AGENDA ITEM NO. 200.06

TO APPROVE/ADOPT THE AUDITED BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNTS OF THE HSPCB FOR THE FINANCIAL YEAR 2021-22.

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TO APPROVE/ADOPT THE AUDITED BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNTS OF THE HSPCB FOR THE FINANCIAL YEAR 2021-22

The Governor of Haryana, in consultant with the Comptroller and Auditor General of India has appointed the following Statutory Auditor under Section 40 (3) of the Water (Prevention and Control of Pollution) Act, 1974 to audit the Accounts of the Haryana State Pollution Control Board, Panchkula for the following Financial Year:

Name of Statutory Auditor	Financial Year
M/s Rajesh Mehra & Associates	2021-22
Chartered Accountant, K-155, Army Flates,	(Audit of accounts for 2021-22 completed
MDC, Sector-04, Panchkula-134114.	by CA

A copy of the Audit Report alongwith reply to the audit objections contained therein, audited Balance Sheet and Income & Expenditure Accounts for the Financial Year 2021-22 (Annexure-'A') for submission before the Board of Directors for kind consideration and approval please.

After approval of the Board of Directors, the Financial Statements (audited Balance Sheet and Income & Expenditure Accounts) for financial year 2021-22 will be sent to the State Government as required under Section 40(7) of the Water (prevention and Control of Pollution) Act, 1974.

06/02 Ar

A.			RALANCE SHE	BALANCE SHEET AS ON 3 1ST MARCH 2022	RCH 2022		
PREVIOUS YEAR LIABILITIES		AMOUNT(RS.)	TOTAL(Rs)	PREVIOUS YEAR ASSETS	ASSETS	AMOUNT(Rs.)	TOTAL(Rs.)
CAPITAL ACCOUNT	7				FIXED ASSETS:-		
	н 01.04,2022)	3,70,08,956		29,78,76,405	(as per Annexure 'D' attached)	35,72,01,761	38,72,01,761
3,70,08,956			3,70,08,956		CURRENT ASSETS, LUANS AND ADVANCES:		
Constant Constant	of the property of the party of		-	11.	1. CURRENT ASSETS	Co to the second	100
EXCESS OF INCOME	EXCESS OF INCOME OVER EXPENDITURE:			450	al Cash in Hand	430	The second secon
5.00.59,55,729 Opening halance (38 on 01.04 2022)	in 01.04.2022)	5.68 37.49 419		102,50,09,201	52,40,03,201 by Balance With Banks	(3,80,63,463	
67.77.93 600 Add: Attornat transferred from	red from	44 49 31 980		64.256	64 256 of Stomme in Franking Machine	98 139	
Income & Expenditure Account	Account	2005-201-1		5.55 41.82 032	5.55 41.82 032 fill Pixed denosit with Bahks	6 51 83 52 287	
				27,51,33,414	27,51,33,414 [c] Interest Accrued on fixed deposit with Banks	17,35,80,398	
							7.45.06.24,710
5,68,37,49,412			6,12,86,81,392	6,35,40,44,453			
	1. CURRENT LIABILITIES & PROVISIONS:-				2: LOANS AND ADVANCES		
1,53,69,20,652 a) Securify Deposits (Refundable)	Refundable)	1,73,88,39,756		12,35,31,171	12,35,31,171 al Advances against purchases (Annexure 'F')	8,31,29,144	
1,16,84,515 bj Expense Payable (Annexure 'A'	nnexure 'A')	1,78,79,012		22,00,00,000	22,00,00,000 b) Advance Construction of Residential Complex	24,65,81,929	-
1,32,47,612 c) Other Current Liabilities (Annexure'B'	llities (Annexure'B')	2,28,55,836		3,77,23,000	3,77,23,000 c] Advance Construction of Building Sonepat	3,77,23,000	
33,44,769 d) Unutilized Grant in Aid	Aid	5,38,36,550		1,16,85,495		777,08,90,1	
25,28,998 e) Cess share of Govt. of India	of India	25,28,998		1,15,13,122		86,62,020	
15,20,000 ft CREP Fund		15,20,000		42,80,952		50,48,090	
2,34,49,553 g) CPF Liability	A contract of the second secon	2,34,49,553	***************************************	20,25,40,127		11,77,78,082	Section of the Sectio
16,22,066 h) Earnest Money	and the second of the second o	41,66,135		3,24,71,106	h) Gratuity Fund with LIC	3,35,95,137	
5,65,36,320 GPF LIMBILLY	101	700'0)'77'0		3,14,88,558	3,14,36,556 1) Leave Encashment Purid with Lic	3,38,02,967	
99 80 335 II Commented Blue	& Omers (Annexure	90 90 938		1,45,422	5,422 If Ditch Urain Fund	11,45,422	***
25 31 RSd In Man Bahalt, Pas		100,50,50		000,1	9 Sh C 1 660 11 Description from Director Description	7 03 72 500	
7 05 03 503 nlgrant in Malchocks		7 05 03 503	The state of the s	071, 40.0	2 24 470 Fr. The Deducted at Science By 2010 11	006,01,26,1	
7 10 004 of Orati in Aid (Fig. Chirt) Awatenness rithal	With / Awstropes rither	400 01 0	And the second s	5.60 200	5,527,770 Mil 18x Deducted at Sounds IV 2010 L1	000000000000000000000000000000000000000	***************************************
20.17.25.000 b) Erwirohment Compensation (NGT)	Sensation (NGT)	20.17.25,000		50.302	50.302 of Tax Deducted at Source FY 2012-13	50 302	
17,95,81,038 q) Environment Compensation	Sensation	33,97,38,315		5,81,86,350	5,81,86,350 b) Income Tax Refundable FY 2012-13	***************************************	
- r) NGT Compensation Payable	Payable	21,00,052		17,81,72,696	17,81,72,696 q/Advance Income Tax/F.Y. 2013-14)	17,81,72,696	
s) LIC GIS Polloy No. 81182		90,642		4,52,174	4,52,174 r) Tax Deducted at Spurce FY 2013-14	4,52,174	
			2,57,26,30,927	25,60,240	25,60,240 s) Tax Deducted at Source FY 2014-15	And the second s	
				9,13,764	t) Tax Deducted at Source FY 2015-16	9,13,764	
				3,72,540	u) Tax Deducted at Source FY 2017-18	3,72,540	
				000'00'00'6	y] Advance Income Tax(F.Y. 2019-20]		
the second secon		The state of the s		3,23,09,081	3,23,09,081 [w] 'fax deducted at Söllrce Fy 2019-20	3	
	AND THE PERSON NAMED OF THE PERSON OF THE PERSON NAMED IN THE PERS	-	The state of the s	7,00,00,000	7,00,00,000 x) Advance Income Tax(F.Y. 2020-21)	7,00,00,000	
				1,09,05,732	1,09,05,732 y las deducted at Sourace 1'y 2020-21	1,64,05,732	
					מיינים מוניטור דו מסגזיים	27,00,10	
2,14,58,13,683				1,21,46,51,193			93,04,94,803
7,86,65,72,051	G, TOTALIRE.		8 73 83 21 275	7,86,65,72,051	G. TOTALIBE.	AY /Dr. 1	8.73.83.21.275

	INCOME AN	D EXPENDITURE	LUTION CONT	ROL BOARD, P	INCOME AND EXPENDITIBE ACCOUNT OF BOARD, PANCHKULA (HARYANA)		
1	, ,,,,	The state of the s	T INCOON I	OK THE YEAR	ENDING 31ST MARCH 2022	-	
PREVIOUS YEAR EXPEN	EXPENDITURE	AMOI INTYEL	1				
ADMIN	ADMINISTRATIVE EXPENSES:	runcouri [KS]	IOTAL (Rs)	PREVIOUS YEAR	INCOME	AMOTINED	moments.
A: EST	A: ESTABLISHMENT EXPENSES					Sall mooney	1OTAL(RS)
10.00					A:Grant-in Aid		-
25 So har	Salary	032 000					
11 90 202 E	33,99,731 New Pension Board Contribution	54 08 954		79,88,90	79,88,908 Received From Govt, of IndiafCess Share)	100	
11,69,353 Pension Contribution	n Contribution	11 51 01-1			Trans cooperation	31,60,629	
20,64,481 CPF Board Contribution	oard Contribution	יייי מר מב					
21,49,36,480 Salaries	9	50,0,04			B: FEES		31,60,629
10,39,85,505 Pension Account	Account	77,84,18,644					
1,69,01,596 Gratuity	*	9,72,59,610			a Mun		
66,63,182 Leave Encashment	ncashment	29,79,836	47.00	16 050	I WIN FEE	8,600	
3,625 G.1.S. B	3,625 G.1.S. Board Contribution	17,06,611		25 95 10 911	to 11 4:	20,502	
1,14,067 Licence Fe	1,14,067 Licence Fee of Board Contained	3,250		176,64,00,00	CONTRACT ANT CONSCRIPTION	29,33,73,404	
14,31,224 Honorakium	Financia Continuation	30,608		0162000	Establish CTE Consent		
7.51.500 Fduration Attack	ion Allowed	14,050		50700/00/12	1.00 Consent Ree	24.79 R7 BEA	
49 46 116 I mo (como	ton Anowance	6,91.875		1,60,66,583	1,60,60,583 Sample Testing Pee	1 02 14 550	
State of the		9.88.95		4,78,77,300 NOC Fee	NOC Fee	Carte Contract	
					Recognition Fee	0,40,00,425	
				27,76,000	27,75,000 Public Hearing	4	
			-	53,25,000	53,25,000 Forfeiture of Performance Security	36,87,200	
				10,23,948	10,23,948 Recovery from salary of Emplement	38,42,500	
110					Grap Pee	,	
35,78,16,582					20.00	55,90,000	
			34,76,55,781				
35,78,16,582	TOWAY (A)						53,18,80,045
	(w) march		34,76,55,781	55.69.02 883			
B: COM	PINCOUNT TIME ONLY			Cooling	TOTAL (A)		63,50,40,674
73.03.619 Rent Pate 9 m	E CONTINUENT EXPENDITURE:						
13 37 974 B	nes or laxes	74,42,486			C: INTEREST		
12 ne page m.	o lelegram	7.79.598 00		3,27,264 HBA	HBA	2000	- Commenter of the Comment of the Co
14,20,030 Telephone Expenses	le Expenses	10.49 4:39 00		41,32,99,070	41,32,99,070 Interest on FDR (Arinexure, 11	4108012	
		00.000000000000000000000000000000000000		1,90,33,770	1,90,33,770 Interest on Savings A/c with heat-	20,13,26,238	
				2,24,58,328	2,24,58,328 Interest received from LiciPension, Gratuity, leave	1,96,72,003	
				27.95.48 onn	27.95.48 Onn Interest 1	1,73,27,457	
					Interest received from Canadaman	71,13,380	
98.70.423				,,,	advance	0 36 164	
			92,71,722	73 46 66 030	Recovery adgainst medical advance	21.158	
20 mg 254 356				701 (00)			24.59.04.416
39,75,87,005 BALANCE CARRIED FORWARD	E CARRIED FORWARD		35,69.27.503	1 20 27 11			
				010,00,01,000	THE PROPERTY BALANCE CARRIED FORWARD		200 75 00 98
		The state of the s					00,07,73,000

