

# HARYANA STATE POLLUTION CONTROL BOARD



## MINUTES

Of the

19<sup>th</sup> meeting of the Board

held on 02.02.2022 at 3.00 PM



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

No. HSPCB/Estt./2022/EG-36/505-513

Dated: 3-2-2022

To

1. Sh. P. Raghavendra Rao  
Chairman, Haryana State Pollution Control Board,  
C-11, Sector-6, Panchkula.
2. The Additional Chief Secretary to Govt. Haryana,  
Environment and Climate Change Department.
3. The Additional Chief Secretary to Govt. Haryana,  
Town & Country Planning and Urban Estates Department
4. The Principal Secretary to Govt. Haryana,  
Urban Local Bodies Department
5. The Principal Secretary to Govt. Haryana,  
Industries and Commerce Department
6. ✓ The Principal Secretary to Govt. Haryana,  
Transport Department
7. The Managing Director,  
Haryana Power Generation Limited, Panchkula.
8. The Managing Director,  
Haryana Forest Development Corporation, Panchkula.
9. Sh. S. Narayanan, IFS,  
Member Secretary,  
Haryana State Pollution Control Board, Panchkula.

**Subject: Minutes of 190<sup>th</sup> meeting of the Haryana State Pollution Control Board held on 02.02.2022 at 3.00 PM through video conferencing.**

Kindly refer to this office letter No. HSPCB/Estt./2022/EG-36/445-453 dated 30.01.2022 on the subject cited above.

Please find enclosed the Minutes of the 190th meeting of the Board held on 02.02.2022 at 3.00 PM through Video Conferencing for information and necessary action.

DA/As above.

*S. Narayanan*  
MEMBER SECRETARY  
HC  
3/2/22

**Minutes of 190<sup>th</sup> meeting of the Haryana State Pollution Control Board, Panchkula, held at 3.00 PM on 02.02.2022 under the Chairmanship of Sh. P. Raghavendra Rao, Chairman, Haryana State Pollution Control Board, Panchkula**

The 190<sup>th</sup> meeting of the Haryana State Pollution Control Board was convened at 3.00 PM on 02.02.2022 through video conferencing under the Chairmanship of Sh. P. Raghavendra Rao, Chairman, Haryana State Pollution Control Board. The list of participants is at **Annexure-I**.

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. 190.1**

Delegation of powers under the provisions of Water (Prevention and Control of Pollution) Act, 1974, Air (Prevention and Control of Pollution) Act, 1981 and Environment Protection Rules framed under the Environment Protection Act, 1986.

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.2**

Appointment of Board Analyst in Haryana State Pollution Control Board.

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.3**

Grant of Bonus / Ex-gratia / Short-term Incentives / token gifts to the Employees of Public Sector Undertakings - Ex-post facto approval.

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.4**

Amendment in procedure for obtaining consent to establish and consent to operate under Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981 alongwith amended categorization of Red, Orange, Green and White category of Industrial/Non-Industrial Sector/Project/Unit – Ex-post facto approval.

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.5**

Regarding to allow only those upcoming industrial units in NCR-Haryana which are using cleaner fuel namely, natural gas (PNG/CNG), liquefied petroleum gas, bio-gas, propane, butane etc. – Ex-post facto approval.

The proposal contained in Agenda Note was approved.

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**Agenda Item No. 190.6**

Regarding categorization of Industrial / Non-Industrial Sectors/Projects "Restaurants / Dhabas/ Motels/ Marriage Halls/ Banquet Halls/Party Lawns" under Consent Management of the Board based on waste water discharge and floor area – Ex-post facto approval.

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.7**

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

The proposal contained in Agenda Note was approved.

**Agenda Item No. 190.7(S)**

To approve/adopt the Audited Balance Sheet and Income and Expenditure Account of the Board for the Financial Year 2015-16.

The proposal contained in Agenda Note was approved.

The meeting ended with thanks to all the participants.

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LIST OF PARTICIPANTS

1. Sh. P. Raghavendra Rao  
Chairman, Haryana State Pollution Control Board,  
Panchkula.
2. Sh. Devender Singh, IAS  
Additional Chief Secretary to Government Haryana,  
Country Planning and Urban Estates Department.
3. Sh. Vijayendra Kumar, IAS  
Principal Secretary to Government Haryana,  
Industries and Commerce Department.
4. Sh. Navdeep Singh, IPS  
Principal Secretary to Government Haryana,  
Transport Department.
5. Mohammed Shayin, IAS  
Managing Director,  
Haryana Power Generation Limited, Panchkula
6. Sh. Vivek Saxena, IFS  
Managing Director,  
Haryana Forest Development Corporation, Panchkula
7. Sh. S. Narayanan, IFS,  
Member Secretary,  
Haryana State Pollution Control Board, Panchkula.

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

The accounts for the financial year 2012-13, 2013-14 & 2014-15 have already been audited & sent to the Government. Now Duggal Gupta & Associates Chartered Accounts have audited the Accounts of the Board for the financial year 2015-16. The copy of audit report along with reply thereof and draft Balance Sheet, Income & Expenditure Account and Receipt & Payment Account for the financial year 2015-16 are enclosed for consideration, approval and authentication.

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

The replies of Audit observation are prepared in detailed are also enclosed.

If approved, the following resolution may be passed:-

- 1) The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account for the financial year 2015-16 may be approved and adopted.

The Agenda is submitted before the Board of Directors for consideration and approval please.

HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)

PREVIOUS YEAR (Rs.)	LIABILITIES	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	ASSETS	AMOUNT (Rs.)	TOTAL (Rs.)
3,70,08,955.63	<b>CAPITAL ACCOUNT:-</b> Opening Balance (as on 01.04.2015) Add: Grant received from Govt. Less: Grant Utilised for revenue exp.	3,70,08,955.63		11,02,36,190.38	<b>FIXED ASSETS:-</b> (As per Annexure 'C' attached) Total	10,38,53,462.38	
	<b>EXCESS OF INCOME OVER EXPENDITURE</b> Opening Balance (as on 01.04.2015) Excess of Income over Expenditure	3,15,42,75,394.95		2,00,011.85	<b>CURRENT ASSETS, LOANS AND ADVANCES:-</b> I. CURRENT ASSETS:- a) Cash in hand b) Balance with Banks (As per Annexure 'D' attached) c) Stamps in Franking Machine d) Fixed deposits with Banks e) Interest accrued on FDRs	1,06,178.85 11,36,05,857.36 64,764.00 3,00,86,49,921.03 10,27,41,185.00	3,22,51,67,906.24
	<b>CURRENT LIABILITIES &amp; PROVISIONS:-</b> a) Security Deposits (Refundable) b) Expenses payable (Annexure A) c) Other Current Liabilities (Annexure B) d) Cess Received - Payable to Govt. of India e) C.R.E.P. Fund f) G.P.F. Liability g) G.P.F. Liability h) Earnest Money i) Un-Utilized Grant-in-Aid	68,25,19,765.00 60,55,770.05 21,35,316.00 1,16,33,989.15 15,20,000.00 1,53,34,823.01 8,86,45,659.00 19,26,066.00 3,41,03,413.00	4,61,11,60,072.98	11,07,57,567.00	II. LOANS AND ADVANCES:- a) Advances against purchases (Annexure 'E') b) Advance Construction of Residential Complex c) Staff Advances (Annexure 'F') d) Imprest with staff/others (Annexure 'G') e) Pension Fund with LIC f) Gratuity Fund with LIC g) Leave encashment with LIC h) Tax Deducted at Source FY 2010-11 i) Tax Deducted at Source FY 2011-12 j) Tax Deducted at Source FY 2012-13 k) Tax Deducted at Source FY 2013-14 l) Tax Deducted at Source FY 2014-15 m) Tax Deducted at Source FY 2015-16 n) Ditch Drain Fund o) Advance to Pension & Gratuity Account	78,25,40,705.25 2,00,00,000.00 73,53,541.75 67,50,786.86 14,51,59,913.00 6,02,65,425.00 3,75,61,069.00 2,24,470.00 6,16,014.00 7,35,672.00 4,52,174.00 25,60,240.00 - 1,000.00	3,90,06,18,083.84
3,90,06,18,083.84	Grand Total		4,61,11,60,072.98	3,90,06,18,083.84	G. TOTAL	4,61,11,60,072.98	4,61,11,60,072.98

MEMBER SECRETARY

CHAIRMAN

*(Signature)*  
SR. A.O.

*(Signature)*  
3.10.10192015

*(Signature)*

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

PLACE : PANCHKULA  
DATE : 03/10/2020

**CHANDIGARH**  
CHANDIGARH  
0078127  
Chartered Accountants  
(FRN: 007817N)  
Mukesh Gupta  
(FCA)  
(M.No. 085827)

**HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2016**

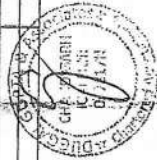
PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
9,86,89,117.00	<b>A: ESTABLISHMENT EXPENSES</b>	10,90,98,131.23		13,50,32,699.00	<b>A: GRANTS</b>		
1,20,284.00	Pay & Allowances	99,837.00		24,00,000.00	Received from Central Govt.	3,65,43,218.00	
1,27,090.00	Leave Salary	54,165.00			Unutilised grant from C.Govt.		
6,52,045.00	Pension contribution	8,87,368.00		<b>TOTAL (A)</b>			<b>3,65,43,218.00</b>
-	Board contribution towards provident fund	6,775.00					
-	G.I.S. Board contribution	41,31,482.00					
71,84,167.00	Gratuity by LIC	27,93,050.00					
36,36,069.00	Leave encashment by LIC	2,37,23,971.00					
4,33,39,778.00	Pension by LIC	5,03,520.00					
5,03,500.00	Education Scheme	21,55,222.00					
4,18,135.00	HTC/LTC	39,063.00					
61,753.00	House Rent Contribution	8,81,185.00					
7,21,971.00	New Pension Board's Contribution						
<b>15,84,53,949.00</b>	<b>TOTAL (A)</b>		<b>14,43,73,771.23</b>				
27,54,473.00	<b>B: CONTINGENCIES EXPENDITURE:-</b>				<b>B: FEES</b>		
7,17,515.00	Rent, rates & taxes	26,01,954.00		79,448.00	G.I.S Board Contributions	19,94,17,493.09	
4,84,868.00	Professional fee	6,86,894.00		1,60,200.00	Air consent fees	30,350.00	
8,65,576.00	Postage & telegram	6,34,941.00		14,89,82,004.00	Water consent fees	18,97,21,124.00	
41,97,815.00	Telephone expenses	8,08,736.00		2,29,31,703.00	Sample Testing fees	2,10,69,854.00	
40,84,639.00	Water & electricity charges	53,62,945.00		2,41,44,820.00	N.O.C. fees	2,70,94,556.00	
20,80,599.95	Medical Reimbursement	40,07,604.00		14,49,340.00	Authorisation fees/BMW	42,62,146.00	
6,46,061.00	Office expenditure	20,64,187.00		9,65,500.00	Noise pollution	14,03,963.00	
11,58,425.00	Sumptuary Allowance/hospitality	4,74,838.00		36,200.00	Right to information	24,452.00	
34,228.00	Printing & stationery	11,51,917.00			NGT Penalty	1,61,65,000.00	
2,850.00	Newspapers & magazines	3,09,372.00		4,20,000.00	Recognition fee	3,30,000.00	
46,419.15	Liveries	8,100.00		23,80,000.00	Public Hearing	22,80,000.00	
45,73,841.00	Bank charges	81,596.42		17,200.00	HWM fee	1,14,82,025.32	
81,610.00	Advertisement & Publicity	52,61,129.00			Amounts written back	30,000.00	
1,79,659.00	Insurance (GIS)	1,78,667.00		<b>TOTAL(B)</b>			<b>47,33,10,963.41</b>
3,17,000.00	Seminar & workshop	25,000.00			<b>C: INTEREST</b>		
2,02,646.00	Festival expenses			26,342.00	Scoter advance/Motor Cycle	34,452.00	
	Internet expenses			59,104.00	Computer Advance	10,703.00	
	Appeal Fee Income Tax	72,000.00		6,000.00	Moped advance	6,467.00	
2,24,00,225.10	Running Total (B) Carried Forward	2,37,29,840.42		1,52,302.00	Marriage advance	2,15,792.80	
				7,06,650.00	House building advance	8,04,377.00	
				21,54,32,947.22	Interest Income (Annexure-1)	26,40,31,145.03	
				67,903.00	Car Advance	4,800.00	
				<b>21,64,51,248.22</b>	<b>TOTAL(C)</b>		<b>26,51,07,736.83</b>



