

AGENDA ITEM NO. 199.08

**TO APPROVE / ADOPT THE AUDITED
BALANCE SHEET AND INCOME &
EXPENDITURE ACCOUNT OF THE
HARYANA STATE POLLUTION CONTROL
BOARD FOR THE FINANCIAL YEAR
2020-2021.**

AGENDA ITEM NO.199.00

02/01

**TO APPROVE/ADOPT THE
AUDITED BALANCE SHEET AND
INCOME & EXPENDITURE
ACCOUNT OF THE HARYANA
STATE POLLUTION CONTROL
BOARD FOR THE FINANCIAL YEAR
2020-2021.**

The Governor of Haryana, in consultation 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 and address of the Statutory Auditor	Financial Year
M/s. Brij Gupta & Co., Chartered Accountants, House No. 729A Basement, Near HUDA Office, Sector 8, Panchkula – 134 109 (Haryana)	2017-2018 to 2020-2021 Audit of Accounts Balance Sheet and Income and Expenditure for 2017-2018 to 2020-2021 has been completed by the CA.

A copy of the Audit Report, Action Taken Report on each audit objection contained in the said Audit Report, audited Balance Sheet as at 31st March 2021 and Income & Expenditure Accounts for the Financial Year 2020-2021 of the Haryana State Pollution Control Board, is submitted for kind approval of the Board of Directors.

08/02

BRIJ GUPTA & CO.



Chartered Accountants
H.No.:729-A (Basement), Near HUDA Offices, Sector-8, Panchkula - 134109 (Haryana).
Ph.: 0172-4654660, e-mail: bmg729@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 2021 and Statement of Income and Expenditure for the Year ended 31st March 2021.

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.

Ccontd.2



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 2021.
- b) In the case of the Statement of Income and Expenditure, of the Excess of Income over Expenditure for the Year ended 31st March 2021.

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: February 2, 2024



For **BRIJ GUPTA & CO.**
Chartered Accountants
(FIRN: 003070X)

(Handwritten Signature)
(CA. B M GUPTA)
 Partner
 M.No.081962
 UDIN: 24081962BKEOJES376

08/04

ANNEXURE-I TO AUIDTOR'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 2021

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. 110301290/-

(a) The Board has made payments totalling 110301290/- up to 31st March 2021 for purchase of land (Plots) at Panipat (2 No), Sonapat (1 No), Panchkula (1 No), Manesar, Gurugram (2 No) and Bahadurgam (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/-

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.

Contd.2



08/05

- iii). Plot (1079 Sq mtr) at Panipat- Rs. 22659000/-
- iv). Plot (744 Sq mtr) at Sonapat- Rs. 1181472/-

(b) Original convenience deed for the following properties were not made available for our verification:

- i). Plot (6012 Sq mtr) at Panchkula- Rs. 19238400/-
- ii). Plot no 29C, Sector 3, IMT, Manesar, Gurugram- Rs. 19424213/-

3. Balance with Banks
 - Bank Reconciliation Statements

i) Punjab National Bank (A/c 8057)

Balance as per Balance Sheet	Rs. 7711832/(Cr.)
Balance as per Bank	Rs. 317317/(Cr.)

Board has issued cheques amounting to Rs. 8085004/- during the period FY 2012-13 to 2018-19 which have not been presented to the Bank as per Bank Reconciliation Statement provided to us and all these cheques issued have become stale. Year wise detail is as under

<u>Year</u>	<u>Amount (Rs.)</u>
2012-13	150488/-
2013-14	4710569/-
2014-15	1361627/-
2015-16	630831/-
2017-18	1197690/-
2018-19	33799/-

Similarly Board has deposited cheques amounting to Rs. 13997/- from FY 2017-18 to FY 2018-19 which have not been credited by Bank in the account of the Board.

While checking the Bank Reconciliation Statement, it has been observed that some amounts have been altered as compared to previous year and the Reconciliation statement can not be relied upon and its effect on the assets/liabilities/income of the Board can not be ascertained.

ii) Punjab National Bank (A/c 7915)

Balance as per Balance Sheet	Rs. 219914/(Dr.)
Balance as per Bank	Rs. 36145/(Cr.)

Contd.3



08/06

Board has Issued cheques amounting to Rs. 136828/- during the period FY 2017-18 to FY 2019-20 which have not been presented to the Bank as per Bank Reconciliation Statement provided and all these cheques issued have become stale. Year wise detail is as under

<u>Year</u>	<u>Amount (Rs.)</u>
2017-18	23273/-
2018-19	3105/-
2019-20	110450/-

Similarly Board has deposited cheques amounting to Rs. 320598/- for the period from FY 2018-19 to FY 2020-21 which have not been credited by Bank in the account of the Board.

iii) Punjab National Bank Sec-6. PKL (A/c No. 7912)

Balance as per Balance Sheet	Rs. 63302723/(Dr)
Balance as per Bank	70399637/(Cr)

Board has issued cheques amounting to 6804384/- during the period FY 2014-15 to 2020-21 which have not been presented to the Bank and have become stale. Year wise detail is as under:

<u>Year</u>	<u>Amount(Rs.)</u>
2014-15	11910/-
2015-16	1063607/-
2016-17	952107/-
2017-18	663406/-
2018-19	1853444/-
2019-20	1891414/-
2020-21	368496/-

Similarly Board has deposited cheques amounting to Rs. 2758380/- which have not been credited in the account of the Board. Year wise detail is as under:

<u>Year</u>	<u>Amount(Rs.)</u>
2015-16	36087/-
2016-17	12500/-
2017-18	52000/-
2018-19	1174600/-
2019-20	559481/-
2020-21	923722/-

While checking the Bank Reconciliation Statement, it has been observed that some amounts have been altered as compared to previous year and the Reconciliation statement can not be relied upon and its effect on the assets/liabilities/Income of the Board can not be ascertained.

Contd.4



08/07

iv) Punjab National Bank (A/c 41180)

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.

v) Union Bank of India(A/c 18039)

The account is not reconciled as under:

Balance as per Balance Sheet	Rs. 10002/(Dr.)
Balance as per Bank	Rs. 1.61/(Cr.)

vi) ANDHRA BANK (A/c 3843)

Balance as per Balance Sheet	Rs. 714248/(Dr.)
Balance as per Bank	Rs. 0.00

Board is depicting a surplus balance of Rs. 714248/-. However as per Bank, account has been closed and no amount is payable to the Board. Impact of this amount of Rs. 714248/- on the assets/liabilities/income of the Board has not been ascertained.

vii) The Banks for which reconciliation were provided to us, the statements do not mention the dates on which the entry appearing in the Bank Reconciliation Statement has been cleared or reversed in future.

viii) Outstanding entries (cheques issued but not presented and cheques deposited but not credited by the Bank) have not been reversed. In case, certain cheques deposited which were not credited may become irrecoverable as the particulars of the issuer of the cheque are not available and it is not known from whom this amount is recoverable and thus loss caused to the Board on account of non-recovery of these amounts can not be ascertained. Sincere efforts are required to recover the amounts for which cheques have been deposited but which have not been credited by the Banks as it directly affects the income of the Board.

4. Fixed Deposit with Banks

As per Financial Statement, Board holds fixed deposits amounting to Rs. 5554182032/- with various Banks. However neither the Board has kept photocopies of Fixed Deposit receipts from some Banks nor it has obtained any confirmation from some Banks of fixed deposit amounts kept with them. In the absence of supportive records, it is not possible to verify the authenticity of the Fixed Deposit with Banks amount depicted in the Balance Sheet.

Contd.5



5. 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 2021 as per detail here under:

<u>Name of Supplier</u>	<u>Amount (Rs.)</u>
Controller Printing and Stationery Department	133153/-
Hartron	1440174/-
Haryana Institute of Public Administration	2500000/-
Haryana Tourism Corporation Limited	500000/-
PGIMER	1732280/-
Pindi Tyres	20000/-
Suraj Kund	500000/-
CPR Environmental Education Central, Chennai	40500/-
Executive Engineer	5000000/-
Gift Auto Battery Plates	7040/-
Indian Institute of Technology	800000/-
Haryana Forest Devt. Corporation	9699000/-
National Environmental Research Centre	600000/-
Reliance Broadcast Network Ltd	73034/-
Sigma Aldrich Chemical	6872/-
Environment S.A India Pvt Ltd.	36006730/-
HARSAC	4429468/-
National Informatics Centre	1121511/-

6. Staff Advances

Following accounts are showing credit balance instead of debit balance:

<u>Particulars</u>	<u>Amount (Rs.)</u>
Scooter/Motorcycle Advance	8190/-
Car Advance	6657/-
Vinod Kumar DEO	70/-
Pardeep Kumar	50/-

From above, it appears that excess payment has been received in these accounts. These accounts are not reconciled. Impact of non reconciliation of above mentioned amounts on the assets/liabilities/income of the Board is not ascertainable during the year under audit.

