

No: Pr-12013/5/2022

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

1<sup>st</sup> Floor  
Major Dhyan Chand, National Stadium  
India Gate, New Delhi-110002  
Dated: - 7<sup>th</sup> February, 2023

To,

Program Director  
SPMG, West Bengal  
Unayan Bhawan, DJ-11, Sector- II  
3<sup>rd</sup> Floor, Block A, Salt Lake  
Kolkata- 700091

**Sub: Administrative Approval and Expenditure Sanction for "Construction of Electric Crematorium at Barrackpore, West Bengal" to be taken up as a 'Pilot Project under New Eco Green Cremation Technology with 3 stage De-Carbonisation System' under Namami Gange Mission – II, with 100% central sector support at an estimated cost of Rs. 1.45 Crores (One Crore and Forty-Five Lakhs only)**

Sir,

I am directed to convey the grant of Administrative Approval and Expenditure Sanction for the Pilot project under New Technology of "Construction of Electric Crematorium at Barrackpore, West Bengal" under National Ganga Plan (NGP) – (Non EAP) budget head of Namami Gange Mission – II, with 100% central sector support at an estimated cost of **Rs. 1.45 Crores (Rupees One Crore and Forty Five Lakhs only) (Inclusive of GST)** with the following major components:

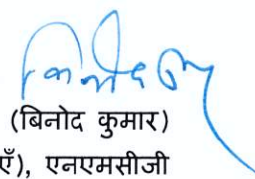
S. No.	Crematorium	Work
1	Construction of new Electric Crematorium as a ' <i>Pilot Project</i> ' under <b>New Eco Green Cremation Technology with 3 stage De-Carbonisation System</b>	a. Electric Furnace Works: Refractory line-1 Incinerator with Scrubber for Eco friendly cremation System (Stainless Steel Engraved Furnace, Wet Scrubber) – 1 Incinerator, 1 Scrubber, 1 Chimney and 1 Advanced Lifting Mechanism b. Hall of 50 X 30 feet

2. Toilet Block, Office, Operators room, Pathway & Parking Area, Gate and other relevant items **to be taken up at State level.**
3. The summary of cost is given at **Annexure-I.**
4. Administrative Approval and Expenditure Sanction for the project is granted subjected to General & Technical conditions as per **Annexure-II**, Specific conditions and directions of EC as per **Annexure III** and Financial conditions as per **Annexure IV.**
5. The period of completion of the project is **15 months (Fifteen Months)** which includes, **three months for bidding and twelve months for construction from the date of issue of AA&ES** (excluding the period of trial run). The procurement of goods and services shall be made strictly as per the 'NGRBA programme framework' and various other guidelines of NMCG.
6. Any cost escalation over and above the sanctioned cost attributable to West Bengal Government, including due to delay in land acquisition, change in scope post approval etc., will be borne by State Government concerned.

The grantee institution i.e., the West Bengal State Program Management Group , is a registered society of the State Government constituted with the objective of serving as the dedicated institution for effective implementation of the Namami Gange programme activities at the state level, and the state is responsible in the long term for the conservation and health of the state's stretch of the river Ganga.

7. The sanctioned cost of the project will be borne from the 'National Ganga Plan – Non EAP budget head of Namami Gange Mission – II and expenditure incurred will be booked under the component "**Nirmal Ganga – Infrastructure Development and Asset Creation – River Front Management-Rehabilitation and Development of river fronts/ ghats, crematoria and river front activities.**". The NMCG/Government of India reserves the right to withdraw the sanction at any stage, if it is convinced that the fund has not been properly utilized or appropriate progress is not being made.
8. In case of violation of any of the conditions of the grant or in case of closure or dissolution of the grantee organization, the Government shall take possession of all the assets of the organization acquired out of the Government grants and use them in any manner deemed appropriate or to recover from the organization the value of such assets at its discretion.
9. This AA&ES is issued based on the appraisal and sanction of the Executive Committee vide its 46<sup>th</sup> meeting held on 23<sup>rd</sup> December, 2022 as well as the approval of Director General – National Mission for Clean Ganga vide e-office Note# 66 dated 07.02.2023 and concurrence of ED (Finance), NMCG vide e-office Note# 64 dated 07.02.2023.

