

Master Copy of EoH

HARYANA STATE POLLUTION CONTROL BOARD



AGENDA

For the

186th meeting of the Board

to be held on 19/11/2019 at 12:00 Noon

PANCHKULA



HARYANA STATE POLLUTION CONTROL BOARD

C-11, SECTOR 6, PANCHKULA.

Ph. No. 0172-2577870-873

No. HSPCB/Estt./2019/EG-36/ 7105-21

Dated: 15/11/2019

To

1. The Chairman,
Haryana State Pollution Control Board, Panchkula.
2. The Director,
Environment & Climate Change Department, Haryana,
SCO No. 1-3, Sector 17-D, Chandigarh.
3. The Director General,
Urban Local Bodies Department, Haryana,
Bays No. 11-14, Sector-4, Panchkula.
4. The Principal Chief Conservator of Forests,
Haryana, Panchkula.
5. The Transport Commissioner, Haryana,
30-Bays Building, Chandigarh.
6. The Engineer-in-Chief, Haryana,
Public Health Engineering Department, Haryana,
Panchkula.
7. The Director Technical,
Haryana Powers Generation Corporation Limited (HPGCL),
Panchkula.
8. The Chief Engineer or any other technical officer
equivalent of the rank of Chief Engineer of
Haryana State Industrial Infrastructure
Development Corporation (HSIIDC), Panchkula.
9. Smt. Renu Bala Gupta, Mayor,
Municipal Corporation, Karnal
39-40, Chaudhary House Colony, Karnal.
10. Shri Sanjay Kumar, Chairman,
Municipal Council,
Charkhi Dadri,
Ward No. 7, Railway Road, Charkhi Dadri.
11. Shri Curdayal Sunheri, Chairman,
Zila Parishad, Kurukshetra,
VPO Sunheri Khalsa, District Kurukshetra.
12. Shri Kalyan Chauhan, Chairman,
Zila Parishad, Gurugram, VPO Wazirpur,
District Gurugram.

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13. Shri Pushpinder Kumar, MC,
Ward No. 8, Municipal Corporation,
Ambala.
706, Durga Nagar, Ambala City.
14. Shri Satish Singhal,
Singhal Industrial Screws Pvt. Ltd.
Near Oil Mill, Link Road,
Faridabad Old.
15. Shri Dinesh Arora,
Plot No. 55-56, Industrial Estate, Phase-I,
Panchkula.
16. Professor Narsi R. Bishnoi,
Department of Environmental Sciences & Engineering,
Guru Jambheshwar University of Science and Technology,
Hisar.
17. The Member Secretary,
Haryana State Pollution Control Board,
Panchkula.

Subject: 166th meeting of the Haryana State Pollution Control Board to be held on 19.11.2019 at 12.00 Noon.

Kindly refer to this office letter No. HSPCB/Estt./2019/EG-36/6900-6900 dated 05.11.2019 on the subject cited above.

Please find enclosed herewith the Agenda Notes for the 166th meeting of the Board to be held on 19.11.2019 at 12.00 Noon under the Chairmanship of Sh. Ashok Kheterpal, Chairman of the Board in the Conference Room of the Haryana State Pollution Control Board, C-11, Sector-6, Panchkula.

It is also intimated that the Haryana State Pollution Control Board is a statutory Board and its members have been nominated either by name or designation. It is, therefore, requested that their substitute may not be sent.

DA/As above.

S. Tarayana
14/11

MEMBER SECRETARY

Endst. No. HSPCB/Estt./2019/EG-36/7/22

Dated: 15/11/2019

A copy of the above is forwarded to the Additional Chief Secretary to Government of Haryana, Environment & Climate Change Department, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2019/EG-36/6907 dated 05.11.2019.

S. Tarayana
14/11

MEMBER SECRETARY

Endst. No. HSPCB/Estt./2019/EG-36/7/23

Dated: 15/11/2019

A copy of the above is forwarded to the Sh. Jagdeep Singh, IAS, Special Secretary Finance, Finance Department, Haryana, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2019/EG-36/6908 dated 05.11.2019.

S. Tarayana
14/11

MEMBER SECRETARY



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA.
Ph. No. 0172-2577870-873

INDEX

Agenda Items for the 186th meeting of the Board to be held on 19.11.2019 at 12:00 Noon under the Chairmanship of Sh. Ashok Khaterpal, Chairman of the Board in the Conference Room of the Haryana State Pollution Control Board, C-11, Sector-6, Panchkula are as under:-

Item No.	Subject	Page
186.1	Confirmation of the Minutes of the 185 th meeting of the Haryana State Pollution Control Board.	1/1/1 - 1/7/7
186.2	Action taken on the Minutes of the 185 th meeting of the Haryana State Pollution Control Board held on 28.08.2019.	2/1/8 - 2/2/9
186.3	Grant of bonus/ex-gratia/short-term incentives/token gifts to the Employees of Public Sector Undertakings.	3/1/10
186.4	Reimbursement of Medical Bills of Sh. Vijender Singh Kadian, IFS, Ex-Member Secretary, HSPCE-Reg. Permission for condonation of delay in submission of medical bill.	4/1/11 - 4/7/17
186.5	Estt. Sh. Balraj Singh Ahlawat, Senior Environmental Engineer-II, Head Office, HSPCB, Panchkula – Expost facto approval for retention in service beyond the age of 50 years.	5/1/18 - 5/2/19
186.6	Ex-post facto sanction of promotion on the post of Senior Environmental Engineer by promotion from amongst the Environmental Engineers.	6/1/20 - 6/6/25
186.7	To approve/adopt the Audited Balance Sheet and Income and Expenditure Account of the Board for the financial year 2014-15.	7/1/26 - 7/27/52

1/1/1

Agenda Item No. 186.1

Confirmation of the Minutes of the 185th meeting of the Haryana State Pollution Control Board.

The minutes of the 185th meeting were circulated to all the Members of the Board vide this office Memo No. HSPCB/Estt./2019/EG-38/6391-8409 dated 02.09.2019 (copy of the same enclosed).

No observations from any Member have been received. The Board may confirm the Minutes of the 185th Meeting.



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA.
Ph. No. 0172-2577870-873

1/2/2

No. HSPCB/Estt./2019/EG-36/ 6391-6407
To

Dated: 2/9/2019

1. The Chairman,
Haryana State Pollution Control Board,
C-11, Sector-6, Panchkula.
2. The Director,
Environment & Climate Change Department, Haryana,
SCO No. 1-3, Sector 17-D, Chandigarh.
3. The Director General,
Urban Local Bodies Department, Haryana,
Bays No. 11-14, Sector-4, Panchkula.
4. The Principal Chief Conservator of Forests,
Forest Department, Haryana,
Van Bhawan, C-18, Sector-6, Panchkula.
5. The Transport Commissioner, Haryana,
30-Bays Building, Chandigarh.
6. The Engineer-in-Chief,
Public Health Engineering Department, Haryana,
Bays No. 13-18, Sector-4, Panchkula.
7. The Director Technical,
Haryana Powers Generation Corporation Limited (HPGCL),
Urja Bhawan, C-7, Sector-6, Panchkula.
8. The Chief Engineer or any other technical officer
equivalent of the rank of Chief Engineer of
Haryana State Industrial Infrastructure
Development Corporation (HSIIDC),
Plot No. C-13-14, Sector-6, Panchkula.
9. Smt. Renu Bala Gupta, Mayor,
Municipal Corporation, Karnal
39-40, Chaudhary House Colony, Karnal.
10. Shri Sanjay Kumar, Chairman,
Municipal Council,
Charkhi Dadri,
Ward No. 7, Railway Road, Charkhi Dadri.
11. Shri Gurdayal Sunheri, Chairman,
Zila Parishad, Kurukshetra.
VPO Sunheri Khalsa, District Kurukshetra.

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- 12. Shri Kalyan Chauhan, Chairman,
Zila Parishad, Gurugram, VPO Wazirpur,
District Gurugram.
- 13. Shri Pushpinder Kumar, MC,
Ward No. 8, Municipal Corporation,
Ambala.
706, Durga Nagar, Ambala City.
- 14. Shri Salish Singhal,
Singhal Industrial Screws Pvt. Ltd.
Near Oil Mill, Link Road,
Faridabad Old.
- 15. Shri Dinesh Arora,
Plot No. 55-58, Industrial Estate, Phase-I,
Panchkula.
- 16. Professor Narsi R. Bishnoi,
Department of Environmental Sciences & Engineering,
Guru Jambheshwar University of Science and Technology,
Hisar.
- 17. The Member Secretary,
Haryana State Pollution Control Board,
Panchkula.

Subject: Minutes of the 185th meeting of the Haryana State Pollution Control Board held on 28.08.2019.

Kindly refer to this office letter No. HSPCB/Estt./2019/EG-36/6543-6559 dated 21.08.2019 on the subject cited above.

Please find enclosed the Minutes of the 185th meeting of the Board held on 28.08.2019 for information and necessary action.

DA/As above.

S. J. Arora
MEMBER SECRETARY 2/9

Endst. No. HSPCB/Estt./2019/EG-36/6408

Dated: 2/9/2019

A copy of the above is forwarded to the Additional Chief Secretary to Government of Haryana, Environment & Climate Change Department, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2019/EG-36/6560 dated 21.08.2019.

MEMBER SECRETARY

Endst. No. HSPCB/Estt./2019/EG-36/6409

Dated: 2/9/2019

A copy of the above is forwarded to the Sh. Jagdeep Singh, IAS, Special Secretary Finance, Finance Department Haryana, Chandigarh for information with reference to this office letter Endst. No. HSPCB/Estt./2019/EG-36/6561 dated 21.08.2019.

MEMBER SECRETARY

S. J. Arora
2/9

Minutes of 185th meeting of the Haryana State Pollution Control Board, Panchkula, held at 11.00 A.M. on 28.08.2019 under the Chairmanship of Sh. Ashok Kheterpal, Chairman, Haryana State Pollution Control Board, Panchkula.

The 185th meeting of the Haryana State Pollution Control Board was convened at 11:00 A.M. on 28.08.2019 in its Conference Room under the Chairmanship of Sh. Ashok Kheterpal, Chairman, HSPCB. The list of participants is at Annexure-I. Leave of absence was granted to the Members who could not attend the meeting. The Member Secretary of the Board welcomed all the participants and presented the agenda items before the Board. A detailed discussion was held on all the agenda items and the minutes of the meeting are presented as below.

Agenda Item No. 185.1

Confirmation of the Minutes of 184th meeting of the Haryana State Pollution Control Board.

Minutes of 184th meeting were confirmed.

Agenda Item No. 185.2

Action taken on the minutes of the 184th meeting of the Haryana State Pollution Control Board held on 30.05.2019.

The Board members were apprised of the action taken on the decisions taken in the 184th meeting and the same were noted.

Agenda Item No. 185.3

Estt. Sh. Rajesh Kumar Garhia, Senior Scientist (HQ) – Retention in service beyond the age of 55 years.

The proposal contained in Agenda Note was approved.

Agenda Item No. 185.4

Outsourcing of study on the levels and sources of pollution in Haryana-Reg.

The Agenda Note was approved with the amendment that the study will be conducted through any State/Central Government Institution/Organization/ Undertaking.

Agenda Item No. 185.5

Outsourcing of preparation of action plan regarding noise mapping, Identifying hot spots and mitigation plan for control of noise pollution of Faridabad and Gurugram cities of Haryana-Reg.

The Agenda Note was approved with the amendment that the study will be conducted through any State/Central Government Institution/Organization/ Undertaking.

Agenda Item No. 185.6

Amendment in the category of industrial sector categorized as "Floor Mills/Atta Chakki" in the categorization of industrial sectors/projects issued vide order Endst. dated 26.02.2018 for consent management under Water Act, 1974 and Air Act, 1981.

The proposal contained in Agenda Note was approved with the partial amendment in the proposal that the Floor Mills/ Atta Chakki running on commercial mode with packing facility of Atta for selling it into the market(having wheat cleaning process and fugitive dust) will be included under Green Category for the purpose of Consent Management System.

Agenda Item No. 185.7

Creation of Sub-Region No. 4 District Charkhi Dadri in Regional Office, HSPCB, Bhiwani.

The proposal contained in Agenda Note was approved.

Agenda Item No. 185.8

Remote Sensing study for the monitoring of burning cases of Wheat Stubble and Paddy Straw in Haryana for the year 2019.

