

AGENDA ITEM NO. 196.05

TO APPROVE / ADOPT

**THE AUDITED BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNTS
OF THE HSPCB FOR THE FINANCIAL
YEAR 2019-20.**

05/01

Agenda Item No. 196.05

To approve/adopt the audited Balance Sheet and Income & Expenditure Accounts of the HSPCB for the financial year 2019-2020

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 Years:

NAME OF THE STATUTORY AUDITOR	FINANCIAL YEARS
M/s. Brij Gupta & Co., Chartered Accountants, House No. 729A Basement, Near HUDA Office, Sector – 8, Panchkula – 134109 (Haryana)	2017-18 to 2020-21 (Audit of accounts for 2017-2018, 2018-2019 and 2019-2020 has been completed by the CA and the audit of Balance Sheet and Income Expenditure Accounts for 2020-2021 have also been started by him)

The above Agenda alongwith a copy of the Audit Report, reply to audit objection contained therein, audited Balance Sheet and Income & Expenditure Accounts for the Financial Year 2019-2020, is submitted for kind approval of the Board of Directors.

BRIJ GUPTA & CO.

05/02



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 2020 and Statement of Income and Expenditure for the Year ended 31st March 2020.

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.

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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 2020.
- b) In the case of the Statement of Income and Expenditure, of the Excess of Income over Expenditure for the Year ended 31st March 2020.

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: March 15, 2023



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



(CA. B.M. GUPTA)
Partner

M.No.081962
UDIN: 23081962BGWNHP6903

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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 2020

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

The Board has made payments totalling Rs. 104115499 upto 31st March 2020 for purchase of land (Plots) at Panipat (2 No), Sonapat (1No), Panchkula (1No) and Manesar, Gurugram (2 No). Out of these properties purchased, conveyance deed has been executed only for SCO 55, Sector-25, Panipat and Plot No 29C, Sector-3, IMT, Manesar, Gurugram(South). Conveyance deed for remaining 4 no plots at various places have not been executed in the name of the Board. Out of these 4 no properties, The Board has released an amount of Rs. 40025300 towards plot at IMT, Manesar on which Swarn Jayanti Building is to be constructed. Even the allotment of this property is not in the name of the Board.



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3. Fixed Deposit with Banks

As per Financial Statement, Board holds fixed deposits amounting to Rs. 4281696301 with various Banks. However neither the Board has kept photocopies of Fixed Deposit receipts nor it has obtained any confirmation from most of the 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 Bank amount depicted in the Balance Sheet.

4. Fixed Deposits With HARCO Bank, Mandi Bhawan, Sector-6, Panchkula:

The Board transferred an amount of Rs. 53756808.02 on 10.10.2019 to HARCO Bank, Mandi Bhawan, Sector-6, Panchkula to make FDR of an equivalent amount. However, the Concerned Bank issued FDR amounting to Rs 51700000 only. The concerned Bank neither made the FDR of balance amount of Rs. 2056808/02 nor refunded the amount to the Board. Thus, the Board has suffered a interest loss of Rs. 69915 till 31.03.2020 at 7.15% per annum rate of Interest.

5. 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. Interest amount of Rs. 54350936 has been entered less 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
Allahabad Bank	184745	5379585	5379585	5160039	219546
State Bank of India	9516131	9515022	9516131	1137045	8379086
Indus Ind Bank	50678317	50580312	50678317	31508724	19169593
HARCO Bank	134771540	136691041	136691041	134011550	2679491
Yes Bank	122066072	122066072	122066072	102571915	19494157
ICICI Bank	217428	217428	217428	405004	-187576

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Bank of India	-	1186451	1186451	1181865	4586
Punjab National Bank	5593488	5347011	5593488	1046485	4547003
HDFC Bank	-	4093	4093	-	4093
Canara Bank	43652	Certificate not available	43652	4365	39287
Punjab & Sind Bank	1670	Certificate not available	1670	-	1670
	323073043	330987015	331377928	277026992	54350936

6. 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 the Banks with whom it is keeping accounts in fixed deposits. 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 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.

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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.

7. 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. There is no list of cheques dishonoured which have not been reversed. In our opinion, the lack of Internal Control on this issue may result in leakage of revenue.

As per detail provided by the Board, out of Cheques dishonoured amount of Rs. 5861299, recovery of Rs. 4117600 has been stayed by High Court. However, as per Bank Reconciliation Statement of various Banks prepared by the Board, the amount of cheques deposited but not credited in Banks is Rs. 10883792, hence a difference of Rs. 5022493. The reasons for this difference were not explained to us.

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8. Bank Reconciliation Statements

i) PNB (A/c 8057)

Board has issued cheques amounting to Rs. 8009790 during the period 2012-13 to 2019-20 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	250488
2013-14	4744964
2014-15	1412346
2015-16	634482
2017-18	910444
2018-19	29072
2019-20	27994

Similarly, Board has received credits of Rs.13997 in bank which have not been identified and accounted for in the books of accounts.

Board has made a payment of Rs. 3281344 to Echotech Instruments but has not accounted it in its books of Accounts. Similarly amount of Rs.27994 shown as cheque issued on 31/03/20 in Bank Reconciliation Statement is not accounted for in its books of account. This means that Bank Reconciliation Statement is wrong.

ii) PNB (A/c 7915)

Board has issued cheques amounting to Rs.136828 during the period 2018-19 to 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>
2018-19	26269
2019-20	110559

Similarly Board has deposited cheques amounting to Rs. 241428 which have not been credited by Bank in the account of the Board.

iii) UBI (A/c 18039)

Bank Reconciliation Statement was not made available for our verification. The difference in the amount as per Cash Book and as per Bank is Rs. 10002. In the absence of reconciliation details, we are unable to comment upon it.

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iv) ANDHRA BANK (A/c 3843)

Board is depicting a credit balance of Rs. 997754 in the Bank but no confirmation from the Bank is on record and no interest has been received during the year. The recovery of this amount appear doubtful.

v) PNB (A/c 41180)

Bank reconciliation statement was not made available for our verification. The difference in the amount as per Cash Book and as per Bank is Rs. 45000. In the absence of reconciliation details, we are unable to comment upon it. As per Bank Certificate a/c has been closed. The recovery of this amount appeared doubtful.

vi) PNB Sec-6, PKL (A/c No. 7912)

Board has issued cheques amounting to 8197166 during the period 2014-15 to 2019-20 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	601107
2016-17	1164080
2017-18	1148556
2018-19	2997702
2019-20	2273811

Similarly Board has deposited cheques amounting to Rs. 10628367 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	93587
2017-18	8390041
2018-19	1180100
2019-20	964639

Besides, during the year 2019-20, Bank has deducted Rs.15626000 as sweep which has not been identified and entered in the books of account of the Board.

vii) ICICI Bank (E-Gateway)

The account is not reconciled as there is a difference of Rs. 50000

Balance as per Balance Sheet	Rs. 62423821
Balance as per Bank	Rs. 62373821

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viii) HDFC Bank (Sec-27)

Bank Statement not available.

ix) PNB Flexi(A/c 4916001200000012)

Account is not reconciled as there is a difference of Rs. 21300001

Balance as per Balance Sheet	Rs. 22304274
Balance as per Bank	Rs. 1004272

x) 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.

xi) 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 should be made to recover the amounts for which cheques has been deposited but which have not been cleared by the Banks as it directly affects the income of the Board.

