

AGENDA ITEM No. 190.07

To approve/adopt the Audited Balance Sheet and Income and Expenditure Account of the HSPCB for the Financial Year 2016-17.

The Governor of Haryana, in consultation with the Comptroller and Auditor General, Govt. of India has appointed the following Chartered Accountants as Statuary 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:-

Sr. No.	Name of Statutory Auditor	Financial Year
1.	M/s Charan Dass & Co, Chartered Accountant, SCO 89-91, Sector 17-D, Chandigarh	2016-2017 (Audit has been completed)
2.	M/s Brij Gupta & Co. Chartered Accountant H. No. 729A, Basement, Near Huda Offices, Sector-8 Panchkula-134109 (Haryana)	2017-2018 to 2020-2021 (Audit 2017-2018 has been started)

The Statutory Auditors have audited the accounts of the HSPCB for the Financial Year 2016-17 and stated the audit for the year 2017-18.

The copy of audit reports alongwith reply thereof and audited Balance Sheets, Income & Expenditure Accounts and Receipts & Payment Accounts for the Financial year 2016-17 are submitted for consideration & approval of the Board of Directors.

After the approval of the Board of Directors the Financial Statement will be sent to the State Government as required under Section 40(7) of Water (Prevention and Control of Pollution) Act, 1974.

The replies of Audit observations for the F.Y 2016-2017 prepared in detailed are also enclosed.

The Audited Balance Sheets, Income & Expenditure Accounts for the Financial year 2016-17 may be approved please.

The agenda is placed before the Board of Directors for consideration & approval please.

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
BALANCE SHEET AS AT 31ST MARCH 2017

PREVIOUS YEAR	LIABILITIES	AMOUNT	TOTAL	PREVIOUS YEAR	ASSETS	AMOUNT	TOTAL
37,008,956	CAPITAL ACCOUNT:-	37,008,956		103,853,462	FIXED ASSETS:-	139,594,109	139,594,109
	Opening balance (as on 01.04.16)				(as per Annexure 'D' attached)		
	Add: Grant received from govt.						
37,008,956			37,008,956				
	EXCESS OF INCOME OVER EXPENDITURE:-				CURRENT ASSETS, LOANS AND ADVANCES:-		
	Opening balance (as on 01.04.16)	3,730,276,316		106,179	1. CURRENT ASSETS	25,218	
	Add: Amount transferred from	319,039,699		113,605,857	a) Cash in Hand	319,087,188	
	Income & Expenditure Account			64,764	b) Balance with bank(E)		
				3,008,649,921	(As per Annexure 'E' attached)	31,950	
				102,741,185	d) Stamps in Franking Machine	3,358,619,915	
					e) Fixed deposit with bank	115,901,814	
					b) Interest Accrued		
				3,225,167,906			3,793,666,085
	CURRENT LIABILITIES & PROVISIONS:-				2. LOANS AND ADVANCES		
	a) Security Deposits (Retundable)	841,261,290		70,891,684	a) Advances against purchases (Annexure 'F')	19,994,278	
	b) Expense Payable (Annexure 'A')	6,572,201		20,000,000	b) Advance Construction of Residential Complex	20,000,000	
	c) Other Current Liabilities (Annexure	3,214,899		3,923,153	c) Staff Advances (Annexure 'G')	4,891,252	
	d) Unutilized Grant in Aid	10,448,663		6,879,306	d) Interest with staff/others (Annexure 'H')	6,433,390	
	e) CRRP Fund	3,337,373		140,144,229	e) Pension Fund with LIC	102,682,447	
	f) CRRP Fund	1,520,000		60,902,827	f) Gratuities Fund with LIC	53,301,710	
	g) CRRP Fund	17,804,714		38,510,908	g) Leave encashment with LIC	33,403,974	
	h) Earnest Money	1,926,066		12,251,456	h) Ditch Drain Fund	12,251,456	
	i) Grant in Aid	402,390		1,000	i) Advance to Pension & Gratuity Account	1,000	
	j) GPF Liability	90,093,887		224,470	j) Tax Deducted at Source FY 2010-11	224,470	
	k) Amount Due to Staff(H)	6,056		616,014	k) Tax Deducted at Source FY 2011-12	616,014	
	l) Provision for Income Tax A/c	21,365,390		735,672	l) Tax Deducted at Source FY 2012-13	735,672	
			998,533,647	452,174	m) Tax Deducted at Source FY 2013-14	452,174	
				2,560,240	n) Tax Deducted at Source FY 2014-15	2,560,240	
				5,993,514	o) Tax Deducted at Source FY 2015-16	5,993,514	
				916,302,435	p) Income Tax Paid under Protest	895,366,833	
				1,282,138,784			1,151,598,424
4,611,160,153	G. TOTAL(Rs.)	5,084,858,618	5,084,858,618	4,611,160,153	G. TOTAL(Rs.)	5,084,858,618	

S. Tanwar
23/8
(Member Secretary)

AUDITORS' REPORT
As per our separate report of even date annexed

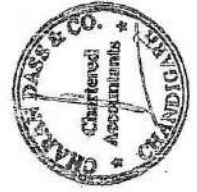
For Charan Dass & Co.
Chartered Accountants
(FRN: 001224N)



Abha Sharma
Abha Sharma
Partner
(M.No. 526357)

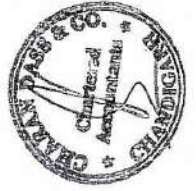
Dated: 24 AUG 2021
Place: Chandigarh

UDDN-2152-6357AARAAAM8260



PREVIOUS YEAR	EXPENDITURE	AMOUNT	TOTAL	PREVIOUS YEAR	INCOME	AMOUNT	TOTAL
	EXPENDITURE						
	ADMINISTRATIVE EXPENSES:-						
	A: ESTABLISHMENT EXPENSES						
59,837	Leave Salary	105,001					
4,131,482	Gratuity	12,188,483					
581,185	New Pension Board Contribution	1,101,238		36,543,218	A: Grant-in Aid Received From Govt. of India	12,061,587	
39,665	House Rent Board Contribution	17,930			Received from CPCB		12,061,587
34,165	Pension Contribution	108,468			A: FEES		
587,363	CPF Board Contribution	477,174			HWM Fee	148,133	
6,775	G.I.S. Board Contribution	134,121,819		11,482,025	Right To Information Fee	20,594	
116,670,334	Salary A/c	48,496,517		24,452	Air Consent Fee	219,767,713	
23,723,971	Pension Account	4,140,206		199,417,493	Appeal Fee	9,430	
2,155,222	LTC/HTC	7,945,910		30,350	Water Consent Fee	232,448,243	
5,390,530	Leave Encashment			189,721,124	Sample Testing Fee	8,879,267	
				21,069,884	NOC Fee	-6,375,474	
				27,094,536	Noise/Hound Pollution	335,900	
			203,702,746	1,403,963	Authorization Fee/ E/Wy Fee	989,553	
				4,262,146	Recognition Fee	440,000	
				330,000	Public Hearing		
				2,280,000	Other Fees		
				7,131,887	NGT Penalty Fee		
				16,165,000	G.I.S. Board Contribution	53,069	
				30,000	Amounts Written Back		
	TOTAL (A)		208,702,746	516,986,068	TOTAL (A)		515,729,081
	B: OTHER EXPENDITURE:-				B: INTEREST		
	Rent, Rates & Taxes	2,357,109		4,800	Car Advance	205,487	
2,601,954	Postage & Telegram	690,778		10,703	Computer Advance	13,446	
634,941	Telephone Expenses	815,178		34,452	Scoter Advance	4,300	
808,726				6,467	Moped Advance	5,666	
				804,377	HBA	854,790	
				245,557,357	Interest on FDR A/c	240,112,743	
				18,473,758	Interest on LIC(Pension Fund)	10,479,341	
					Interest on Savings A/c	19,221,381	
4,045,621			3,863,065	215,793	Marriage Advance	154,739	271,051,893
				265,107,737			
	BALANCE CARRIED FORWARD		212,565,811	782,093,805	BALANCE CARRIED FORWARD		786,780,973

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PREVIOUS YEAR	EXPENDITURE	Page 2 AMOUNT	TOTAL	PREVIOUS YEAR	INCOME	AMOUNT	TOTAL
155,488,075	BALANCE BROUGHT FORWARD		212,565,811	782,093,805	BALANCE BROUGHT FORWARD		786,780,973
18,000	Honorarium A/c	21,000		15,251,937	C: MISCELLANEOUS RECEIPTS	10,192,631	
	NGT Penalty	4,900,750					
5,362,945	Water & Electricity Charges	5,655,661					
503,520	Education Allowance	537,450					
4,007,604	Medical Reimbursement	3,687,021					
134,271	Repairs & Office Equipment	127,543					
27,271	Property Tax	516,254					
25,000	Seminar & Workshop	270,800					
2,064,157	Office Expenditure	1,875,666					
1,151,917	Printing & Stationary	972,221					
685,894	Professional Charges	1,019,567					
1,672,440	Environmental Awareness	1,171,034					
474,838	Hospitality & Entertainment	450,653					
309,372	Newspaper & Magazine	57,399					
8,100	Vehicle						
81,596	Park Charges	37,638					
5,261,129	Advertisement & Publicity	4,912,572					
72,000	Appel Fee Income Tax						
178,667	Insurance Gls	863					
936,508	TA Expenditure	1,002,127					
779,934	Repairs & Maintenance (Lab)	869,935					
1,028,294	Repairs & Maintenance (Building)	904,303					
4,554,727	Computer Expenses	5,366,253					
3,260,804	Laboratory Expenses	2,608,755					
1,370,484	Lab. Materials	1,620,355					
304,890	Repairs & Maintenance (Others)	267,632					
50,000	Ex-Gratia	25,000					
	Financial Assistance	300,000					
5,995,820	Legal Expenses	4,371,040					
6,598	HSA Write Off						
16,108	Marriage Advance Write Off						
	Custom Duty	67,212					
259,413	Insurance Of Vehicle & Building	214,314					
	Research & Development Project Report & Studies	2,728,000					
1,157,000							
42,760,302			46,559,281	15,251,937			10,192,631
198,248,377	BALANCE BROUGHT FORWARD		259,125,092	797,345,742	BALANCE CARRIED FORWARD		796,973,604