Str. 547.046 ILLANOE BROOTHER PORWARD AMOUNTINE				age 2	-			
1.182 2.5.2.14 2.5.4.5.0 2.0.74.6			AMOUNT(Rs.)		PREVIOUS YEAD	amount		
1.182 37.93.174 43.53.4724 43.53.16.648 2.77.264	36,76,87,005	BALANCE BROUGHT FORWARD		503	1,29,15,69,315	BALANCE REQUIETT ECONTABL	AMOUNTIRS)	TOTAL(Rs)
11.182 31.182 31,70,370 Dr. MISCELLANBOUS RECEIPTS 155234,728 44,31,471 44,22,44,151 1,30,97,29,685 194,00,370 11.23 81.9	1.43.172	Haurance of 110 Dund		1.11.		COUNTY FORWARD		88,09,45,090
13.95.174 13.95.174 13.95.478 13.95.478 13.95.478 13.95.478 13.95.478 13.95.478 13.95.478 13.95.458 13.9	47 84 870	Wotar & Discharge Of	1,182		91,70,370	D: MISCELLANEOTIS PECETPRE		
443.451 453.451 458.877 458.877 458.877 458.877 458.877 458.876 458.476 459.476 459.	2000000	water of precludity configes	37,93,174			CT TYPOTATION TO	5,52,34,284	
277,284 8,92,23 45,88,977 1,98,486 1,98,486 1,9,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,2,486 1,3,486 1,3,486 1,3,486 1,3,486 1,3,486 1,3,486 1,3,486	18,7,786	Medical Reimbursement	44,31,401				100	
199,233 19,24,856 19,24,856 19,24,335 11,5,24,335 11,5,34,35 11,5,34,35 11,5,34,35 11,5,34,4,5 11,5,34,4,5 11,5,4,4,6,5 12,7,4,6,9 12,7,4,6,9 13,7,1,99	1,70,505	Repairs of Office Equipment (Hq)	2.77.254		10.000		77. (1000)	
45,88,877 19,24,888 19,24,888 19,24,348 19,24,348 19,24,348 19,24,348 21,32,44,02 22,292 19,71,993 19,71,1993 44,22,44,151 1,30,07,3968 BALANCE CARRIED FORWARD	1,26,139	Property Tax	617 00					
#1,200,607 #1,20	11,56,483	Seminar & Workshop	75, 50, 50, 50, 50, 50, 50, 50, 50, 50, 5		The state of the s			
18.12.488 18.12.488 18.12.488 18.12.24.49 19.12.24.609	58.09.203	Office Percendinites	43,06,877					
1983,436 10.222 20.74,741 21.13,547 21.1	32 03 901	Disting 6 of all	81,24,868				1,111	
\$8,9,435	11 07 044	right of Stationary	19,83,436					
6,24,744 15,242 34,375 16,24,553 11,23,4159 11,23,4159 21,15,41,412 21,15,41,412 21,15,41,412 22,14,001 22,14,001 22,14,001 23,15,000 4,016 4,016 4,016 4,016 7,00,000 8,53,16,648 91,70,370	11,41,314	Professional Charges	58,94,335			The second secon	The second secon	
15,292 80,34,207 80,34,504 11,23,614,50 21,15,414,20 21,15,414,20 21,40,010 22,140,001 22,140,001 22,140,001 22,140,001 23,31,6,648 91,70,370	6,17,206	Hospitality & Entertainment	6,74,741		The state of the s		4 1 00 000 00	
8.34,207 8.34,207 8.34,528 9.3459 2.15,444,12 2.15,444,12 2.15,444,12 2.2,292 3.2,000 3.5,54,669 3.5,54,669 3.5,54,609 3.5,54,	17,682	Newspaper & Magazine	15, 767					
80,34,58 93,459 11,23,819 21,15,414,12 56,16,710 3-5,80 1,49,517 20,74,699 20,74,699 22,292 3,39,209 4,016 1,00,000 4,016	62,981	Bank Charges	FOR AC					
93/459 93/459 11,23,819 11,23,819 11,23,819 11,29,810 11,29,510 20,74,669 21,740,449 22,292 22,292 21,14,001 21,14,001 21,14,001 33,2,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	61,76,717	Advertisement & Publicity	107,45					
11,23,459 21,45,414,72 56,16,710 1,49,980 27,40,449 27,40,449 27,40,001 22,292 22,292 3,39,209 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD		Ols Exhering	80,94,555	the state for			Year	
21,123,819 21,15,44,72 34,544,72 1,49,547 1,49,547 22,292 22,292 22,292 3,39,209 4,016 4,016 4,020 8,53,16,648 91,70,370	5 65 740	TA DESTRUCTION	93,459					
21,15,414,72 55,56,70 56,56,70 1,49,567 27,40,449 20,74,669 21,50,00 22,292 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	01 08 961	An Experienture	11,23,819					
55,16,710 1,29,51,534 1,29,51,534 20,74,669 20,74,669 22,292 22,292 22,292 3,39,209 4,016 4,016 4,016 1,00,000 8,53,16,648 91,70,370	102,00,120	Computer Expenses	21,15,414,72					
1,49,567 1,29,51,524 27,40,40 20,74,669 22,292 22,14,001 22,14,001 22,14,001 3,39,209 4,016 1,00,000 8,53,16,648 91,70,370	33,19,365	Labdratory Expenses	56.16.710					
1,29,31,30 20,74,609 1,20,700 1,00,000 1,0	1,93,984	Lab. Materials	CR2 NE					
1,28,51,524 27,40,449 20,74,669 20,74,669 22,292 22,292 3,39,209 4,016 4,016 1,00,000 8,53,16,648 91,70,370	1,51,553	Insurance Of Vchicle & Building	1.49 967					
27,40,449 20,74,669 20,74,669 22,292 22,292 21,001 21,001 3,39,209 4,016 4,016 1,00,000 8,53,16,648 91,70,370	1,23,91,473	Taxi Expenses	1 20 51 520		The state of the s			
ary Edipt. 32,000 20,74,669 22,292 2,14,001 3,39,209 4,016 4,016 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	,	Lease Line Expenses	27.40.449					
17 Eqpt. 20,74,669 12,292 13,39,209 1,00,000 1,00,000 1,00,000 1,40,00	12,50,000	Straight Road Map Expenses			111			· · · · · · · · · · · · · · · · · · ·
179 Edipt. 22,292 22,292 3,39,209 3,39,209 3,39,209 4,016 4,016 1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	25,28,198	Env. Awareness expense	0.022 87 00					-
22,292 2,14,001 3,39,209 Aachines 1,97,11,993 A 4,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	2.30.093	Moching	20,74,009					
22,292 2,14,001 3,39,209 4,016 1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD		repair of maintenance of Machinery Eqpt.	32,000					
2,14,001 3,39,209 4,016 1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	43,283	Repair & Maintance of Furniture	CDC CC					
73,59,209 73,59,209 74,011,993 74,000 74,000 74,000 74,22,44,151 7,30,07,39,685 BALANCE CARRIED FORWARD	1	Repairs & Maintenance (Lab)	2000	-				
4,016 1,00,000 8,53,16,648 91,70,370	1,95,836	Repairs & Maintenance (Building)	100 01 0					
dactines 1,973,11,993 4,016 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	1,67,316	Repairs & Maintenance (Others)	100,41,2 000,000					
4,016 1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	3,23,50,587	Operation & Maintenance of CAAQMS Machines	1,97,11,993					
4,016 1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	5 850	TO OIS Belling 1100						
4,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	000'0	Married 81182						
1,00,000 8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD		Wai Hage Advance write oil	4,016					
8,53,16,648 91,70,370 44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD		DA-VI atta	1,00,000					The state of the s
44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	8,40,55,560			8,53,16,648	91,70,370			
44,22,44,151 1,30,07,39,685 BALANCE CARRIED FORWARD	-							5,52,34,284
1,30,01,39,685 BALANCE CARRIED FORWARD	45,17,42,565			44 00 44 151	10000			A CONTRACTOR OF THE PERSON OF
CHAMAN TOTAL				101,44,22,4	1,30,07,39,685	BALANCE CARRIED FORWARD		1

45,17,42,565 BALANCE BROUGHT FORWARD 10,17,42,565 BALANCE BROUGHT FORWARD 10,14,2,65973 P.O.L. 12,43,062 Repairs	in restriction of					
JOHT FORWARD TOTAL (B) INNING & MAINTEN	Party I Think I al	The second secon	The second second second second second	Cont.	The second second second	100
	MINOONI (KB)	TOTAL(Rs)	PREVIOUS YEAR	INCOME	AMOUNT(Rs.)	TOTAL(Rs)
TOTAL (B) ICLE RUNNING & MAINTEN		44,22,44,151	1,30,07,39,685	1,30,07,39,685 BALANCE BROUGHT FORWARD	i	93,61,79,374
TOTAL (B) ICLE RUNNING & MAINTEN						
ICLE RUNNING & MAINTER						
45,45,973 P.O.L., 12,43,062 Repairs	IANCE					
12,43,062 Repairs	43,59,597					
	12,64,345					
The second of th						
57,89,035 TOTAL (C)		56,23,942		Company of the second of the s		
D: INCOME TAX	7.00			The state of the s		
11,43,30,600 Income Tax Paid FY 2012-13	4.					
50,49,732 Income Tax Paid FY 2015-16	1					
1,00,63,010 Income Tax Paid FY 2016-17	ı					
7,17,976 Income Tax Paid FY 2017-18	t					
25,54,365 Income Tax Paid FY 2018-19	ı					-
13,27,25,683 TOTAL [D]						
	4					
E: OTHER ADMN, EXPENSES	1					
57,03,071 Interest on GPF Accellats	53,40,906					
22,11,781 Interest on CPF Accounts	24,66,350					
51,59,775 Legal Expenses	35,15,140					
1,30,74,627 TOTAL (E)		1,13,22,396				
	1					
CIATION (as per Annex	ure 'D'					
1,96,14,085 attached)	3,20,56,905	3,20,56,905				
62,29,45,995 rotal		49,12,47,394				
67,77,93,690 To Excess Of Income Over Expenditure		44,49,31,980				
transferred to Balance Sheet						
1,30,07,39,685 GRAND TOTAL(Rs.)		93,61,79,374	1,30,07,39,685	GRAND TOTAL(Rs.)		93,61,79,374

For Rajesh Mehra & Associates Charleten Rocanntant

Dated: 22/3/2024 Place: Parchula

	WDV AS ON	31.03.2022	(Rs)	15,18,23,271	47,42,042.00	1,44,02,664	3,44,106	2,38,569		16,08,46,268	87,73,952	57,73,850	79,845	37,00,121	12,445	64,64,630	35,72,01,761
	DEPRECIATION FOR	The same	(Rs)		-1	16,00,296	60,725	26,424	9.	2,43,62,700	15,29,542	6,10,704	6 25,719	6,52,962	2,196	31,85,631	3,20,56,905
	RATE OF	DELKECIALION		%0	%0	10%	15%	10%	15%	15%	15%	%01	40%	15%	15%	40%	
	TOTAL AS ON	31.03,2022	(Rs)	15,18,23,271	47,42,042	1,60,02,960	4,04,830	2,64,993.00	9	18,52,08,968	1,03,03,494	63,84,558	1,05,563	0 43,53,083	14,641	96,50,261	38,92,58,666
HARYANA STATE POLLUTION CONTROL BOARD, PANCINGER UTART FARS. ANNEXURE, 10 PINED ASSESTS	SALES DURING THE	YEAR	(Rs)							120	The second secon	3	3	5,80,250		20	5,80,250
ANNEXU	10 N S 01.10.2021 to	31.03.2022	(Rs)	34977471	1,72,900			1500.00		4,55,81,935	2,13,096.00	555033	82,533	l.		33,72,365	8,49,56,833
	A D D I T I O N S		(Rs)	6544510			17350	65153		2,58,184			3		9700	1,10,781	70,05,678
		31.03.2021	(8)	11,03,01,290	45,69,142	1,60,02,960	3,87,480	1,98,340	9	13,93,68,849	1,00,90,398	58,29,521	23,030	49,33,333	4,941	61,67,115	29,78,76,405
	PABTICILI ARS		The second secon	Land	Building under Construction	Building	Air Conditioners/Coolers	Fans	Paper Copyitig Machine	Machinery/Equipments	Laboratory Equipments	Furniture & Fixture	Library Books	Car	Cycle	Computers	Total (Rs.)
11	1	+	+	1					1		00	6	10	1-	12	13	1