Yours faithfully,

  
(बिनोद कुमार)

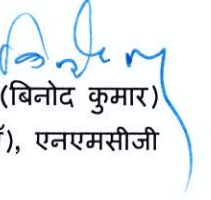
निदेशक (परियोजनाएँ), एनएमसीजी

**Copy forwarded for information and necessary action to: -**

- 1) The Chief Secretary, Government of West Bengal, Kolkata- 711102
- 2) Municipal Engineering Directorate, Department of UD & MA, West Bengal Nagarayan, DF-8, Sector – I, Salt Lake, Kolkata-700064

**Copy forwarded for information to: -**

- 1) PS to Hon'ble Minister – Jal Shakti, Shram Shakti Bhawan, N. Delhi-110001
- 2) PPS to Secretary, DoWR, RD & GR, Shram Shakti Bhawan, New Delhi-110001
- 3) PS to DG / ED(Projects) / ED(Finance) / ED(Technical) / ED (Admin.), NMCG, N. Delhi
- 4) Sanction Folder/Guard File/MIS Division NMCG

  
(बिनोद कुमार)  
निदेशक (परियोजनाएँ), एनएमसीजी

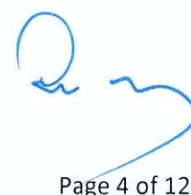
**Summary of cost for the project “Construction of an Electric Crematorium at Barrackpore, West Bengal”**

**(Amount in Rs. 1.45 Crores)**

S. No	Description	Amount (in Rs)
	<b>Civil Works</b>	
A	Hall of 50X30 feet required to install the cremation system at Barrackpore Cremation Ground	48,00,000
	<b>Electro-Mechanical Works</b>	
B	Refractory line-I, Incinerator with Scrubber for Eco Friendly cremation system (Stainless Steel Engraved Furnace, Wet Scrubber) + Installation, Testing, Commissioning and Transportation	74,88,000
C	Total of Crematorium (A + B)	1,22,88,000
D	Add 18% GST on (C)	22,11,840
	Project Cost (C + D)	1,44,99,840
	Say Rs	<b>1.45 Cr.</b>

**Twelve month's** O&M cost is included in the project. The project cost includes the warranty period. The O&M will comprise but not be limited to the following activities;

- i. Repair of electric furnace, any construction, sanitary and water supply related issues, except the electric connection provided by the state.
- ii. Cleaning of toilets and other areas.
- iii. Providing a furnace operator during the duration of O&M period.



**General & Technical conditions:**

**1. General conditions**

- i. The **Municipal Engineering Directorate- Department of UD & MA, West Bengal** shall be the Executing Agency (EA) of the project to be implemented under the guidance of the WB SPMG, in coordination and consultation with the ULB and overall monitoring of the National Mission for clean Ganga (NMCG) as per provisions laid down in the NGRBA programme framework and needs to be suitably aligned with the 'Strategic Sanitation Plan'/ 'City Sanitation Plan'/ 'Master Plan' of the project town. Also, synergy shall be ensured with other Central/State sponsored programme like JnNURM, UIDSSMT etc. in the city to avoid any overlap/ duplication.
- ii. State Government/ Executing Agency shall comply with all the observations of TPA/ NMCG before bidding and during implementation wherever possible.
- iii. State Government/ Executing Agency shall follow the applicable procurement procedures.
- iv. State Programme Management Group (**SPMG**), which is a registered society, shall be responsible for overall planning, management and effective implementation of the project at state level.
- v. **ULB/ Nagar Nigam** shall be responsible for ensuring commitment to ownership, commitment to reforms for sustainable O&M, and community involvement.
- vi. The detailed project **implementation plan, detailed design and engineering** of the project shall be undertaken by respective executing agencies based on extensive survey and investigation before execution. Disaster management concerns shall also be taken into account while executing the project.
- vii. Develop a **safety plan** for each contract. All injuries and, or safety violations should be reported to a designated Safety Officer.
- viii. Guidelines issued by Ministry of Finance (MoF) and Ministry of Home Affairs (MHA) and other governing organizations regarding **disaster management** as applicable be adhered to during project execution.
- ix. Executing Agency need to follow all the **observation of NMCG, and Third Party Inspection (TPI) agency**, if any during the project implementation.

