



**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CENTRAL
POLLUTION CONTROL BOARD-DELHI**

1. We have audited the accompanying Financial Statements of **CENTRAL POLLUTION CONTROL BOARD, (Ministry of Environment Forests & Climate Change, Govt. of India), its Zonal Offices and sponsored projects** which comprise the Balance Sheet as at **31st March 2017** and Income & Expenditure Account and Statement of Receipts & Payments of the Board for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. Management of the Board is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and Receipts & Payments of the Board in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3. The Balance Sheet, Income & Expenditure Account and Statement of Receipts & Payments have been prepared in accordance with '**Form of Financial Statements for the Central Autonomous Bodies**' circulated by **Controller General of Accounts, Ministry of Finance**.

Auditor's Responsibility

4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected

depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

7. Depreciation is charged on Assets on SLM basis as per rates prescribed by Income Tax Act 1961. Depreciation has been charged on full year basis irrespective of date of purchase of Assets. Further depreciation has not been charged on individual asset basis instead of charged on gross block basis which has resulted into excess charging of depreciation As such depreciation has not been charged as per Accounting Standard 6 (AS-6) issued by the Institute of Chartered Accountants of India.
8. Earmarked funds for capital assets received as grant in aid has been taken in Income & Expenditure account is not in accordance with the requirement of Accounting Standard 12.
9. Liability on account of LTC has neither been ascertained nor provided for. Accounting Standard 15 – "Accounts for Retirement Benefits – Revised" issued by the Institute of Chartered Accountants of India has not been complied with.

Emphasis of matters

10. We draw attention to the following points:

- 1). **Reconciliation & Confirmation of various accounts**

The balance under various accounts amounting to Rs. 1.38 crores in liabilities side, and advance of Rs. 61.36 crores in assets side of the Balance Sheet (refer note no. 4 in Schedule 26 – notes to accounts) are subject to confirmation and reconciliation thereof. Further, most of the advances are pending for adjustment of long time and financial impact are not ascertainable and this may have material effect on Balance Sheet, the Income & Expenditure, and Receipts & Payment Account of the Board.



II). Loans and advances include following accounts /balances which are being carried forward since long time. It appears that expenditure against these payments has already been incurred but advances have not been adjusted and as such realisability/adjustability of the same cannot be commented upon.

- a) Publication Advance : Rs. 0.88 lacs.
- b) Purchase and other Advance : Rs. 30.21 lacs.
- c) Advance to State Boards : Rs. 56.22 lacs.
- d) Advance of Rs 6.21 lacs to Telco and Rs 14.00 lac to GTZ for fabrication of van under the project Orissa Board fabrication of mobile Van
- e). Loans and Advance include Rs.36,789/- shown as imprest balance with an employee of the Board and is outstanding for adjustment for a longtime. It has been noticed /explained that no such imprest /cash balance is available.

III). Fixed Assets Register

a). It has been observed that fixed asset register has not been properly maintained at Head office and its Zonal Office, with respect to depreciation charged, location and identification number, Further Fixed Asset register has not been reconciled with financial records and discrepancies if any has not been ascertained. Physical verification of fixed assets conducted, has not been matched with fixed assets register to identify short/excess.

b). Capital work in progress include Rs. 20.11 lacs being advance given to suppliers (Delhi Zone) since long and have not been adjusted/transferred to fixed asset Account. In absence of details, we are unable to comment on adjustability/ realisability of the same.

IV). Current Liabilities

Above account include a sum of Rs. 91.46 lacs under the head Deposit (work) which represent surplus fund to be refunded to various agencies after completion of project but have not been refunded and is being carried forward as liability since long time. In our opinion, an appropriate policy in this regard should be framed and should be accounted for accordingly.

V). Internal Audit System

There is no internal audit system in the Board and further the internal control system need to be significantly strengthened to make it commensurate with the size and nature of activities of the Board, particularly in respect of obtaining utilization certificates.



VI). System of monitoring of projects assisted by the Board, obtaining utilization certificate and its adjustment needs to be strengthened.

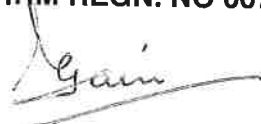
VII). Central Pollution Control Board has created **Contributory Provident Fund (CPCB)** under guidelines called **The Central Board for the Prevention & Control of Water Pollution Employee's contributory Provident Fund since 1977-78** and the employee contribution is deducted from the salary of the 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 has not been ascertained.

Opinion

In our opinion and to the best of our information and according the explanations given to us the Balance sheet, Income & Expenditure Account and Statement of Receipts & Payments read together with the Accounting policies and notes to Accounts thereon, and subject to remarks Para 7 to 10 monetary impact of which is not ascertainable, give the information required by Law, in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of Balance Sheet of the state of Affairs of the Board as at 31st March 2017.
- In the case of Income & Expenditure Account of the excess of Expenditure over income for the year ended on that date,
- In the case of Statement of Receipts & Payments of the Receipts & Payments for the year ended on that date.

