

# **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.**

06/01

**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**

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 Chartered Accountant, K-155, Army Flates, MDC, Sector-04, Panchkula-134114.	<b>2021-22</b> (Audit of accounts for 2021-22 completed 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.

# ANNEXURE 'A'

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)				
BALANCE SHEET AS ON 31ST MARCH 2022				
PREVIOUS YEAR	AMOUNT (RS.)	TOTAL (RS.)	PREVIOUS YEAR ASSETS	AMOUNT (RS.)
			<b>FIXED ASSETS:-</b>	
3,70,08,956	3,70,08,956	3,70,08,956	(As per Annexure 'D' attached)	35,72,01,761
3,70,08,956	3,70,08,956	3,70,08,956	<b>CURRENT ASSETS, LOANS AND ADVANCES:-</b>	
			<b>I. CURRENT ASSETS</b>	
			a) Cash in Hand	430
			b) Balance with Banks	75,86,63,463
5,00,59,55,722	5,68,37,49,412	5,68,37,49,412	(As per Annexure 'E' attached)	28,132
67,77,93,690	44,49,31,980	44,49,31,980	c) Stamps in Franchising Machine	6,51,83,52,287
			d) Fixed deposit with Banks	17,35,80,398
			e) Interest Accrued on fixed deposit with Banks	
5,68,37,49,412	6,12,86,81,392	6,12,86,81,392		
			<b>2. LOANS AND ADVANCES</b>	
1,53,69,20,652	1,73,88,39,756	1,73,88,39,756	a) Advances against purchases (Annexure F.)	8,31,29,144
1,16,84,515	1,76,79,012	1,76,79,012	b) Advance Construction of Residential Complex	24,65,81,929
1,32,47,612	2,28,55,836	2,28,55,836	c) Advance Construction of Building Sompat	3,77,23,000
33,44,769	5,38,36,850	5,38,36,850	d) Staff Advances (Annexure G)	1,08,90,777
25,28,998	25,28,998	25,28,998	e) Advance to Regional Offices (Annexure H)	86,62,020
15,20,000	15,20,000	15,20,000	f) Imprest to Lab & Regional Offices (Annexure -I)	50,48,090
2,34,49,553	2,34,49,553	2,34,49,553	g) Pension Fund with LIC	11,77,78,082
16,22,066	41,66,135	41,66,135	h) Gratuity Fund with LIC	3,35,95,137
8,85,58,526	8,22,75,962	8,22,75,962	i) Leave Encashment Fund with LIC	3,38,02,967
5,238			j) Ditch Drain Fund	11,45,422
22,89,335	22,89,335	22,89,335	k) Advance to Pension & Gratuity Account	1,000
85,31,884	85,31,884	85,31,884	l) Recoverable from Director Environment	7,82,76,500
7,09,93,503	7,09,93,503	7,09,93,503	m) Tax Deducted at Source FY 2010-11	2,24,470
2,10,994	2,10,994	2,10,994	n) Tax Deducted at Source FY 2011-12	5,62,329
20,17,25,000	20,17,25,000	20,17,25,000	o) Tax Deducted at Source FY 2012-13	50,302
17,95,81,038	33,97,38,315	33,97,38,315	p) Income Tax Returnable FY 2012-13	
	21,60,052	21,60,052	q) Advance Income Tax FY 2013-14	17,81,72,696
	50,642	50,642	r) Tax Deducted at Source FY 2013-14	4,52,174
			s) Tax Deducted at Source FY 2014-15	28,60,240
			t) Tax Deducted at Source FY 2015-16	9,13,764
			u) Tax Deducted at Source FY 2017-18	3,72,540
			v) Advance Income Tax FY 2019-20	9,00,00,000
			w) Tax deducted at Source FY 2019-20	3,23,09,081
			x) Advance Income Tax FY 2020-21	7,00,00,000
			y) Tax deducted at Source FY 2020-21	1,64,05,732
			z) TDS on FDR FY 2021-22	67,06,729
2,14,59,13,683	1,21,46,51,193	1,21,46,51,193		
7,86,65,72,051	7,86,65,72,051	7,86,65,72,051	<b>G. TOTAL (RS.)</b>	<b>8,73,83,21,275</b>
			<b>TOTAL (RS.)</b>	<b>8,73,83,21,275</b>

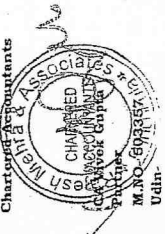
For Haryana State Pollution Control Board  
 (Sr. Accounts Officer)

For Haryana State Pollution Control Board  
 (Member Secretary)

For Haryana State Pollution Control Board  
 (Senior Accounts Officer)

Date: 22/8/2024  
 Place: Panchkula

06/02 Annexure - A



06/03

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)						
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022						
PREVIOUS YEAR	EXPENDITURE	AMOUNT(Rs)	TOTAL (Rs)	PREVIOUS YEAR	INCOME	TOTAL (Rs)
	<b>ADMINISTRATIVE EXPENSES:-</b>					
	<b>A: ESTABLISHMENT EXPENSES</b>					
12,29,712	Leave Salary	9,32,559			A: Grant-in Aid	
35,99,731	New Pension Board Contribution	54,08,564		79,85,908	Received From Govt. of India(Cross Share)	31,60,629
11,89,363	Pension Contribution	11,51,057				
20,64,481	CPF Board Contribution	30,70,755				
21,49,36,480	Salaries	22,84,18,644			B: FEES	31,60,629
10,39,85,605	Pension Account	9,72,59,610			HWM Fee	
1,69,01,596	Gratuity	39,79,836		16,950	Right To Information Fee	8,600
66,63,182	Leave Encashment	77,06,611		25,95,19,911	Air Consent Fee	20,502
3,625	G.I.S. Board Contribution	3,250			Establish CTE Consent	29,33,73,404
1,14,067	License Fee of Board Contribution	30,608		21,63,08,283	Water Consent Fee	
14,31,224	Honorarium	14,050		1,60,66,583	Sample Testing Fee	24,29,82,854
7,51,600	Education Allowance	6,91,875		4,78,77,300	NOC Fee	1,83,14,560
49,46,116	LTC/HTC	9,88,362			Recognition Fee	6,40,60,425
				27,76,000	Public Hearing	
				53,25,000	Forfeiture of Performance Security	36,87,200
				10,23,948	Recovery from salary of Employees	38,42,500
35,78,16,582			34,76,55,781		Grat Fee	55,90,000
<b>35,78,16,582</b>	<b>TOTAL (A)</b>		<b>34,76,55,781</b>	<b>55,69,02,883</b>	<b>TOTAL (A)</b>	<b>53,18,80,045</b>
	<b>B: CONTINGENT EXPENDITURE:-</b>					
73,03,619	Revl. Rates & Taxes	74,42,466		3,27,264	C: INTEREST	
13,37,974	Postage & Telegram	7,79,688.00		41,32,99,070	HBA	2,08,016
12,28,830	Telephone Expenses	10,49,538.00		1,90,33,770	Interest on FDR (Annexure J)	20,13,26,238
				2,24,58,328	Interest on Savings A/c with banks	1,96,72,003
					Interest received from LIC pension, Gratuity, leave Encashment)	
				27,95,48,000	Interest on Income Tax Refund	1,73,37,457
98,70,423			92,71,722		Interest received from Car advance and scooter advance	71,13,380
				73,46,66,432	Recovery against medical advance	2,36,164
						21,158
<b>35,76,87,005</b>	<b>BALANCE CARRIED FORWARD</b>		<b>35,69,27,603</b>	<b>1,29,15,69,315</b>	<b>BALANCE CARRIED FORWARD</b>	<b>24,59,04,416</b>
						<b>88,09,45,090</b>