- x. All components of the project shall be **completed within specified time limits** and the resources and outputs and outcomes are to be ensured as envisaged in the approved project. **Completion Report and certificate** shall be submitted to NMCG on completion of the project.
- xi. Any additional component relevant for project or any component require modification or deletion, may be added or modified or deleted as the case may be, only with the prior **approval of the Competent Authority**.
- xii. Any defect arising during **DLP** shall be corrected by the Executing Agency without any additional cost to NMCG.
- xiii. Any project **cost overrun or time overrun** shall be brought in the notice of NMCG. Decision of cost overrun and time overrun will be granted based upon discussion in Executive Committee (EC) or the competent authority of NMCG. The cost overruns due to delays in regulatory clearance in the domain of the State, will be the responsibility of the State Government.
- xiv. **Staff** that may be employed for preparation, execution or operation of the project by the EA are not to be treated as employees of the SPMG/ NMCG. The deployment of such staff at the time of completion or termination of the project will not be the concern or responsibility of the SPMG/ NMCG.
- xv. **Optimal utilization of the assets** relating to the project and created under Ganga Action Plan or any other Central/ State Plan shall also be ensured by the SPMG/ EA/ ULB.
- xvi. All data, records, documents and material related to the project shall be **stored properly** and catalogued by the SPMG/ EA for reference and retrieval including regular uploading/ disclosure/ updating of such data on website.
- xvii. The State/SPMG/EA shall ensure that all provisions of the **RTI Act** are adhered to as far as information pertaining to the project is concerned.
- xviii. The State/ SPMG/ ULB shall ensure that **public is informed in the State/ city** regarding implementation of the project and soliciting their co-operation and views as applicable.
- xix. **Conditions/ commitments** indicated in the Executive Committee Memorandum, Minutes and other documents including those to be fulfilled before finalizing the bid document(s) shall be strictly adhered to in the project implementation and management. The SPMG will ensure fulfillment of such conditions before finalizing the bid(s) by the EA.

- xx. The SPMG/ EA shall take all necessary legal and executive measures to ensure adequate resources are available for **operation & maintenance of the assets** created under the Project to fulfill its mandate.
- xxi. Executing Agency is **not permitted to seek or utilize funds** for the same purpose from any other organization (Government, semi-Government, autonomous or private) without prior approval of the NMCG.
- xxii. It is the responsibility of the SPMG/ Executing Agency / ULB to ensure that the **assets are exclusively used for the purpose for which funds are sanctioned** and to maintain the assets and their records properly.
- xxiii. All the assets acquired/created out of the central funds shall not be disposed of, encumbered, or utilized for any purpose other than that for which sanctioned without prior **approval of NMCG**.
- xxiv. Any interest earned on grant-in-aid will **mandatorily** be remitted to the Consolidated Fund of India **immediately after finalization of Accounts, as stipulated in Rule 230 (8) of GFR 2017**.

## **2 Submission of Monthly and Quarterly Physical Progress Report (MPPR/QPPR):**

- i. The Monthly Physical Progress Reports (MPPRs) shall be submitted by the 10th day of every month regularly by the Executing Agency to the NMCG in a mutually developed format. The Quarterly Physical Progress Report (QPPRs) shall be submitted to the NMCG within 30 days from the end of each quarter.
- ii. The signing officers will indicate her/his name and designation in full in capital letters and commencement of processing the case, ink-signed MPPR must follow by Post.
- iii. Consistency between physical progress and expenditure shall be maintained and reasons for substantial variations i.e., more than 10% shall be appropriately explained against each item.

## **3. Inspection and Monitoring:**

- i. The State Programme Management Group (SPMG) shall ensure close monitoring and evaluation of progress of the project, and also monitor implementation performance of the EA.
- ii. The SPMG shall ensure appointment of agency(ies) for third party inspection (TPI)/ evaluation of the project strictly as per letter No. A-12012/2/2010-NRCD-II dated 16<sup>th</sup> September, 2010. The EA



through the SPMG shall submit copies of the TPI Reports along with their responses/comments to the NMCG. Releases of funds will be subject to compliance of TPI reports.

