

**Central Pollution Control Board
Ministry of Environment, Forests & Climate Change,
Government of India- Delhi**

[Financial Statements as at March 31, 2019]

NANGIA & CO. LLP
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Central Pollution Control Board, Ministry of Environment, Forests & Climate Change,
Government of India- Delhi

Report on the Audit of the Financial Statements

Qualified Opinion

1. We have audited the accompanying financial statements of **Central Pollution Control Board, Ministry of Environment, Forests & Climate Change, Government of India** ("the Board"), which comprise of the Balance Sheet as at 31 March, 2019, the Income & Expenditure Account and Receipt & Payment Account of the Board for the year ended and notes to financial statements, including a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, except for the effect of the matter described in basis for qualified opinion paragraph, the Balance Sheet, Income & Expenditure Account and Receipt & Payment read together with the accounting policies and notes to accounts thereon, give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - i. In the case of Balance Sheet of the state of Affairs of the Board as at 31 March 2019;
 - ii. In the case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date; and
 - iii. In the case of Receipt & Payment Account of the Receipts & Payments for the year ended on that date.

Basis for Qualified Opinion

3. We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Board in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We further draw attention to the following:

- i. Grants for capital assets received as grant in aid has been taken in Income & Expenditure account on receipt basis rather than recognizing it in Income & expenditure account over useful life of assets which is not in accordance with the Accounting Standard 12 (AS-12).



- ii. Depreciation is charged on assets on straight line method as per rates prescribed by Income Tax Act, 1961. Depreciation has been charged on closing gross block irrespective of date of purchase/ sale of assets. Furthermore, depreciation computation is not consistent across different Regional Directorates. This is not in accordance with Accounting Standard 10 (AS-10) and has resulted in depreciation being undercharged/overcharged the effect of which is not ascertainable at this stage.
- iii. Note number 26.4 and 26.5 of schedule 26 as regards advances/recoverable aggregating to Rs. 1,356,396,770 and payables/ liabilities aggregating to Rs. 17,471,698 (including balances related to sponsored/earmarked projects) are subject to reconciliation/confirmation. These balances are subject to reconciliation/confirmation with respective parties as said accounts have not been reconciled and we are not aware if any adjustment is required to these accounts as at the Balance Sheet date.
- iv. The value of closing inventory amounting to Rs. 15,384,299 has been considered as certified by the management and we were not provided with any documents in relation to movement of inventory during the year. Consequently, we are unable to determine whether material adjustments are required to the aforesaid reported amount.
- v. Note 26.7 of schedule 26 as regards liability on account of Leave Travel Concession has neither been ascertained nor provided and in absence of adequate information, we are unable to determine the value of provision in respect to liability on account of Leave Travel Concession.
- vi. Note number 26.8(b) of schedule 26 as regards capital work in progress includes a sum of Rs. 2,010,655 being advance paid to suppliers (Delhi Zone) in financial year other than the current financial year, which is being carried forward. Necessary adjustment entries will be passed once the supporting details including details of installation etc. are approved at the appropriate level.
- vii. As per the provisions of Section 51 of Central Goods and Services Tax Act, 2017 ('GST Act') with effect from 1st October, 2018, the Head Office and the Regional Directorates of the Board are required to obtain registration and deduct and deposit TDS @2% under the GST Act in respect to taxable goods or services or both, where the total value of such supply, under a contract, exceeds Rs. 250,000. However, registrations are not obtained by the Regional Directorate of Vadodara, Shillong and Kolkata as at reporting date. Further there were delays in obtaining registration for the Regional Directorate of Bangalore Regional Directorate. Accordingly, the Board is in non-compliance under GST Act and penal consequences for non-compliance cannot be ascertained as at the balance sheet date.
- viii. The bank balances and fixed deposit balances of the Projects, Head Office and Regional Directorates are subject to receipt of independent confirmations from banks on those balances.

The consequential impact of all the matters specified above on the financial statement could not be ascertained at this stage.



Emphasis of Matter

4. We draw attention to the following matters:

- i. Note number 26.7 of schedule 26 as regards the Board has created Contributory Provident Fund under the guidelines called The Central Board for the Prevention & Control of Water Pollution Employee's contributory Provident Fund since 1977-78 and the employee's contribution is deducted from the salary of the employees and transferred to CPF Fund. The accounts of CPF Fund are audited up to 31 March 2007 only. The shortfall in PF liability to be borne by the Board, if any, that has not been ascertained.
- ii. National Ganga River Basin Authority (NGRBA) being a separate project governed under National Mission for Clean Ganga Scheme, has not obtained separate PAN, TAN and GSTIN and all the statutory returns in relation to this project are being filed with the returns of the Head office, Lucknow and Kolkata Regional Directorates to the extent of operations at these particular locations.
- iii. The internal control system of the Board needs to be significantly strengthened to make it commensurate with the size and nature of activities of the Board, particularly with respect to monitoring/adjustment of advances given for various expenses including advances for earmarked/sponsored projects and obtaining utilization certificates, maintenance of fixed asset register, booking of expense invoices based on invoice receipt basis, provisioning for expenses etc.
- iv. Note number 26.11(e) of schedule 26 which indicates that there are few sponsored projects that are either closed or non-operating. Funds amounting to Rs. 62,788,002 are lying idle in respective project's bank accounts.
- v. Note number 26.11(f) of schedule 26 which indicates that as per the terms and conditions of project sanction agreement, the unspent funds at closure of the project are required to be transferred directly from the account where the funds are granted. The balance funds lying at the DTS project amounting to Rs. 539,784 was transferred during the year by the Regional Directorate of Bangalore to their account. However, the regional directorate at Bangalore has parked these funds under a separate fixed deposit and these funds are refundable to the concerned agencies.
- vi. Note number 26.8(a) of schedule 26 as regards the fixed asset register has not been properly maintained at the Head office, its Regional Directorates, with respect to depreciation charged, location and identification number. Further as explained to us by the management, the physical verification of the assets of the Board is carried out in the phased manner as per the program of verification. Accordingly, certain assets have been verified during the year and the obsolete/unused/lost items will be adjusted once the reconciliation process is complete.

Our opinion is not qualified in respect of the above matters.



Responsibilities of management for the Financial Statements

5. Management of the Board is responsible for the preparation of these Financial Statements in accordance with the accounting principles accepted in India and in accordance with 'Form of Financial Statement for the Central Autonomous Bodies' as per the directions of Ministry of Environment and Forest, Govt. of India vide their letter no. - G25012/1/2010CPW dated 10.02.10 as circulated by Comptroller General of Accounts, Ministry of Finance.

This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Board and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance and receipts & payments and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Board has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's



report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

7. The comparative financial information of the Board for the year ended March 31, 2018 included in these financial statements, are based on the previously issued statutory financial statements audited by the predecessor auditor whose report for the year ended March 31, 2018 dated December 06, 2018 expressed a qualified opinion on those financial statements.

For Nangia & Co. LLP
Chartered Accountants
FRN# 002391C/N500069



Vikas Gupta
F.C.A Partner
Membership # 076879
UDIN:19076879AAAAWH4102



Signed at New Delhi on 19/11/2019



CENTRAL POLLUTION CONTROL BOARD, DELHI-110032

BALANCE SHEET AS AT 31ST MARCH 2019

CORPUS/CAPITAL FUND AND LIABILITIES	SCHD.	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND			
RESERVE AND SURPLUS	1	6,67,71,198	1,53,07,426
EARMARKED/ ENDOWMENT FUND	2		
SECURED LOANS AND BORROWINGS	3	4,95,47,22,137	2,17,65,84,710
UNSECURED LOANS AND BORROWINGS	4		
DEFERRED CREDIT LIABILITIES	5		
CURRENT LIABILITIES AND PROVISIONS	6		
	7	92,24,31,719	62,68,14,872
TOTAL		5,94,39,25,054	2,81,87,07,008
ASSETS			
FIXED ASSETS			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	8	6,53,43,449	7,34,91,496
INVESTMENTS-OTHERS	9	5,41,263	
CURRENT ASSETS, LOANS, ADVANCES ETC	10		
MISCELLANEOUS EXPENDITURE	11	5,87,80,40,342	2,74,52,15,512
(to the extent not written off or adjusted)			
TOTAL		5,94,39,25,054	2,81,87,07,008