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PREVIOUS YEAR	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs)	PREVIOUS YEAR	INCOME	AMOUNT (Rs)	TOTAL (Rs)
36,76,87,005	BALANCE BROUGHT FORWARD		35,69,27,503	1,29,15,69,315	BALANCE BROUGHT FORWARD		86,09,45,090
1,43,172	Insurance of LIC Fund	1,182					
47,84,870	Water & Electricity Charges	37,99,174					
18,67,786	Medical Reimbursement	44,31,401		91,70,370	D: MISCELLANEOUS RECEIPTS	5,52,34,284	
1,70,505	Repairs of Office Equipment (Ho)	2,71,254					
1,26,139	Property Tax	99,223					
11,56,483	Seminar & Workshop	45,66,677					
58,09,203	Office Expenditure	81,24,888					
32,03,901	Printing & Stationary	19,83,436					
41,27,374	Professional Charges	58,94,355					
6,17,206	Hospitality & Entertainment	6,74,741					
17,682	Newspaper & Magazine	15,292					
62,981	Bank Charges	34,207					
61,76,717	Advertisement & Publicity	80,94,535					
	OIS Expenditure	93,459					
5,65,742	TA Expenditure	11,23,819					
21,98,261	Computer Expenses	21,15,044.72					
35,19,365	Laboratory Expenses	56,46,710					
1,93,984	Lab. Materials	34,580					
1,51,553	Insurance Of Vehicle & Building	1,49,967					
1,23,91,473	Taxi Expenses	1,29,51,574					
	Lease Line Expenses	27,40,449					
12,50,000	Strategic Road Map Expenses	0					
25,28,198	Env. Awareness expense	20,74,669					
2,30,093	Repair & Maintenance of Machinery Eqpt	32,000					
43,283	Repair & Maintenance of Furniture	22,292					
	Repairs & Maintenance (Lab)						
1,95,836	Repairs & Maintenance (Building)	2,14,001					
1,67,316	Repairs & Maintenance (Others)	3,39,209					
3,23,50,587	Operation & Maintenance of CAQMS Machines	1,97,11,993					
5,850	LIC GIS Policy 81 182						
	Marriage Advance write off	4,016					
	Ex-Gratia	1,00,000					
8,40,55,560			8,53,16,648	91,70,370			5,52,34,284
45,17,42,565	BALANCE CARRIED FORWARD		44,22,44,151	1,30,07,39,685	BALANCE CARRIED FORWARD		93,61,79,374

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PREVIOUS YEAR	EXPENDITURE	AMOUNT(Rs.)	TOTAL(Rs.)	PREVIOUS YEAR	INCOME	AMOUNT(Rs.)	TOTAL(Rs.)
45,17,42,565	BALANCE BROUGHT FORWARD		44,22,44,151	1,30,07,39,685	BALANCE BROUGHT FORWARD		93,61,79,374
	<b>TOTAL (B)</b>						
45,45,973	C: VEHICLE RUNNING & MAINTENANCE	43,59,597					
12,43,062	P.O.L.	12,64,345					
	Repairs						
57,89,035	<b>TOTAL (C)</b>		56,23,942				
	<b>D: INCOME TAX</b>						
11,45,30,608	Income Tax Paid FY 2012-13						
50,49,732	Income Tax Paid FY 2015-16						
1,00,63,010	Income Tax Paid FY 2016-17						
7,17,976	Income Tax Paid FY 2017-18						
25,64,365	Income Tax Paid FY 2018-19						
13,27,25,683	<b>TOTAL (D)</b>						
	<b>E: OTHER ADMIN. EXPENSES</b>						
57,03,071	Interest on GPF Accounts	53,40,906					
22,11,781	Interest on CPF Accounts	24,66,350					
51,59,775	Legal Expenses	35,15,140					
1,30,74,527	<b>TOTAL (E)</b>		1,13,22,396				
	F: Refund of Grants in aid written off						
1,96,14,085	<b>G: DEPRECIATION (as per Annexure 'D' attached)</b>	3,20,56,905	3,20,56,905				
62,29,45,985	<b>Total</b>		49,12,47,394				
67,77,93,690	To Excess Of Income Over Expenditure transferred to Balance Sheet		44,49,31,980				
1,30,07,39,685	<b>GRAND TOTAL(Rs.)</b>		93,61,79,374	1,30,07,39,685	<b>GRAND TOTAL(Rs.)</b>		93,61,79,374

For Haryana State Pollution Control Board

(S. Consultant),

(Senior Accounts Officer)

(Member Secretary)

Dated : 22/8/2024  
Place : Panchkula

For Rajesh Mehra & Associates  
Chartered Accountants

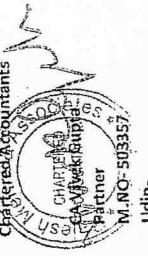


06/05

06/06

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)										
ANNEXURE D/FIXED ASSETS										
Sl. No.	PARTICULARS	WDV AS ON 31.03.2021 (Rs)	ADDITIONS 01.04.2021 to 30.09.2021 (Rs)	ADDITIONS 01.10.2021 to 31.03.2022 (Rs)	SALES DURING THE YEAR (Rs)	TOTAL AS ON 31.03.2022 (Rs)	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR (Rs)	WDV AS ON 31.03.2022 (Rs)	
1	Land	11,03,01,290	6544510	34977471	-	15,18,23,271	0%	-	15,18,23,271	
2	Building under Construction	45,69,142	-	1,72,900	-	47,42,042	0%	-	47,42,042.00	
3	Building	1,60,02,960	-	-	-	1,60,02,960	10%	16,00,296	1,44,02,664	
4	Air Conditioners/Coolers	3,87,480	17350	-	-	4,04,830	15%	60,725	3,44,106	
5	Fans	1,98,340	65153	1,500,00	-	2,64,993,00	10%	26,424	2,38,569	
6	Paper Copying Machine	6	-	-	-	6	15%	6	-	
7	Machinery/Equipments	13,93,68,849	2,56,194	4,55,81,935	-	18,52,06,968	15%	2,43,62,700	16,08,46,268	
8	Laboratory Equipments	1,00,90,398	-	2,13,096,00	-	1,03,03,494	15%	15,29,542	87,73,952	
9	Furniture & Fixture	58,29,521	-	558033	-	63,84,556	10%	6,10,704	57,73,850	
10	Library Books	23,030	-	82,533	-	1,05,563	40%	25,719	79,845	
11	Car	49,33,333	-	-	5,80,250	43,53,083	15%	6,52,962	37,00,121	
12	Cycle	4,941	9700	-	-	14,641	15%	2,166	12,445	
13	Computers	61,67,115	1,10,781	33,72,365	-	96,50,261	40%	31,85,631	64,64,630	
	Total (Rs.)	29,78,76,405	70,05,678	8,49,56,833	5,80,250	36,92,58,666		3,20,56,905	35,72,01,761	

For Rajesh Mehra & Associates  
Chartered Accountants



(Member Secretary)