FOR PRAKASH JAIN & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO 007405N


(K. C. Jain)

PARTNER (M. NO. 015438)

Place: New Delhi

Date:14/07/2018





CENTRAL POLLUTION CONTROL BOARD, DELHI-110032
BALANCE SHEET AS AT 31ST MARCH 2017

CORPUS/CAPITAL FUND AND LIABILITIES	SCHD.	CURRENT YEAR	PREVIOUS YEAR
		(AMOUNT IN Rs.)	(AMOUNT IN Rs.)
CORPUS/CAPITAL FUND	1	8,863,034	(27,846,846)
RESERVE AND SURPLUS	2	-	-
EARMARKED / ENDOWMENT FUND	3	1,168,977,774	590,623,008
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	632,464,469	486,899,471
TOTAL		1,810,305,277	1,049,675,633
ASSETS			
FIXED ASSETS			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	8	96,265,475	160,075,563
INVESTMENTS-OTHERS	9	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	10	-	-
MISCELLANEOUS EXPENDITURE	11	1,714,039,802	889,600,070
(to the extent not written off or adjusted)		-	-
TOTAL		1,810,305,277	1,049,675,633
Schedules 1 to 26 forming part of accounts are annexed			
As per our report of even date			
For Prakash Jain & Co.			
Chartered Accountants	(S. P. Singh Parihar, IAS)	(Prashant Gargava)	(Mohan Kapur)
Firm Reg. No. 007405N	Chairman	Member Secretary	Accounts Officer
(K C Jain)			
M.NO. 015438			
Partner			
Place: Delhi			
Date: 14/07/2018			
			Assistant Accounts Officer



INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2017

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017

CENTRAL POLLUTION CONTROL BOARD, DELHI-110032

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS		FUND WISE BREAKUP				TOTAL	
	SPONSORED PROJECTS	FUND XX	FUND YY	FUND ZZ	CURRENT YEAR (AMOUNT IN Rs.)		PREVIOUS YEAR (AMOUNT IN Rs.)
a) OPENING BALANCE OF THE FUND							
Add : Prior Period adjustment							
b) ADDITION TO THE FUNDS							
I. DONATION / GRANTS (NET OF REFUND)							
II. INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUNDS							
III. OTHER ADDITIONS (SPECIFY NATURE)							
TOTAL (A+B)	583,429,126	-	-	-	583,429,126		899,778,424
	-	-	-	-	-		-
	-	-	-	-	-		-
	421,555,287	-	-	-	421,555,287		43,080,616
	13,356,622	-	-	-	13,356,622		21,107,058
	295,099,361	-	-	-	295,099,361		5,453,166
	1,313,440,396	-	-	-	1,313,440,396		969,419,264
c) UTILISATION / EXPENDITURE TOWARDS OBJECTIVES OF FUND							
I. CAPITAL EXPENDITURE							
- FIXED ASSETS (Including Prior Period Adjustment)							
- OTHERS							
TOTAL	-	-	-	-	-		-
II. REVENUE EXPENDITURE							
- SALARIES, WAGES AND ALLOWANCES ETC.	2,194,833	-	-	-	2,194,833		63,162,023
- RENT	-	-	-	-	-		-
- OTHER ADMINISTRATIVE EXPENSES	116,827,836	-	-	-	116,827,836		267,328,191
TOTAL	119,022,669	-	-	-	119,022,669		330,490,214
	119,022,669	-	-	-	119,022,669		330,490,214
	25,439,953	-	-	-	25,439,953		48,306,042
D.) Refund to MoEF							
NET BALANCE AS AT THE YEAR END (A+B-C-D)	1,168,977,774	-	-	-	1,168,977,774		590,623,008

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

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CENTRAL POLLUTION CONTROL BOARD, DELHI-110032

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

(AMOUNT IN Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Acceptances		-
2. Sundry Creditors:		
a) For goods	-	
b) Others	21,730,238	21,730,238
3. Advances Received		30,790,154
a) Interest accrued but not due on:		
b) Secured Loans/borrowings		13,529,053
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:		
a) Overdue	-	-
b) Others	-	-
6. Other current Liabilities (Sponsored Projects)	14,651,346	13,470,410
TOTAL (A)	49,858,137	57,789,617
B. PROVISIONS		
1. For Taxation		
2. Gratuity		-
3. Superannuation/Pension	333,738,044	234,495,432
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	248,868,288	194,614,422
6. Others (Specify)	-	-
	-	-
TOTAL (B)	582,606,332	429,109,854
TOTAL (A+B)	632,464,469	486,899,471