The proposal contained in Agenda Note was approved.

Agenda Item No. 185.9

Amendment in the notification dated 11.05.2016 for extending the relaxation to the stone crushing units w.r.t. distance from educational institution which are under relaxation w.r.t. some other criteria.

The proposal contained in Agenda Note was approved.

Agenda Item No. 185.10 (S)

Case no. 130/2009 titled HSPCB Vs. M/s Sarla Holding Pvt. Ltd. (Pathway World School, Raisina, Aravali Retreat, Raisina Sohna, Gurugram, Farm no. 2 Sainik Farms, New Delhi).

The Agenda was discussed at length and it was decided that the matter may be referred to the Government seeking legal opinion from the Competent Authority.

Agenda Item No. 185.11 (S)

Case no. 19/2007 titled as Haryana State Pollution Control Board Vs Ansal Housing & Construction Ltd. 15U/GF Indra Prakash, 2, Bharakhambha Road, New Delhi.

The Agenda was discussed at length and it was decided that the matter may be referred to the Government seeking legal opinion from the Competent Authority.

Agenda Item No. 185.12 (S)

To engage Shri Satpal Singh Rath; Senior Environmental Engineer after retirement.
The proposal contained in Agenda Note was approved to send the same to the Government for approval.

Agenda Item No. 185.13 (S)

Judgment passed by Hon'ble Special Environment Court, Faridabad in complaint filed under section 15 & 19 of the Environment (Protection) Act, 1986 for violation under Aravali Notification.

The Agenda was discussed at length and it was decided that the matter may be referred to the Government seeking legal opinion from the Competent Authority.

Agenda Item No. 185.14 (S)

To fill the post of Senior Environmental Engineer by promotion from amongst the Environmental Engineers.

The proposal contained in Agenda Note was approved.

1/7/15

ANNEXURE-I

LIST OF PARTICIPANTS

1. Sh. Ashok Kheterpal,
Chairman,
Haryana State Pollution Control Board,
C-11, Sector-6, Panchkula.
2. Sh. S. Narayanan, IFS,
Member Secretary,
Haryana State Pollution Control Board,
C-11, Sector-6, Panchkula.
3. Sh. Jagdeep Singh, IAS,
Special Secretary, Finance,
Finance Department, Haryana.
4. Sh. Mangal Singh,
Engineer-in-Chief,
Public Health Engineering Department, Haryana,
Bays No. 13-18, Sector-4, Panchkula.
5. Sh. Mahabir Singh,
Engineer-in-Chief,
Haryana State Industrial Infrastructure
Development Corporation (HSIIDC),
Plot No. C-13-14, Sector-6, Panchkula.
6. Smt. Renu Bala Gupta, Mayor,
Municipal Corporation, Karnal
39-40, Chaudhary House Colony, Karnal.

Agenda Item No. 185.2

211/8

Action taken on the Minutes of the 185th meeting of the Haryana State Pollution Control Board held on 28.08.2019.

The action taken report on the minutes of 185th meeting of the Board held on 28.08.2019 is as under:-

Agenda Item No. 185.1

Confirmation of the Minutes of 184th meeting of the Haryana State Pollution Control Board.

Minutes of 184th meeting were confirmed.

Agenda Item No. 185.2

Action taken on the minutes of the 184th meeting of the Haryana State Pollution Control Board held on 30.05.2019.

The Board members were apprised of the action taken on the decisions taken in the 184th meeting and the same were noted.

Agenda Item No. 185.3

Estt. Sh. Rajesh Kumar Garhia, Senior Scientist (HQ) – Retention in service beyond the age of 55 years.

No action is required to be taken.

Agenda Item No. 185.4

Outsourcing of study on the levels and sources of pollution in Haryana-Reg.

Letter issued on 06.11.2019 to DIPR for publishing of advertisement.

Agenda Item No. 185.5

Outsourcing of preparation of action plan regarding noise mapping, identifying hot spots and mitigation plan for control of noise pollution of Faridabad and Gurugram cities of Haryana-Reg.

Letter issued on 06.11.2019 to DIPR for publishing of advertisement.

Agenda Item No. 185.6

Amendment in the category of industrial sector categorized as "Floor Mills/Atta Chakki" in the categorization of industrial sectors/projects issued vide order Endst. dated 2602.2018 for consent management under Water Act, 1974 and Air Act, 1981.

Order issued vide order Endst. No. 507-31 dated 15.10.2019.

Agenda Item No. 185.7

Creation of Sub-Region No. 4 District Charkhi Dadri in Regional Office, HSPCB, Bhiwani.

No action is required to be taken.

Agenda Item No. 185.8

Remote Sensing study for the monitoring of burning cases of Wheat Stubble and Paddy Straw in Haryana for the year 2019.

2/2/19

The HARSAC is carrying out Remote Sensing Study w.e.f. 25.08.2019 onwards for monitoring of burning incidences of Paddy Straw in Haryana for year 2019.

Agenda Item No. 185.9

Amendment in the notification dated 11.05.2016 for extending the relaxation to the stone crushing units w.r.t. distance from educational institution which are under relaxation w.r.t. some other criteria.

Proposal was sent to State Government, Environment Department vide letter no. HSPCB/AirCell/2019/1066 dated 22.08.2019. The Government vide memo no. 16/75/2007-3Env. dated 27.09.2019 has desired to examine each case in view of the Government orders dated 04.04.2019 and 10.06.2019 and send cases with specific reasons and recommendation against each case.

Agenda Item No. 185.10 (S)

Case no. 130/2009 titled HSPCB Vs. M/s Saria Holding Pvt. Ltd. (Pathway World School, Raisina, Aravali Retreat, Raisina Sohna, Gurugram, Farm no. 2 Sainik Farms, New Delhi).

The agenda item is under process for information please.

Agenda Item No. 185.11 (S)

Case no. 19/2007 titled as Haryana State Pollution Control Board Vs Ansal Housing & Construction Ltd. 15U/GF Indira Prakash, 2, Bharakhambha Road, New Delhi.

The agenda item is under process for information please.

Agenda Item No. 185.12 (S)

To engage Sh. Satpal Singh Rathi, Senior Environmental Engineer after retirement.

Govt. has approved engagement of Sh. Satpal Singh Rathi, Sr. Environmental Engineer after retirement vide letter No. 2/37/2019-1Env. dated 13.11.2019.

Agenda Item No. 185.13 (S)

Judgment passed by Hon'ble Special Environment Court, Faridabad in complaint filed under section 15 & 19 of the Environment (Protection) Act, 1986 for violation under Aravali Notification.

The agenda item is under process for information please.

Agenda Item No. 185.14 (S)

To fill the post of Senior Environmental Engineer by promotion from amongst the Environmental Engineers.

No action is required to be taken.

Agenda Item No. 6.3

Grant of bonus/ ex-gratia/ short-term incentives/ token gifts to the Employees of Public Sector Undertakings.

It is submitted that the Financial Commissioner & Principal Secretary to Government Haryana, Finance Department issued a Circular vide no. 12/1/1528/PE/FD/SA-2 dated 11.11.2004 regarding grant of token gifts to the employees of Public Sector Undertaking @ Rs. 525/- (Rupees Five Hundred Twenty Five Only) on the occasion of Diwali Festival with the approval of the Board of Directors of Public Enterprises.

In view of the observations of the Board mentioned above, the employees of the Haryana State Pollution Control Board have been granted token gift of Rs. 525/- per employee on the occasion of Diwali festival celebrated on 27th October, 2019 as per Govt. instructions dated 11.11.2004. The matter regarding grant of token gift to the employees of the Board @ Rs. 525/- per employee may be put up for the information and ex-post facto approval of the Board please.

Agenda Item No:- 186-4

Reimbursement of Medical Bills of Sh. Vijender Singh, kadian, IFS, Ex-Member Secretary, HSPCB- Reg. Permission for condonation of delay in submission of medical bill.

It is submitted that Sh. Vijender Singh Kadian, IFS was Member Secretary of the Board for the period from 09.01.2012 to 30.11.2013 and 20.12.2013 to 19.11.2014. The treatment of his wife was got done during his tenure as Member Secretary in the Board. He had submitted the bill on 23.06.2016 of Rs. 3,41,909/- for reimbursement for the treatment of his wife in the Medanta the Medicity, Gurugram from 26.05.2014 to 12.06.2014. The medical bill had been checked and verified by the Senior Accounts Officer and found reimbursable of Rs. 2,06,210/-. The Calculation sheet is enclosed at (Annexure-I). The Medical Bill had been submitted after 2 years from the completion of treatment.

He had submitted the medical bill giving explanation for non-submission of medical bill in the prescribed time. He stated that he could not claim the medical bill as the original bill/receipts were missed and in getting the duplicate bill from the concerned hospitals, it took a long time. He also stated that his wife was not recovered from illness fully during this period and there were other family problems hence he could not get the formalities completed for submission of the medical bill. He has requested that the period of delay in submission of the bill may be condoned.

As per govt. instruction dated 11.12.2003-(Annexure-II) the medical claims submitted after a period of 12 months from the date of completion of treatment shall be referred to the Health Department in order to curb the tendency of unnecessary delay in submission of medical claims and Health Department will entertain such medical claims only after strict scrutiny and in such exceptional cases where there are genuine mitigating circumstances i.e. like the death of the employee resulting in delay in submitting claims etc.

Accordingly as per govt. instruction, the medical bills were sent to the Director General, Health Services, Panchkula. Vide office letter no. 9974 dated 17.11.2016 with the requested that delay in submission of bill may be condoned. The Director General, Health Services vide Memo No. 18/160- 2 PM- 2017/605 dated 23.01.2017(Annexure-III) intimated that the case of relaxation in submission of delay be sent to Additional Chief Secretary, Health Department at your own level.

On the advice of Director General, Health Services, the case of medical bill was sent to Additional Chief Secretary, Health Department through Additional Chief Secretary, Environment. Vide letter no. 235 dated 07.02.2017 for condonation of delay in submission the medical bills.

In the above reference Additional Chief Secretary, Environment vide Memo No. 8/5/2017-2E dated 03.11.2017 (Annexure-IV) has sent the advice received from Health Department, wherein it has been stated that the Govt. Employees/Officers on their own treatment or on the treatment of their dependents has been considered by the Government and it has been decided that the Secretary of the Administrative Department concerned shall refer the medical bills submitted after 12 months from the date of completion of treatment to the Health Department. Therefore, the medical bill related to the Boards/Corporations and other autonomous bodies are not examined and decided by the Health Department. Accordingly the necessary action is to be taken by the concerned office as per instructions of the Health Department issued from time to time.

4/2/12

In view of position explained above the delay in submission of medical bill has not been condoned by the Health Department and intimated that the medical bill related to Board/Corporation and other autonomous bodies are not examined and decided by the Health Department. Hence case is submitted before the Board of directors for consideration of the condonation of delay in submission of medical bill after time limit of 12 month from the date of completion of treatment. The officer has explained that the original bills were misplaced and the hospital took a long time in generating duplicate bills. There were some family problems as well resulting delay in submission of medical bills.

Submitted for consideration and approval please.

4/3/13

Annexure-I

Calculation sheet of medical bill of Sh. V. S Kadlan Ex. Member Secretary for the treatment of his wife in Medanta, The Medcity Hospital Gurugram.