9. Bank accounts with no transaction during the year

The Board is maintaining Bank accounts which have not been operated throughout the year and even interest has not been allowed by Bank to the Board as per detail here under:

<u>Name of Bank</u>	<u>Account No.</u>	<u>Balance as on 31.03.2020</u>
Andhra Bank	110410100013843	997754
HDFC Bank	50100093992814	119282
PNB	3949002100041180	45000
UBI	18039	10002

10. Verification of Bank Guarantees:

The Board has provided for audit list of Bank Guarantees received during the year from various agencies/contractors as per detail here under:

<u>Name of Firm & Address</u>	<u>Address</u>	<u>Bank Guarantee No.</u>	<u>Date</u>	<u>Name of Bank</u>	<u>Amount Rs.</u>
ERNST & YOUNG LLP	Guru Gram	PBGI01001900324	06.06.2019	RBL Bank Ltd.,	2500000

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M/s. Gokaldas Ware housing corp. Ltd.	Karnataka	797BGG1900972	17.08.2019	Deutsche Bank, Raheja Towers, West Wing, 26-27 M.G road, Bangalore	7597000
M/s Dove Infrastructure Pvt. Ltd.	New Delhi	0225BGFD005520	28.08.2019	ICICI Bank Ltd., ICICI Bank tower, Near Chakli Circle, Old Padra Rd, Vadodara, Gujarat	14720000
M/s Dove Infrastructure Pvt. Ltd.	New Delhi	0225BGFD009720	29.11.2019	ICICI Bank Ltd., ICICI Bank tower, Near Chakli Circle, Old Padra Rd, Vadodara, Gujarat	17280000
M/s Aravali Power Company(P) Ltd.	Jhajjar	.0035ILG003319	26.11.2019	Punjab National Bank, Branch- Bahadurgarh, Rly Road, Bahadurgarh	5000000
M/s Spaze Tower Pvt. Ltd Commercial Complex "Spaze Boulevard II "	Guru Gram	301219IGFIN0002	29.11.2019	Andhra Bank G-26, Spaze Palazo Sector-69, Gurgaon	13565000
M/s Spaze Tower Pvt. Ltd Commercial Complex "Spaze Corporate Park "	Guru Gram	301219IGFIN0003	20.12.2019	Andhra Bank G-26, Spaze Palazo Sector-69, Gurgaon	21906000
M/s Spaze Tower Pvt. Ltd Commercial Complex "Spaze Privy AT-4"	Guru Gram	301220IGFIN0001	22.01.2020	Andhra Bank G-26, Spaze Palazo Sector-69, Gurgaon	37899200
M/s Spaze Tower Pvt. Ltd Commercial Complex "Spaze Boulevard -1"	Guru Gram	301220IGFIN0002	24.01.2020	Andhra Bank G-26, Spaze Palazo Sector-69, Gurgaon	16627700
M/s Panipat Thermal Power Station (HPGCL).	Panchkula	0992620BG0000024	24.01.2020	State Bank Of India CB, Branch Sector-17-B, Chandigarh	10000000

No documents were produced before us for verification to prove that the genuineness of Bank Guarantees has been got verified from the issuing Banks.

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11. Non recovery of Environment Compensation:

The Board has not recovered amount of Rs.55263436 from Industrial units as per detail here under:

<u>Name of Unit</u>	<u>Amount(Rs)</u>
Auto Pace P. Ltd	664062
Awasiya Yojna Jan Samit	16500000
Benlon India Ltd	1412500
CMD Buildtech P. Ltd	637500
Ganpati Processor	1062500
G & G Concrete Solution	1314375
Himalaya Stone Crusher	421875
Jain Udyog	1200000
Mahadev Store Crushing Co.	421875
Mohit Washing	757812
M S Washing	757812
Naveen Processors	1560000
Nishant paper Ltd.	106250
Parker Estate Devt. P. Ltd	2737500
Pokhar Store Crusher	421875
Raju Washing	757812
R K Dyeing	1020000
Sainik Inds	785000
Shri Jagdambe Paper Mill Ltd	1240000
Stylam Inds Ltd	2343750
TDI Infrastructure	4650000
TDI Infrastructure Ltd.	2737500
Unnammed Ro Plant	1678125
Unnammed Bleach House	212500
Wood Coal Kiln	161250
Zurudh Pharma LLP	843750
Sita Singh & Sons	8100000
Abdul Washing	757813

12. Miscellaneous Receipts

Miscellaneous Receipts amounting to Rs. 70555547 include all receipts the nature of which could not be identified. It 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 and their effect on the income for the year are not be ascertained. 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.

13. Non-Adjustment of Opening Balances:

Amounts recoverable brought forward from previous year have not been adjusted up to 31.03.2020 and in few cases, further amounts have been released as per detail here under:



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<u>Particulars</u>	<u>Amount(Rs.)</u>
Adv. Munish Kumar	5000
Adv. Pension & gratuity	1000
Adv. RO Bhadurgarh	335483
Adv. RO Ballabgarh	531536
Adv. RO Dharuhera	742683
Adv. RO Gurugram North	379003
Adv. RO Hisar	409674
Adv. RO Jind	207500
Adv. RO Panchkula	2402261
Adv. Suraj Kund	500000
Adv. RO Panipat	447335
Adv. RO Sonapat	340488
Adv. RO Yamuna Nagar	667356
Adv. RO Gurugram South	1462013

14. 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 2020:

Earnest money	Rs.	1422066
Security Deposit (Refundable)	Rs.	1363812634
GPF Liability	Rs.	88558526
CPF Liability	Rs.	23690789
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.

15. Other Current Liabilities

Following accounts are showing debit balance instead of credit balance:

<u>Particulars</u>	<u>Amount (Rs.)</u>
TDS Payable	643758
GIS Payable	9135
Interest on HBA Payable	7240

From above, it appears that excess payment has been made in these accounts. The reasons for non reconciliation have not been explained.

16. Advance against Purchases

The Board had released advances to the following suppliers during the previous years which have not been adjusted in the current year.

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<u>Name of Supplier</u>	<u>Amount (Rs.)</u>
Controller Printing and Stationery Department	138153
Advance PGIMER	1732280
Environment SA	118508697
National Environmental Research Centre	600000
Indian Institute of Technology	600000
HARSAC	2163500

17. In Respect of Fee charged for Various Consents

Air Consent Fee, Water Consent Fee, NOC Fee, Noise Fee, HWM Fee, Recognition Fee, Public Hearing Fee, Appeal 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.

18. 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 31.03.2020 due to dishonour of cheques or otherwise is also not ascertainable.

19. Confirmation of Balances

Balance confirmations from suppliers and regional offices were not obtained. 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.

20. Filing of Income Tax Returns

a) F.Y 2019-20

Interest on Bank FDRs & Saving as per Income- Rs. 287905675
and Expenditure Account

Interest on Bank FDRs & Saving as per- Rs. 289854451
Income Tax Return filed



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The differences in the Interest on FDRs & Savings as per Income and Expenditure Account and as per Income Tax Return filed have not been explained.

- b) All the Income Tax returns have been filed on the basis of Provisional Financial Statements which do not tally with the final Financial Statements. In the Income Tax Return filed for the year, excess of Income over Expenditure is Rs. 265739796 whereas as per Audited Financial Statement, income for the year before provision of Income Tax is Rs.404099244.

21. Fixed Assets

The WDV of fixed assets of the Board is worth Rs. 156132733 as on 31st March 2020. During the year 2019-20, total net additions of Rs. 3642766 were made.

Fixed Assets register showing the quantitative details of various assets was not made available for our verification. Further, as explained to us, no physical verification of fixed assets was carried out during the year FY 2019-20.

22. Inventories of Lab Materials

The Board purchased Lab material amounting to Rs. 523672 during the year. Stock registers for lab materials were not shown to us. Hence, we cannot comment as to whether proper entries of receipt and issues of stock are maintained or not. The periodic physical verification of the stocks have not been conducted by the Board during 2019-20. The quantity of the stock lying with the concerned departments as at the close of year cannot be determined.

Thus, we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March 2020. The inventories in hand as at the end of the year are also not available and the entire purchases during the year are booked as expenses and that too on cash basis.

23. 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.

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24. 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. 309305 were wrongly accounted for as purchase of Computers instead of Repair & Maintenance of Computers, amounts of Rs. 30200 were wrongly accounted for as purchase of Machinery equipment instead of Purchase of Fans, amounts of Rs. 116990 were wrongly accounted for as Machinery Equipment instead of R & M of Machinery, Rs. 3860 was wrongly accounted for as purchase of Fans instead of Furniture & Fixtures, Rs. 8013 was wrongly accounted as furniture and fixtures instead of purchase of Fans Rs. 9900 was wrongly accounted for as R & M of Building instead of Machinery Equipment, advance of Rs. 78276500 was wrongly accounted for as building, advance of Rs. 36006730 was wrongly accounted for as Machinery Equipment. In few cases, wrong rates of depreciation were charged and Fixed Deposits with HARCO Bank was made for lesser amount.