Contd.6



08/09

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 31.03.2021 as per detail here under:

<u>Particulars</u>	<u>Amount(Rs.)</u>
Lab Faridabad	10000/-
RO Bhadurgarh	4269344/-
RO Ballabgarh	330751/-
RO Dharuhera	11262/-
RO Faridabad	1516973/-
RO Gurugram North	379003/-
RO Gurugram South	2423609/-
RO Hisar	309674/-
RO Panchkula	1762829/-
RO Panipat	48438/-
RO Sonapat	25051/-
RO Yamuna Nagar	100352/-

→ 1,12,53,186

115,13,122
(-) 1,12,53,186
2,59,936

8. Leave Encashment, Gratuity and Pension Fund

The Board has maintained various funds like Leave Encashment Fund, Gratuity Fund and Pension Fund with LIC for employee benefits. Claims paid during the year are booked as an expense and interest earned on these funds is booked as an income. These claims are paid by LIC and reduced from respective funds. It is not certain as to who calculates these and whether individual accounts of the persons and their reconciliation is done from time to time.

The Gratuity Fund and Pension Fund are not reconciled as the balances on 31/03/2021 in Balance Sheet and certificate issued by LIC differ as per detail here under:

<u>Particulars</u>	<u>Amt. in Balance Sheet(Rs.)</u>	<u>Amt. in LIC Certificate(Rs.)</u>
Gratuity Fund	32471106/-	38197358/-
Pension Fund	202540127/-	252034979/-

Due to non reconciliation of the fund accounts, its effect on the assets/liabilities/income of the Board can not be ascertained.

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

Contd.7



08/10

-7-

<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/-.

10. Tax Deduction at Source by Banks on Interest on FDRs

The Board has not obtained certificate for the amount of TDS deducted during the year from many Banks with whom it is keeping accounts in fixed deposits as per detail here under.

Name of Bank	TDS as per 26AS	TDS as per Bank Certificate
	(a)	(b)
Indian Bank	0.00	Certificate not available
Indus Ind Bank	161693/-	Certificate not available
Punjab National Bank - Zo Shimla	980/-	Certificate not available
Punjab & Sind Bank	0.00	Certificate not available

Contd. B



08/11

Tax deduction at Source of Punjab National Bank is not reconciled. The amount as per 26 AS is Rs. 241326/- and as per Bank certificate is Rs. 223444/-. In absence of confirmation of TDS from all 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. Other Current Liabilities

Following accounts are showing debit balance instead of credit balance:

Particulars	Amount (Rs.)
TDS payable	598410/-
GIS payable	3405/-
Interest on HBA payable	7240/-

From above, it appears that excess payment has been made in these accounts. These accounts are not reconciled. Impact of non reconciliation of above mentioned amounts on the assets/liabilities/income of the Board is not ascertainable during the year under audit.

12. Non recovery of Environment Compensation:

The Board has not recovered an amount of Rs. 381490575/- as on 31st March 2021 towards Environment Compensation from industrial units as per detail here under:

Sr. No.	Name of Unit	Amount (In Rs.)
1.	Aarose Auto	10,15,625.00
2.	Ambey Ergg.	61,17,187.50
3.	Amod Packers	10,15,625.00
4.	Arya Stone Crusher	3,00,000.00
5.	Asean components Pvt Ltd	25,93,750.00
6.	Asean Fidelis Hospital	25,00,000.00
7.	Balaji Bricks	7,93,750.00
8.	Balaji Stone Crusher	15,43,750.00
9.	Benlon India Ltd	14,12,500.00
10.	Bhagwati Stone Crusher	7,76,562.50
11.	CMD Buldtech Pvt Ltd	6,37,500.00
12.	Daddyz Food	18,81,250.00



08/12

13.	Dadri Stone Crusher	10,00,000.00
14.	Dev Metal Udyog	10,15,625.00
15.	Ecogreen Energy pvt. Ltd	25,00,000.00
16.	Environment compensation Rohtak	16,78,125.00
17.	Unnamed Unit of Sh. Hemraj	12,62,500.00
18.	Green valley RPSA sso.	1,58,00,000.00
19.	Harpreet Motors	4,81,250.00
20.	Havelis India	43,87,500.00
21.	He-He Washing	3,81,250.00
22.	HIL Ltd	33,37,500.00
23.	Jagdamba Metal & allied Inds.	4,35,938.00
24.	Jaya Associates	7,18,750.00
25.	Jaisantoshi Maa Stone Crusher	5,00,000.00
26.	Jai Udyog	12,00,000.00
27.	J W Packers	10,15,625.00
28.	Kamdhenu Rice Mill	18,81,250.00
29.	Kanin (India) Ltd	66,75,000.00
30.	Knorr Brenise India P Ltd	62,76,000.00
31.	Landmark Lifestyle cars P Ltd	5,87,500.00
32.	Lindstorm Services India P Ltd	14,46,313.00
33.	Looms & Knot	87,100.00
34.	Mega Mall Condominium Aseo	1,03,20,000.00
35.	06 MLD PHED STP	3,24,99,600.00
36.	Amic Udyog II	7,18,750.00
37.	Ansal Institute	99,90,000.00
38.	AP Forging P Ltd	6,56,250.00
39.	ASF Insignia SEZ P Ltd	26,55,000.00
40.	Belaji Rubber Inds.	25,25,000.00
41.	Beniwal Stone Crusher	15,75,000.00
42.	Blue Stamping & Forging Ltd	25,00,000.00
43.	Caser International	6,56,250.00
44.	Chaudhary inds	6,50,000.00
45.	Classic Mobile Stone Crusher	7,95,312.00
46.	Competent Forging Ltd	7,18,750.00
47.	Dhruv Global Ltd	12,50,000.00
48.	Durga Brick Co	10,43,750.00
49.	Executive Engineer	38,00,000.00
50.	Goel Forge	61,17,187.50
51.	HR Inds	6,17,187.05
52.	HSI IDC	30,90,000.00
53.	JPM Automobiles Ltd	51,80,000.00
54.	Kamdenu Forging	7,18,750.00
55.	Laxmi Bricks Co	7,93,750.00
56.	Laxmi Vishnu Stone Co	42,68,750.00
57.	Mark Investment & casting P Ltd	6,56,250.00
58.	MD Agrotech	20,12,500.00
59.	Nanak Forge	7,34,375.00
60.	New Nitin Casting	7,18,750.00
61.	Orient Electric Ltd	24,18,750.00
62.	Palam Spring Plaza	27,93,750.00
63.	Panipat Naphtha Cracker Project	74,10,000.00
64.	Pari tax India	16,25,000.00
65.	Planet Hollywood India P Ltd	3,80,000.00
66.	Rani Metal	7,18,750.00
67.	Shivalik prints Ltd	1,57,84,063.00



08/13

68.	Shiv Casting	7,18,750.00
68.	Shiv process	26,50,000.00
70.	Shree Mansa Associate	13,31,250.00
71.	Shree Ram metal	8,10,000.00
72.	Shree vardhman Casting	7,57,812.50
73.	Skypack India P Ltd	12,50,000.00
74.	S S Casting	6,56,250.00
75.	Studds Accessories	95,15,625.00
76.	Tej Enterprises	7,73,437.50
77.	The Sonipat coop Sugar Mills	65,40,000.00
78.	Valshno Int. Bhatta	7,93,750.00
79.	Vatika Towers	1,64,40,000.00
80.	Naraingarh Sugar Mills Ltd	23,70,000.00
81.	New Baba Sita Nath	85,18,750.00
82.	Om Shivam Stone Crushers	9,37,500.00
83.	Panipat Refinery & Ptero Chemical complex	62,56,000.00
84.	Parker Estate Pvt Ltd	27,37,500.00
85.	Park View	57,62,500.00
86.	Prem Industries	26,62,500.00
87.	Rainbow Dyeing	12,75,000.00
88.	Ramprastha Saare Township	1,69,20,000.00
89.	Rangoli Creation	30,50,000.00
90.	Rao Stone Cr.	54,31,250.00
91.	RBS Stone Cr	40,78,125.00
92.	Richa & Co	11,50,000.00
93.	Sadbhawna Stone Cr	42,34,375.00
94.	Sadhu Forging Ltd	12,50,000.00
95.	Shivalik Prints Ltd	76,40,625.00
96.	Shree Salasar Balaji Inds	25,60,000.00
97.	Shree vinayak Stone	31,50,000.00
98.	Shweta Veribox	10,15,625.00
99.	S k Dyeing & Finishing Mills	23,12,500.00
100.	S S Engineers	7,18,750.00
101.	Sunrise Industries	26,60,000.00
102.	TDI Infrastructure King Burry	46,50,000.00
103.	TDI Infrasture LTD	27,37,500.00
104.	Thandesari Stone Cr	5,00,000.00
105.	The Paras World School	23,25,000.00
106.	Tiger Eye Mahindera	6,00,000.00
107.	Triumph Auto Engg P Ltd	8,93,750.00
108.	Unnamed unit Having Electric Connection	37,50,000.00
109.	Unnamed Unit of Sh. Dinesh Kumar	20,25,000.00
110.	Unnamed Unit of Fezal Khan	30,50,000.00
111.	Unnamed Unit of Pardeep Kumar	20,25,000.00
112.	Unnamed Unit of Ravi Kumar	16,87,500.00
113.	Unnamed Unit of Sarjit	25,50,000.00
114.	Unnamed Unit of Subodh Kumar	12,62,500.00
115.	Unnamed Unit of Tejpal	12,62,500.00
116.	Vij Engg. & consultant pvt Ltd	19,70,000.00
117.	Western Enterprises P Ltd	1,06,37,500.00
118.	Whirlpool ltd	26,08,250.00