Sr. No.	Period	Test / medicines	Amount Claimed	Admissible amount calculated by Accounts section
1.	26.05.2014 to 11.06.2014	Room Charges	84500.00	54000.00
2.	27.05.2014	Anesthesia charges	14849.00	Nil
3.	27.05.2014 to 28.05.2014	Critical care charges	16500.00	12375.00
4.	26.05.2014	Blood Bank	750.00	562.50
5.	27.05.2014	Consumable charges	28268.00	21951.00
6.	02.06.2014 to 11.06.2014	Consultation charges	3150.00	Nil
7.	27.05.2014 to 11.06.2014	Visiting charges	12000.00	Nil
8.	27.05.2014 to 30.05.2014	Equipment charges	2000.00	Nil
9.	27.05.2014	Gastroenterology charges	42425.00	31818.75
10.	27.05.2014 to 08.06.2014	Gen.S & medicine	7055.00	5741.25
11.	26.05.2014	Heart station	3900.00	2925.00
12.	28.05.2014 to 30.05.2014	ICU Visit charges	4500.00	Nil
13.	27.05.2014 to 29.05.2014	ICU room	27000.00	Nil
14.	28.05.2014 to 07.06.2014	Lab Charges Bio Chemistry	6090.00	11070.00
16.	27.05.2014 to 07.06.2014	Haematology	3520.00	
16.	28.05.2014	Histopathology	3000.00	
17.	26.05.2014	Microbiology	2150.00	
18.	27.05.2014	O T Charges	33940.00	26456.00
19.	26.05.2014 to 10.06.2014	Pharmacy charges	27806.92	27806.92
20.	26.05.2014 to 11.06.2014	Consumable charges	107305.00	107305.32
21.	27.05.2014 to 30.05.2014	Radiology	1600.00	7200.00
22.	04.06.2014	Ultra Sonography	1500.00	
23.	06.06.2014	Magnetic Resonance Imaging	6500.00	

Discount = 100000.00 308210.74Total 3,41,909.00 Discount 100000.00

Total 2,08,210.74

Amount Verified by Accounts Section Rs. 2,08,210/-

Annexure-II

4/2/13

From

No.2/660/2003- I HB-III

To

The Commissioner & Secretary to Govt., Haryana,
Health Department.

All the Heads of Departments in Haryana State.

Dated, Chandigarh the 11th December, 2003.

Subject:

Medical Treatment Reimbursement- Time Limit for preferring claims.

Sir,

I am directed to invite your attention to this office circular No. 2/401-I HB-III-80, dated 6.3.1980 on the subject cited above.

2. The matter regarding time limit for preferring claims for reimbursement of medical expenses incurred by the government employees/officers on their own treatment on the treatment of their dependents has been further considered by the Government and it has been decided that the Secretary of the Administrative Department concerned shall be competent to sanction medical claims submitted after 6 months but within a period of 12 months from the date of completion of treatment without referring the same to the Health Department. The medical claims submitted after a period of 12 months from the date of completion of treatment shall be referred to the Health Department in order to curb the tendency of unnecessary delay in submission of medical claims. The Health Department will entertain such medical claims only after strict scrutiny and in such exceptional cases where there are genuine mitigating circumstances i.e. like the death of the employee resulting in delay in submitting claims etc. These instructions shall come into force with immediate effect.

This issues with the concurrence of the Finance Department conveyed vide their U.O.No. 70/208/2003-6 FD-II/4052 dated 3.11.2003.

Yours faithfully,

D. R. Dhanraj
Superintendent Health-III 1/12/2003
for Commissioner & Secretary to Govt., Haryana,
Health Department.

action:-

A copy is forwarded to the following for information and necessary.

1. Financial Commissioner & Principal Secretary to Govt., Haryana, Finance Department with reference to his U.O.No. 70/208/2003- 6 FD-II/4052, dated 3.11.2003.
2. All the Administrative Secretaries to Government Haryana.

24/12/03
Superintendent Health-III,
for Commissioner & Secretary to Govt., Haryana,
Health Department.

To

1. The Financial Commissioner & Principal Secretary to Govt., Haryana, Finance Department.
2. All the Administrative Secretaries to Govt., Haryana

U.O No.2/660/2003- I HB-III

Dated, Chandigarh the 11th December, 2003.

रजि०
प्रेषक

महानिदेशक स्वास्थ्य सेवाएं, हरियाणा,
सेक्टर - 6, पंचकुला ।

सेवा में,

The Superintendent (Hstt.),
Haryana State Pollution Control Board,
Sector-6, Panchkula.

विषय:-


यदि क्रमांक 18/160-2पी.एम.-2017/605
Reimbursement of medical bills of Sh. Vijender Singh Kadhan,
IFS Ex. Member Secretary.

दिनांक 22/11/17

उपरोक्त विषय आपके पत्र क्रमांक 9974 दिनांक 17.11.2016 के संदर्भ में ।

2. आपको Sh. Vijender Singh Kadhan, IFS Ex. Member Secretary का चिकित्सा बिल मूल रूप में वापिस लौटाते हुए लिखा जाता है कि टाईन वाई चिकित्सा बिलों की relaxation के लिए प्रस्ताव अतिरिक्त मुख्य सचिव हरियाणा सरकार सरकार स्वास्थ्य विभाग चण्डीगढ़ को अपने स्तर पर भेजने की कृपा करें ।

संदर्भ: मूला चिकित्सा बिल


अधीक्षक (पी.एम.)

पुते: महानिदेशक स्वास्थ्य सेवाएं, हरियाणा।

AMS-12045
SHH

Annexure-IV 4/6/16

From

The Additional Chief Secretary to Govt. Haryana,
Environment Department.

CH
CHAIRMAN
9.11.17

The Chairman,
Haryana State Pollution Control Board,
C-11, Sector-6, Panchkula

ATS
5.11.17

Memo No.8/3/2017-2E
Dated :- 8-11-2017

Subject:-

Reimbursement of medical bills of Sh. Vijender
Singh Kadian, IPS, Ex. Member Secretary.

6/11/17
SHH

Reference your letter No. HSPCB/Estt./2017/EG-
112/235 dated 07.02.2017 on the subject noted above.

2. A copy of advice bearing U.O. No. 2/53/2017 1HBIII
dated 13.09.2017 (alongwith original medical bills) received from P.S to
Govt. Haryana Health Department is hereby sent for further
necessary action at your end.

Ashu
Superintendent, Environment
for Additional Chief Secretary to Govt. Haryana,
Environment Department

4/7/17

Government of Haryana
Health Department

Subject: Reimbursement of Medical bill of Sh. Vijender Singh Kadian, IES
Ex Member Secretary.

Reference on the subject noted above.

2 It is stated that the Health Department has issued latest instructions on the referred issue on dated 11-12-2003 vide which it has been mentioned that "the matter regarding time limit for preferring claims for reimbursement of Medical expenses incurred by the Govt. employees/officers on their own treatment or on the treatment of their dependents has been considered by the Government and it has been decided that the Secretary of the Administrative Department concerned shall refer the medical bills submitted after 12 months from the date of completion of treatment to the Health Department. Therefore the medical bills related to the Boards/Corporations and other autonomous bodies are not examined and decided by the Health Department. Accordingly the necessary action is to be taken by the concerned office as per instructions of the Health Department issued from time to time.

3. *The medical bills are returned in original.*

Superintendent Health-III
for Principal Secretary to Government, Haryana,
Health Department

To.

The Under Secretary to Govt. Haryana,
Environment Department,
Chandigarh

U.O No.2/53/2017-1HBIII

Dated Chandigarh, the 13.09.2017.

24/10/17
25/10/17
2E

Estt. Sh. Balraj Singh Ahlawat, Senior Environmental Engineer-II, Head Office, HSPCB, Panchkula – Expost facto approval for retention in service beyond the age of 50 years.

It is submitted that Sh. Balraj Singh Ahlawat was appointed as Assistant Environmental Engineer in the Board on 14.12.2004 and joined as such on 15.12.2004 (A.N.). He was promoted as Environmental Engineer (CDC) on 10.05.2012, regular Environmental Engineer on 27.06.2012 and then Senior Environmental Engineer on 20.09.2019. As per record the date of birth of the officer is 30.10.1969. He attained the 50 years on 29.10.2019.

As per Government Instructions, extension beyond 50 years employees on the basis of their confidential record and whose integrity has not been doubted, the Appointing Authority will take a decision at their own level & retain them in service beyond the age of 50 years.

As per Appendix 'C' of Haryana State Pollution Control Board (Group A, B, C and D) Service Regulations, 2004 the Appointing Authority to appoint Environmental Engineer is Haryana State Pollution Control Board. But the Board of Director in its 144th meeting vide Resolution No. 144.7 regarding appointment, promotion, confirmation, punishment under Rule 7 of the Haryana Civil Services (Punishment & Appeal) Rules, 2010 in respect of Class-I Officers, Assistant Environmental Engineer and Scientist 'B', delegated these powers to its Chairman.

As per record of the officer, no charge-sheet or contemplated disciplinary action is pending against him and nothing is adverse against him.

As per delegation of powers delegated to its Chairman vide Agenda Item No. 144.7, the orders of retention in service of Sh. Balraj Singh Ahlawat, Senior Environmental Engineer after attaining the age of 50 years has been Issued vide letter No. HSPCB/Estt./2019/6879 dated 11.10.2019 (Annexure-1).

Submitted for information of the Board of Directors please.



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 6, PANCHKULA,
Ph. No. 0172-2577870-873

Amesure - 1

5/2/19

368

No. HSPCB/Estt/2019/6879
To

Dated: 11/10/2019

Sh. Balraj Singh Ahlawat,
Senior Environmental Engineer-II (HQ)

Subject: Retention in service beyond the age of 50 years.

Kindly refer to the subject cited above.

In this connection, I have been directed to intimate you that the sanction for retention in service after attaining 50 years of your age has been accorded by the Competent Authority of the Board.


Admn. Officer (Estt.)
for Chairman

Endst. No. HSPCB/Estt/2019/6880

Dated: 11/10/19

A copy of above is forwarded to the Senior Accounts Officer, HSPCB, Panchkula for information and further necessary action.


Admn. Officer (Estt.)
for Chairman

Ex-post facto sanction of promotion on the post of Senior Environmental Engineer by promotion from amongst the Environmental Engineers.

The Government vide Memo No. 2/24/2010-1Env, dated 06.08.2017 (Annexure-1) sanctioned 02 posts of Senior Environmental Engineer in the Functional Pay Level-14 as per Seventh Pay Package (Rs. 118500/-) in the Board and simultaneously prescribed the following mode of recruitment and qualification and experience for the post:-

Mode of recruitment	"By Promotion"
Prescribed Qualifications & Experience	"7 years experience in the Board as Environmental Engineer OR Total 14 years experience as Environmental Engineer & Assistant Environmental Engineer subject to the condition that the student possess Degree in Engineering".

One post of Senior Environmental Engineers became vacant on 01.09.2019 due to retirement of Sh. Satpal Singh Rathi, Senior Environmental Engineer.

Keeping in view the urgent requirement and cope up with the work of HSPCB, the senior most Environmental Engineer, Sh. Balraj Singh Ahlawat was promoted vide order Endst. no. HSPCB/EstL/2019/6464-98 dated 19.09.2019 (Annexure-2). His 70% ACR are good and more than good. He is having 08 years experience as Assistant Environmental Engineer and 06 years experience as Environmental Engineer. He fulfils the eligibility criteria as prescribed by the Government, mentioned above. No contemplated disciplinary proceedings or vigilance enquiry is pending against him. As he has already been promoted, therefore, ex-post facto approval is required.

As per the draft service rules approved by the Board vide agenda item No. 174.6, wherein the Board is the prescribed authority for promotion to the post of Senior Environmental Engineer. Therefore, the Haryana State Pollution Control Board is the Competent Authority to fill the post of Senior Environmental Engineer by promotion from amongst the Environmental Engineers.

The proposed promotion from post of Environmental Engineer to the post of Senior Environmental Engineer is, within the same Group of service (i.e. class 1 to class 1) hence matter is not required to be placed before the Departmental Promotion Committee (Government Instructions No. 2/10/97-2GS1 dated 05.06.2003 (Annexure-3).

In view of above, may consider and accord ex-post facto approval for promotion of Sh. Balraj Singh Ahlawat to the post of Senior Environmental Engineer with conditions as per Annexure-2.

Submitted for consideration and approval please.

A.TMS-5163

6/2/21

Annexure - I

From

The Additional Chief Secretary to Govt. Haryana,
Environment Department

Member Secretary

To,

✓ The Chairman,
Haryana State Pollution Control Board,
C-11, Sector-6, Parokhula

S/O

3.1/21
6/6/21

6/6/21

E.A.1

Memo No. 2/24/2010-1Env.

Dated:- 6-6-2017.

Subject:- Proceedings of the meeting of Standing Committee on Public Enterprises held on 17.04.2017 at 10.00AM.

Reference your letter No. HSPCB/Estt./2016/10237 dated 20.12.2016 on the subject noted above.