25. 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.

26. Defaults in filing of TDS Returns.

As per Traces, a default of Rs. 2240 persists up to 31/03/2020 in filing TDS Returns.

Place: Panchkula
Dated: March 15, 2023



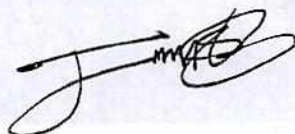
For **BRIJ GUPTA & CO.**
Chartered Accountants
(FRN: 003070N)

(CA. B M. GUPTA)
Partner

M.No.081962
UDIN: 23081962BGWNHP6903.

Reply to Audit Paras contained in Audit Report as a result of certification of Balance Sheet as at 31.03.2020 and Income & Expenditure Accounts for the financial year 2019-20:

Observation	Reply												
<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>The audited annual accounts of the HSPCB upto the Financial Year 2018-19 have been sent to the State Government and the status of next financial years is as under:</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>2019-20</td> <td>Got audited and to be submitted before BoD in its 196th Meeting to be held on 13.06.2023 for approval</td> </tr> <tr> <td>2020-21</td> <td>Audit started would probably be completed by Aug and submitted before the BoD in Sep. 2023</td> </tr> <tr> <td>2021-22</td> <td>Audit would be got started in middle of September 2023 with a view to submit before the BoD in Dec.2023.</td> </tr> <tr> <td>2022-23</td> <td>Audit would be got started in the month of December 2023 with a view to submit before the BoD in June 2024</td> </tr> <tr> <td>2023-24</td> <td>Would be got started in August 2024 with a view to submit before the BoD in December 2024 for approval and for sending to the State Government in the due month of December 2024 only.</td> </tr> </tbody> </table>	Financial Year	Status	2019-20	Got audited and to be submitted before BoD in its 196 th Meeting to be held on 13.06.2023 for approval	2020-21	Audit started would probably be completed by Aug and submitted before the BoD in Sep. 2023	2021-22	Audit would be got started in middle of September 2023 with a view to submit before the BoD in Dec.2023.	2022-23	Audit would be got started in the month of December 2023 with a view to submit before the BoD in June 2024	2023-24	Would be got started in August 2024 with a view to submit before the BoD in December 2024 for approval and for sending to the State Government in the due month of December 2024 only.
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2023-24	Would be got started in August 2024 with a view to submit before the BoD in December 2024 for approval and for sending to the State Government in the due month of December 2024 only.												
<p>2. Land Upto 31 March 2020, the Board spent Rs.10.41 crore for purchase of Plots at Panipat (2), Sonapat(1), Panchkula(1) and IMT Manesar(2). Out of these, conveyance deed has been executed only for SCO 55, Sector -25, Panipat and Plot No.29-C, Sector-3, IMT Manesar, Gurugram South while conveyance deed for remaining 04 plots have not been executed. Out of these 04 Plots, the Board released Rs.4,00,25,300 towards construction of Swarn Jayanti Building on Plot at IMT Manesar, the allotment of which is not in the name of the Board.</p>	<p>Conveyance Deed of plot at Panchkula has since been executed while the concerned Regional Officers, Sonapat and Panipat have been asked to get conveyance deed executed for the plots purchased. Regarding plot at IMT Manesar, Gurugram, for Swarn Jayanti Building, it is submitted that assuring the utilization of this building by this Board also, the Haryana Environment and Climate Change Department asked it to cost in equal portion for purchase of Plot and as such this Board made payments and booked it under the "Head of Accounts "LAND". As the allotment of the plot is not in the name of this Board, the conveyance deed is also not in its name. The Board requested the Environment and Climate Change Department to get an official document, like allotment letter, designs/maps, building plans, etc. categorically showing share of this Board, prepared for keeping the same on official records of both the offices.</p>												
<p>3. Fixed Deposit with Banks Board has fix deposits of Rs.428,16,96,301 with various Banks, but it neither keeps photocopies of FDRs nor obtains any confirmation from most of the Banks. Therefore, it is not possible to verify authenticity of amount of fixed deposits, depicted in the Balance Sheet.</p>	<p>As a Statement containing complete details of Fix Deposits were being maintained earlier, no practice for keeping photo copy of Fixed Deposit Receipts was adopted. As advised by Statutory auditor, the Board started keeping photo copy of the same.</p> <p>In lieu of confirmation, the certificates showing FDRs' Nos., Date of Maturity, Maturity Amount, Interest accrued on these FDRs during financial year, are collected. As advised by the Statutory Auditor, the Board also started obtaining confirmation from banks.</p>												



05/16

<p>4. Fixed Deposits with HARCO Bank, Mandi Bhawan Sector 6, Panchkula. The Board transferred an amount of Rs.5,37,56,808 on 10.10.2019 to above Bank to make FDR of an equivalent amount. However, the Bank issued FDR of Rs. 5,17,00,000 only. The bank neither made the FDR of balance amount of Rs.20,56,808 nor refund the same. Thus the Board suffered with a loss of interest of Rs. 69,915 till 31.03.2020 @ 7.15% pa.</p>	<p>Bank transferred Rs.24,45,069 on 05 December 2022 which includes the entire principal amount of Rs.20,56,808 and interest of Rs.3,88,261 to Board's Saving Bank Account No.4916000100007912 with Punjab National Bank, Sector -6, Panchkula. However, Show-cause-Notice was served upon the errant officials by the Establishment Branch and services of outsourced staff was discontinued.</p>
<p>5. Interest on Fixed Deposits with Banks: Interest earned during 2019-20 as per interest certificate issued by the Banks do not match with the interest earned as earned shown in the books of accounts of the Board. Interest amount of Rs.5,43,50,937 has been entered less in the Books of Accounts of the Board.</p>	<p>The reasons for such difference is that the Board had accounted for the interest, on fixed deposits, on cash basis in its books while the Banks depicted the same in the certificates on accrual basis. Concerned Banks have also been requested to reconcile this difference and action will be taken accordingly.</p>
<p>6. Tax Deducted at Source by Banks on interest on FDRs The Board has not obtained certificates for the amount of interest earned on Fixed Deposits and TDS deducted during the year from many Banks with whom it is keeping accounts in fixed Deposits. 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 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 the claim in Income Tax Return. It may be ensured that PAN of the Board is updated in record of the Banks.</p>	<p>The Board had obtained Interest Certificates from Banks, as is evident from audit objection at Sl.No.5 above. TDS deducted from interest, accounted for in Board's books of accounts, during 2019-20 is duly matched with those of reflected in Form 26AS. It has also been ensured that neither there was omission of the claim in ITR and nor any loss to the Board.</p>

05/17

7. Dishonoured Cheques

We have observed during our random audit checks in respect of dishonoured cheques that income account is reversed/debited without debiting the party from whom the cheques was received. However, in the absence of any record, it is difficult to trace partywise details regarding dishonoured cheques and to ensure that payments have been realized in future. There is no list of cheques dishonoured which have not been reversed. In our opinion the lack of Internal Control on this issue may result in leakage of revenue.

As per details, provided by the Board, out of cheques dishonoured amount of Rs.5861299, recovery of Rs.41,17,600 has been stayed by High Court. However, as per Bank Reconciliation Statement of various Banks is Rs.1,08,83,792 hence a difference of Rs.50,22,493. The reasons for this difference were not explained.

As the credits of consent fee, sample testing fee, authorisation fee, NOC fee, etc. are booked under these head of accounts, obviously the same are debited, instead of party, in the case of dishonoured cheques, details of which are reflected in the Bank Reconciliation Statement (BRS) for realisation of payments in future. The Partywise dishonoured cheques, are attached with concerned vouchers. No instance of revenue leakage has yet been noticed. To ensure an effective internal control, the Accounts Branch of Board is adhered to do these exercise putting its vigorous efforts. Resultantly, out of the total amount of Rs.1,08,83,792/- of dishonoured cheques/Demand Drafts pointed out by the Statutory Auditor, the Accounts Branch traced out partywise details of dishonoured cheques involving an aggregate amount of Rs.82,46,839 leaving a balance amount of Rs.26,36,953.