- iii. City level Citizen's Monitoring Committees (CMC) shall be constituted to serve as a transparency mechanism on flow of project I programme related information to citizens and key stakeholders and to garner their feedback on project I programme processes, as described in the NGRBA programme framework. Social audit will be conducted by the CMC as per the provisions of the NGRBA programme framework.
- iv. NMCG may depute any person to visit the SPMG/ EA for the purpose of monitoring its work and accounts of the SPMG. Full co-operation shall be provided by the EA to the persons deputed for inspection.
- v. Time and cost overrun leading to delay in implementation of projects is viewed with serious concern by the Central Government and as per instructions contained in Cabinet Secretary's D.O. letter No. 261/1/10/2000-Cabinet, dated June 4, 2001 read with Planning Commission's D.O. letter No. O-14015/2/98-PAMD, dated 19.08.1998 (kindly visit NGRBA website/ 'Project Monitoring' for details), mandatory review of the project must be carried out from time to time so as to assess the expenditure trend and time schedule of the project and appropriate action against those responsible for delay shall be taken, in accordance with the instructions.
- vi. The Director General, NMCG may monitor overall progress of project periodically from time to time.

#### **4. Conditions regarding adoption/maintenance of ghats**

- i.) *State has to explore and engage a suitable agency (NGO /Socio-cultural agency / ULB / Gram Panchayat) during the twelve months' period to takeover O&M from 13<sup>th</sup> month onwards.*
- ii.) *State authorities must also explore to get an endowment created through some private trust/fund (with financial support coming in from public, ashrams, industries, institutions, NGOs, etc.) to take care of the O&M expenditure of the assets created on Ghats and Crematoria beyond GOI support period.*
- iii.) *Measures such as engaging the Ashrams, Matths, industries, NGOs, Institutions etc. for adoption of certain ghats and crematoria by them may be explored and encouraged by State.*
- iv.) *Land, wherever applicable, will have to be provided by the State Government.*





**Specific conditions and directions of EC:**

1. As directed by EC, this project shall be a '**Pilot Project**' to be taken up under '**New Eco Green Cremation Technology with 3 stage De-Carbonisation System**'.
2. The period of completion of the project is **15 (Fifteen)** months from the date of this sanction, including bidding process and award of work.
3. **Municipal Engineering Directorate, Department of UD & MA, West Bengal** shall be the **executing agency** of the project to be implemented under the guidance of **SPMG West Bengal**, in coordination and consultation with ULB and overall monitoring by NMCG.
4. The **observations of NMCG, TPA** should be complied by the Executing Agency at the time of finalization of bid document/ at the time of execution of the works.
5. EC directed that the tender for the project must be floated and awarded to the contractor within **3 months from the issue of Administrative Approval & Expenditure Sanction**.
6. After completion of O&M period by Executing Agency, ULB would **adopt revenue generation mechanism** for sustaining the O&M of the asset created.
7. **A prayer hall** should be included in the design. **A handicap toilet and access** to be proposed along with railing till the cremation hall.
8. **EC directed that State Govt.** should ensure that the **electric connection is made available on time** and the same is assured by PD SPMG West Bengal.
9. **Suitable plantation and landscaping work** should be undertaken.
10. **High mast light**, if required, should be installed once ULB takes responsibility for payment of electricity charges. O&M for the high mast light need to be maintained by ULB.
11. Executing Agency may get in touch with the local authorities / West Bengal SPMG to ensure that there are no overlaps with the works being undertaken by Government of West Bengal.
12. **Issues pertaining to land**, consultation with local authorities and observations from the state need to be addressed & resolved before tendering with necessary evidence of such consultations.

13. Before issuance of **Tender Drawings, approval from NMCG** should be taken. NMCG should respond with observation within 10 days of receipt of the drawings else submitted drawings shall be deemed approved.
14. Executing Agency shall obtain NMCG approval before making any changes in the sanctioned scope.
15. **Strict compliance with time and cost** should be ensured by Executing Agency.
16. Any procurement of goods, works and consultancy if required by Executing Agency as part of implementing the project proposal shall be made strictly as per the prevailing procurement guidelines of Govt. of India/ NGRBA framework.