2. Govt. accords approval to create the following additional Posts:-

Sr. No.	Name of Post	Pay Scale (Rs.)	No. of Posts	Mode of Recruitment	Prescribed Qualification & Experience
1.	Senior Environmental Engineer	37400-67000+ 8700 GP	2	By Promotion.	7 years experience in the Board as Environmental Engineer or total 14 years experience as Environmental Engineer & Assistant Environmental Engineer subject to the condition that the candidate possesses Degree in Engineering.
2.	Senior Scientist	37400-67000+ 8700 GP	1	By promotion.	7 years experience in the Board as Scientist 'C' or total 14 years experience as Scientist 'C' & Scientist 'B' subject to the condition that the candidate possesses Post Graduate Degree in Science.
3.	Environmental Engineer	15600-39100+ 6000 GP	5	As per existing Service Rules of the Board.	As per existing Service Rules of the Board.
4.	Scientist 'C'	15600-39100+ 6000 GP	01	-Do-	-Do-
5.	Assistant Environmental Engineer	9300-34800+ 5400 GP	16	-Do-	-Do-
6.	Scientist 'B'	9300-34800+ 5400 GP	9	-Do-	-Do-

6/3/22

7.	Junior Environmental Engineer	9300-34800+ 4000 GP	2	-Do-	-Do-
8.	Law Officer	9300-34800+ 5400 GP	1	By promotion or by transfer or deputation.	Should have worked at least for 5 years in the Board as Assistant Law officer. OR On deputation from Prosecution Department from the cadre of Deputy District Attorney.
9.	Administrative Officer	9300-34800+ 5400 GP	1	By selection or by transfer or deputation	Superintendent/ Private Secretary with 3 years experience having qualification atleast graduate OR On deputation from the cadre of Haryana Secretariat Services equivalent to Superintendent with 3 years experience.
10.	Development Team Leader	15600-39100+ 6500 GP	1	By promotion or by transfer or deputation.	The prescribed qualifications/ experience and nature of duties of the post will be as per letter No. 2/15/Vol-IV/1439 dated 17.6.2014 issued by Secretariat for Information Technology, Government of Haryana.
11.	Software Developer	9300-34800+ 5400 GP	1	By direct recruitment or by promotion or on deputation	-Do-
12.	Junior Software Developer	9300-34800+ 4600 GP	2	By direct recruitment or by promotion or on deputation	-Do-
13.	Accounts Officer	9300-34800+ 5400 GP	1	By promotion or on deputation from Finance Department.	As prescribed by the Finance Department.
14.	Private Secretary	9300-34800+ 4200 GP	1	As per existing Service Rules of the Board	As per existing Service Rules of the Board.
15.	Deputy Superintendent	9300-34800+ 4000 GP	1	By Promotion	5 years experience as Accountant/Assistant/Asstt (Computer) in the Board.

6/4/23

16.	Senior Scientific Assistant	9300-34800+ 4000GP	3	As per existing Service Rules of the Board.	As per existing Service Rules of the Board.
17.	Junior Scientific Assistant	9300-34800+ 3600GP	4	-Do-	-Do-
18.	Assistant	9300-34800+ 3600GP	13	-Do-	-Do-
19.	Lab Attendant	5200-20200+ 1900GP	6	-Do-	-Do-
	Total		71		

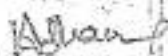
3. There is only one post of Computer Operator in the Board which is equivalent to that of Assistant. Therefore, it is approved to re-designate the post of Computer Operator as Assistant (Computer).

4. Approval is further accorded that the Board may engage Legal Assistants on contract basis in accordance with the State Outsourcing Policy as per need based requirement subject to a maximum of 48 numbers.

5. The following existing posts in the Board may also be placed in diminishing cadre:-

Sr. No.	Name of Post	No. of Posts
1.	Registrar	1
2.	Statistical Assistant	1
3.	Steno-typist	5
4.	Clerk	8
	Total	15

6. This issues with the concurrence of Haryana Bureau of Public Enterprises, Finance Department conveyed vide their U.O. No. 20/3/2017/Accit./HBPE (FD) dated 03.05.2017.


 Superintendent, Environment
 for Additional Chief Secretary to Govt. Haryana,
 Environment Department.

Encl. No. 2/24/2010-1Env

Dated:-

A copy is forwarded to Sr. Research Officer, Haryana Bureau of Public Enterprises, Finance Department for information w.r.t. their U.O. No. 20/3/2017/Accit./HBPE (FD) dated 03.05.2017.

Superintendent Environment,
 for Additional Chief Secretary to Govt. Haryana,
 Environment Department

12



HARYANA STATE POLLUTION CONTROL BOARD
C-11, SECTOR 8, PANCHKULA.
Ph. No. 0172-2577870-873

Annexure-2

6/5/24

OFFICE ORDER

Sh. Bairaj Singh, Environmental Engineer, presently posted as Regional Officer, HSPCB, Panipat is hereby promoted to the post of Senior Environmental Engineer in the Functional Pay Level-14 as per Seventh Pay Package (Rs. 118500-207900) against the vacant post, with the following conditions:-

- i) He will remain on probation for a period of one year from the date of joining as Senior Environmental Engineer.
- ii) The above promotion is subject to the right of others, who are otherwise senior to him.
- iii) The above promotion is subject to final outcome of CWP No. 9387 of 2016 titled as Naveen Gullia & Ors. Vs. State of Haryana & Ors. and CWP No. 2580 of 2019 titled as Vinay Gautam & Ors. Vs State of Haryana & Ors.

Further, the charge of Regional Officer, HSPCB, Panipat is hereby assigned to Sh. Sanjeev Kumar Budhiraja, Environmental Engineer, Regional Office, HSPCB, Bhiwani in addition to his own duties.

Dated Panchkula, the
18th September, 2019.

Ashok Kheterpal
Chairman

Endst. No. HSPCB/Estt./2019/464-98

Dated: 19/9/2019

A copy of the above is forwarded to the following for information and necessary action:-

1. The Senior Accounts Officer, HSPCB, Panchkula.
2. The Environmental Engineer (CDC) (IT Cell), HSPCB, Panchkula.
3. Sh. Bairaj Singh, Environmental Engineer, Regional Office, HSPCB, Panipat. He is requested to join duties in Head Office of HSPCB immediately.
4. Sh. Sanjeev Kumar Budhiraja, Environmental Engineer, Regional Office, HSPCB, Bhiwani.
5. All Section Incharges in Head Office/All Regional Officers in Field Offices/All Laboratory Incharges of the Board.
6. Superintendent (CDC), HRMS.
7. PS to Chairman/PA to Member Secretary for information of the officers.


Admn. Officer (Estt.)
for Chairman

6/6/25

Annexure-3
Promotion

Subject: Setting up of Departmental Promotion Committees to consider the cases for promotion to Group A & Group B posts.

Will all the Administrative Secretaries to Government Haryana kindly refer to this department's instructions issued vide letters of even. number dated 9th January, 2002 and 6th February, 2002 on the subject noted above?

2. All the departments were directed to formulate Departmental Promotion Committees to consider the cases for promotion to Group 'A' and Group 'B' posts vide the letters under reference. The cases of promotion to Group A & B posts are referable to the Haryana Public Service Commission for their concurrence/ approval under Article 320(3) (b) of the Constitution of India. As such, the departments vide letters under reference were directed to associate a member of the H.P.S.C. in the Departmental Promotion Committee with the objective to curtail time wasted in correspondence seeking approval of the H.P.S.C.

Some departments have referred queries to this office seeking clarification on the point whether the cases of promotion from one cadre to another cadre in the same Group of Service are to be placed before the Departmental Promotion Committee. In this regard, it is clarified that as per Rule 2 (a) of the Haryana Public Service Commission (Limitation of Functions) Regulations, 1972, no approval of the H.P.S.C. is required in the matter of promotion from one cadre to another within the same Group of service. Accordingly, the cases of promotion from one cadre to another within the same Group of service are not required to be placed before the Departmental Promotion Committee and as such, the cases of promotion from one cadre to another within the same Group of service (i.e. from Class-I to Class-I and Class-II to Class-II itself) may not be placed before the Departmental Promotion Committee and may be processed for approval of the promotion from the authorities, as before.

3. The instructions under reference shall be deemed to have been modified to the extent indicated above.

4. These instructions' may be brought to the notice of all concerned for necessary action and compliance.

Yours faithfully

Sd/-

Under Secretary General Administration,
for Chief Secretary to Government Haryana.

To

All the Administrative Secretaries to Government Haryana.

U.O.No.2/10/97-2 GSI No.

Dated Chandigarh, the 5th June, 2003

No. 2/10/97-2GSI

Dated Chandigarh, the 5th June, 2003

A copy is forwarded to the following for information and necessary action in continuation

AGENDA ITEM No. 176.7

7/1/2-6

To approve/adopt the Audited Balance Sheet and Income and Expenditure Account of the Board for the financial year 2014-15.

The Governor of Haryana, in consultation with the Comptroller and Auditor General of India has appointed M/s Duggal Gupta & Associates, Chartered Accountants, Chandigarh as auditor under section 40(3) of the Water (Prevention and Control of Pollution), Act, 1974 for auditing the accounts of the Haryana State Pollution Control Board, Panchkula for the financial year 2012-13 to 2015-16.

The accounts for the financial year 2012-13 & 2013-14 has already been audited & sent to Government. Now M/s Duggal Gupta & Associates Chartered Accountants have audited the Accounts of the Board for the financial year 2014-15. The copy of audit report along with reply thereof and draft Balance Sheet, Income & Expenditure Account and Receipt & Payment Account for the financial year 2014-15 are enclosed for consideration, approval and authentication by the Board,

After the approval and authentication of the Board, these financial statements will be sent to State Government as required under section 40(7) of Water (Prevention and control of Pollution) Act, 1974.

If approved, the following resolution may be passed:-

1. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account for the financial year 2014-15 may be approved and adopted.

Submitted for consideration and approval of the Board please.

7/2/27

MASSACHUSETTS STATE POLICE PORTLAND BOARD, PARCIBOLA, MA

PREVIOUS YEAR (Dollars)	LIABILITIES	AMOUNT (Dollars)	TOTAL (Dollars)	PREVIOUS YEAR (Dollars)	ASSETS	AMOUNT (Dollars)	TOTAL (Dollars)
37,000,000.00	CAPITAL ACCOUNTS:	37,000,000.00		118,000,000.00	FIXED ASSETS:	17,000,000.00	
	Opening Balance (as on 01.04.2014)			344,062,919.06	As per Schedule 'C' attached		
	Add: Grants received from Govt.	2,647,704.00			Total	17,000,000.00	130,224,190.28
	Less: Grant Utilized for revenue con.	496,860,000.00	37,000,000.00				
	Total		37,000,000.00				
2,318,076,462.06	RESERVE FOR INCOME TAX REFERENCE:	2,647,704.00		107,000,000.00	CURRENT ASSETS:	200,000,000.00	
339,892,232.22	Opening Balance (as on 01.04.2014)			1,029,406,037.41	i) Cash in hand	91,654,431.58	
2,677,760,704.58	Less: Income tax expenditure	496,860,000.00	3,154,275,395.58	107,171,392.59	ii) Balance with Banks	26,616.00	
	Total		3,154,275,395.58	2,248,847,401.00	iii) Advances against provisions (Advance 'B')	952,350,785.25	
408,306,000.00	CURRENT LIABILITIES & PROVISIONS:	562,767,800.00		674,000,000.00	iv) Advances against provisions (Advance 'C')	20,000,000.00	
6,888,731.82	i) Security Deposits (refundable)	6,261,232.00		5,970,815.75	v) Staff Advances (Advance 'D')	7,533,241.75	
1,601,410.00	ii) Expenses payable (Advance 'A')	2,192,834.00		7,032,675.56	vi) Interest with staff/other (Advance 'E')	47,750,756.86	
33,027,680.00	iii) Other Current Liabilities (Advance 'B')	6,862,579.00		187,617,673.00	vii) Provision Fund with LIC	145,120,813.00	
1,026,000.00	iv) Cash Received - Payable in Cont. of Inha.	1,330,000.00		14,629,359.48	viii) Contingency Fund with LIC	60,265,325.00	
11,429,423.00	v) C.R.E.P. Fund	13,662,973.01		37,218,475.09	ix) Leave encumbrance with LIC	37,661,269.00	
76,339,662.00	vi) C.P.F. Liability	78,992,576.00		224,470.00	x) Tax Deducted at Source FY 2010-11	224,470.00	
1,000,000.00	vii) Earnest Money	1,890,066.00		616,011.00	xi) Tax Deducted at Source FY 2011-12	616,011.00	
82,724,835.00	viii) Un-Utilized Grant-In-Aid	35,124,835.00		725,072.00	xii) Tax Deducted at Source FY 2012-13	725,072.00	
622,644,979.80	Total		709,388,753.26	482,174.00	xiii) Tax Deducted at Source FY 2013-14	482,174.00	
				1,000.00	xiv) Advance to Pension & Contingency Account	3,560,000.00	
2,248,026,639.51	Grand Total	3,100,616,000.84	3,100,616,000.84	667,152,218.80	Total	1,000.00	3,006,616,000.84