Out of Rs. 82,46,839, The Accounts Branch got Rs.32,15,198 recovered, Rs. Rs.41,17,600 is stated to have been stayed by the Court of Law and for recovery of remaining amount, the concerned ROs have been requested providing them with the details of dishonoured cheques.

05/18



8. Bank Reconciliation Statements

i) PNB (A/C 8057)
Board has issued cheques amounting to Rs.80,09,790 during 2012-1 to 2019-20 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:

Year	Amount (Rs.)
2012-13	2,50,488
2013-14	47,44,964
2014-15	14,12,346
2015-16	6,34,482
2017-18	9,10,444
2018-19	29,072
2019-20	27,994

Similarly, Board has received Rs.13,997 in Bank which have not been identified and accounted for in books of account.
Board has made a payment of Rs.32,81,344 to Echotech Instruments but has not accounted for in its accounts.
Similarly, 27,994 shown as cheque issued on 31.03.2020 in Bank Reconciliation Statement is not accounted for in its Books of account.
This means that Bank Statement is wrong.

ii) PNB (A/c 7915) Board has been issued cheques amounting to Rs.1,36,828 during the period 2018-19 which have not been presented to the Bank as per Bank Reconciliation Statement provided and all these cheques issued have become stale. yearwise detail is as under:

Year	Amount (Rs.)
2018-19	26,269
2019-20	1,10,559

Similarly, Board has deposited cheques amounting to Rs.2,41,428 in Bank which have not been credited by the Bank in the account of the Board.

iii) UBI (A/c 18039)
Bank Reconciliation Statement was not made available for our verification. The difference in the amount as per Cash Book and Bank is Rs.10,002. In the absence of reconciliation details, we are unable to comment upon it.

PNB (A/c 8057) – Partywise details have since been traced out in all cases. As and when the concerned party claims the amount due to be paid to that party, action will be taken accordingly after thoroughly scrutinizing the related details. For the time being, we may, if approved, request the Board of Directors to account for the amount of Rs.79,52,724 pertaining to the period from 2012-13 to 2017-18 (last five years) under the Head of Misc. Receipts to get cleared from the BRS.

Efforts are continue to get the same recovered.

Rs.32,81,344 was paid on 10.04.2019 from Board's A/c No. 2938000120328057 for LC No.293800K0000119 to M/s. Echotech Instruments, Registered Office at K-127, UPSIDC Industrial Area, Site – V, Kasna, Greater NOIDA-201310, Uttar Pradesh, for supplying 22 Sets of PM2.5 & PM 10 Sampler Per Set, Installation and Training & Demonstration thereof. As original paid Bills have been received in current Financial Year 2023-24, the payment would be accounted for in this year only getting it ceared from BRS.

ii) PNB (A/c 7915)
Partywise details have since been traced out in. As and when the concerned party claims the amount due to be paid to that party, action will be taken accordingly after thoroughly scrutinizing the related details and would be got cleared from the BRS pertaining to that financial year.

Details of vouchers have since been traced out from tally software and action will be taken accordingly.

iii) UBI (A/c. 18039)
Bank was requested to close the account transferring the available amount of Rs.10,002 into Board's Bank Account No Bank a/c no 4916000100007912. The matter has, however, again been taken up with the Bank to resolve the objection.

05/19

<p>iv) ANDHRA BANK (A/c 3843) The Board is depicting a credit of Rs.9,97,754 in the Bank, but no confirmation from the Bank is on record and no interest has been received during the year. The recovery of this amount appears doubtful.</p> <p>v) PNB (A/c 41180) Bank Reconciliation Statement was not made available for our verification. The difference in the amount as per Cash Book and Bank is Rs.14,500. In the absence of reconciliation details, we are unable to comment upon it. As per Bank Certificate a/c has been closed. The recovery of this amount appeared doubtful.</p> <p>vi) PNB (A/c 7912) Board has been issued cheques amounting to Rs.81,97,166 during the period 2014-15 to 2019-20 which have not been presented to the Bank as per Bank Reconciliation Statement provided and all these cheques issued have become stale. yearwise detail is as under:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>2014-15</td> <td>11,910</td> </tr> <tr> <td>2015-16</td> <td>6,01,107</td> </tr> <tr> <td>2016-17</td> <td>11,64,080</td> </tr> <tr> <td>2017-18</td> <td>11,48,556</td> </tr> <tr> <td>2018-19</td> <td>29,97,702</td> </tr> <tr> <td>2019-20</td> <td>22,73,811</td> </tr> </tbody> </table> <p>Similarly, Board has deposited cheques amounting to Rs.1,06,28,367 in Bank which have not been credited by the Bank in the account of the Board. Yearwise detail is as under</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>2015-16</td> <td>93,587</td> </tr> <tr> <td>2017-18</td> <td>83,90,041</td> </tr> <tr> <td>2018-19</td> <td>11,80,100</td> </tr> <tr> <td>2019-20</td> <td>9,64,639</td> </tr> </tbody> </table> <p>Besides, during the year 2019-20, Bank has deducted Rs.1,56,26,000 as sweep which has not been identified and entered in the books of account of this Board.</p>	Year	Amount (Rs.)	2014-15	11,910	2015-16	6,01,107	2016-17	11,64,080	2017-18	11,48,556	2018-19	29,97,702	2019-20	22,73,811	Year	Amount (Rs.)	2015-16	93,587	2017-18	83,90,041	2018-19	11,80,100	2019-20	9,64,639	<p>iv) ANDHRA BANK (A/c 3834) Bank was requested to close the account transferring the available amount of Rs.9,97,754 into Board's Bank Account No Bank a/c no 4916000100007912. The matter has, however, again been taken up with the Bank to resolve the objection.</p> <p>v) PNB (A/c 41180) Bank was requested to close the account transferring the available amount of Rs.14,500 into Board's Bank Account No Bank a/c no 4916000100007912. The matter has, however, again been taken up with the Bank to resolve the objection.</p> <p>(vi) PNB (A/c 7912) Action to be taken is discussed at Sl.No.(i) above.</p>
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<p>vii) ICICI Bank (E-Gateway) The account is not reconciled as there is difference of Rs.50,000 Balance as per Balance Sheet Rs. 6,24,23,821 Balance as per Bank Rs. 6,23,73,821 viii) HDFC Bank (Sec 27) - Bank Statement not available</p>	<p>Rs.1,08,83,792/- discussed by Statutory Auditor in second para of Para 7 - Dishonoured Cheques, includes amount of Rs.1,06,28,367. Details of vouchers have since been traced out from tally software and action are being taken.</p> <p>As the Balance Sheet for the financial year 2020-21 has already been prepared and handed over to the Statutory Auditor for certification, the objection will be complied with accounting for the said amount in books of accounts of the Board for the Financial Year 2021-22.</p> <p>vii) Difference of Rs.50,000 reconciled now. It was because of a receipt entry made in tally erroneously which was not available in MIS.</p> <p>viii) As no difference was between Bank and Cashbook Balance, BRS not</p>																								