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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'A' EXPENSES PAYABLE AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
5,820,677	Salaries Payable	6,367,185
232,500	Audit Fee Payable	197,750
2,593	House Rent Payable	7,274
6,055,770	TOTAL(Rs.)	6,572,209

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'B' OF OTHER CURRENT LIABILITIES AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
8,242	GIS Payable	280,422
4,290	HBA Payable	4,290
10,370	Car Advance Payable	3,870
211,200	Leave Encashment Payable	831,404
78,112	CPF Payable	101,284
315,747	TDS Payable	376,685
1,049,007	GPF Payable	974,505
765	Scoter Advance Payable	2,295
140,783	New Pension Scheme Payable	323,344
316,800	Gratuity Payable	316,800
2,135,316	TOTAL(Rs.)	3,214,899

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'E' OF BANK BALANCES AS PER BOOKS AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
74,205,363	PNB (A/c 20328057)	21,270,148
44,640	PNB (A/c 20328136)	1,976,717
97,766	PNB (A/c 20328215)	3,700,129
14,383,025	PNB (A/c 20327915)	4,721,659
10,002	UBI 18039	10,002
5,886,645	Andhra Bank (A/c 283)	6,157,289
45,360	PNB (A/c 41180)	45,000
3,166,779	PNB Sec-6, PKL (A/c No. 7912)	94,373,418
15,766,279	ICICI Bank (A/c No.E - Gateway)	182,682,363
	Indusind Bank	1,473,728
	PNB Sector 8 (A/c No. 5744)	2,676,735
113,605,857	TOTAL(Rs.)	319,087,188

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'F' FOR ADVANCE AGAINST PURCHASES AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
56,100,000	Advance to Director Environment	
136,710	Controller Printing & Stationery deptt.	136,710
5,233,407	Hartron Chandigarh	2,413,858
6,872	Sigma Aldrich Chemical	6,872
4,078,000	HAREDA	4,078,000
6	Mahindra & Mahindra	6
40,500	CPR Environmental Education Central Chennai	40,500
5,223,155	NIC (National Informatics Centre)	5,745,298
73,034	Reliance Broadcast Network Limited	73,034
	Haryana Tourism	500,000
70,891,684	TOTAL(Rs.)	12,994,278

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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'G' OF STAFF ADVANCES AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
2,807	Computer Advance	2,807
62,725	Scooter/Motor Cycle Advance	44,725
3,190	Cycle Advance	3,190
797,775	Marriage Advance	524,875
55,999	CPF Advance	50,999
825,402	Car Advance	764,280
2,801,822	House Building Advance	2,259,387
1,341,239	GPF Advance	1,226,793
4,896	Advance for POL to Director Env.	4,896
18,000	Advance for Medical Exp	-
9,300	Advance for T.A.	9,300
5,923,155	TOTAL(Rs.)	4,891,252

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'H' OF AMOUNT DUE TO STAFF AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
80	Sh. Sushil Kumar	5,163
-	Sh. Vikas driver	893
80	TOTAL(Rs.)	6,056

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'I' OF ADVANCES TO STAFF & Ro's AS ON 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	A: ADVANCE TO STAFF	
201	Sh. Vinay Jhingan, ADA	201
500	Sh. Ranbir, Peon	500
105,492	Sh. Yogesh Yadav	105,868
	Sh. Vinod Kumar Driver	6,000
-	Sh. S. Naryanan	10,000
-	Sh. Pardeep Kumar	2,576
2,511	Sh. Mastinder Singh	2,511
5,000	Sh. Manish Kumar	5,000
12,540	Sh. R.K. Ranga	-
	Sh. Avtar Singh Driver	6,000
-	Sh. Bijender Kumar	83
126,244	TOTAL(Rs.) (A)	138,739

	B: ADVANCE TO Ro's	
471003	Advance Gurgaon North	379,003
110000	Advance Lab, Faridabad	110,000
100000	Advance Lab Gurgaon	100,000
100000	Advance Lab Hissar	100,000
335483	Advance Ro Bahadurgarh	335,483
531536	Advance Ro Ballabgarh	531,536
742683	Advance Ro Dharudhera	742,683
910390	Advance Ro Faridabad	481,390
292000	Advance RO Gurgaon South	200,000
389005	Advance RO Hisar Region	297,005
292000	Advance RO Jind	200,000
831784	Advance RO Panchkula	867,373
447335	Advance Ro Panipat	447,335
340488	Advance Ro Sonapat	425,488
859356	Advance Yamuna Nagar	1,067,356
6753063	TOTAL(Rs.) (B)	6,284,652
6879306	TOTAL(Rs.) (A+B)	6,423,390




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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'J' OF INTEREST INCOME ON FDR & SAVINGS A/c DURING THE YEAR 2016-

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
245,557,387	Interest Received on FDR	217,079,266
	Less : Accured Intrest on Previous Year	102,741,185
	Add: Accured Interest on Current Year	115,901,814
	Add: TDS (2016-2017)	9,872,848
	TOTAL(Rs.)	240,112,743

For Haryana State Pollution Control Board


(Senior Accounts Officer)

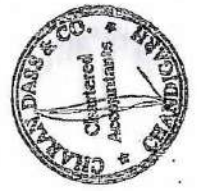
J. Tanayal
23/8
(Member Secretary)

Dated :
Place : Chandigarh



HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'C' OF FIXED ASSETS AS ON 31ST MARCH, 2017

Sr. NO.	PARTICULARS	WDV AS ON	ADDITIONS		SALES DURING THE	TOTAL AS ON	Rate of Depreciation	DEPRECIATION DURING THE YEAR	WDV AS ON
		01.04.2016	UPTO 30.09.2016	AFTER 01.10.2016		31.03.2017			31.03.2017
1	Land A/C.	40,249,727	-	40,025,300	-	80,275,027	0%	-	80,275,027
2	Building Under Construction	-	-	1,155,018	-	1,155,018	0%	-	1,155,018
3	Building A/C	28,439,851	-	-	-	28,439,851	10%	2,843,985	25,595,866
4	Air Conditioners/Coolers	39	-	-	-	39	15%	6	33
5	Fans	25	-	-	-	25	10%	2	23
6	Page Copying machine	13	-	-	-	13	15%	2	11
7	Other Office Equipments	6,823,781	946,767	237,834	-	8,013,382	15%	1,134,170	6,879,212
8	Laboratory Equipments	16,635,875	436,627	101,915	-	17,174,417	15%	2,568,519	14,605,898
9	Furniture & fixtures	3,753,120	85,287	196,924	-	4,035,331	10%	393,687	3,641,644
10	Library Books	6,851	1,960	2,374	-	11,185	60%	5,999	5,186
11	Car	7,201,666	-	-	-	7,201,666	15%	1,080,250	6,121,416
12	Cycle	132	-	-	-	132	15%	20	112
13	Computers A/c	737,382	2,324,445	199,903	-	3,261,730	60%	1,897,067	1,364,663
	TOTAL(Rs.)	103,853,462	3,795,086	41,919,268	-	149,567,816		9,973,707	139,594,109



g. ranjani
23/8
(MEMBER SECRETARY)

S.P.
(Senior Accounts Officer)
PLACE : Chandigarh
DATE :

INDEPENDENT AUDITORS' 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 2017 and Statement of Income & Expenditure for the year ended 31st March 2017.

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 & 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.

Auditors' 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 risk 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 of our audit report.



Opinion

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

- a) In the case of the Balance Sheet, of the state of affairs of the Board as at 31st March 2017.
- b) In the case of the Statement of Income & Expenditure, of the Excess of Income over Expenditure for the Year ended 31st March 2017.

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 & Expenditure, dealt with by this Report are in agreement with the books of account.

Place: Chandigarh
Date: 24.08.2021

For Charan Dass & Co.
Chartered Accountants
(FRN: 001224N)

Abha Sharma

Abha Sharma
Partner

(M. No. 526357)

UDIN: 21526357AAAAAM8260



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 on 31st March, 2017:

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 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 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 informed the Board has not compiled 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. Mixed System of Accounting

The Board is following mixed system of accounting as far 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 & recorded on Payment basis irrespective of the period they pertain to and in many cases after a long gap from the date they were incurred. In our opinion the Board should follow Mercantile/Accrual system of accounting.



3. Internal Audit & 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 procedures was apparently in place. Bank Reconciliation does not identify cheques issued which have been dishonored but not reversed. Cheques dishonored may not be renewed in absence of internal control procedures. The absence of record, reconciliation and claims of TDS may lead to loss to the Board. The entries for Income as per the Income Tax Return, Income Tax paid, TDS claimed and interest paid on late deposit of taxes were not made from year to year.