MASSACHUSETTS STATE POLICE PORTLAND BOARD
 RECEIVED SECRETARY
 5-10-2014

MASSACHUSETTS STATE POLICE PORTLAND BOARD
 RECEIVED SECRETARY
 5-10-2014

For Budget Copy & Accounts
 Certified Accounts
 (FY 2014-2015)
 (FY 2015-2016)
 (FY 2016-2017)

MASSACHUSETTS STATE POLICE PORTLAND BOARD
 RECEIVED SECRETARY
 5-10-2014

PLACE: PARCIBOLA
 DATE: 07/06/2014

MAHARAJA STATE UNIVERSITY BOARD, BANGALORE UNIVERSITY
 FINANCIAL STATEMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2015

PREVIOUS YEAR (Rs.)	30.3.2015	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
80,693,117.00	98,689,117.00			78,153.00	AS GRANTS	135,032,699.00	
91,373.00	120,284.00			3,925,000.00	Received from Central Govt.		
149,252.00	127,000.00			4,000,153.00	Received from State Govt.		
641,653.00	652,665.00			3,975,000.00	Unutilised grant from C. Board		
					Unutilised grant from S. Govt.		
4,525,705.00	7,304,169.00			78,153.00	Unutilised grant from C. Board	3,500,000.00	135,632,699.00
2,637,625.00	3,605,059.00				TOTAL (Rs.)		
29,721,121.00	43,339,778.00				As FMS	70,448.00	
393,300.00	503,500.00			92,968,649.00	C.I.S. Board Contributions	120,548,393.00	
415,016.00	61,753.00			510,050.00	Air consent fees	166,000.00	
517,539.00	721,971.00			190,266,768.00	Water consent fees	148,982,094.00	
116,935,229.00	158,282,959.00			20,622,721.00	Sample testing fees	22,931,703.00	
				25,360,886.00	N.O.C. fees	24,144,800.00	
				1,282,800.00	Autobedication fees/BMW	1,449,540.00	
				269,800.00	Noise pollution	965,500.00	
				35,858.00	Right to Information	86,200.00	
				2,500.00	Tender Fee	420,000.00	
				40,000.00	Recognition fee	2,380,000.00	
				600,000.00	Public Hearing	17,200.00	
				25,700.00	HVM fee		
				237,671,317.00	TOTAL (Rs.)		922,114,913.00
					As 12/20/2015	26,342.00	
				35,138.00	Seestar advance/Star Cycle	50,101.00	
				30,451.00	Computer Advance	6,000.00	
				3,500.00	Shop advance	152,303.00	
				151,662.00	Marriage advance	706,650.00	
				679,407.00	House building advance	215,492,947.22	
				244,094,328.07	Interest Income (Aruvakkal)	67,903.00	
				198,000.00	Car Advance		
				245,535,473.97	TOTAL (Rs.)		216,431,248.22
				23,480,225.10	Carried Forward		



7/3/2015

PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
23,925,758.10	Examining Total (B) Brought Forward	22,400,225.10		10,134,250.00	D: MISCELLANEOUS RECEIPTS	49,566,907.55	49,266,097.55
756,110.00	T.A. Expenditure	727,598.00		593,479,213.07	TOTAL (B)		420,864,967.07
688,063.00	Repairs & maintenance (others)	957,627.00					
2,215,353.00	Legal Expenses	3,202,350.00					
5,560,114.00	Repairs & maintenance (Building)	973,046.00					
1,086,000.00	Honourarium A/c	819,001.00					
586,428.25	Environmental Awareness	971,444.00					
111,000.00	Grant In Aid Eco Club						
3,873,071.00	Laboratory Expenses	1,570,927.00					
2,391,157.00	Lab. Materials	1,425,098.00					
	Repairs & Maintenance (lab equipment)	372,566.00					
147,105.00	Insurance of vehicle	223,267.00					
1,161,489.00	Computer Expenses	699,875.00					
1,000.00	100A Withn off						
13,200.00	Marriage advance written off						
50,000.00	Ex-Gratia						
500,000.00	Project Report & Studies	1,003,000.00					
1,350.00	Interest on Comp Adv written off						
27,000.00	Computer Adv. Written Off						
	Repairs & maintenance (office machines)	83,686.00					
60,000,000.00	Financial Assistance (PHEID, Myrrors)						
108,136,751.55	TOTAL (B)	35,239,428.10					

Contd.....3/



7/4/29

PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	FINANCIAL YEAR (Rs.)	EXPENSES	AMOUNT (Rs.)	TOTAL (Rs.)
55,14,239.50	G: VENDOR BILLING & MAINTENANCE P.O.L.	48,96,901.60					
12,99,973.00	Repairs	11,53,755.00	89,50,656.60				
68,34,211.50	TOTAL (G)						
86,640.00	D: OTHER ARITH. EXPENSES	59,000.00					
8,68,809.00	Audit Fees	9,41,879.00					
63,33,156.00	Interest on C.P.F. Accounts	64,71,874.00	74,72,451.00				
72,87,605.00	Interest on C.P.F. Accounts						
35,04,106.00	TOTAL (D)	83,65,952.00					
53,04,106.00	E: MISCELLANEOUS REVENUES: Salary to Contractual Staff		89,63,952.00				
65,466.00	F: Finance Provisions of Interest on FDRs (Written off)						
69,666.00	Interest Paid (S & Mktal. RE Rate)						
130,37,362.00	TOTAL (E)	116,84,758.00	116,84,758.00				
130,37,362.00	G: DEPRECIATION (As per Assesment C)						
3396,91,222.22	TOTAL (G)		4965,00,690.27				
	Excess of Income over Expenditure Transferred to Balance Sheet						
5934,79,213.07	GRAND TOTAL		7205,64,867.07	5934,79,213.07	GRAND TOTAL		7205,64,867.07

AUDITOR'S REPORT
 As per our separate report of even date enclosed

(Signature)
 For Duggal Gupta & Associates
 Chartered Accountants
 (Firm: 0078173)
 (CMA)
 (FCA)
 PAN: 0888237

(Signature)
 CHAIRMAN

(Signature)
 MEMBER SECRETARY

(Signature)
 SCAO

PLACE: PANCHKULA
 DATE: 04/06/2018

7/5/30

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2015

7/6/15

PREVIOUS YEAR (RECEIPTS)	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (PAYMENTS)	AMOUNT (Rs.)	TOTAL (Rs.)
A: OPENING BALANCES:-					
1,76,357.85	Cash in hand	1,87,968.35	Excess of Expenditure over Income Less: Non Cash Expenses (Depreciation)		
1325.35	Bank Balances	2364.14			
21448.30	Fixed deposits with Banks	19294.06			
1369.71	Accrued Interest on FDRs	1071.71			
27,868.00	Stamps in Franking Machine	87,499.00			
24143.40	TOTAL (A)	22632.47			
B: DECREASE IN FIXED ASSETS					
68750	Car		14,39,262.00	Furniture & Fixtures	4,09,373.00
68,750.00	TOTAL (B)		42,33,063.00	Office Equipments	9,45,755.00
			41,620.00	Laboratory Equipments	1,12,014.00
			5,120.00	Library Books	51,329.00
			194,24,213.00	Building	
			16,54,910.00	Computers	6,80,418.00
			37,28,090.55	Vehicles	5,73,426.00
			305,22,476.55	TOTAL (A)	27,52,322.00
C: DECREASE IN CURRENT ASSETS					
1057591	Staff Advances	10,77,576.00			
7893191	Pension Fund with LIC		5820,60,213.00	Advances Against Purchases	64,09,703.00
	Gratuity Fund with LIC		10,06,635.00	Imprest with Staff/Others	
	Leave Encashment with LIC		86,06,559.00	Pension Fund with LIC	50,03,428.80
	Imprest with Staff	3,02,809.00	10,28,426.00	Gratuity Fund with LIC	58,57,031.00
	TOTAL (C)	13,89,465.00	4,52,174.00	Leave Encashment with LIC	2,42,194.00
				TD&S	3,07,765.00
			5732,44,203.00		

contd...2



D: INCREASE IN CURRENT LIABILITIES		TOTAL (B)	
10000 Earnest Money			
60533402 Security Deposits	1536,80,900.00		
1000047 Expenses Payable	4,13,501.00		
434384 Other Current Liabilities			
	23,18,629.00		
1223174 C.P.F Liability	31,54,047.00		
9041229 G.P.F Liability			
3025000 Un-utilized Grant-in-Aid			
		46,97,801.46	
932,32,235.00 TOTAL (D)	1595,57,977.00		
33569222.2 Excess of Income Over Expenditure	3147,18,943.57		
13037962 Add: Non Cash Expenses (Depreciation)	112,74,039.00		
3527,29,594.22 TOTAL (D)	3259,92,679.57		
28711,11,984.31 GRAND TOTAL	27504,09,622.87	28711,11,984.31	27504,09,622.86

AUDITOR'S REPORT
As per our separate report of even date annexed

For Duggal Gupta & Associates
Chartered Accountants



[Signature]
CHAIRMAN

[Signature]
MEMBER SECRETARY

[Signature]
S.P.O.

PLACE : PANCHIKULA
DATE : 07/12/2018

7/7/32

MHARANA STATE POLLUTION CONTROL BOARD, PANCHHULA BHARANAH

7/8/33

ANNEXURE 'A' LIABILITIES PAYABLE AS ON 31ST MARCH, 2015.

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
85,99,846.77	Salaries Payable	61,00,432.77
2,83,600.00	Audit fees Payable	4,08,500.00
5,025.05	House Rent Payable	2,100.05
88,88,471.82	TOTAL	65,11,032.82

ANNEXURE 'B' OF OTHER CURRENT LIABILITIES AS ON 31ST MARCH, 2015.

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
-	Gratuity Payable	2,16,600.00
82,606.00	CPF Payable	56,040.00
8,857.00	DIS Payable	7,907.00
3,27,315.00	Tax Deducted at Source	2,33,030.00
11,38,395.00	OPF Payable	10,12,391.00
10,370.00	Car Advances Payable	18,871.00
49,625.00	New Pension Scheme Payable	27,322.00
4,405.00	Labour Cess Payable	-
-	Encashment of leave payable account	2,11,300.00
0,280.00	Sales Tax Payable	-
16,01,419.00	TOTAL	21,03,614.00

ANNEXURE 'C' OF BALANCES WITH BANKS AS ON 31ST MARCH, 2015

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
-	Punjab National Bank (Account No. 7912)	2,50,111.55
-	Punjab National Bank (Account No.50744)	72,95,009.00
395.00	UHL (A/c No. 499301010005005)	-
1,55,995.00	Central Bank of Commerce/11, Ptd. (A/C No.	1,60,094.00
43,078.70	Punjab National Bank/B, Ptd. (A/C No.	-
43,10,602.07	Punjab National Bank (A/c 2930000100227915)	42,16,556.00
1414,15,094.07	Punjab National Bank (A/c 2030020100328027)	61,70,125.00
21,24,930.52	Punjab National Bank (A/c 2030000100328026)	24,75,779.52
47,61,530.80	Punjab National Bank (A/c 2930000100328025)	54,17,190.50
10,001.61	UHL (A/C-609301010018009)	19,001.51
652,44,107.73	Andhra Bank (A/c 110411011000944)	42,66,287.21
40,313.83	Punjab National Bank Sec-4, Ptd	47,203.83
1,60,352.00	Central Bank of India Sec-10 Ptd A/c 31659247920	1,26,540.00
4,510.00	Oriental Bank of Commerce/11, Ptd. (A/C No.	-
2,41,589.00	Canara Bank (A/c 10165)	2,51,590.00
78,95,710.00	Oriental Bank of Commerce, Mandla/A/c	84,80,843.00
2264,14,410.22	TOTAL	916,24,431.79