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PREVIOUS YEAR (Rs.)	EXPENDITURE	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (Rs.)	INCOME	AMOUNT (Rs.)	TOTAL (Rs.)
2,24,00,225.10	Running Total (B) Brought Forward	2,37,29,840.42		4,93,66,007.85	D: MISCELLANEOUS RECEIPTS	2,23,83,824.00	2,23,83,824.00
7,27,998.00	T.A. Expenditure	9,36,508.00					
9,57,827.00	Repairs & maintenance (others)	8,04,890.00					
32,02,350.00	Legal Expenses	59,95,820.00					
9,73,046.00	Repairs & maintenance (Building)	10,28,294.00					
8,19,001.00	Honorarium A/c	18,000.00					
8,71,444.00	Environmental Awareness	16,72,440.00					
15,70,927.00	Laboratory Expenses	32,60,804.40					
14,25,098.00	Lab. Materials	18,70,484.00					
3,72,566.00	Repairs & Maintenance (lab equipment)	7,79,934.00					
2,23,367.00	Insurance of vehicle	2,59,413.00					
6,99,873.00	Computer Expenses	45,54,727.00					
-	Interest HBA Written off	6,598.00					
-	Interest Marriage advance written off	16,108.00					
-	Ex-Gratia	50,000.00					
10,03,000.00	Project Report & Studies	11,57,000.00					
-	Property Tax	27,271.00					
83,686.00	Repairs & maintenance (office machine)	1,34,271.00					
3,53,30,408.10	TOTAL (B)	4,53,02,402.82					



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HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)		
ANNEXURE 'A' EXPENSES PAYABLE AS ON 31ST MARCH, 2016.		
PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
61,00,452.77	Salaries Payable	58,20,677.00
2,58,590.00	Audit fees Payable	2,32,500.00
2,190.05	House Rent Payable	2,593.05
<b>63,61,232.82</b>	<b>TOTAL</b>	<b>60,55,770.05</b>
ANNEXURE 'B' OF OTHER CURRENT LIABILITIES AS ON 31ST MARCH, 2016		
PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
3,16,800.00	Gratuity Payable	3,16,800.00
54,045.00	Cpf Payable	78,112.00
7,807.00	GIS Payable	8,242.00
3,22,699.00	Tax Deducted at Source	3,15,747.00
12,13,301.00	GPF Payable	10,49,007.00
16,870.00	Car Advance Payable	10,370.00
52,892.00	New Pension Scheme Payable	1,40,783.00
2,11,200.00	Encashment of leave payable account	2,11,200.00
-	HBA Payable	4,290.00
-	Scoter Advance Payable	765.00
<b>21,95,614.00</b>	<b>TOTAL</b>	<b>21,35,316.00</b>
ANNEXURE 'D' OF BALANCES WITH BANKS AS ON 31ST MARCH, 2016		
PREVIOUS YEAR (Rs.)	C	CURRENT YEAR (Rs.)
2,58,111.55	Punjab National Bank (Account No. 7912)	31,66,778.70
72,96,059.00	Punjab National Bank (Account No. 95744)	-
1,62,294.00	Oriental Bank of Commerce / 11, Pkda. (A/C No.	-
4,86,16,556.03	Punjab National Bank (A/c 2938000120327915)	1,43,83,024.75
61,70,126.04	Punjab National Bank (A/c 2938020120328057)	7,42,05,362.52
34,75,779.52	Punjab National Bank (A/c2938000120328136)	44,639.52
24,17,790.80	Punjab National Bank (A/c2938000120328215)	97,765.80
10,001.61	UBI (A/C-499301010018039)	10,001.61
42,66,257.22	Andhra Bank (A/c 110411011000244)	58,86,645.22
47,223.83	Punjab National Bank Sec-4, Pld (A/c3949002100041180)	45,359.83
1,66,840.00	Central Bank of India Sec-10 Pld A/c31653247520	-
2,51,349.00	Canara Bank (A/c 10165)	-
84,85,043.00	Oriental Bank of Commerce. Manimajra A/c	1,57,66,279.41
-	ICI E-Gateway	-
<b>8,16,24,431.60</b>	<b>TOTAL</b>	<b>11,36,05,857.36</b>

ANNEXURE 'E' OF ADVANCE AGAINST PURCHASES AS ON 31ST MARCH, 2016		CURRENT YEAR (Rs.)
PREVIOUS YEAR (Rs.)	PARTICULARS	
5,61,00,000.00	Advance to Director Environment	5,61,00,000.00
34,867.00	Controller Printing & Stationery dept.	1,36,710.00
39,36,650.25	Hatron Chandigarh	52,33,407.25
6,872.00	Sigma Aldrich Chemical	6,872.00
40,78,000.00	HAREDA	40,78,000.00
6.00	Mahindra & Mahindra	6.00
40,500.00	CPR Environmental Education Central Chennai	40,500.00
20,25,737.00	NIC (National Informatics Centre)	52,23,155.00
73,034.00	Reliance Broadcast Network Limited	73,034.00
2,700.00	Swami Auto	-
1,494.00	TATA Motors	-
71,62,40,845.00	Income Tax Paid under Protest	91,63,02,435.00
78,25,40,705.25	TOTAL	98,71,94,119.25
ANNEXURE 'F' OF STAFF ADVANCES AS ON 31ST MARCH, 2016		
PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
2,807.00	Computer Advance	2,807.00
36,725.00	Scooter/Motor Cycle Advance	62,725.00
1,200.00	Moped Advance	-
12,59,424.00	Marriage Advance	7,97,775.00
39,448.75	CPF Advance	55,998.75
10,00,802.00	Car Advance	8,25,402.00
34,13,560.00	House Building Advance	28,01,822.00
15,85,279.00	GPF Advance	13,41,239.00
9,300.00	Advance for T.A	9,300.00
-	Advance for Medical expenses	18,000.00
-	Cycle Advance	3,190.00
4,896.00	Advance for POL to Director Environment	4,896.00
73,53,541.75	TOTAL	59,23,154.75
ANNEXURE 'G' OF AMOUNT DUE FROM STAFF AS ON 31ST MARCH, 2016		
PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
-	A: IMPREST WITH STAFF:-	(80.00)
-	Sh. Sushul Kumar	500.00
500.00	Sh. Ranbir Singh, Peon	2,511.00
-	Sh. Mastunder	12,540.00
-	Sh. Ramesh Ranga	-
1,63,708.00	Sh. Yogesh Kumar	1,05,492.00



**HARYANA STATE POLLUTION CONTROL BOARD, PANCHKULA (HARYANA)**  
ANNEXURE 'C' OF FIXED ASSETS AS ON 31ST MARCH, 2016

Sr. NO.	PARTICULARS	WDV AS ON	ADDITIONS		SALES DURING THE YEAR	TOTAL AS ON	Rate of Depreciation	DEPRECIATION DURING THE YEAR	WDV AS ON
		01.04.2015	UPTO 30.09.2015	AFTER 01.10.2015		31.03.2016			31.03.2016
1	Land A/C	4,02,49,726.66	-	-	-	4,02,49,726.66	0%	-	4,02,49,726.66
2	Building A/C	3,06,93,477.90	9,06,356.00	-	-	3,15,99,833.90	10%	31,59,983.00	2,84,39,850.90
3	Air Conditioners/Coolers	45.80	-	-	-	45.80	15%	7.00	38.80
4	Fans	27.58	-	-	-	27.58	10%	3.00	24.58
5	Paper Copying machine	15.35	-	-	-	15.35	15%	2.00	13.35
6	Other Office Equipments	70,84,154.43	2,63,615.00	6,30,462.00	-	79,78,231.43	15%	11,49,450.00	68,28,781.43
7	Laboratory Equipments	1,92,33,703.06	2,39,973.00	90,000.00	-	1,95,63,676.06	15%	29,27,801.00	1,66,35,875.06
8	Furniture & fixtures	38,90,663.90	1,35,439.00	1,36,450.00	-	41,62,552.90	10%	4,09,433.00	37,53,119.90
9	Library Books	17,128.32	-	-	-	17,128.32	60%	10,277.00	6,851.32
10	Car	74,06,763.31	42,223.00	10,50,324.00	1,19,437.00	83,79,873.31	15%	11,78,207.00	72,01,666.31
11	Cycle	155.36	-	-	-	155.36	15%	23.00	132.36
12	Computers A/c	16,60,328.71	60,450.00	70,100.00	-	17,90,878.71	60%	10,53,497.00	7,37,381.71
	<b>TOTAL</b>	<b>11,02,36,190.38</b>	<b>16,48,056.00</b>	<b>19,77,336.00</b>	<b>1,19,437.00</b>	<b>11,37,42,145.38</b>		<b>98,88,683.00</b>	<b>10,38,53,462.38</b>



*[Signature]*  
CHAIRMAN

*[Signature]*  
MEMBER SECRETARY

*[Signature]*  
SR. A.O.

PLACE : PANCHKULA  
DATE : 03/10/2020

REPLY

OBSERVATIONS

1. Water (Prevention and Control of Pollution) Act, 1974 and The Air (Prevention and Control of Pollution) Act, 1981 regarding Annual Report:-  
As per clause 35 sub-clause 2 of "The Air (Prevention and control of Pollution) Act, 1981"  
Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the date of the previous financial year.  
As per clause 39 sub-clause 2 of Water (Prevention and control of Pollution) Act, 1974:  
Every State Board shall, during each financial year, prepare, in such form as may be prescribed, an annual report giving full account of its activities under this act during the previous financial year and copies thereof shall be forwarded to the State Government within four months from the last date of the previous financial year and that Government shall cause every such report to be laid before the State Legislature within a period of nine months from the last date of the previous financial year. As informed the Board has not complied with the above mentioned time schedule for furnishing the Annual Returns of its accounts due to delay in getting the accounts finalized and audited.

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

The Annual Report for the Financial Year 2015-16 has been prepared and sent to State Government vide letter No. HSPCE/2018/5134 dated 11.09.2018. The accounts of the Board for the financial year 2015-16 have been audited by the Statutory Auditor, appointed by the Comptroller and Auditor General of India. The Auditor conducted audit as per his convenience and due to this fact the audit is delayed. Comptroller and Auditor General has also appointed Chartered Accountant for the Audit on the accounts of HSPCB for the FY 2016-17 and State Government has been requested vide this office letter No. HSPCE/Accts./2020/478 Dated 8-10-2020 to issue orders so that the audit could be started (Annexure A-1 to A-4).

The procedure of accrual basis as proposed is noted for future compliance. It is also informed that the expenditure has been taken in the annual accounts for 12 months every year as per previous practice.