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 9 -INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

	(AMOUNT IN RS.)	
	CURRENT YEAR	PREVIOUS YEAR
1. IN GOVERNMENT SECURITIES	-	-
2. OTHER APPROVED SECURITIES	-	-
3. SHARES	-	-
4. DEBENTURES AND NONDS	-	-
5. SUBSIDIARIES AND JOINT VENTURES	-	-
6. OTEHRS (TO BE SPECIFIED)	-	-
	-	-
Total	-	-

SCHEDULE-10 INVESTMENTS OTHERS		(AMOUNT IN RS.)	
	CURRENT YEAR	PREVIOUS YEAR	
1. IN GOVERNMENT SECURITIES	-	-	
2. OTHER APPROVED SECURITIES	-	-	
3. SHARES	-	-	
4. DEBENTURES AND NONDS	-	-	
5. SUBSIDIARIES AND JOINT VENTURES	-	-	
6. OTEHRS (TO BE SPECIFIED)	-	-	
Total	-	-	

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CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 11- CURRENT ASSETS, LOANS, AND ADVANCES		(AMOUNT IN Rs.)			
		CURRENT YEAR		PREVIOUS YEAR	
A) CURRENT ASSETS					
1. INVENTORIES					
a) Stores , Spares and Consumables		-		-	
b) Loose Tools		-		-	
c) Stock-in- trade		-		-	
Finished Goods (Consumables, Stores/ Spares)		10,183,742		9,936,712	
Work -in- progress		-		-	
Raw materials		-		-	
2. SUNDRY DEBTORS			10,183,742	-	9,936,712
a) Debts outstanding for a period exceeding six months		-			
b) Others		-		-	
3. Cash balances in hand (including cheques/drafts & imprest)		-		-	
4. Bank Balances			-		-
a) With scheduled banks					
- On current Accounts		256,212,702			
- On Deposits Accounts (including margine money)		32,514,752		162,712,233	
- On saving Accounts		792,689,909		51,502,691	
b) with non- shceduled Banks			1,081,417,363	49,760,503	263,975,427
- On current Accounts		-			
- On Deposits Accounts (including margine money)		-		-	
- On saving Accounts		-		-	
5. Post office saving Accounts		-		-	
TOTAL (A)			1,091,601,105		273,912,139

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CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 12- INCOME FROM SALES/SERVICE				(AMOUNT IN Rs.)	
				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				-	-
SCHEDULE 13- GRANTS / SUBSIDIES					
				(AMOUNT IN Rs.)	
				CURRENT YEAR	PREVIOUS YEAR
1. Central Government				906,860,000	640,000,000
2. Fund Transfer to ZO'S				-	-
3. State Government				-	-
4. Government agencies				-	-
5. Institutions/ welfare Bodies				-	-
6. International Organisations				-	-
7. Others (specify)				-	-
TOTAL				906,860,000	640,000,000

CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 14- FEES/ SUBSCRIPTIONS				(AMOUNT IN Rs.)	
		CURRENT YEAR	PREVIOUS YEAR		
1. Entrance fees		-	-		-
2. Annual Fees/ Subscriptions		-	-		-
3. Seminar/ program Fees		-	-		-
4. Consultancy Fees		-	-		-
5. Others		-	-		-
SCHEDULE 15- INCOME FROM INVESTMENTS				(AMOUNT IN Rs.)	
		CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1. INTEREST					
A) ON GOVT. SECURITIES					
B) OTHER BONDS/ DEBENTURES		-	-		-
2. DIVIDENDS					
A) ON SHARES		-	-		-
B) ON MUTUAL FUND SECURITIES		-	-		-
3. RENTS		-	-		-
4. OTHERS (SPECIFY)		-	-		-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS					
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATIONS etc.				(AMOUNT IN Rs.)	
		CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1. INCOME FROM ROYALTY					
2. INCOME FROM PUBLICATIONS					
3. OTHERS (specify)				134,000	144,520
TOTAL				134,000	144,520

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CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 17 - INTEREST EARNED		(AMOUNT IN Rs.)	
		CURRENT YEAR	PREVIOUS YEAR
1. ON TERM DEPOSITS			
a) with scheduled Banks			
b) with non scheduled Banks		2,892,998	161,988
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			
a) Employee/ staff - HBA		-	-
b) Others		230,730	541,378
4. INTEREST ON DEBTORS AND OTHERS RECEIVABLES			
		-	-
		2,633,793	-
TOTAL		5,757,521	703,366
SCHEDULE 18- OTHER INCOME			
(AMOUNT IN Rs.)			
1. PROFIT ON SALE/ DISPOSAL OF ASSETS		CURRENT YEAR	PREVIOUS YEAR
a) Owned assets			
b) Assets acquired out of grants, or received free of cost		-	91,299
2. EXPORT INCENTIVES REALIZED			
		-	-
3. FEES FOR MISCELLANEOUS SERVICES			
		-	-
4. MISCELLANEOUS INCOME			
		3,037,013	2,008,386
TOTAL		3,037,013	2,099,685