For Haryana State Pollution Control Board

(Sr. Consultant) (Senior Accounts Officer)

Date: 22/06/2024  
Place: Panchkula

06/07

ANNEXURE 'A' EXPENSES PAYABLE		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
1,05,73,430	Salary Payable	1,70,03,362
3,27,800	Audit Fee Payable	94,400
7,81,250	HARSAC Payable	7,81,250
2,035	House Rent Payable	-
1,16,84,515	TOTAL(Rs.)	1,78,79,012

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ANNEXURE 'B' OTHER CURRENT LIABILITIES		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
-3,405	GIS Payable	2,782
7,240	HBA Payable	-
5,400	Car Advance Payable	-
4,03,729	Leave Encashment Payable	4,03,729
1,16,82,986	CPF Payable	1,82,90,846
-5,98,410	TDS Payable	3,69,872
6,23,336	New Pension Scheme Payable	3,12,387
7,11,463	Gratuity Payable	7,11,463
5,000	GPF Advance Payable	-
-7,240	Interest on HBA Payable	-
71,851	GST Payable	3,42,781
7,656	Interest on Scooter Advance Payable	-
4,957	Anil Kumar (Tally)	-
-	Haryana Toursim Corporation	2,70,000.00
915	Environment S.A India Pvt Ltd	21,23,543
3,32,134	Hartron	-
-	Hind Smachar Ltd	28,433.00
1,32,47,612	TOTAL(Rs.)	2,28,55,836

ANNEXURE 'C' AMOUNT DUE TO STAFF & OTHERS		
PREVIOUS YEAR	PARTICULARS	CURRENT 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	UBI (A/c 18039)	10,002
7,14,248	Andhra Bank (A/c 3843)	0
45,000	PNB (A/c 41180)	45,000
6,33,02,723	PNB Sec-6, PKL (A/c No. 7912)	12,02,20,369
3,46,10,125	ICICI Bank (A/c No.E - Gateway)(A/c 0053)	5,91,48,537.00
18,93,46,998	Indusind Bank (A/c 43757)	37,28,83,989.00
1,950	Axis Bank (A/c 0932)	2,010
1,22,965	HDFC Bank, Sector 27(A/c 92814)	1,26,696
2,63,01,942	PNB (A/c 012891)	-
20,00,00,000	PNB (A/c 00000010)	20,00,00,000
1,74,67,997	PNB Flexi (A/c 4916001200000012)	61,26,521.30
2,31,169	State Bank of India - (A/c 38832584374)	33,393
52,46,63,201	TOTAL(Rs.)	75,86,63,463



06/08

ANNEXURE 'F' ADVANCE AGAINST PURCHASES		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
96,99,000	Haryana Forest Development Corporation	96,99,000
1,38,603	Controller Printing & Stationery deptt.	1,03,773
40,00,677	Hartron Chandigarh	20,22,565
6,872	Sigma Aldrich Chemical	-
6	Mahindra & Mahindra	0
40,500	CPR Environmental Education Central Chennai	-
36,98,755	NIC (National Informatics Centre)	45,62,387
73,034	Reliance Broadcast Network Limited	73,034
5,00,000	Haryana Tourism	5,00,000
12,910	Durga Nursery	-
5,00,00,000	Executive Engineer	5,00,00,000
5,00,000	Suraj Kund	0
6,00,000	National Environmental Research Centre(NEERI)	0
6,00,000	Indian Institute of Technology	0
83,35,718	HARSAC	89,62,760
17,32,280	PGIMER	17,32,280
3,77,42,775	Environment S.A.	-
22,540	Munish Tyres	-
19,116	Telenet Service	-
25,00,000	Haryana Institute of Public Admn.(HIPA)	-
20,000	Pindi Tyre	-
7,040	Gift Auto Battery plates	-
32,81,345	Ecotech Instrument Pvt. Ltd	32,81,345
-	M.D Haryana Police Housing Corporation	21,20,000
-	Punjab Biotechnology Incubator	13,900
-	Vatica Nursery & Plantation	8,100
-	JP ATRAY Memorial Cricket Society	50,000
12,35,31,171	TOTAL(Rs.)	8,31,29,144

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ANNEXURE 'G' STAFF ADVANCES		
PREVIOUS YEAR		CURRENT YEAR
2,807	Computer Advance	2,807
-8,190	Scooter/Motor Cycle Advance	5,460
4,51,190	Marriage Advance	8,56,734
23,499	CPF Advance	23,499
-6,657	Car Advance	86,845
3,17,148	House Building Advance	2,17,774
95,30,445	GPF Advance	95,34,445
4,896	Advance for POL to Director Env.	4,896
9,300	Advance for T.A.	9,300
6,00,000	Rajesh Kumar Asstt(Medical)	-
2,08,818	Vinay Gill (AEE)	-
44,120	Advance Baljinder Singh, Driver	5,315
2,12,000	Diwali advance	74,500
201	Sh. Vinay Jhingan, ADA	201
500	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
7,000	Arjun Acctt (Advance)	-
10,000	Sh. Sarwan Kumar Programmer	-
45,371	Vijay Chaudhary	45,371
27,100	Sunil Kumar Ckerk/CT	-25,084
80,166	Sh. Sanjay Kumar	-
1,000	Sh. Vikas Peon	600
-70	Sh. Vinod Kumar D.E.O	-
-50	Sh. Pardeep Kumar Driver	-
-	Sh. Pardeep Kumar Clerk	-
10,000	Sh. Vikas Driver	-
6,639	Sh. Bhupender Singh Driver	-
-	Sh. Manjeet Peon	-
-	Abhishak Clerk, Outsourced	2,500
-	Puran Mal Asstt	2,500
1,16,85,495	Total (Rs.)	1,08,90,777

06/09

ANNEXURE 'H' ADVANCES TO ROs		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	ADVANCE TO Ro's	
10,000	Advance Lab Faridabad	0
-	Advance Lab Hissar	0
42,69,344	Advance Ro Bahadurgarh	41,33,861
3,30,751	Advance Ro Ballabgarh	3,30,751
11,262	Advance Ro Dharuhera	11,262
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
18,62,829	Advance RO Panchkula	19,58,114
48,438	Advance Ro Panipat	48,438
60,451	Advance RO Sonapat	3,79,051
1,66,352	Advance Ro Yamuna Nagar	1,34,206
-	Advance Ro Bhiwani	0
-	Advance Ro Palwal	2,50,000
<b>1,15,13,122</b>	<b>TOTAL(Rs.)</b>	<b>86,62,020</b>

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ANNEXURE 'I' IMPREST TO LAB & Regional Offices		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
1,42,686	Imprest Lab Faridabad	2,00,000
2,00,042	Imprest Lab Gurugram	1,99,682
66,148	Imprest Lab Hisar	2,00,000
2,00,000	Imprest Lab- Panchkula	2,00,000
1,36,403	Imprest RO Bahadurgarh	4,35,483
3,00,000	Imprest RO Ballabgarh	3,00,000
3,07,500	Imprest R.O Jind at Bhiwani	3,07,500
2,53,948	Imprest RO Dharuhera	2,53,948
-48,078	Imprest RO Faridabad	2,99,565
3,00,010	Imprest RO Gurugram North	1,69,169
3,00,033	Imprest R.O Gurugram South	3,00,033
3,82,558	Imprest Ro Hissar	1,16,654
3,00,000	Imprest RO Kaithal	3,00,000
1,30,592	Imprest RO Panchkula	1,30,592
2,99,998	Imprest R O Panipat	2,99,998
99,998	Imprest RO Sonapat	99,998
59,114	Imprest RO Yamuna Nagar	35,468
3,00,000	Imprest RO Ambala	3,00,000
3,00,000	Imprest RO Karnal	3,00,000
2,50,000	Imprest RO Palwal	3,00,000
-	Imprest RO Kurukshetra	3,00,000
<b>42,80,952</b>	<b>TOTAL(Rs.)</b>	<b>50,48,090</b>