For Haryana State Pollution Control Board

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For Rajesh Mehra & Associates

Dated: 22 16/2024
Place: Panichalg

	ANNEXURE 'A' EXPENSES PAY	CURRENT YEAR
	PARTICULARS	1,70,03,362
1.05.73.430	Salary Payable	94,400
3.27.800	Audit Fee Payable	7,81,250
7.81,250	HARSAC Payable	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2,035	House Rent Payable	1,78,79,012
1,16,84,515	TOTAL(Rs.)	1,76,77,012

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	NNEXURE 'B' OTHER CURRENT LIABILIT	CURRENT YEAR
	PARTICULARS	2,782
-3,405	GIS Payable	
7,240	HBA Payable	
5,400	Car Advance Payable	4,03,729
4,03,729	Leave Encashment Payable	1,82,90,846
1.16.82.986	CPF Payable	3,69,872
-5 98 410	TDS Pavable	3,12,387
6.23.336	New Pension Scheme Payable	7,11,463
7.11.463	Gratuity Payable	7,11,463
5 000	GPF Advance Payable	
-7.240	Interest on HBA Payable	3,42,781
71.051	GST Payable	3,42,761
7 656	Interest on Scooter Advance Payable	
4 957	Anil Kumar (Tally)	770 000 00
	Harvana Toursim Corporation	2,70,000.00
915	Environment S.A India Pvt Ltd	21,23,543
	Hartron	70 433 00
3,32,149	Hind Smachar Ltd	28,433.00
- 20 45 610	TOTALIRS.)	2,28,55,836

	A STAT	EXURE 'C' AMOUNT DUE TO STAFF & O	THERS
		PARTICULARS	CURRENT YEAR
PREVIOUS YEAR			
	5,163	Sh. Sushil Kumar	
	75	Sh. Rajinder Sharma	
	5.238	TOTAL(Rs.)	

	ANNEXURE 'E' BANK BALANCES	
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
77 11 832	PNB (A/c 20328057)	16,619
2.19.914	PNB (A/c 20327915)	50,327.00 10,002
10.002	UBI (A/c 18039)	0
7,14,248	Andhra Bank (A/c 3843) PNB (A/c 41180)	45,000
6 22 00 702	IDNB Sec-6 PKL (A/c No. 7912)	12,02,20,369 5,91,48,537.00
2.46 10 105	IICICI Bank (A/c No.E - Gateway)(A/C 0033)	37,28,83,989.00
18,93,46,998	Indusind Bank (A/c 43757)	2,010
1,950	Axis Bank (A/c 0932) HDFC Bank, Sector 27(A/c 92814)	1,26,696
2 63 01.942	PNB (A/c 012891)	20,00,00,000
00.00.00.000	IPNB (A/c 00000010)	61,26,521.30
1,74,67,997	PNB Flexi (A/c 4916001200000012) State Bank of India - (A/c 38832584374)	33,393
2,31,169 52,46,63,201	TOTAL(Rs.)	75,86,63,463

PREVIOUS YEAR	NEXURE T ADVANCE AGAINST PURCHASES PARTICULARS	CURRENT YEAR
PREVIOUS YEAR	PARTICULARS	CURRENT TEAR
96,99,000	Haryana Forest Development Corporation	96,99,00
1,38,603	Controller Printing & Stationery deptt.	1,03,77
40,00,677	Hartron Chandigarh	20,22,56
6,872	Sigma Aldrich Chemical	•
6	Mahindra & Mahindra	
40,500	CPR Environmental Education Central Chennai	
36,98,755	NIC (National Informatics Centre)	45,62,38
73,034	Reliance Broadcast Network Limited	73,03
5,00,000	Haryana Tourism	5,00,00
	Durga Nursery	-
	Executive Engineer	5,00,00,00
	Suraj Kund	
	National Environmental Research Centre(NEERI)	
	Indian Insitute of Technology	
83,35,718	HARSAC	89,62,76
17,32,280		17,32,28
	Environment S.A.	•
22,540	Munish Tyres	
19,116	Telenet Service	
25,00,000	Haryana Institute of Public Admn. (HIPA)	
20,000	Plindi Tyre	-
7,040	Gift Auto Battery plates	•
32,81,345	Ecotech Instrument Pvt. Ltd	32,81,34
-	M.D Haryana Police Housing Corporation	21,20,00
	Punjab Biotechnology Incubator	13,90
	Vatica Nursery & Plantation	8,10
	JP ATRAY Memorial Cricket Society	50,00
12,35,31,171	TOTAL(Rs.)	8,31,29,14

	ANNEXURE 'G' STAFF ADVANCES	later programmer
PREVIOUS YEAR		CURRENT YEAR
	Computer Advance	2,80
	Scooter/Motor Cycle Advance	5,46
	Marriage Advance	8,56,73
	CPF Advance	23,499
	Car Advance	86,845
	House Building Advance	2,17,774
	GPF Advance	95,34,445
	Advance for POL to Director Env.	4,896
	Advance for T.A.	9,300
	Rajesh Kumar Asstt(Medical)	
	Vinay Gill (AEE)	•
	Advance Baljinder Singh, Driver	5,315
	Diwali advance	74,500
	Sh. Vinay Jhingan, ADA	201
	Sh. Ranbir, Peon	500
16,000	Sh. Vinod Kumar Driver	6,000
2,511	Sh. Mastinder Singh	2,511
5,000	Sh. Manish Kumar	5,000
44,079	Sh. Kashmir Singh	11,130
40,589	Sh. Avtar Singh Driver	18,890
83	Sh. Bijender Kumar	83
	Arjun Acctt (Advance)	-
	Sh. Sarwan Kumar Programmer	-
	Vijay Chaudhary	45,371
	Sunil Kumar Ckerk/CT	-26,084
	Sh. Sanjay Kumar	-
	Sh. Vikas Peon	600
	Sh.Vinod Kumar D.E.O	
	Sh.Pardeep Kumar Driver	
-50	Sh.Pardeep Kumar Clerk	
10,000	Sh. Vikas Driver	
	Sh. Bhupender Singh Driver	
	Sh. Manjeet Peon	2,500
	Abhishek Clerk, Outsourced	
	Puran Mal Asstt	2,500
1,16,85,495	Total (Rs.)	1,08,90,777

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•	ANNEXURE 'H' ADVANCES TO RO	Os
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
·	ADVANCE TO Ro's	
10,000	Advance Lab Faridabad	
	Advance Lab Hissar	
	Advance Ro Bahadurgarh	41,33,86
	Advance Ro Ballabgarh	3,30,75
11,262	Advance Ro Dharuhera	11,263
15,16,873	Advance Ro Faridabad	2,60,390
3,79,003	Advance RO Gurugram North	3,79,003
24,48,922	Advance R.o. Gurugram South	4,67,270
4,08,897	Advance RO Hisar Region	3,09,674
18,52,829	Advance RO Panchkula	19,58,114
48,438	Advance Ro Panipat	48,438
60,451	Advance RO Sonepat	3,79,051
1,66,352	Advance Ro Yamuna Nagar	1,34,206
- i	Advance Ro Bhiwani	0
	Advance Ro Palwal	2,50,000
1,15,13,122	TOTAL(Rs.)	86,62,020

	ANNEXURE 'I' IMPREST TO LAB	
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	Imprest Lab Faridabad	2,00,00
	Imprest Lab Gurugram	1,99,68
	Imprest Lab Hisar	2,00,00
	Imprest Lab- Panchkula	2,00,00
	Imprest RO Bahadurgarh	4,35,48
3,00,000	Imprest RO Ballabgarh	3,00,000
	Imprest R.O Jind at Bhiwani	3,07,500
	Imprest RO Dharuhera	2,53,94
-48,078	Imprest RO Faridabad	2,99,56
	Imprest RO Gurugram North	1,69,169
	Imprest R.O Gurugram South	3,00,033
	Imprest Ro Hissar	1,16,654
	Imprest RO Kaithal	3,00,000
1,30,592	Imprest RO Panchkula	1,30,592
	Imprest R O Panipat	2,99,998
	Imprest RO Sonepat	99,998
	Imprest RO Yamuna Nagar	35,468
	Imprest RO Ambala	3,00,000
	Imprest RO Karnal	3,00,000
	Imprest RO Palwal	3,00,000
	Imprest RO Kurukshetra	3,00,000
42,80,952	TOTAL(Rs.)	50,48,090

ANNEXURE 'J' INTEREST INCOME ON FDR				
PREVIOUS YEAR PARTICULARS CURRENT YEAR				
28,21,11,441	Interest received on FDR in Current Year	29,61,72,525		
16,03,51,517	Less: Interest Accrued in Previous Year	-27.51.33.414		
27,51,33,414	Add: Interest Accrued in Current Year	17,35,80,398		
1,64,05,732	Add: TDS	67,06,729		
41,32,99,070	TOTAL(Rs.)	20 13 26 238		

(Senior Accounts Officer)

Dated: 22/8/2024 Place: Panckkulg

(Member Secretary)

Partner M.NO-503



RAJESH MEHRA & ASSOCIATES CHARTERED ACCOUNTANTS

Head Office: K 155 , ARMY FLATS , MDC, SECTOR 4
PANCHKULA -134114

PHONE :- 0172-5073721 , 4043721 MOBILE :- 9914910477 , 9417017867 E-MAIL :- RAJESHMEHRACA@YAHOO.COM



INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of "Haryana State Pollution Control Board" Panchkula (the 'Board') which comprise the Balance Sheet as at 31st March 2022 and Statement of Income and Expenditure for the Year ended 31st March 2022.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Board. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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, 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of the accounting estimates made by 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.

On the basis of such checks of the books of accounts and records as we considered appropriate and the information and explanations given to us during the course of the audit, we enclose our observations as per Annexure-I to our audit report.

Opinion

In our opinion and to the best of our Information and according to the explanations given to us, subject to the observations as per Annexure-I, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:



- a) In the case of the Balance Sheet, of the state of affairs of the Board as at 31st March
- b) In the case of the Statement of Income and Expenditure, of the Excess of Income over Expenditure for the Year ended 31st March 2022.

We further report that:

- a) We have 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 Board so far as appears from our examination of those books.
- c) The Balance Sheet and Statement of Income and Expenditure, dealt with by this report are in agreement with the books of account.

Place: Panchkula

Dated: August 22, 2024

For Rajesh Mehra & Associates Chartered Accountants

Partner M.No.503357

UDIN: 24503357BKBGWX1630

ANNEXURE-I TO AUDITOR'S REPORT

Referred to in our report of even date on the accounts of "Haryana State Pollution Control Board" Panchkula for the year ended 31st March 2022

 Water (Prevention and Control of Pollution) Act,1974 and the Air (Prevention and Control of Pollution) Act,1981 regarding Annual Report

As per clause 35 sub-clause 2 of "The Air (Prevention and Control of Pollution) Act, 1981

Every State Board shall, during each financial year, prepare in such form as may be prescribed, an annual report giving full account of its activities under this Act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that government shall cause every such report to be laid before the State Legislature within a period of nine months from the last date of the previous financial year.