4. Fixed Assets:

The WDV of Fixed Assets of the Board is worth Rs.13,95,94,109 as on 31st March,2017. During the F.Y 2016-17 total additions of Rs.37,95,086 (upto 30.09.2016) and Rs. 4,19,19,268 (after 30.09.2016) had been made. Fixed assets register showing the quantitative details of various items was not shown to us. Further as explained to us, no physical verification of fixed assets was carried out during the F.Y 2016-17.

5. Inventories:

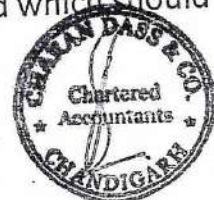
a) Stock Registers for lab materials were not shown to us. Hence we cannot comment as to whether proper entries of Receipts and issues of stock are maintained or not. The periodic physical verifications of the stock are not conducted by the Board during 2016-17. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March,2017.

b) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.

6. Grants Received:

Cess fee received for F.Y. 2015-16 was Rs. 5,83,40,270 of which 80% is Rs.4,66,72,216. This amount should have been received as Grant-in-Aid and treated as Income for this year. However during the year a sum of Rs.3,65,43,218 was received as Grant-in-Aid and treated as Income.

Cess fee received for F.Y. 2016-17 was Rs. 6,24,56,192, out of which 80% is Rs. 4,99,64,953 which should have been received as Grant-in-Aid. The Grant-in-Aid which should has been



received upto 31-12-2016 amounts to Rs. 4,14,00,106, However only a sum of Rs. 1,20,61,587 was actually received till date. The shortfall upto 31st Dec 2016 needs to be explained and whether it is receivable or not, Instead a sum of Rs. 38,57,972/- is shown as Liability and payable to Govt. of India.

7. In Respect of Fee Charged for Lab tests:

a) 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 fees remaining recoverable as on 31.03.2017 due to dishonor of cheques or otherwise is also not ascertainable.

b) Air Cess Fee, Water Cess Fee, Environment compensation which have been received is 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 bills raised for Air Cess Fee, Water Cess Fee, Environment compensation should be numbered and be sent to the Head Office for full control and reconciliation to determine the unrecovered amount.

8. Bank FDRs, Accrued Interest and Interest Income:

The Board has made substantial investment in FDRs worth Rs.335.86 Crores excluding accrued interest of Rs. 11.59 Crores.

a) The Board is not following a proper system for recording of TDS on FDRs.

b) In the absence of any statement/Certificates from banks there is no reconciliation of interest and TDS actually deducted by the banks and that appearing in 26AS.

c) F.Y 2015-2016

Interest on FDRs as per Income & Expenditure Account - Rs. 24, 55, 57387/-

Interest on FDRs as per Income Tax Return after including TDS- Rs. 25,15,73,743/-

Interest accrued on FDRs as per FDRs sheets -Rs.10,77,30,155/-

Interest accrued on FDRs as per Balance Sheet- Rs. 10,27,41,185/-

TDS as per 26AS - Rs. 56, 93,514/-



TDS as per Income Tax Return - Rs. 47,79,750/-

The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.

F.Y 2016-17

Interest on FDRs as per Income and Expenditure Account – Rs.23,02,09,895/-

Interest on FDRs as per Income Tax return- Rs.22,86,83,891/- plus TDS as per Income Tax Return of Rs. 98,72,848/- i.e Rs. 23,85,56,739/-

TDS as per 26AS - Rs. 1,41,00,201/-

TDS as per Income Tax Return - Rs. 98,72,848/-

The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.

9. Income/Expenses

Property Tax of Rs. 5,41,218/- was paid and shown as expenditure but it relates to previous years.

Miscellaneous Receipts Rs. 1,01,92,631/- This includes all the Receipt the nature of which could not be identified. This includes huge 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.

10. Computer Expenses

Computer: - Computer purchases of Rs. 23,24,445/- was shown as computer expenses on 14/06/2016. Income Tax Return was filed on this basis. On our pointing out due to rectification of this error computer expenses are reduced by Rs. 23,24,445/- and depreciation has increased by Rs. 13,94,667/-. The net effect of this rectification is increase in WDV of computer by Rs. 9,29,778/- and Increase in net Income by Rs. 9,29,778/-.



11. Dishonored Cheques:

We have observed during our random audit checks in respect of dishonored 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 dishonored cheques and to ensure that such payments have been realized in future. There is no list of cheques dishonored which have not been reversed. In our opinion the lack of internal control on this issue may result in leakage of revenue.

12. 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 2017:

Earnest money payable	Rs.	19,26,066 /-
Security Deposit payable	Rs.	84,12,61,290/-
G.P.F Liability	Rs.	9,00,93,887/-
C.P.F Liability	Rs	1,78,04,714/-

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.

13. C.R.E.P Fund

The Board has a liability in the shape of a fund called "C.R.E.P Fund" amounting to Rs.15,20,000/- outstanding in the Balance sheet from more than 6 years.

14. Tax Deduction at Source by Banks on Interest on FDRs:

In absence of confirmation of TDS from the 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 the 26AS. In case certain TDS was deducted from interest on FDRs but was unconfirmed by Banks and was inadvertently not reflected in 26AS which 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 26AS . It may be ensured that PAN of the Board is updated in the records of each and every bank.



15. Filing of Income Tax Returns:

a) F.Y 2015-2016

Interest on FDRs as per Income & Expenditure Account - Rs. 24, 55, 57387/-

Interest on FDRs as per Income Tax Return after including TDS- Rs. 25,15,73,743/-

Interest accrued on FDRs as per FDRs sheets -Rs.10,77,30,155/-

Interest accrued on FDRs as per Balance Sheet- Rs. 10,27,41,185/-

TDS as per 26AS - Rs. 56, 93,514/-

TDS as per Income Tax Return - Rs. 47, 79,750/-

The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.

• F.Y 2016-17

Interest on FDRs As per Income and Expenditure Account -- Rs.23,02,09,895/-

Interest on FDRs as per Income Tax return- Rs.22,86,83,891/- plus TDS as per Income Tax Return of Rs. 98,72,848 i.e Rs. 23,85,56,739/-

TDS as per 26AS - Rs. 1,41,00,201/-

TDS as per Income Tax Return - Rs. 98,72,848/-

The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.

b) All the returns have been filed on the basis of Provisional Financial Statements.

c) On going through the copy of Assessment Order for AY 2017-18 (FY2016-17) it has been observed that a return with a total Income of Rs. 27,84,77,500/- was filed. Rs.51,82,080/ was the interest paid for the Assessment year 2017-18 (FY2016-17) U/S234 A/B/C. Why such a huge sum of Rs. 51,82,080/- was paid inspite of no shortage of funds with the Board.



d) Provision for the tax and interest amounting to Rs. 9,52,38,238/- for the F.Y. 2016-17 and Rs. 10,03,16,580/- (relating to previous years) has been made in books of account and accordingly reflected in financial statements on our pointing out, which was not provided in the Provisional Balance sheet.

16. Income Tax:

- Pension Account Rs. 4, 84, 96,516/-. Out of this a sum of Rs. 5, 55,393/- was accounted for as expense in the Income & Expenditure Account of the provisional Balance sheet. Income Tax Return was filed on the basis of this pension amount of Rs 5,53,393/-. During the course of our audit, expense on account of pension was increased by Rs. 4, 79, 41,123/- as it had been wrongly shown as an asset and recoverable in the provisional Balance Sheet.

Income as per Income & Expenditure Account after correction has been reduced by this amount of Rs. 479, 41,123/-, being pension expenditure which was not accounted for while filling the Income Tax return for Assessment Year 2017-2018. The impact of Reduction of Income, on Tax paid, Income declared due to Increase in the pension expenditure amounting to Rs. 4,79,41,123/- should be ascertained/computed. Can a refund on account of reduction of Income be claimed, otherwise is there a loss to the Board due to Tax being paid on higher Income due to the above omission?

- TDS was claimed only from the A.Y 2012-13. Why no TDS was claimed in earlier Assessment Years?
- TDS for the F.Y 2010-11 to F.Y 2015-16 are shown as Loans & Advances. The sum total of these amounts is Rs. 98,75,084/- which are shown as assets but are not recoverable.
- In A.Y 2013-14 a sum of Rs. 15,94,97,374 was deducted as income tax from the refund payable for A.Y 2006-07. Out of this amount of Rs.15,94,97,374/- deducted for the A.Y 2013-14 a sum of Rs. 5,81,86,350/- was refunded after 31st March 2017. The net Tax for A.Y 2013-14 was Rs.10,13,31,024/- which should be shown as Tax relating to previous years in the Income & Expenditure Account for F.Y 2016-17. Though deduction of Rs 15,94,97,374/- for A.Y 2013-14 and Refund of Rs. 5,81,86,350/- was made in the subsequent years but these pertained to A.Y 2013-14. Therefore should be reflected in the Balance sheet and Income & Expenditure Account for the F.Y 2016-17.



- Out of Refund of Income tax paid under protest along with Interest for the A.Y 2007-08 Amounting to Rs.19,15,01,279/-, a sum of Rs. 17,05,65,678/- was adjusted against the demand for A.Y 2014-15 and only the balance of Rs. 2,09,35,602/- was refunded during March 2017. An appeal against this demand of Rs. 17,81,72,696/- is pending but no entry has been made for this amount relating to A.Y 2014-15. This amount should be shown as tax due for A.Y 2014-15 as liability in the Balance sheet of 2016-17 and should appear in the Income & Expenditure account for F.Y 2016-17 as Income Tax Relating to Previous Years.
- Out of interest of Rs.27,60,54,889/- on refund of Income tax paid under protest, a sum of Rs. 22,83,26,969/- received /credited has not been bifurcated and was received after the Balance Sheet date .The major interest relates to the period prior to 31.03.2017.
- Interest on refund of Income Tax paid under protest for the A.Y 2006-07 and 2007-08 amounts to Rs. 2,04,56,058/- and Rs. 2,72,71,862/-. The sum total of which is Rs. 4,77,27,920/- should be shown as income relating to previous years in the Income & Expenditure Account for F.Y 2016-17 . As the Assessment order was passed on 15th March 2017(F.Y 2016-17) and interest was calculated till that date.