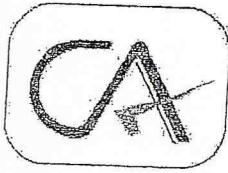
ANNEXURE 'J' INTEREST INCOME ON FDR		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
28,21,11,441	Interest received on FDR in Current Year	29,61,72,525
16,03,51,517	Less: Interest Accrued in Previous Year	-27,51,33,414
27,51,33,414	Add: Interest Accrued in Current Year	17,35,80,398
1,64,05,732	Add: TDS	67,06,729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

*[Signature]*  
 For Haryana State Pollution Control Board  
 (Sr. Consultant) (Senior Accounts Officer)

*[Signature]*  
 (Member Secretary)

For Rajesh Mehra & Associates  
 Chartered Accountants  
  
 Partner  
 M.NO- 503357  
 Udhin-

Dated: 22/8/2024  
 Place: Panchkula



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

06/10

### 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 31<sup>st</sup> March 2022 and Statement of Income and Expenditure for the Year ended 31<sup>st</sup> 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 policies 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:



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

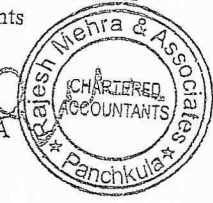
Place: Panchkula  
Dated: August 22, 2024

For Rajesh Mehra & Associates  
Chartered Accountants

  
(CA VIVEK GUPTA  
Partner

M.No.503357

UDIN: 24503357BKBGWX1630



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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 31<sup>st</sup> March 2022

1. 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 31<sup>st</sup> March 2022 for purchase of land (Plots) at Panipat (2 No), Sonapat (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 Sonapat- Rs. 11 81 472/- (deed of conveyance is done on 12/12/2023)



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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)

### 3. Balance with Banks

#### - Bank Reconciliation Statements

i) Punjab National Bank (A/c 3949002100041180)

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.*

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

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 31<sup>st</sup> March 2022 as per detail here under:

Name of Supplier	Amount (Rs.)
Controller Printing and Stationery Department	103773/-
Hartron	2022565/-
Haryana Tourism Corporation Limited	500000/-
PGIMER	1732280/-
Executive Engineer	50000000/-
Indian Institute of Technology	600000/-
Haryana Forest Devt. Corporation	9699000/-
Reliance Broadcast Network Ltd	73034/-
Ecotech Instrument Pvt. Ltd	3281345/-



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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:

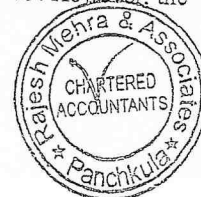
Amounts advanced to Regional Offices of the Board during previous years have not been adjusted up to 31.03.2022 as per detail here under:

Particulars	Amount(Rs.)
Advance Ro Bahadurgarh	4,133,861
Advance Ro Ballabgarh	330,751
Advance Ro Dharuhera	11,262
Advance Ro Faridabad	260,390
Advance RO Gurugram North	379,003
Advance R.o. Gurugram South	467,270
Advance RO Hisar Region	309,674
Advance RO Panchkula	1,958,114
Advance Ro Panipat	48,438
Advance RO Sonapat	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



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

<u>Financial Year</u>	<u>Amount(Rs.)</u>
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:

<u>Financial Year</u>	<u>TDS in Form 26 AS</u>	<u>TDS in Books of Account</u>
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

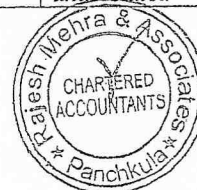
<u>S.NO</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
1.	ICICI Bank FDR A/c no 001310046824	79643/-	Interest income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS. Hence Interest Income on FDR in Income & Expenditure A/c is understated with Rs 79643/- Hence board has understated Interest income on FDR & Understated Excess of Income over Expenditure





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			resulting in understated value of Capital A/c
2.	Canara Bank FDR A/c no a. 2406401006891 b. 2406401006892	28445/- 805/-	Interest Income was not booked during the year 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.
3.	Punjab National Bank	362009/-	We have observed 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 per the books of board the interest income is Rs 29 51 457 in Interest income on Saving account. 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



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			of Capital in Balance sheet.
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#### 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:-

SR.NO	PARTICULARS	AMOUNT	REMARKS
1.	ICICI BANK FDR A/c no 001310046824	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



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			<p>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 &amp; Advances of Assets side of Balance sheet are understated</p>
3.	HARCO BANK	60,12,068/-	<p>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 2020-21 which is leading to the double entry of TDS.</p> <p>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 &amp; Advances of Assets side of Balance sheet.</p>
4.	State Bank of India	5,77,972/-	<p>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</p>



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			<p>overstatement of Interest income on FDR of last year.</p> <p>Hence board has Overstated TDS on FDR 2021-22 under head Loans &amp; Advances of Assets side of Balance sheet.</p>
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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.



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## 13. Non recovery of Environment Compensation:

The Board has not recovered an amount of Rs. 47 63 15 924.55/- as on 31<sup>st</sup> 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



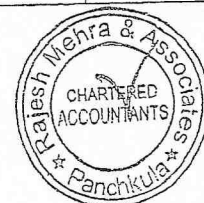
06/21

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 Componenrts 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