As per clause 39 sub-clause 2 of 'Water (Prevention and control of Pollution) Act, 1974'

Every State Board shall, during each financial year, prepare in such form as may be prescribed, an annual report giving full account of its activities under this Act during the previous financial year, copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the last date of previous financial year.

As informed, the Board has not complied with the above-mentioned time schedule for furnishing the Annual Returns of its Accounts due to delay in getting the accounts finalized and audited.

2. Land- Rs. 15 18 23 271/-

- (a) The Board has made payments totalling 151823271/- up to 31st March 2022 for purchase of land (Plots) at Panipat (2 No), Sonepat (1 No), Panchkula (1 No), Manesar, Gurugram (2 No) and Bahadurgarh (1 No). Out of these properties purchased, conveyance deed has not been executed for the following properties:
- i). SCO 55, Sector 25, HUDA, Panipat-Rs. 15 87 114/- (deed of conveyance is done on 07/06/2023)
- ii) Plot No. 22, IMT, Manesar (Sawarn Jayanti Building)- Rs. 4 00 25 300/-. Even the allotment of this property is not in the name of the Board.
- iii). Plot (1079 Sq mtr) at Panipat-Rs. 2 26 59 000/- (deed of conveyance is done on 15/12/2023)
- iv). Plot (744 Sq mtr) at Sonepat-Rs. 11 81 472/- (deed of conveyance is done on 12/12/2023)



- v). Plot (6012 Sq mtr) at Panchkula- Rs. 1 92 38 400/- (deed of conveyance is done on 29/04/2022)
- vi). Plot no 29C, Sector 3, IMT, Manesar, Gurugram- Rs. 1 94 24 213/- (deed of conveyance is done on 09/07/2018)
- vii). Site no -IN2 measuring 1942.56 sq mtr in Sector 17 Bahadurgarh Rs 4 23 48 608 (deed of conveyance is done on 16/01/2023)

Balance with Banks

- Bank Reconciliation Statements

Punjab National Bank (A/c 3949002100041180) i)

Balance as per Balance Sheet

Rs. 45000/-(Dr.)

Balance as per Bank

Rs. 0.00

Board is depicting a surplus balance of Rs. 45000/-. However as per Bank, account has been closed and no amount is payable to the Board. Impact of this amount of Rs. 45000/- on the assets/liabilities/income of the Board has not been ascertained.

Hence bank balance under Punjab National Bank (A/c 3949002100041180) is overstated by Rs 45000/- under sub head Balance with banks of current Assets of Assets side in Balance Sheet.

Union Bank of India (A/c 499301010018039) ii)

The account is not reconciled as under:

Balance as per Balance Sheet

Rs. 10002/-(Dr.)

Balance as per Bank

Rs. 1.61/-(Cr.)

Hence bank balance under Union Bank of India (A/c 499301010018039) is overstated by Rs 10000.39/- under sub head Balance with banks of current Assets of Assets side in Balance Sheet.

4. Non adjustment of Advance against Purchases

The Board had released advances to the suppliers during the previous years which have not been adjusted till 31st March 2022 as per detail here under:

Controller Printing and Stationery Department	Amount (Rs.)
- 1 LL LL C LL C LL C LL C LL C LL C LL	103773/-
Haryana Tourism Corporation Limited	2.022565/-
TOMATOR	500000/-
Executive Engineer	1732280/-
Indian Institute of Technology	50000000/-
Haryana Forest Devt Company	600000/-
Celiance Broadcast Network T +1	9699000/-
Bootech Instrument Pvt. Ltd	73034/-
	3281345/-



TIADGAG	
HARSAC	8962760/-
National Informatics Centre	4562387/-

However the abovesaid amount has been adjusted in the year 2022-23 & 2023-24

5. Staff Advances

During audit we have observed that employee wise details of Advances made to staff as Computer Advance, Scooter / Motorcycle Advance, marriage Advance, CPF Advance, Car Advance, House building Advance and other advances to staff are not being maintained by the board, hence we are unable to reconcile the statement of individual staff whose total amounting to Rs 13 56 332 shown under sub head Staff Advances under head Loans and Advances (Assets).

6. GPF Advance

During audit we have observed that employee wise details of GPF advance provided to staff are not being maintained by the board, hence we are unable to reconcile the balance Rs 95 34 445 as per the balance sheet shown under sub head Staff Advances under head Loans and Advances (Assets)

7. Non Adjustment of Advances to Regional Offices:

Amounts advanced to Regional Offices of the Board during previous years have not been adjusted up to 31.03.2022 as per detail here under:

Devit	
Particulars	Amount(Rs.)
Advance Ro Bahadurgarh	4,133,861
Advance Ro Ballabgarh	
Advance Ro Dharuhera	330,751
Advance Ro Faridabad	11,262
Advance RO Gurugram North	260,390
Advance R.o. Gurugram South	379,003
Advance RO Hisar Region	467,270
Advance RO Panchkula	309,674
	1,958,114
Advance Ro Panipat	48,438
Advance RO Sonepat	379,051
Advance Ro Yamuna Nagar	134,206
Advance Ro Palwal	
	250,000

However the adjustment's for the same has been done in the Fy 2022-23 & FY 2023-24.

8. Short Claim of Tax Deducted at Source in Income Tax Returns

As per details provided, income tax assessments of the Board have been completed from FY 2005-06 to FY 2012-13 and from FY 2014-15 to FY 2018-19. However, the

12 & A

following amounts of Tax Deducted at Source still remain unadjusted in the Balance Sheet:

Financial Year	Amount(Rs.)
2010-11	224470/- (Not claimed)
2011-12	562329/- (Short claimed)
2012-13	50302/- (Short claimed)
2015-16	913764/- (Short claimed)
2017-18	372540/- (Short claimed)

Due to short claim of above amounts, the Board has suffered a loss of Rs. 2123405/-.

It has also been observed that TDS amount has not been correctly entered in the books of account in previous years as differences have been noticed in amounts as per Form 26 AS and entries in books of accounts as per detail here under:

Financial Year TDS in Form 26 AS TDS in Books of Account

2010-11	233340/-	224470/-
2011-12	673381/-	616014/-
2016-17	14100201/-	9872848/-

As a result of above, an amount of Rs. 4293590/- has been less entered in the books of account and thus, the Board has suffered a loss of Rs. 4293590/-.

These cases are time barred and hence it is advised to board to write-off the same.

9. Interest Income not booked:

During the audit that below mentioned interest not booked by the board during the year

S.NO	PARTICULARS	AMOUNT	REMARKS
1.	ICICI Bank FDR A/c no 001310046824	79643/-	



200			7:
			resulting in
-			understated value
			of Capital A/c
2.	Canara Bank FDR A/c no		Interest Income
	a. 2406401006891	28445/-	
	ъ. 2406401006892	805/-	
			2021-22 as per the
			bank certificate
			available and as
			per 26AS, however it is seen that board
			has wrongly booked interest
			income in the year 2020-21, hence last
			year the interest
			income on FDR
			was overstated and
			therefore no such
			adjustment was
			made during the
			year 2021-22.
~	Punjab National Bank	362009/-	We have observed
3.	Fullyab National Dank	3020051	that the Interest
			income as per
			Income tax portal
			is Rs 33,13,466
			(11,17,121 on
			Saving &
			21,96,345 on
			FDR), however as
	grade or a figure	7 25	per the books of
			board the interest
			income is Rs 29 51
			457 in Interest
			income on Saving
			account.
		345	Hence interest
			income on FDR
	/		and Interest income
			on Saving is
			understated by Rs
			3,62,009/-
			Therefore board
			has understated
			Interest income of
			FDR (income &
			Expenditure A/c) &
			understated Excess
			of income over
			expenditure
			(income &
			Expenditure A/c)
			resulting in
			understated value

10. Difference in TDS Certificates and Form 26AS

During audit we have observed that certificate provided by the Bank in relation to the FDR's of the Board which are mentioned below are not giving correct data as they are not reconciling with the form 26AS due to which reconciliation is pending.

Name of Bank	TDS as per 26AS	TDS as per Bank Certificate
Punjab National Bank	220024/-	194733/-
Punjab & Sind Bank	0.00	Certificate not available

Tax deduction at Source of Punjab National Bank is not reconciled. The amount as per 26 AS is Rs. 220024/- and as per Bank certificate is Rs. 194733/-. In absence of confirmation of TDS from Banks, it is difficult to verify that all the TDS deducted from Interest on FDRs have been duly accounted for in the Board's accounts and same has been duly reflected in Form 26 AS. In case, certain TDS was deducted from the interest on FDRs but was unconfirmed by Banks and was inadvertently not reflected in 26 AS, it may lead to loss to the Board due to omission of this claim in Income Tax Return.

Therefore, the Board is advised to take necessary steps to claim the Actual Tax deducted during the year and also follow up with the Banks that whatsoever TDS has been deducted by them gets reflected in 26 AS. It may be ensured that PAN of the Board is updated in the records of each and every Bank.

11. Non or Incorrect Booking of TDS:

During the audit we have observed that board hasn't booked TDS in the books during the year and also booked the TDS which was related to the previous year whose details are mentioned below:-

	e mentioned below:-		AMOUNT	REMARKS
SR.NO	PARTICULARS ICICI BANK FDR A/c 1 001310046824	10	7,965/-	TDS is not booked in the books during the year and hence TDS on FDR 2021-22 under head Loans & Advances of Assets side of Balance sheet is understated.
2	PUNJAB NATIONAL BANK		1,03,335/-	Wrong TDS is



06/18

		60,12,068/-	booked in the books as Rs 1,16,689 against the Rs 2,20,024 as per the available 26AS hence TDS on FDR 2021-22 under head Loans & Advances of Assets side of Balance sheet are understated This amount of
3.	HARCO BANK		TDS relates to the Previous year which has been wrongly booked in the current year, further it is observed that board has claimed this TDS in the books last year 2020-21 which is leading to the double entry of TDS. Hence board has understated Fixed deposit with banks under sub head of Balances with Bank under current Assets of Balance Sheet and Overstated TDS on FDR 2021-22 under head Loans & Advances of Assets side of Balance sheet.
4.	State Bank of India	5,77,972/-	This amount of TDS relates to the Previous year which has been wrongly booked in the current year, further it is observed that board has claimed this TDS in the books last year which is leading to the double entry of TDS and



overstatement of Interest income on FDR of last year.

Hence board has Overstated TDS on FDR 2021-22 under head Loans & Advances of Assets side of

Balance sheet.

During Audit it has been observed that last year 2020-21 a single entry has been done by reversing all the TDS of FY 2020-21 amounting to Rs 2,98,38,387.31 and making entry of TDS as per 26AS which is Rs 1,64,05,732 which has made a difference of Rs 1,34,32,655.31.

Further it was also observed that the Accrued Interest calculation made during the last year 2020-21 was baseless due to which interest income on FDR was overstated by around Rs 10 crore and accordingly due to this error current year 2021-22 interest income on FDR was understated.