17. Non Deduction of Tax at Source from Payments Made/Late Deposit thereof:

The Board has paid service charges & consultancy charges to HARTRON on which TDS was required to be deducted but has not been deducted.

18. Long Term Outstanding Balances(Both-DR & CR):

- Ditch Drain Fund of Rs. 1,22,51,456 was adjusted by way of receipt as full and final payment in subsequent year 2018-19. However 11,45,422 was still outstanding after receipt of payment which is not likely to be recovered and should be reduced from the amount shown as recoverable from Ditch Drain Fund as on 31-03-2017 and should be written off.
- NGT Penalty of Rs. 49,00,750/- is shown as expenditure whereas it is neither income nor Expenditure. A sum of Rs. 1,61,65,000 was treated as Income last year. This amount of Rs. 49,00,750/- was refunded to the Central Pollution Control Board out of the amounts received in the previous year.



- NIC (National Informatics Centre) Opening Balance as per 01/04/2016 is Rs. 52,23,155/- .A further advance of Rs. 14,81,126/- was given during the year whereas the total amount adjusted during the year was Rs. 9,58,983/- and closing balance was Rs. 57,45,298/-. This amount has further increased in the subsequent years and was 62,17,230/- as on 30/03/2020.
- Advances to R.O's, Opening Balance of Rs. 67,53,062/- and Closing Balance of Rs. 62,84,651/- . Out of the opening balance, only net amount of Rs. 468411/- was adjusted during the year.
- The opening and closing balances of the following accounts were same and hence no transactions have taken place during the year in these accounts.

	ACCOUNT	AMOUNT(Rs.)
1.	Controller Printing and Stationery Dept	1,36,710/-
2.	Sigma Aldrich Chemical	6,872/-
3.	Reliance Broadcast	73,074/-
4.	Gratuity Payable	3,16,800/-
5.	CREP Fund	15,20,000/-
6.	Leave Encashment Payable	2,11,200/-

19. 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 the LIC and are 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. It is not clear whether any Annuity is purchased by the LIC or not as is required by Master Policy as agreement with LIC was not available for our verification. In absence of calculation of interest paid by LIC its accuracy needs to be verified.



20. Bank Reconciliation Statement:

The Bank Reconciliation Statements provided to us does not mention the dates on which the entry appearing in the BRS has been cleared or reversed in future.

Bank Account No.	Balance As Per Balance Sheet (Rs.)	Balance As Per Bank Statement (Rs.)	Remarks
PNB Sector 4 PKL Account No 7912	9,43,73,418/-	9,92,15,902.06/-	Though amounts due to which differences are occurring in the reconciliation have been given but No adjustments for the same have been made during the year or thereafter and no required rectification entries were passed.
PNB 41180	45,000/-	-	Ledger's Balance of Rs 45000 is on account of difference which was in the Opening Balance, i.e. this entry related to Previous year
UBI 18039	10,002/-	-	This entry is on account for difference of Rs 10,000 in the Opening Balance which has not been identified and has not been credited by bank.
PNB 8057	2,12,70,147/-	2,95,45,376/-	Cheques of Rs. 82, 66,572/- is on account of cheques issued but not presented for payment. These cheques were outstanding prior to 31/03/2016.

- Outstanding entries (cheque issued but not presented and cheque 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 cheque are not available and it is not known from whom this amount is recoverable.



We advise that special efforts be made to recover the amounts for which cheques have been deposited but which have not been cleared by the banks as it directly affects the income of the board.

21. General Observations:

(i) All debit and credit balances including advances are as per book balances. No confirmations for these balances have been obtained.

(ii) Further we would like to state that the TDS returns (data actually filed in such returns) got filed by the Board have not been made available.

For Charan Dass & Co.
Chartered Accountants
(F.R.N: 001224N)

Abha Sharma

Abha Sharma
Partner

(M.No. 526357)

UDIN:21526357AAAAAM8260

Place: Chandigarh
Date: 24.08.2021



Detail of Observations made by the Statuary Auditor for the year ending 31st March, 2017 (F.Y 2016-17)

Sr. No.	Auditor Report	Reply
1.	<p>Water (Prevention and Control of Pollution)Act,1974 and The Air (Prevention and Control of Pollution)Act,1981 regarding Annual Report:-</p> <p>As per clause 35 sub-clause 2 of "The Air(Prevention and control of Pollution)Act,1981"</p> <p>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 date of the previous financial year.</p> <p>As per clause 39 sub-clause 2 of "Water (Prevention and control of Pollution) Act,1974"</p> <p>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.</p> <p>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.</p>	<p>The accounts of the Board for the Financial Year 2016-17 have been audited by the Statutory Auditor M/s Charan Dass & Co., Chartered Accountant, SCO 89-91, Sector 17-D, Chandigarh appointed by the Comptroller and Auditor General of India. In the past the Statutory Auditor conducted audit as per his convenience and due to this the audit in arrears.</p> <p>M/s Brij Gupta & Associates, Chartered Accountant H. No. 729A, Basement, Near Huda Offices, Sector-8 Panchkula-134109 (Haryana)has been appointed to audit the Balance Sheet for the year 2017-2018 to 2020-2021 vide Govt. order No. 2/16/1997-1Env dated 22.06.2021 (Annexure A1 to A2). The Chartered Accountant has started the audit for the year 2017-2018 and has been requested to audit the Balance Sheet immediately.</p>
2.	<p>Mixed System of Accounting</p> <p>The Board is following mixed system of accounting as far as certain Income and Expenses are recognized on cash basis whereas others are recognized on accrual</p>	<p>The accounts of the Board are being maintained on Cash Based system and Mercantile/Accrual System is not feasible to be maintained due to delay in</p>

<p>the finalization of cases. Further, Accounting system of the HSPCB has now been computerized on Tally Software.</p>	<p>basis. It is observed that bills/claims for various expenses are submitted/approved/settled/paid & recorded on Payment basis irrespective of the period they pertain to and in many cases after a long gap from the date they were incurred. In our opinion the Board should follow Mercantile/Accrual system of accounting.</p>
<p>Internal & external audit system has already been adopted by the Board post of Section Officer, post of Accounts Officer and post of Sr. Account Officer of Finance Department have been sanctioned in HSPCB and filled up to control over accounts & all the payments/receipts are being scrutinized / pre-audited.</p>	<p>Internal Audit & Internal Control The Board is not having any system of internal audit of its accounts neither Internal nor External. Further based on our enquiries in respect of some aspects no proper system of internal control procedures was apparently in place. Bank Reconciliation is not being done monthly even proper yearly reconciliation is not available at the time of audit. Cheques dishonored may not be renewed in absence of internal control procedures. The absence of record, reconciliation and claims of TDS may lead to huge loss to the Board. The entries for Income as per the Income Tax Return, Income Tax paid, TDS claimed and interest paid on late deposit of taxes were not made from year to year.</p>
<p>Fixed Asset Register is being maintained in the Board, Regional Offices and Laboratories as per previous practice. The Physical Verification of stores is under progress. The Physical Verification of the offices of Regional office, Hisar, Gurgaon(S), Gurgaon(N), Bhiwani, Ballabgarh, Faridabad, Lab Faridabad and Lab Gurugram has been completed and for the remaining offices matter is under process.</p>	<p>Fixed Assets:- The WDV of Fixed Assets of the Board is worth Rs.13,95,94,109 as on 31st March,2017. During the F.Y 2016-17 total additions of Rs.37,95,086 (upto 30.09.2016) and Rs. 4,19,19,268 (after 30.09.2016) had been made. Fixed assets register showing the quantitative details of various items was not shown to us. Further as explained to us, no physical verification of fixed assets was carried out during the F.Y 2016-17.</p>
<p>The Registers for various items such as Lab Material have been shown to the auditors. Further it is mentioned that there is no post of store-keeper in the office of Laboratory and store is maintained by Junior Scientific Assistant. Every entry regarding issue of chemicals/Glassware to the laboratory from the stock has been maintained. The system is being done as per procedure maintained by the Board since 1974. However, for periodical stock verification of Laboratories, all Lab In-charges have been directed through e-mail dated 26.10.2020 that the monthly certificate with regard to verification of stock items of laboratory must be given in the stock register to avoid the further audit observation. With regard to valuation of</p>	<p>Inventories:- a) Stock Registers for lab materials were not shown to us. Hence we cannot comment as to whether proper entries of Receipts and issues of stock are maintained or not. The periodic physical verifications of the stock are not conducted by the Board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March, 2017.</p>