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CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS				(AMOUNT IN Rs.)	
				CURRENT YEAR	PREVIOUS YEAR
A. CLOSING STOCK					
- Finished Goods (Consumables, Stores/ Spares)				10,183,742	9,936,712
- Work in progress				-	-
B. Less:- OPENING STOCK				-	-
- Finished Goods (Consumables, Stores/ Spares)				9,936,712	13,016,084
- Work in progress				-	-
NET INCREASE/ DECREASE (A-B)				247,030	(3,079,373)
SCHEDULE 20- ESTABLISHMENT EXPENSES				(AMOUNT IN Rs.)	
1. SALARIES & WAGES				CURRENT YEAR	PREVIOUS YEAR
2. ALLOWANCES AND BONUS				392,300,380	355,490,599
3. CONTRIBUTION TO PROVIDENT FUND				18,062,999	14,668,450
4. CONTRIBUTION TO OTHER FUND - GIS				16,501,037	15,624,636
5. STAFF WELFARE EXPENSES				125,136	123,513
6. EXPENSES ON EMPLOYEE RETIREMENT & TERMINAL BENEFIT				3,433,069	3,007,969
7. OTHERS- WELFARE FUND				172,000,452	59,472,536
				25,600	35,165
TOTAL				602,448,673	448,422,868

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CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES	(AMOUNT IN RS.)	
	CURRENT YEAR	PREVIOUS YEAR
ADVERTISEMENT AND PUBLICITY		
AUDITORS REMUNERATION	1,181,362	3,566,624
CARTAGE AND CARIAGE INWARD	-	-
DISTRIBUTION EXPENSES	-	-
ELECTRICITY AND POWER	20,839,720	20,682,790
EXCISE DUTY	-	-
EXPENSES ON FEES	13,626	29,049
EXPENSES ON SEMINAR/WORKSHOP	8,302,011	10,093,301
FREIGHT AND FORWARDING EXPENSES	-	-
HOSPITALITY EXPENSES	56,109	11,759
INSURANCE	1,258,921	833,022
IRRECOVERABLE BALANCES WRITTEN OFF	-	-
LABOUR AND PROCESSING EXPENSES	-	-
OTHERS (specify)	5,379,242	12,816,132
PACKING CHARGES	-	-
POSTAGE, TELEPHONE AND COMMUNICATIONS	3,582,883	3,542,840
PRINTING AND STATIONARY	3,322,485	2,337,922
PROFESSIONAL CHARGES	6,307,649	2,815,300
PROVISION FOR BAD AND DOUBTFUL DEBTS	-	-
PURCHASES (Consumables, Stores/ Spares)	13,124,919	9,761,526
RENT, RATES AND TAXES	7,605,426	8,282,002
REPAIR AND MAINTENANCE	32,469,284	25,682,364
SUBSCRIPTION EXPENSES	-	-
TRAVELLING AND CONVEYANCE EXPENSES	16,080,044	16,401,448
VEHICLE RUNNING AND MAINTENANCE	5,889,866	5,492,314
WATER CHARGES	1,750,877	2,230,620
TOTAL	127,164,424	124,579,013

CENTRAL POLLUTION CONTROL BOARD

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES									
GRANTS GIVEN TO INSTITUTIONS/ ORGANISATION									
SUBSIDIES GIVEN TO INSTITUTIONS/ ORGANISATION									
TOTAL									
SCHEDULE 23- INTEREST									
ON FIXED LOANS									
ON OTHER LOANS (including bank charges)									
OTHERS (specify)									
TOTAL									
SCHEDULE 24- MONITORING EXPENSES									
AIR QUALITY MONITORING EXPENSES									
WATER QUALITY MONITORING EXPENSES									
ENVIRONMENT PROTECTION AND MONITORING EXP.									
TOTAL									

(AMOUNT IN RS.)

CURRENT YEAR

PREVIOUS YEAR

(AMOUNT IN RS.)

CURRENT YEAR

PREVIOUS YEAR

(AMOUNT IN RS.)