12. Payables standing unreconciled in the books:

During the audit we have observed that many heads under Current Liability which are unreconciled and also tax liability as on 31/03/22 stands unpaid which are mentioned below:-

- a. Salary Payable: We have observed that Salary payable stands at Rs 1,70,03,362 as on 31.03.2022 which is more than the per month salary of the board which clearly shows that it is unreconciled. Further if this amount is correct that this amount is overstated and also expenditure is overstated.
- b. CPF Payable: We have observed that CPF payable is standing payable at Rs 1 82 90 846 in annexure of current liabilities & CPF liability under Current Liability in the Balance sheet at Rs 2 34 49 553 which clearly states that this head is unreconciled and also no data in relation to each individual staff.
- c. GPF Liability: We have observed that Staff wise details of GPF Liability are not being maintained hence we are not able to reconcile the statement of each individual staff which stands at Rs 8 22 75 362 in balance sheet.
- d. Security Deposits: We have observed that Security Deposits (refundable) needs to be more transparent and party wise due to which reconciliation is pending. Further it is observed that report generated by the MIS in reference to the Security deposits is in summarized way and not unit-wise. Neither any vendor id is there nor and reference no. is provided to the Unit's. The MIS is not providing any unit-wise report which may help in the reconciliation and also how much amount is pending to a particular vendor.



13. Non recovery of Environment Compensation:

The Board has not recovered an amount of Rs. 47 63 15 924.55/- as on 31st March 2022 towards Environment Compensation from Industrial units which are mentioned below:-

PARTICULARS	AMOUNT
Naraingarh Sugar Mills Ltd (Env Comp)	2,370,000.00
M/s Nanak Forge,(Env Comp)	734,375.00
Balaji Bricks(Env Comp)	793,750.00
M/s Durga Brick Co.,(Env Comp)	1,043,750.00
M/s Laxmi Bricks Co.,(Env Comp)	793,750.00
M/s Laxmi Vishnu Stone Cr. Co.,(Env Comp)	4,268,750.00
M/s Vaishno Int Bhatta (Env Comp)	793,750.00
Shri Vinayak Stone (Env Comp)	3,150,000.00
ALM Infotech Pvt. Ltd(Env Comp)	500,000.00
Amity University Manesar(Env Comp)	5,670,000.00
Brog Warner Emission System (Env Comp)	7,410,000.00
Castex Technolgy Ltd. (Env Comp)	4,230,000.00
Continental Autom Brake System P Ltd(Env Com)	8,640,000.00
Executive Engineer, Pub Health Eng(Env Comp)	8,080,000.00
Frontier Vehicle Pvt. Ltd.(Env Comp)	568,750.00
Group Housing Colony, Jubilient Malls (Env Comp)	22,350,000.00
Group Housing Project by Mapsko (ENV Comp)	7,530,000.00
Mahle Anand Filter System Ind P Ltd(ENV COMP)	3,720,000.00
SBS International Pvt Ltd(Env Fine)	2,703,125.00
M/s PREM INDUSTRIES(ENV COMP)	1,543,750.00
THE KARNAL CO-OP SUGAR MILLS LTD(Env Comp)	510,000.00
Daddyz Food (Env Comp)	1,881,250.00
M/s 06 MLD PHED STP., (Env Comp)	16,249,800.00
Nishant Paper Ltd (Env Fee)	106,250.00
Stylam Industries (Env Fine Pkl)	1,171,875.00
Wood Coal Kiln (Env Fine Pkl)	161,250.00
Env- Sainik Industries	785,000.00
Env- Triveni Industries	785,000.00
Jai Udyog (Env Comp)	1,200,000.00
M/s Panipat Naphtha Cracker Project (Env Comp)	7,410,000.00
Panipat Refinery & Petro Chemical Complex (Env Comp	6,256,000.00
Unnamed Bleach House- EC- Fee D	212,500.00
Vij Engineering & Consultant P Ltd. (ENV Comp)	1,970,000.00
Unnamed Ro Plant (Env Comp)	1,678,125.00
BENLON INDIA LTD(ENV COM)	1,412,500.00
CMD Built Tech Pvt Ltd(Env Comp)	637,500.00
M/s HSIIDC (ENV Comp)	3,090,000.00
M/s Shree Mansa Associate, (ENV Comp)	1,331,250.00
M/s The Sonipat Co-Op Sugar Mills (Env Comp)	6,540,000.00



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	<i>v</i> /
Parker Estate (Env Comp)	2,737,500.00
RK Dyeing (Env Comp)	2,040,000.00
Senior Manager, HSIIDC, Barhi(Env Comp)	1,500,000.00
Senior Manager, HSIIDC, RAI(Env Comp)	2,160,000.00
Shree Salasar BalaJi Industries(Env Comp)	2,560,000.00
TDI Infastructure King Burry (Env Comp)	4,650,000.00
TDI Infrasture Ltd(Env Comp)	2,737,500.00
Zurudh Pharam LLP(Env Comp)	843,750.00
Jamna Gram Udyog Mandal(ENV COMP)	3,193,750.00
Dadri Stone Crusher(Env Comp)	1,000,000.00
Durga Stone Cr Mills(Env Comp)	812,500.00
Himalya Stone Crusher(Env Comp)	843,750.00
Jai Santoshi Maa Stone Crusher(Env Comp)	500,000.00
Mahadev Stone Crushing (Env Comp)	421,875.00
M/s Bala ji Rubber Industries(Env Comp)	2,525,000.00
M/s Chaudhary Industries (Env Comp	650,000.00
M/s Classic Mobile Stone Cr(Env Comp)	795,312.00
New Baba Sita Nath Cr.(ENV Comp)	9,301,562.50
Pokhar Stone Crusher(Env Comp)	421,875.00
Pooja Stone Crusher(ENV COMP)	785,875.00
Rao Stone Cr., (Env Comp)	5,431,250.00
R.B.S Stone Cr.,(Env Comp)	4,078,125.00
SURAJ STONE CRUSHING CO.,(Env COMP)	487,500.00
Thandesari Stone Cr. (Env Comp)	500,000.00
Trishul Stone Crushing Mills(Env Comp)	1,662,500.00
Amod Packers Ltd (Env Comp)	1,015,625.00
M/s Shiv Process(Env Comp)	2,650,000.00
Sunrise Industustries(Env Comp)	2,660,000.00
AaR CEE AUTO(ENV COMP)	1,015,625.00
Ambey Engeenierning (Env Comp)	6,117,187.50
Ashirvad Textiles(ENV COMP)	2,012,500.00
Asian Components P Ltd(ENV COMP)	1,296,875.00
Asian Fidelis Hospital (ENV Comp)	5,000,000.00
Colour Vatika(Env Comp)	1,112,500.00
Dev Metal Udyog (Env Comp)	1,015,625.00
Ecogreen Energy P Ltd(Env Comp)	2,500,000.00
Env-Unnamed Unit of Sh. Hemraj	1,262,500.00
Green Valley RPS Asso(Env Comp)	15,800,000.00
HIL Ltd (ENV COMP)	3,337,500.00
Jagdamba Metal & ALlied Industries (Env Comp)	435,938.00
Joneja Bright Steels P Ltd(Env Comp)	2,975,000.00
JW PACKERS (ENV COMP)	1,015,625.00
Kanin (India) Ltd(Env Comp)	3,337,500.00
Knorr Bremse India (P) Ltd (Env Comp)	6,276,000.00
Lindstorm Services Ind (P) Ltd (Env Comp)	722,313.00
M/s Amit Udyog-II,(Env Comp)	718,750.00



M/s A.P forging p ltd,(Env Comp)	656,250.0
M/s Blue Stamping & Forging Ltd (ENV Comp)	2,500,000.0
M/s Caser International (Env Comp.)	656,250.0
M/s Competent Forging Ltd(Env Comp)	718,750.0
M/s Dhruv Global Ltd(Env Comp)	1,250,000.0
M/s Goel Forge (ENV COMP)	6,117,187.5
M/s H.R Industries (ENV COMP)	392,187.0
M/s Jaya Associates(Env. Comp)	718,750.0
M/s Kamdenu Forging(Env Comp)	718,750.0
M/s Mark Investment & Casting Pvt Ltd(Env Com)	656,250.0
	718,750.0
M/s New Nitin Casting,(Env Comp)	2,418,750.0
M/s Orient Electric Ltd(Env COmp)	1,625,000.0
M/s Pari Tex India (ENV COMP)	718,750.0
M/s Rani Metal(Env Comp)	15,764,063.0
M/s Shivalik Prints Ltd(Env Comp)	718,750.0
M/s Shiv Casting,(Env Comp)	757,812.5
M/s Shree Vardhman Casting, (Env Comp)	1,250,000.0
M/s Skypack India Pvt. Ltd (Env Comp)	656,250.0
M/s S.S Casting,(Env Comp)	
M/s Studds Accessories Ltd(Env Comp)	9,515,625.0
M/s Tej Enterprises,(Env Comp)	773,437.5
Parsvnath City Mall(Env Comp)	554,687.5
Rainbow Dyeing Having Electric Connection(ENV Comp)	1,275,000.0
Rangoli Creation(Env Comp)	3,050,000.0
SADHU FORGING LIMITED(E C FEES)	1,250,000.0
Shivalik Prints LTD (#7 Sec-6)(Env Comp)	7,640,625.0
SHWETA VERIBOX (ENV COMP)	1,015,625.0
S.K Dyeing & Finishing Mills (Env Comp)	2,312,500.0
SRS Diecasting Pvt Ltd.(Env Comp)	5,406,430.0
S.S Engineers(Env Comp)	718,750.0
Unnamed Unit Having Electric Connection(Env Comp)	3,750,000.0
Unnamed Unit of Sh. Dinesh Kumar(Env Comp)	2,025,000.0
Unnamed Unit of Sh. Fezal Khan(Env Comp)	3,050,000.0
Unnamed Unit of Sh. Pardeep Kumar(Env Comp)	2,025,000.0
Unnamed Unit of Sh. Ravi Kumar(Env Comp)	1,687,500.0
Unnamed Unit of Sh Sarjit(Env Comp)	2,550,000.0
Unnamed Unit Sh. Subodh Kumar(Env Comp)	1,262,500.0
Unnamed Unit Sh. Tejpal(Env Comp)	1,262,500.0
Voith Turbo Pvt Ltd(Env Comp)	1,933,594.0
Westend Enterprises P Ltd(Env Comp)	10,637,500.0
Whirlpool Ltd(Env Comp)	2,606,250.0
	2,650,000.0
Zion Promoters & Developer P Ltd (ENV COMP)	718,750.0
KRISHNA BRICKS CO.,(ENV COMP)	2,012,500.0
M/s M.D Agrotech (Env Comp)	637,500.0
M/s Shri Nathan Bricks Co.,(ENV Comp)	
He-HE Washing(Env Comp)	381,250.0

Asso (Fny Comp)	10,320,000.00
Mega Mall Condominimum Asso (Env Comp)	9,990,000.00
M/s Ansal Institute(Env Comp) M/s ASF Insignia SEZ Pvt. Ltd. (ENV Comp)	2,655,000.00
M/s ASF Insignia SEZ PVI. Ltd. (EIV Comp)	3,900,000.00
M/s Executive Engineer(Env Comp)	5,180,000.00
M/s JPM Automobiles Ltd(ENV Comp)	380,000.00
M/s Planet Hollywood India P. Ltd(ENV COMP)	810,000.00
M/s Shree Ram Metal(ENv Comp)	16,440,000.00
M/s Vatika Towers (Env Comp)	300,000.00
Arya Stone Crusher (Env Fine)	771,850.00
Balaji Stone Crusher, (Env. Fine)	776,562.50
Bhagwati Stone Crusher (Env Fine)	937,500.00
Om Shivam Stone Crushers (Env Fine)	26,040,000.00
Raheja Developers Ltd.(Env Fine)	2,325,000.00
The Paras World School(EC Fine)	587,500.00
Landmark Life Style Cars Pvt. Ltd(ENV Fine)	
Park View (Env Fine)	5,762,500.00
Ramprastha Saare Towership-Env Fine	16,920,000.00
Richa & Co. (Env Fine)	1,150,000.00
Tiger Eye Mahindera (Env Fine)	600,000.00
Triumph Auto Emgg (P) Ltd, (ENV Fine)	893,750.00
Prem Industries (Env Fine)	2,662,500.00
TOTAL	476,315,924.55

14. In Respect of Fee charged for Various Consents

Air Consent Fee, Water Consent Fee, NOC Fee, Public Hearing Fee and Right to Information Fee which have been received are duly accounted for but the amounts which were recoverable under the above heads but have not been recovered needs to be quantified and steps taken to recover the same. Copies of the bills raised/ receipts issued for these Fee should be numbered and sent to the Head Office for full control and reconciliation to determine the unrecovered amount. Bills raised and receipts issued during the year were not available for verification.

