UC are as under:

Projects	Fund Release during the year	Total SOE/Utilization Certificate Received & Admitted during the Year	Balance Fund as March 31st march 2020
Project Exp. Mirzapur Ghat	34715937	0	34715937
Project Exp. Chhapra & SultanGanj Ghat	95157988	95157337	651
Project Exp. Kankhal & Kharkhari Ghat	6500000	6400000	100000
Project exp. Kunds of Varanasi	60000000	0	60000000
Lakshar Drain Haridwar **(In-SituBio Remediation)**	634591	634591	0
Total	197008516	102191928	94816588

ED (FINANCE)

(CEO)

ARVIND ... & CO. ★ Chartered Accountants ★ DELHI

11. Previous year figures have been regrouped / reclassified whenever considered necessary.

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

FOR CLEAN GANGA FUND

Rozy Agarwal
ED (FINANCE)

Rajiv Ranjan Mishra
(CEO)

For ARVIND RATTAN & COMPLANY
CHARTERED ACCOUNTANTS
FRN: 020761N

ARVIND RATTAN & CO. Chartered Accountants DELHI

CA ARVIND KUMAR GUPTA
(PARTNER)
M.No. 502563

Place: New Delhi

Date: 12/11/2020

ARVIND RATTAN & CO.
CHARTERED ACCOUNTANTS

D-242, 3rd Floor, C.R.Road
Near Wadhawa Complex
Luxmi Nagar. Delhi-92
E-Mail: arvindguptafca@gmail.com
Mob: 9213992551
Branches at: Haryana, Maharashtra, Rajasthan

INDEPENDENT AUDITOR'S REPORT

To

THE TRUSTEES

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA (NMCG)

1ST FLOOR, MAJOR DHYAAN CHAND NATIONAL STADIUM, INDIA GATE

NEW DELHI -110002

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 , 2020, Income and Expenditure Account and Receipt and Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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 and cash flows of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Trust for safeguarding the assets of the Trust and for preventing and detecting 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 controls, 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.

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 Issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements 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

ARVIND RATTAN & CO. ★ DELHI ★ Chartered Accountants 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.

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.

Opinion

We report that:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were Necessary for the purposes of our audit.

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

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

(d) in our opinionand 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, 2020.

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

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

PLACE: DELHI

DATED: 12/11/2020

For: Arvind Rattan & Co.
Chartered Accountants
(FRN:020761N)

ARVIND RATTAN & CO. DELHI Chartered Accountants

CA ARVIND KUMAR GUPTA
(Partner)
(M.NO.502563)

UDIN: 20502563AAABZP7437