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M/s A.P forging p ltd,(Env Comp)	656,250.00
M/s Blue Stamping & Forging Ltd (ENV Comp)	2,500,000.00
M/s Casef International (Env Comp.)	656,250.00
M/s Competent Forging Ltd(Env Comp)	718,750.00
M/s Dhruv Global Ltd(Env Comp)	1,250,000.00
M/s Goel Forge ( ENV COMP)	6,117,187.50
M/s H.R Industries ( ENV COMP)	392,187.05
M/s Jaya Associates(Env. Comp)	718,750.00
M/s Kamdenu Forging(Env Comp)	718,750.00
M/s Mark Investment & Casting Pvt Ltd(Env Com)	656,250.00
M/s New Nitin Casting,(Env Comp)	718,750.00
M/s Orient Electric Ltd(Env CComp)	2,418,750.00
M/s Pari Tex India (ENV COMP)	1,625,000.00
M/s Rani Metal(Env Comp)	718,750.00
M/s Shivalik Prints Ltd(Env Comp)	15,764,063.00
M/s Shiv Casting,(Env Comp)	718,750.00
M/s Shree Vardhman Casting,(Env Comp)	757,812.50
M/s Skypack India Pvt. Ltd (Env Comp)	1,250,000.00
M/s S.S Casting,( Env Comp)	656,250.00
M/s Studds Accessories Ltd(Env Comp)	9,515,625.00
M/s Tej Enterprises,(Env Comp)	773,437.50
Parsvnath City Mall(Env Comp)	554,687.50
Rainbow Dyeing Having Electric Connection(ENV Comp)	1,275,000.00
Rangoli Creation(Env Comp)	3,050,000.00
SADHU FORGING LIMITED(E C FEBS)	1,250,000.00
Shivalik Prints LTD (#7 Sec-6)(Env Comp)	7,640,625.00
SHWETA VERIBOX (.ENV COMP)	1,015,625.00
S.K Dyeing & Finishing Mills (Env Comp)	2,312,500.00
SRS Diecasting Pvt Ltd.(Env Comp)	5,406,430.00
S.S Engineers(Env Comp)	718,750.00
Unnamed Unit Having Electric Connection(Env Comp)	3,750,000.00
Unnamed Unit of Sh. Dinesh Kumar(Env Comp)	2,025,000.00
Unnamed Unit of Sh. Fezal Khan(Env Comp)	3,050,000.00
Unnamed Unit of Sh. Pardeep Kumar(Env Comp)	2,025,000.00
Unnamed Unit of Sh. Ravi Kumar(Env Comp)	1,687,500.00
Unnamed Unit of Sh Sarjit(Env Comp)	2,550,000.00
Unnamed Unit Sh.Subodh Kumar(Env Comp)	1,262,500.00
Unnamed Unit Sh. Tejpal(Env Comp)	1,262,500.00
Voith Turbo Pvt Ltd(Env Comp)	1,933,594.00
Westend Enterprises P Ltd( Env Comp)	10,637,500.00
Whirlpool Ltd(Env Comp)	2,606,250.00
Zion Promoters & Developer P Ltd (ENV COMP)	2,650,000.00
KRISHNA BRICKS CO.,(ENV COMP)	718,750.00
M/s M.D Agrotech( Env Comp)	2,012,500.00
M/s Shri Nathan Bricks Co.,(ENV Comp)	637,500.00
He-HE Washing(Env Comp)	381,250.00



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Mega Mall Condominium Asso (Env Comp)	10,320,000.00
M/s Ansal Institute(Env Comp)	9,990,000.00
M/s ASF Insignia SEZ Pvt. Ltd. (ENV Comp)	2,655,000.00
M/s Executive Engineer(Env Comp)	3,900,000.00
M/s JPM Automobiles Ltd(ENV Comp)	5,180,000.00
M/s Planet Hollywood India P. Ltd(ENV COMP)	380,000.00
M/s Shree Ram Metal(ENV Comp)	810,000.00
M/s Vatika Towers (Env Comp)	16,440,000.00
Arya Stone Crusher ( Env Fine)	300,000.00
Balaji Stone Crusher, (Env. Fine)	771,850.00
Bhagwati Stone Crusher ( Env Fine)	776,562.50
Om Shivam Stone Crushers ( Env Fine)	937,500.00
Raheja Developers Ltd.(Env Fine)	26,040,000.00
The Paras World School(EC Fine)	2,325,000.00
Landmark Life Style Cars Pvt. Ltd(ENV Fine)	587,500.00
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 Mahindra ( Env Fine)	600,000.00
Triumph Auto Emgg (P) Ltd, (ENV Fine)	893,750.00
Prem Industries (Env Fine)	2,662,500.00
<b>TOTAL</b>	<b>476,315,924.55</b>

#### 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 31<sup>st</sup> 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 31<sup>st</sup> 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



Action Taken Report on audited Balance Sheet 2021-22

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Para No.	Audit Observations	Action Taken Report
1	<p>Under clause 39 of the Water (Prevention and control of Pollution) Act, 1974 and Clause 35 of the Air (Prevention and Control of Pollution) Act, 1981 every State Board shall, during each financial year, prepare, an annual report giving full account of its activities 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.</p>	<p>The Accounts Branch is committed to get the audit of Balance Sheet, upto Financial Year 2023-24, completed by 15h November 2024 positively.</p>
2	<p><b>Land- Rs. 15 18 23 271/-</b></p> <p>(a) The Board has made payments totalling 151823271/- up to 31<sup>st</sup> March 2022, for purchase of land (Plots) at Panipat (2 No), Sonapat (1No), 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. 1587114/- (deed of conveyance is done on 07/06/2023)                      ii) Plot No. 22, IMT, Manesar (Sawarn Jayanti Building)- Rs. 40025300/- Even the allotment of this property is not in the name of the Board.                      iii). Plot (1079 Sqmtr) at Panipat- Rs. 22659000/- (deed of conveyance is done on 15/12/2023)                      iv). Plot (744 Sqmtr) at Sonapat- Rs. 1181472/- (deed of conveyance is done on 12/12/2023)</p>	<p>The Statutory Auditor concluded this observation that Conveyance Deed of all these plots is executed now.                      50% share of Plot No.22 IMT, Manesar (Sawarn Jayanti Building) i.e. Rs. 40025300/- would be in the name of the HSPCB.</p>

Para No.

Audit Observations

Action Taken Report


Action Taken Report on audited Balance Sheet 2021-22

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<p>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).</p>																					
<p><b>3</b></p> <p><b>Balance with Banks</b></p> <p><b>Bank Reconciliation Statements</b></p> <p>i) <u>Punjab National Bank (A/c 41180)</u></p> <p>Balance as per Balance Sheet Rs. 45000/-(Dr. Balance as per Bank Rs. 0.00</p> <p>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.</p> <p>ii) <u>Union Bank of India(A/c 18039)</u></p> <p>The account is not reconciled as under: Balance as per Balance Sheet: Rs. 10002/-(Dr.) Balance as per Bank Rs. 1,61/-(Cr.)</p>	<p>The matter has been taken up with the Banks for recovery of these two amounts.</p>																				
<p><b>4</b></p> <p><b>Non adjustment of Advance against Purchases</b></p> <p>The Board had released advances to the suppliers during the previous years which have not been adjusted till 31<sup>st</sup> March 2022 as per detail here under:</p> <table border="1" data-bbox="203 548 535 1377"> <thead> <tr> <th>Name of Supplier</th> <th>Amount(Rs.)</th> </tr> </thead> <tbody> <tr> <td>Controller Printing and Stationery Department</td> <td>103773/-</td> </tr> <tr> <td>Hatron</td> <td>2022565/-</td> </tr> <tr> <td>Haryana Tourism Corporation Limited</td> <td>500000/-</td> </tr> <tr> <td>PGIMER</td> <td>1732280/-</td> </tr> <tr> <td>Executive Engineer</td> <td>50000000/-</td> </tr> <tr> <td>Indian Institute of Technology</td> <td>6000000/-</td> </tr> <tr> <td>Haryana Forest Devt. Corporation</td> <td>96990000/-</td> </tr> <tr> <td>Reliance Broadcast Network Ltd</td> <td>73034/-</td> </tr> <tr> <td>Ecotech Instrument Pvt. Ltd</td> <td>3281345/-</td> </tr> </tbody> </table>	Name of Supplier	Amount(Rs.)	Controller Printing and Stationery Department	103773/-	Hatron	2022565/-	Haryana Tourism Corporation Limited	500000/-	PGIMER	1732280/-	Executive Engineer	50000000/-	Indian Institute of Technology	6000000/-	Haryana Forest Devt. Corporation	96990000/-	Reliance Broadcast Network Ltd	73034/-	Ecotech Instrument Pvt. Ltd	3281345/-	<p>The Statutory Auditor concluded this observation that all these advances have been adjusted now.</p>
Name of Supplier	Amount(Rs.)																				
Controller Printing and Stationery Department	103773/-																				
Hatron	2022565/-																				
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Action Taken Report on audited Balance Sheet 2021-22