CURRENT YEAR

PREVIOUS YEAR

51,595,308

4,978,698

56,574,006

22,020,980

92,820,134

70,750,469

48,685

23,606

23,606

CENTRAL POLLUTION CONTROL BOARD, DELHI

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2017



				(AMOUNT IN Rs.)	
		CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
RECEIPTS					
I. Opening Balance				434,504,495	391,533,641
a) Cash in hand		-	-	179,396,875	198,124,198
b) Bank Balances		-	-	11,833,944	2,080,376
i) In current accounts		159,101,300	325,703,866	-	-
ii) In deposit accounts		51,502,691	136,112,506	-	-
iii) Savings accounts		49,760,503	132,740,008	118,979,595	330,490,214
II. Grants Received		-	-	-	-
a) From Government of India - Mains		906,860,000	640,000,000	-	-
b) From State Government		-	-	-	-
c) From Government of India - Projects		421,555,287	43,080,616	-	-
d) Others		-	5,089,880	-	-
III. Income on Investments from		-	-	-	-
a) Earmarked/Endow. Funds		13,356,622	21,107,058	12,672,828	15,950,117
b) Own Funds		-	-	-	-
IV. Interest Received		-	-	-	-
a) On Bank deposits		2,892,998	-	25,439,963	48,306,042
b) Loans. Advances etc.		2,823,703	-	-	-
V. Other Income (Specify)		-	-	-	-
a) Income from Royalty, Publications Etc.		134,000	144,520	-	-
b) Other Income		3,037,013	2,746,838	497,291,968	166,694,580
c) Misc Income		295,099,361	-	14,712	63,410
VI. Amount Borrowed		-	-	-	-
VII. Any other receipts		-	-	-	-
a) Other - Mains		455,452,255	110,417,129	-	-
c) Sale of Fixed Assets		-	99,189	256,212,702	162,712,233
d) Advances and other payments (Net) - Mains		-	-	32,514,752	51,502,691
		-	-	792,689,909	49,760,503
Grand Total		2,361,575,733	1,417,241,610	2,361,575,733	1,417,241,610
PAYMENTS					
I. Expenses		-	-	-	-
a) Establishment Expenses (corresponding to schedule 20)		-	-	-	-
b) Administrative Expenses (corresponding to schedule 21 and 24)		-	-	-	-
c) Prior Period Exps		-	-	-	-
II. Payments made against funds for various projects		-	-	-	-
Project Exps		-	-	-	-
III. Investments and deposits made		-	-	-	-
a) Out of Earmarked/Endowment funds		-	-	-	-
b) Out of Own Funds (Investments - Others)		-	-	-	-
IV. Expenditure on Fixed Assets & Capital Work in progress		-	-	-	-
a) Purchase of Fixed Assets - Own fund		-	-	-	-
b) Purchase of Fixed Assets - Earmarked/Endowment funds		-	-	-	-
V. Refund of surplus money/Loans		-	-	-	-
a) To the Government of India		-	-	-	-
b) To the State Government		-	-	-	-
c) To other providers of funds		-	-	-	-
d) To the Government of India - Mains		-	-	-	-
VI. Finance Charges (Interest & Bank charges Sch 23)		-	-	-	-
VII. Other Payments (Specify)		-	-	-	-
a) Advances and other payments (Net) - Mains		-	-	-	-
b) Advances and other payments (Net) - Projects		-	-	-	-
VIII. Closing Balances		-	-	-	-
a) Cash in hand		-	-	-	-
b) Bank Balances		-	-	-	-
i) In current accounts		-	-	-	-
ii) In deposit accounts		-	-	-	-
iii) In Savings account		-	-	-	-
Grand Total		2,361,575,733	1,417,241,610	2,361,575,733	1,417,241,610
Schedules 1 to 26 forming part of accounts are annexed					
As per our report of even date					
For Prakash Jain & Co.					
Chartered Accountants			(S. P. Singh Parihar, IAS)		(Prashant Gargava)
Firm Reg. No. 007405N			Chairman		Member Secretary
(K C Jain)					
M.NO. 015438					(Virendra Bansal)
Partner					Assistant Accounts Officer

CENTRAL POLLUTION CONTROL BOARD : DELHI - 110032

Schedule 'C'

DEPOSITS RECEIVED FOR WORKS FROM OUTSIDE BODIES (OTHER SPONSORED PROJECTS) (2016-17)

(Amount in Rs.)