<p><b>3. Internal Audit &amp; Internal Control</b> 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>All the payments of the bills of the Board are being made after the scrutiny/pre-audit by Section Officer/Senior Accounts Officer appointed by Finance Department in the office.</p>
<p><b>4. Fixed Assets:</b> The WDV of Fixed assets of the board are worth Rs.10,38,53,462.38 as on 31st March, 2016. During the FY 2015-16 total additions of Rs.36,25,392.00 had been made. Fixed assets register, if any maintained by the Board showing the quantitative details of various items was not shown to us. Further as explained to us, no physical verification of fixed assets was carried out during the FY 2015-16.</p>	<p>Fixed Asset Register is being maintained in the Board, Regional Offices and Laboratories as per previous practice. The Physical Verification of stores is under progress. The Physical Verification of the offices of Regional office, Hisar, Gurgaon(S), Gurugram(N), Bhiwani, Ballabgarh, Faridabad, Lab Faridabad and Lab Gurugram has been completed and for the remaining offices matter is under process.</p>
<p><b>5. Inventories:</b> a) As explained the stock register for lab materials and other items are maintained. However, regular periodical balances after receipt and issue are not worked out. The periodic physical verifications of the stock are not conducted by the board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March, 2016 in the absence of physical verification reports thereof. b) There is no system of internal control and periodic stock verification prevailing in the organization. c) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.</p>	<p>The Registers for various items such as Lab Material have been shown to the auditors. Further it is mentioned that there is no post of store-keeper in the office of Laboratory and store is maintained by Junior Scientific Assistant. Every entry regarding issue of chemicals/Glassware to the laboratory from the stock has been maintained. The system is being done as per procedure maintained by the Board since 1974. However, for periodical stock verification of Laboratories, all Lab In-charges have been directed through e-mail dated 26-10-2020 that the monthly certificate with regard to verification of stock items of laboratory must be given in the stock register to avoid the further audit observation. With regard to valuation of inventories at the end of the year the process has been started. ("Annexure B")</p>



**6. Grants Received:**

a) The Board has received Grant-in-aid from Central/State Government of Rs.3,65,43,218.00/- during the FY 2015-16. Further an amount of Rs.66,028/- was also received from CPCB, the utilization of which could not be ascertained and therefore the same was got transferred to Unutilized Grant in Aid.

b) We advise that the status of various grants received by the Board in earlier years and remaining unutilised be verified and follow up action taken as per rules. As per balance sheet as on 31.03.2016 an amount of Rs. 3,41,03,413.00 (as on 31.03.2015 3,51,24,885.00) worth of grants had remained unutilized.

No apparent utilization thereof had taken place in FY 2015-16. As discussed with management, unutilized amount of grant should either be utilized as per rules or returned back to the government concerned.

The Board has received Grant-in-aid from Central/State Government amounting to Rs.3,65,43,218/- during the FY 2015-16 on account of cess share. Further an amount of Rs.66,028/- was also received from CPCB on account of "National Water Monitoring Programme", the utilization of which could not be ascertained and therefore the same was got transferred to Unutilized Grant in Aid. For the remaining unutilized grants Nodal Officers will be requested to utilize or return the unutilized grant to the concerned offices.

**7. In Respect of Fee Charged for Lab tests:**

Year wise detail of fee collection and reports issued by the board on account of various tests e.g. air consent fee, water consent, sample testing, NOC fees etc. is not maintained. Therefore, it is difficult to cross verify tests done and due fees, free tests, material consumed and its results with the amounts recorded in books of account. Any such fees remaining recoverable as on 31.03.2016 due to dishonor of cheques or otherwise is also not ascertainable. It was also explained to us that the board is receiving fees online also and in the absence complete details in some of the cases, these receipts are credited to "Misc Receipts" and this amounted to Rs. 2,23,83,824.00 during FY 2015-16 (Last year Rs.4,93,66,007.85).

While testing the sample the Analyst is not aware about the name of unit and nature of the sample (i.e. Legal/Paid/Monitoring) in order to transparent working. Therefore, the entry of the test result of the legal sample is not possible and is not being maintained in the laboratory. The test report of this entire sample being maintained together without segregating legal paid and monitoring in order to transparent working.  
Regarding register of fee collection/Receipts of the Board, it is stated that Tally Software has been installed in each Regional Office as well as each Laboratory. Vide this office letter No. HSPCB/Accts/2020/519 dated 28-10-2020 all the Regional Offices and Laboratory In-charges have been requested to prepare Group/Ledger of each receipt in the Tally Software and prepare transparent Data to avoid audit objections in this regard. (Annexure C-1 to C-3)

**8. Bank FDRs, Accrued Interest and Interest Income:**

- a) The board has made substantial investment in FDRs worth about Rs. 300.86 Crores excluding accrued interest.
- b) Board is not following a proper system for recording the Principal Values of FDRs, FDR Account No (in most of the cases only FDR Receipt No. is made available), Interest earned on various FDRs during the year (before and after renewal), TDS Deducted (before 4 and after renewal), and the amount of Accrued Interest thereon as at the year end (net of TDS).
- c) Accounts department is not having the correct account numbers of a few FDRs. Moreover complete account statement of the FDR account has also

The List of FDR amounting to Rs. 300.86 crore is enclosed  in which FDR no., date, Rate of Interest, Date of Maturity and Maturity Value are mentioned. However the interest accrued certificate collected from various Bank were shown to Chartered Accountant but he is of the view that the photo copy of each FDR may be shown. The copy of FDR are available with vouchers. The complete required data/details will be shown to the Chartered Accountant at the time next audit. (Annexure D-1 to D-7)

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

d) There is no reconciliation of TDS actually deducted by the banks and that appearing in 26AS. In few cases the banks might have deducted TDS @20% from the interest paid by them on FDRs which does not get reflected in 26AS. This happens if the PAN is not submitted to banks or has not been got updated in the records of the banks. This is an important aspect and be looked into and PAN of the board be got updated in the records of numerous banks / branches where FDR'S have been made.

e) It has been observed that the TDS for the FY 2015-16 was initially stated to be Rs.47,79,750/- only (In the ITR filed on 07.10.2016) whereas the TDS actually deducted by the Banks is to the tune of Rs.56,93,514.00 (as per 26AS made available to us). Therefore keeping in view that some TDS deducted by banks may not have got reflected in 26AS, this figure also is subject to confirmation from banks and subject to reconciliation. 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 31.03.2016 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 31.03.2016 is stated to be Rs.300.86 Cr and in the absence of certificates from banks the same remains unverified along with the amount of interest 5 accrued thereon up to 31.03.2016 which has been

The PAN No. of the board has been got updated in all concerned banks.

At the time of finalization of annual accounts TDS deducted by various bank has been taken in the books of accounts according to 26AS. However the interest income have been taken as under :-

- Interest on FDR =Rs. 245557387.03
- Interest on Leave Encashment Fund =Rs. 29900007.00
- Pension Fund =Rs. 10665167.00
- Gratuity Fund =Rs. 4818584.00
- Total =Rs. 264031145.03**

worked out to be about Rs.10.27 Cr (estimate). The interest income on FDRs during the year has been estimated to be Rs.24,55,57,387.03 (including interest from saving bank accounts, included in the income of Rs. 26,40,31,145.03 as per Income & Expenditure account which also includes the income from investment in LIC for Leave Encashment, Gratuity and Pension Funds, Refer Annexure to Balance Sheet). In the absence of complete information (FDR / Account wise interest certificates from banks) this figure is also unverified. An amount of Rs. 12,48,814/- has been adjusted from / debited to CPF Liability stating that it is on account of provision for interest reversed and credited to interest income as on 31.03.2019 vide JV 693 (refer ledger folio no.363). The calculation and justification of this voucher was not explained to us.

f) It may please be noted that the interest income depicted by various banks as per 26AS is about Rs. 7,66,53,096.82 only (against FDR interest income of about Rs. 24.56 cr) which clearly suggest that the banks are not uploading the correct figures of Interest earned by the Board and TDS thereon.

#### 9. Expenses Head

No proper guidelines are being followed as to what expense is to be booked under what expense head. A same / similar expense is debited to multiple heads during the year. Some of the expenses that could be identified during test check were got transferred to proper heads.

A total amount of Rs.47,93,741.00 was debited as expenses under the head Repair & Maintenance Building. However a major portion of this included the payments made to contractual staff which included Security Guards, Gardeners, Drivers, Computer operators etc. amounting to Rs.37,65,447.00

The Expenses are being booked under proper head of Accounts in future.

	<p>which was later transferred to Salary to Contractual Staff leaving a balance of Rs.10,28,294.00. Similarly Pay &amp; Allowances also included certain amounts on payments made to contractual staff which included Security Guards, Gardeners, Drivers, Computer operators etc. which was got transferred to Salary to Contractual Staff. 6</p>
<p>No action required.</p>	<p><b>10. Computer Expenses</b></p> <p>On test verification of some vouchers / ledger accounts it was observed that an amount of Rs.27,31,817.00 had been adjusted against advance for purchase and booked as expense and debited to Computer Expenses. As per information provided to us this amount was spent for internet lease line connectivity and Hartron Charges and pertained to the period FY 2012-13 to FY 2015-16. Moreover it also appears that the entire such expense for FY 2015-16 has been not been booked as expense in FY 2015-16.</p> <p>Moreover Rs.54000/- spent for purchase of tally software was also expensed and debited to computer expenses. However being capital expenditure the same has been got capitalized and depreciation charged thereon.</p>
<p>No action required.</p>	<p><b>11. Excess of Expenditure over Income</b></p> <p>As per the Income &amp; expenditure account for the FY ending 31.03.2016 there is excess of income over expenditure to the tune of Rs.57,60,00,921.19 (Previous Year Rs. 49,65,06,690.37).</p>

<p><b>12. Current &amp; Previous year Figures</b> As the board is maintaining a mixed system of accounting the current and previous year figures of various heads of income and expenditure are not comparable.</p> <p><b>13. Dishonored Cheques:</b> We have observed during our random audit checks in respect of dishonored cheques, that the income account is reversed /debited without debiting the party from whom the cheque was received.</p> <p>In this respect we were explained that in such cases of dishonored/bounced cheques, intimation is sent to regional offices as well as all concerned offices/units for further necessary action in this regard.</p> <p>However in the absence of any records it is difficult to trace party wise detail regarding dishonored cheques and to ensure that such payments have been realized in future. In our opinion the lack of internal control on this issue may result in leakage of revenue.</p>	<p>The expenses are being booked in the ledgers as and when approved by competent authority and sanction received in Accounts Branch. All the receipts of Board are being booked as and when received in bank accounts of the Board.</p> <p>It is stated that individual files have been maintained in the Regional Offices to check whether the fresh cheques has been issued against dishonored cheques or not. However, all the Regional Officers have been requested vide email dated 29-10-2020 to prepare details of dishonored/bounced cheques received from banks party wise and ensure that such payments are realized in future. If the payment from any dishonored /bounced cheques is still to be received from party/unit must be collected and sent to HQ for deposition in the bank account of HSPCB(Annexure E).</p>
<p><b>14. Confirmation of Liabilities:</b> Apart from various other outstanding liabilities the following amounts have also been shown in the books of accounts to be payable as on 31st March 2016:</p> <ul style="list-style-type: none"> <li>(i) Earnest money payable Rs. 19,26,066.00</li> <li>(ii) Security Deposit payable Rs. 68,25,19,765.00</li> </ul>	<p>In this regard it is submitted that in the Tally Software individual ledgers(Party wise) are being maintained and Compliance is being done now. Party wise ledgers for the previous years the process has been started and will be completed as early as possible.</p>