ANNEXURE 'D' OF ADVANCE AGAINST PURCHASES AS ON 31ST MARCH, 2015

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
501,00,000.00	Advance to Director Environment	851,00,000.00
85,267.00	Controller Printing & Stationery Dept.	24,827.00
21,52,342.25	Mertzon Chandigroh	39,35,664.25
6,672.00	Signa Mörich Chemical	6,272.00
-	BAREDA	43,75,000.00
27,131.00	Mahindra & Mahindra	6.00
40,500.00	CPRE Environmental Education Central Chennai	40,500.00
13,61,823.00	IND (National Informatics Centre)	20,23,737.00
73,034.00	Reliance Broadcast Network Limited	73,034.00
30,028.00	Jagan Capital	-
2,700.00	Swami Auto	2,700.00
-	TATA Motors	1,484.00
5103,15,500.00	Income Tax Paid under Protest	7152,40,843.00
203.00	Joshi Auto	-
5702,85,685.25	TOTAL	7698,40,700.25



7/9/34

ANNEXURE F OF STAFF ADVANCES AS ON 31ST MARCH, 2015

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
16,107.00	Computer Advance	2,607.00
54,325.00	Sports/Motor Cycle Advance	36,725.00
3,600.00	Miscell Advance	1,200.00
15,47,732.00	Medical Advance	12,59,424.00
71,103.75	Housing Advance	39,543.75
10,51,002.00	Car Advance	10,00,302.00
40,24,353.00	House Building Advance	34,13,600.00
13,51,304.00	GFV Advance	14,83,279.00
	Advance for T.A.	9,700.00
51,108.00	Advance for Medical expenses	
4,395.00	Advance for P.O.E. to Director Entitlement	4,395.00
	TOTAL	73,83,641.75

ANNEXURE G OF AMOUNTS REC'D FROM STAFF AS ON 31ST MARCH, 2015

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
	A: DEPOSIT WITH STAFF:-	
500.00	Sh. Karle Singh, Puro	500.00
66.00	Director Sec. Harjot	
27,452.00	Sh. Gulab Singh	1,59,700.00
28,738.00	Sh. Yagori Kumar	
1,10,004.00	Jai Bhagwan	
	TOTAL (A)	1,59,336.00
	B: DEPOSIT OTHERS:-	
1,00,000.00	Deposit A/C. Lab. Master	1,00,000.00
1,00,000.00	Deposit A/C. Lab. Gurgaon	1,00,000.00
3,80,305.00	Deposit A/C EE Parshad	4,10,390.00
3,62,753.11	Deposit A/C EE Sonpat	3,77,753.11
12,71,327.36	Deposit A/c EE Huar	12,71,327.36
7,73,195.00	Deposit A/c EE, Parshad	7,73,195.00
4,50,536.00	Deposit A/C EE Bhalgob	4,39,336.00
3,04,133.00	Deposit A/C EE Gargan(2)	3,04,133.00
4,44,842.00	Deposit A/C EE Poojan	4,47,335.00
5,53,553.00	Deposit A/C EE Dhandera	7,42,669.00
3,41,823.00	Deposit A/C RO Dhandasgurb	3,41,823.00
8,06,752.00	Deposit A/C RO Yashraj Nagar	7,67,261.00
1,10,000.00	Deposit A/C Lab Parshad	1,10,000.00
2,60,000.00	Deposit A/C Gargan(4)	2,00,000.00
2,00,000.00	Deposit A/C Jind	2,00,000.00
	TOTAL (B)	65,88,576.86
	Grand Total A + B	67,47,788.86

ANNEXURE H OF INTEREST INCOME EARNED DURING THE YEAR 2014-15

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
	Interest on	
2228,85,391.07	FDIs	1942,20,507.22
51,40,363.00	Term Deposit Fund	31,59,429.00
145,10,120.00	Reserve Fund	130,70,601.00
41,51,161.00	Security Fund	48,89,377.00
	TOTAL	2354,39,914.22

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MEMBER SECRETARY

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CHAIRMAN



HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)
ANNEXURE 'C' OF FIXED ASSETS AS ON 31ST MARCH, 2015

1/10/15

Sr. NO.	PARTICULARS	WDV AS ON		ADDITIONS		SALES DURING THE YEAR	Rate of Depreciation	DEPRECIATION DURING THE YEAR	WDV AS ON
		01.04.2014	30.09.2014	UPTO 30.09.2014	AFTER 01.10.2014				
1	Land A/C	402,49,726.66	-	-	-	-	0%	-	402,49,726.66
2	Building A/C	341,03,863.90	-	-	-	-	10%	34,10,386.00	306,93,477.90
3	Air Conditioners/Coolers	53.80	-	-	-	-	15%	8.00	45.80
4	Fans	30.57	-	-	-	-	10%	3.00	27.57
5	Paper Copying machine	18.35	-	-	-	-	15%	3.00	15.35
6	Other Office Equipments	74,61,766.43	3,56,504.00	5,56,081.00	-	-	15%	12,00,197.00	70,94,154.43
7	Laboratory Equipments	225,05,188.06	1,920.00	1,10,094.00	-	-	15%	33,84,469.00	192,33,703.06
8	Furniture & fixtures	58,93,664.90	3,28,237.00	95,739.00	-	-	10%	4,26,977.00	58,90,663.90
9	Library Books	8,109.33	26,844.00	4,495.00	-	-	60%	22,320.00	17,128.32
10	Car	80,93,525.30	42,024.00	5,31,401.00	-	-	15%	12,60,187.00	74,05,763.31
11	Cycle	183.36	-	-	-	-	-	28.00	155.36
12	Computers A/c	17,45,818.70	12,14,274.00	6,50,416.00	-	-	60%	19,80,180.00	16,60,328.71
	TOTAL	1,180,63,939.35	18,69,303.00	19,98,236.00	12,19,33,949.36	-	-	1,16,84,788.00	1,102,36,190.58



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CHAIRMAN

[Signature]
MEMBER SECRETARY

[Signature]
S.D.A.O.

PLACE: PANCHKULA
DATE: 04/06/2018

1. Water (Prevention and control of Pollution) Act 1974 and The Air (Prevention and control of Pollution) Act, 1981 regarding Annual Reports-

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.

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 audited.

2. Mixed System of Accounting:-

The board is following mixed system of accounting in far as certain income and expenses are recognised on cash basis (income other than interest incomes) whereas other are recognised on accrual basis (interest income, salary expenses. This render the comparison of the current year figures with the previous year figures to be of no use. Further it is observed that bill/claims for various expenses are submitted/approved/settled/paid & record after a long gap from the date they are incurred. In our opinion the

The accounts of the Board for the period upto 2014-15 have since been got audited from the Statutory Auditor. The annual reports for the period upto 2014-15 have also been prepared and sent to Government vide No/HSPCR/2017/5592 dated 23.10.2017.

The procedure proposed is noted for future compliance.

<p>3. Internal Audit & Internal Control:- The Board is not having any system of internal audit of its accounts. Further based on our enquiries no proper system of internal control procedures was apparently in place.</p>	<p>The point noted for compliance.</p>
<p>4 Fixed Assets:- The WDV of Fixed assets of the board are worth Rs. 110,236,190.38/- as on 31-03-2015 During the FY. 2014-15 total Addition of Rs. 3,858,029/- had been made Fixed assets register, if any maintained by the Board showing the quantitative details of various item was not shown to us. Further as explained to us. No physical verification of fixed assets was carried out during the FY 2014-15.</p> <p>5. In respect of Inventories:- a) 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 find out the closing stock of lab materials as on 31st March, 2015 as the physical verification reports are not available. b) There is no system of internal control and periodic stock verification of stocks prevailing in the organisation. c) The inventories in hand as at the end of the year are also not valued and the entire purchase during the year is booked as expenses and that too on cash basis.</p>	<p>Agreed and figures shown in the observations, are as per record. Fixed Assets Register is being maintained in the Board. The Physical Verification of stores is under progress.</p> <p>The Board has shown the stock register for various items such as Lab material to the auditors. As per their guidance the annual statement of the equipment, Glassware and chemicals was prepared and the same was supplied. Further it is mentioned that there is no store-keeper in the Laboratory and store is maintained by the Junior scientific assistant. Every entry regarding issue of chemicals/Glassware to the laboratory from the stock is maintained. The system is being done as per procedure maintained by the Board since 1974. The Board is presently following the procedure as per their advice/guidelines.</p>

Contd.....3

6. Grants Received:-

a) The Board has received Grant-in-Aid from central Government of Rs. 13,59,32,599/- during the FY. 2014-15. However during audit it was explained to us, that grant received worth Rs.24.00 lacs in the previous year grant remained utilized. As the grants were not utilized the same is being shown as liability in the balance sheet. However there is no clarity as to why the amount of grants received in earlier year still remains unutilized.

b) The status of various grant received by the Board in the current year or earlier year in remaining unutilized be verified and follow up action taken as per rules. As per balance sheet as on 31.03.2015, an amount of Rs. 35,124,885/- (As on 31.03.2014 Rs. 32,724,885/-) worth of grant had remained unutilized. No Apparent utilization thereof had taken place in FY 2014-15. As discussed with Management utilized amount of grant should either be utilized as per rules or returned back to the Government concerned.

7. In Respect of fee charged for Lab tests:-

As explained the Board is earning fees on amount of various test e.g air consent fee, water consent, sample testing fee, MOC fees etc.. However year wise index of fee collection and reports issued by the Board is not maintained. Therefore, it is difficult to verify for fees collection, free test, material consumed and its results. Particularly in the absence of Internal Audit. Any such fees remaining recoverable as on 31.03.2015 due to dishonor of cheque or otherwise is also not ascertainable.

It was also explained to us that the board is receiving fees online also and in respect of which complete details are not available with the accounts department. Some of these receipts are credited to "Misc Receipts" for which the total amount received during FY 2014-15 is Rs. 4,93,66,007.85 (last year Rs. 1,01,34,250.00)

Due to insufficient amount of Grant-in-Aid for the scheme Rs.132632699/- has been withheld and utilization certificate has been sent to Government of India Ministry of Environment forest Climate Change through mail on 03.08.2015 and Rs.12.00 lakhs returned to Director Environment dated on 29.12.2016 through cheque no 478570 dated 29.12.2016.

Total of Grant in Aid Rs 109.00 lakhs refunded to Director Environment during financial year 2016-17.

While testing the sample the Analyst is not aware about the name of unit and nature of the sample (i.e. Legal/aid/Monitoring) in order to have 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 to have transparent working.

Regarding maintenance of register for fee collection and the Regional Officers who sample concerned, it is stated that the Regional Offices wise data is being maintained by Regional Offices, as the sample is primarily being collected by them. Further only the receipts of which the classification is not available at the time of receipt are placed under the head "Misc Receipts". However at the close of the year the receipts are finally transferred to their final head.

8. Bank FDRs, Accrued Interest and Interest Income:

a) The board has made substantial investment in FDRs worth more than 253.35 Crores. However it is not following a proper system for recording the Principal Values of FDRs, FDR Account No (only FDR Receipt No. is made available), Interest earned on various FDRs during the year TDS deducted and the amount of Accrued Interest thereon as at the year end.

In this connection it is observed that the accounts department is not having the account numbers of various FDRs and in the absence thereof the complete account statement of the FDR account is not readily available from banks. Had this been done the exact amount of interest earned during the year and the exact principal value of FDR and the exact value of Accrued Interest thereon up to the date of balance sheet can be obtained from the banks concerned.

In the absence of A/c Numbers of FDRs the accounts department is unable to match the particulars with the interest certificates issued by the bank branches. In few cases proper interest certificate have also not been obtained from banks.

It also results in mismatch in the amount of TDS actually deducted by the banks. In few cases it also observed that banks have deducted TDS @ 20% from the interest paid by them on FDRs which means that either PAN of the Board has not been submitted or has not been got updated in the records of the Banks. This aspect should be looked into the Pan of the Board be got updated in the records of the numerous bank/ branches where FDRs have been made.

In this regard we have also observed that the TDS as per books of the Board for the FY 2014-15 was initially stated to be Rs. 3,67,765.00 only whereas the TDS the tds actually deducted by the Banks is to the tune Rs. 35,60,240.00 (as per 26AS made available to us). Thus no reconciliation is being done for TDS actually deducted by bank, TDS reflected in 26AS and TDS reflected in books. We have now got the books rectified and the TDS

The complete detail of FDR's showing detail of accrued Interests, TDS etc is now being maintained. However the detail of FDR has been prepared and Interest Accrued Certificate from the Banks have been collected.

amount as per 26AS is now reflected in the books/Audited Balance Sheet. However keeping in view that some TDS deducted by banks may not get reflected in 26AS this figure also is subject to confirmation from banks.