Schedules 1 to 26 forming part of accounts are annexed

As per our report of even date

For Nangia & Co. LLP
Chartered Accountants
Firm Reg. No. 002391C/N500069

Vikas Gupta
(Vikas Gupta)
M.NO. 076879
Partner



For Central Pollution Control Board

S. P. Singh Parihar
(S. P. Singh Parihar, IAS)
Chairman

Prashant Gargava
(Prashant Gargava)
Member Secretary

Virendra Bansal
(Virendra Bansal)
Accounts Officer

Diganta Kalita
(Diganta Kalita)
Assistant Accounts Officer

Signed at New Delhi on 19/11/2019



CENTRAL POLLUTION CONTROL BOARD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

INCOME	SCHD.	CURRENT YEAR	PREVIOUS YEAR
INCOME FROM SALES/ SERVICES			
GRANTS/SUBSIDIES	12		
FEES/ SUBSCRIPTIONS	13	1,14,42,00,000	1,18,80,46,164
	14		
INCOME FROM INVESTMENTS			
(Income on investments from earmarked/endowment funds transferred to Funds)	15		
INCOME FROM ROYALTY, PUBLICATIONS ETC.			
INTEREST EARNED	16	63,500	54,410
OTHER INCOME	17	1,31,87,754	1,11,32,175
INCREASE/ DECREASE IN STOCK OF Consumables, Stores/ Spares	18	25,70,045	20,42,698
	19	41,91,806	11,08,359
TOTAL(A)		1,16,42,13,105	1,20,23,83,806
EXPENDITURE			
ESTABLISHMENT EXPENSES			
OTHER ADMINISTRATIVE EXPENSES ETC	20	67,70,44,765	71,10,31,928
EXPENDITURE ON GRANTS, SUBSIDIES ETC	21	15,51,31,509	15,86,79,599
INTEREST	22		
MONITORING EXPENSES	23	22,504	20,191
DEPRECIATION	24	24,86,95,446	28,58,97,826
	8	2,81,30,506	4,02,42,241
TOTAL(B)		1,10,90,24,730	1,19,58,71,785
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)			
TRANSFERRED TO SPECIAL RESERVE		5,51,88,375	65,12,021
TRANSFERRED TO /FROM GENERAL RESERVE			
PRIOR PERIOD EXPS.			
BALANCE BEING SURPLUS/ DEFICIT CARRIED TO CORPUS /		37,24,603	67,629
CAPITAL FUND			
		5,14,63,772	64,44,392

Schedules 1 to 26 forming part of accounts are annexed

As per our report of even date

For Nangia & Co. LLP
Chartered Accountants
Firm Reg. No. 002391C/NS00069

Vikas Gupta
(Vikas Gupta)
M.NO. 076879
Partner



S. P. Singh Parihar
(S. P. Singh Parihar, IAS)
Chairman

For Central Pollution Control Board

Prashant Gargava
(Prashant Gargava)
Member Secretary

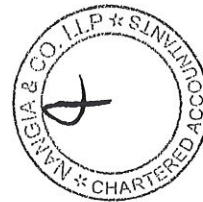
Virendra Bansal
(Virendra Bansal)
Accounts Officer

Diganta Kalita
(Diganta Kalita)
Assistant Accounts Officer



CENTRAL POLLUTION CONTROL BOARD , DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

<u>SCHEDULE 1 - CORPUS / CAPITAL FUND</u>		CURRENT YEAR		PREVIOUS YEAR	
BALANCE AS AT BEGINNING OF THE YEAR		1,53,07,426		88,63,034	
Less:- DUE TO RECTIFICATION OF FIXED ASSETS					
LESS : REFUND OF CAPITAL(Adjustment)					
Add:- OPENING BALANCE OF INCOME AND EXPENDITURE					
Add/Less:- EXCESS OF INCOME OVER EXPENDITURE/ EXCESS OF EXPENDITURE OVER INCOME		5,14,63,772		64,44,392	
BALANCE AS AT YEAR END		6,67,71,198		1,53,07,426	
<u>SCHEDULE 2 - RESERVE & SURPLUS</u>		CURRENT YEAR		PREVIOUS YEAR	
1. CAPITAL RESERVE					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
Less:- DEDUCTION DURING THE YEAR					
2. REVALUATION RESERVE					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
Less:- DEDUCTION DURING THE YEAR					
3. SPECIAL RESERVE					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
Less:- DEDUCTION DURING THE YEAR					
4. GENERAL RESERVE					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
Less:- DEDUCTION DURING THE YEAR					

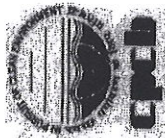




CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS	FUND WISE BREAKUP					TOTAL	
	SPONSORED PROJECTS	FUND XX	FUND YV	FUND ZZ	CURRENT YEAR	PREVIOUS YEAR	
A) OPENING BALANCE OF THE FUND Add : Prior Period adjustment	2,17,65,84,710 19,219	-	-	-	2,17,65,84,710 19,219	1,16,89,77,774	
B) ADDITION TO THE FUNDS							
I. DONATION / GRANTS (NET OF REFUND)	3,44,86,120	-	-	-	3,44,86,120	54,85,38,664	
II. INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUNDS	22,78,89,970	-	-	-	22,78,89,970	6,99,47,117	
III. OTHER ADDITIONS (Bank guarantee, EPC, NGT 25, NGT 75)	2,70,33,71,965	-	-	-	2,70,33,71,965	84,48,14,250	
TOTAL (A+B)	5,14,23,51,984	-	-	-	5,14,23,51,984	2,63,22,77,805	
C) UTILISATION / EXPENDITURE TOWARDS OBJECTIVES OF FUND							
I. CAPITAL EXPENDITURE	-	-	-	-	-	-	
- FIXED ASSETS (Including Prior Period Adjustment)	-	-	-	-	-	-	
- OTHERS	-	-	-	-	-	48,37,617	
TOTAL	-	-	-	-	-	48,37,617	
II. REVENUE EXPENDITURE							
- SALARIES, WAGES AND ALLOWANCES ETC.	-	-	-	-	-	3,76,461	
- RENT	-	-	-	-	-	-	
- OTHER ADMINISTRATIVE EXPENSES	18,76,29,847	-	-	-	18,76,29,847	44,98,82,728	
TOTAL	18,76,29,847	-	-	-	18,76,29,847	45,02,59,189	
TOTAL (C)	18,76,29,847	-	-	-	18,76,29,847	45,50,96,806	
D) Refund to MoEF	-	-	-	-	-	5,96,289	
NET BALANCE AS AT THE YEAR END (A+B-C-D)	4,95,47,22,137	-	-	-	4,95,47,22,137	2,17,65,84,710	





CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 4 - SECURED LOANS AND BORROWINGS		CURRENT YEAR		PREVIOUS YEAR
1. CENTRAL GOVERNMENT			-	-
2. STATE GOVERNMENT (Specify)			-	-
3. FINANCIAL INSTITUTION				
a) Term Loans		-		-
b) Interest accrued and due		-	-	-
4. BANKS:				
a) Term Loans				
-Interest accrued and due				
b) Other Loans (specify)		-	-	-
-Interest accrued and due		-		-
5. OTHER INSTITUTION AND AGENCIES			-	-
6. DEBENTURES AND BONDS			-	-
7. OTHERS (Specify)			-	-
TOTAL			-	-





CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS			CURRENT YEAR		PREVIOUS YEAR	
1.CENTRAL GOVERNMENT						
2.STATE GOVERNMENT (Specify)						
3.FINANCIAL INSTITUTION						
4.BANKS:						
a) Term Loans						
b) Other Loans (specify)						
5.OTHER INSTITUTION AND AGENCIES						
6.DEBENTURES AND BONDS						
7. FIXED DEPOSITS						
8.OTHERS (Specify)						
TOTAL						
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES						
a) Acceptance secured by hypothecation of capital equipment and other assets						
b) Others						
TOTAL						





CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS		CURRENT YEAR		PREVIOUS YEAR	
A. CURRENT LIABILITIES					
1. Acceptances					
2. Sundry Creditors:					
a) For goods					
b) Others		1,14,97,338	1,14,97,338	2,39,93,484	2,39,93,484
3. Advances Received			42,48,862		28,88,227
4. Interest accrued but not due on:					
a) Secured Loans/borrowings					
b) Unsecured Loans/borrowings					
5. Statutory Liabilities:					
a) Overdue					
b) Others		4,59,911	4,59,911	4,18,179	4,18,179
6. Other current Liabilities			29,82,99,884		3,04,27,902
	TOTAL (A)		31,45,05,995		5,73,09,613
B. PROVISIONS					
1. For Taxation					
2. Gratuity					
3. Superannuation/Pension			35,36,63,339		32,90,69,206
4. Accumulated Leave Encashment					
5. Trade Warranties/Claims			25,42,62,385		24,04,36,053
6. Others (Specify)					
	TOTAL (B)		60,79,25,724		56,95,05,259
	TOTAL (A+B)		92,24,31,719		62,68,14,872





CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 8 -FIXED ASSETS		GROSS BLOCK			AMORTISATION/DEPRECIATION					NET BLOCK	
	Cost/valuation as at beginning of the Year(original	Addition during the year	Deductions/Adjus tments during the year	Cost/valuation at the year end(original cost)	As at the beginning of the Year	Prior Period Dep.	During the Year	On Deductions during the Year	At the end of the year	As at the current Year-end	As at the Previous Year- end
FIXED ASSETS:											
LAND:											
a) Freehold	-			-	-						
b) Leasehold	1,25,05,904	-	-	1,25,05,904	15,25,638	-	95,530	-	16,21,168	1,08,84,736	1,09,80,266
BUILDINGS:											
a) On Freehold Land	-			-	-						
b) On Leasehold Land	11,87,78,416	2,67,630	-	11,90,46,046	9,95,12,249	-	73,78,021	-	10,68,90,270	1,21,55,776	1,92,66,167
c) Ownership Flats/Premises	-			-	-						
d) Superstructures on Land not belonging to the entity	-			-	-						
PLANT, MACHINERY & EQUIPMENT	45,82,92,954	1,30,63,150	21,89,180	46,91,66,924	43,53,78,307	-	1,19,82,969	20,94,824	44,52,66,452	2,39,93,634	2,29,14,647
VEHICLES	2,23,82,322	2,70,511	10,13,495	2,16,39,338	1,24,77,306	-	28,22,600	10,13,049	1,42,86,857	73,52,481	99,05,016
FURNITURE, FIXTURES, OFFICE EQUIPMENT	2,23,28,122	23,50,980	55,207	2,46,23,895	1,61,17,463	-	20,45,153	-	1,81,62,616	64,97,581	62,10,659
COMPUTER/PERIPHERALS	3,56,33,462	39,50,508	1,62,732	3,94,21,238	3,37,62,952	-	36,87,225	1,62,732	3,72,87,445	21,33,793	18,70,510
ELECTRIC INSTALLATIONS	-			-	-						
LIBRARY BOOKS	15,64,729	80,225	-	16,44,954	14,77,708	-	1,19,008	-	15,96,716	48,238	87,021
TUBEWELLS & W.SUPPLY	-			-	-						
OTHER FIXED ASSETS	-			-	-						
TOTAL OF CURRENT YEAR	67,14,85,909	1,99,83,004	34,20,614	68,80,48,299	60,02,51,623	-	2,81,30,506	32,70,605	62,51,11,524	6,30,66,239	7,12,34,286
CAPITAL WORK-IN PROGRESS	22,57,210	20,000	-	22,77,210	-	-	-	-	-	22,77,210	22,57,210
TOTAL	67,37,43,119	2,00,03,004	34,20,614	69,03,25,509	60,02,51,623	-	2,81,30,506	32,70,605	62,51,11,524	6,53,43,449	7,34,91,496





CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS		CURRENT YEAR		PREVIOUS YEAR	
1. IN GOVERNMENT SECURITIES					
2. OTHER APPROVED SECURITIES			-		-
3. SHARES			-		-
4. DEBENTURES AND BONDS			-		-
5. SUBSIDIARIES AND JOINT VENTURES			-		-
6. OTHERS (Deposit)			5,41,263.00		-
TOTAL			5,41,263.00		-
SCHEDULE-10 INVESTMENTS OTHERS		CURRENT YEAR		PREVIOUS YEAR	
1. IN GOVERNMENT SECURITIES					
2. OTHER APPROVED SECURITIES			-		-
3. SHARES			-		-
4. DEBENTURES AND BONDS			-		-
5. SUBSIDIARIES AND JOINT VENTURES			-		-
6. OTHERS (TO BE SPECIFIED)			-		-
TOTAL			-		-





CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 11- CURRENT ASSETS, LOANS, AND ADVANCES		CURRENT YEAR		PREVIOUS YEAR	
A) CURRENT ASSETS					
1. INVENTORIES					
a) Stores, Spares and Consumables		1,53,84,299		1,11,82,983	1,11,82,983
b) Loose Tools		-		-	-
c) Stock-in- trade		-		-	-
Finished Goods (Consumables, Stores/ Spares)		-		-	-
Work-in- progress		-		-	-
Raw materials		-	1,53,84,299	-	-
2. SUNDRY DEBTORS					
a) Debts outstanding for a period exceeding six months		-		-	-
b) Others		-		-	-
3. Cash balances in hand		-	-	1,09,118	1,09,118
4. Bank Balances					
a) With scheduled banks					
-On current Accounts		16,59,46,004		15,02,00,248	
- On Deposits Accounts(including margine money) (Sponsored Projects)		2,94,21,46,787		3,75,43,688	
- On saving Accounts (Sponsored Projects-Including Flexi Fixed Deposit amount)		1,36,69,99,631	4,47,50,92,421	1,60,23,32,519	1,79,00,76,455
b) with non-scheduled Banks					
-On current Accounts		-		-	-
- On Deposits Accounts(including margine money)		-		-	-
- On saving Accounts		-		-	-
5. Post office saving Accounts					
TOTAL (A)			4,49,04,76,721		1,80,13,68,556



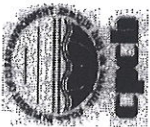


CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 11- CURRENT ASSETS, LOANS, AND ADVANCES		CURRENT YEAR		PREVIOUS YEAR	
B) LOANS, ADVANCES AND OTHER ASSETS					
1. LOANS & ADVANCES					
a) Staff		20,57,101		20,55,181	
b) other entities engaged in activities similar to that entity		-		2,56,71,169	
c) Other (Sponsored Projects Advances)		90,25,96,709	90,46,53,810	55,00,12,299	57,77,38,649
2. Advances and other amounts recoverable in cash or kind					
a) On capital account		-		-	
b) Prepayments		17,61,336		20,16,791	
c) Others		46,25,94,711	46,43,56,047	36,17,66,474	36,37,83,265
3. Income Accrued					
a) on investments from earmarked/endowment funds		-		-	
b) On investments (Sponsored Projects)		1,85,53,764		23,25,042	
c) On loans and advances		-		-	
d) Others		-	1,85,53,764	-	23,25,042
4. CLAIMS RECEIVABLE					
TOTAL (B)			1,38,75,63,621		94,38,46,956
TOTAL (A+B)			5,87,80,40,342		2,74,52,15,512





CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

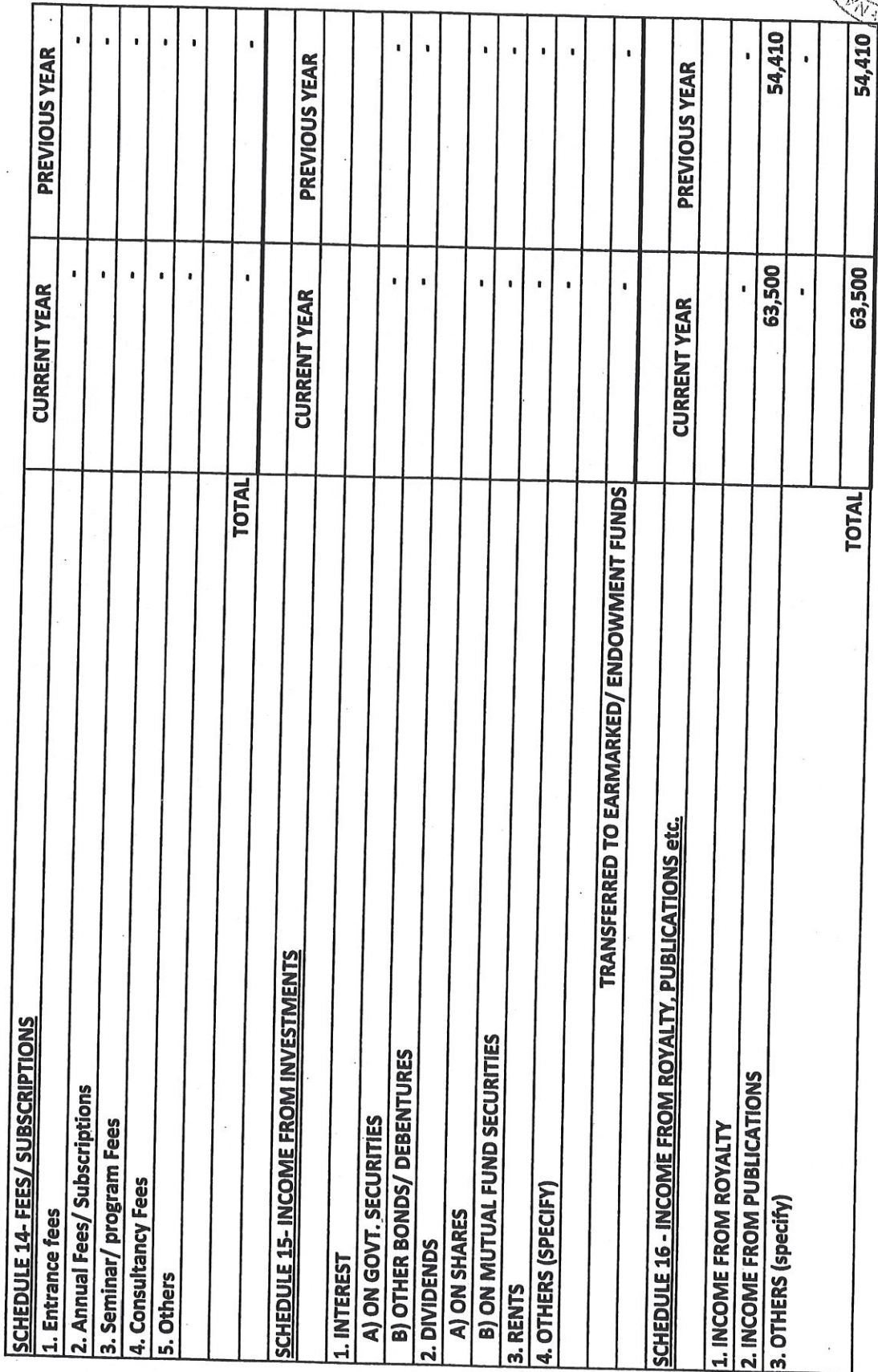
<u>SCHEDULE 12- INCOME FROM SALES/SERVICE</u>		CURRENT YEAR	PREVIOUS YEAR
1.INCOME FROM SALES			
a) Sale of Finished goods		-	-
b) Sale of Raw material		-	-
c) Sale of Scrap		-	-
2. INCOME FROM SERVICES			
a) Labour and processing charges		-	-
b) Professional/ consultancy service		-	-
c) Agency commission and Brokerage		-	-
d) Maintenance Services (Equipment / property)		-	-
e) Others (specify)		-	-
TOTAL		-	-

<u>SCHEDULE 13- GRANTS/ SUBSIDIES</u>		CURRENT YEAR	PREVIOUS YEAR
1. Central Government			
2. Fund Transfer to ZO'S		1,14,42,00,000	1,18,80,46,164
3. State Government		-	-
4. Government agencies		-	-
5. Institutions/ welfare Bodies		-	-
6. International Organisations		-	-
7. Others (specify)		-	-
TOTAL		1,14,42,00,000	1,18,80,46,164





SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019





CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019



SCHEDULE 17 - INTEREST EARNED		CURRENT YEAR	PREVIOUS YEAR
1. ON TERM DEPOSITS			
a) with scheduled Banks			
b) with non scheduled Banks		1,29,90,685	1,09,24,875
c) with institution		-	-
d) others		-	-
2. ON SAVING ACCOUNTS			
a) with scheduled Banks		-	-
b) with non scheduled Banks		-	-
c) with institution		-	-
d) others		-	-
3. ON LOANS		8,297	-
a) Employee/ staff - HBA		-	-
b) Others		1,88,772	2,07,300
4. INTEREST ON DEBTORS AND OTHERS RECEIVABLES		-	-
		-	-
TOTAL		1,31,87,754	1,11,32,175
SCHEDULE 18- OTHER INCOME		CURRENT YEAR	PREVIOUS YEAR
1. PROFIT ON SALE/ DISPOSAL OF ASSETS			
a) Owned assets			
b) Assets acquired out of grants, or received free of cost		4,26,072	-
2.EXPORT INCENTIVES REALIZED		-	-
3. FEES FOR MISCELLANEOUS SERVICES		-	-
4. MISCELLANEOUS INCOME		-	-
		21,43,973	20,42,698
TOTAL		25,70,045	20,42,698



CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS		CURRENT YEAR	PREVIOUS YEAR
A. CLOSING STOCK			
- Finished Goods (Consumables, Stores/ Spares)		1,53,84,299	1,12,92,101
- Work in progress		-	-
B. Less:- OPENING STOCK			
- Finished Goods (Consumables, Stores/ Spares)		1,11,92,493	1,01,83,742
- Work in progress		-	-
NET INCREASE/ DECREASE (A-B)		41,91,806	11,08,359
SCHEDULE 20- ESTABLISHMENT EXPENSES			
		CURRENT YEAR	CURRENT YEAR
1. SALARIES & WAGES			
2. ALLOWANCES AND BONUS		54,84,86,961	59,00,52,807
3. CONTRIBUTION TO PROVIDENT FUND		2,24,44,839	2,14,91,156
4. CONTRIBUTION TO OTHER FUND - GIS		3,21,83,417	5,12,96,515
5. STAFF WELFARE EXPENSES		1,11,709	1,17,522
6. EXPENSES ON EMPLOYEE RETIREMENT & TERMINAL BENEFIT		37,36,814	41,94,956
7. OTHERS- WELFARE FUND		7,00,54,835	4,38,53,302
		26,190	25,670
TOTAL		67,70,44,765	71,10,31,928





CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES		CURRENT YEAR	PREVIOUS YEAR
ADVERTISEMENT AND PUBLICITY			
AUDITORS REMUNERATION		9,69,039	55,74,454
CARTAGE AND CARIAGE INWARD		2,24,200	2,24,200
DISTRIBUTION EXPENSES		-	-
ELECTRICITY AND POWER		-	-
EXCISE DUTY		2,27,89,623	2,15,06,103
EXPENSES ON FEES		-	-
EXPENSES ON SEMINAR/WORKSHOP		-	3,08,141
FREIGHT AND FORWARDING EXPENSES		1,14,49,837	1,32,32,596
HOSPITALITY EXPENSES		-	-
INSURANCE		2,32,526	3,531
IRRECOVERABLE BALANCES WRITTEN OFF		21,42,121	14,57,578
LABOUR AND PROCESSING EXPENSES		-	-
OTHERS (specify)		-	-
PACKING CHARGES		1,23,68,060	82,48,164
POSTAGE, TELEPHONE AND COMMUNICATIONS		-	-
PRINTING AND STATIONARY		68,07,215	64,72,316
PROFESSIONAL CHARGES		46,51,710	51,99,926
PROVISION FOR BAD AND DOUBTFUL DEBTS		32,11,720	39,31,616
PURCHASES (Consumables, Stores/ Spares)		-	-
RENT, RATES AND TAXES		1,49,42,867	1,43,68,706
REPAIR AND MAINTENANCE		70,31,536	73,75,705
SUBSCRIPTION EXPENSES		3,49,81,312	4,05,44,672
TRAVELLING AND CONVEYANCE EXPENSES		-	-
VEHICLE RUNNING AND MAINTENANCE		2,28,25,474	2,02,33,226
WATER CHARGES		79,83,788	80,60,705
		25,20,481	19,37,960
TOTAL		15,51,31,509	15,86,79,599





CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES	CURRENT YEAR	PREVIOUS YEAR
GRANTS GIVEN TO INSTITUTIONS/ ORGANISATION	-	-
SUBSIDIES GIVEN TO INSTITUTIONS/ ORGANISATION	-	-
TOTAL	-	-
SCHEDULE 23- INTEREST		
ON FIXED LOANS		
ON OTHER LOANS (including bank charges)	22,166	20,191
OTHERS	338	-
TOTAL	22,504	20,191
SCHEDULE 24- MONITORING EXPENSES		
AIR QUALITY MONITORING EXPENSES	13,48,94,035	26,16,99,931
WATER QUALITY MONITORING EXPENSES	10,39,19,868	2,760
ENVIRONMENT PROTECTION AND MONITORING EXP.	98,81,543	2,41,95,135
TOTAL	24,86,95,446	28,58,97,826





CENTRAL POLLUTION CONTROL BOARD, DELHI
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

RECEIPTS		CURRENT YEAR	PREVIOUS YEAR	PAYMENTS		CURRENT YEAR	PREVIOUS YEAR
I. Opening Balance				I. Expenses			
a) Cash in hand		-	-	a) Establishment Expenses		61,87,90,957	67,91,93,461
b) Bank Balances				b) Administrative Expenses		15,89,43,921	43,58,07,407
i) In current accounts		15,02,00,248	25,56,23,873	c) Prior Period Exps		75,910	6,500
ii) In deposit accounts		3,75,43,688	3,25,14,752	II. Payments made against funds for various projects		-	-
iii) Savings accounts		1,60,23,32,520	79,32,78,738	Project Exps		15,84,27,183	45,02,59,189
II. Grants Received							
a) From Government of India - Mains		1,14,42,00,000	1,18,80,46,164	III. Investments and deposits made			
b) From State Government		-	-	a) Out of Earmarked/Endowment funds			
c) From Government of India - Projects		41,80,82,637	54,85,38,664	b) Out of Own Funds (Investments-Others)		5,39,784	-
d) Others		1,82,96,54,897	84,48,14,250				
III. Income on Investments from				IV. Expenditure on Fixed Assets & Capital Work in progress			
a) Earmarked/Endow. Funds		10,40,59,495	6,99,47,117	a) Purchase of Fixed Assets-Own fund		1,97,55,953	1,52,73,046
b) Own Funds		-	-	b) Purchase of Fixed Assets- Earmarked/Endowment funds		-	48,37,617
IV. Interest Received				V. Refund of surplus money/Loans			
a) On Bank deposits		31,27,595	1,09,24,875	a) To the Government of India		2,15,64,172	5,96,289
b) Loans, Advances etc.		1,19,352	1,37,880	b) To the State Government		-	-
V. Other Income (Specify)				c) To other providers of funds		27,20,224	-
a) Income from Royalty, Publications Etc.		69,110	54,410	d) To the Government of India - Mains		-	-
b) Other Income		50,85,60,274	20,37,998	VI. Finance Charges (Interest & Bank charges Sch 23)		22,402	20,191
c) Misc Income		26,49,37,415	-	VII. Other Payments (Specify)			
VI. Amount Borrowed				a) Advances and other payments (Net) - Mains		34,86,14,151	35,19,93,257
VII. Any other receipts				b) Advances and other payments (Net) - Projects		26,84,68,233	19,23,82,319
a) Other - Mains		65,42,760	17,45,27,010	VIII. Closing Balances			
c) Sale of Fixed Assets		11,59,173	-	a) Cash in hand		-	-
d) Advances and other payments (Net)-Mains		24,26,149	-	b) Bank Balances			
				i) In current accounts		16,59,46,004	15,02,00,248
				ii) In deposit accounts		2,94,21,46,787	3,75,43,688
				iii) In Savings account		1,36,69,99,631	1,60,23,32,519
TOTAL		6,07,30,15,312	3,92,04,45,731	TOTAL		6,07,30,15,312	3,92,04,45,731

Schedules 1 to 26 forming part of accounts are annexed
As per our report of even date

For Nangia & Co. LLP
Chartered Accountants
Firm Reg. No. 002391C/N500069

(Vikas Gupta)
M.NO. 076879
Partner
Signed at New Delhi on 19/11/2019



For Central Pollution Control Board

(S. P. Singh) Parlihar, IAS)
Chairman
(Prashant Gargava)
Member Secretary

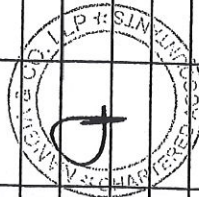
(Virendra Bansal)
Accounts Officer

(Diganta Kalita)
Assistant Accounts Officer



CENTRAL POLLUTION CONTROL BOARD : DELHI - 110032
DEPOSITS RECEIVED FOR WORKS FROM OUTSIDE BODIES (OTHER SPONSORED PROJECTS) (2018-19)

SL. No.	New Code	NAME OF THE PROJECT	OPENING BALANCE	RECEIVED DURING THE YEAR					PAYMENT DURING THE YEAR						Closing Balance
				Grant Received	Grant Others	Income on Investment	Misc. Income	Adjustments	Receipt Total	Expenditure	Refund to Govt.	Refund to Other Fund	Advances and other payments	Project Advances	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=(10+11+12+13+14)	16=(3+9-15)
1	PR01	AGRA AAQM UP	0						0					0	0
2	PR02	DOD PROJECT	47531						0					0	47531
3	PR03	DTS PROJECT	539784						0					539784	0
4	PR04	CAEAI	61857			2193			2193	0				0	64050
5	PR05	CLEAN TECHNOLOGY	4970255			254559			254559					0	5224814
6	PR06	BANK GUARANTEE	43692358			1473653		0	1473653					0	45166011
7	PR07	HWMD DUMP SITE	77195088			3687834			3687834	58915214				58915214	21967708
8	PR08	HWMD WASTE OF UCIL, Bhopal	0						0					0	0
9	PR09	VTT FINLAND	38331			1359			1359					0	39690
10	PR10	ENVIS PROJECT	889750	7777844		78937		16819	7873600	1111574			5494586	6606160	2157190
11	PR11	IARI PROJECT	1308790	2000000		54002		400	2054402	1084673			27711	1112384	2250808
12	PR12	ICAQIS (CESS)	0			16108			16108					0	16108
13	PR13	NSDI(DST)	986202			22753			22753	169437	555201			724638	284317
14	PR14	ORRISA BOARD - MOBILE LAB	95180						0					0	95180
15	PR15	PARYAVARAN DARSHAN	29809628			1486321		20	1486341					0	31295969
16	PR16	STRENGTHENING OF NAQM	0						0					0	0
17	PR17	UNEP Male PROJECT	2726348											0	0
18	PR18	UNI DO PROJECT	8319324			337760			337760	1829				1829	2724519
19	PR19	WORKSHOP ON BMWWM	0						0	30				30	8657054
20	PR20	BAKARGANJ NALA PATNA	17965						0					0	0
21	PR21	BUDHANALA LUDHIYANA NRCP	80250			637			637					0	18602
22	PR22	CRITICALLY POLLUTED AREA CESS	239939			2846			2846					0	83096
23	PR23	NAQMP CESS	0			8510			8510					0	2484449
24	PR24	CPCB NNMS	5743			0			0					0	0
25	PR25	BASLINE SURVEY OF INDUSTRIES	3094213			205			205					0	5948
26	PR26	UPGRADATION OF LAB (Cess)	13652758			125288			125288					0	3219501
						1310783		2000	1312783	973	4650		50936	56559	14908982