S/LN O.	NAME OF THE PROJECT	OPENING BALANCE	RECEIVED DURING THE YEAR							PAYMENT DURING THE YEAR				CLOSING BALANCE
			Grant Received	Grant- Others	Interest	Other Receipts	Adjustments	Total	Expenditure	Project Advance	Advances and other payment (Net)	Refund to MoEF	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9=4+5+6+7+8)	(10)	(11.)	(12)	(13)	(14=10+11+12+13)	(14=3+9-14)
1	AAQM UP (Agra) Project	-	-	-	-	-	-	-	-	-	-	-	-	-
2	DOD Project	49,692	-	-	-	-	-	-	646.50	-	-	-	-	49,045.50
3	DTS Project (Bangluru)	539,784	-	-	-	-	-	-	-	-	-	-	-	539,784
4	CAEA - Phase II Project	57,317	-	-	2,321	-	-	2,321	-	-	-	-	-	59,638
5	CPCB Clean Technology Project	4,484,769	-	-	172,674	-	-	172,674	-	-	-	-	-	4,657,443
6	Bank Guarantee Project	32,672,012	-	-	221,209	1,500,000	-	1,721,209	500,000.00	-	-	-	-	33,893,221
7	HWMD Dump Site Project	52,596,960	-	-	3,410,718	26,000	-	3,436,718	34,407,445.00	-	-	-	-	34,407,445
8	HWMD Waste of UCLL Project	-	-	-	-	-	-	-	-	-	-	-	-	-
9	VTT Finland Project	36,046	-	-	1,017	-	-	1,017	115.00	-	-	-	-	36,948
10	ENVIS-MOEF Project	191,537	1,119,897	-	-	-	-	1,119,897	1,130,654.00	14,712	-	-	-	1,145,376
11	IARI (MPRNL) Project	748,150	950,000	-	35,491	585,014	-	1,570,505	2,229,721.00	-	-	-	-	2,229,721
12	ICAOIS (CESS) Project	41,198	-	-	1,164	-	-	1,164	115.00	-	-	-	-	115
13	NSDI (DST) Project	1,152,934	-	-	27,407	20,000	-	47,407	755,542.00	-	-	-	-	755,542
14	Development of Monitoring Van-Orissa Boat	95,180	-	-	-	-	-	-	-	-	-	-	-	95,180
15	Paryavaran Darashan Project	27,091,352	-	-	997,440	-	-	997,440	-	-	-	-	-	28,088,792
16	Strengthening of NAQM Project	-	-	-	-	-	-	-	-	-	-	-	-	-
17	UNEP (MALE) Project	2,727,630	-	-	-	-	-	-	633.00	-	-	-	-	633
18	UNI DO Project	7,683,557	-	-	311,185	-	-	311,185	-	-	-	-	-	7,994,742
19	Workshop on BMW Project	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Bakaragani Nala Patna Project	3,546	11,200,000	-	13,309	-	-	11,213,309	168.00	-	-	-	-	11,200,168
21	Budhanala Luchhyana NRCP Project	2,311,512	14,600,000	-	28,041	44,017,000	-	58,646,041	60,926,672.00	-	11,200,000	-	-	60,926,672
22	Critically Polluted Areas - Cess Project	222,705	-	-	8,289	-	-	8,289	-	-	-	-	-	230,994
23	NAQMP Cess Project	-	-	-	-	-	-	-	-	-	-	-	-	-
24	WQMN Cess Project	2,639,814	-	-	861,184	-	-	861,184	-	-	-	-	-	-
25	NNMS Cess Project	172,164	-	-	1,938	600,000	-	601,938	-	-	768,574	-	-	768,574
26	Baseline Survey of Industries Project	8,713,786	-	-	137,858	3,090,000	-	3,227,858	8,964,539.00	-	-	-	-	8,964,539
27	Upgradation of Lab Project	46,221,814	-	-	2,141,412	-	-	2,141,412	9,626,446.00	-	28,236	-	-	16,769,590
28	CPCB-WQM WB Input cost of staff	16,407,493	21,193,500	-	1,341,762	-	-	22,535,262	-	-	-	-	-	38,942,755
29	CPCB-HWMD Waste of UCLL Pithampur	-	-	-	158,412	728,663	-	887,075	295,415.00	-	-	-	-	295,415
30	CPCB-Hydrology Project	-	7,800,000	-	43,595	-	-	7,843,595	36,403.00	-	2,974,677	-	-	591,660
31	CPCB-NGT 25	-	168,698,629	-	66,304	15,000	-	168,779,933	-	-	-	-	-	3,011,080
32	CPCB-NGT 75	-	7,242,661	-	-	-	-	7,242,661	-	-	-	-	-	7,242,661
33	Upgradation of Air Lab Project	-	18,000,000	-	-	-	-	18,000,000	-	-	-	-	-	18,000,000
34	CPCB-PIAS	-	55,700,000	-	-	-	-	55,700,000	-	-	-	-	-	55,700,000
35	CPCB-SNITI	-	12,000,000	-	-	-	-	12,000,000	-	-	-	-	-	12,000,000
36	CPCB-CPSU PROJ	-	103,050,600	-	71,858	292,844,698	-	103,122,458	105,050.00	-	-	-	-	103,122,458
37	CPCB-EPC	-	-	-	3,301,034	-	-	296,145,732	-	-	-	-	-	296,040,682
Total		206,860,952	421,555,287	-	13,356,612	343,426,375	-	778,336,284	118,979,595	14,712	14,971,486	25,439,953	159,405,746	825,793,491

Annexure - 1 to Schedule C

Figure 1. The effect of the concentration of the polymer solution on the morphology of the polymer film. The polymer solution was prepared by dissolving 0.1 g of polymer in 10 mL of solvent. The concentration of the polymer solution was 0.1 g/10 mL. The polymer solution was cast on a glass substrate and dried at 100 °C for 24 h. The morphology of the polymer film was observed by scanning electron microscopy (SEM). The images were taken at 10 kV and 10 μm scale bar.