08/14

119.	Wood Coal Kiln	1,61,250.00
120.	Zion Promoters & Developers P ltd	53,00,000.00
121.	Zurudh Pharm LLP	8,43,750.00

13. 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.

14. In Respect of Fee charged for Lab Sample Testing

During the year, the Board has booked Rs. 16066583/- as Sample Testing Fee. Year wise detail of fee collection and reports issued by the Board on account of various tests was not available. In absence of any record, we are unable to quantify the amounts which have been claimed but not recovered. Any such fee remaining recoverable as on 31.03.2021 due to dishonour of cheques or otherwise is also not ascertainable.

15. Interest on Fixed Deposit with Banks:

The Board has kept deposits with various Banks. However, the interest earned during the year as per Interest certificates issued by most of the Banks do not match with the interest earned shown in Books of Account. There is a difference in Interest amount of Rs. 140137536/- as per Form 26AS/Bank Certificates and in Books of Account as per details here under:

Name of Bank	Interest as per 26AS	Interest as per Bank Certificate	Interest higher in 26 As or Bank Certificate	Interest as per Books of Account	Difference in Interest
	(a)	(b)	(c)	(d)	(e) (c-d)
Indian Bank	7018257	Certificate not available	7018257	1922947	5095310
State Bank of India	5779711	5759829	5779711	13832892	-8053181
Indus Ind Bank	2155900	2155900	2155900	4400003	-2244103
HARCO Bank (TAN-RTKT01059F) (TAN-RTK01815F)	150193266 3343331	203838241	203838241	273239378 5465436	-74666573



08/15

Yes Bank	50077633	50077633	50077633	113392456	-63314823
ICICI Bank	91414	91414	91414	-119157	210571
Bank of India	606928	957435	957435	893560	63875
Punjab National Bank	3214476	2976056	3214476	242306	2972170
Punjab National Bank - Zo Shimla	13073	Certificate not available	13073		13073
Canara Bank	0.00	14998	14998	29250	-14252
Punjab & Sind Bank	397	Certificate not available	397	0.00	397
Total (Rs.)	222494386	255871506	273161635	413299071	-140137536

The statement reconciling the difference in interest amount of Rs. 140137536/- was not provided for verification.

16. Interest on Savings Accounts with Banks:

Interest on saving account with Banks is not reconciled with interest as per certificate issued by few Banks as differences have been found between interest shown in Bank Certificate and Balance sheet as per detail here under:

Name of Bank	Interest in Statement	Interest in Bank Certificate	Difference
PNB - 7912	1923294/-	107960/-	1815334/-
PNB Flexi-0012	1077049/-	25595/-	1051454/-

Impact of above differences in interest amount on the assets/liabilities/income of the Board is not ascertainable

Interest certificate from Canara Bank was not made available for our verification.

17. Miscellaneous Receipts

Miscellaneous Receipts amounting to Rs. 9170370/- 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 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.

18. Env. Awareness Expense

During the year, an amount of Rs. 2243954/- has been accounted for as expense relating to previous years on the basis of photocopies of bills as original bills were not traceable.

Contd.13



08/10

19. Internal Audit and Internal Control

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. 35647/- 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.

20. Dishonoured Cheques

We have observed during our random audit checks in respect of dishonoured cheques that the income account is reversed/debited without debiting the party from whom the cheque was received. However in the absence of any records, it is difficult to trace party wise detail regarding dishonoured cheques and to ensure that such payments have been realized in future. The Board has not provided us detail of dishonoured cheques which have not been reversed. In our opinion, the lack of Internal Control on this issue may result in leakage of revenue.

21. Verification of Bank Guarantees:

The Board has not provided for audit Bank Guarantees received during the year from various agencies/contractors.

Contd. 14



08/17

Similarly no documents were produced before us for verification to prove that the genuineness of Bank Guarantees received have been got verified from the issuing Banks.

22. Confirmation of Liabilities

Apart from various other outstanding liabilities, the following amounts have also been shown in the books of accounts to be payable as on 31st March 2021:

Earnest money	Rs. 1622066/-
Security Deposit (Refundable)	Rs. 1538920652/-
GPF Liability	Rs. 88558526/-
CPF Liability	Rs. 23449553/-
NGT Penalty/fee	Rs. 8531884/-

No party/person wise details, confirmations and reconciliation of such amounts are being maintained which may lead to wrong claims. Further no details are available in respect of securities which are required to be forfeited.

23. Confirmation of Balances

Balance confirmations from suppliers and regional offices were not made available for our verification. The amount of un reconciled items that may emerge after the confirmations and reconciliation of accounts cannot be determined and the consequential impact on financial statements remain unascertained. All debit and credit balances including advances are as per book balances. No confirmations for these balances have been obtained.

24. Fixed Assets

The WDV of fixed assets of the Board is worth Rs. 297878405/- as on 31st March 2021. During the year 2020-21, total net additions of Rs. 161357757/- were made. Fixed Assets register showing the quantitative details of various assets and physical verification report of Fixed Assets as on 31st March 2021 were not made available for our verification.

25. Inventories of Lab Materials

The Board purchased Lab material amounting to Rs. 193984/- 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 2021 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.

Contd.15



08/13

Thus, we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March 2021. 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.

26. 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.

27. Defaults in filing of TDS Returns

As per Traces, a default of Rs. 2240/- persists up to 31/03/2021 in filing TDS Returns.

For **BRIJ GUPTA & CO.**
Chartered Accountants
(FAN: 003070N)



(CA. B M GUPTA)
Partner
M.No.081962
UDIN: 240819628KROUE5376

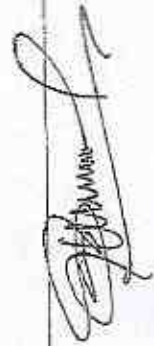


Place: Panchkula
Dated: February 2, 2024

Action Taken Report on the Balance Sheet for the FY 2020-20 21

Para No	Audit Observations	Reply/Action Taken Report
1	<p>1. 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>Land- Rs. 110301290/-</p> <p>(a) The Board has made payments totalling Rs. 110301290/- up to 31st March 2021 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:</p> <p>i). SCO 55, Sector 25, HUDA, Panipat-Rs. 1587114/- 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 Sq mtr) at Panipat- Rs. 22659000/- iv). Plot (744 Sq mtr) at Sonepat- Rs. 1181472/- (b) Original convenience deed for the following properties were not made available for our verification: i). Plot (6012 Sq mtr) at Panchkula- Rs. 19238400/- ii). Plot no 29C, Sector 3, IMT, Manesar, Gurugram- Rs. 19424213/-</p>	<p>Annual Reports of the Board upto the Financial Year 2022-2023 have already been approved by the Board and sent to the Government.</p>
2.	<p>Conveyance Deeds in respect of all these plots have since been got executed.</p> <p>Environment, Forest and Wildlife Department has been requested for 50% share of Swarna Jayanti Building to the Board.</p>	<p>Conveyance Deeds in respect of all these plots have since been got executed.</p> <p>Environment, Forest and Wildlife Department has been requested for 50% share of Swarna Jayanti Building to the Board.</p>

08/19



3

Balance with Bank

Bank Reconciliation Statements(BRS)

i) Punjab National Bank (A/c 8057)

The account is not reconciled as under:

Balance as per Balance Sheet Rs. 77,11,832(Dr.)