<p>(iii) G.P.F Liability Rs. 8,86,45,659.00 (iv) C.P.F Liability Rs. 1,53,34,823.01</p> <p>No party / person wise details of such amounts are being maintained and in the absence thereof errors or frauds might occur. Herein it is important to note that during FY 2015-16 the outstanding liabilities for Security Deposits has increased from Rs. 56.27 Crores as on 31.03.2015 to Rs.68.25 Crores as on 31.03.2016 which is quite substantial and a party wise list of such payables should be maintained.</p> <p>Further no details are available in respect of securities, if any which are required to be forfeited.</p> <p>Proper party wise details of such outstanding amounts be maintained and confirmations obtained. Various other outstanding liabilities are also subject to reconciliation &amp; confirmation.</p>	
<p><b>15. G.P.F and C.P.F Liability:</b> The liability for G.P.F and C.P.F stands at Rs.8,86,45,659.00 and Rs.1,53,34,823.01 respectively (Previous Year: G.P.F Rs.7,89,92,575.00 and CPF Rs.1,36,62,972.01) as per general ledger / balance sheet.</p> <p>However the individual wise details / list thereof has not been made available. The same be got verified and differences if any needs to be got reconciled.</p> <p>The board calculate the interest payable on such funds and book it as</p>	<p>In this regard it is submitted that in the Tally Software individual ledgers are being maintained and Compliance is being done now. The difference if any will be reconciled and will be put up to the audit party.</p>

<p>expense Interest expenses booked on G.P.F and C.P.F amounts to Rs.68,75,810.00 and Rs.11,49,879.00 respectively according to Income &amp; Expenditure Account. This also needs to be reconciled with individual ledger accounts.</p>	
<p><b>16. C.R.E.P Fund</b> 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 5 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.</p>	<p>The CREP Fund maintained amounting to Rs. 1520000/-standing in the Balance Sheet is for the purpose of protection of environment. Request to utilized the same has been sent to the Senior Environmental Engineer-I vide e-office file No. E 42779 HSPCB-020002/4/2020-ACCOUNTS-BRANCH-HSPCB</p>
<p><b>17. CESS Payable</b> The board has an outstanding liability of Rs.1,16,33,989.15 (Last Year Rs. 68,62,579.43) on account of cess payable to GOI as on 31.03.2016. However an amount of Rs. 1,20,66,950.00 has been paid on 29.04.2016 (last year Rs.70,36,698.00 has been sent to GOI on 29.04.2015). The difference of Rs.4,32,960.85 is not reconciled and remains 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.3,65,43,218.00 was however received on 28.03.2016. However the details / period for which it was received was not made available to us.</p>	<p>Compliance will be shown at the time of next audit.</p>



**18. Tax Deduction at Source by Banks on Interest on FDRs:**

It has been stated that almost all the banks (except few) have not deducted tax at source on the interest income on FDR's. No reasons for Non deduction of TDS were explained to us.

Further no details are available 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 or deduct TDS at a higher rate due to non-availability of PAN and in such case the TDS don't get reflected in 26AS and in such cases the board will lose such amount as the same cannot be claimed from income tax authorities.

The copy of Form 26AS for AY 2016-17 relevant to FY 2015-16 shows certain deduction of tax at source on the interest paid by the banks.

The PAN No. of the board has been got updated in all concerned banks. If TDS has not been deducted by banks this Board has not suffered any loss. Hence no action required.

S.N	Name Of Bank	TAN No.	INTEREST	TDS
0				
1	Axis Bank	MUMU05151G	4568817.00	913764.00
2	Allahabad Bank	PTLA11524C	434782.00	43480.00
3	Bank of Maharashtra (SECTOR 11)	PTLB11223C	696932.80	69694.00
4	CANARA Bank	PTLC11250B	52946.59	5295.00
5	Punjab National Bank	PTLP12319D	9984.00	999.00
6	State Bank of Patiala, Dariya	PTLS10717A	7726437.00	772651.00
7	State Bank of Patiala	PTLS12166A	21439625.00	2143971.00
8	State Bank of Patiala, Khudaali Sher	PTLS13652C	7306093.00	730627.00
9	State Bank of Patiala, (Sec 16 Gen Hospital)	PTLS13726G	6067.00	607.00

10	Allahabad Bank(Sec 11)	RTKA02368C	10124225.00	1012426.00
	TOTAL		52365909.39	5693514.00

Therefore the Board is advised to take necessary steps to claim the Actual Tax deducted during the year and also make follow up with the banks that whatever TDS has been deducted by them gets reflected in 26AS and also ensure that PAN of the board is updated in the records of each and every bank and rather in each and every FDR.

**Details of Interest incomes on which TDS was not Deducted due to submission of form 15G/15H to Banks (As reflected in 26AS)**

S.NO.	Bank name	TAN	Interest
1	Andhra bank	JLDA01456A	193558.00
2	Andhra bank	JLDA03937D	820430.00
3	Andhra bank	PTLA11749D	631479.00
4	Andhra bank	RTKA01576B	17550315.00
5	STATE BANK OF PATIALA	RTKS04082B	231032.74
6	STATE BANK OF HYDERABAD	RTKS04314C	4860372.69
	Total		24287187.43

From the above it is apparent that only interest worth Rs.7.66 cr only is reflected in 26AS by the banks whereas the overall interest income from bank FDRs is about Rs.24 Cr. Thus there is possibility of TDS having been deducted by banks but not reflected in 26AS.

**19. Filing of Income Tax Returns:**

- i) All the returns have been filed on the basis of Provisional Financial Statements.  
 ii) On going through the copy of ITR for AY 2016-17 (FY 2015-16) it has been observed that a return with a total tax liability of Rs.10,50,96,328/- including interest of Rs.96,96,359.00 was filed.  
 iii) No provision for the above tax and interest has been made in books of account and accordingly not reflected in financial statements.  
 iv) The amount of TDS as reflected in the ITR was 4779750/- whereas the same as per 26AS is Rs. 5693514/-. Thus the TDS has been claimed on a lower side.  
 v) However in the absence of obtaining any documentary evidence of the TDS, actual TDS deducted by banks could be even more.

**20. Status of Income Tax cases including Demand of Tax / Penalty:**

- a) The Income Tax Department had made Assessments for six 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.53.02 Crores inclusive of interest. The details of income assessed & demands raised by the Income Tax Department are as under:-

Asst. Year	Assessment u/s 143(3)	Demand u/s 156
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. 7,65,37,170/-
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/-

All the income tax returns are being filed by CA and he will be asked to check this point and take necessary action as per law.

20) All the income tax returns for the 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 is being pursued with the Income Tax Department(Copy of the letter enclosed at Annexure F-1 to F-2)

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 11 Penalty Imposed under Section 271(1)(c) by I. Tax Department are as under:

Asst. Year	Amount of Penalty
2006-07	Rs. 4,83,69,740/-
2007-08	Rs. 5,89,98,693/-
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.7,05,34,890.00 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 also been observed that a demand of Rs.25,05,96,387.00 has also been raised by the income tax department u/s 143(1) vide order dated 30.03.2017. The status of Order U/s 143(3) was however not known.

Against the above said demands of tax and penalty an amount of Rs. 91,63,02,435.00 has been recovered by the income tax department including Rs.20,00,61,590.00 during FY 2015-16. However the complete break-up of the

amount recovered in terms of the applicable AY is not made available to us.

We would herein like to state and report that no provision for tax /penalty as imposed above has been made in the balance sheet as on 31.03.2016 and the entire amount of Rs. 91,63,02,435.00 recovered by the Income Tax Department has been shown as paid under protest and is shown as recoverable.

f) 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 12 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'able High Court has also directed the Assessing Officer vide its order dated 25.07.2016 to consider the matter regarding the assessments for the years 2006-2007 to 2011-12. However the present status of these assessments is not clear.

**21. Interest Income on House Building Advance, Marriage Advance etc.**

The board has given various kinds of advances to staff on which interest income is recovered from them. During the FY 2015-16 an income of Rs.8,04,377.00 and Rs.2,15,792.80 has been shown as interest income on House Building advance (HBA) and Marriage Advance (the opening outstanding balance of both the advances was Rs.46.73 lacs and the closing balance as on 31.03.2016 is stated as Rs.36.00

In this regard it is submitted that Interest on various loans is being recovered as per Financial Rules of State of Haryana i.e. first the Principal amount is recovered against the loans and the recovery of interest starts thereafter. However it is also informed that since 2017 no loan of any type has been sanctioned by the board as per policy of State Government. Such loans will be given by Punjab National

<p>lacs) This interest calculation does not appear to be fair at the first glance. 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 calculations are made or lists prepared to arrive at the interest due for a particular year (accrual basis) and the total amount due as on last date of the financial year.</p> <p><b>22. Non Deduction of Tax at Source from Payments Made / Late Deposit thereof:</b></p> <p>The board has paid service charges &amp; consultancy charges to HARTRON (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 2015-16 certain amounts was paid as advance to this very concern (out of which certain amounts including advances given in earlier years were adjusted towards service charges, consultancy charges and cost of 13 computers and software etc. in the year itself and some remained outstanding for recovery at the yearend).</p> <p>The board is not deducting applicable TDS on such amounts by bifurcating the amount paid 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.</p> <p>Further no confirmation is being obtained from the said corporation so as to confirm the outstanding balances on a periodic basis.</p>	<p>Bank on behalf of State Government.</p> <p>The point has been noted for compliance. However, it is stated that till date no demand has been raised by Income Tax Department.</p>
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23. Long Term Outstanding Balances (Both - DR & CR):	
<p>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:-</p>	
Party Name	Amount
<b>Remarks</b>	
i) Advance for Construction last of Residential Complex	Rs.2 Crores (Dr.) Outstanding for 8-Yrs.
ii) Advance to Director last Environment	Rs. 5.61 Crores (Dr.) Outstanding for 2-Yrs
iii) C R E P Fund last	Rs.15,20,000/-(Cr.) Outstanding for 10-Yrs
<p><b>24. Advance Against Purchases:</b> Some of the advance given to parties (debit balances) remain unadjusted for a long time. The details of such advances are as under:-</p>	
i) HARTRON Chandigarh	Rs. 52,33,407.25
ii) Sigma Aldrich Chemical	Rs. 6,872.00
iii) CPR Environmental Education Centre	Rs.40,500.00
<p>a) During the F.Y 2019-20, an advance of Rs. 2,00,00,000/- (Rs. Two Crore only) has been utilized and the expenditure debited in the concerned expenditure head as informed by Chief Executive Engineer(P), H.S.A.M Board, Sector-14, Panchkula vide letter Endst. No.6069 dated 03.07.2020 This amount has been taken in total cost of project of residential complex, Panchkula(Annexure 'G1 to G2'). This amount has been received/adjusted in the financial year 2016-17( Annexure 'H1 to H4'). For utilization of this amount action has already been taken as mentioned in the Reply of para.no.16 above.</p>	
<p>i) Tally software has been installed and all ledgers are being detailed in such software .After reconciliation all advance are being detailed. This amount is being reconciled</p>	
<p>ii) Advance will be adjusted.</p>	
<p>iii) For Adjustment of advance of Rs.40500/-, Sr.EE-II/C.T HSPCB was requested vide letter No.HSPCB/Acctt/2014/1887 dated 21-10-2014 and letter No. HSPCB/Acctt/2019/1329</p>	

dated 06-11-2019 but the action taken in this matter has not been informed to the accounts branch. Now vide e-office no.163730 dated 03-11-2020, reminder has been issued

iv) With regard to adjustment of advance, Senior Environmental Engineer-I has again requested through E-mail on dated 28-10-2020 to send the bill for adjustment (Annexure I) .

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 09.11.12 to 13.11.12. This advance also remains unadjusted as on 31.03.2016 for want of bill from the company though it was told to us that the advertisement on Radio 14 was carried out by them. However no confirmation / evidence to the effect was 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.