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st March 2017

SCHEDULE 25- SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The Financial Statements i.e., Balance Sheet, Income & Expenditure Account & Receipts and Payments Account are prepared on the basis of historical cost convention and on the basis of accrual method of Accounting 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. G25012/1/2010-CPW dated 10.02.10, as circulated by Controller General of Accounts, Ministry of Finance. The Financial Statement includes Financial Statement of Head Office Delhi and its six Regional Directorates located at Bangalore, Bhopal, Kolkata, Lucknow, Shillong, and Vadodara and sponsored projects.

2. REVENUE RECOGNITION

- 2.1 Grants- in - Aid are accounted for on realization basis.
- 2.2 Interest on Bank Deposits is recognized on accrual basis.
- 2.3 Miscellaneous Receipts and other Incomes are recognized on receipts basis.

3. FIXED ASSETS

- 3.1 Fixed Assets are stated at cost of acquisition inclusive of freight inward, duties, taxes, incidental and other direct expenses related to acquisition.
- 3.2 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.

3.3. REGROUPING OF FIXED ASSETS

- 3.3.1 Laboratory Equipments & Scientific Equipments and other Project Equipments have been grouped under Plant, Machinery & Equipments.

4. DEPRECIATION

- 4.1. Depreciation during the year is provided on straight-line method as per rates given below limited to the extent of 95% value of assets. Lease hold land has been amortized over the lease period.

Category of Assets	Rates (In %)
Free Hold Land	0
Building	10
Plant, Machinery & Equipments	15
Vehicles	15
Furniture & Fixtures	10
Computers	60
Library Books	15

4.2 In respect of additions to / deduction from the fixed assets during the year, depreciation is considered on full-year basis.

5. FOREIGN CURRENCY TRANSACTION

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

6. INVENTORY VALUATION

Stores and Spares including Chemicals, Glassware, Consumables & other Inventories have been valued at cost as at the close of the year.

7. RETIREMENT BENEFITS

The Board's contribution to Contributory Provident Fund is charged to Income & Expenditure Account. The Board also provides Gratuity benefits to its employees. Liability towards Gratuity payable on death/retirement is accrued at the year-end on the basis of actuarial valuation as at year end.

The Board has got actuarial valuation of provision for Gratuity as on 31 Mar, 2016 and 31 Mar, 2017. The increase in amount of actuarial valuation of provision made as on 31 Mar, 2017, as compared to actuarial valuation as on 31 Mar, 2016 (Rs. 33,37,38,044/- less Rs. 23,44,95,432/-) of Rs. 9,92,42,612/- has been charged to Income & Expenditure Account.

Provision for accumulated Leave Encashment benefit to employees is accrued and computed on the basis of actuarial valuation as at year end. The increase in amount of actuarial valuation of provision made for Leave Encashment as on 31 Mar-2017 as compared to actuarial valuation as on 31 Mar, 2016 (Rs. 24,88,68,288/- less Rs. 19,46,14,422/-) of Rs. 5,42,53,866/- has been charged to Income & Expenditure Account.

8. EARMARKED FUNDS – SPONSORED PROJECTS

8.1. 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.

8.2. The sponsored Project " CPCB-HWMD Waste of UCIL Pithampur , CPCB-Hydrology Project , CPCB-NGT 25, CPCB-NGT 75 , Upgradation of Air Lab Project , CPCB-PIAs , CPCB-SNITI , CPCB-CPSU PROJ , CPCB-EPC" have been commenced during the current financial year.