Balance as per Bank Rs. 317317(Cr.)

Cheques involving Rs.80,85,004 issued during the financial years from 2012-13 to 2018-19, not presented to bank by the concerned parties, became stale.

Similarly, Board has deposited cheques amounting to Rs.13,997 in Bank for the period from FY 2017-18 to 2018-19 which have not been credited by the bank.

While checking the BRS, it has been observed that some amounts have been altered as compared to previous year and the BRS cannot relied upon and its effect on assets/liabilities/income of the Board cannot be ascertained.

ii) Punjab National Bank (A/c 7915)

The account is not reconciled as under

Balance as per Balance Sheet

Rs. 2,19,914(Dr.)

Balance as per Bank

Rs. 36,145(Cr.)

Cheques involving Rs.1,36,828 issued during the financial years from 2017-18 to 2019-20, not presented to bank by the concerned parties, became stale.

Similarly, Board has deposited cheques amounting to Rs.3,20,598 in Bank for the period from FY 2018-19 to 2020-21 which have not been credited by the bank.

iii) Punjab National Bank Sec-6, PKL (A/c No. 7912)

The account is not reconciled as under

Balance as per Balance Sheet

Rs. 6,33,02,723Dr)

Balance as per Bank

Rs.7,03,99,637(Cr)

Necessary Bank Reconciliation Statements relating to all Banks have since been prepared. Now there is no difference in the Balances as per Cash Book and Bank in the case of Sl.No. i), ii), iii) and vi).

Regarding Sl.No. iv and v), the matter has been taken up with the concerned Bank (PNB and UBI).

Necessary date of clearance of entries have been mentioned in the BRS in compliance to audit observation at Sl.No.vii while necessary reversed entries have also been made as suggested by audit at Sl.No.viii

08/20

Cheques involving Rs 68,04,384 issued during the financial years from 2014-15 to 2020-21, not presented to bank by the concerned parties, became stale.

Similarly, Board has deposited cheques amounting to Rs.27,58,390 in Bank for the period from FY 2015-16 to 2020-21 which have not been credited by the bank.

While checking the BRS, it has been observed that some amounts have been altered as compared to previous year and the BRS cannot be relied upon and its effect of assets/liabilities/income of the Board cannot be ascertained.

iv) Punjab National Bank (A/c 41180)

The account is not reconciled as under:

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.

v) Union Bank of India(A/c 18039)

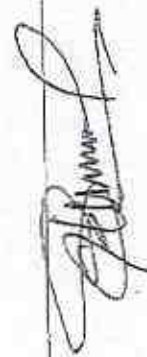
The account is not reconciled as under:

Balance as per Balance Sheet	Rs. 10002(Dr.)
Balance as per Bank	Rs. 1.61(Cr.)

vi) ANDHRA BANK (A/c 3843)

The account is not reconciled as under:

Balance as per Balance Sheet	Rs. 7,14,248(Dr.)
Balance as per Bank	Rs. 0.00

	<p>Board is depicting a surplus balance of Rs.7,14,248. However as per Bank, account has been closed and no amount is payable to the Board. Impact of this amount of Rs.7,14,248 on the assets/liabilities/income of the Board has not been ascertained.</p> <p>vii) The Banks for which reconciliation were provided to us, the statements do not mention the dates on which the entry appearing in the Bank Reconciliation Statement has been cleared or reversed in future.</p> <p>viii) Outstanding entries (cheques issued but not presented and cheques deposited but not credited by the Bank) have not been reversed. In case, certain cheques deposited which were not credited may become irrecoverable as the particulars of the issuer of the cheque are not available and it is not known from whom this amount is recoverable and thus loss caused to the Board on account of non-recovery of these amounts cannot be ascertained. Sincere efforts are required to recover the amounts for which cheques have been deposited but which have not been credited by the Banks as it directly affects the income of the Board.</p>	
4	<p>Fixed Deposit with Banks As per Balance Sheet, Board holds fixed deposits amounting to Rs. 5554182032/- with various Banks. Photocopies of Fixed Deposit Receipts and confirmations of balances of few Banks were not made available. In the absence of complete supportive records, it is not possible to verify the authenticity of the Fixed Deposit with Bank amount depicted in the Balance Sheet.</p>	<p>Photocopies of all FDRs are kept ready now.</p> <p style="text-align: right;"></p>

08/22

Entire amount of Rs.22.54 crore of these advance have since been adjusted.

5 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 2021 as per detail here under:

<u>Name of Supplier</u>	<u>Amount (Rs.)</u>
Controllor Printing and Stationery Department	138153
Hartron	1440174
Haryana Institute of Public Administration	2500000
Haryana Tourism Corporation Limited	500000
PGIMER	1732280
Pindi Tyres	20000
Suraj Kund	500000
CPR Environmental Education Central, Chennai	40500
Executive Engineer	50000000
Gift Auto Battery Plates	7040
Indian Institute of Technology	600000
Haryana Forest Devt. Corporation	9699000
National Environmental Research Centre	600000
Reliance Broadcast Network Ltd	73034
Sigma Aldrich Chemical	6872
Environment S.A India Pvt Ltd.	153094207
HARSAC	4429468

6 Staff Advances
Following Accounts are showing credit balance instead of debit balance:

Scooter/Motorcycle Advance	Rs.8,190
Car Advance	Rs.6,657
Vindo Kumar DEO	Rs. 70
Pradeep Kumar	Rs. 50
It appears that excess payment has been received in these accounts	

Necessary Debits have since been entered and all these advances adjusted in the Book of Account.

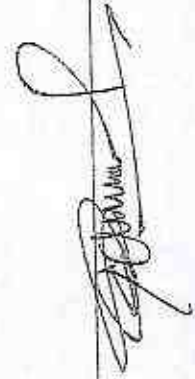
08/23

All these advances have since been adjusted.

7	<p>Non Adjustment of Advances to Regional Offices: Amounts advanced to Regional Offices of the Board during previous years have not been adjusted up to 31.03.2021 as per detail here under:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount(Rs.)</th> </tr> </thead> <tbody> <tr> <td>Lab Faridabad</td> <td>10000</td> </tr> <tr> <td>RO Bhadurgarh</td> <td>42,69,344</td> </tr> <tr> <td>RO Ballabgarh</td> <td>330751</td> </tr> <tr> <td>RO Dharuher</td> <td>11262</td> </tr> <tr> <td>RO Faridabad</td> <td>1516873</td> </tr> <tr> <td>RO Gurugram North</td> <td>379003</td> </tr> <tr> <td>RO Gurugram South</td> <td>2423609</td> </tr> <tr> <td>RO Hisar</td> <td>309674</td> </tr> <tr> <td>RO Panchkula</td> <td>1762829</td> </tr> <tr> <td>RO Panipat</td> <td>48348</td> </tr> <tr> <td>RO Sonapat</td> <td>25051</td> </tr> <tr> <td>RO Yamuna Nagar</td> <td>166352</td> </tr> </tbody> </table>	Particulars	Amount(Rs.)	Lab Faridabad	10000	RO Bhadurgarh	42,69,344	RO Ballabgarh	330751	RO Dharuher	11262	RO Faridabad	1516873	RO Gurugram North	379003	RO Gurugram South	2423609	RO Hisar	309674	RO Panchkula	1762829	RO Panipat	48348	RO Sonapat	25051	RO Yamuna Nagar	166352
Particulars	Amount(Rs.)																										
Lab Faridabad	10000																										
RO Bhadurgarh	42,69,344																										
RO Ballabgarh	330751																										
RO Dharuher	11262																										
RO Faridabad	1516873																										
RO Gurugram North	379003																										
RO Gurugram South	2423609																										
RO Hisar	309674																										
RO Panchkula	1762829																										
RO Panipat	48348																										
RO Sonapat	25051																										
RO Yamuna Nagar	166352																										

Difference has since been reconciled.