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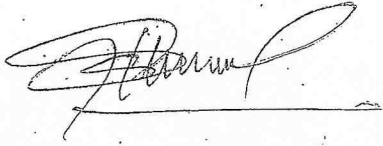


	HARSAC National Informatics Centre	8962760/- 4562387/-	
	However, the abovesaid amount has been adjusted in the year 2022-23 & 2023-24		
5	<p><b>Staff Advances</b></p> <p>During audit we have observed that employee-wise details of Advances made to staff as Computer Advance, Scooter / Motorcycle Advance, 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).</p>		Upto 31.03.2020, the Staff Advances have been maintained employee-wise. For further period, necessary details (employee-wise) in respect of other heads are also available.
6	<p><b>GPF Advance</b></p> <p>During audit we have observed that employee-wise details of GPF advance provided to staff are not being maintained by the corporation, 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).</p>		

Para No	Audit observation	Action Taken Report		
7	<p><b>Non Adjustment of Advances to Regional Offices:</b></p> <p>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:</p> <table border="1"> <tr> <td>Particulars</td> <td>Amount(Rs.)</td> </tr> </table>	Particulars	Amount(Rs.)	The Statutory Auditor concluded this observation that all these advances have been adjusted now.
Particulars	Amount(Rs.)			

Action Taken Report on audited Balance Sheet 2021-22

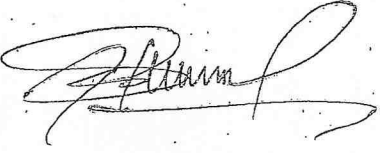
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8	<p>Advance Ro Bahadurgarh 4,133,861</p> <p>Advance Ro Ballabgarh 330,751</p> <p>Advance Ro Dharuhera 11,262</p> <p>Advance Ro Faridabad 260,390</p> <p>Advance RO Gurugram North 379,003</p> <p>Advance R.o. Gurugram South 467,270</p> <p>Advance RO-Hisar Region 309,674</p> <p>Advance RO Panchkula 1,958,114</p> <p>Advance Ro Panipat 48,438</p> <p>Advance RO-Sonepat 379,051</p> <p>Advance Ro Yamuna Nagar 134,206</p> <p>Advance Ro Palwal 250,000</p> <p>However, the adjustment's for the same has been done in the FY 2022-23 &amp; FY 2023-24</p>																			
8	<p><b>Short Claim of Tax Deducted at Source in Income Tax Returns</b></p> <p>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 following amounts of Tax Deducted at Source still remain unadjusted in the Balance Sheet:</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Amount(Rs.)</th> </tr> </thead> <tbody> <tr> <td>2010-11</td> <td>224470/- (Not claimed)</td> </tr> <tr> <td>2011-12</td> <td>562329/- (Short claimed)</td> </tr> <tr> <td>2012-13</td> <td>50302/- (Short claimed)</td> </tr> <tr> <td>2015-16</td> <td>913764/- (Short claimed)</td> </tr> <tr> <td>2017-18</td> <td>372540/- (Short claimed)</td> </tr> </tbody> </table> <p>Due to short claim of above amounts, the Board has suffered a loss of Rs. 2123405/-.</p> <p>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:</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>TDS in Form 26 AS</th> <th>TDS in Books of Account</th> </tr> </thead> <tbody> <tr> <td>2010-11</td> <td>233340/-</td> <td>224470/-</td> </tr> </tbody> </table>	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)	Financial Year	TDS in Form 26 AS	TDS in Books of Account	2010-11	233340/-	224470/-	<p>As suggested by the Statutory Auditor, the matter will be taken up with the Finance Department for write off, being old cases.</p>
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)																			
Financial Year	TDS in Form 26 AS	TDS in Books of Account																		
2010-11	233340/-	224470/-																		

Action Taken Report on audited Balance Sheet 2021-22

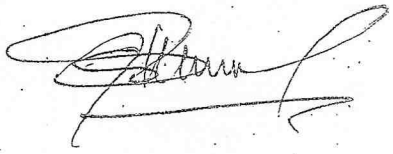
06/30



<p>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 writeoff</p>									
<p>9 Interest Income not booked :                  Below mentioned interest not booked by the Board during the year</p>	<p>In the next year the same will be included, in compliance to the audit observation.</p>								
<table border="1"> <thead> <tr> <th data-bbox="998 537 1063 952">Sl. No.</th> <th data-bbox="998 952 1063 1108">PARTICULARS</th> <th data-bbox="998 1108 1063 1377">AMOUNT S (Rs.)</th> <th data-bbox="998 1377 1063 2074">REMARKS</th> </tr> </thead> <tbody> <tr> <td data-bbox="933 537 998 952">1.</td> <td data-bbox="933 952 998 1108">ICICI Bank FDR A/c no. 001310046824</td> <td data-bbox="933 1108 998 1377">79643/-</td> <td data-bbox="933 1377 998 2074">Interest income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS. Hence Interest Income on FDR in Income &amp; Expenditure A/c is understated with Rs 79643/- Hence board has understated Interest income on FDR &amp; Understated Excess of Income over Expenditure resulting in understated value of Capital A/c</td> </tr> </tbody> </table>	Sl. No.	PARTICULARS	AMOUNT S (Rs.)	REMARKS	1.	ICICI Bank FDR A/c no. 001310046824	79643/-	Interest income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS. Hence Interest Income on FDR in Income & Expenditure A/c is understated with Rs 79643/- Hence board has understated Interest income on FDR & Understated Excess of Income over Expenditure resulting in understated value of Capital A/c	
Sl. No.	PARTICULARS	AMOUNT S (Rs.)	REMARKS						
1.	ICICI Bank FDR A/c no. 001310046824	79643/-	Interest income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS. Hence Interest Income on FDR in Income & Expenditure A/c is understated with Rs 79643/- Hence board has understated Interest income on FDR & Understated Excess of Income over Expenditure resulting in understated value of Capital A/c						
<table border="1"> <tbody> <tr> <td data-bbox="365 537 430 952">2</td> <td data-bbox="365 952 430 1108">Canara Bank FDR No. a. 2406401006891 b. 2406401006892</td> <td data-bbox="365 1108 430 1377">28445/- 805/-</td> <td data-bbox="365 1377 430 2074">Interest Income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS, however it is seen that board has wrongly booked</td> </tr> </tbody> </table>	2	Canara Bank FDR No. a. 2406401006891 b. 2406401006892	28445/- 805/-	Interest Income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS, however it is seen that board has wrongly booked					
2	Canara Bank FDR No. a. 2406401006891 b. 2406401006892	28445/- 805/-	Interest Income was not booked during the year 2021-22 as per the bank certificate available and as per 26AS, however it is seen that board has wrongly booked						