In the absence of the complete information interest accrued on fixed deposits has been estimated as the certificates from banks regarding value of FDRs (Principal value plus accrued interest thereon as on 31.03.2015, less TDS deducted by them) were not made available to us for verification.

From the examination of FDR details made available to us by the board, the total principal value of FDRs as on 31.03.2015 is stated to be Rs.253.35 Cr and in the absence of certificates from banks the same remains unverified along with the amount of interest accrued thereon up to 31.03.2015 which is stated to be Rs.11.08 Cr.

The interest income on FDR during the year has been estimated to be Rs.194233507.22 including interest from saving bank account amounting to Rs. 19.10 less, included in the income of Rs. 215432947.22 as per Income & Expenditure account which also includes the income from investment in LIC for Leave Encashment, Gratuity and Pension Fund, refer Annexure to Balance Sheet.

In the absence of complete information (FDR/Account wise interest certificate from banks this figure is also verified.

It may please be noted that the interest income depicted by various banks as per 26AS is about Rs. 3.41 Cr only which clearly suggest that the banks are not uploading the correct figure of interest earned by the Board and TDS thereon.

9. In Respect of Expenses Head:-

No proper guidelines are being followed as to what expense is to be booked under the what expenses head. A some/similar expense is debited to multiple heads during the year. Some of the details are as per below:-

A total amount of Rs. 6,461,099.00 was debited as expenses under the head Repairs & Maintenance Building. However a major portion of this included the payment made to contractual staff which included Security

The expenses regarding of security guard etc are being charged to proper heads. However point has been noted for compliance..

546803.00 which was later transferred to salary to contractual staff leaving a balance of Rs. 973045.00

11. In Respect of Computer Expenses:-

a). On test verification of vouchers/ledger accounts it was observed that an amount of Rs 1,144,424.00 spent for " customization and implementation of online consent management and monitoring system" has been booked as an expense and debited to computer expenses as this was amount spent on customized software the same was got capitalized.

(a) The amount shown Rs. 533619/- for implementation of online consent management & monitoring system this expenditure has been capitalized and shown in the books of accounts in the same financial year hence no reply is required.

12. In Respect of Audit Fee:-

Audit fees includes Rs. ML (FY Rs. 29,390.00) on account of audit fees of earlier years for which no provision /or less provision was made in earlier years.

The provision was made on the basis of prevailing rates of taxes at present the variation is due to the changes by central government in the rate of service tax and swachh bharat abhiyan etc. however this point has been noted and less provision made in the earlier years will be taken in the next year.

13. In Respect of Excess of Expenditure over Income:-

As per Income & Expenditure account for the FY ending 31.03.2015 there is excess of Income & Expenditure to the tune of Rs.496506690.37(FY Rs. 33969222.22/-) figure under various heads are non-comparable because the board follow mixed system of accounting.

System of accounting is being followed as per advice.

14. In Respect of Current & Previous year Figure

As the board is maintaining a mixed system of accounting the current and previous year figures are not comparable eg. the expenses on account of rent rate and taxes amounting to Rs.2,754,473 lacs in financial year 2014-15 (this expense as per last year income & expenditure account was Rs.4281029 lacs only in financial year 2013-14). Similar was the situation in respect of other expenses.

As stated above the system of accounting is being followed as per advice. The expenses paid on account of rent, rates and taxes of Rs. 42.81 lacs during the year 2013-14 includes the payment of rent for previous year, however the point has been noted for future compliance.

<p>15. In respect of Cheque dishonoured:</p> <p>We have observed during audit that in random check of dishonoured Cheque, the Income Account is reversed/debited without debiting the party from whom the cheque was received the total such amount reversed in FY 2014-15 is about 32.67 lacs. In this respect we were explain that in such cases of dishonoured/bounced cheque, intimation is being sent to the Regional Offices as well as concerned offices/units for necessary action in this regard. However in the absence of any record it is difficult to trace party wise detail regarding dishonoured cheque and to ensure that such payments have been released in future. In our opinion lac of inter control on this issue this 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 Cheque has been issued against dishonoured cheque or not.</p>												
<p>16. In respect of Confirmation of Liabilities:-</p> <p>The following liability has been shown in the books of accounts to be payable as on 31st March 2015</p> <table border="0"> <tr> <td>(i) CPF liability</td> <td style="text-align: right;">Rs.</td> <td style="text-align: right;">13662972.01</td> </tr> <tr> <td>(ii) Earnest money payable</td> <td style="text-align: right;">Rs</td> <td style="text-align: right;">1826066.00</td> </tr> <tr> <td>(iv) GPF liability</td> <td style="text-align: right;">Rs.</td> <td style="text-align: right;">78992575.00</td> </tr> <tr> <td>(v) Security Deposit payable</td> <td style="text-align: right;">Rs.</td> <td style="text-align: right;">562787809.00</td> </tr> </table> <p>No party/person wise detail of such amounts are being maintained and in the absence thereof errors of frauds might occur. Hence it is important to note that during 2014-15 the outstanding liabilities for security Deposits has increased by about Rs. 41.88 Crores as on 31.3.2014 to Rs. 56.27 Crores as on 31.03.2015 which is quite substantial. As explained to us the Security deposit comprises of the securities of the securities collected from various units set up in the state of Haryana for compliance of the pollution control norms set up by the Board. If the industries comply with the norms then the security is refunded back other wise the security is forfeited.</p> <p>Proper party wise detail of such outstanding amounts be maintained and confirmation obtained. Various other outstanding liabilities are also subject to reconciliation and confirmation.</p>	(i) CPF liability	Rs.	13662972.01	(ii) Earnest money payable	Rs	1826066.00	(iv) GPF liability	Rs.	78992575.00	(v) Security Deposit payable	Rs.	562787809.00	<p>The party wise/person wise details of liabilities are available in Accounts Branch.</p>
(i) CPF liability	Rs.	13662972.01											
(ii) Earnest money payable	Rs	1826066.00											
(iv) GPF liability	Rs.	78992575.00											
(v) Security Deposit payable	Rs.	562787809.00											

17. In respect of GPF and CPF liability

The liability for GPF and CPF stands at Rs. 78992575 and Rs. 13662972.01 respectively (previous year GPF Rs. 76399863 and CPF Rs. 11429423.01). As per ledger balance the total liability comes to Rs. 8,96,43,840.00 for GPF and Rs. 1,23,79,710.00 for CPF. Thus there is huge difference which needs to be got reconciled.

The Board calculated the interest payable on such funds and book it as an expense (rate of interest 7.80% for the financial year 2014-15). Interest booked on GPF and CPF amount to Rs. 64,71,874.00 and 9,41,579.00 respectively. According to income and expenditure account.

18. In respect of 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.15,20,000.00 standing in the balance sheet from more than 4 years. We asked the management about the purpose of this fund, whether this fund is for employee benefits or for protection of environment but they were not able to give us any sort of information regarding the fund except for stating that it is outstanding for long and these funds are held for Corporate Responsibility for Environment Protection. Hence we are unable to verify this amount.

19. In respect of CESS Payable

The board has an outstanding liability of Rs.68,62,579.43 (last year Rs. 1,34,27,682.47) on account of cess payable to GOI as on 31.03.2015. However an amount of Rs.70,36,698.00 has been sent to GOI on 29.04.2015 (last year Rs. 1,36,60,331.00 has been sent to GOI on 06.05.2014) Difference of Rs.1,74,119.00 is not reconciled and remain unexplained.

In this connection it was also explained to us that about 80% of such cess collected and deposited with GOI is returned back to the Board by Ministry of Environment, Forests and Climate Change. However no provision for such receivables has been made in the books and balance sheet. It was explained to us that an amount of Rs.13,26,92,699.00 was however received on 07.10.2014 clearing the dues up to March 2014. However no year wise breakup was made available to us and therefore we are unable to comment upon the amount pertaining to FY 2014-15 and the total amount dues as on 31.03.2015.

The CPF AND GPF Liabilities has been reconciled & entries have been done in the books of Accounts in the next financial year.

The CRAP Fund maintained amounting to Rs. 15 20,000/- standing in the Balance Sheet is for the purpose of protection of environment.

As reported in Audit report an amount of Rs. 2,32,648/- has been excess sent to MOEF this amount will be reconciled & will be adjusted through adjustment voucher in the next financial year.

On account of introduction of GST the system for payment of Cess to Government of India has been totally changed. Now instead of receipt of 80% from Government of India Board retains 50% and pass on 25% to Government of India.

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<p>20. In respect of Tax Audit:- Regarding Tax Audit u/s 44AB of the Income Tax Act, 1961, it was explained to us that the Board is not conducting any commercial audits. Therefore the board is not covered u/s 44AB of the Income Tax Act, 1961.</p>	<p>This point is self explanatory</p>
<p>21. In respect of Filing of Income Tax Returns:- 1. There have been delays in filing of Income Tax Returns by the board as was also pointed out in the last year report. 2. Further all the returns have been filed on the basis of Provisional Financial Statements. 3. On going through the copy of ITR for AY 2015-16 (FY 2014-15) it has been observed that a refund of Rs. 2597589.00 was claimed (however TDS @ 26AS amounted to Rs. 2569240.00) The amount of TDS as reflected in book was Rs. 357765.00 only which has now been got rectified to Rs. 2569240.00 during the course of audit.</p>	<p>1 All the returns have been filed in time hence there is no delay in filing of return. 2. The audit of the board was not completed at the time of filing of Income Tax Return therefore Income tax return was filed on the provisional financial statement. 3. Action has been taken as per 26AS.</p>
<p>22. In respect of Interest Income on House Building Advances etc. The board has given various kinds of advances to staff on which interest income is recovered from them. During the FY 2014-15 an income of Rs. 706650 has been shown as interest income on House Building advances (the opening outstanding balance of which was Rs. 55.72 lacs and the closing balance as on 31.03.2015 is stated as Rs. 45.73 lacs). During discussion, it was explained to us that the interest income on HBA is booked as income on receipt basis. It was further explained that first the Principal amount is received against the HBA and the recovery of interest starts thereafter. However no calculation are made or lists prepared to arrive at the interest due for particulars year (accrual basis) and the total amount due as on last date of the financial year.</p>	<p>The interest has been calculated manually on the balance in the individual accounts and same has been calculated after due care. Accordingly charged from the concerned officer/official.</p>

It has been stated that almost all the banks (except mentioned below) have not deducted tax at source on the interest income on FDR's due to the reason that a certificate for non-deduction of tax at source has been issued by the Income Tax Department on 02.03.2001 but as per our observation, the certificate issued by the department is for non-deduction of TDS on account of interest on bonds issued by the bank and not for non-deduction of TDS on account of interest other than interest on securities (194A) i.e. interest on FDR's. In our opinion the board should not avail the benefit of non-deduction of TDS based on a non-applicable certificate.

Further no justification has been provided by the board regarding the TDS which might have been deducted by the banks on the interest income but is not reflected in 26AS. No reconciliation in this respect have been done as many a time banks deduct TDS but do not file proper TDS returns and in such cases the board will lose such amount as the same is neither being claimed from the banks nor from income tax authorities.

The copy of Form 26AS for AY 2015-16 relevant to FY 2014-15 shows following deduction of tax at source on the interest paid by the banks:-

S. No.	Name of Bank	TAN	Interest (Rs.)	TDS (Rs.)
1	Andhra Bank	JLDA01456A	8,39,275.	33,928.00
2	Andhra Bank	JLDA03937D	240968	24097.00
3	Andhra Bank	PTLA11749D	592140	59214.00
4	Canara Bank	PTLC11250B	50577.68	5058.00
5	Punjab National Bank	PTPLP10750C	19155	2848.00
6	Punjab National Bank	PTLP13219D	9518	963.00
7	State Bank of Patiala	PTLS10717A	3570038.00	357015.00
8	State Bank of Patiala	PTLS12165A	11379760.00	1137984.00

An amount of Rs. 226033/- was deducted by Allahabad Bank as TDS but the same amount was not deposited with Income Tax Department and separate FDR has been prepared by the Bank (No. 50200680360 of Rs. 226033/-) and renewed from time to time as on date the amount of FDR is Rs. 275073/-.