**25. Imprest with Staff:-**

A. The balances of Imprest given to the following staff members remain unadjusted during the year (Same amount was outstanding as on 31.03.2015 as well):-

Sr.No.	Name of Staff Member	Amount (Rs)
i)	Ranbir Singh, Peon	Rs. 500.00
ii)	Advance for POL to Director Environment	Rs.4896.00

B. Further it has been observed that an amount of Rs.67,53,062.86 is outstanding under the head "Imprest Others" to various offices. (Refer Annexure G, Part B to Balance Sheet) These outstanding amounts need to be confirmed from counter parties and adjustments for un-reconciled amounts be done.

A. (i) The Amount has yet to be adjusted due to death of Sh.Ranbir Singh, Peon and will be put up to competent authority for adjustment.

(ii) This amount is outstanding till date. Director Environment Department will be requested to adjust the same.

B. It has been requested through E-mail on dated 21-10-2020 to all Regions Offices and Lab in charge that the outstanding balance of imprest accounts may be confirmed immediately. Outstanding imprest will be reconciled and shown to C.A in next audit.(Annexure J)

**26. 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.

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 these funds is being shown as income. The insurance 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 in balance sheet because it is not practical to work out how much amount is to be paid to the retirees on their retirement.

**27. Insurance Expenses:**

- a) The board has incurred an expense amounting to Rs.178667/- during the FY 2015-16 and debited to Insurance. This includes Rs. 106459/- on premium paid to LIC for Group Gratuity. The balance amount of Rs. 72208/- is on account of disbursement of gratuity received earlier from LIC.
- b) In addition to above the board has also booked insurance expense amounting to Rs. 2,59,413.00 (Previous Year Rs. 2,23,367.00) on account of vehicle insurances.

The cover notes / policies for such insurance covers taken were not produced before us for verification of the expenses.

During discussions it was brought to our knowledge that the board has not retained the documents for verification. We advise that a summary list certifying the amount of insurance, payment details, name of the company and vehicle details and the period of insurance etc. be got prepared and kept on record.

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

a) This point is self explanatory.

b) Point noted for future compliance.

<p><b>28. Bank Reconciliation Statement:</b></p> <p>The Bank Reconciliation Statements provided to us does not mention the dates on which the entry appearing in the BRS has been cleared or reversed in future.</p> <p>Further it was also observed that in many cases the dates from which the said entry is lying o/s in the BRS and the name of the party to whom it belongs has also not been stated. Many entries are quite old.</p> <p>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.</p> <p>We advise that special efforts be made to recover the amounts for which cheques have been deposited but which have not been cleared by the banks as it directly affects the income of the board.</p>	<p>Bank Reconciliation Statements have been prepared and the copy thereof have been provided to Chartered Accountant. The outstanding entries will be adjusted in the next F.Y.</p>
<p><b>29. General Observations:</b></p> <p>(i) All debit and credit balances including advances are as per book balances and no confirmations have been obtained.</p> <p>(ii) It has been observed during the audit that lot of cuttings etc. has been done in the manual ledgers maintained by the board and the balances are cast in pencil and are inked only after the finalization. In our opinion balances should be inked regularly so as not to leave any scope for subsequent changes.</p> <p>(iii) 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.</p>	<p>i) Confirmation of all debit and credit balances will be obtained and shown to next audit.</p> <p>ii) All the opening balances/closing balances are being written in the ink and the confirmation of all the transactions/adjustment as directed by C.A will be made.</p> <p>iii) Some times the entries of payment/receipts of HSPCB are reversed due to some technical problem in the software of bank and the entries again made by banks. Such entries are not made in the</p>

ledgers twice.

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

iv) TDS deducted by Board and same are being deposited in Bank regularly with the income tax department and TDS returns are filed by Chartered Accountant and copy of the same is available in the Board and will be shown to the statutory Auditor.

For Duggal Gupta & Associates  
Chartered Accountants  
FRN 007817N

*(Sb) 3/11/2020*  
SENIOR ACCOUNT OFFICER  
*[Signature]*  
3/11/2020

*5. (available on 3/11)*  
MEMBER SECRETARY

GRAM-ENVIRONMENT

Annexure (A-1) 35



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

Ph. 2577870  
Fax: 01722581201-02

No. HSPCB/Acctts./2020/478

Dated: 08/10/2020

To

Additional Chief Secretary to Government of Haryana,  
Environment & Climate Change Department  
(In Environment Branch)

**Sub: Audit of Balance Sheet 2016-17 of Haryana State Pollution  
Control Board, Panchkula.**

R/Madam,

Please refer to CAG Letter No.CAV/FRM/HARYANA,S/1273; Dated:-  
26.08.2016 addressed to The Commissioner & Secretary to the Government of  
Haryana, Environment Department, Chandigarh. (Copy enclosed).

It is stated that the necessary order with regard to appointment of C.A  
against the letter under reference are still to be issued. It is therefore,  
requested to please issue necessary orders at the earliest so that the audit on  
the Balance Sheet 2016-17 could be started

  
**Sr. Accounts Officer  
For Chairman.**



95-9380  
07/09/2016

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

M.P. 5/11/16  
It relates to  
5/11/16

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

Sir/Madam,  
I am directed to state that advice of Comptroller and Auditor General of India for the appointment of auditors of your company for the year 2016-2017 has been sent to

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

Vide Letter No. CA V/FIRM/HARYANA,S/1273 Dated :26/08/2016

The supplementary audit of the above corporation is entrusted to

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

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

Yours faithfully,  
(Harash Kapur)  
Sr. Administrative Officer

9/9  
Acut

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

9558 BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110 124

Amesure A-3

No. CA. V/PRM/HARYANA/PT/273  
Dated: 26/09/2016

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

Subject: Appointment of Auditors of HARYANA STATE POLLUTION CONTROL BOARD

Sir/Madam,

I am to state that under the provisions of section 40(3) of the Water Prevention and Control of Pollution Act, 1974 the Comptroller and Auditor General of India has advised that the firms(s) of Chartered Accountants given in the Annexure may be appointed/ reappointed as auditors of

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

a public sector undertaking of Government of HARYANA for the financial year mentioned in the Annexure.

Where audit is due for more than one year the auditors would formally certify the accounts of a particular year only after the previous year's audited accounts are adopted by the Annual General Meeting of the Corporation, which hopefully would be held in quick succession to overtake arrears in compilation of accounts.

A copy of notification appointing the auditors sent to them and to the Corporation may kindly be sent for information to this office and to the following.

Yours faithfully,  
(Harash Kapur)  
Sr. Administrative Officer

Env. 3669  
dated 8/9/16

N.B: If the address of Chartered Accountant's Firm & Pincode given in this letter are incomplete, please intimate complete address alongwith the Pincode immediately.

# ANNEXURE - II

Annexure A-4  
38

## LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2016-2017

Sl. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees In Rs (As Intimated by the PSU)
<b>STATUTORY AUDITOR</b>					
1	CHARAN DASS & CO (NR0042) 89-91 SECTOR 17D, CHANDIGARH 160 017 CHANDIGARH CHANDIGARH - 160017, CHANDIGARH	HSPOLL CHANGARH (1)	CHANDIGARH		25000

10/28/2020

Gmail - Verification of stock \ inventories itmes.

Annexure - 'B'

hspcb acctt13 <hspcbacctt13@gmail.com>

39

Gmail

## Verification of stock \ inventories itmes.

1 message

Mon, Oct 26, 2020 at 1:07 PM

hspcb acctt13 <hspcbacctt13@gmail.com>

To: Lab Incharge Hissar <hspcblih@gmail.com>, Laboratory Panchkula <hspcbliip@gmail.com>, hspcbliif@gmail.com, Lab Incharge HSPCB <hspcbliig@gmail.com>

C.A after conducting the statutory audit on the accounts of HSPCB for the year 2015-16 has issued para no. 5 on Inventories as below-

; As explained the stock register for lab materials and other items are maintained. However, regular periodical balances after receipt and issue are not worked out. The periodic physical verifications of the stock are not conducted by the board. The quantity of stock lying with the concerned departments as on date cannot be determined. Thus we are not able to figure out the value of unconsumed closing stocks of lab materials as on 31st March, 2016 in the absence of physical verification reports thereof. b) There is no system of internal control and periodic stock verification prevailing in the organization. c) The inventories in hand as at the end of the year are also not valued and the entire purchases during the year are booked as expenses and that too on cash basis.

It is therefore requested that the stock verification must be certified by Lab Incharge monthly basis for each item and a certificate in this regard must be given in stock register to avoid future audit objections in this regard.

GRAMS : ENVIRONMENT

Ph.2577870-73  
Fax:01722581201-02



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

No. HSPCB/Acctts/2020/ 519

Dated: 28.10.2020

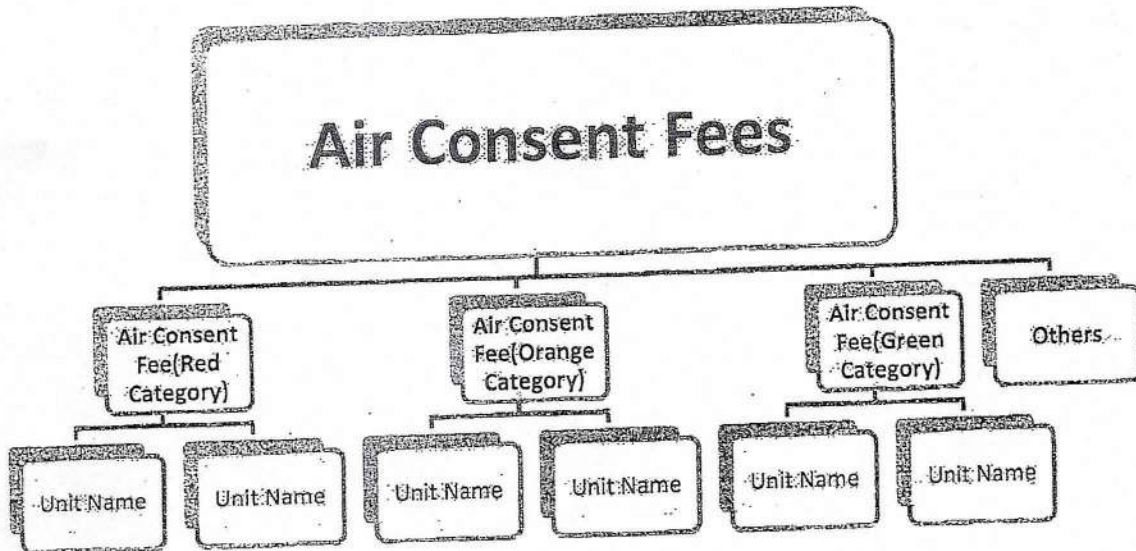
To  
All Regional Officer/Lab Incharge.  
HSPCB.

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

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


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

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



All the folders of receipts will be opened in the Tally Software in the same pattern and Data From 01.04.2020 will be uploaded in the Tally Software each office Urgently.

If, any other clarification is required the concerned official who operating the Tally Software may contact HQ. You are, therefore, requested to direct the concerned to start the posting of the Data in the Tally Software immediately so that the compliance is put up to W/Chairman, HSPCB.