Action Taken Report on audited Balance Sheet 2021-22

06/3/21



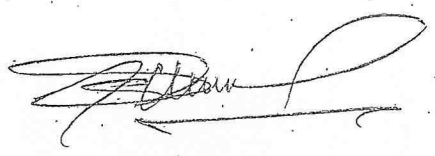
	<p>interest income in the year 2020-21, hence last year the interest income on FDR was overstated and therefore no such adjustment was made during the year 2021-22.</p>	
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3	Punjab National Bank	362009/-	<p>We have observed that the Interest income as per Income tax portal is Rs. 33,13,466 (11,17,121 on Saving &amp; 21,96,345 on FDR), however as per the books of board the interest income is Rs 29 51 457 in Interest income on Saving account. 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 &amp; Expenditure A/c) &amp; understated Excess of income over expenditure (Income &amp; Expenditure A/c) resulting in understated value of Capital in Balance sheet.</p>	
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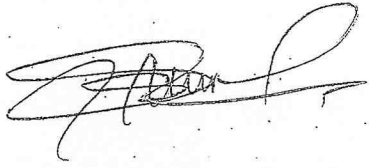
Action Taken Report on audited Balance Sheet 2021-22

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11	<p><b>Difference in TDS Certificates and Form 26AS</b></p> <p>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.</p> <table border="1"> <thead> <tr> <th>Name of Bank</th> <th>TDS as per 26AS</th> <th>TDS as per Bank Certificate</th> </tr> </thead> <tbody> <tr> <td>Punjab National Bank</td> <td>220024/-</td> <td>194733/-</td> </tr> <tr> <td>Punjab &amp; Sind Bank</td> <td>0.00</td> <td>Certificate not available</td> </tr> </tbody> </table> <p>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, certain TDS was deducted from the interest on FDRs but was unconfirmed by 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.</p> <p>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</p> <p><b>Non or Incorrect Booking of TDS:</b></p> <p>During the audit we have observed that corporation 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:-</p> <table border="1"> <thead> <tr> <th>SR. NO</th> <th>PARTICULARS</th> <th>AMOUNT</th> <th>REMARKS</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>ICICI BANK FDR A/c no 001310046824</td> <td>7,965/-</td> <td>TDS is not booked in the books during the year and hence TDS on</td> </tr> </tbody> </table>	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	SR. NO	PARTICULARS	AMOUNT	REMARKS	1.	ICICI BANK FDR A/c no 001310046824	7,965/-	TDS is not booked in the books during the year and hence TDS on	<p>The matter has been taken up with these Bank to reconcile the figures.</p> <p>The ITRs of the Board are filed considering Form 26AS. Thus, there is no loss to the Board.</p> <p>In respect of HARCO Bank, a reverse entry will be made during 2022-23</p>
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																	
SR. NO	PARTICULARS	AMOUNT	REMARKS																
1.	ICICI BANK FDR A/c no 001310046824	7,965/-	TDS is not booked in the books during the year and hence TDS on																

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Action Taken Report on audited Balance Sheet 2021-22

2.	PUNJAB NATIONAL BANK	1,03,335/-	FDR 2021-22 under head Loans & Advances of Assets side of Balance sheet is understated. Wrong TDS is 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
3.	HARCO BANK	60,12,068/-	his 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 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

Action Taken Report on audited Balance Sheet 2021-22

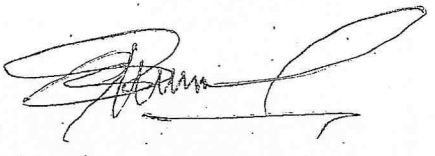
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<p style="text-align: center;">sheet.</p>	<p>During Audit it has been observed that last year 2020-21 a single entry has been done by reversing all the TDS of FY 2020-21 amounting to Rs 2,98,38,387.31 and making entry of TDS as per 26AS which is Rs 1,64,05,732 which has made a difference of Rs 1,34,32,655.31.</p> <p>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.</p>
<p>12</p> <p><b>Payables standing unreconciled in the books:</b></p> <p>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:-</p> <p><b>a. Salary Payable:</b> 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.</p> <p><b>b. CPF Payable:</b> We have observed that CPF payable is standing payable at Rs 1,82,90,846 in annexure of current liabilities &amp; 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.</p> <p><b>c. GPF Liability:</b> We have observed that Staff wise details of GPF Liability are not being maintained hence we are not able to reconcile the statement of</p>	<p>Reconciliation has started now.</p>

Action Taken Report on audited Balance Sheet 2021-22

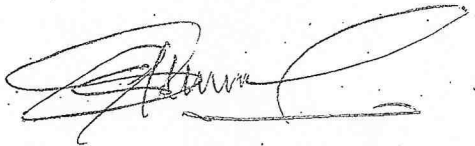
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13	<p><b>d. Security Deposits:</b> We have observed that Security Deposits (refundable) needs to be more transparent and party wise due to which reconciliation is pending. Further it is observed that report generated by the MIS in reference to the 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.</p>	<p>An amount of Rs. 3,16,32,875 recovered, out of 47.63 crore and efforts are being made to recover the balance amount ts.</p>																																
	<p><b>Non recovery of Environment Compensation:</b></p> <p>The Board has not recovered an amount of Rs. 47 63 15 924.55/- as on 31<sup>st</sup> March 2022 towards Environment Compensation from Industrial units which are mentioned below:-</p> <table border="1"> <thead> <tr> <th>PARTICULARS</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>Narangarh Sugar Mills Ltd (Env Comp)</td> <td>2,370,000.00</td> </tr> <tr> <td>M/s Nanak Forge, (Env Comp)</td> <td>734,375.00</td> </tr> <tr> <td>Balaji Bricks (Env Comp)</td> <td>793,750.00</td> </tr> <tr> <td>M/s Durga Brick Co., (Env Comp)</td> <td>1,043,750.00</td> </tr> <tr> <td>M/s Laxmi Bricks Co., (Env Comp)</td> <td>793,750.00</td> </tr> <tr> <td>M/s Laxmi Vishnu Stone Cr. Co., (Env Comp)</td> <td>4,268,750.00</td> </tr> <tr> <td>M/s Vaishno Int Bhatta (Env Comp)</td> <td>793,750.00</td> </tr> <tr> <td>Shri Vinayak Stone ( Env Comp)</td> <td>3,150,000.00</td> </tr> <tr> <td>ALM Infotech Pvt. Ltd (Env Comp)</td> <td>500,000.00</td> </tr> <tr> <td>Amity University Mansar (Env Comp)</td> <td>5,670,000.00</td> </tr> <tr> <td>Brog Warner Emission System (Env Comp)</td> <td>7,410,000.00</td> </tr> <tr> <td>Castex Technology Ltd. (Env Comp)</td> <td>4,230,000.00</td> </tr> <tr> <td>Continental Autom Brake System P Ltd (Env Com)</td> <td>8,640,000.00</td> </tr> <tr> <td>Executive Engineer, Pub Health Eng (Env Comp)</td> <td>8,080,000.00</td> </tr> <tr> <td>Frontier Vehicle Pvt. Ltd (Env Comp)</td> <td>568,750.00</td> </tr> </tbody> </table>	PARTICULARS	AMOUNT	Narangarh 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 Mansar (Env Comp)	5,670,000.00	Brog Warner Emission System (Env Comp)	7,410,000.00	Castex Technology 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	
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Action Taken Report on audited Balance Sheet 2021-22

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Group Housing Colony, Jubilant 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 <sub>2</sub> (Env Comp)	16,249,800.00	
Nishant Paper Ltd (Env Fee)	106,250.00	
Stylant Industries (Env Fine Pk)	1,171,875.00	
Wood Coal Kih (Env Fine Pk)	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 Naphttha 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	
CMID 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	
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	

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## Action Taken Report on audited Balance Sheet 2021-22