8	<p>Leave Encashment, Gratuity and Pension Fund The Board has maintained various funds like Leave Encashment Fund, Gratuity Fund and Pension Fund with LIC for employee benefits. Claims paid during the year are booked as an expense and interest earned on these funds is booked as an income. These claims are paid by LIC and reduced from respective funds. It is not certain as to who calculates these and whether Individual accounts of the persons and their reconciliation is done from time to time.</p> <p>The Gratuity Fund and Pension Fund are not reconciled as the balances on 31/03/2021 in Balance Sheet and certificate issued by LIC differ as per detail hereunder:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount in Balance Sheet</th> <th>Amount in LIC Certificate</th> </tr> </thead> <tbody> <tr> <td>Gratuity Fund</td> <td>Rs.3,24,71,106</td> <td>Rs.3,81,97,368</td> </tr> <tr> <td>Pension Fund</td> <td>Rs.20,25,40,127</td> <td>Rs.25,20,34,979</td> </tr> </tbody> </table> <p>Due to non-reconciliation of the fund accounts, its effect on the assets/liabilities/income of the Board cannot be ascertained.</p>	Particulars	Amount in Balance Sheet	Amount in LIC Certificate	Gratuity Fund	Rs.3,24,71,106	Rs.3,81,97,368	Pension Fund	Rs.20,25,40,127	Rs.25,20,34,979
Particulars	Amount in Balance Sheet	Amount in LIC Certificate								
Gratuity Fund	Rs.3,24,71,106	Rs.3,81,97,368								
Pension Fund	Rs.20,25,40,127	Rs.25,20,34,979								



08/24

Short claim of Tax Deduction at Source in Income Tax Returns

As per details provided, income tax assessments of the Board have been completed from 2005-06 to 2012-13 and from 2014-15 to 2018-19. However, amount of Tax Deducted at Source still remained unadjusted in the Balance Sheet:

Financial year	Amount (Rs.)
2010-11	Rs.2,24,470 (Not claimed)
2011-12	Rs.5,62,329 (Short claimed)
2012-13	Rs. 50,302 (Short claimed)
2015-16	Rs.9,13,764 (Short claimed)
2017-18	Rs.3,72,540 (Short claimed)


Board had suffered with a loss of Rs.21,23,405 plus Rs.42,93,590 as follows:

Similarly, there is differential amount of Rs.42,93,590 of TDS was not entered in the books of accounts resulting in a loss by identical amount as per details given below.

Difference of TDS between	Form 26AS	and Bank Certificate
2010-11 (Rs.8,870)	Rs.2,33,340	Rs.2,24,470
2011-12 (Rs.57,367)	Rs.6,73,381	Rs.6,16,014
2016-17 (Rs.42,27,353)	Rs.1,41,00,201	Rs.98,72,848

The aggregate loss to the Board is Rs.64,16,995/-

The matter was taken up with the State Finance Department for necessary guidance.



Tax Deduction at Source by Banks on Interest on FDRs

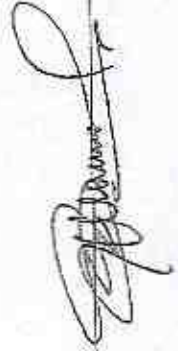
The Board has not obtained certificate for the amount of interest earned and TDS deducted during the year from many Banks with whom it is keeping accounts in fixed deposits as per detail here under.

Name of Bank	TDS as per 26AS (a)	TDS as per Bank Certificate (b)
Indian Bank	0.00	Certificate not available
Indus Ind Bank	161693.00	Certificate not available
Punjab National Bank - ZO Shimla	980.00	Certificate not available
Punjab & Sind Bank	0.00	Certificate not available

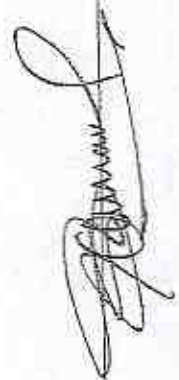
Tax deduction at Source of Punjab National Bank is not reconciled. The amount as per 26AS is Rs. 241326/- and as per Bank certificate is Rs. 223444/-. In absence of confirmation of TDS from all Banks, it is difficult to verify that all the TDS deducted from Interest on FDRs have been duly accounted for 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.

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.

In Financial Year 2020-2021, the TDS in the Income Tax Return has been claimed as per TDS appearing in the Form 26 AS and as such there is no loss to the Board, as certified by the Tax Consultant.

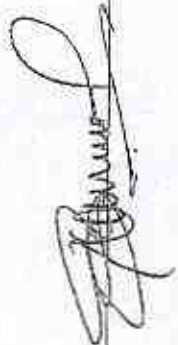

08/26

11	<p>Other Current Liabilities Following accounts are showing debit balance instead of credit balance:</p> <table border="0"> <tr> <td>Particulars</td> <td style="text-align: right;"><u>Amount (Rs.)</u></td> </tr> <tr> <td>TDS payable</td> <td style="text-align: right;">5,98,410</td> </tr> <tr> <td>GIS payable</td> <td style="text-align: right;">3,405</td> </tr> <tr> <td>Interest on HBA payable</td> <td style="text-align: right;">7240</td> </tr> </table> <p>From above, it appears that excess payment has been made in these accounts. These accounts are not reconciled. Impact of non reconciliation of above mentioned amounts on the assets/liabilities/income of the Board is not ascertainable during the year under audit.</p>	Particulars	<u>Amount (Rs.)</u>	TDS payable	5,98,410	GIS payable	3,405	Interest on HBA payable	7240	<p>Necessary reconciliation has been, which revealed no excess payment. Correct position will be reflected in the next year's Balance Sheet</p>
Particulars	<u>Amount (Rs.)</u>									
TDS payable	5,98,410									
GIS payable	3,405									
Interest on HBA payable	7240									
12.	<p>Non-recovery of Environment Compensation of Rs.38.15 crore</p>	<p>Rs.5.40 crore has since been recovered and concerned Regional Officers have been requested to get the remaining outstanding Environment Compensation recovered from the Units.</p>								
13	<p>In Respect of Fee charged for Various Consents Air Consent Fee, Water Consent Fee, NOC Fee, Noise 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>Consent is issued after receiving consent fee.</p>								
14	<p>In Respect of Fee charged for Lab Sample Testing Year wise detail of fee collection and reports issued by the Board on account of various tests was not available. In absence of any record, we are unable to quantify the amounts which have been claimed but not recovered. Any such fee remaining recoverable as on 31.03.2021 due to dishonour of cheques or otherwise is also not ascertainable.</p>	<p>Samples are collected after receiving sample testing fee.</p>								



08/27

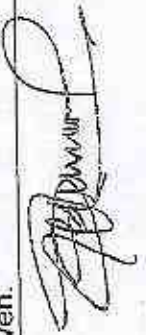
15	<p>Miscellaneous Receipts Miscellaneous Receipts amounting to Rs. 5979174/- include all receipts the nature of which could not be identified. It includes amounts received through ICICI Bank (E-Gateway) and also includes securities which are refundable. Miscellaneous Receipts have been treated as Income 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>Separate Bank Account has been got opened for performance security in compliance to the audit observation.</p>
16	<p>Environment Awareness Expenses An amount of Rs.22,43,954 has been accounted for as expenses relating to previous years on the basis of photocopies of bills as original bills were not traceable</p>	<p>Based on the certificate taken from The ROs to the effect that they did not have original bills nor the same were traceable at Headquarters as these are old expenses. The expenses were also found depicted in the Cash Book of the ROs.</p>
17	<p>Internal Audit and Internal Control 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.6,19,700 wrongly accounted for as repair maintenance of computers instead of purchase of Computers, amounts of Rs.19,647 were wrongly</p>	<p>Instructions have been issued to all ROs and the concerned Accountant in Accounts Branch to ensure that expenses have been accounted for on the basis of Original bills. As suggested, a Chartered Accountant has been hired as Internal Auditor and all expenses shown in the audit observations have been accounted for under their correct/respective Head of Accounts during the course of audit.</p>


 08/28

accounted for as purchase of Fans instead of R&M of Furniture & Fixture, amount of Rs.81,475 wrongly accounted for as office expenditure instead of purchase of furniture and fixture, amount of Rs. 9900 accounted for as purchase of fans instead of R&M of Machinery, amount of Rs.9,03,037 wrongly accounted for as Land instead of Building under construction, depreciation wrongly charged on Air Conditioners/coolers as Rs.35,847/- instead of 67,497, depreciation on fans as Rs.22,675 instead of 20,382/-, depreciation wrongly charged on machinery equipment as Rs.4262254 instead of Rs.51,63,255, Depreciation on library books as Rs.14,124 instead of Rs., Difference 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 accounted instead of Machinery/Equipments, advances amounting to Rs.137723000 wrongly debited as building under construction, non reconciliation of TDS as per Form 26AS with books of accounts and filing of income tax returns, etc. 14,324 equipment instead of Purchase of Fans, amounts of 1,16,990 were wrongly accounted for as Machinery Equipment instead of R&M Machinery, Rs. 3,860 was wrongly accounted for as purchase of Fans instead of Furniture and Fixtures instead of purchase of Fans, Rs.9,900 was wrongly accounted for as R&M of Building instead of Machinery Equipment, advance of Rs.3,60,06,730 was wrongly accounted for as Machinery Equipment. In few case, wrong rates of depreciation were charged and Fixed Deposits with HARCO Bank was made for lesser amount.