SL NO	New Code	NAME OF THE PROJECT	OPENING BALANCE	RECEIVED DURING THE YEAR					PAYMENT DURING THE YEAR						Closing Balance
				Grant Received	Grant- Others	Income on Investment	Misc. Income	Adjustments	Receipt Total	Expenditure	Refund to Govt.	Refund to Other Fund	Advances and other payments	Project Advances	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=10+11+12+13+14	16=(3+9+15)
27	PR27	WQM WB INPUT COST OF STAFF	51688681		2786026		11070000		13856026	295			43053	43348	65501359
28	PR28	CPCB-HWMD Waste of UCIL Pithampur	0						0						0
29	PR29	CPCB-Hydrology Project	11045480		405415			0	405415	8375549			3070000	1144	5346
30	PR30	CPCB-NGT 25	488132130	362032345	29031246		850150383		1241213974	3018044		850000000	500000	853518044	875828060
31	PR31	CPCB-NGT 75	19940581		1668446285	4667152	248877500		1921990937				100215000	100215000	1841716518
32	PR32	Upgradation of Air Lab Project	18625654			1034597			1034597	1519803				1519803	181404448
33	PR33	CPCB-PIAs	45218866		2062031		1526731		3588762	6134112	19618866		12034867	37787845	11019783
34	PR34	CPCB-SNITI	1382944		7161				7161	0	1390105			1390105	0
35	PR35	CPCB-CPSU PROJ	107254200		4342841				4342841						111597041
36	PR36	CPCB-EPC	693092464		46480899	504961814	1000002975		1551445688	27549561		1000000000	89515650	1117065211	1127472941
37	PR37	CCBP Proj	10969577		444170				444170					0	11413747
38	PR38	AWQM in North East	2657841		57733				57733		2715574			2715574	0
39	PR39	AQMM CESS 2017	2078587		193687	0	3253333		3447020			3253333		3253333	2272274
40	PR40	NWQMN 2017 Cess	17909		153725	1792430			1946155					0	1964064
41	PR41	EC BY CPCB	0		80550000	36818			80586818				11070000	11070000	69516818
42	PR42	CPCB- AQM Strengthening of AQMS	0		49000000	128877			49128877				48630000	48630000	498877
43	PR43	CPCB- AQM O&M OF NAQP	0	14500000					14500000	14250666				14250666	249334
44	PR44	CPCB WQM NWMP	0	20000000					20000000	19982833				19982833	17167
45	PR45	CPCB WM DUMP SITE GANJAM ODISHA	0		21136662	241201			21377863					0	21377863
46	PR46	CPCB (AL) AIR POLLUTION SOURCES AT TAJ	0	1172448		685			1173133				1172448	1172448	685
47	PR47	CPCB WM DUMP SITE TALCHAR ODISHA	0		10521950	120071			10642021					0	10642021
48	PR48	CPCB NCAP-2019	0	10600000					10600000				1600000	1600000	9000000
		TOTAL:-	1639876208	418082637	1829654897	101058083	506754244	2114900161	4970450022	142114593	21564172	2720224	1853793117	273424251	4316709873





CENTRAL POLLUTION CONTROL BOARD : DELHI - 110032
Closing Balance of capital fund - Other Sponsored Projects: (2018-19)

Sl. No.	Proj. Code	NAME OF THE PROJECT	Balance at Bank	Interest Accrued on Investments	Advances	Total	Less: Liabilities	Closing Balance of capital fund
1	2	3	4	5	6 = (3+4+5)	7	8 = (6-7)	
1	PR01	AGRA AAQM UP	-		6,000	6,000		6,000
2	PR02	DOD PROJECT	47,531		1,98,294	2,45,825	4,80,000	(2,34,176)
3	PR03	DTS PROJECT	-		5,39,784	5,39,784		5,39,784
4	PR04	CAEAI	64,050			64,050		64,050
5	PR05	CLEAN TECHNOLOGY	52,24,814			52,24,814		52,24,814
6	PR06	BANK GUARANTEE	4,51,66,011			4,51,66,011	1,00,00,000	3,51,66,011
7	PR07	HWMD DUMP SITE	2,19,67,708		1,80,000	2,21,47,708		2,21,47,708
8	PR08	HWMD WASTE OF UCIL, Bhopal	-		6,782	6,782		6,782
9	PR09	VTT FINLAND	39,690			39,690		39,690
10	PR10	ENVIS PROJECT	21,57,190		55,75,788	77,32,978		77,32,978
11	PR11	IARI PROJECT	22,50,808		32,711	22,83,519		22,83,519
12	PR12	ICAQIS (CESS)	16,108		1,40,17,509	1,40,33,617		1,40,33,617
13	PR13	NSDI(DST)	2,84,317			2,84,317		2,84,317
14	PR14	ORRISA BOARD - MOBILE LAB	95,180		20,20,680	21,15,860		21,15,860
15	PR15	PARYAVARAN DARSHAN	3,12,95,969		14,25,00,000	17,37,95,969		17,37,95,969
16	PR16	STRENGTHENING OF NAQM	-		4,35,52,310	4,35,52,310		4,35,52,310
17	PR17	UNEP Male PROJECT	27,24,519		-	27,24,519		27,24,519
18	PR18	UNI DO PROJECT	86,57,054			86,57,054		86,57,054
19	PR19	WORKSHOP ON BMWWM	-		4,15,263	4,15,263		4,15,263
20	PR20	BAKARGANJ NALA PATNA	18,602		1,68,00,000	1,68,18,602		1,68,18,602
21	PR21	BUDHANALA LUDHIYANA NRCP	83,096			83,096		83,096
22	PR22	CRITICALLY POLLUTED AREA CESS	2,48,449			2,48,449	6,00,000	(3,51,551)
23	PR23	NAQMP CESS	-		8,80,00,000	8,80,00,000		8,80,00,000
24	PR24	CPCB NNIMS	5,948		91,605	97,553	15,71,707	(14,74,154)
25	PR25	BASLINE SERVEY OF INDUSTRIES	32,19,501		1,84,519	34,04,020		34,04,020
26	PR26	UPGRADATION OF LAB (Cess)	1,49,08,982		4,67,65,716	6,16,74,698	85,872	6,15,88,826
27	PR27	WQM WB INPUT COST OF STAFF	6,55,01,359		1,25,927	6,56,27,286	1,10,70,000	5,45,57,286



SL. NO.	Proj. Code	NAME OF THE PROJECT	Balance at Bank	Interest Accrued on Investments	Advances	Total	Less: Liabilities	Closing Balance of capital fund
1		2	3	4	5	6 = (3+4+5)	7	8 = (6-7)
28	PR28	CPCB-HWMD Waste of UCIL Pithampur	-			-		-
29	PR29	CPCB-Hydrology Project	5,346		26,75,346	26,75,346		26,75,346
30	PR30	CPCB-NGT 25	87,58,28,060	54,38,172	11,70,21,915	99,82,88,147	12,86,700	99,70,01,447
31	PR31	CPCB-NGT 75	1,83,41,53,063	67,17,742	10,00,60,482	1,94,09,31,287	24,88,77,500	1,69,20,53,787
32	PR32	Upgradation of Air Lab Project	1,81,40,448			1,81,40,448		1,81,40,448
33	PR33	CPCB-PIAs	1,10,19,783		-	1,10,19,783	16,00,000	94,19,783
34	PR34	CPCB-SNITI	-			-		-
35	PR35	CPCB-CPSU PROJ	11,15,97,041			11,15,97,041		11,15,97,041
36	PR36	CPCB-EPC	1,12,74,72,941	63,97,850	22,81,85,226	1,36,20,56,017	2,975	1,36,20,53,042
37	PR37	CCBP Proj	1,14,13,747		95,73,750	2,09,87,497		2,09,87,497
38	PR38	AWQM in North East	-			-		-
39	PR39	AQMM CESS 2017	22,72,274		2,16,00,000	2,38,72,274		2,38,72,274
40	PR40	NWQMN 2017 Cess	19,64,064			19,64,064		19,64,064
41	PR41	EC BY CPCB	6,95,16,818		1,10,70,000	8,05,86,818		8,05,86,818
42	PR42	CPCB- AQM Strengthening of AAQMS	4,98,877		4,86,30,000	4,91,28,877		4,91,28,877
43	PR43	CPCB- AQM O&M OF NAQP	2,49,334			2,49,334		2,49,334
44	PR44	CPCB WQM NWMP	17,167			17,167		17,167
45	PR45	CPCB WM DUMP SITE GANJAM ODISHA	2,13,77,863			2,13,77,863		2,13,77,863
46	PR46	CPCB (AL) AIR POLLUTION SOURCES AT TAJ	685		11,72,448	11,73,133		11,73,133
47	PR47	CPCB WM DUMP SITE TALCHAR ODISHA	1,06,42,021			1,06,42,021		1,06,42,021
48	PR48	CPCB NCAP-2019	90,00,000		16,00,000	1,06,00,000		1,06,00,000
		TOTAL:-	4,30,91,46,418	1,85,53,764	90,25,96,709	5,23,02,96,891	27,55,74,754	4,95,47,22,137





CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2019

SCHEDULE 25 - SIGNIFICANT ACCOUNTING POLICIES

1. BACKGROUND

The Central Government constituted the 'Central Board for the Prevention and Control of Water Pollution' on September 23, 1974. Under the provisions of the Water (Prevention & Control of Pollution) Act, 1974, the name of the Central Board was amended to Central Pollution Control Board referred as (Board/CPCB) under the Water (Prevention & Control of Pollution) Amendment Act, 1988.