	<p>b) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.</p>	<p>inventories at the end of the year the process has been started (Annexure- B)</p> <p>As mentioned in point (b) of this observation that the entire purchases during the year are booked as expense is not based on the facts and reply of this point have been sent to the Auditor i.e. M/s Charan Dass & Associates on the basis of draft audit report (copy enclosed). Further inventories purchased during the year 2016-17 booked as expenses after making payments to the suppliers because cash based accounting system are being maintained.</p>
6.	<p>Grants Received:</p> <p>a) Cess fee received for F.Y. 2015-16 was Rs.5,83,40,270 of which 80% is Rs.4,66,72,216. This amount should have been received as Grant-in-Aid and treated as Income for this year. However during the year a sum of Rs.3,65,43,218 was received as Grant-in-Aid and treated as Income. Cess fee received for F.Y. 2016-17 was Rs. 6,24,56,192, out of which 80% is Rs. 4,99,64,953 which should have been received as Grant-in-Aid. The Grant-in-Aid which should have been received upto 31-12-2016 amounts to Rs. 4,14,00,106. However only a sum of Rs. 1,20,61,587 was actually received till date. The shortfall upto 31stDec 2016 needs to be explained and whether it is receivable or not. Instead a sum of Rs. 38,57,972/- is shown as Liability and payable to Govt. of India.</p> <p>b) Air Cess Fee, Water Cess Fee, Environment compensation which have been received is 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 bills raised for Air Cess Fee, Water Cess Fee, Environment compensation should be numbered and be sent to the Head Office for full control and reconciliation to determine the unrecovered amount.</p>	<p>As per previous practice the 100% Cess fee collection was deposited to the Central Govt., thereafter Central Govt. returned the 80% share of Cess Fee collection to the Board time to time. Only the amount which was returned by the Central Govt. during the year 2016-17 was shown as Income. As such, auditor objection regarding full amount i.e. 80% share should be shown as Grant-in-Aid is not feasible for acceptance.</p> <p>Moreover, presently, only 20% share of Cess Fee are being sent to the Central Govt. and 80% share of the Board are standing with the Board</p> <p>b) The Air Cell Fee, Water Cess Fee, Environmental compensation have been deposited in the Boards Accounts under the proper supervision of Regional Offices and proper entries have been made in the Accounts Branch and record maintained at Regional Office levels.</p>
7	<p>In Respect of Fee Charged for Lab tests:</p> <p>Year wise detail of fee collection and reports issued by the Board on account of various tests like Air consent, water consent, sample testing, NOC etc. is not maintained. Therefore, it is difficult to cross verify tests done and fees recoverable under various heads. In absence of any record we are unable to quantify the amounts which have been claimed but not recovered.</p>	<p>While testing the sample the Analyst is not aware about the name of the unit and nature of the sample (i.e. Legal/Paid/Monitoring) in order to transparent working. Therefore, the entry of the test result of the legal sample is not possible and is not being maintained in the Laboratory. The test report of this entire sample being maintained together without segregating legal paid and monitoring in order</p>

	<p>Any such fees remaining recoverable as on 31.03.2017 due to dishonor of cheques or otherwise is also not ascertainable.</p>	<p>to transparent working.</p> <p>Regarding register of fee collection/Receipts of the Board, it is stated that Tally Software has been installed in each Regional Office as well as each Laboratory. Vide this office letter No. HSPCB/Accts/2020/519 dated 28-10-2020 all the Regional Offices and Laboratory In-charges have been requested to prepare Group/Ledger of each receipt in the Tally Software and prepare transparent Data to avoid audit objections in this regard (Annexure C-1 to C-3).</p>
8	<p>Bank FDRs, Accrued Interest and Interest Income:</p> <p>The Board has made substantial investment in FDRs worth Rs.335.86 Crores excluding accrued interest of Rs. 11.59 Crores.</p> <p>a) The Board is not following a proper system for recording of FDRs wise TDS actually deducted and the net amount received after deduction of TDS.</p> <p>b) Accounts department is not having complete account statements of the FDRs and interest certificates have also not been obtained from banks. Had this been done the exact amount of interest earned during the year along with details of TDS deducted up to the date of Balance sheet could have been verified.</p> <p>c) In the absence of any statement/Certificates from banks there is no reconciliation of TDS actually deducted by the banks and that appearing in 26AS.</p> <p>d) F.Y 2015-2016 Interest on FDRs as per Income & Expenditure Account - Rs. 24, 55, 57387/- Interest on FDRs as per Income Tax Return after including TDS- Rs. 25,15,73,743/- Interest accrued on FDRs as per FDRs sheets -Rs.10,77,30,155/- Interest accrued on FDRs as per Balance Sheet- Rs. 10,27,41,185/- TDS as per 26AS - Rs. 56, 93,514/-</p>	<p>Regarding dishonor cheque accounts id being reconciled</p> <p>FDR wise proper detail mentioning TDS deducted was shown to audit. However, this office maintains record on maturity of FDR and not on the accrual basis. On the maturity of FDRs, amount of actual received & interest thereon during the FDR period have been booked in the Accounts but not on accrual basis.</p> <p>Detail of accrued interests are also made available to the audit and on the basis of such details this para was established by the audit.</p> <p>Compliance will be made in future for obtaining statement / certificates from the banks.</p>

<p>TDS as per Income Tax Return - Rs. 47,79,750/- The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained. F.Y 2016-17 Interest on FDRs as per Income and Expenditure Account - Rs.23,02,09,895/- Interest on FDRs as per Income Tax return- Rs.22,86,83,891/- plus TDS as per Income Tax Return of Rs. 98,72,848/- i.e Rs. 23,85,56,739/- TDS as per 26AS - Rs. 1,41,00,201/- TDS as per Income Tax Return - Rs. 98,72,848/- The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.</p>	<p>The accounts of the Board are being maintained on Cash Based system. Accordingly, property tax was paid during financial year 2016-17 and booked expenses accordingly for this financial year.</p> <p>During the financial year Rs.1,01,92,631/- received as miscellaneous receipt, which was not justified being received online through ICICI Bank (E-Gateway). In this regard, it is submitted that in the Tally Software individual ledgers are being maintained an Compliance is being done now</p>
<p>Property Tax of Rs. 5,41,218/- was paid and shown as expenditure but it relates to previous years.</p> <p>Miscellaneous Receipts Rs. 1,01,92,631/- This includes all the Receipt the nature of which could not be identified. This includes huge 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.</p>	<p>This is not an objection and only rectification and entries regarding such rectification have already been made.</p>
<p>9</p> <p>Income/Expenses</p>	<p>10</p> <p>Computer Expenses</p> <p>Computer: - Computer purchases of Rs. 23,24,445/- was shown as computer expenses on 14/06/2016. Income Tax Return was filed on this basis. On our pointing out due to rectification of this error computer expenses are reduced by Rs. 23,24,445/- and depreciation has increased by Rs. 13,94,667/-.The net effect of this rectification is increase in WDV of computer by Rs. 9,29,778/- and Increase in net Income by Rs. 9,29,778/-.</p>

11	<p>Dishonored Cheques:</p> <p>We have observed during our random audit checks in respect of dishonored 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 dishonored cheques and to ensure that such payments have been realized in future. There is no list of cheques dishonored which have not been reversed. In our opinion the lack of internal control on this issue may result in leakage of revenue.</p>	<p>It is stated that individual files have been maintained in the Regional Offices to check whether the fresh cheques has been issued against dishonored cheques or not. However, all the Regional Officers, HSPCB have been requested vide email dated 29.10.2020 to prepare detail of dishonored / bounced cheques received from banks party wise and ensure that such payments are released in future. If the payment of any dishonored / bounced cheques is still to be received from party/unit must be collected and sent to HQ for deposition in the bank account of HSPCB (Annexure 'D')</p>								
12	<p>Confirmation of Liabilities:</p> <p>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 2017:</p> <table border="0" data-bbox="860 1545 990 2072"> <tr> <td>Earnest money payable</td> <td>Rs.19,26,066/-</td> </tr> <tr> <td>Security Deposit payable</td> <td>Rs.84,12,61,290/-</td> </tr> <tr> <td>G.P.F Liability</td> <td>Rs.9,00,93,887/-</td> </tr> <tr> <td>C.P.F Liability</td> <td>Rs.1,78,04,714/-</td> </tr> </table> <p>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.</p>	Earnest money payable	Rs.19,26,066/-	Security Deposit payable	Rs.84,12,61,290/-	G.P.F Liability	Rs.9,00,93,887/-	C.P.F Liability	Rs.1,78,04,714/-	<p>In this regard, it is submitted that in the Tally Software individual Ledgers (Party Wise) are being maintained and Compliance have been done now. Party wise ledgers for the previous years the process has been started and will be completed as early as possible.</p> <p>Detail regarding securities which are required to be forfeited cannot be maintained in advance as the competent authority passed the order regarding forfeited security of any party/person who does not fulfill the criteria/norms of the Water (Prevention and control of Pollution) Act, 1974' and guidelines of C.PCB. As such, this objection is not feasible for acceptance.</p>
Earnest money payable	Rs.19,26,066/-									
Security Deposit payable	Rs.84,12,61,290/-									
G.P.F Liability	Rs.9,00,93,887/-									
C.P.F Liability	Rs.1,78,04,714/-									
13	<p>G.P.F and C.P.F Liability:</p> <p>The Board calculates the interest payable on such funds and book it as expense. Interest expenses booked on G.P.F and C.P.F amounts to Rs.69,25,849/- and Rs.12,81,647/- respectively according to Income & Expenditure Account. This also needs to be reconciled with the respective individual ledger accounts.</p>	<p>In this regard, it is submitted that in the Tally Software individual ledgers are being maintained and Compliance is being done now.</p>								