05/20

<p>ix) PNB Flexi(A/c 491600100000012) The account is not reconciled as there is difference of Rs.2,13,00,001 Balance as per Balance Sheet Rs. 2,23,04,274 Balance as per Bank Rs. 10,04,272</p> <p>x) 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>xi) Outstanding entries (cheques issued but not presented and cheques deposited but not credited by Bank) have not been reversed. In case certain cheques, which were not credited, may become irrecoverable as the particulars of the issuer of cheques 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 amount cannot be ascertained. Sincere efforts should be made to recover the amounts for which cheques have been deposited but not credited by Banks as directly affects the income of the Board.</p>	<p>required.</p> <p>ix) As the Balance Sheet for the financial year 2020-21 has already been prepared and handed over to the Statutory Auditor for certification, the objection will be complied with accounting for the said amount in books of accounts of the Board for the Financial Year 2021-22.</p> <p>x) Necessary dates have been entered.</p> <p>xi) As neither the Parties, to whom the cheques (became stale) were issued, have not yet come forward to claim their payments nor these cheques received back, the Accounts Branch did not reverse the earlier entries. As and when the concerned party claims their payment action would be taken following all accounting principles in this regard. The partywise details have, however, been traced out.</p> <p>Cheques which were not credited by Bank due to dishonoured involving total amount of Rs.1,08,83,792 have already been discussed at Sil.No.8(i) above.</p>															
<p>Letters have been written to these Banks for closure of Board's Accounts from them.</p>	<p>05/21</p> <p>9. Bank Account with no transaction during the year The Board is maintaining Bank Accounts which have not been operated through out the year and even interest has not been allowed by Bank to the Board as per details hereunder:</p> <table border="1"> <thead> <tr> <th>Banks' Name</th> <th>Account No.</th> <th>Balance as on 31.03.2020</th> </tr> </thead> <tbody> <tr> <td>Andhra Bank</td> <td>110410100013843</td> <td>Rs.9,97,754</td> </tr> <tr> <td>HDFC Bank</td> <td>50100093992814</td> <td>Rs.1,19,282</td> </tr> <tr> <td>PNB</td> <td>3949002100041180</td> <td>Rs.45,000</td> </tr> <tr> <td>UBI</td> <td>499301010018039</td> <td>Rs.10,002</td> </tr> </tbody> </table>	Banks' Name	Account No.	Balance as on 31.03.2020	Andhra Bank	110410100013843	Rs.9,97,754	HDFC Bank	50100093992814	Rs.1,19,282	PNB	3949002100041180	Rs.45,000	UBI	499301010018039	Rs.10,002
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PNB	3949002100041180	Rs.45,000														
UBI	499301010018039	Rs.10,002														

10. Verification of Bank Gurantee

The Board has provided list of Bank Guarantees received during the year from various agencies/contractors as per details hereunder:

Name of firm	Address	Bank Guarantee No.	Date	Name & Address of the of Bank	Amount(Rs,)
M/s. ERNEST & YOUNG LLP	Gurugram	PBG101001900324	06-06-2019	RBL Bank Ltd	25,00,000

M/s. Gokaldas Warehousing Corpn. Ltd.	Karnataka	7978GG1900972	17.08.2019	Deutsche Bank, Raheja, Tower, West Wing, 26-27, M.G. Road, Bangalore	75,97,000
M/s Dove Infrastructure Pvt. Ltd.	New Delhi	0225BGF0009720	29.11.2019	ICICI Bank Ltd. ICICI Bank Tower, Near Chakli Circle, Old Padra Road, Vadodra Gujarat	1,72,80,000
M/s Dove Infrastructure Pvt. Ltd.	New Delhi	0225BGF00005520	28.08.2019	ICICI Bank Ltd. ICICI Bank Tower, Near Chakli Circle, Old Padra Road, Vadodra Gujarat	1,47,20,000
M/s. Aravali Power Co.Pvt. Ltd.	Jhajjar	0035ILG003319	26.11.2019	Punjab National Bank, Branch Bahadurgarh, Railway Road, Bahadurgarh	50,00,000
M/s. Spaze Tower Pvt Ltd., Commercial Complex, Spaze Boulevard II	Gurugram	301219IGFIN0002	29.11.2019	Andhra Bank, G-26, Spaze Plazo, Sector 69, Gurgaon	1,35,65,000
-do-	Gurugram	301219IGFIN0003	20.12.2019	-do-	2,19,06,000
-do-	-do-	301220IGFIN0001	22.01.2020	-do-	3,78,99,200
-do-	-do-	301220IGFIN0002	24.01.2020	-do-	1,66,27,700
M/s. Panipat Thermal Power Station (HPGCL)	Panchkula	0992620BG0000024	24.01.2020	State Bank of India, CB Branch Sector 17-B, Chandigarh	1,00,00,000

No documents were produced before us for verification to prove that the genuineness of the Bank Guarantees has been got verified from the issuing Banks.

Reply - Matter has been taken with above Banks. Resultantly, Bank Guarantees given, on behalf of M/s. ERNEST & YOUNG LLP and M/s. Panipat Thermal Power Station (HPGCL), have formally been confirmed by the concerned Banks. Efforts for obtaining confirmation from other Banks are still continue.

05/22

05/23

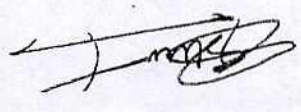
An amount of Rs.1,18,51,562 has been recovered out of outstanding amount of Rs.5,52,63,436 pointed out by the CA and concerned ROs are also being requested to get the outstanding amount of EC from the Parties.

11. Non-recovery of Environment Compensation -
The Board has not recovered amount of Rs.5,52,63,436 from the industrial units as per details hereunder:

Name of Unit	Amount (Rs)
Auto Space Pvt. Ltd.	6,64,062
Awasiya Yojna Jan Samiti	1,65,00,000
Benion India Ltd.	14,12,500
CMD Buildtech Pvt. Ltd.	6,37,500
Ganpati Processor	10,62,500
C&G Concrete Solution	13,14,375
Himalya Stone Crusher	4,21,875
Jain Udyog	12,00,000
Mahadev Stone Crusher Co.	4,21,875
Mohit Washing	7,57,812
M.S. Washing	7,57,812
Maveen Processors	15,60,000
Naveen Processors	1,06,250
Nishant Paper Ltd.	27,37,500
Parkar Estate Devt. Pvt. Ltd.	4,21,875
Pokhar Stone Crusher	7,57,812
Raju Washing	10,20,000
R.K. Dyeing	7,85,000
Sainik Industries	12,40,000
Shri Jagdambe Paper Mills Ltd.	23,43,750
Stylam Inds. Ltd.	46,50,000
TDI Infrastructure Ltd.	27,37,500
-do-	16,78,125
Unnamed RO Plant	2,12,500
Unnamed Bleach House	1,61,250
Wood Coal Kiln	8,43,750
Zurudh Pharma LLP	81,00,000
Sita Singh & Sons	
Abdul Washing	7,57,813

05/24

<p>12. Miscellaneous Receipts Miscellaneous Receipts amounting to Rs.7,05,55,547 include all receipts the nature of which could not be identified. It includes huge amounts received through ICICI (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 ascertained. In our opinion, a separate account should be maintained for only refundable securities received so that amount of Current Liabilities is not treated as Income.</p>	<p>Taking into consideration the observation of the Statutory Auditor, Miscellaneous Receipts of about Rs.69 crore booked during the Financial Year 2020-21, have been identified nature-wise and booked under their correct heads. Booking of Miscellaneous receipts would be closely monitored in future also.</p>
<p>13. Non-adjustment of Opening Balances Amount recoverable brought forward from previous years have not been adjusted upto 31.03.2020 and in few cases, further amounts have been released as per details hereunder: Munish Kumar - Rs.5,000, Pension & Gratuity - Rs.1,000, RO Bahadurgarh - Rs.3,35,483, RO Ballabgarh - 5,31,536, RO Dharuhera - Rs.7,42,683, RO Gurugram(North) - Rs.3,79,003, RO Hissar - Rs.4,09,674, RO Jind 2,07,500, RO Panchkula - Rs. 24,02,261, Suraj Kund - Rs.5,00,000, RO Panipat - Rs.4,47,335, RO Sonapat - Rs.3,40,488, RO Yamuna Nagar - 6,67,356, RO - Gurugram (South) - Rs.14,62,013.</p>	<p>Concerned Parties are being requested to submit adjustment bills against the advances given to them. In this regard an Office Order may be issued that no further amount would be sanctioned and advanced to any Officer/Official of the Board if any earlier advance is outstanding with that officer/official.</p>
<p>14. 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 31 March 2020: Earnest Money - Rs. 14,22,066, Security Deposits - 136,38,12,634, GPF Liabilities - Rs. 8,85,58,526, CPF Liability - Rs. 2,36,90,789, NGT Penalty/fee - Rs.85,31,884 No party/person-wise details, confirmation, 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>	<p>Party-wise details of Earnest Money and Security Deposits are available in the Manual Record as well as in Tally Software being maintained in Accounts Branch.</p>
<p>15. Other Current Liabilities - Following accounts are showing debit balances instead of credit balances: TDS Payable - Rs.6,43,758, GIS Payable - Rs.9,135, Interest on HBA Payable - Rs.7,240 From above, it appears that excess payment has been made in these accounts. The reasons for non-reconciliation have not been explained.</p>	<p>Efforts would be made to identified partywise details of other liabilities.</p>