The CPCB has been playing a key role in abatement and control of pollution in the country by generating, compiling and collating data, providing scientific information, rendering technical inputs for formulation of national policies and programmes, training and development of manpower and promoting awareness at different levels of the Government and Public at large.

2. ACCOUNTING CONVENTION

The Financial Statements comprising of Balance Sheet, Income & Expenditure Account & Receipts and Payments Account are prepared on the basis of historical cost convention and on a going concern on accrual basis unless stated otherwise. The Financial statements have been prepared as per 'Form of Financial Statement for the Central Autonomous Bodies' as per the directions of Ministry of Environment and Forest, Govt. of India vide their letter no. - G25012/1/2010CPW dated 10.02.10 as circulated by Controller General of Accounts, Ministry of Finance. The Financial Statement include Financial Statement of Head Office Delhi and its six Regional Directorates located at Bengaluru, Bhopal, Kolkata, Lucknow, Shillong, and Vadodara and sponsored/ earmarked projects.

3. USE OF ESTIMATES

The preparation of the Financial Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reporting balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reporting amounts of income and expenditure during the year. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated. Actual results could differ from such estimates. Any difference between the actual result and the estimates are recognized in the period in which the results are known/ materialize.





4. INCOME

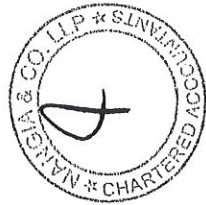
- a) Grants-in-Aid under heads General and Salary are accounted for on realization basis and credited to income and expenditure account.
- b) Grants for capital assets are recognized in the statement of income and expenditure and utilised for the purpose for which it was received.
- c) Interest is recognized on accrual basis.
- d) Miscellaneous Receipts and other Incomes are recognized on receipts basis.
- e) Grants/ Amount received for sponsored projects/scheme are treated as earmarked/ endowment fund and credited to the fund account which is utilized as per the terms of the grants/ for the purpose for which it was received. Interest earned on these grants is credited to the respective grant account.

5. EXPENDITURE

- a) Monitoring expenses are recognized after the claim/ utilization etc are verified and processed at appropriate level.
- b) Other expenses are accounted for on accrual basis.
- c) The expenditure for **sponsored projects/scheme** are shown as utilization under the endowment/ earmarked fund.

6. FIXED ASSETS

- a) Fixed Assets acquired out of grants received for that purpose are stated at cost of acquisition inclusive of freight inward, duties, taxes, incidental and other direct expenses related to acquisition.
- b) Fixed Assets involving installation/ commissioning are capitalized at 80% of the cost at the time of supply and balance at the time of successful commissioning.
- c) Fixed Assets received by way of non-monetary grants, (other than towards the Corpus Fund), i.e., gifted assets are taken in the financial books at nominal value. The incidental expenses on such assets such as clearing & forwarding charges, duties & taxes and other incidental expenses are capitalized.
- d) Fixed assets procured against special purpose grant/receipt are not capitalized. These are taken to the respective fund account as per terms of the grant and shown as utilization.





- e) The Assets Registers have been maintained as per General Financial Rules (GFR) in respect of Laboratory Equipments, Instruments, Computers, Office Equipments and Furniture and Fixture. The register is in the process of being updated.

7. DEPRECIATION

Depreciation during the year is provided on straight-line method as per rates given below limited to the extent of 95% value of assets.

Category of Assets	Rates (in %)
Free Hold Land	0
Building	10
Plant, Machinery & Equipment	15
Vehicles	15
Furniture & Fixtures	10
Computers	40
Library Books	15

- . In respect of additions to / deduction from the fixed assets during the year, depreciation is considered on full-year basis. Lease hold land is amortized over the lease period

8. FOREIGN CURRENCY TRANSACTION

Transaction denominated in foreign currency is accounted for at the exchange rate prevailing at the date of transaction.

9. INVENTORY

Stores and Spares including Chemicals, Glassware, Consumables & other Inventories have been valued at cost on FIFO basis and is being followed consistently. The cost includes cost of purchase including value added tax and other taxes wherever applicable.





10. RETIREMENT BENEFITS

For staff members employed prior to 2004, contribution is made to **Contributory Provident Fund (CPF)** scheme and for staff members employed after 2004, contribution is made to **New Pension Scheme (NPS)**. The contribution of **CPF/ NPS** is charged to Income & Expenditure Account. In both the scheme, the employees also contribute an equal amount.

The Board also provides retirement benefit in the form of Gratuity to eligible employees. Liability towards Gratuity payable on death/retirement is accrued at the year-end on the basis of actuarial certificate. The liability is valued at Projected Unit Credit Method.

Provision for accumulated Leave Encashment benefit to employees is accrued and computed on the basis of actuarial valuation as at year end using projected unit credit method on the basis of actuarial certificate.

11. EARMARKED FUNDS – SPONSORED PROJECTS

The Funds Received & utilized for Sponsored Projects have been identified as Earmarked Funds. The funds are utilized towards the objectives of the specific Projects. Income on account of bank interest is added to the Sponsored Projects and not treated as income of the Board.

12. PRIOR PERIOD, EXTRA-ORDINARY ITEMS AND EVENT OCCURRING AFTER THE BALANCE SHEET DATE

These are disclosed.

13. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent liabilities are disclosed. Contingent assets are not recognized.





CENTRAL POLLUTION CONTROL BOARD
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2019
SCHEDULE 26 - NOTES TO ACCOUNTS

SCHEDULE 26.1 - CONTINGENT LIABILITIES & LITIGATIVE MATTERS

	CURRENT YEAR	PREVIOUS YEAR
Claims against the Entity not acknowledged as debts		
In respect of banks	-	-
- Bank Guarantees given by/on behalf of Board		
- Letter of Credit opened by Bank on behalf of the Board		
- Bills Discounted with Banks	98,71,387	16,76,335
In respect of dispute demands	-	-
- Income Tax		
- Sales Tax	-	-
- Municipal Tax	-	-
In respect of claims from parties for non-execution of orders, but contested by the entity	-	-
	-	-
TOTAL	98,71,387	16,76,335

In respect of Court cases And Arbitration:

CPCB employees recruited before 1.1.2004 are covered under Contributory Provident Fund (CPF) scheme. However, the employees' union of CPCB is demanding coverage under Pension (Old) scheme and a court case is under progress in this regard. Contingent liability that may arise in the event of court's verdict goes in favour of employees' union demand, has neither been shown and nor been ascertained.

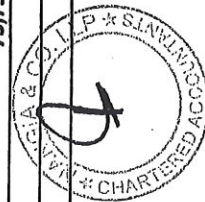
The Management believes that the outcome of above will not have any material adverse effect on the financial position of the Board.

SCHEDULE 26.2 - CAPITAL COMMITMENTS

	CURRENT YEAR	PREVIOUS YEAR
Estimated value of contracts remaining to be executed on capital accounts and not provided for (net of advances)		
- Sponsored Projects		
- Head Office & Regional Directorates	42,75,270	1,13,36,523
	-	-
TOTAL	42,75,270	1,13,36,523

SCHEDULE 26.3 - LEASE OBLIGATIONS

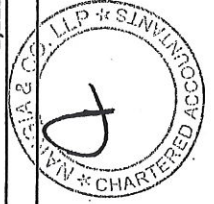
	CURRENT YEAR	PREVIOUS YEAR
The Board has entered into operating lease arrangements with parties for office. The lease are cancellable on mutual agreements. Lease rent paid has been charged to the statement of income and expenditure to the extent it relates to general fund		
Future obligations for rentals under finance lease arrangements for plant and machinery	70,31,536	73,75,705
	-	-



SCHEDULE 26.4 - CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT YEAR	PREVIOUS YEAR
Staff Advances		
Outside Projects Advances	11,99,198	13,17,481
State Pollution Control Board's Advances	83,71,443	90,50,371
Publications Advances	12,85,85,314	10,62,21,931
Purchase & other Advances	5,51,672	4,58,747
Other Advances – UC Required	35,59,908	38,60,723
Miscellaneous Advances	29,74,33,263	25,39,93,218
Total (A)	6,75,038	5,88,854
Advances made by Regional Directorates (B)	44,03,75,836	37,54,91,325
Project Advances (C)	1,34,24,225	1,22,04,694
	90,25,96,709	55,00,12,389
TOTAL(A+B+C)	1,35,63,96,770	93,77,08,408
These advances/ recoverable are subject to adjustments with respective agencies.		