The actual Tax deducted as per 26AS is being claimed by the Haryana State Pollution Control Board in its Income Tax Returns.

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9	State Bank of India, Khandasalar	PTLS13652C	7655611.00	765574.00
10	State Bank of India, Sec 16, Hospital	PTLS13726G	617865.00	61788.00
11	Punjab National Bank	KTKP04659E	1167702.00	110771.00
	Total		25592735.68	2559240.00

Therefore the board is advised to take necessary steps to claim the actual tax deducted during the year and also make follow with the banks that whatever TDS has been deducted by them gets reflected in 26 AS and also ensure that PAN of the board is updated in the records of each and every banks and rather each and every PDR's

Detail of Interest incomes on which TDS was not Deducted due to non-submission of form 15G/15H to banks(AS reflected in 26AS)

S. No.	Name of Bank	TAN	Interest (Rs.)
1	Andhra Bank	JLDA01456A	58154.00
2	Andhra Bank	JLDA03937D	246488.00
3	Andhra Bank	PTLA10406E	300626.00
4	Andhra Bank	PTLA11749D	493508.00
5	Andhra Bank	PTLA14325D	247055.00
6	Andhra Bank	RTX01576B	3085378.00
7	State Bank of Patiala	KTKH04682B	4124263.00
	Total		8555372.00

The point has been noted for compliance. Further, till date no demand has been raised by Income Tax Department.

The board has paid consultancy charges to HARTON for purchase of computers etc. and which are otherwise capitalized in the cost of computers) on which TDS was required to be deducted but has not been deducted.

Further it was also observed that during the year 2014-15 an amount was paid as advance to this very concern (out of which certain amounts including advances given in earlier years were adjusted towards consultancy charges and cost of computers etc. in the year itself and some remained outstanding for recovery at the year end).

The board is not deducting applicable TDS on such amounts by bifurcating the amount paid as for purchase of equipment's and for consultancy. TDS is required to be deducted on consultancy charges even if they are paid as advance). This non deduction may attract penal actions under the relevant provisions of Income Tax Act, 1961.

Further no confirmation is being obtained from the said corporation so as to confirm the outstanding balances on a periodic basis.

25. In respect of Long Term Outstanding balances (Both - DR & CR):

The following balances are outstanding for a period of two or more years, which are required to be verified, confirmed and suitable adjustment entries are required to be passed in this regard:-

Party Name	Amount	Remarks
1. Advance for Construction of Residential Complex	Rs. 2 Crores (Dr.)	Outstanding for last 7-Yrs.
2. Advance to Director Gen.	Rs. 5.51 Crores (Dr.)	Outstanding for last 2 yrs
3. C R P Fund	Rs. 15,20,000/- (Cr.)	Outstanding for last 9-Yrs

25. In respect of Advances Against Purchases:
Some of the advance given to parties (debit balances) remain

a) A sum of Rs. 20000000/- is outstanding for construction of residence complex and matter is under process.

b) This amount has been received/adjusted in the financial year 2016-17.

c) The amount of Rs. 15,20,000/- credited in CRPP fund account will be taken as income of the Board and utilized for environment protection.

unadjusted for a long time. The details of such advances are as under:-

- i) HAPTRON Chandigarh Rs. 3936650.25
- ii) Sigma Aldrich Chemical Rs. 6,872.00
- iii) CTR Environmental Education Centre Rs. 40,500.00
- iv) An advance of Rs. 73,034.00 was given on 07.12.2012 to Reliance Broadcast Network Limited for advertising of cracker free Diwali on FM Radio during 07.11.12 to 13.11.12. This advance also remains unadjusted as on 31.03.2015 for want of bill from the company though it was told to us that the advertisement on Radio was carried out by them. However no confirmation / evidence to the effect were made available and the amount is still being shown as an advance only which in fact should have treated as an expense particularly if the advertisement was actually broadcasted. It is also strange to notice that the so called advance payment was made on 07.12.2012 whereas broadcast was to be done in November and in such a case the bill should have obtained before making the payment.

26. Imprest with Staff-

The opening balances of imprest given to the following staff members remain unadjusted during the year-

S.No.	Name of Staff Member	Amount
i)	Rambir Singh, Peon	Rs. 500.00
ii)	Advance for POL to Director Env.	Rs. 4896.00

27. Status of Income Tax cases including Demand of Tax / Penalty:

i) The Income Tax Department had made Assessments for the Assessment Years 2006-07 to 2011-12 under section 143(3) read with section 148 of the Income Tax Act, 1961 and raised demands against the board for an amount of Rs. 53.01 Crores inclusive of interest. The details of income assessed & demands raised by the Income Tax Department are as under-

Asses. Year	Assessment u/s 143(3)	Demand u/s 155
2006-07	Rs. 9,59,67,300/-	Rs. 5,90,11,090/-
2007-08	Rs. 11,70,18,900/-	Rs. 9,24,31,340/-
2008-09	Rs. 14,17,89,830/-	Rs. 7,65,87,170/-

(i) This amount is outstanding till date.

(ii) A sum of Rs. 6872/- and Rs. 40500/- these amounts have not yet been adjusted

(iv) This amount is lying unadjusted till date and efforts are being made to adjust that amount.

An advance payment of Rs. 73034/- was made on 07.12.2012 to Reliance Broadcasting Networks Ltd. for advertising of cracker free Diwali on FM radio during Nov. 2012 for which the bill has not yet been received.

i) The amount has not yet been adjusted due to death of Sh. Rambir Singh, Peon.

ii) This amount is outstanding till date.

All the income tax returns for period 2006-07 to 2011-12 have since been assessed as nil under section 143(3)/148 of Income Tax Act 1961. The case for refund of Rs. 50.58 crores plus interest is being pursued with Income Tax Department.

2009-10	Rs. 18,96,07,790/-	Rs. 9,40,93,622/-
2010-11	Rs. 34,06,42,950/-	Rs. 15,51,51,282/-
2011-12	Rs. 12,67,12,620/-	Rs. 5,29,75,633/-
Total	Rs. 101,17,39,390/-	Rs. 53,02,00,137/-

Penalty under section 271(1)(c) under the said act has also been imposed for the above said years amounting to Rs.51,45,26,072.00. Details of Penalty Imposed under Section 271(1)(c) by J. Tax Department are as under:

Asst. Year	Amount of Penalty
2006-07	Rs. 4,83,69,740/-
2007-08	Rs. 5,89,96,693/-
2008-09	Rs. 7,22,04,870/-
2009-10	Rs. 9,66,71,529/-
2010-11	Rs. 17,36,76,809/-
2011-12	Rs. 6,46,04,431/-
Total	Rs. 51,45,26,072/-

b) Further a demand of Rs. 7,05,34,590.00 has also been raised for AY 2012-13 (FY 2011-12) and an appeal against such order has been filed with CIT (A).

c) Further a demand of Rs. 15,34,21,060.00 has also been raised for AY 2013-14 (FY 2012-13) (vide order dated 01.03.2016) and an appeal against such order is required to be filed with CIT (A).

d) Further a demand of Rs. 17,29,83,200.00 has also been raised for AY 2014-15 (FY 2013-14) (vide order dated 19.12.2016).

e) It has been observed that a demand of Rs. 25,05,96,357.00 has already been raised by the income tax department u/s 143(i) vide order dated 20.03.2017 thus status of order U/s 143(3) was however not known.

Against the above said demands of tax and penalty an amount of Rs. 71,62,40,845.00 has been recovered by the income tax department including Rs. 20,59,25,345.00 during the FY 2014-15. However the complete break-up of the amount recovered in term of the applicable

AY is not made available to us.

We would mention like to state that report that no provision for tax liability was imposed shows for AY 2006-07 to AY 2013-14 has been made in the balance sheet as on 31.03.2014, and the entire amount of Rs. 510316500.00 recovered by the Income Tax Department has been shown as paid under protest and its shown as recoverable.

13) Status of Registration of the Board under Income Tax Act, 1961 as per information provided to us as on the date of Audit Report is as per below:-

As per order dated 01.03.2016 the CIT (Exemptions) had granted registration to the board u/s 10(23C)(iv) of the I.T. Act from AY 2006-07 till AY 2011-12 with the remarks that such registration does not preclude the board from adhering to the basic requirements inherent in the related provisions of the Act including filing of audit reports and adherence to the norms of utilization of income for the intended charitable purposes etc. Thus the impact of such registration on the tax / penalty demands is yet to settle.

The Hon'ble High Court has also directed the Assessing Officer vide its order dated 25.07.2016 to consider the matter regarding the assessments for the year 2006-07 to 2011-12. However the present status of these assessments is not clear.

28. 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. According to us, the system followed by the board in respect of these funds appears to be wrong because the premium paid by the board is not booked as an expense which in fact should be. Further, the interest which is earned on these funds should not be booked as an income rather it should increase the value of fund with corresponding increase in the liability of the fund.

We have also observed that no liability for Leave Encashment, Gratuity and Pension payable has been shown in the balance sheet due to which the liability stands understated. In our opinion Liability on account of Leave Encashment, Gratuity and Pension should be shown in the balance sheet.

The LIC is maintaining leave encashment fund, Gratuity fund & pension fund on behalf of the Board. The amount invested in annuity and arrear if any paid has been shown as expenses of the Board and interest paid by the LIC on funds lying with these has been shown as income. The premium paid to the LIC is treated as expense only when the amount is withdrawn by LIC from the Board's fund. Further the Board has not shown liability for leave encashment, Gratuity and pension fund in balance sheet because it is not practical to work out how much amount is to be paid to retiree as an when they retire from the service.

29 Insurance Expenses:

a) The board has incurred insurance expenses amounting to Rs.81610 during the FY 2014-15. On enquiry it was explained to us that these represent the amounts charged by LIC (as insurance premium) on Leave Encashment, Gratuity and Pension fund policies.

b) In addition to above the board has also booked insurance expense amounting to Rs. 223,367.00 (previous year figure Rs.1,47,105.00) on account of new vehicles being insurances.

The cover notes / policies for such insurance covers taken were not produced before us for verification of the During discussions it was brought to our knowledge that for the rest of the amount the board has not retained the documents for verification. For our satisfaction, we have sought a summary list certifying the amount of insurance, payment details, name of the company and vehicle details and the period of insurance etc. However this list does not contain full particulars such as period of insurance and in some cases the vehicle details.

Further we have observed during the audit that the board is not making provision for any prepaid insurance on the vehicle insurance expenses incurred during the year.

30. Bank Reconciliation Statement:

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

Further it was also observed that in many cases the dates from which the said entry is lying o/s in the BES has also not been stated. Many entries are old and are more than 2 years old.

No efforts have been apparently done to reverse the old outstanding entries and transfer the amounts to the account of respective persons as receivables or payables.

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

e) This point is self explanatory.

b) The insurance of vehicle is essential therefore insurance premium of every vehicle, almost all cover notes has been provided to the Chartered Accountant for their verification. However remaining cover note will be shown to the statutory auditor in the next year audit.

All the Bank Reconciliation Statement have been prepared and copy of thereof has been provided to Chartered Accountant. The outstanding entries have been adjusted in the next year Bank Reconciliation and next year reconciliation statement will be shown during the next year audit, Action as advised is being taken.

7/27/52

31. General Observations:

1. It has been observed during the audit that a lot of cutting etc. has been done in the manual ledgers maintained by the board and the balances are cast in pencil and are reportedly inked only after the finalization. In our opinion balances should be inked regularly so as not to leave any scope for subsequent changes.
2. Further it is observed that the consecutive transactions having same debit and credit amount in the bank account statements have not been entered into the bank ledgers.
3. Further we would like to state that we have verified and checked the TDS deducted details from the data provided by the board and the TDS returns [data actually filed in such returns] got filed by the board has not been made available.

[Signature]
Sr. Accounts Officer

3-10-1952
Member Secretary

[Signature]
Chairman

a) All the opening balances have been written in the ink after finalization of previous year Balance sheet and current year closing balances will be inked after confirmation all the transaction/adjustment as directed by Chartered Accountant

b) The amount if any shown in the saving account on account of transfer of FDR to other bank only transfer entry which has been shown in the bank whereas Board had directed to transfer the amount directly to the FDR. As per our record no such entry is required to be written in the book.

c) TDS deducted by various banks has been deposited in the Income Tax Department accounts & voucher prepared according to 26 AS downloaded from the website of Income Tax Department.