  
Senior Accounts Officer,  
HSPCB, PKL.

cc: PS | Chairman for information of w/Chairman  
PA | M.S. for information of w/M.S.



hspcb acctt13 &lt;hspcbacctt13@gmail.com&gt;

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**Prepare of Detailed Date in Tally Software-Unit Wise**

1 message

hspcb acctt13 &lt;hspcbacctt13@gmail.com&gt;

Wed, Oct 28, 2020 at 4:58 PM


To: hspcbestt@gmail.com, "to: Panchkula Region Hspcb" <hspcbropkl@gmail.com>, HSPCB JIND <hspcbrojr@gmail.com>, Gurgaon North Region Hspcb <hspcbrogrn@gmail.com>, "Regional Officer, HSPCB Sonapat" <hspcbrosr@gmail.com>, "Regional Office HSPCB, Faridabad" <hspcbrofr@gmail.com>, Hisar Region Hspcb <hspcbrohr@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>, "Bahadurgarh Region, HSPCB" <hspcbrobdh@gmail.com>, Panipat Region Hspcb <hspcbropr@gmail.com>, Ballabgarh Region HSPCB <hspcbrobr@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, GURGAON REGION SOUTH HSPCB <hspcbrogrs@gmail.com>, "hspcbms@gmail.com">To:" <hspcbroamb@gmail.com>, Kaithal region <hspcbrokai@gmail.com>, Karnal region <hspcbrokar@gmail.com>, hspcbrokkr@gmail.com, Nuh Region <hspcbronuh@gmail.com>, hspcbpublicitycell@gmail.com, hspcbsolidwaste@gmail.com, hspcbcoordination@gmail.com, hspcbhazardouswaste@gmail.com, Jai Bhagwan <hspcbscientific@gmail.com>, hspcbaircell81@gmail.com, hspcbplanning@gmail.com, HSPCB EE IT <hspcbseeit@gmail.com>, "Sr. EE-I HSPCB" <hspcbsee1@gmail.com>, Balraj Ahlawat see2 <see2hspcb@gmail.com>, "J.P. Singh" <hspcbwatercell@gmail.com>, Rajesh Garhia <hspcbhrsscientist@gmail.com>, RTI Branch <hspcbrti@gmail.com>

Dear All,

Please find the attached file for your Reference. .

Regards  
Sr. Accounts Officer,  
HSPCB , PKL.

---

 Regarding Consent Fees.pdf  
771K

FDR LIST AS ON 31.03.2016 (Updated) OK

Sr.No.	Bank	Accounts No.	FDR No.	Date	Amount	Date of Maturity	Time	Rate	REMARKS
1	SBOH Sec-4, Pki	206118	206118	31.03.15	46264452.00	05.04.16	1 year 5 days	8.85%	Reviewed
2	PNB, Sec-6, Pki	491600GR00000111	491600GR00000111	15.04.15	13332055.00	15.04.16	1 year	8.75%	do
3	PNB, Sec-6, Pki	491600GS00000028	491600GS00000028	31.03.16	60000000.00	15.04.16	15 days	5.00%	do
4	Andhra Bank, Sec-8, Pki	397672	397672	16.04.15	29000000.00	16.04.16	1 year	8.75%	do
5	Andhra Bank, Sec-8, Pki	397674	397674	22.04.15	40000000.00	22.04.16	1 year	8.75%	do
6	PNB, Sec-6, Pki	491600GR00000120	491600GR00000120	22.04.15	50000000.00	22.04.16	1 year	8.75%	do
7	Vijaya Bank, Manimajra	604403311001778	463839	16.05.16	2857676.86	16.05.16	1 year	8.50%	Reviewed
8	Vijaya Bank, Manimajra	604403311001785	463849	31.05.15	90000000.00	31.05.16	1 year	8.50%	do
9	Vijaya Bank, Manimajra	604403311001785	463838	31.05.15	90000000.00	31.05.16	1 year	8.50%	Reviewed
10	Vijaya Bank, Manimajra	604403311001786	463850	31.05.15	90000000.00	01.06.16	1 year	8.50%	do
11	Vijaya Bank, Manimajra	604403311001787	463851	31.05.15	6230768.00	02.06.16	1 year	8.50%	do
12	PNB, Sec-6, Pki	491600GR00000148	491600GR00000148	03.06.15	50000000.00	03.06.16	1 year	8.50%	Reviewed
13	UBI, Sec-8, Pki	499303030528489	000241523	08.06.15	50000000.00	08.06.16	1 year	8.55%	do
14	UBI, Sec-8, Pki	499303030528488	000241522	08.06.15	95000000.00	08.06.16	1 year	8.55%	do

16/5/16



15	UBI, Sec-8, PKI	499303030528487	000241521	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
16	UBI, Sec-8, PKI	499303030528486	000241520	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
17	UBI, Sec-8, PKI	499303030528485	000241519	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
18	UBI, Sec-8, PKI	499303030528484	000241518	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
19	UBI, Sec-8, PKI	499303030528483	000241517	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
20	UBI, Sec-8, PKI	499303030528482	000241516	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
21	UBI, Sec-8, PKI	499303030528481	000241515	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
22	UBI, Sec-8, PKI	499303030528480	000241514	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
23	UBI, Sec-8, PKI	499303030528479	000241513	08.06.15	08.06.16	95000000.00	1 year	8.55%	dt
24	PNB, Sec-6, PKI	491600GR00000166	491600GR00000166	06.06.15	06.06.16	50000000.00	1 year	8.50%	dt
25	UBI, Sec-8, PKI	499303030528615	000241557	26.06.15	25.06.16	1000000000.00	1 year	8.25%	dt
26	Bank of Baroda, Sec-8, PKI	272103000200081	676410	25.06.15	25.06.16	1000000000.00	1 year	8.25%	dt
27	PNB, Sec-6, PKI	491600GR00000175	491600GR00000175	25.06.15	25.06.16	1000000000.00	1 year	8.25%	dt
28	SBOP, Sec-26, Chd	65239214384	345665	01.08.15	01.08.16	10308365.00	1 year	8.25%	dt
29	SBOP, Sec-26, Chd	65239215605	345666	01.08.15	01.08.16	10308365.00	1 year	8.25%	dt
30	SBOP, Sec-26, Chd	65239215785	345667	01.08.15	01.08.16	10308365.00	1 year	8.25%	dt

15/6/16  
13/11/16

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31	SBOP, Sec-26, Chd	65239215967	345668	01.08.15	10633891.00	01.08.16	1 year	8.25%	enclosed
32	SBOP, Sec-26, Chd	65239224018	345669	01.08.15	10712358.00	01.08.16	1 year	8.25%	do
33	Central Bank of India Sec-10 PKI	3480101770	310198	14.08.15	60416265.00	14.08.16	1 year	8.25%	enclosed
34	SBOP, Sec-26, Chd	65239348512	345674	14.08.15	60416265.00	14.08.16	1 year	8.25%	do
35	Central Bank of India Sec-10 PKI	3479178330	310186	12.08.15	90000000.00	12.08.16	1 year	8.25%	enclosed
36	SBOP, Sec-26, Chd	65240164438	345702	25.08.15	63233655.00	25.08.16	1 year	8.25%	do
37	Indian Bank, Sec-12 PKI	6372381895	352889	09.09.15	50000000.00	09.09.16	1 year	8.00%	enclosed
38	Indian Bank, Sec-12 PKI	6372489420	352888	09.09.15	50000000.00	09.09.16	1 year	8.00%	do
39	Indian Bank, Sec-12 PKI	6373287291	352888	10.09.15	35335014.00	10.09.16	1 year	8.00%	do
40	Indian Bank, Sec-12 PKI	6372584307	352891	10.09.15	50000000.00	10.09.16	1 year	8.00%	do
41	Indian Bank, Sec-12 PKI	6372584873	352893	10.09.15	50000000.00	10.09.16	1 year	8.00%	do
42	HARCO, Sec-6, PKI, Mandi Bhawan	1103604010001	124826	10.09.15	60000000.00	10.09.16	1 year	8.25%	do
43	SBOP, Khudda Alisher.	65218135916	260017	28.09.15	774539.00	28.09.16	1 year	8.12%	enclosed
44	SBOP, Khudda Alisher.	65218135858	260016	28.09.15	10742784.00	28.09.16	1 year	7.77%	do
45	SBOP, Khudda Alisher.	65218136023	260019	30.09.15	774997.00	30.09.16	1 year	7.77%	do
46	SBOP, Khudda Alisher.	65218135972	260018	30.09.15	10742808.00	30.09.16	1 year	7.77%	do

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10/42808.00	30.09.16	1 year	1.17%
			7.77%

47	SBOP, Khudda Alisher.	65218400318	361426	30.09.15	11300966.00	30.09.16	1 year	7.77%	
48	SBOP, Khudda Alisher.	65278136170	260021	01.10.15	773928.00	01.10.16	1 year	8.12%	
49	SBOP, Khudda Alisher.	65218136078	260020	01.10.15	10742831.00	01.10.16	1 year	7.77%	
50	HARCO, Sec-6, PKI, Mandi Bhawan	11036040100003	124828	06.10.15	14370177.00	06.10.16	1 year	8.05%	
51	Central Bank of India, Sec-10, Pkd	3493436271	310427	06.10.15	15000000.00	06.10.16	1 year	7.75%	
52	Bank of Maharashtra.	60231055786	478840	06.10.15	18320963.00	06.10.16	1 year	7.75%	
53	SBOP, Daria	65244832552	307836	11.10.15	9265003.00	10.10.16	1 year	7.77%	
54	SBOP, Daria	65244832574	307836	11.10.15	9265003.00	10.10.16	1 year	7.77%	
55	SBOP, Daria	65244832563	307837	11.10.15	9265003.00	10.10.16	1 year	7.77%	
56	SBOP, Daria	65244832766	307838	11.10.15	9609645.00	10.10.16	1 year	7.77%	
57	SBOP, Daria	65244832915	307839	13.10.15	6154364.00	12.10.16	1 year	7.77%	
58	SBOP, Daria	65244833000	307840	13.10.15	7075214.00	12.10.16	1 year	7.77%	
59	Union Bank of India	499303030528648	241732	16.10.15	20000000.00	16.10.16	1 year	7.55%	
60	SBOP, Daria	65245859947	307869	19.10.15	3027098.00	18.10.16	365 days	7.77%	
61	SBOP, Daria	65245859823	307868	19.10.15	4562609.00	18.10.16	365 days	7.77%	
62	SBOP, Daria	65245859448	307867	19.10.15	6510274.00	18.10.16	365 days	7.77%	

63	UBI, Sec-8, PKI	499303030528659	241746	21.10.15	11510826.00	21.10.16	1 year	7.65%	Rescheduled
64	UBI, Sec-8, PKI	499303030528663	241750	23.10.15	66298223.00	23.10.16	1 year	7.65%	do
65	SBOP, Daria	65245851220	307872	26.10.15	4538809.00	25.10.16	365 days	7.77%	Approved
66	SBOP, Daria	65245860623	307871	26.10.15	4538809.00	25.10.16	365 days	7.77%	do
67	SBOP, Daria	65245862213	307874	26.10.15	5013933.00	25.10.16	365 days	7.77%	do
68	SBOP, Daria	65246861810	307873	26.10.15	6510319.00	25.10.16	365 days	7.77%	do
69	SBOP, Daria	65246860179	307870	26.10.15	6510319.00	25.10.16	365 days	7.77%	do
70	SBOP, Khudda Alisher.	65218136410	260025	26.10.15	751483.00	26.10.16	1 year	7.77%	Approved
71	SBOP, Khudda Alisher.	65218136329	260024	26.10.15	10535016.00	26.10.16	1 year	7.77%	do
72	SBOP, Khudda Alisher.	65218135687	260014	27.10.15	3592036.00	27.10.16	1 year	7.77%	do
73	SBOP, Khudda Alisher.	65244490141	375702	02.11.15	6387125.00	02.11.16	1 year	7.77%	do
74	SBOP, Khudda Alisher.	65244489986	375701	02.11.15	6387126.00	02.11.16	1 year	7.77%	do
75	SBOP, Khudda Alisher.	260029	260029	14.11.15	756021.00	14.11.16	1 year	6.75%	do
76	SBOP, Khudda Alisher.	65247314967	375757	14.11.15	824314.00	14.11.16	1 year	7.77%	do
77	SBOP, Khudda Alisher.	260013	260013	14.11.15	1741549.00	14.11.16	1 year	7.77%	do
78	SBOP, Khudda Alisher.	65247314785	375756	14.11.15	9800000.00	25.11.16	1 year	7.77%	do