SCHEDULE 26.5 - LIABILITIES		
	CURRENT YEAR	PREVIOUS YEAR
Deposits (Work)		
Earnest Money Deposit	91,46,126	91,46,126
Retention Money	14,61,813	11,57,815
Security Deposit	73,560	73,560
Others – employee related	7,54,953	7,12,877
Others – miscellaneous (includes Rs. 13,04,522 carried forward out of opening)	38,38,724	24,11,353
	21,96,522	-
Total	1,74,71,698	1,35,01,731
These credit balances are subject to adjustments with respective agencies.		

SCHEDULE 26.6 - ADVANCES RECEIVED BY THE REGIONAL DIRECTORATES DURING THE FINANCIAL YEAR AND ARE OUTSTANDING AS UNSPENT AS AT 31ST MARCH, 2019		
	CURRENT YEAR	PREVIOUS YEAR
GSDP Project (2018-19) - Shillong		
GSDP Project (2018-19) - Vadodara	2,41,654	-
MOEF Project (2018-19) - Shillong	6,68,430	-
BMW Training - Shillong	27,59,758	-
Hydrology Project Fund - Bangalore	9,020	9,020
National Hydrology Project - Bangalore	4,00,000	-
	1,70,000	-
Total	42,48,862	9,020



SCHEDULE 26.7 - RETIREMENT BENEFITS

CPF SCHEME - For staff members employed prior to 2004, contribution is made to contributory Provident Fund (CPF) scheme and for staff members employed after 2004, contribution is made to New Pension Scheme (NPS). The contribution of CPF/NPS is charged to Income & Expenditure Account. In both the scheme, the employees also contribute an equal amount. The Board has created Contributory Provident Fund (CPF) under guidelines called The Central Board for the Prevention & Control of Water Pollution Employee's contributory Provident Fund since 1977-78 and the employee contribution is deducted from the salary of the employee and transferred to CPF Fund. The accounts of CPF Fund are audited up to 31st March, 2007 only. The shortfall in PF liability to be borne by Board, if any, will be ascertained after completion of CPF audit.

GRATUITY - The Board also provides retirement benefit in the form of Gratuity to eligible employees. Liability towards Gratuity payable on death/retirement is accrued at the year-end on the basis of actuarial certificate. The liability is valued at Projected Unit Credit Method. During the year the liability has been valued by a qualified actuary and an amount of Rs. 47,516,157 (Previous Year Rs. 31,018,962) has been accounted for as provision for gratuity and charged to income and expenditure account.

LEAVE ENCASHMENT - Provision for accumulated Leave Encashment benefit to employees is accrued and computed on the basis of actuarial valuation as at year end. During the year, based on the certificate issued by a qualified actuary, an amount of Rs. 22,538,678 (Previous Year Rs. 12,834,340) has been accounted for as provision for leave encashment and charged income and expenditure account. The liability is valued using Project Unit Credit Method.

LEAVE TRAVEL CONCESSION - The liability for leave travel concession for staff cannot be ascertained in the absence of sufficient details.

SCHEDULE 26.8 - PHYSICAL VERIFICATION OF ASSETS

a) The Physical Verification of assets of the board was carried out in the phased manner as per program of verification. Accordingly, certain assets have been verified during the year. There are certain obsolete/ unused items which will be adjusted once the reconciliation process is complete.

b) Capital work in progress includes Rs. 2,010,655 being advance given to suppliers (Delhi Zone) paid in financial year other than the current financial year. Necessary adjustment entries will be passed once the supporting details including details of installation etc. are approved at the appropriate level.

SCHEDULE 26.9 - ADVANCES TO STATE POLLUTION CONTROL BOARDS

Certain advances have been given to the state pollution control boards for implementing various projects/ activities. These expenditures are recognised once the utilisation certificate is submitted and approved. Utilisation certificate is pending from certain state pollution boards for which necessary follow up is being made.

SCHEDULE 26.10 - LIABILITIES WRITTEN BACK

Other income include liability written back during the financial year amounting to Rs. 3,88,303/- as management consider these are no longer payable.

SCHEDULE 26.11 - EARMARKED FUNDS- SPONSORED PROJECTS

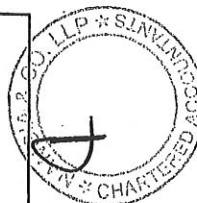
a) During the year 48 Nos. of projects were carried out by Central Pollution Control Board as per details given in schedule 'C' (attached).

b) During the year the total expenditure Rs. 185,656,239/- is incurred in sponsored projects.

c) There are unspent balances in some Sponsored/ Earmarked Projects. These will be adjusted according to the instructions from Sponsors/ Donors once the same are received.

d) The fixed assets procured under sponsored projects are not capitalized and are being expensed off as per policy stated in Schedule 25- sub-schedule 4(e).

e) Annexure-1 to schedule C includes few sponsored projects that are either closed or there is no movement since last financial year. Funds amounting to Rs. 62,788,002/- are lying in respective project's bank accounts.



f) As per the terms and conditions of project sanction agreement, the unspent funds at closure of the project is required to be transferred directly from account where the funds are granted. The balance funds lying at the DTS project amounting to Rs. 539,784/- was transferred during the year by the regional directorate of Bangalore to their account. However, the regional directorate at Bangalore has parked these funds under a separate fixed deposit and these funds are refundable to concerned agency.

SCHEDULE 26.12 - DETAILS OF PRIOR PERIOD EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
Professional Charges		
AMC Expenses	6,45,000	-
Travelling Expenses	4,12,218	67,629
Repair & Maintenance Expenses	2,83,697	-
Interest on STDR's	5,68,448	-
Miscellaneous Expenses	15,51,325	-
	2,63,915	-
Total	37,24,603	67,629

SCHEDULE 26.13 - FOREIGN CURRENCY TRANSACTIONS

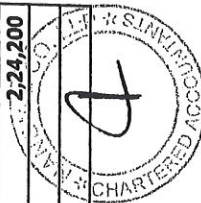
	CURRENT YEAR	PREVIOUS YEAR
a) Value of Imports Calculated on C.I.F Basis:		
--Purchase of finished Goods		
--Raw Materials & Components (Including in transit)	-	-
--Capital Goods, Stores, Spares and Consumables	-	-
	31,63,653	15,20,977
Total	31,63,653	15,20,977
b) Expenditure in foreign currency:		
--Travel		
--Remittances interest payment to Financial Institution/Banks in foreign Currency	2,08,796	-
--Other expenditure:	-	-
--Commission on Sales		
--Legal and Professional Expenses	-	-
--Miscellaneous Expenses	-	-
	-	-
Total	2,08,796	-

SCHEDULE 26.14 - REMUNERATION TO AUDITORS

	CURRENT YEAR	PREVIOUS YEAR
--As Auditors*		
--Taxation matters	2,24,200	2,24,200
--For Management services	-	-
--For certification	-	-
--Others	-	-

* This includes provision for audit fee for relevant financial year 2018-19 and audit fee paid to predecessor auditor for any previous financial year.

2,24,200



SCHEDULE 26.15 - OTHER NOTES

- a) Amounts for the year ended and as at 31st March, 2018 were audited by M/s. KAMG & Associates, Chartered Accountants. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the financial statements and other disclosures relating to the current year.
- b) The figures in the Balance Sheet and Income and Expenditure Account have been disclosed in Indian (Rs.) rupees. Corresponding figures for the previous year have been regrouped/ rearranged wherever necessary.
- c) Schedules 1 to 26 are annexed to and form an integral parts of the Balance Sheet as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date.

As per our report of even date

For Nangia & Co. LLP
Chartered Accountants
Firm Reg. No. 002391C/N500069

Vikas Gupta
(Vikas Gupta)
M.NO. 076879
Partner



For Central Pollution Control Board

S. P. Singh Parihar
(S. P. Singh Parihar, IAS)
Chairman

Virendra Bansal
(Virendra Bansal)
Accounts Officer

Prashant Gargava
(Prashant Gargava)
Member Secretary

Diganta Kalita
(Diganta Kalita)
Assistant Accounts Officer

Signed at New Delhi on

19 NOV 2019