Dishonoured Cheques
Income account is reversed without debiting the party from whom the cheque was received. In the absence of any

Reverse entries of income account made debiting the party.
As no dishonoured cheque was with the Board, no details were given.



08/29

	record, it is difficult to trace partywise details regarding dishonoured cheques and to ensure that such payments have been realised in future. The Board have not give any details of dishonoured cheques which have not been reversed.	
19	Verification Bank Guarantee The Board has not provided for audit Bank Guarantees received during the year from various agencies/contractors.	No Bank Guarantee during FY 2020-2021 was received by the Board.
20	Confirmation of Liabilities No personwise/party wise details, confirmations and reconciliation are being maintained in respect of Earnest Money (Rs.16,22,066), Refundable Security Deposits (Rs.153,69,20,652), GPF Liability (Rs.8,85,58,526), CPF Liabilities Rs.2,34,49,553/-, NGT Penalty/Fee Rs.85,31,884, shown in the books of accounts as on 31.03.202.	Records showing Party-wise details of Earnest Money, Security Deposits Refundable, GPF Liability, CPF Liabilities, NGT Penalties Fee are maintained in Accounts Branch. GPF and CPF Annual Statements are issued to the concerned employees after closing of financial year while Earnest Money and Performance Securities are refunded after due verification and receiving releasing orders from the concerned Branch Head at Headquarters.
21	Confirmation of Balances Balances confirmation from suppliers and regional offices were not made available.	Frequently, details of outstanding advances are sent to the suppliers which results in adjustments of these advances.
22.	Fixed Assets Fixed Asset Register and physical verification report were not made available	Fixed Asset Registers maintained at Hqrs was shown to audit. Physical Verification of fixed asset started and some ROs have sent Physical Verification Reports also.
23	Inventories of Lab Materials The Board purchased Lab material amounting to Rs. 193984/- 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 st March 2021 was also not made available for our verification. The quantity of the stock lying with the concerned	Physical Verification have since started and Reports have also been sent by some Lab-in-charges.

	<p>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 2021. 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>	
24	<p>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 recognized 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.</p>	<p>It submitted that as the Board does not carry out commercial activities, accrual accounting system is not being maintained. However, a Committee has constituted to examine accounting system of the Board.</p>
25	<p>Defaults in filing of TDS Returns As per Traces, a default of Rs. 2240/- persists up to 31/03/2021 in filing TDS Returns.</p>	<p>Matter has been taken up with Taxation Consultant for clearance of this amount.</p>



08/31

BARUANA STATE POPULATION CONTROL BOARD - PANGKALANE (BARUANA)
BALANCE SHEET AS ON 31st MARCH 2021

PREVIOUS YEAR	LIABILITIES	AMOUNT (RS.)	TOTAL (RS.)	PREVIOUS YEAR ASSETS	AMOUNT (RS.)	TOTAL (RS.)
3,70,09,952	CAPITAL ACCOUNT:- Opening balance (as on 01.04.2020)	3,70,09,954	3,70,09,954	FIXED ASSET :- As per Advance D/ attached	39,71,76,405	39,71,76,405
3,70,09,954				CURRENT ASSET, LIAB AND ADVANCES:-		
4,85,14,54,478	NET USES OF INCOME OVER EXTENSIVE:- Operating balance (as on 01.04.2020)	5,09,59,55,722		1. CURRENT ASSET:-		
40,98,99,214	Less: Amount transferred from Fund & Expenditure Account	87,77,83,630		a) Cash in hand	430	
				b) Balance with Banks	52,46,61,201	
				c) Other Advances " "	65,356	
3,00,39,58,722				d) Fixed deposit with Banks	5,53,91,27,035	
				e) Interest Accrued on fixed deposit with Banks	27,51,33,414	
					6,38,49,84,953	
1,36,38,11,645	CURRENT LIABILITIES & PROVISIONS:-	1,53,09,20,657		LIAB AND ADVANCE:-		
1,13,71,368	a) Security Deposits (Receivable)	1,35,84,515		1. Advance against persons (Advance " ")	1,15,31,171	
89,26,841	b) Other Physical Provision "A"	1,30,47,611		2. Advance Construction of Residential Complex	24,00,00,000	
2,14,769	c) Other Current Liabilities (Advance "B")	33,44,769		3. Advance Construction of Building Complex	3,77,11,000	
25,28,998	d) Unutilized Grant in Aid	25,28,998		4. Staff Advances (Advance "C")	1,16,81,495	
15,00,000	e) Grant of Govt. of India	15,00,000		5. Advance to Rpj (Advance "D")	1,18,13,123	
2,30,98,780	f) GRDP Fund	2,30,98,780		6. Advance to Lab & R/O (Advance "E")	40,40,508	
14,22,066	g) Other Liability	14,22,066		7. Pension Fund with LIC	26,28,40,127	
1,55,52,586	h) Earnest Money	1,55,52,586		8. Provision Fund with LIC	3,26,71,104	
	i) Other Liability	14,85,29,570		9. Other Provision	2,74,86,588	
	j) Other (Advance "G")	8,330			11,45,422	
10,67,10,937	k) Provision for Income Tax			LIAB AND ADVANCE:-		
29,89,335	l) Compensation Fund	22,89,335		1. Advance to Payroll & Gratuity Account	1,000	
16,11,168	m) Retirement Fund	85,31,064		2. Reserve from Director's Provision	10,00,01,969	
7,65,06,000	n) Other Liability	7,65,06,000		3. Tax Deducted at Source FY 2010-11	3,74,970	
9,10,991	o) Grant in Aid from Govt./Awards from Govt.	9,10,991		4. Tax Deducted at Source FY 2011-12	5,69,299	
20,17,25,000	p) Retirement Contributions (RGT)	20,17,25,000		5. Tax Deducted at Source FY 2012-13	50,107	
4,99,20,262	q) Environmental Contributions	17,98,81,508		6. Advance Income Tax FY 2012-13	5,81,88,350	
				7. Advance Income Tax FY 2013-14	17,81,77,696	
				8. Tax Deducted at Source FY 2014-15	4,36,174	
				9. Tax Deducted at Source FY 2015-16	26,00,246	
				10. Advance Income Tax FY 2016-17	5,13,705	
				11. Advance Income Tax FY 2017-18	0	
				12. Tax Deducted at Source FY 2017-18	3,71,540	
				13. Advance Income Tax FY 2018-19	0	
				14. Tax Deducted at Source FY 2018-19	0	
				15. Advance Income Tax FY 2019-20	9,00,00,000	
				16. Tax Deducted at Source FY 2019-20	3,24,09,081	
				17. Advance Income Tax FY 2020-21	7,00,00,000	
				18. Tax Deducted at Source FY 2020-21	1,84,05,712	
1,94,91,13,169		2,00,96,91,748	2,00,96,91,748		0	
6,93,20,27,453		6,99,20,27,452	6,99,20,27,452		0	
				5. TOTAL (B.L.)		
				6. TOTAL (B.L.)		

22 / 12

AS per our attached report of even date
 for Billings & Co.
 Chartered Accountants
 (Firm)
 1A B MEDHIA
 (Partner)
 M.M.K.M.C.