14	<p>C.R.E.P Fund</p> <p>The Board has a liability in the shape of a fund called "C.R.E.P Fund" amounting to Rs.15,20,000/- outstanding in the Balance sheet from more than 6 years.</p>	<p>The CREP Fund maintained with amounting to Rs. 15,20,000/- standing in the Balance Sheet is for the purpose of protection of Environment. Request to utilize the same has been sent to the Senior Environmental Engineer-I vide e-office file No. E-42779/ HSPCB-020002/4/2020-ACCOUNTS BRANCH-HSPCB</p>
15	<p>15. Tax Deduction at Source by Banks on Interest on FDRs:</p> <p>In absence of confirmation of TDS from the 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 the 26AS. In case certain TDS was deducted from interest on FDRs but was unconfirmed by Banks and was inadvertently not reflected in 26AS which 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 26AS. It may be ensured that PAN of the Board is updated in the records of each and every bank.</p>	<p>The PAN No. of the board has been got updated in all concerned banks. If TDS has not been deducted by banks, the Board has not suffered any loss. Hence, no action is required.</p>
	<p>16. Filing of Income Tax Returns:</p> <p>a) F.Y 2015-2016</p> <p>Interest on FDRs as per Income & Expenditure Account - Rs. 24, 55, 57387/-</p> <p>Interest on FDRs as per Income Tax Return after including TDS- Rs. 25,15,73,743/-</p> <p>Interest accrued on FDRs as per FDRs sheets -Rs.10,77,30,155/-</p> <p>Interest accrued on FDRs as per Balance Sheet- Rs. 10,27,41,185/-</p> <p>TDS as per 26AS - Rs. 56, 93,514/-</p> <p>TDS as per Income Tax Return - Rs. 47, 79,750/-</p> <p>The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.</p>	<p>All the income tax return are being filed by C.A and he will be asked to check this point and take necessary action as per law.</p>

<p>• F.Y. 2016-17 Interest on FDRs As per Income and Expenditure Account - Rs. 23,02,09,895/- Interest on FDRs as per Income Tax return - Rs. 22,86,83,891/- plus TDS as per Income Tax Return of Rs. 98,72,848 i.e Rs. 23,85,56,739/- TDS as per 26AS - Rs. 1,41,00,201/- TDS as per Income Tax Return - Rs. 98,72,848/- The differences in Interest on FDR's as per Income & Expenditure Account and as per Income Tax return along with differences in TDS claimed under Income Tax return and TDS as per 26AS may be explained.</p>	<p>All the income tax return are being filed by C.A and he will be asked to check this point and take necessary action as per law.</p>
<p>b) All the returns have been filed on the basis of Provisional Financial Statements.</p> <p>c) On going through the copy of Assessment Order for AY 2017-18 (FY 2016-17) it has been observed that a return with a total Income of Rs. 27,84,77,500/- was filed Rs. 51,82,080/- was the Interest paid for the Assessment year 2017-18 (FY 2016-17) U/S 234 A/B/C. Why such a huge sum of Rs. 51,82,080/- was paid inspite of no shortage of funds with the Board.</p> <p>d) Provision for the tax and interest amounting to Rs. 9,52,38,238/- for the F.Y. 2016-17 and Rs. 10,03,16,580/- (relating to previous years) has been made in books of account and accordingly reflected in financial statements on our pointing out, which was not provided in the Provisional Balance sheet.</p>	<p>The auditor has stated that an amount of Rs. 479,41,123/- on account of pension should have been charged to P&L A/c instead of showing it as recoverable from LIC in Balance Sheet.</p>
<p>17. Income Tax:</p> <ul style="list-style-type: none"> Pension Account Rs. 4, 84, 96,516/- Out of this a sum of Rs. 5, 55,393/- was accounted for as expense in the Income & Expenditure Account of the provisional Balance sheet. Income Tax Return was filed on the basis of this pension amount of Rs 5,53,393/-. During the course of our audit, expense on account of pension was increased by 	<p>The auditor has stated that an amount of Rs. 479,41,123/- on account of pension should have been charged to P&L A/c instead of showing it as recoverable from LIC in Balance Sheet.</p>

Rs. 4, 79, 41,123/- as it had been wrongly shown as an asset and recoverable in the provisional Balance Sheet.

Income as per Income & Expenditure Account after correction has been reduced by this amount of Rs. 479, 41,123/- being pension expenditure which was not accounted for while filling the Income Tax return for Assessment Year 2017-2018. The impact of Reduction of Income, on Tax paid, Income declared due to increase in the pension expenditure amounting to Rs. 4,79,41,123/- should be ascertained/computed. Can a refund on account of reduction of Income be claimed, otherwise is there a loss to the Board due to Tax being paid on higher Income due to the above omission?

• TDS was claimed only from the A.Y 2012-13. Why no TDS was claimed in earlier Assessment Years?

• TDS for the F.Y 2010-11 to F.Y 2015-16 are shown as Loans & Advances. The sum total of these amounts is Rs. 98,75,084/- which is shown as assets but are not recoverable.

• In A.Y 2013-14 a sum of Rs. 15,94,97,374 was deducted as income tax from the refund payable for A.Y 2006-07. Out of this amount of Rs.15,94,97,374/- deducted for the A.Y 2013-14 a sum of Rs. 5,81,86,350/- was refunded after 31st March 2017. The net Tax for A.Y 2013-14 was Rs.10,13,31,024/- which should be shown as Tax relating to previous years in the Income & Expenditure Account for F.Y 2016-17.

Though deduction of Rs 15,94,97,374/- for A.Y 2013-14 and Refund of Rs. 5,81,86,350/- was made in the subsequent years but these pertained to A.Y 2013-14. Therefore should be reflected in the Balance sheet and Income & Expenditure Account for the F.Y 2016-17.

• Out of Refund of Income tax paid under protest along with Interest for the A.Y 2007-08 Amounting to Rs.19,15,01,279/-, a sum of Rs. 17,05,65,678/- was adjusted against the demand for A.Y 2014-15 and only the balance of Rs. 2,09,35,602/- was refunded during March 2017. An appeal against this demand of Rs. 17,81,72,696/- is pending but no entry has been made for this amount relating to A.Y 2014-15. This amount should be shown as tax due for A.Y 2014-15

In this regard, we state that the books were being maintained manually and the Balance Sheet was not compiled by HSPCB in September 2017. As per the provisions of Income Tax, the account should have been got audited and return along with Audit Report was to be filed by 30.09.2017. However, in spite of best efforts the auditor has completed the audit in August 2021 and the auditor has pointed out the mistake. Accordingly, the necessary rectification entry charging the amount to P&L as expenditure has been passed in the accounts of F.Y 2020-21 which are being compiled now.

As regard the observations of auditor regarding TDS shown in Balance sheet, it is stated that the issue regarding tax liability and refunds have been settled in FY 2020-21 and accordingly, the necessary adjustment will be made in current year.

An application in Form No.-56 was filed on 28th January 2013 in the O/o CIT, Panchkula for seeking exemption u/s 10(23C)(iv) of I.T. Act for the AY 2006-07 to AY 2011-12. The application was submitted alongwith copies of balance sheet and copy of application seeking registration u/s 12A of I.T. Act dated 5th September 2012. The Income Tax Deptt O/o Commissioner of Income Tax (Exemptions) Chandigarh vide file No. CIT(E)/CHD/10(10C)(iv)/2015-16/11123 dated 01.03.2016 admit the application of the assessee u/s 10(23C)(iv) of the Act w.e.f. AY 2006-07 to 2014-15; and grant the registration u/s 10(23C)(iv) of I.T. Act to the assessee from AY 2006-07 till AY 2011-12 (relevant to the year of filing of the application in the impugned letter in light of Hon'ble High court direction) as authorized by the Central Board of Direct (copy enclosed).

The Hon'ble Punjab & Haryana High Court, Chandigarh in ITAS-402,412,413,422,464 & 468 -2015 (O&M) Haryana State Pollution Control Board Vs Deputy Commission of Income Tax, Panchkula decided on 25.07.2016 given decision (copy enclosed), which is reproduced as under:-

"The appeals are, therefore, disposed of by directing the assessing officer to consider the matter regarding appellant assessment for the year 2006-2007 to 2011-2012 in the light of exemption granted under section 10(23C)."

In the light of decision of Hon'ble High Court, the assessment was made by the Assessing Officer for the AY 2006-2007 to 2011-2012 as Nil income and an amount of Rs. 108,58,70,614/- (Income Tax Rs.60,35,42,153/- + Penalties Rs. 23,02,35,461/- + Interest Rs. 25,20,94,000/-) has been refunded by the Income Tax Department to HSPCB. Out of this, the Income Tax Department has adjusted Rs. 15,94,97,374/- against the outstanding demand for the year 2013-2014

as liability in the Balance sheet of 2016-17 and should appear in the Income & Expenditure account for F.Y 2016-17 as Income Tax Relating to Previous Years.