3/1/17

2/10/16

1/1/16

Sl. No.	Bank Name	Account No.	Branch	Account Type	Balance	Interest Rate	Term	Start Date	End Date	Remarks
79	HARCO, Sec-6, PKI, Mandi Bhawan	11036040100006			20000000.00	8.05%	2 year	27.11.16		sumud
80	UBI, Sec-8, PKI	499303030528703			26701304.00	7.55%	1 year	30.11.16		do
81	UBI, Sec-8, PKI	499303030528704			71989722.00	7.55%	1 year	30.11.16		do
82	BOI, Sec-31, Chid	621145110000059			11930785.41	7.25%	1 year	04.12.16		Accounted Directly Dept.
83	HARCO, Sec-6, PKI, Mandi Bhawan	11036040100007			25300076.00	8.05%	1 year	11.12.16		sumud
84	Axis Bank, Sec-10, PKI	915040061764070			40000000.00	7.90%	12 m-1 day	12.12.16		do
85	Axis Bank, Sec-10, PKI	915040061764902			4076208.00	7.90%	12 m-1 day	12.12.16		do
86	Axis Bank, Sec-10, PKI	916040001908491			30000000.00	7.90%	1 yr-1 day	03.01.17		currently bank
87	Axis Bank, Sec-10, PKI	916040001910133			32874568.00	7.90%	1 yr-1 day	03.01.17		do
88	Axis Bank, Sec-10, PKI	916040003957453			20000000.00	7.90%	1 yr-1 day	13.01.17		do
89	Axis Bank, Sec-10, PKI	916040004163118			45574068.00	7.90%	1 yr-1 day	13.01.17		do
90	Axis Bank, Sec-10, PKI	916040005349416			14920276.00	7.90%	1 year	20.01.17		do
91	HARCO, Sec-6, PKI, Mandi Bhawan	11036040100008			12087175.00	7.80%	1 year	29.01.17		Balance
92	SBoMysore, Sec-21, PKI	64189842399			50000000.00	7.75%	1 year	29.01.17		do
93	SBoMysore, Sec-21, PKI	64190133069			50000000.00	7.75%	1 year	30.01.17		do
94	HARCO, Sec-6, PKI, Mandi Bhawan	11036040100009			14904507.90	7.80%	1 year	30.01.17		do

23/01/17

Amended-7  
49

95	SBoMysore, Sec-21, PKI	64190287996	953519	01.02.16	4174350.00	01.02.17	1 year	7.75%	du
96	SBoMysore, Sec-21, PKI	64190431351	953520	02.02.16	24174350.00	02.02.17	1 year	7.75%	du
97	SBoMysore, Sec-21, PKI	64191287725	953524	18.02.16	12108973.00	17.02.17	1 year	7.75%	du
98	SBoMysore, Sec-21, PKI	64191312594	953525	18.02.16	29073303.00	17.02.17	1 year	7.75%	du
99	HARCO, Sec-6, PKI, Mandi Bhawan	110360401000010	124845	18.02.16	12007175.00	18.02.17	1 year	7.80%	du
100	Allahabad Bank, Sec-11, PKI	50325326206	676494	03.03.16	120165199.00	03.03.17	1 year	8.10%	VBL
101	SBI, Sec-31, Chd	621145110000400	621145110000400	22.03.16	2841074.76	22.03.17	1 year	7.30%	VBL
102	Allahabad Bank, Sec-11, PKI	50328082955	676539	22.03.16	76057118.00	22.03.17	1 year	8.00%	du
103	Allahabad Bank, Sec-11, PKI	50328071296	676538	22.03.16	100000000.00	22.03.17	1 year	8.00%	du
104	Allahabad Bank, Sec-11, PKI	50328070860	676537	22.03.16	100000000.00	22.03.17	1 year	8.00%	du
105	Allahabad Bank, Sec-11, PKI	50328152177	676552	23.03.16	36528841.00	23.03.17	1 year	8.00%	du
106	Allahabad Bank, Sec-11, PKI	50328143140	676543	23.03.16	50000000.00	23.03.17	1 year	8.00%	du
107	HARCO, Sec-6, PKI, Mandi Bhawan	110360401000012	124854	23.03.16	72512475.00	23.03.17	1 year	8.15%	du
108	SBOH Sec-4, PKI	62461219266	572737	31.03.16	30000000.00	31.03.17	1 year	8.00%	du
109	SBOP, Sec-26, Chd	65256672036	345977	31.03.16	122912690.00	31.03.17	1 Year	7.77%	VBL
			Total		3008649921.03				

27/3/17  
23/3



hspcb acctt13 &lt;hspcbacctt13@gmail.com&gt;

50

13

## Details of Dishonored Cheques

Member Secretary &lt;hspcbms@gmail.com&gt;

Fri, Oct 30, 2020 at 9:33 AM

To: hspcbroblg@gmail.com, hspcbrobr@gmail.com, Bahadugarh Region <hspcbrobdh@gmail.com>, HSPCB JIND <hspcbrojr@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>, hspcbrodrh@gmail.com, hspcbrofr@gmail.com, Gurgaon North Region Hspcb <hspcbrogrn@gmail.com>, GURGAON REGION SOUTH HSPCB <hspcbrogrs@gmail.com>, Hisar Region Hspcb <hspcbrohr@gmail.com>, Panchkula Region Hspcb <hspcbropkl@gmail.com>, hspcbropnp@gmail.com, hspcbropal@gmail.com, Panipat Region Hspcb <hspcbropr@gmail.com>, "Regional Officer, HSPCB Sonapat" <hspcbrosr@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, hspcbroynr@gmail.com, hspcbrokai@gmail.com, hspcbrokar@gmail.com, hspcbrokkrr@gmail.com, Laboratory Panchkula <hspcbclip@gmail.com>, hspcbclif@gmail.com, hspcbclip@gmail.com, hspcbclih@gmail.com  
Cc: hspcb acctt13 <hspcbacctt13@gmail.com>

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

From: hspcb acctt13 &lt;hspcbacctt13@gmail.com&gt;

Date: Fri, Oct 30, 2020 at 9:21 AM

Subject: Details of Dishonored Cheques

To: hspcbms@gmail.com&gt;To: &lt;hspcbms@gmail.com&gt;

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

### 13: Dishonored Cheques:

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

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

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

Regard  
Sr. Accounts officer

**A. K. JINDAL**  
B. Com. FCA,  
**RATTAN KAUR**  
B.Com(Hons), FCA,  
DISA (ICAI)

OK

**JAIN & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
SCF: 178, SECTOR: 5,  
PANCHKULA : 134109  
Ph: 2575761, 2575762  
M: 9815102706, 9501343300  
E-Mail: jainassociates1968@gmail.com

Annexure F-I

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04.07.2020

The ACIT, (Exemptions)  
Circle 2  
CHANDIGARH

**SUB: REFUND IN THE CASE OF HARYANA STATE POLLUTION CONTROL BOARD, C: 11, SECTOR: 6, PANCHKULA FOR THE A. Y. 2006-07 TO 2012-13 : PAN : AAAJH0446F**

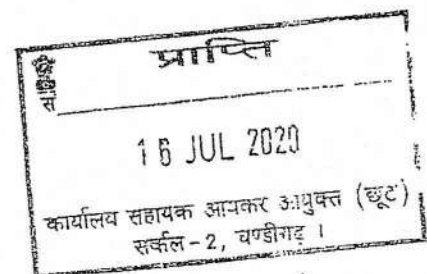
Sir,

We have vide letter dated, 07.12.2018, 07.06.2018, 23.01.2019, 24.05.2019 & 17.03.2020 requested for issue of refunds for A. Y. 2006-07 to A. Y. 2011-12, however, we still have not received the refunds. Therefore, we once again submit as under:-

Original assessment in these cases was made u/s. 143 (3) and a demand of Rs. 60.35 Crores was raised (including interest upto the date of recovery). In addition to above, interest u/s. 220 (2) was also charged and penalties u/s. 271 (1) (c) were also imposed.

Against the above demands, Department collected an amount of Rs. 42.53 Crores on 19.03.2014 by attaching bank accounts of the Board. Further the Board also made payments of tax demand on different dates and the result is that the entire demand stands paid. A chart showing taxes paid - year wise and date wise is enclosed for ready reference.

The assessee had filed appeals against the assessment orders passed u/s 143 (3) which were set aside by Hon'ble High Court. Fresh assessment for all the aforesaid years has been completed in December, 2017 at Nil Income. Thus, the amount of tax deposited by the assessee or collected by the department from the bank accounts of the assessee becomes refundable.





Similarly the demand raised u/s. 143 (3) for A. Y. 2012-13 was also paid by the assessee. Against the order passed u/s. 143 (3), the assessee went in appeal which has been allowed and the amount paid has become refundable.

In spite of our repeated requests and visit to your office, refunds have not been issued till date though an amount of more than Rs. 90 Crores (excluding interest ) is due as refundable. You are once again requested to issue the refunds alongwith the interest due thereon at the earliest. It may also be added that CBDT vide letter No: F.No. 385/08/2019 -IT (B) dt. 13.05.2019 has decided to dedicate the second fortnight of May, 2019 i.e. from 16.05.2019 to 31.05.2019 to expedite the disposal of appeal effects and rectification claim of the tax payers.

In view of the above, you are requested to take-up the matter on priority basis and issue the refunds alongwith interest due thereon at the earliest.

Thanking you,

Yours faithfully,



(A. K. JINDAL / RATTAN KAUR)  
FOR THE ASSESSEE

Annexure G-1  
- 499 -

Pa

53

30/6/17  
3/10/20

**OFFICE OF THE EXECUTIVE ENGINEER (P), H.S.A.M. BOARD,  
KISAN BHAWAN, SECTOR-14, PANCHKULA.**

E-mail: [xenpanchkula.hsamb@gmail.com](mailto:xenpanchkula.hsamb@gmail.com)

To  
The Member Secretary,  
HSPCB, C-11, Sector-6,  
Panchkula.

Memo No.

FD  
6/7/20  
Dated: 6/7/20

**Sub:- Refund/adjust of 2 Crore deposit for construction of Multi Story Residential Complex for Boards employee at GH-5, Sector-23, Panchkula.**

**Ref:- Your Office Endst. No.HSPCB/Estate Office/1360 Dated 25.06.2020.**

It is intimated that the work of construction of Multi Story Residential Complex for Boards employee at GH-5, Sector-23, Panchkula was taken up by HSAMB as deposit work.

The work was allotted to M/s Pacific Project Ltd. vide this Office memo No.1415 dated 29.04.2008. The HSPCB deposited Rs. 2.00 Crore in Head Office of HSAMB on dated 09.01.2008. The HSPCB has to pay departmental charges@ 5% on cost of this work to HSAMB. The work was held up due to HSPCB failed to provide approved drawings. The agency went into arbitration and a award of Rs.1,65,17,298/- was announced in favour of agency on 16.04.2017. All the liabilities of work have to bear by the client department i.e. HSPCB. In such a condition how the HSPCB could raise demand of refund of Rs.2.00 Crore which were initially deposited by HSPCB.

As far audit para is concerned on non utilization of funds, it was raised in the year 2014. The necessary reply for those para's stand submitted by this Office vide memo No.297 dated 04.06.2014 and memo no.1323 dated 14.01.2015. All the document asked at time were stand provided and this issue was not raised again.

It is important to point out here that a joint meeting was held on 06.05.2014 and its minuts of meeting were circulated on 09.05.2014. The agreed terms for this work were clearly laid down in that. As per PWD Code clause 8.4.5, the client department can not claim any interest.