<p>16 Advance against Purchases - The Board had released advances to the following suppliers during previous year which have not been adjusted in the current year: Controller Printing & Stationery - Rs.1,38,153, PGIMR - Rs.17,32,280, Environment SA - Rs. 1,85,08,697, National Environment Research Centre - Rs. 6,00,000, Indian Institute of Technology, 6,00,000 and HARSAC - Rs.21,63,500</p>	<p>Advance of Rs. 17,32,280 and Rs. 6,00,000 against PGIMR National Environment Research Centre respectively have since been adjusted in 2022-23 and 2023-24 respectively. Remaining advances will also be adjusted please.</p>
<p>17. In respect of Fee charged for various consents - Air/Water consent fee, NOC Fee, Noise Fee, HWM Fee, Recognition Fee, Public Hearing Fee, Appeal Fee, RTI Fee, which have been received, are duly accounted for but the amounts which were recoverable, have not been recovered needs to be quantified and steps taken to recover the same. Copies of the Bills raised/receipts issued or these fees should be numbered and sent to the Head Office for full control and reconciliation to determine the unrecovered amount.</p>	<p>Noted for future compliance please.</p>
<p>18. In respect of Fee charged for Lab Sample Testing - Yearwise details of fee collection and reports issued by the Board on account of various tests was not available. In the 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 31.03.2020 due to dishonour of cheques or otherwise is also not ascertainable.</p>	<p>Noted for future compliance please.</p>
<p>19. Confirmation of balances - Balance confirmations from suppliers and regional offices were not obtained. The amount of unreconciled items that may emerged 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 confirmation for these balances have been obtained.</p>	<p>From time to time the suppliers and ROs are apprised of the amount outstanding against them and requested to furnish bills for necessary adjustment against outstanding advance. If the adjustment bills are sent by the Suppliers and ROs, it is apparent that they have confirmed the outstanding balance with them.</p>
<p>20. Filing of Income Tax Returns a) FY 2019-20. Interest on Bank EDRs & Savings as per Income & Expenditure Account Interest on Bank EDRs & Savings as per Income Tax Return filed Differences have not been explained. b) All the Income Tax Returns have been filed on the basis provisional financial statements which do not tally with the final financial Statements. In the Income Tax Return filed for the year, excess of income over expenditure is Rs.26,57,39,796 whereas as per Audited Financial Statements, income for the year before provision of Income Tax is Rs.40,40,99,244.</p>	<p>The Tax Consultant, M/s. Jain Associates, SCO No. Sector-5, Panchkula - 134109, hired by the Board for filing of its Income Tax Returns, has stated that the correct figure of Rs.28,98,54,451 was considered. Necessary comparison will be done and action taken accordingly.</p>

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<p>21. Fixed Assets - The WDV of fixed Assets of the Board is worth Rs.15,61,32,733 as on 31 March 2020. During 2019-20, total net additions of Rs.36,42,766 were made. Fixed Assets register showing the quantitative details of various assets was not made available for our verification. Further, as explained to us no physical verification of fixed assets was carried out during 2019-20</p>	<p>Noted for future compliance.</p>
<p>22. Inventories of Lab-Material The Board purchased Lab Material amounting to Rs.5,23,672 during the year. Stock registers for Lab materials were not shown to us. Hence we cannot comment as to whether proper entries of receipt and issues of stocks are maintained or not. The periodic physical verification of the stocks have not been conducted by the Board during 2019-20. The quantity of the stock lying with concerned department 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 material as on 31.03.2020. The inventories in hand as at the end of the year are also not available and entire purchase during the year are booked as expenses and that too on cash basis.</p>	<p>The party nominated for conducting physical verification has yet to furnish Physical Verification Report.</p>
<p>23. Mixed System of Accounting - The Board is following mixed system of accounting as certain Income and Expenditure are recognized on cash basis whereas others are recognized on accrual basis. It is observed that bills/claims for various expenses are 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>Accrual accounting is being adopted wherever it is possible.</p>
<p>24. 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.3,09,305 were wrongly accounted for as purchase of Computers instead of repair maintenance of computers, amounts of Rs.30,200 were wrongly accounted for as purchase of Machinery equipment instead of Purchase of Fans, amounts of 1,16,990 were wrongly</p>	<p>For conducting Internal Audit, M/s. Jain Associates, Chartered Accountants, SCO No. Sector-5, Panchkula - 134109, has been hired and for strengthening internal control some other staff has also been hired contractually and positive results may be seen in Accounts Branch in the near future in compliance to the audit observation of the Statutory Auditor.</p>

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<p>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.</p>	
<p>25. Leave Encashment, Gratuity and Pension Fund – The Board has maintained various funds like Leave Encashment Fund, Gratuity Fund and Pension Fund with LIC for employees benefits, Claims Paid during the year are booked as an expnse 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 for the persons and their reconciliation is done from time to time.</p>	<p>In this regard it is submitted that Gratuity Fund and Pension Fund are calculated by the LIC as well as by the Trustees of these Funds.</p>
<p>25. Defaults in filing of TDS Returns As per Traces, a default of Rs.2.240/- persists upto 31.03.2020 in filing TDS Returns.</p>	<p>The matter has been taken up with the Tax Consultant, M/s. Jain Associates, SCO No. Sector-5, Panchkula – 134109 to resolve the issue. The Receipt No. of TDS Return filed by Accounts Branch has to be intimated to the Tax Consultant.</p>


Sr. Consultant


Sr. Accounts Officer

05/27

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
BALANCE SHEET AS AT 31ST MARCH 2020

PREVIOUS YEAR	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR	ASSETS	AMOUNT (Rs.)	TOTAL (Rs.)
37008956	37008956		161321004	FIXED ASSETS:- (as per Annexure 'D' attached)	156132733	156132733
37008956	37008956			1. CURRENT ASSETS		
				a) Cash in Hand	1391	1391
				b) Balance with banks (As per Annexure 'E' attached)	390174215	390174215
				c) Stocks in Printing Machine	30007	30007
				d) Fixed deposit with banks	4281696301	4281696301
				e) Interest accrued on fixed deposit with banks	160351517	160351517
4601856478	4601856478		4150136480			4832253361
				2. LOANS AND ADVANCES		
				a) Advances against purchases (Annexure 'F')	233140114	233140114
				b) Advances against construction of Residential Complex	120000000	120000000
				c) Staff Advances (Annexure 'G')	3266505	3266505
				d) Advance to staff/others (Annexure 'H')	20071878	20071878
				e) Interest to R/o (Annexure 'I')	2290159	2290159
				f) Pension Fund with LIC	288574237	288574237
				g) Gratuity Fund with LIC	36463174	36463174
				h) Leave encashment with LIC	29087362	29087362
				i) Ditch Drain Fund	1145422	1145422
				j) Advance to Pension & Gratuity Account	1000	1000
				k) Recoverable from Director Environment	87466328	87466328
				l) Tax Deducted at Source FY 2010-11	224470	224470
				m) Tax Deducted at Source FY 2011-12	616014	616014
				n) Tax Deducted at Source FY 2012-13	735672	735672
				o) Tax Deducted at Source FY 2013-14	452174	452174
				p) Tax Deducted at Source FY 2014-15	2560240	2560240
				q) Tax Deducted at Source FY 2015-16	5093514	5093514
				r) Advance Income Tax (F.Y. 2016-17)	9741110	9741110
				s) Advance Income Tax (F.Y. 2017-18)	10993776	10993776
				t) Tax Deducted at Source FY 2017-18	19205961	19205961
				u) Advance Income Tax (F.Y. 2018-19)	90000000	90000000
				v) Tax deducted at Source (F.Y. 2018-19)	23986724	23986724
				w) Advance Income Tax (F.Y. 2019-20)	90000000	90000000
				x) Tax Deducted at Source FY 2019-20	32309081	32309081
				y) Income Tax paid under Protest	895366833	895366833
1467964059	1467964059		1798372908			2003691748
610683093	610683093		610683093			6992077842

For Haryana State Pollution Control Board

(Senior Consultant) 10/3/23

10/3/23

Cashier/Accountant

Dated: March 15, 2023.
Place: Panchkula

(Senior Accounts Officer)

(Member Secretary)