- Out of interest of Rs.27,60,54,889/- on refund of Income tax paid under protest, a sum of Rs. 22,83,26,969/- received / credited has not been bifurcated and was received after the Balance Sheet date .The major interest relates to the period prior to 31.03.2017.
- Interest on refund of Income Tax paid under protest for the A.Y 2006-07 and 2007-08 amounts to Rs. 2,04,56,058/- and Rs. 2,72,71,862/- . The sum total of which is Rs. 4,77,27,920/- should be shown as income relating to previous years in the Income & Expenditure Account for F.Y 2016-17 . As the Assessment order was passed on 15th March 2017(F.Y 2016-17) and interest was calculated till that date.

and Rs.191501249/- against the outstanding demand of 2014-2015. The details of refund year wise:-

Year	Amount received by Income Tax Department as per CAG para (Rs.)	Subsequent Penalties etc. received by Income Tax Department (Rs.)	Interest allowed by Income Tax Department at the time of refund (Rs.)	Total Recovered/ Refunded (Rs.) (2+3+4)
1	2	3	4	5
2006-07	67131641	71909675	20456058	159497374
2007-08	105230724	58998693	27271862	191501279
2008-09	87074377	33464263	45539450	166078090
2009-10	107124729	30590120	52472201	190187050
2010-11	176730461	30103355	80118385	286952201
2011-12	60250221	5168355	26236044	91654620
Total	603542153	230234461	252094000	1085870614

Out of Rs. 108,58,70,614/-, an amount of Rs. 73,48,71,961/- has been received in bank account of HSPCB during the month of 01/2021 and the remaining amount of Rs. 35,09,98,653/- has been adjusted by Income Tax Department against the outstanding demand for the year 2013-2014 & 2014-2015 (Rs.159497374/- for 2013-14 and Rs.19,15,01,249/- for 2014-15). Refund amounting to Rs,5,81,86,351/- for the A.Y 2014-15 has been received in June, 2021

Exemption u/s 10(46) of the I.T. Act, 1961 for the FY 2015-16, 2016-17, 2017-18 & 2018-19 vide notification No. 69/2016/F.No.196/33/2014-ITA-I dated 11th August 2016 and AY 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25 has been accorded by the Govt of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), New Delhi.

18	<p>Non Deduction of Tax at Source from Payments Made/Late Deposit thereof:</p> <p>The Board has paid service charges & consultancy charges to HARTRON on which TDS was required to be deducted but has not been deducted.</p>	<p>The point has been noted for compliance. However, it is stated that till date no demand has been raised by the Income Tax Department.</p>												
19	<p>Long Term Outstanding Balances(Both-DR & CR):-</p> <ul style="list-style-type: none"> • Ditch Drain Fund of Rs. 1,22,51,456 was adjusted by way of receipt as full and final payment in subsequent year 2018-19. However 11,45,422 was still outstanding after receipt of payment which is not likely to be recovered and should be reduced from the amount shown as recoverable from Ditch Drain Fund as on 31-03-2017 and should be written off. • NGT Penalty of Rs. 49,00,750/- is shown as expenditure whereas it is neither Income nor Expenditure. A sum of Rs. 1,61,65,000 was treated as Income last year. This amount of Rs. 49,00,750/- was refunded to the Central Pollution Control Board out of the amounts received in the previous year. • NIC (National Informatics Centre) Opening Balance as per 01/04/2016 is Rs.52,23,155/-. A further advance of Rs.14,81,126/- was given during the year whereas the total amount adjusted during the year was Rs. 9,58,983/- and closing balance was Rs. 57,45,298/-. This amount has further increased in the subsequent years and was 62,17,230/- as on 30/03/2020. • Advances to R.O's, Opening Balance of Rs. 67,53,062/- and Closing Balance of Rs. 62,84,651/-. Out of the opening balance, only net amount of Rs.468411/- was adjusted during the year. • The opening and closing balances of the following accounts were same and hence no transactions have taken place during the year in these accounts. <table border="1" data-bbox="852 1411 1104 1747"> <thead> <tr> <th>ACCOUNT</th> <th>AMOUNT(Rs.)</th> </tr> </thead> <tbody> <tr> <td>1. Controller Printing and Stationery Dept</td> <td>1,36,710/-</td> </tr> <tr> <td>2. Sigma Aldrich Chemical</td> <td>6,872/-</td> </tr> <tr> <td>3. Reliance Broadcast</td> <td>73,074/-</td> </tr> <tr> <td>4. Gratuity Payable</td> <td>3,16,800/-</td> </tr> <tr> <td>5. CREP Fund</td> <td>15,20,000/-</td> </tr> </tbody> </table>	ACCOUNT	AMOUNT(Rs.)	1. Controller Printing and Stationery Dept	1,36,710/-	2. Sigma Aldrich Chemical	6,872/-	3. Reliance Broadcast	73,074/-	4. Gratuity Payable	3,16,800/-	5. CREP Fund	15,20,000/-	<ul style="list-style-type: none"> • Case is being examined. • Case is being examined • Case is being examined • Advances to RO's are being reconciled and the reconciliation statement will be submitted accordingly <ol style="list-style-type: none"> 1) The concerned official has been directed to reconcile with the printing and stationery department otherwise recovery will be effected from his salary. (Rs. 1,36,710/-) 2) The concerned official has been directed to submit the bill for adjustment otherwise recovery will be effected from his salary (Rs. 6,872/-). 3) Reply of these points will be given after consideration. However, amount given to HAREDA of Rs. 40,78,000/- have been received back on 28.08.2018. 4) Case his under action with the branch(Rs.73,074/-) 5) An amount of Rs.3,16,800/- has been taken under receipt head being non claimant of deceased employee (Late Sh. Balbir Singh).The adjustment has been done during the final B/sheet for the year 2017-18 6) The CREP Fund maintained with amounting to Rs. 15,20,000/- standing in the Balance Sheet is for the purpose of protection of Environment. Request to utilize the same has been sent to the Senior Environmental Engineer-I vide e-office file No. E-42779/ HSPCB-020002/4/2020-ACCOUNTS BRANCH-HSPCB 7) An amount of Rs.2,11,200/- has been taken under receipt head being non claimant of deceased employee (Late Sh. Balbir Singh) The adjustment has been done during the final B/sheet for the year 2017-18.
ACCOUNT	AMOUNT(Rs.)													
1. Controller Printing and Stationery Dept	1,36,710/-													
2. Sigma Aldrich Chemical	6,872/-													
3. Reliance Broadcast	73,074/-													
4. Gratuity Payable	3,16,800/-													
5. CREP Fund	15,20,000/-													

20	6. Leave Payable	Encashment 2,11,200/-	<p>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 are paid by LIC and these amounts are 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. It is not clear whether any Annuity is purchased by the LIC or not as is required by Master Policy as no agreement with LIC was available. In absence of calculation of interest paid by LIC its accuracy needs to be verified.</p>	<p>All the funds are being maintained by LIC and photocopies of agreements of all these funds have already been sent to audit. And these agreements were signed on the basis of Master Policy. LIC has been authorized to take annuity against each pension case and calculation of required annuity has also been prepared by LIC. The details of annuity purchased by LIC during 2016-17 will be supplied for reference please.</p>
20	<p>Bank Reconciliation Statement: The Bank Reconciliation Statements provided to us does not mention the dates on which the entry appearing in the BRS has been cleared or reversed in future.</p>		<p>Bank reconciliation is being made on monthly basis. The difference is being adjusted</p>	
	<p>Bank Account No. PNB Sector PKL Account No 7912</p>	<p>Balance As Per Balance Sheet (Rs.) 9,43,73,418/-</p>	<p>Balance As Per Bank Statement (Rs.) 9,92,15,902.06/-</p>	<p>Remarks Though amounts due to which differences are occurring in the reconciliation have been given but No adjustments for the same have been made during the year or thereafter and no required rectification entries were passed.</p>

PNB 41180	45,000/-	-	Ledger's Balance of Rs 45000 is on account of difference which was in the Opening Balance, i.e. this entry related to Previous year
UBI 18039	10,002/-	-	This entry is on account for difference of Rs 10,000 in the Opening Balance which has not been identified and has not been credited by bank.
PNB 8057	2,12,70,147/-	2,95,45,376/-	Cheques of Rs. 82,66,572/- is on account of cheques issued but not presented for payment. These cheques were outstanding prior to 31/03/2016.

- Outstanding entries (cheque issued but not presented and cheque 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 cheque are not available and it is not known from whom this amount is recoverable.

We advise that special efforts be made to recover the amounts for which cheques have been deposited but which have not been cleared by the banks as it directly affects the income of the board.

21	<p>General Observations:</p> <p>(i) All debit and credit balances including advances are as per book balances. No confirmations for these balances have been obtained.</p> <p>(ii) Further we would like to state that the TDS returns (data actually filed in such returns) got filed by the Board has not been made available.</p>	<p>Now Bank reconciliation is being made and data has been shown to the Statutory Auditor</p>
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SENIOR ACCOUNT OFFICER

MEMBER SECRETARY

1196984/2021/Acctt_Br

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110 124

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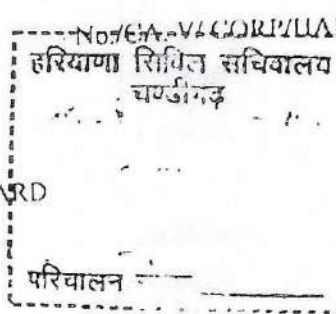
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MS/HSPCB 1915

THE CHIEF EXECUTIVE
HARYANA STATE POLLUTION CONTROL BOARD
C-11 SECTOR 6,
PANCHKULA
CHANDIGARH-134109
HARYANA

S. Env

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2015



No. CA-V/FRM/HARYANA, S/1946
Dated 13/04/2021

972
Da 12.05.2021

Subject : Appointment of Auditors of HARYANA STATE POLLUTION CONTROL BOARD (HSPOLL)

Sir/Madam,

I am directed to state that advice of Comptroller and Auditor General of India for the appointment of auditors of your company for the year 2017-2021 has been sent to

~~THE~~ THE COMMISSIONER & SECRETARY,
TO THE GOVERNMENT OF HARYANA, ENVIRONMENT DEPARTMENT
CHANDIGARH-

Vide Letter No. CA V/FRM/HARYANA, S/1946 Dated :13/04/2021

The supplementary audit of the above corporation is entrusted to

Where audit is due for more than one year the auditors would formally certify the accounts of a particular year only after the previous year's audited accounts are adopted by the Annual General Meeting of Company, which hopefully would be held in quick succession to overtake arrears in compilation of accounts. The date by which the compilation of accounts which are in arrears will be completed may kindly be intimated to the undersigned within a fortnight.