15. In Respect of Fee charged for Lab Sample Testing

During the year, the Board has booked Rs. 1,88,17,364/- as Sample collection wise details of fees collected and reports issued by the Board on account of various tests were not available. In absence of any record, we are unable to quantify the amounts which have been claimed but not recovered.

16. Miscellaneous Receipts

Miscellaneous Receipts amounting to Rs. 4 58 78 681/- include all receipts the nature of which could not be identified. It includes amounts received through ICICI Bank (E-Gateway) and also includes securities which are refundable.

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Miscellaneous Receipts have been treated as Income irrespective of whether they are capital or revenue and their effect on the income for the year is not ascertainable. In our opinion, a separate Bank account should be maintained for only refundable securities received so that amount of Current Liability is not treated as Income.

In compliance the board has opened a separate account during the year 2023-24

17. Internal Audit and Internal Control (fy 2020-21)

The Board is not having any system of internal audit of its accounts, neither by Internal Auditor nor by External Auditor. Further based on our enquiries, in respect of some aspects, no proper system of internal control procedure was apparently in place. Bank Reconciliation does not identify cheques issued which have been dishonoured but not reversed. Cheques dishonoured may not be renewed in absence of internal audit procedures. The absence of record, reconciliation and wrong claims of TDS may lead to loss to the Board. Wrong classification of Fixed Assets and Capital and Revenue items like amounts of Rs. 619700/- wrongly accounted for as Repair & Maintenance of Computers instead of purchase of Computers, amount of Rs. 19647/wrongly accounted for Purchase of Fans instead of R & M of Furniture & Fixtures, amounts of Rs. 81475/- wrongly accounted for as Office Expenditure instead of purchase of Furniture & Fixtures, amount of Rs. 9900/- wrongly accounted for as Purchase of Fans instead of R & M of Machinery, amounts of Rs. 903037/- wrongly accounted for as Land instead of Building under Construction, depreciation wrongly charged on Air Conditioners/ Coolers as Rs. 35847/- instead of 67497/-, depreciation wrongly charged on Fans as Rs. 22675/- instead of Rs. 20382/-, depreciation wrongly charged on Machinery/ Equipments as Rs. 4262254/- instead of Rs. 5163255/-, depreciation wrongly charged on Library Books as Rs. 14124/- instead of 14324/-, differences in Advance Income Tax and Tax Deducted at Source accounts between ledger and Balance Sheet, excess payment of imported/indigenous and custom duty amounting to Rs. 1064175/- wrongly debited to penalties account instead of Machinery/Equipments, Advances amounting to Rs. 137723000/- wrongly debited as Building Under Construction, non reconciliation of TDS as per Form 26 AS with books of accounts and filing of Income Tax Returns etc.

18. Inventories of Lab Materials

The Board purchased Lab material amounting to Rs. 34580/- during the year. Stock registers for lab materials were not made available for our verification. Hence, we cannot comment as to whether proper entries of receipt and issues of stock are maintained or not. The periodic physical verification report of the stocks of Lab Materials as on 31st March 2022 was also not made available for our verification. The quantity of the stock lying with the concerned departments as at the close of year cannot be determined

Thus, we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March 2022. As the inventories in hand as at the end of the year are not available, the entire purchases during the year are booked as expenses.



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19. Mixed System of Accounting

The Board is following mixed system of accounting as certain Income and Expenses are recognized on cash basis whereas others are recognised on accrual basis. It is observed that bills/claims for various expenses are submitted/approved/settled/paid and recorded on Payment basis irrespective of the period they pertain to and in many cases after a long gap of years from the date they were incurred.

In our opinion the Board should follow Mercantile/Accrual system of accounting so that expenditure incurred and income accrued in a year is accounted for in the same year this change should be done from current year 2024-25 so that board can follow single system of accounting.

Overall Affect of Observation made on the financials of the Board for the FY 2021-22

Effect on Income & Expenditure Account

a. Interest on Saving A/c with Banks under point "C" of Interest on "Income Side" of Income & Expenditure A/c

Interest income is overstated by Rs 18,34,336

b. Interest on FDR A/c with Banks under point "C" of Interest on "Income Side" of Income & Expenditure A/c

Interest income is understated by Rs 22,75,988

c. To Excess Of Income Over Expenditure transferred to Balance Sheet under "Expense Side" of Income & Expenditure A/c

Amount is understated by Rs 4,41,652/-

Effect on Balance Sheet

a. Fixed deposit with Banks subpoint "d" of Point no "1" in Current Assets on Assets side of the Balance Sheet

Amount is understated by Rs 4,41,652/-

b. TDS on FDR FY 21-22 subpoint "z" of Point no "1" in Loans and Advances of Current Assets on Assets side of the Balance Sheet

TDS amount is understated by Rs 1,11,300/-

TDS amount is overstated by Rs 65,90,040/-

Net TDS amount is overstated by Rs 64,78,740



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 conveyance is done on 12/12/2023)	iv). Plot (744 Sqmtr) at Sonepat- Rs. 1181472/- (deed of	iii). Plot (1079 Sqmtr) at Panipat- Rs. 22659000/- (deed	not in the name of the Board.	Rs. 40025300/. Even the allotment of this proport.	(deed of conveyance is done on 07/06/2023)	i).SCO 55, Sector 25, HUDA, Panipat- Rs. 1587114/-	has not been executed for the following properties:	Manesar, Gurugram (2 No) and Bahadurgarh (1 No)	Panipat (2 No), Sonepat (1No) Panchkilla (1 No)	(a) The Board has made payments totalling 151823271/-	Land- Rs. 15 18 23 271/-	from the last date of the previous financial year.	State Legislature within a period of nine months	shall cause every such report to be laid before the	the previous financial year and that government	Government within four months from the last date of	copies thereof shall be forwarded to the State	activities during the previous financial year and	prepare an annual report giving full account of the	every State Board shall during each financial control of Pollution) Act, 1981	control of Pollution) Act, 1974' and Clause 35 of the	Under clause 39 of the Water (Prevention and		Audit Observations
							HSPCB.	50% share of Plot No.22 IMT, Manesar (Sawarn Jayanti Ruilding) in Boundary			The Statutory Auditor									15h November 2024 positively.			Action Taken Report	A

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No.	Para
	Audit Observations
Action Taken Report	

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Name of SupplierAmount(Rs.)Controller Printing and Stationery Department103773/-Hartron2022565/-Haryana Tourism Corporation Limited500000/-PGIMER1732280/-Executive Engineer5000000/-Indian Institute of Technology600000/-Haryana Forest Devt. Corporation9699000/-Reliance Broadcast Network Ltd73034/-Ecotech Instrument Pvt. Ltd3281345/-	Non adjustment of Advance against Purchases The Board had released advances to the suppliers during the previous years which have not been adjusted till 31st March 2022as per detail here under:	surplus balance of Rs. as been closed and no of this amount of me of the Board has not India(A/c 18039) s not reconciled as undence Sheet Rs. 14	nk Re Natio	v). Plot (6012 Sqmtr) at Panchkula- Rs. 19238400/-(deed of conveyance is done on 29/04/2022). vi). Plot no 29C, Sector 3, IMT, Manesar, Gurugram- Rs. 19424213/-(deed of conveyance is done on 09/07/2018). vii). Site no -IN2 measuring 1942.56 sqmtr in Sector 17 Bahadurgarh – Rs 4 23 48 608 (deed of conveyance is done on 16/01/2023).
	The Statutory Auditor concluded this observation that all these advances have been adjusted now.		The matter has been taken up with the Banks for recovery of these two amounts.	

S 0 Staff Advances building Advance and other advances to staff are not being Advances made to staff as Computer Advance, Scooter / Motorcycle During audit we have observed that employee-wise details of **GPF** Advance shown under sub head Staff Advances under head Loans and statement of individual staff whose total amounting to Rs 13 56 332 maintained by the Board, hence we are unable to reconcile the Advance, marriage Advance, CPF Advance, Car Advance, House 445 as per the balance sheet shown under sub head Staff corporation, hence we are unable to reconcile the balance Rs 95 34 advance provided to staff are not being maintained by the During audit we have observed that employee-wise details of GPF However, the abovesaid amount has been adjusted in the year 2022-23 & 2023-24 **National Informatics** HARSAC Advances (Assets) Centre Advances under head Loans and Advances (Assets) 4562387/-8962760/other heads are also available. necessary details (employee-wise) in respect of maintained employee-wise. For further period, Upto 31.03.2020, the Staff Advances have been

years have no	Amounts adv	7 Non Adjustm	No	Para Audit observation	
years have not been adjusted up to 31.03.2022 as per detail here under:	Amounts advanced to Regional Offices of the Board during previous that all these advances have been adjusted now	Non Adjustment of Advances to Regional Offices:		ition .	
	that all these advances have been adjusted now.	The Statutory Auditor concluded this observation		Action Taken Report	



It has also been observed that TDS amount has not been correctly entered in the books of account in previous years as differences have been noticed in amounts as per Form 26 AS and entries in books of accounts as per detail here under: Financial Year 2010-11 233340/- 274470/	2010-11 224470/-(Not claimed) 2011-12 562329/- (Short claimed) 2012-13 50302/- (Short claimed) 2015-16 913764/- (Short claimed) 2017-18 372540/- (Short claimed) Rs. 2123405/-	ucted at Source in ax assessments of 012-13 and from F mounts of Tax Dec Sheet:	Nagar t's for the same has be	Advance RO Panchkula 1,958,114 Advance Ro Panipat 48,438 Advance RO Sonepat 379,051	Advance RO Gurugram North 379,003 Advance R.o. Gurugram South 467,270 Advance RO Hisar Region 309,674	Advance Ro Bahadurgarh 4,133,861 Advance Ro Ballabgarh 330,751 Advance Ro Dharuhera 11,262 Advance Ro Faridabad 260,390
		As suggested by the Statutory Auditor, the matter will be taken up with the Finance Department for write off, being old cases.				



