CLEAN GANGA FUND
NMCG, 1ST FLOOR, MAJOR DHYAN CHAND NATIONAL STADIUM
INDIA GATE, NEW DELHI-110002
BALANCE SHEET AS ON 31st March 2021

Liabilities		Amount(Rs.)	Assets	Amount(Rs.)
RESERVE & SURPLUS			**INVESTMENTS**	
			FDR's with SBI Bank	495,597,481
Opening Balance	3,484,531,093		FDR's with Union Bank of India	1,759,659,335
Less: Excess of Expenditure			Corporate Liquid Term Deposit with	
over Income	(242,594,022)	3,241,937,071	SBI Bank	891,913,396
Current Liabilities			**CURRENT ASSETS LOAN & ADVANCES**	
Refundable to National Mission for		4,999,351	Interest Accrued on FDR	51,652,931
Clean Ganga			TDS Recoverable from Bank	5,222,809
			Bank Charges Receivable	15,576
			Loan & Advance	
			SPMG,Bihar,Clean Ganga Fund	4,518,766
			(For Site Bio Remediation Project)	
			BALANCE WITH BANKS	
			State bank of india(Current Account)	38,356,128
Total		**3,246,936,422**	**Total**	**3,246,936,422**

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

For Clean Ganga Fund

Rozy Agarwal
ED(FINANCE)

Rajiv Ranjan Mishra
(CEO)

For Arvind Rattan & Co.
CHARTERED ACCOUNTANTS
FRN 020761N

ARVIND RATTAN & CO. CA DELHI Chartered Accountants

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

Place: Delhi
Date: 18/09/21

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 2021

Expenditure	Amount(Rs.)	Income	Amount(Rs.)
To Forestry Project Exp.-	-	**By Donation Received**	
		Resident Indians	5,269,204
To Project Exp Ghat Work		NRIs/PIOs Donation	35,151
DPR Preparation Fee (Ghat Work)	11,760,000	Private Co/LLP/Firms etc	21,732,083
Project Exp. Mirzapur Ghat	29,894,196	PSU/CPSU/Govt. Dept.	55,670,899
Project Exp. Chhapra & Sultan Ganj Ghat	128,982,409		
Project Exp. Kankhal & Kharkhari Ghat	11,973,278	**By Interest Received & Accrued**	
Project exp. Kunds of Varanasi	62,115,247	Interest on FDR's with Banks	148,096,225
Project exp. At Har ki Pairi	225,000,000	Interest on Fund Release to Projects	3,550,609
SPMG, West Bengal , Clean Ganga Fund	23,150,000		
		By Refund from Forestry Project	
To In situ Bio Remediation		Forestry Interventions for Ganga,Bihar	3,660,548
SPMG, Bihar Project	15,557,318	Forestry Interventions for Ganga,Uttar Pradesh	25,474,822
		Forestry Interventions for Ganga,Uttrakhand	1,338,554
To Audit Fee	71,952	Forestry Interventions for Ganga,Jharkhand	1,102,681
To Bank Charges on Donations	18,519		
To Bank Charges Others	1,879	To Excess of Expenditure over Income	
		Transfer to Reserve & Surplus	242,594,022
Total	**508,524,798**	**Total**	**508,524,798**

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

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

Place: Delhi
Date: 18/09/21

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 2021

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance		**Indirect Expenses**	
State Bank of India(Current A/c)	282,603,965	Bank Charges for Donation	18,519
		Bank Charges for Others	1,879
Donation Received		Audit Fee	71,952
Resident Indians	5,269,204	**To Project Exp Ghat Work**	
NRIs/PIOs Donation	35,151	DPR Preparation Fee (Ghat Work)	11,760,000
Private Co/LLP/Firms etc	21,732,083	Project Exp. Mirzapur Ghat	29,894,196
PSU/CPSU/Govt. Dept	55,670,899	Project Exp. Chhapra & SultanGanj Ghat	128,982,409
		Project Exp. Kankhal & Kharkhari Ghat	11,973,278
FDR's		Project exp. Kunds of Varanasi	62,115,247
Corporate Liquid Term Deposit with		Project exp. At Har ki Pairi	225,000,000
SBI Bank Matured	434,036,609	SPMG, West Bengal , Clean Ganga Fund	23,150,000
FDR's with Union Bank of India	1,078,038,367		
		FDR's	
Interest Received		FDR's with SBI Bank	32,616,182
Interest on FDR's	226,201,717	FDR's with Union Bank of India	1,201,974,896
Interest on Fund Release to Projects	3,550,609	Corporate Liquid Term Deposit with	
		SBI Bank Made	376,708,214
Refund of Forestry Project Exp.-			
Forestry Interventions for Ganga,Bihar	3,660,548	Bank Charges Receivable	15,576
Forestry Interventions for Ganga,Uttar Pradesh	25,474,822		
Forestry Interventions for Ganga,Uttrakhand	1,338,554	SPMG, Bihar Clean Ganga Fund	1,076,084
Forestry Interventions for Ganga,Jharkhand	1,102,681		
		Closing Balance	
Amout Received from Jharkhand refundable to NMCG	4,999,351	State Bank of India(Current A/c)	38,356,128
Total	**2,143,714,560**	**Total**	**2,143,714,560**