SCHEDULE 26 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

S NO	PARTICULARS	CURRENT YEAR (Amount in Rs.)	PREVIOUS YEAR (Amount in Rs.)
1	<u>CONTINGENT LIABILITIES</u>		
1.1	Claims against the Entity not acknowledged as debts	NIL	NIL
1.2	In respect of - Bank Guarantees given by/on behalf of Entity - Letter of Credit opened by Bank on behalf of the Entity - Bills Discounted with Banks	NIL 16,27,988 NIL	NIL 15,00,000 NIL
1.3	Disputed Demands in respect of - Income Tax - Sales Tax - Municipal Tax	NIL NIL NIL	NIL NIL NIL
1.4	In respect of claims from parties for non-execution of orders, but contested by the entity	NIL	NIL
1.5	In respect of Court cases And Arbitration	NIL	1,06,430/-
2.	<u>CAPITAL COMMITMENTS</u>		
	Estimated value of contracts remaining to be executed on capital accounts and not provided for (net of advances)		
	(a) CESS Project - Upgradation and strengthening of lab.	54,68,303	NIL
	(b) Head office & Regional Directorates	1,98,713	NIL

3.

LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery

NIL

NIL

4.

CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course, equal to at least the aggregate amount shown in the Balance Sheet.

Particulars	Current Year (Rs. in lacs)	Previous Year (Rs. in lacs)
Staff Advances	19.36	29.31
Outside Projects Advances	94.55	82.07
State Pollution Control Board's Advances	56.22	56.22
Publications Advances	0.88	0.26
Purchase & other Advances	30.21	23.88
Advances for Capital Commitment	0.00	0.00
Other Advances – UC Required	2290.23	1846.73
Misc Advances	7.56	32.02
Total (A)	2499.01	2070.49
Advances made by Regional Directorates (B)	125.24	124.01
Project Advances (C)	3511.25	3907.16
Grand Total (A+B+C)	6135.50	6101.66

The Following credit balances are subject to confirmations:

Particulars	Current Year (Rs. in lacs)	Previous Year (Rs. in lacs)
Deposits (Work)	91.46	91.46
Earnest Money Deposit	16.18	31.73
Retention Money	0.73	0.73
Security Deposit	4.80	6.92
Others	24.97	14.59
Grand Total	138.14	145.43

5. **TAXATION**

In view of there being no taxable income under Income Tax Act 1961, no provision for Income tax has been considered necessary.

6. **FOREIGN CURRENCY TRANSACTIONS**

6.1 **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

CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
NIL	NIL
NIL	NIL
38,48,749	NIL

6.2 **Expenditure in foreign currency:**

a) Travel
b) Remittances interest payment to Financial Institution/Banks in foreign Currency

NIL	NIL
NIL	NIL

c) Other expenditure:

--Commission on Sales
--Legal and Professional Expenses
--Miscellaneous Expenses

NIL	NIL
NIL	NIL
NIL	NIL

6.3 **Earnings:**

Value of Exports on FOB basis

NIL	NIL
-----	-----

6.4 **Remuneration to Auditors:**

--As Auditors
--Taxation matters
--For Management services
--For certification
--Others

1,12,100	1,09,250
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL

7. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

8.0 Fixed Assets Register

8.1 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 on cost basis. However, the balance appears in the said registers may not tally with Financial Statement/Books of Accounts as depreciation is charged in the Financial Books of Accounts and no depreciation is charged in the fixed assets register as there is no column in fixed assets register for providing depreciation on fixed assets as per GFR.

8.2 The Physical Verification of assets of the board was carried out in the phased manner. However, the obsolete assets are to be disposed off / written off.

9.0 Outstanding Balances

9.1 The Balances under heading 'Deposit received for Works from Outside Bodies' & 'Amount due in Liability side' and 'Advances' in Assets side of the Balance Sheet are subject to reconciliation / confirmation. The old Balances appearing in advances / liabilities are in the process of Reconciliation, and the effect, if any, in the Books of Accounts will be given on reconciliation thereof.

10. There are unspent balances in Sponsored Projects, which are outstanding for a long time for want of necessary instructions from Sponsors

11. Contingent Liability for Pension of CPCB employees:

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.

12. Current Liabilities include Rs. 5,29,718/- and Rs. 7,55,069/- under the head Misc Deposits- Stale Cheques and sundry Account respectively and efforts are being made to reconcile these figures.

13. During the year, out of the total expenditure of Rs. 119,022,670/- incurred in sponsored project, Rs.6,47,979/- has been incurred on procurement of fixed assets.

14. Earmarked Funds- Sponsored Projects

During the year 37 Nos. of projects were carried out by Central Pollution Control Board as per details given in schedule 'C' (attached).

15. Schedules 1 to 26 are annexed to and form integral parts of the Balance Sheet as at 31st March 2017 and the Income and Expenditure Account for the year ended on that date.

For Prakash Jain & Co.
Firm Reg. No. 007405N
Chartered Accountants



(K. C. Jain)
Partner
M.No. 015438



(S. P. Singh Parihar, IAS)
Chairman



(Prashant Gargava)
Member Secretary



(Mohan Kapur)
Accounts Officer



For Central Pollution Control Board



(Mirendra Bansal)
Assistant Accounts Officer

Place: Delhi
Date: 14.07.2018