AUDITORS' REPORT
As per our attached report of even date
For Brij Gupta & Co.
Chartered Accountants
PAN 003070N
Brij Gupta (Partner)
M.No. QB-1962

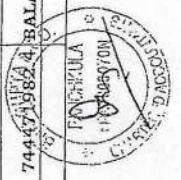
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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

PREVIOUS YEAR	EXPENDITURE	AMOUNT(Rs)	TOTAL(Rs)	PREVIOUS YEAR	INCOME	AMOUNT(Rs)	TOTAL(Rs)
	ADMINISTRATIVE EXPENSES:-						
	A: ESTABLISHMENT EXPENSES				A: Grant-in Aid		
589292	Leave Salary	773966		10432722	Received From Govt. of India(Cess Share)	26165274	
4285717	New Pension Board Contribution	2509684					26165274
312195	Pension Contribution	312300			B: FEES		
2005808	CPF Board Contribution	2161238		200000	HWM Fee	8100	
188029820	Salary A/c	201756450		17158	Right To Information Fee	27680	
143570658	Pension Account	67464909		65597676	Air Consent Fee	178858133	
15106442	1500 Appeal Fee Paid	0		975000	Appeal Fee	855000	
7990503	Gratuity	5303556		275353109	Water Consent Fee	152918345	
485000	Leave Encashment	3940494		7188373	Sample Testing Fee	11195294	
10000000	Penalty	0		66883807	NOC Fee	48070747	
	CM Relief Fund	5000000		3500	Noise/Sound Pollution	71700	
	G.I.S. Board Contribution	130616		121250	Authorization Fee/ EMW Fee	0	
	Licence Fee of Board Contribution	75972		20000	Recognition Fee	20000	
				3078900	Public Hearing	930000	
				46342	G.I.S. Board Contribution	0	
				212877	NWMP Fee	0	
				0	Forfeiture of Performance Security	2593668	
372376935			289429185				395548667
372376935	TOTAL (A)		289429185	430130714	TOTAL (A)		421713941
	B: CONTINGENT EXPENDITURE:-				C: INTEREST		
3314707	Rent, Rates & Taxes	4056921		71550	Car Advance	0	
849655	Postage & Telegram	899496		733	Moped Advance	0	
1152494	Telephone Expenses	1285113		706925	HEA	505083	
				279706267	Interest on FDR (Annure "J")	277026993	
				22344996	Interest on Savings A/c with banks	10878682	
				11510798	Interest received from Lic(Pension, Gratuity,leave Encashment	25981337	
5316856			6241530	314341268			314392095
377693791	BALANCE CARRIED FORWARD		295670715	744471982	BALANCE CARRIED FORWARD		736106036

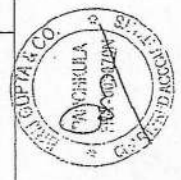


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Sharma

PREVIOUS YEAR	EXPENDITURE	AMOUNT(Rs.)	TOTAL(Rs)	PREVIOUS YEAR	INCOME	AMOUNT(Rs)	TOTAL(Rs)
377693791.3	BALANCE BROUGHT FORWARD		2955670715	744471982.4	BALANCE BROUGHT FORWARD		736106036
915091	Honorarium	199271		7214336	D. MISCELLANEOUS RECEIPTS	70555547	
5581498	Water & Electricity Charges	5293359					
774375	Education Allowance	962850					
3631395	Medical Reimbursement	2426603					
253605	Repairs of Office Equipment	618210					
326469	Property Tax	0					
18880	Seminar & Workshop	1701966					
3374717	Office Expenditure	2928782					
1855355	Printing & Stationary.	2627216					
1052946	Professional Charges	2853036					
3546382	Environmental Awareness	0					
828488	Hospitality & Entertainment	1058957					
78132	Newspaper & Magazine	51377					
968101.5	Bank Charges	336834					
10027020	Advertisement & Publicity	5071170					
38150	Insurance of GIS	70470					
878935	LTC/HTC	2409947					
1257783	TA Expenditure	1394684					
108914	Repairs & Maintenance (Lab)	33984					
1258812	Repairs & Maintenance (Building)	1550247					
2600273	Computer Expenses	3575643					
1106436	Laboratory Expenses	3874922					
482743	Lab. Materials	523672					
1213278	Repairs & Maintenance (Others)	21194					
272612	Insurance Of Vehicle & Building	229490					
1615560	Taxi Expenses	9024430					
	0 Lease Linc Expenses	7314896					
	0 Strategic Road Map Expenses	13750000					
	0 Env. Awareness expense	497150					
	0 Repair & Maintance of Machinery Eupt.	6830189					
	250 Misc expenses	0					
44066201			77230549	7214336			70555547
421759992	BALANCE CARRIED FORWARD		372901264	751586318	BALANCE CARRIED FORWARD		806661583

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PREVIOUS YEAR	EXPENDITURE	AMOUNT(Rs)	TOTAL(Rs)	PREVIOUS YEAR	INCOME	AMOUNT(Rs.)	TOTAL(Rs)
421759992	BALANCE BROUGHT FORWARD		372901264	751686318	BALANCE BROUGHT FORWARD		806661583
	TOTAL (B)						
	C: VEHICLE RUNNING & MAINTENANCE						
5733903	P.O.L.	5033835					
1594135	Repairs	1521002					
7328038	TOTAL (C)	6554837					
	D: INCOME TAX						
104740437	Income Tax	0					
104740437	TOTAL (D)	0					
	E: OTHER ADMN. EXPENSES						
94400	Audit Fee	0					
6750014	Interest on GPF Accounts	6799527					
4878190	Legal Expenses	5288438					
1560402	Interest on CPF Accounts	1987235					
13283006	TOTAL (E)	14075200					
	F: Refund of Grants in aid written off	200000					
8106364	G: DEPRECIATION (as per Annexure attached)	8831037					
196468481	To Excess Of Income Over Expenditure transferred to Balancesheet	404099244					
751686318	GRAND TOTAL(Rs.)	806661583		751686318	GRAND TOTAL(Rs.)		806661583

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For Haryana State Pollution Control Board

[Signature]
(Senior Consultant)

[Signature]
Cashier/Accountant

Dated : March 15, 2023.
Place : Panchkula

[Signature]
(Senior Accounts Officer)

[Signature]
(Member Secretary)

AUDITORS' REPORT
As per our attached report of even date

For Brij Gupta & Co.
Chartered Accountants
FRN003070N



CA B M GUPTA
(Partner)
M.No.081962

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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)ANNEXURE 'A' EXPENSES PAYABLE

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
68,43,107	Salaries Payable	11047533
3,27,800	Audit Fee Payable	327800
2,438	House Rent Payable	2035
71,73,345	TOTAL(Rs.)	1,13,77,368

ANNEXURE 'B' OF OTHER CURRENT LIABILITIES

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
7,012	GIS Payable	(9,135)
7,240	HBA Payable	7240
5,400	Car Advance Payable	5400
4,03,729	Leave Encashment Payable	403729
1,75,992	CPF Payable	5472929
6,77,368	TDS Payable	(6,43,758)
8,95,505	GPF Payable	1676897
765	Scoter Advance Payable	0
(3,46,500)	New Pension Scheme Payable	1200332
7,11,463	Gratuity Payable	711463
5000	GPF Advance Payable	5000
7050	Interest on HBA Payable	(7,240)
86723	GST Payable	90328
0	Interest on Scooter Advance Payable	7656
26,36,747	TOTAL(Rs.)	89,20,841.00

ANNEXURE 'C' OF AMOUNT DUE TO STAFF & OTHERS

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
5,163	Sh. Sushil Kumar	5163
75	Sh. Rajinder Sharma	75
43450	Sh. Lokesh Singh Advocate	0
48,688	TOTAL(Rs.)	5238