Further, the utilization certificate (which include amount Rs.2.00 Crore also) stand also provided to you good self for amounting to Rs.16.73 Crore vide this Office Memo No.6004 dated 19.06.2020. In view of above, this office hereby reject claim raised by you for refund Rs.2.00 Crore or any interest on that. It is again intimated that Rs.2.00 Crore stand utilized and question of paying interest does not arise.

This is for your kind information please.

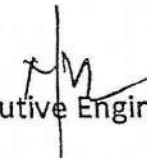
- sd/-  
Executive Engineer

Endst. No. 6069

Dated: 3/7/2020

A copy of above is forwarded to the following for information please:-

1. The Chairman, HSPCB, C-11, Sector-6, Panchkula.
2. The Superintending Engineer, H.S.A.M. Board, Panchkula.
3. The Sr. Environment Engineer (Estate), HSPCB, C-11, Sector-6, Panchkula.

  
Executive Engineer

RECEIPT VOUCHER Annexure H-1

Haryana State Pollution Control Board

C-11, Sector-6, Panchkula

Voucher No. J6-540

Dated: 31/03/2017

BIT	Rs.	P.
Plot for Training Institute Govt	40025300	-
Un-utilised Grant - for A/c	952750	-
Grant - for A/c	15121950	-
To amt transfer from below-mentioned head of account		
TOTAL	56100000	-
EDIT		
Advance to Director Environment etc.		
By amt b/f to Un-utilised Grant - for A/c	952750	-
By amt transfer to Grant - for A/c	15121950	-
By amt b/f to Plot for Env. Training Institute Govt	40025300	-
Copy of vouchers attached		
(Five crore sixty one lakh)	TOTAL	56100000

Cashier

S.O. (A)

Chao

Annexure H-2

From Director,  
Environment Department,  
Haryana, Chandigarh

To Member Secretary,  
Haryana State Pollution Control Board,  
C-11, Sector 6, Panchkula

Memo No. DEH/2017/ETI/ 478

Dated 6/4/17

Subject: Payment of Rs.1,51,21,950/- for establishing Swaran Jayanti  
Environment Training Institute (SJETI).

Kindly refer to the subject cited above.

Please find enclosed herewith the copy of EPS vide which an  
amount of Rs.1,51,21,950/- have been returned to HSPCB as an over draft  
payment of 50% share for establishment of Swaran Jayanti Environment  
Training Institute (SJETI). The detail of earlier payment/receipt is also  
enclosed herewith for further necessary action in reference to your letter  
No.905, dated 03.02.2017.

*[Signature]*  
Scientist Grade-1,  
for Director, Environment, Haryana.

60  
Secretary  
7/4  
22  
to  
17

1435 DDO Code 2092

# PAY ORDER

Annexure H-3

Issue Date 28/03/2017  
Valid Till 31/03/2017

54

This pay order should not be  
folded

No. 0300106408  
for payment through ECS/RTGS/NEFT  
(This pay order contains 1 pages)  
Page 1 of 1



Bank of India  
City Branch,  
District

Pay Rs. 15121950/- (One Crore Fifty One Lakhs Twenty One Thousands Nine  
Hundred and Fifty Only.)

(under Rs.15121951/-)

Payment not to be made without proper identification of the authorized messenger.  
Credit the amount in accounts of persons through ECS/RTGS/NEFT as per following  
invoice duly signed by T.O. and endorsed by DDO.

Invoice No. 0300209217037536

In No. Memo	Payee's Name (Code)	Account No.	IFSC/MICR	ECS/NEFT/RTGS Amount(Rs.)	RTR Amt.	Bank
03201/004324 03-800-89-51	HARYANA STATE POLLUTION CONTROL BOARD/MO/OW	79380001203280 57	PUNB0293806	15121950.00	0	PUNB0293800, PANCHKULA

B/R Total Amount: 15121950.00 0

Total EPS Amount: 15121950/- 0

It has been made available online and needs to be verified by DDO before submitting this payorder in bank for payment.

### Endorsement from DDO

account and amount details of persons mentioned above are correct.  
Amount of Rs. 15121950/- (One Crore Fifty One Lakhs Twenty One Thousands  
and Fifty Only.) as per the details in pay order.  
Use RTRs of Rs.0/- (Only) in name of the persons as per list attached and hand  
whose specimen signature duly attested are given below.

Signature & Stamp of  
Treasury Officer Chandigarh

Signature & Stamp of  
SECTOR 17'D CHANDIGARH

tear it from here

### Acknowledgement for DDO

Pay order of Rs. 15121950/- (One Crore Fifty One Lakhs Twenty One Thousands Nine Hundred and Fifty Only.)

1 no. of pages from Treasury Officer Chandigarh

No. 0300106408 against Invoice No. 0300209217037536

Signature & Stamp of Bank

Amprare H-4

A detail of the payment & receipt in respect of HSUDC and HSPCB made under this scheme for SJETI by the Environment Department, is as under:

Total cost of plot of one acre is Rs.8,00,50,600/-.

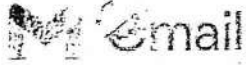
Sr. No.	Amount	Amount paid for	Remarks
1	Rs.0.71.02,560	Application amount	10% of total Cost of Plot at that time
2	Rs.1.06.62,840	To complete 25% of total cost of plot after allotment	15% of amount
3	Rs.0.35.50,040	Part payment towards value of plot, as available in the scheme of department	Amount deposited on 10.06.2014 with HSUDC
4	Rs.4.97.64,160	Full and final payment of 3600 sq. mtrs.	Amount paid on 18.06.2014
Total	Rs.7,10,85,600 + 10,000/- processing fee Rs.7,10,95,600/-	Full payment for 3600 sq. mtrs.	
5	Rs.44.49,960/-		paid on 14.03.2015
6	Rs.47.07,952/-	Rs.45,05,040 + Rs.02,29,012 (interest @12% p.a.)	Paid on 01.07.2015
Total Cost of Plot for one acre	Rs.8,00,50,600		
7	Rs.400,25,300/- ✓	50% share of HSPCB	
8	Rs.5,61,00,000/-	Amount already taken from HSPCB	?
9	Rs.1,60,74,700/- ✗	Extra amount taken from HSPCB	
10	Rs.2,00,000/-	Amount already deposited with HSPCB under this scheme	Vide letter dated 20.04.2011 received vide receipt no.1080/018, dated 20.04.2011
11	Rs.2,00,000/-	Again deposited with HSPCB	Vide EPS No.0300209212020526, dated 23.02.2012
12	Rs.5,52,750/-	Again deposited with HSPCB	Vide Sanction no.487-491, dated 14.01.2013
13	Rs.1,51,21,950/-	Is to be paid to HSPCB after deducting their 50% share ✓	

As per PUC, an outstanding payment of Rs.205.53 lakhs is to be paid to HSPCB while this amount comes out as after deducting the 50% share of plot measuring 3600 sq. mtrs., however, at present the size of plot has been increased from 3600 sq. mtrs. to 4050 sq. mtrs. as such the cost of plot increases from Rs.7,10,95,600/- (including Rs.10,000/- process

10/28/2020

Gmail - Adjustment of advance

Ameswari H-T



hspcb acctt13 <hspcbacctt13@gmail.com>

## Adjustment of advance

1 message

hspcb acctt13 <hspcbacctt13@gmail.com>  
To: hspcbaircell@gmail.com

Wed, Oct 28, 2020 at 8:56 AM

CA while conducting the audit on the accounts of the Board for the FY 2015-16 has issued a para regarding adjustment of advance as below:-

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 09.11.12 to 13.11.12. This advance also remains unadjusted as on 31.03.2016 for want of bill from the company though it was told to us that the advertisement on Radio 14 was carried out by them. However no confirmation / evidence to the effect was 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. It is requested to please send the bill of such advance payment so that the advance is adjusted and para is got dropped.





hspcb acctt13 <hspcbacctt13@gmail.com>

## Confirmation/Reconciliation of advance/imprest Account.

9 messages

hspcb acctt13 <hspcbacctt13@gmail.com>

Wed, Oct 21, 2020 at 4:17 PM

To: Panchkula Region Hspcb <hspcbropkl@gmail.com>, Palwal region <hspcbropal@gmail.com>, Panipat Region Hspcb <hspcbropr@gmail.com>, Laboratory Panchkula <hspcbliip@gmail.com>, Lab Incharge Hissar <hspcblih@gmail.com>, Lab Incharge HSPCB <hspcbliig@gmail.com>, hspcbliif@gmail.com, "Regional Officer, HSPCB Sonapat" <hspcbrosr@gmail.com>, Gurgaon North Region Hspcb <hspcbrogrn@gmail.com>, Gurgaon South Region HSPCB <hspcbrogrs@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, Kaithal region <hspcbrokai@gmail.com>, "hspcbms@gmail.com" <hspcbroamb@gmail.com>, Ballabgarh Region HSPCB <hspcbrobr@gmail.com>, Bahadugarh Region <hspcbrobdh@gmail.com>, HSPCB JIND <hspcbrojr@gmail.com>, Karnal region <hspcbrokar@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>

Through email dated 18-09-2020. It was requested to all Regional Officers and Lab Incharges that the outstanding balance of Imprest account may be confirmed immediately but reply of said mail is still pending. Now C.A appointed by CAG has audited the Balance Sheet of 2015-16 and issued audit report. Para no. 25 of such report is being attached for reply of your office. Reply of this para is to be placed in next Board Meeting. It is therefore requested to please Reconcile/Confirm the balance of Imprest account of H:Q ledger with your office ledger and send to H.Q with in one week so that the reply is placed in next Board Meeting.

**imprest 2015-16.docx**  
15K

hspcb acctt13 <hspcbacctt13@gmail.com>

Wed, Oct 21, 2020 at 4:28 PM

To: "To: Panchkula Region Hspcb" <hspcbropkl@gmail.com>, Palwal region <hspcbropal@gmail.com>, Panipat Region Hspcb <hspcbropr@gmail.com>, Laboratory Panchkula <hspcbliip@gmail.com>, Lab Incharge Hissar <hspcblih@gmail.com>, Lab Incharge HSPCB <hspcbliig@gmail.com>, hspcbliif@gmail.com, HSPCB Sonapat <hspcbrosr@gmail.com>, Gurgaon North Region Hspcb <hspcbrogrn@gmail.com>, Gurgaon South Region HSPCB <hspcbrogrs@gmail.com>, Yamunanagar Region HSPCB <hspcbroyr@gmail.com>, Kaithal region <hspcbrokai@gmail.com>, "hspcbms@gmail.com" <hspcbroamb@gmail.com>, Ballabgarh Region HSPCB <hspcbrobr@gmail.com>, Bahadugarh Region <hspcbrobdh@gmail.com>, HSPCB JIND <hspcbrojr@gmail.com>, Karnal region <hspcbrokar@gmail.com>, Dharuhera Region Hspcb <hspcbrodr@gmail.com>, Hisar Region Hspcb <hspcbrohr@gmail.com>

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

From: hspcb acctt13 <hspcbacctt13@gmail.com>

Date: Wed, Oct 21, 2020 at 4:17 PM

Subject: Closing balances of Cash Book and Bank account.

It is requested that the balance of cash book and bank account of your office as on 31-03-2020 and 30-09-2020 may be sent to H.Q immediately for Reconciliation purposes.

If there is any difference in cash book and bank balance the same may be detailed and details may also be sent to the H.Q.

RO.Kaithal HSPCB <hspcbrokai@gmail.com>

To: hspcb acctt13 <hspcbacctt13@gmail.com>

Tue, Oct 27, 2020 at 10:14 AM

Please see the attached file.

Regional Officer  
Kaithal

[Quoted text hidden]

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