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	Canara Bank FDR No. a. 2406401006891 b. 2406401006892									A/c no. 001310046824		PARTICULARS	Below mentioned interest not booked by the Board during the year	Interest Income not booked:	books of account and thus, the Board has suffered a loss of Rs. 4293590/. These cases are time barred and hence it is advised to writeoff	As a result of above, an amount of Rs. 4293590/- has been less entered in the	14100201/-
	28445/- 805/-		 					20		79643/-	(Rs.)	STNUOMA	ooked by the		has suffered a ence it is advis	s. 4293590/- ha	
the bank certificate available and as per 26AS, however it is seen that board has	202	in understated value of Capital A/c	income on FDR &	Hence board has understated Interest	is underst s 79643/-	me & Expendit	26AS. Hence Interest Income on FDR in	available and as per	year 2021-22 as per the bank certificate	Interest income was not booked during the		REMARKS	e Board		loss of Rs. 4293590/	is been less entered in the	9872848/-
											•						
										ж.			compliance to the audit observation.	In the next year the same will be included in			

		,					Action Taken Report on audited Balance Sheet 2021-22
				•			udited Balance S
adjustment was made	therefore no such	overstated and	income on FDR was	last year the interest	year 2020-21, hence	interest income in the	Sheet 2021-22

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																								Punjab National Bank								
		٠											*											362009/-								
capital in balance sneet.	Canital in Ralance sheet	understated value of	A/c)resulting in	(income & Expenditure	income over expenditure	understated Excess of	& Expenditure A/c) &	income of FDR (income	understated Interest	Therefore board has	by Rs 3,62,009/- ·	on Saving is understated	FDR and Interest income	Hence interest income on	on Saving account.	51 457 in Interest income	interest income is Rs 29	books of board the		Saving & .21,96,345 on	33,13,466 (11,17,121 on	Income tax portal is Rs.	the Interest income as per	We have observed that			22.	during the year 2021-	adjustment was made	therefore no such	overstated and	I DI
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books during the year and also booked the TDS which was related to the previous year whose details are mentioned below: SR. PARTICULARS AMOUNT REMARKS 1. ICICI BANK FDR Ac no 001310046824 7,965/- TDS is not booked in the books during the year and hence TDS on	Therefore, the Board is advised to take necessary steps to claim the Actual Tax deducted during the year and also follow up with the Banks that whatsoever TDS has been deducted by them gets reflected in 26 AS. It may be ensured that PAN of the Board is updated in the records of each and every Bank Non. or Incorrect Booking of TDS:	Tax deduction at Source of Punjab National Bank is not reconciled. The amount as per 26AS is Rs. 220024/- and as per Bank certificate is Rs. 194733/ In absence of confirmation of TDS from Banks, it is difficult to verify that all the TDS deducted from Interest on FDRs have been duly accounted for in the Board's accounts and same has been duly reflected in Form 26AS. In case, Banks and was inadvertently not reflected in 26AS, it may lead to loss to the Board due to omission of this claim in Income Tax Return.	Punjab National Bank 220024/- 194733/- Punjab & Sind Bank 0.00 Certificate not available	Difference in TDS Certificates and Form 26AS During audit we have observed that certificate provided by the Bank in relation to the FDRs of the Board, which are mentioned below, are not giving correct data as they are not reconciling with the form 26AS due to which reconciliation is pending. Name of Bank TDS as per 26AS TDS as per Bank Certificate
In respect of HARCO Bank, a reverse entry will be made during 2022-23	The ITRs of the Board are filed considering Form 26AS. Thus, there is no loss to the Board			The matter has been taken up with these Bank to reconcile the figures.



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		9			32 m		20 *1					.5,77,972/-														60,12,068/-							1,03,335/-				-
navances of Assets side of Balance	Advances of Association of Cours &	Hence board has Overstated TDS on		Interest income on FDR of last year.	entry of TDS and overstatement of	year which is leading to the double	claimed this TDS in the books last	Juillier it is observed that board has	firstly booked in the current year,	wrongh hoofed in all has been	Previous year which has been	This amount of TDS relates to the	Assets side of Balance sheet.	under head Loans & Advances of	Overstated TDS on FDR 2021-22	Assets of Balance Sheet and	of Balances with Bank under current	deposit with banks under sub head	Tience board has understated Fixed	double entry of TDS.	year 2020-21 which is leading to the	claimed this TDS in the books last	further it is observed that board has	wrongly booked in the current year,	Previous year which has been	his amount of TDS relates to the		side of Balance sheet are	head Loans & Advances of Assets	hence TDS on FDR 2021-22 under	2,20,024 as per the available 26AS	as Rs 1,16,689 against the Rs	Wrong TDS is booked in the books	sheet is understated.	Advances of Assets side of Balance	FDR 2021-22 under head Loans &	
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c. GPF Liability: We have observed that Staff wise details of GPF Liability are not being maintained hence we are not able to reconcile the statement of	b. CPF Payable: We have observed that CPF payable is standing payable at Rs 1 82 90 846 in annexure of current liabilities & CPF liability under Current Liability in the Balance sheet at Rs 2 34 49 553 which clearly states that this head is unreconciled and also no data in relation to each individual staff.	a. Salary Payable: We have observed that Salary payable stands at Rs 1,70,03,362 as on 31.03.2022 which is more than the per month salary of the board which clearly shows that it is unreconciled. Further if this amount is correct that this amount is overstated and also expenditure is overstated.	During the audit we have observed that many heads under Current Liability which are unreconciled and also tax liability as on 31/03/22 stands unpaid which are mentioned below:		During Audit it has been observed that last year 2020-21 a single entry has been done by reversing all the TDS of FY 2020-21 amounting to Rs 2,98,38,387.31 and making entry of TDS as per 26AS which is Rs 1,64,05,732 which has made a difference of Rs 1,34,32,655.31.	o'rece.
econcile the statement of	e is standing payable at Rs PF liability under Current vich clearly states that this each individual staff.	y payable stands at Rs he per month salary of the Further if this amount is enditure is overstated.	Reconciliation has started now sunder Current Liability n 31/03/22 stands unpaid	st calculation made during terest income on FDR was due to this error current d.	2020-21 a single entry has 020-21 amounting to Rs 15 which is Rs 1,64,05,732	
			rted now.			

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Frontier Vehicle Pvt. Ltd.(Env Comp)	Executive Engineer, Pub Health Eng(Env Comp)	Continental Autom Brake System P Ltd(Env Com)	Castex Technolgy Ltd. (Env Comp)	Brog Warner Emission System (Env Comp)	Amity University Manesar(Env Comp)	ALM Infotech Pvt. Ltd(Env Comp)	Shri Vinayak Stone (Env Comp)	M/s Vaishno Int Bhatta (Env Comp)	M/s Laxmi Vishnu Stone Cr. Co.,(Env Comp)	M/s Laxmi Bricks Co.,(Env Comp)	M/s Durga Brick Co.,(Env Comp)	Balaji Bricks(Env Comp)	M/s Nanak Forge, (Env Comp)	Naraingarh Sugar Mills Ltd (Env Comp)	PARTICULARS	are mentioned below:-	March 2022 towards Environment Compensation from Industrial units which	The Board has not recovered an amount of Po 17.6	Non recovery of Environment Compensation:	aso now much amount is pending to a particular vendor.	not providing any unit-wise report which may help in the reconciliation and	vendor id is there nor and reference no. is provided to the Unit's The MIS is	to the Security deposits is in summarized way and not unit wise Mish	needs to be more transparent and party wise due to which reconciliation is	d. Security Deposits: We have observed that Security Deposits (refundable)	enon man what stall which stands at Rs 6 22 /3 302 in balance sheet.	onch individual staff which stam do at Do 0 22 75 262
568,750.00	8,080,000.00	8,640,000.00	4,230,000.00	7,410,000.00	5,670,000.00	500,000.00	3,150,000.00	793,750.00	4,268,750.00	793,750.00	1,043,750.00	793,750.00	- 734,375.00	2,370,000.00	AMOUNT		m Industrial units which			ndor.	in the reconciliation and	to the Unit's The MIS is	d by the MIS in reference	o which reconciliation is	ty Deposits (refundable)	in balance sheet.	1 7
																	the balance amoun ts.	s are being made to	An amount of Rs. 3,16,32,875 recovered, out of								

	2,160,000.00	Senior Manager, HSIIDC, RAI(Env Comp)	
	1,500,000.00	Senior Manager, HSIIDC, Barhi(Env Comp)	
	2,040,000.00	KK. Dyeing (Env Comp)	•
•	2,737,500,00	rarker Estate (Env Comp)	
	6,540,000.00	M/s The Sonipat Co-Op Sugar Mills (Env Comp)	
*	1,331,250.00	M/s Shree Mansa Associate, (ENV Comp)	
	3,090,000.00	M/s HSIIDC (ENV Comp)	
,	637,500.00	CMD Built Tech Pvt Ltd(Env Comp)	
	1,412,500.00	BENLON INDIA LTD(ENY COM)	
	1,678,125.00	Unnamed Ro Plant (Env Comp)	•
		Comp)	•
	1,970,000.00	Vij Engineering & Consultant P Ltd. (ENV	
	212,500.00	Unnamed Bleach House- EC- Fee D	
	6,256,000.00	(Env Comp	,
	,	Parint Definer & B. C.	
	7,410,000.00	M/s Panipat Naphtha Cracker Project (Env-	
	1,200,000.00	Jai Udyog (Env Comp)	•
	785,000.00	Env- I riveni Industries	
	785,000.00	Env-Sainik Industries	
	161,250.00	Wood Coal Kiln (Env Fine PkJ)	•
	1,171,875.00	Stylam Industries (Env Fine Pkl)	
	106,250.00	Nishant Paper Ltd (Env Fee)	
	16,249,800.00	M/s 06 MLD PHED STP., (Env Comp)	
•	1,881,250.00	Daddyz Food (Env Comp)	
	, 10,000,001	LTD(Env Comp)	
	510,000,00	THE KARNAL CO-OP SUGAR MILLS	
	1 5/2 750 00	M/s PREM INDUSTRIES(ENV COMP)	
	2 703 125 00	SBS International Pvt Ltd(Env Fine)	
×	3,720,000.00	COMP)	
	7,530,000.00	Mahle Anand Filter System Ind B. L. Liver I.	
	11,000,000.00	Comp)	
	22 350 000 00	Group Housing Colony, Jubilient Malls (Env	•
	t 2021-22	Action Taken Report on audited Balance Sheet 2021-22	Actio



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Ecogreen Energy P.Ltd(Env Comp)	Dev Metal Udyog (Env Comp)	Colour Vatika(Env Comp)	Asian Fidelis Hospital (ENV Comp)	Asian Component's P Ltd(ENV COMP)	Ashirvad Textiles(ENV COMP)	AmbeyEngeenterning (Env Comp)	AAR CEB AUTO(ENV COMP)	Sunrise Industries(Env Comp)	M/s Shiv Process(Env Comp)	Amod Packers Ltd (Env Comp).	Trishul Stone Crushing Mills(Env Comp)	Thandesari Stone Cr. (Env Comp)	SURAJ STONE CRUSHING CO.,(Env COMP)	R.B.S Stone Cr., (Env Comp)	Kao Stone Cr., (Env Comp)	Pooja Stone Crusher(ENV COMP)	Pokhar Stone Crusher(Env Comp)	New Baba Sita Nath Cr. (ENV. Comp)	M/s Classic Mobile Stone Cr(Env Comp)	M/s Chaudhary Industries (Env Comp	M/s Bala ji Rubber Industries(Env Comp)	Mahadev Stone Crushing (Env Comp)	Jai Santoshi Maa Stone Crusher(Env Comp)	Himalya Stone Crusher(Env Comp)	Durga Stone Cr Mills(Env Comp)	Dadri Stone Crusher(Env Comp)	Jamna Gram Udyog Mandal(ENV COMP)	ZurudhPharam LLP(Env Comp)	1 Dl Infrasture Ltd(Env Comp)	1 DI Infastructure King Burry (Env Comp)	Shree Salasar BalaJi Industries(Env Comp)
2,500,000.00	1,015,625.00	1,112,500.00	5,000,000.00	1,296,875.00	2,012,500.00	6,117,187.50	1,015,625.00	2,660,000.00	2,650,000.00	1,015,625.00	1,662,500.00	500,000.00	487,500.00	4,078,125.00	5,431,250.00	785,875.00	. 421,875.00	9,301,562.50	795,312.00	650,000.00	2,525,000.00	421,875.00	500,000.00	843,750.00	812,500.00	1,000,000.00	3,193,750.00	843,750.00	2,737,500.00	4,650,000.00	2,560,000.00