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

Sr. NO.	PARTICULARS	WDV AS ON		ADDITIONS		SALES DURING THE YEAR	TOTAL AS ON	Rate of Depreciation	DEPRECIATION DURING THE YEAR	WDV AS ON
		01.04.2019 (Rs.)	30.09.2019 (Rs.)	UPTO 30.09.2019 (Rs.)	AFTER 30.09.2019 (Rs.)					
1	Land	10,29,34,027	0	0	11,81,472	0	10,41,15,499	0%	0	10,41,15,499
2	Building Under Construction	11,55,018	0	0	0	0	11,55,018	0%	0	11,55,018
3	Building	2,09,38,213	0	0	11,81,472	11,81,472	197,56,741	10%	19,75,674	177,81,067
4	Air Conditioners/Coolers	34,526	2,13,000	0	0	0	2,47,526	15%	37,129	2,10,397
5	Fans	19	41,080	42,073	0	0	83,172	10%	6,213	76,959
6	Paper Copying machine	8	0	0	0	0	8	15%	1	7
7	Machinery Equipments	75,38,849	2,33,578	73,460	0	0	78,45,887	15%	11,71,374	66,74,513
8	Laboratory Equipments	1,35,29,640	6,136	0	0	0	1,35,35,776	15%	20,30,366	1,15,05,410
9	Furniture & fixtures	49,81,285	4,45,175	5,66,764	0	0	59,93,224	10%	5,70,984	54,22,240
10	Library Books	9,549	40,517	5,280	0	0	55,346	40%	21,082	34,264
11	Car	68,81,018	0	0	0	0	68,81,018	15%	10,32,153	58,48,865
12	Cycle	3,031	3,808	0	0	0	6,839	15%	1,026	5,813
13	Computers	33,15,821	11,86,638	7,85,257	0	0	52,87,716	40%	19,85,035	33,02,681
TOTAL (Rs.)		16,13,21,004	21,69,932	26,54,306	11,81,472	16,49,63,770	88,31,037			15,61,32,733

(Signature)
(Member Secretary)

(Signature)
(Senior Accounts Officer)



DATE : March 15, 2023
PLACE : Panchkula

(Signature)
(Senior Consultant) *(Signature)*
Cashier/Accountant

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)

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ANNEXURE 'E' OF BANK BALANCES

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
62,05,648	PNB (A/c 20328057)	3851803
1,52,56,732	PNB (A/c 20327915)	2972575
10,002	UBI 18039	10002
9,97,754	Andhra Bank (A/c 3843)	997754
45,000	PNB (A/c 41180)	45000
9,20,47,890	PNB Sec-6, PKL (A/c No. 7912)	20393554
2,96,02,516	ICICI Bank (A/c No.E - Gateway)	62423821
9,14,379	Indusind Bank	51601876
300369	Axis Bank 0932	1892
115189	HDFC Bank Sector 27	119282
0	PNB (A/c 012891)	25452382
0	PNB (A/c 00000010)	200000000
53270080	PNB Flexi (A/c 4916001200000012)	22304274
19,87,65,559	TOTAL(Rs.)	390174215

ANNEXURE 'F' FOR ADVANCE AGAINST PURCHASES

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
24,50,000	Haryana Forest Development Corporation	9699000
1,38,153	Controller Printing & Stationery deptt.	138153
6685398.25	Hartron Chandigarh	1440174.25
6,872	Sigma Aldrich Chemical	6872
6	Mahindra & Mahindra	6
40,500	CPR Environmental Education Central Chennai	40500
1,01,79,249	NIC (National Informatics Centre)	6321250
73,034	Reliance Broadcast Network Limited	73034
5,00,000	Haryana Tourism	500000
12910	Durga Nursery	12910
10537	Sai Auto Enterprises	0
50000000	Executive Engeenier	50000000
500000	Suraj Kund	500000
600000	National Environmental Research Centre(NEERI)	600000
600000	Indian Insitute of Technology	600000
2163500	HARSAC	4429468
1732280	PGIMER	1732280
118508697	Environment S.A.	154515427
0	Haryana Institute of Public Adminis(HIPA)	2500000
0	United Auto	4000
0	Pindi Tyre	20000
0	Gift Auto Battery plates	7040
19,42,01,136	TOTAL(Rs.)	233140114

ANNEXURE 'G' OF STAFF ADVANCES

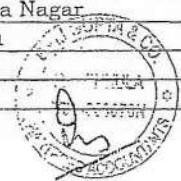
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
2,807	Computer Advance	2807
8,725	Scooter/Motor Cycle Advance	(540)
6,30,404	Marriage Advance	686270
23,499	CPF Advance	23,499
2,81,644	Car Advance	139587
7,87,637	House Building Advance	505219
18,50,169	GPF Advance	1878419
4,896	Advance for POL to Director Env.	4896
9,300	Advance for T.A.	9300
0	Advance Baljinder Singh, Driver	15048
35,99,081	TOTAL(Rs.)	3264505



HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'H' OF ADVANCES TO STAFF & Ro's

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
	A: ADVANCE TO STAFF	
201	Sh. Vinay Jhingan, ADA	201
500	Sh. Ranbir, Peon	500
6,000	Sh. Vinod Kumar Driver	16000
2,511	Sh. Mastinder Singh	2511
5,000	Sh. Manish Kumar	5000
0	Sh. Kashmir Singh	30826
16,000	Sh. Avtar Singh Driver	17349
83	Sh. Bijender Kumar	5083
36097	Sh. PKMK Dass	0
10000	Sh. Sarwan Kumar Programmer	10000
14057	Sh. Sanjay Kumar	48568
1000	Sh. Vikas Peon	1000
0	Sh.S.Naraynan IFS M.S	10000
0	Sh.Vinod Kumar D.E.O	10000
0	Sh.Rishav Kumar Driver	11015
0	Sh.Pardeep Kumar Driver	16466
0	Sh. Vikas Driver	10000
0	Sh. Bhupender Singh Driver	(12,317)
91,449	TOTAL(Rs.) (A)	182202
	B: ADVANCE TO Ro's	
110000	Advance Lab Faridabad	1846045
100000	Advance Lab Gurugram	100000
100000	Advance Lab Hissar	100000
335483	Advance Ro Bahadurgarh	4469344
531536	Advance Ro Ballabgarh	531536
742683	Advance Ro Dharuhera	742683
560390	Advance Ro Faridabad	1716873
379003	Advance RO Gurugram North	379003
1462013	ADVANCE R.o. Gurugram South	2797729
409674	Advance RO Hisar Region	409674
207500	Advance Ro Jind	207500
2402261	Advance RO Panchkula	2402261
447335	Advance Ro Panipat	1039035
340488	Advance RO Sonapat	2330638
6,57,356	Advance Ro Yamuna Nagar	817356
8795722	TOTAL(Rs.) (B)	19889677
8887171	TOTAL(Rs.) (A+B)	20071878

ANNEXURE 'I' OF IMPREST TO LAB & Ro's		
PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
100000	Imprest Lab Faridabad	100000
100012	Imprest Lab Gurugram	100012
100000	IMPREST LAB HISAR	100000
200000	Imprest Lab- Panchkula	200000
132700	Imprest RO Bahadurgarh	100000
100000	Imprest RO Ballabgarh	44875
100000	Imprest R.O Bhiwani	99999
100000	Imprest RO Dharuhera	100000
100000	Imprest RO Faridabad	44245
67300	Imprest RO Gurugram North	300000
100033	Imprest R.O Gurugram South	100033
100030	Imprest Ro Hissar	100030
100000	Imprest RO Panchkula	100000
100000	IMPREST R.O PANIPAT	99999
99998	Imprest RO Sonapat	99998
100000	Imprest RO Yamuna Nagar	968
0	Imprest RO Ambala	300000
0	Imprest RO Karnal	300000
1700073	TOTAL(Rs.)	2290159



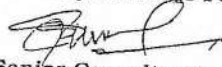
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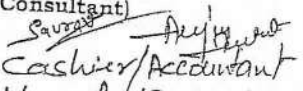
HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)

ANNEXURE 'J' OF INTEREST INCOME ON FDR

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
240849439	Interest Received on FDR	271062609
171826110	Less : Accrued Interest on Previous Year	186696214
186696214	Add: Accrued Interest on Current Year	160351517
23986724	Add: TDS (2019-20)	32309081
279706267	TOTAL(Rs.)	277026993


For Haryana State Pollution Control Board


(Senior Consultant)


Cashier/Accountant

Dated : March 15, 2023 .
Place : Panchkula


(Senior Accounts Officer)


(Member Secretary)