(Member Secretary)

(Senior Accounts Officer)

Date: February 2, 2021

For: President

**HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021**

PREVIOUS YEAR	EXPENDITURE	AMOUNTS (Rs)	TOTAL (Rs)	PROVISION YEAR	INCOME	AMOUNTS (Rs)	TOTAL (Rs)
	ADMINISTRATIVE EXPENSES:						
	A: ESTABLISHMENT EXPENSES:						
7,71,966	Leave Salary	12,29,712		3,61,65,274	Received From Govt. of India (Cess Share)	79,88,900	79,88,900
35,09,684	New Pension Board Contribution	35,29,731					
3,12,300	Pension Contribution	11,49,363					
21,61,248	EPF Board Contribution	20,44,451					
30,17,56,450	Salaries	11,40,16,480					
5,75,55,900	Pension Account	10,39,85,522					
53,01,556	Gratuity	1,29,04,596					
39,40,454	Leave Encashment	16,83,382					
50,00,000	EM Relief Fund	0					
1,50,016	1.5. Board Contribution	3,623		8,100	HWM Fee	0	
75,972	Science Fee of Board Contribution	3,14,067		27,680	Right To Information Fee	16,856	
1,99,271	Honorarium	14,31,224		17,48,58,133	Air Consent Fee	15,96,19,911	
9,62,850	Education Allowance	7,31,500		8,55,000	Appraisal Fee	0	
29,09,947	LTC/HTC	69,48,316		15,29,18,345	Water Consent Fee	23,68,08,285	
				1,11,95,294	Sample Testing Fee	3,00,66,583	
				4,80,70,747	NOC Fee	4,78,77,000	
				71,700	Noise/Sound Pollution	0	
				20,000	Recognition Fee	0	
				9,30,000	Public Hearing	27,76,000	
				25,93,068	Forfeiture of Performance Security	33,25,000	
					Recovery from salary of Employees	10,33,548	
29,30,81,253		35,78,16,582				54,39,13,973	
29,30,81,253	TOTAL (A)	35,78,16,582		42,17,13,991	TOTAL (A)	55,69,02,883	
	B. CONTINGENT EXPENDITURE:						
40,58,927	Rest, Rates & Taxes	71,03,619					
8,99,496	Printing & Telegram	13,37,974		5,05,083	HRA	3,77,764	
12,85,113	Telephone Expenses	12,28,000		27,70,26,983	Interest on PDR (Apparatus J)	41,32,99,079	
				1,08,78,082	Interest on Savings A/C with Banks	1,00,33,720	
				7,49,31,337	Interest received from (Pension, Gratuity, leave Encashment)	2,14,58,338	
62,41,530		98,70,423			Interest on Income Tax Refund	27,95,48,000	
				31,43,92,898			
29,52,52,713	BALANCE CARRIED FORWARD	36,76,57,000		73,61,06,036	BALANCE CARRIED FORWARD	1,29,15,69,315	

08/23



PREVIOUS YEAR EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
29,99,42,782 BALANCE BROUGHT FORWARD		36,70,87,008	79,61,05,036 BALANCE BROUGHT FORWARD		1,29,15,69,810
0 Insurance of IAC Fund	1,43,172				
52,93,159 Water & Electricity Charges	97,04,920				
24,20,603 Medical Reimbursement	10,67,786				
6,18,210 Repairs of Office Equipment (Hq)	3,26,506				
0 Property Tax	1,26,139				
17,01,966 Seminar & Workshop	11,55,413				
29,28,782 Office Expenditure	53,09,262				
26,27,216 Printing & Stationery	31,01,901				
28,53,036 Professional Charges	41,77,374				
10,58,957 Hospitality & Entertainment	4,17,206				
51,377 Newspaper & Magazine	17,682				
3,26,834 Bank Charges	62,981				
50,71,170 Advertisement & Publicity	61,70,717				
70,970 Insurance of C/S	0				
13,94,684 ITA Expenditure	5,65,742				
35,75,043 Computer Expenses	21,90,261				
33,74,722 Laboratory Expenses	15,19,365				
5,23,872 Lab. Materials	1,91,984				
2,29,490 Insurance of Vehicle & Building	1,51,553				
50,24,430 Travel Expenses	1,11,91,471				
73,14,896 Lease Line Expenses	0				
1,37,50,000 Strategic Road Map Expenses	1,12,64,000				
4,97,150 Raw Awareness expense	25,25,198				
68,30,189 Repair & Maintenance of Machinery Equip.	3,34,793				
0 Repair & Maintenance of Furniture	43,289				
33,994 Repairs & Maintenance (Lab)	0				
15,50,247 Repairs & Maintenance (Building)	1,94,836				
21,104 Repairs & Maintenance (Others)	1,67,318				
0 Operation & Maintenance of CMMMS Machines	8,73,50,587				
OLIC GIS Policy 81182	58,59				
73,6,38,481		8,40,45,560	7,05,55,567		91,70,370
37,29,01,264 BALANCE BROUGHT FORWARD		45,17,43,565	80,66,61,563 BALANCE CARRIED FORWARD		1,30,07,39,685

39 / 34



08/35

PREVIOUS YEAR	EXPENDITURE	AMOUNTS	TOTAL (Rs.)	PREVIOUS YEAR	INCOME	AMOUNTS	TOTAL (Rs.)
37,29,01,264	BALANCE BROUGHT FORWARD		49,17,42,565	80,66,01,583	BALANCE BROUGHT FORWARD		1,30,97,39,685
	TOTAL (B)						
	41. VEHICLE RUNNING & MAINTENANCE	6,43,874					
50,31,885	P.O.L	37,43,662					
15,21,092	Repairs						
65,54,837	TOTAL (C)	57,89,015					
	2. INCOME TAX						
	0 Income Tax Paid FY 2012-15	17,43,30,600					
	0 Income Tax Paid FY 2015-16	50,49,733					
	0 Income Tax Paid FY 2016-17	1,00,63,810					
	0 Income Tax Paid FY 2017-18	7,17,976					
	0 Income Tax Paid FY 2018-19	25,64,366					
	TOTAL (D)	13,27,25,683					
	2. OTHER ADMIN. EXPENSES						
67,89,527	Interest on OPV Accounts	53,03,970					
19,87,235	Interest on CPV Accounts	23,17,781					
52,88,438	Lease Expenses	51,59,776					
3,40,78,200	TOTAL (E)	1,30,74,627					
3,00,000	P. Remund of Grants in aid w/dtch off						
86,41,037	G. DEPRECIATION (as per Annexure 'B' attached)	1,56,14,085					
40,23,69,338	Total	62,29,45,995					
40,49,99,244	Ts Excess Of Income Over Expenditure	67,77,53,690					
60,66,61,283	Transferred to Balance Sheet	1,30,97,39,685		80,66,61,283			
	GRAANT TOTAL (Rs.)						1,30,97,39,685

At per our attached report of even date

Per Brij Gupta & Co.
Chartered Accountants
Firm Name

CA B N GUPTA
(Partner)
M.M.301002



(Member Secretary)

(Senior Accounts Officer)

(Sr. Consultant)

Date: February 2, 2024

Place: Bhubaneswar

08/36

ANNEXURE 'A' EXPENSES PAYABLE		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
1,10,47,533	Salary Payable	1,05,73,430
3,27,800	Audit Fee Payable	3,77,803
	0 HARSAC Payable	7,81,250
2,035	House Rent Payable	2,035
1,13,77,368	TOTAL(Rs.)	1,16,84,518

ANNEXURE 'B' OF OTHER CURRENT LIABILITIES		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
-9,135	GIS Payable	-3,405
7,240	HBA Payable	7,240
5,400	Car Advance Payable	5,400
4,03,729	Leave Entitlement Payable	4,03,729
54,72,929	CPF Payable	1,26,82,986
-5,43,758	TDS Payable	-5,98,410
16,78,897	GPF Payable	0
12,00,332	New Pension Scheme Payable	6,23,836
7,11,453	Gratuity Payable	7,11,463
3,000	GPF Advance Payable	5,000
-7,240	Interest on HBA Payable	-7,240
90,328	GST Payable	71,851
7,656	Interest on Scooter Advance Payable	7,856
	0 Anil Kumar (Tally)	4,957
	0 Environment S.A India Pvt Ltd	915
	0 Hartron	1,32,134
89,20,841	TOTAL(Rs.)	1,32,47,629

ANNEXURE 'C' OF AMOUNT DUE TO STAFF & OTHERS		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
5,163	Sh. Sushil Kumar	5,163
75	Sh. Rajinder Sharma	75
5,238	TOTAL(Rs.)	5,238



BHARUVA STATE POLLUTION CONTROL BOARD, PANCHKULA (BHARUVA)
ANNEXURE 'D' OF FIXED ASSETS

Sl. No.	PARTICULARS	WDV AS ON		ADDITIONS		SALES DURING THE YEAR	TOTAL AS ON	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	WDV AS ON
		31.03.2020	31.03.2021	01.04.2020 to 31.03.2021	01.04.2021 to 31.03.2022					
1	Land	10,41,15,499	6,18,5791	0	0	0	11,03,01,290	0%	0	11,03,01,290
2	Building under Construction	11,53,018	0	34,14,124	0	0	45,69,142	0%	0	45,69,142
3	Building	1,77,81,067	0	0	0	0	1,77,81,067	10%	17,78,107	1,60,02,960
4	Air Conditioners/Coolers	2,10,397	234,580	10,000	0	0	4,54,977	15%	67,497	3,87,480
5	Fans	76,939	102,561	38,707.00	0	0	2,18,227.00	15%	39,887	1,78,340.00
6	Paper Copying Machine	7	0	0	0	0	7	15%	1	6
7	Machinery/Equipments	66,74,513	48,760	14,44,90,011	0	0	15,12,14,156	15%	1,18,45,307	13,93,68,849
8	Laboratory Equipments	1,15,05,410	0	33,6000	0	0	1,18,41,410	15%	1,75,012	1,00,90,398
9	Furniture & Fixture	54,22,240	681,708	35,3650	0	0	64,37,598	10%	6,28,077	58,09,521
10	Library Books	24,264	0	3,000	0	0	27,264	40%	14,324	23,000
11	Car	58,48,865	0	0	34,000	0	58,10,865	15%	8,77,532	49,33,333
12	Cycle	5,813	0	0	0	0	5,813	5%	872	4,941
13	Computers	33,02,681	18,55,979	44,39,874	0	0	87,98,534	40%	26,31,469	61,67,065
	Total (Rs.)	15,61,31,733	83,69,479	15,39,86,378	39,600	0	31,24,90,490		1,96,14,685	29,28,76,805