Please confirm past audit details including audit fees given above or in the Annex-ure. The changes in details including the fees in the future may kindly be intimated from time to time. Any other remuneration like TA DA, Tax Management consultancy fees paid to the statutory auditor in addition to the audit fees in the last three years and in future may also be intimated. Proposals for re-organisation of units in the future may kindly be sent well before the beginning of the financial year the accounts of which are to be audited

Yours faithfully,

(Raj Kumar)

Sr. Administrative Officer

Handwritten initials/signature

Handwritten signature: S. Env

ANNEXURE - II

LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2017-2021

Sl. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees per annum in Rs (As intimated by the PSU)
STATUTORY AUDITOR					
1	BRIJ GUPTA & CO (NR0672) H.NO.-729A,BASEMENT, NEAR HUDA OFFICES, SECTOR - 8, PANCHKULA PANCHKULA - 134109,HARYANA	HSPOLL CHANGARH (4)	CHANDIGARH		25000

Any change/revision in the audit fee payable to each of the auditor (s) mentioned above should be immediately intimated to this office for record and reference as the selection of auditors is based on the audit fees paid/payable.



Verification of stock \ inventories itmes.

1 message

Mon, Oct 26, 2020 at 1:07 PM

hspcb acctt13 <hspcbacctt13@gmail.com>
To: Lab Incharge Hissar <hspcblih@gmail.com>, Laboratory Panchkula <hspcbliip@gmail.com>, hspcblii@gmail.com, Lab
Incharge HSPCB <hspcbliig@gmail.com>

C.A after conducting the statutory audit on the accounts of HSPCB for the year 2015-16 has issued para no. 5 on inventories as below-
; As explained the stock register for lab materials and other items are maintained. However, regular periodical balances after receipt and issue are not worked out. The periodic physical verifications of the stock are not conducted by the board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March, 2016 in the absence of physical verification reports thereof. b) There is no system of internal control and periodic stock verification prevailing in the organization. c) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.
It is therefore requested that the stock verification must be certified by Lab Incharge monthly basis for each item and a certificate in this regard must be given in stock register to avoid future audit objections in this regard.

GRAMS : ENVIRONMENT

Ph.2577870-73
Fax:01722581201-02



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR-6 PANCHKULA

Dated: 28.10.2020

No. HSPCB/Acctts/2020/ 519

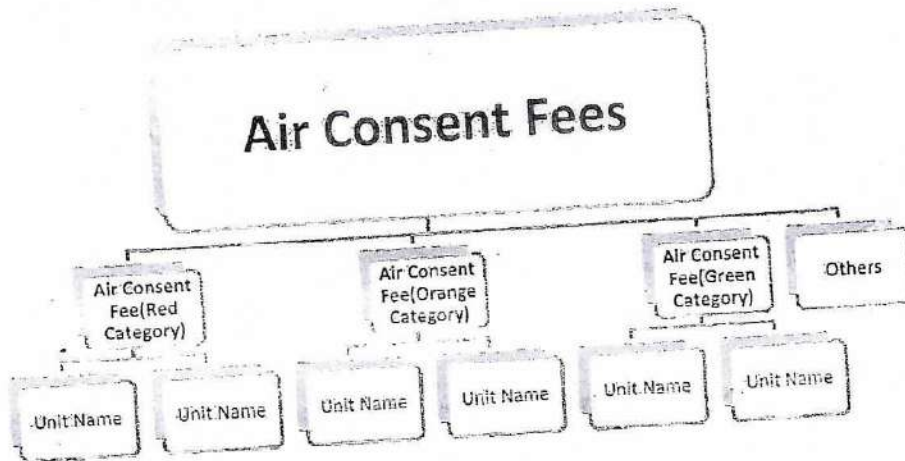
To
All Regional Officer/Lab Incharge.
HSPCB.

Sub:- Prepare of detailed data in the Tally Software - Unit Wise :-

Worthy Chairman, HSPCB has directed to prepare the detailed data of each receipt of HSPCB in Tally Software, Regional office wise / Labwise.
It is, therefore, requested to please prepare the folder of each receipt in Tally Software as under:-

- (1) Air Consent Fees. (2) Water Consent Fees. (3) Appeal Fees. (4) Sample testing Fees(Air). (5) Sample testing Fees(Water). (6) NOC Fees(CTE). (7) Authorization Fees. (8) Noise Pollution Monitoring Fees. (9) Right to Information Fees. (10) Tender Fees. (11) Reorganization Fees. (12) Public Hearing Fees. (13) HWM Fees. (14) Others.

And open the Ledger of each unit in the group of such fees. The Ledger /Group will be opened for each fee as under:-



165855/2020/Acctt_Br

Gmail

hspcb acctt13 <hspcbacctt13@gmail.com>

Details of Dishonored Cheques

Member Secretary <hspcbms@gmail.com>

Fri, Oct 30, 2020 at 9:33 AM

To: hspcbroblg@gmail.com, hspcbrobr@gmail.com, Behadurgarh Region <hspcbrobdh@gmail.com>, HSPCB JIND <hspcbrojr@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>, hspcbrodrh@gmail.com, hspcbrofr@gmail.com, Gurgaon North Region Hspcb <hspcbrogrn@gmail.com>, GURGAON REGION SOUTH HSPCB <hspcbrogrs@gmail.com>, Hissar Region Hspcb <hspcbrohr@gmail.com>, Panchkula Region Hspcb <hspcbropkl@gmail.com>, hspcbroprn@gmail.com, hspcbropat@gmail.com, Panipat Region Hspcb <hspcbropr@gmail.com>, "Regional Officer, HSPCB Sonapat" <hspcbrosr@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, hspcbroynr@gmail.com, hspcbrokai@gmail.com, hspcbrokar@gmail.com, hspcbrokr@gmail.com, Laboratory Panchkula <hspcbliip@gmail.com>, hspcbliif@gmail.com, hspcbliig@gmail.com, hspcbliih@gmail.com
Cc: hspcb acctt13 <hspcbacctt13@gmail.com>

----- Forwarded message -----

From: hspcb acctt13 <hspcbacctt13@gmail.com>
Date: Fri, Oct 30, 2020 at 9:21 AM
Subject: Details of Dishonored Cheques
To: hspcbms@gmail.com>To: <hspcbms@gmail.com>

C.A while conducting the audit on the Accounts of HSPCB for the F.Y 2015-16 has issued para no.13 which is as below:-

13: Dishonored Cheques:

We have observed during our random audit checks in respect of dishonored cheques, that the income account is reversed /debited without debiting the party from whom the cheque was received. In this respect we were explained that in such cases of dishonored/bounced cheques, intimation is sent to regional offices as well as all concerned offices/units for further necessary action in this regard.

However in the absence of any records it is difficult to trace party wise detail regarding dishonored cheques and to ensure that such payments have been realized in future. In our opinion the lack of internal control on this issue may result in leakage of revenue.

It is therefore, requested to direct the concerned staff to prepare the list of Dishonored Cheques received back from bank or H.Q and sent to concerned units and certificate may be sent to H.Q that the new cheques/revalidated cheques have been received against such Dishonored Cheques and sent to H.Q. If any new cheque is sent to H.Q for deposition the letter no/date must be mentioned against each entry for reference please. The reply of this para is given to Board of HSPCB in its next meeting. This list may be sent within one week positively so that the reply is prepared for board meeting.

Regard
Sr. Accounts officer



Prepare of Detailed Date in Tally Software-Unit Wise

1 message

Wed, Oct 28, 2020 at 4:58 PM

hspcb acctt13 <hspcbacctt13@gmail.com>
To: hspcbestt@gmail.com, "lo: Panchkula Region Hspcb" <hspcbropki@gmail.com>, HSPCB JIND <hspcbroj@gmail.com>, Gurgaon North Region Hspcb <hspcbrogm@gmail.com>, "Regional Officer, HSPCB Sonapat" <hspcbrosr@gmail.com>, "Regional Office HSPCB, Faridabad" <hspcbrofr@gmail.com>, Hisar Region Hspcb <hspcbrohi@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>, "Bahadurgarh Region, HSPCB" <hspcbrobdh@gmail.com>, Panipat Region Hspcb <hspcbropr@gmail.com>, Ballabhgarh Region HSPCB <hspcbrobr@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, GURGAON REGION SOUTH HSPCB <hspcbrogrs@gmail.com>, "hspcbms@gmail.com" To: <hspcbroamb@gmail.com>, Kaithal region <hspcbrokai@gmail.com>, Karnal region <hspcbroker@gmail.com>, hspcbrokk@gmail.com, Nuh Region <hspcbronuh@gmail.com>, hspcbpublicitycell@gmail.com, hspcbsolidwaste@gmail.com, hspcbcoordination@gmail.com, hspcbhazardouswaste@gmail.com, Jai Bhagwan <hspcbscientific@gmail.com>, hspcbaircell1@gmail.com, hspcbplanning@gmail.com, HSPCB EE IT <hspcbseeit@gmail.com>, "Sr. EE-1 HSPCB" <hspcbsee1@gmail.com>, Balraj Ahlawat see2 <see2hspcb@gmail.com>, "J.P. Singh" <hspcbwatercell@gmail.com>, Rajesh Garhia <hspcbscientific1@gmail.com>, RTI Branch <hspcbri@gmail.com>

Dear All,

Please find the attached file for your Reference. .

Regards
Sr. Accounts Officer,
HSPCB , PKL.

Regarding Consent Fees.pdf
771K