Shree Salasar Balaji Industries(Env Comp)	2,560,000.00	
TDI Infrastructure King Burry (Env Comp)	4,650,000.00	
TDI Infasture Ltd(Env Comp)	2,737,500.00	
ZurudhPharam LLP(Env Comp)	843,750.00	
Janna 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 Industries(Env Comp)	2,660,000.00	
AAR CEE AUTO (ENV COMP)	1,015,625.00	
AmbeeyEngeneerning ( 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	

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Action Taken Report on audited Balance Sheet 2021-22

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 Breense India (P) Ltd (Env Comp)	6,276,000.00	
Lindstorm Services Ind (P) Ltd (Env Comp)	722,313.00	
M/s Armit Udyog-II,(Env Comp)	718,750.00	
M/s A. P forging p ltd,(Env Comp)	656,250.00	
M/s Blue Stamping & Forging Ltd (ENV Comp)	2,500,000.00	
M/s Caser International (Env Comp.)	656,250.00	
M/s Competent Forging Ltd(Env Comp)	718,750.00	
M/s Dhruv Global Ltd(Env Comp)	1,250,000.00	
M/s Goel Forge ( ENV COMP)	6,117,187.50	
M/s H.R Industries ( ENV COMP)	392,187.05	
M/s Jaya Associates(Env. Comp)	718,750.00	
M/s Kamdenu Forging(Env Comp)	718,750.00	
M/s Mark Investment & Casting Pvt Ltd(EnvComp)	656,250.00	
M/s New Nitin Casting,(Env Comp)	718,750.00	
M/s Orient Electric Ltd(Env Comp)	2,418,750.00	
M/s Pari Tex India (ENV COMP)	1,625,000.00	
M/s Rani Metal(Env Comp)	718,750.00	
M/s Shivailk Prints Ltd(Env Comp)	15,764,063.00	
M/s Shiv Casting,(Env Comp)	718,750.00	
M/s Shree Vardhman Casting,(Env Comp)	757,812.50	
M/s Skypack India Pvt. Ltd (Env Comp)	1,250,000.00	
M/s S.S Casting,( Env Comp)	656,250.00	
M/s Studds Accessories Ltd(Env Comp)	9,515,625.00	
M/s Tej Enterprises,(Env Comp)	773,437.50	
Parsvnath City Mall(Env Comp)	554,687.50	

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Rainbow Dyeing Having Electric Connection(ENV Comp)	1,275,000.00	
Rangoli Creation(Env Comp)	3,050,000.00	
SADHU FORGING LIMITED(E C FEES)	1,250,000.00	
Shivalik Prints LTD (#7 Sec-6)(Env Comp)	7,640,625.00	
SHWETA VERIBOX ( ENV COMP)	1,015,625.00	
S.K Dyeing & Finishing Mills (Env Comp)	2,312,500.00	
SRS Diecasting Pvt Ltd (Env Comp)	5,406,430.00	
S.S Engineers(Env Comp)	718,750.00	
Unnamed Unit Having Electric Connection(EnvComp)	3,750,000.00	
Unnamed Unit of Sh. Dinesh Kumar(Env Comp)	2,025,000.00	
Unnamed Unit of Sh. Fezal Khan(Env Comp)	3,050,000.00	
Unnamed Unit of Sh. Pardeep Kumar(Env Comp)	2,025,000.00	
Unnamed Unit of Sh. Ravi Kumar(Env Comp)	1,687,500.00	
Unnamed Unit of Sh Sarjit(Env Comp)	2,550,000.00	
Unnamed Unit Sh. Subodh Kumar(Env Comp)	1,262,500.00	
Unnamed Unit Sh. Tejpal(Env Comp)	1,262,500.00	
Voith Turbo Pvt Ltd(Env Comp)	1,933,594.00	
Westend Enterprises P Ltd( Env Comp)	10,637,500.00	
Whirlpool Ltd(Env Comp)	2,606,250.00	
Zion Promoters & Developer P Ltd (ENV COMP)	2,650,000.00	
KRISHNA BRICKS CO.(ENV COMP)	718,750.00	
M/s M.D Agrotech( Env Comp)	2,012,500.00	
M/s Shri Nathan Bricks Co.(ENV Comp)	637,500.00	
He-HE Washing(Env Comp)	381,250.00	
Mega Mall Condominium Asso (Env Comp)	10,320,000.00	
M/s Ansal Institute(Env Comp)	9,990,000.00	
M/s ASF Insignia SEZ Pvt. Ltd. (ENV Comp)	2,655,000.00	
M/s Executive Engineer(Env Comp)	3,900,000.00	
M/s JPM Automobiles Ltd(ENV Comp)	5,180,000.00	
M/s Planet Hollywood India P. Ltd(ENV COMP)	380,000.00	
M/s Shree Ram Metal(ENV Comp)	810,000.00	



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M/s Vatika Towers (Env Comp)	16,440,000.00	
Arya Stone Crusher ( Env Fine)	300,000.00	
Balaji Stone Crusher, (Env. Fine)	771,850.00	
Bhagwati Stone Crusher ( Env Fine)	776,562.50	
Om Shivam Stone Crushers ( Env Fine)	937,500.00	
Raheja Developers Ltd.(Env Fine)	26,040,000.00	
The Paras World School(EC Fine)	2,325,000.00	
Landmark Life Style Cars Pvt. Ltd(ENV, Fine)	587,500.00	
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 Mahindra ( Env Fine)	600,000.00	
Triumph Auto Emngg (P) Ltd, (ENV Fine)	893,750.00	
Prem Industries (Env Fine)	2,662,500.00	
<b>TOTAL</b>	<b>47,63,15,924.55</b>	

Action Taken Report on audited Balance Sheet 2021-22

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<p>14</p> <p><b>In Respect of Fee charged for Various Consents</b></p> <p>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.</p>	<p>There is a provision in the OCMMS portal for ascertaining any fee recoverable.</p>
<p>15</p> <p><b>In Respect of Fee charged for Lab Sample Testing</b></p> <p>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.</p>	<p>Without charging prescribed fee, no sample is collected for testing.</p>
<p>16</p> <p><b>Miscellaneous Receipts</b></p> <p>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.</p> <p>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.</p> <p>In compliance the board has opened a separate account during the year 2023-24</p>	<p>Separate Bank Account has been opened</p>
<p>17</p> <p><b>Internal Audit and Internal Control (FY 2020-21)</b></p> <p>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</p>	<p>These observations have been complied with.</p>

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Action Taken Report on audited Balance Sheet 2021-22

<p>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 &amp; Maintenance of Computers instead of purchase of Computers, amount of Rs. 19647/- wrongly accounted for purchase of Fans instead of R &amp; M of Furniture &amp; Fixtures, amounts of Rs. 81475/- wrongly accounted for as Office Expenditure instead of purchase of Furniture &amp; Fixtures, amount of Rs. 9900/- wrongly accounted for as Purchase of Fans instead of R &amp; 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 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.</p>	
<p>18 Inventories of Lab Materials</p> <p>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 31<sup>st</sup> 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</p> <p>Thus, we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31<sup>st</sup> 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.</p>	<p>Lab Inventory Register is being maintained.</p>

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Action Taken Report on audited Balance Sheet 2021-22

<p>19 <b>Mixed System of Accounting</b></p> <p>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.</p> <p>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.</p>	<p>From FY 2024-25 Accrual System of Accounting will be started for which initial work has been started.</p>
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