28/27



For Bharuva State Pollution Control Board

[Signature]
(Sr. Consultant)

(Senior Accounts Officer)

[Signature]
(Member Secretary)

Dated: February 2, 2024.
Place: Panchkula

08/98

ANNEXURE 'F' OF BANK BALANCES

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
		77,11,832
35,51,803	PNB (A/c 20328057)	2,19,914
29,72,575	PNB (A/c 20327915)	10,002
10,002	UBI (A/c 18039)	7,14,243
9,87,784	Andhra Bank (A/c 3843)	45,000
45,000	PNB (A/c 41180)	6,33,02,723
2,03,93,554	PNB Sec-6, PKL (A/c No. 7912)	3,45,10,125
6,24,23,821	ICICI Bank (A/c No E - Getway)	18,93,46,998
5,16,01,876	Indusind Bank	1,950
1,892	Axis Bank (A/c 0932)	1,22,955
1,19,282	MDPC Bank, Sector 27	2,63,01,942
2,54,52,383	PNB (A/c 012892)	20,00,00,000
20,00,00,000	PNB (A/c 0000010)	1,74,67,997
2,23,04,274	PNB Pexl (A/c 491500120000012)	2,31,169
	State Bank of India - (A/c 38832584374)	62,46,63,201
39,01,74,215	TOTAL(Rs.)	

ANNEXURE 'F' FOR ADVANCE AGAINST PURCHASES

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
96,99,000	Haryana Forest Development Corporation	96,99,000
1,38,153	Controller Printing & Stationery Dept.	1,38,609
14,40,174	Hartson Chandigarh	40,00,677
6,872	Sigma Aldrich Chemical	5,672
6	Mahindra & Mahindra	6
40,500	CPR Environmental Education Central Chennai	40,526
53,21,250	NIC (National Informatics Centre)	16,98,755
73,034	Reliance Broadcast Network Limited	73,034
5,00,000	Haryana Tourism	5,00,000
12,910	Durga Nursery	11,910
5,00,00,000	Executive Engineer	5,00,00,000
5,00,000	Bura Kund	5,00,000
5,00,000	National Environmental Research Centre (NERC)	6,00,000
5,00,000	Indian Institute of Technology	6,00,000
54,29,468	HARSAC	83,35,728
17,32,280	PGIMER	17,32,280
15,45,15,427	Environment S.A.	3,77,42,773
0	Munish Tyres	22,500
0	Telenet Service	19,125
25,00,000	Haryana Institute of Public Adm. (HIPA)	25,00,000
4,000	United Auto	0
20,000	Pindi Tyre	20,000
7,040	Gilf Auto Battery plates	7,040
0	EcoTech Instrument Pvt. Ltd	33,81,345
29,31,40,114	TOTAL(Rs.)	12,35,31,171



08/39

ANNEXURE 'C' OF STAFF ADVANCES

PREVIOUS YEAR		CURRENT YEAR
3,607	Computer Advance	3,607
540	Scotch/Motor Cycle Advance	4,124
4,86,270	Marriage Advance	23,449
23,459	CPF Advance	4,857
1,39,587	Car Advance	3,12,148
5,05,219	House Building Advance	95,30,445
14,78,419	GPF Advance	4,896
4,896	Advance for POI to Director Env.	9,200
9,300	Advance for T.A.	6,02,000
	o/Rajesh Kumar Asst(Medical)	2,08,818
	o/Vinay Gill (AEP)	44,280
15,048	Advance Belinder Singh, Driver	2,12,000
	o/Dwali advance	201
101	Sh. Vinay Jhingan, ADA	600
500	Sh. Ranbir, Peon	16,000
16,000	Sh. Vinod Kumar Driver	2,511
2,511	Sh. Mastinder Singh	5,000
5,000	Sh. Manish Kumar	44,073
30,824	Sh. Kashmir Singh	40,539
17,345	Sh. Avtar Singh Driver	83
5,083	Sh. Bijender Kumar	7,000
	o/Arjun Acoti (Advance)	10,000
10,000	Sh. Sarwan Kumar Programmer	45,271
	o/Vivek Chaudhary	27,200
	o/Sushil Kumar Clerk/GT	80,156
48,668	Sh. Sanjay Kumar	1,000
1,000	Sh. Vikas Peon	0
10,000	Sh. S. Naraynan IFS M.B	-70
10,000	Sh. Vinod Kumar D.B.O	0
11,015	Sh. Kishay Kumar Driver	-50
15,466	Sh. Pardeep Kumar Driver	10,000
10,000	Sh. Vikas Driver	5,639
-12,817	Sh. Bhupender Singh Driver	1,16,85,458
36,46,707	Total (Rs.)	

ANNEXURE 'H' OF ADVANCES TO RO's

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	ADVANCE TO RO'S	10,000
18,45,643	Advance Lab Faridabad	0
1,00,000	Advance Lab Gurugram	0
1,00,000	Advance Lab Hisar	42,69,344
44,69,144	Advance Ro Bahadurgarh	3,30,731
3,21,536	Advance Ro Ballabgarh	11,252
7,42,663	Advance Ro Dharuhera	15,16,873
17,16,475	Advance Ro Faridabad	3,76,003
3,79,003	Advance RO Gurugram North	24,44,922
27,97,729	Advance R.o Gurugram South	4,08,897
4,09,874	Advance RO Haryana Region	0
2,07,200	Advance Ro Jind	18,62,320
24,62,251	Advance RO Panchkula	45,435
10,39,035	Advance Ro Panipat	60,451
25,30,635	Advance RO Sonapat	2,96,352
8,17,335	Advance Ro Yamuna Nagar	1,15,13,122
1,98,89,677	TOTAL (Rs.)	

Handwritten notes and signatures in the right margin of the second table, including some illegible text and a signature.



09/40

ANNEXURE 'I' OF IMPREST TO LAB & Ro's		CURRENT YEAR
PREVIOUS YEAR	PARTICULARS	
1,00,000	Imprest Lab Faridabad	1,42,686
1,00,012	Imprest Lab Gurugram	2,00,042
1,00,000	Imprest Lab Hisar	65,148
2,00,000	Imprest Lab Panchkula	2,00,000
1,00,000	Imprest RO Bahadurgarh	1,36,403
44,875	Imprest RO Ballegharh	3,00,000
99,999	Imprest RO Ind at Bhiwani	3,07,500
1,00,000	Imprest RO Dhanuere	2,53,948
44,245	Imprest RO Faridabad	-48,078
3,00,000	Imprest RO Gurugram North	3,00,510
1,00,033	Imprest RO Gurugram South	3,00,033
1,00,030	Imprest RO Hisar	3,82,556
0	Imprest RO Kaithal	3,00,000
1,00,000	Imprest RO Panchkula	1,30,592
99,999	Imprest RO Panipat	2,99,898
99,998	Imprest RO Sonapat	99,998
968	Imprest RO Yamuna Nagar	59,114
3,00,000	Imprest RO Ambala	3,00,000
3,00,000	Imprest RO Karnal	3,00,000
0	Imprest RO Palwal	2,53,000
22,90,159	TOTAL (Rs.)	42,80,982

ANNEXURE 'J' OF INTEREST INCOME ON FDR		CURRENT YEAR
PREVIOUS YEAR	PARTICULARS	
27,10,52,509	Interest received on FDR	28,21,11,441
18,66,06,214	Less: Accrued Interest on Previous Year	16,03,31,517
15,03,51,517	Add: Accrued Interest on Current Year	27,51,33,414
3,23,09,081	Add: TDS	1,64,05,712
27,70,26,993	TOTAL (Rs.)	41,82,99,070

For Haryana State Pollution Control Board

[Signature] (Sr. Consultant)

[Signature] (Senior Accounts Officer)

[Signature] (Member Secretary)



Dated: February 2, 2024.

Place: Panchkula