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1,262,500.00 15,800,000.00 15,800,000.00 435,938.00 2,975,000.00 1,015,625.00 0,276,000.00 718,750.00 2,500,000.00 718,750.00 1,250,000.00 656,250.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 718,750.00 1,625,000.00 718,750.00 15,764,063.00 757,812.50 1,250,000.00 656,250.00 9,515,625.00 773,437.50 554,687.50	Parsvnath City Mall(Env Comp)	M/s Tej Enterprises,(Env Comp)	M/s Studds Accessories Ltd(Env Comp)	M/s S.S Casting, (Env Comp)	M/s Skypack India Pvt. Ltd (Env Comp)	W/s Shree Vardhman Casting,(Env Comp)	M/s Shiv Casting,(Env Comp)	W/S Shivalik Prints Ltd(Env Comp)	M/S Kanı Metal(Env Comp)	W/S Part Tex India (ENV COMP)	M/s Orient Electric Ltd(Env COmp)	M/s New Nitin Casting,(Env Comp)	Ltd(EnvCom)	M/s Mark Investment & Casting Pyt	M/s Kamdenu Forging(Env Comp)	M/s Jaya Associates(Env. Comp.)	M/s H R Industries (ENV COME)	M/s Coel Force (ENV. COMB)	M/s Dheny Global I t-J/E Comp)	M/s Caser International (Env Comp.)	M/S Blue Stamping & Forging Ltd (ENV Comp)	M/s A.P forging p ltd, (Env Comp)	M/s Amit Udyog-II,(Env Comp)	Lindstorm Services Ind (P) Ltd (Env Comp)	Knorr Bremse India (P) Ltd (Env Comp)	Kanın (India) Ltd(Env Comp)	JW PACKERS (ENV COMP)	Joneja Bright Steels P Ltd(Env Comp)	Jagdamba Metal & ALlied Industries (Env-Comp)	HIL LIG (ENV COMP)	Green Valley RPS Asso(Env Comp)	Elly-Unnamed Unit of Sh. Hemraj
	554,687.50	773,437 50	9,515,625:00	656,250.00	1,250,000.00	. 757,812.50	718,750.00	15,764,063.00	718,750.00	. 1,625,000.00	2,418,750.00	718,750.00	0.00,230.00	656 750 00	710,750,00	392,187.05	6,117,187.50	1,250,000.00	718,750.00	656,250.00	2,500,000.00	656,250.00	718,750.00	722,313.00	6,276,000.00	3,337,500.00	1,015,625.00	2,975,000.00	435,938.00	3,337,500.00	15,800,000.00	1,262,500.00

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M/s Shree Ram Metal(ENv Comp)	M/s Planet Hollywood India P. Ltd(ENV COMP)	IVI/S JFM Automobiles Ltd(ENV Comp)	NA/ TRNA (Engineer(Env Comp)	M/ C S S S S S S S S S S S S S S S S S S	IVI/S Ansal Institute(Env Comp)	Iviega Mall Condominimum Asso (Env.Comp)	Lie-Fie Washing(Env Comp)	IV/S Suri Nathan Bricks Co.,(ENV Comp)	M/s M.D Agrotech (Env Comp)	KRISHNA BRICKS CO.,(ENV COMP)	Zion Promoters & Developer P Ltd (ENV COMP)	Whirlpool Ltd(Env Comp).	Westend Enterprises P Ltd(Env Comp)	Voith Turbo Pvt Ltd(Env Comp)	Unnamed Unit Sh. Tejpal(Env Comp)	Unnamed Unit Sh.Subodh Kumar(Env Comp)	Unnamed Unit of Sh Sarjit(Env Comp)	Unnamed Unit of Sh. Ravi Kumar(Env Comp)	Unnamed Unit of Sh. Pardeep Kumar(Env Comp)	Unnamed Unit of Sh. Fezal Khan(Env Comp)	Unnamed Unit of Sh. Dinesh Kumar(Env Comp)	Connection(EnvComp)	Unnamed Unit Having Electric	S.S Engineers(Env Comp)	SKS Diecasting Pvt Ltd.(Env Comp)	S.K. Dyeing & Finishing Mills (Env Comp)	SHWEIA VERIBOX (ENV COMP)	SHIVANK Frints LTD (#7 Sec-6)(Env Comp)	SAUHU FURGING LIMITED(E C FEES)	Kangoli Creation(Env Comp)	Connection(ENV Comp)	Rainbow Dyeing Having Flectric
810,000.00	380,000.00	5,180,000.00	3,900,000.00	2,655,000.00	9,990,000:00	10,320,000.00	381,250.00	637,500.00	2,012,500.00	718,750.00	2,650,000.00	2,606,250.00	10,637,500.00	1,933,594.00	1,262,500.00	1,262,500.00	2,550,000.00	1,687,500.00	2,025,000.00	3,050,000.00	2,025,000.00	2,720,000.00	3 750 000 00	718 750 00	5,406,430.00	2,312,500.00	1,015,625.00	7,640,625.00	1,250,000.00	3,050,000.00	1,2/5,000.00	
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Prem Industries (Env Fine)	Triumph Auto Emgg (P) Ltd, (ENV Fine)	Tiger Eye Mahindera (Env Fine)	Richa & Co. (Env Fine)	Ramprastha Saare Towership-Env Fine	Park View (Env Fine)	.Landmark Life Style Cars Pvt. Ltd(ENV Fine)	The Paras World School(EC Fine)	Raheja Developers Ltd.(Env Fine)	Om Shivam Stone Crushers (Env Fine)	Bhagwati Stone Crusher (Env Fine)	Balaji Stone Crusher, (Env. Fine)	Arya Stone Crusher (Env Fine)	M/s Vatika Towers (Env Comp)	
 2,662,500.00	. 893,750.00	600,000.00	. 1,150,000.00	16,920,000.00	5,762,500.00	587,500:00	2,325,000.00	26,040,000.00	937,500.00	776,562.50	771,850.00	300,000.00	16,440,000.00	,



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Internal Audit and Internal Control (FY 2020-21) The Board is not having any system of internal audit of its accounts, neither by Internal Auditor nor by External Auditor. Further based on our enquiries, in respect of some aspects, no proper system of internal control procedure was apparently in place. Bank Reconciliation does not identify cheques issued which have been dishonoured but not reversed. Cheques dishonoured may not be renewed in absence of internal audit procedures. The absence of record, reconciliation and wrong claims	In compliance the board has opened a separate account during the year 2023-24	Miscellaneous Receipts have been treated as Income irrespective of whether they are capital or revenue and their effect on the income for the year is not ascertainable. In our opinion, a separate Bank account should be maintained for only refundable securities received so that amount of Current Liability is not treated as Income.	Miscellaneous Receipts amounting to Rs. 4 58 78 681/- include all receipts the nature of which could not be identified. It includes amounts received through ICICI Bank (E-Gateway) and also includes securities which are refundable.	Miscellaneous Receipts	In Respect of Fee charged for Lab Sample Testing During the year, the Board has booked Rs. 1,88,17,364/- as Sample collection wise details of fees collected and reports issued by the Board on account of various tests were not available. In absence of any record, we are unable to quantify the amounts which have been claimed but not recovered.	issued for these Fee should be numbered and sent to the Head Office for full control and reconciliation to determine the unrecovered amount. Bills raised and receipts issued during the year were not available for verification.	Air Consent Fee, Water Consent Fee, NOC Fee, Public Hearing Fee and Right to Information Fee which have been received are duly accounted for but the amounts which were recoverable under the above heads but have not been recovered needs to be quantified and steps taken to recover the same. Copies of the hills raised/receivte	In Respect of Fee charged for Various Consents
These observations have been complied with.				Separate Bank Account has been opened	Without charging prescribed fee, no sample is collected for testing.		, (1)	There is a provision in the OCMMS portal

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9.1	18																
	Inventories of Lab Materials	GIC.	TDS as per Form 26 AS with books of accounts and filing of Income Tax Refume	137723000/-wrongly dehited as Building II-day G	imported/indigenous and custom duty amounting to Rs. 1064175/- wrongly debited	at Source accounts between ledger and Balance Sheet accounts	14124/- instead of 14324/- differences in August 14124/- differences i	20382/-, depreciation wrongly charged on Machinery/ Equipments as Rs. 4262254/-	of 67497/-, depreciation wrongly charged on Fans as Rs. 3284//- instead	depreciation wrongly charged on Air Conditioners/ Coolers of B. 250 471	903037/- wrongly accounted for as I and instead of R& M of Machinery, amounts of Rs.	accounted for as Purchase of Furniture & Fixtures, amount of Rs. 9900/- wrongly	Extract of Rs. 81475/- wrongly accounted for as Office Expenditure	Rs. 19647/- wrongly accounted for Purchase of Fans instead of R & M of Firm it.	Repair & Maintenance of Computers instead of currence of Computers	Capital and Revenue ifems like amounts of Bo Closed	of TDS may lead to loss to the Board Winner of the state
Lab Inventory Register is being																	
				1.0		ř											

year cannot be determined The quantity of the stock lying with the concerned departments as at the close of Materials as on 31st March 2022 was also not made available for our verification. maintained or not. The periodic physical verification report of the stocks of Lab cannot comment as to whether proper entries of receipt and issues of stock are registers for lab materials were not made available for our verification. Hence, we The Board purchased Lab material amounting to Rs. 34580/- during the year. Stock

are not available, the entire purchases during the year are booked as expenses. materials as on 31st March 2022. As the inventories in hand as at the end of the year Thus, we are not able to figure out the value of unconsumed closing stocks of lab

maintained

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Action Taken Report on audited Balance Sheet 2021-22

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	The Board is following mix are recognized on cash basi observed that bills/claims for and recorded on Payment bacases after a long gap of year In our opinion the Board shuthat expenditure incurred an year this change should be do single system of accounting.	Mixed System of Accounting
	d is that it is that i	ste
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	The Board is following mixed system of accounting as certain are recognized on cash basis whereas others are recognised cobserved that bills/claims for various expenses are submitted/and recorded on Payment basis irrespective of the period they peases after a long gap of years from the date they were incurred in our opinion the Board should follow Mercantile/Accrual systhat expenditure incurred and income accrued in a year is accoyear this change should be done from current year 2024-25 so single system of accounting.	.]
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	an ual ed/ed/or accordance	
	The Board is following mixed system of accounting as certain Income and Expenses are recognized on cash basis whereas others are recognised on accrual basis. It is observed that bills/claims for various expenses are submitted/approved/settled/paid and recorded on Payment basis irrespective of the period they pertain to and in many cases after a long gap of years from the date they were incurred. In our opinion the Board should follow Mercantile/Accrual system of accounting so that expenditure incurred and income accrued in a year is accounted for in the same year this change should be done from current year 2024-25 so that board can follow single system of accounting.	
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From FY 2024-25 Accrual System of Accounting will be started for which initial work has been started.