**Financial Conditions:**

**1. Flow of Funds:**

(i) Funds for the present project will be made available to the **WB SPMG** by the National Mission for Clean Ganga through allocation of assignment limit as per the Treasury Single Account (TSA) System, based on projected fund requirements/ payment milestones (use whichever is applicable). The objective of the TSA is to ensure “just in time release” and eliminate/ reduce parking of funds at all levels of project implementation.

(ii) The TSA guidelines prohibit transfer of funds by Autonomous Bodies (ABs)/ Sub-ABs to their own Bank Accounts as this is akin to acting like one’s own vendor. Executing Agencies will, therefore, ensure that no assignment limit is transferred to their Bank Accounts, and all payments from Assignment Limits are made directly to vendors/ contractors.

(iii) Executing Agencies will ensure that no parking of fund happens while transferring fund from them to the contractors/ vendors. Such transfer must be effected “just in time”, and should be as reimbursement of bills raised/ submitted.

(iv) Since the fund flow is based on “just in time release”, there should not be any accrual of interest on grants-in-aid received from NMCG. However, any interest earned on the grant received from NMCG/ Gol should mandatorily be remitted back to NMCG immediately after finalization of accounts for depositing the same to the Consolidated Fund of India.

(v) The assignment limit allocated to **WB SPMG** will lapse at the end of financial year.

(vi) Allocation of assignment limit to **WB SPMG** will not be counted as expenditure under TSA. Only final payment to vendor/ contractor will be counted as expenditure. Hence all Bills/ payments should be settled immediately.”

**2. Audit:**

(i) The quarterly **Utilization Certificates (UCs)** in respect of grant-in-aid received during various quarters shall be furnished by the Executing Agency to the NMCG in the prescribed format (GFR 12-A), duly signed and stamped by the Head of the Organization and Chief Finance Officer, within 30 days from the end of quarter.

(ii) The subsequent allocation of Assignment Limit will be made based on Utilization Certificate/ Expenditure Statement of the previously allocated assignment limit.

(iii) The UCs, in addition to the financial progress, should also indicate physical progress/ outcomes achieved, in the prescribed format.

**3. Submission of Utilization Certificate (UC) by the Executing Agency:**

(i) The Comptroller & Auditor General of India at his discretion shall have the right of access to the project related books of accounts of the **WB SPMG** for the purpose of Audit.



(ii) The books of accounts of the grantee, relating to this grant, shall be open to audit by the Internal Auditor and External Auditor of National Mission for Clean Ganga.

(iii) Executing Agency to ensure that all financial documents related to the project are maintained by them for submission to NMCG/Audit on demand.

**4. Other Aspects:**

- i. The SMCG/ULB shall take all necessary legal and executive measures to ensure adequate resources available for operation & maintenance of the assets created under the Project to fulfill its mandate.
- ii. The SMCG/EA are not permitted to seek or utilize funds for the same purpose from any other organization (Government, semi-Government, autonomous or private) without prior approval of the competent authority.
- iii. The sanctioned amount should be spent exclusively as per the scope of the project and within the stipulated time. The liability of NMCG will not exceed the amount sanctioned for the project. For carrying forward any work(s) /activities beyond the specified time limit prior approval of the NMCG should be obtained.
- iv. It is the responsibility of the SMCG/EA/ULB to ensure that the assets are exclusively used for the purpose for which grant is sanctioned and to maintain the assets and their records properly.
- v. All the assets acquired/created out of the grants shall not be disposed of, encumbered, or utilized for any purpose other than that for which sanctioned without prior approval of the Government.
- vi. O&M costs will be considered for release only after the project construction is complete and a realistic plan for use of O&M cost based upon actual sewerage load to be submitted.
- vii. Any payments made on account of project preparation by NMCG relating to this project shall be adjusted accordingly from the project preparation head.

**5. General Financial Rules, 2017:**

All relevant provisions of General Financial Rules, 2017, as amended from time to time, will be applicable to grantee organization.