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: 18/09/21

CLEAN GANGA FUND

NATIONAL MISSION FOR CLEAN GANGA (NMCG)

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

Schedule to the Accounts as at 31-03-2021

ACCOUNTING POLICIES

(Annexure to and forming part of the accounts for the year ending 31st March 2021)

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.
DELHI
Chartered Accountants

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 2021)

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 2020-21	Previous year 2019-20
E-auction of hon'ble Prime Minister's gifts	Nil	Rs 36468873/-
Individual donors	Rs. 5,269,204/-	Rs 8305393/-
Trust/NGO	Nil	Nil
NRIs/PIOs Donation	Rs 35151/-	Rs 1132411/-
Private Co/LLP/Firms etc	Rs 21732083/-	Rs 41799966/-
PSU/CPSU/Govt. Dept.	Rs 55670899/-	Rs 356601168/-
Total	Rs 8,27,07,337/-	Rs 444307811/-

3. As certified by management, there is no Cash in hand as on 31.03.2021. Further there is no staff and no expenses has been incurred by Clean Ganga Fund for the year ended 31.03.2021.

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.

ED (FINANCE)

(CEO)

ARVIND RATTAN & CO. Chartered Accountants DELHI

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.

6. The Clean Ganga Fund has FDR's of Rs 49,55,97,481/-on 31.03.21 (Previous Year 46,29,81,299/-) with State Bank of India, New Delhi, Main Branch and has FDR's with Union Bank of IndiaofRs175,96,59,334.70/- on 31.03.21. 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.547491/- has been received as Donation from Individual donor through payment gateway on 30.03.2021 and on 31.03.2021, but the same were not account for as Donation in Financial year 2020-21 as same were credited in our Bank Account by the Bank after 31.03.2021.

9. The Amount released for Forestry Project Exp during the year amounted to Rs. NIL and Amount refunded from Forestry Exp during the year amounted to Rs. 31576605/-Which has been accounted for as an expenditure/income 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 CGFTrust and the position of UC are as under:-

Forestry Projects Expenses	Balance Fund As on 01.04.2020	Fund Release during the year	Balance Fund As on 31.03.2021	Refund Received during the year	Net Fund as on 31.03.2021	Total SOE/ Utilization Certificate Received & Admitted During the Year	Balance Fund As on March 31.03. 2021
Bihar	3660548	0	3660548	3660548	0	0	0
Jharkhand	1102927	0	1102927	1102681	246	0	246
UP	52617966	0	52617966	25474822	27143144	27142839	305
Uttarakhand	1339203	0	1339203	1338554	649	0	649
W. Bengal	0	0	0	0	0	0	0
Total	**58720644**	**0**	**58720644**	**31576605**	**27144039**	**27142839**	**1200**

ED (FINANCE)

(CEO)

ARVIND RATTAN & CO. DELHI Chartered Accountants

10. The Amount Released for Ghats Work Project Exp during the year amounted to Rs. 47,86,40,605/- which has been accounted for as an expenditure and Interest earned Rs. 2474525/- on Released fund to project booked as income and same amount on other side booked as "Release for Ghat Work" 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:

Projects	Balance Fund As on 01.04.2020	Fund Release during the year	Interest On Fund Released	Balance Fund As on 31.03.2021	Total SOE/Utilization Certificate Received & Admitted during the Year	Balance Fund as on 31st March 2021
Project Exp. Mirzapur Ghat	34715937	29894196	0	64610133	64610133	0
Project Exp. Chhapra&SultanGanj Ghat	651	128982409	0	128983060	128982409	651
Project Exp. Kankhal&Kharkhari Ghat	100000	11614000	359278	12073278	8082000	3991278
Project exp. Kunds of Varanasi	60000000	60000000	2115247	122115247	70880404	51234843
Project Exp at Har ki Pairi	0	225000000	0	225000000	225000000	0
SPMG , West Bengal , Clean Ganga Fund	0	23150000	0	23150000	22557000	593000
Total	**94816588**	**478640605**	**2474525**	**575931718**	**520111946**	**55819772**

11. An Advance of Rupee 1,90,00,000/- was given to SPMG BIHAR for In Situ Bio Remediation during the Financial Year 2018-19 and out of the Total Advance, the Expenditure of Rs. 1,12,997/- in FY 2019-20 and Rs. 1,54,44,321/- in FY 2020-21 was incurred by SMPG Bihar and Interest of Rs.1,76,986/- in FY 2018-19, Rs. 6,08,483/- in FY 2019-20 and Rs. 2,90,615/- was earnedon Unutilized Fund and due to non availability of utilization Certificates in 2018-19 and 2019-20 the said expenditure booked in the FY 2020-21 and Unadjusted Advance as on 31.03.2021 is Rupee 45,18,766/-

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

13. 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

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

Place: New Delhi

Date: 18/09/21

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 , 2021, 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, 2021.

(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 of the Receipts and Payment Account of the Receipt and Payment during the year ended on that date.

PLACE: DELHI

DATED: 18/09/21

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

ARVIND RATTAN & CO. DELHI Chartered Accountants

CA ARVIND KUMAR GUPTA
(Partner)
(M.NO.502563)
UDIN: 21502563AAABRW2937