Prakash Jain & Co. Chartered Accountants



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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:

I). 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.

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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

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CENTRAL POLLUTION CONTROL BOARD	V CONTROL BOARD	DELHI-110032
BALANCE	BALANCE SHEET AS AT 31ST MARCH	CH 2017
CORPUS/CAPITAL FUND AND LIABILITIES	SCHD.	CURRENT Y
COM CONTRACTORD		8,863,
RESERVE AND SURPLUS	2	2,040,
EARMARKED/ ENDOWMENT FUND	w	1 169 077
SECURED LOANS AND BORROWINGS	4	2,200,011
UNSECURED LOANS AND BORROWINGS	n 4	
DEFERRED CREDIT LIABILITIES	יים ת	
CURRENT LIABILITIES AND PROVISIONS	7	632,464,
TOTAL		1,810,305,
<u>ASSETS</u>		
FIXED ASSETS	0	
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		96,265,4
INVESTMENTS-OTHERS	30	
CURRENT ASSETS, LOANS, ADVANCES ETC	11	
MISCELLANEOUS EXPENDITURE	4	1,/14,039,8
(to the extent not written off or adjusted)		
ТОТАL		1,810,305,2
Schedules 1 to 26 forming part of accounts are annexed		
As per our report of even date		For Central Pollution Con
For Prakash Jain & Co.	In the Mary	9/4
Chartered Accountants	(S. P. Singh Parihar IAS)	(Durate)
Fifm Reg. No. 007405N	Chairman	(Frashant Gargav
Many 1		Member Secreta
K Clain)		
(K C Jain)		

1,810,305,277

1,049,675,633

486,899,471

632,464,469

Partner

M.NO. 015438

For Central Pollution Control Board

1,810,305,277

1,049,675,633

1,714,039,802

889,600,070

96,265,475

160,075,563

(Prashant Gargava) Member Secretary

Accounts Officer (Mohan Kapur)

Assistant Accounts Officer

(Virendra Bansal)

Janes.

Date: 14/07/2018 Place: Delhi

(AMOUNT IN Rs.)

(AMOUNT IN Rs.)

PREVIOUS YEAR

CURRENT YEAR

1,168,977,774

590,623,008

(27,846,846)

8,863,034

			CONNEWL TENN	PREVIOUS YEAR
INCOME EDON CALEST SERVICES		SCHD.	(AMOUNT IN Rs.)	(AMOUNT IN Rs.)
GRANTS/SUBSIDIES		12 12	חוב סבח חוח	***************************************
FEES/ SUBSCRIPTIONS		14	***************************************	000,000,000
INCOME FROM INVESTMENTS		15		1
(income on investments from earmarked/endowment funds				
transferred to Funds)			-	
INCOME FROM ROYALTY, PUBLICATIONS ETC.		16	134,000	144,520
INTEREST EARNED		17	5,757,521	703,366
OTHER INCOME		18	3,037,013	2,099,685
INCREASE / DECREASE IN STOCK OF Consumables, Stores / Spares		19	247,030	(3,079,373)
	TOTAL(A)		916,035,564	639,868,198
EXPENDITURE				
ESTABLISHMENT EXPENSES	-	20	603 446 673	
OTHER ADMINISTRATIVE EXPENSES ETC		21	127 164 424	448,422,868
EXPENDITURE ON GRANTS, SUBSIDIES ETC		22		
MONITORING EXPENSES		23	24,000	23,606
DEPRECIATION		24	56,574,006	92,820,134
			240,000,044	82,209,586
	TOTAL(B)		866,865,045	748,055,206
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)			49.170.519	(100 107 000)
TRANSFERRED TO SPECIAL RESERVE			-	(500, (51,601)
TRANSFERRED TO /FROM GENERAL RESERVE				
BALANCE BEING SURPLUS / DEFICIT CARRIED TO CORDING /			12,460,640	3,993,867
CAPITAL FUND			36 709 870	
				[112,180,875]
Schedules 1 to 26 forming part of accounts are annexed			For Central Bollistian Control Board	
As per our report of even date			00000	
For Prakash Jain & Co.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		180
Firm Ree No 007405N	(S	(S. P. Singh Parihar, IAS)	(Prashant Gargava)	(Mohan Kapur)
C 10. 00 7001		Chairman	Member Secretary	Accounts Officer
J. S. J. J. S. J.				
(K C Jain)				1
M.NO. 015438		-		Wiscody Board
Partner			-	(Amendra Bansal)
Place: Delhi				Assistant Accounts Officer
Date: 14/07/2018				
	Page 6	ch G1		
	C			

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CENTRAL POLLUTION CONTROL BOARD INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017

(AMOUNT IN Rs.) **CURRENT YEAR**

(AMOUNT IN Rs.) PREVIOUS YEAR

CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 3	CONTROL BO	ARD, DELHI-110032)032
SCHEDULE 1 - CORPUS / CAPITAL FUND	CURRE	CURRENT YEAR	PREVIO
	(AMOUN	(AMOUNT IN Rs.)	(AMOUR
BALANCE AS AT BEGINNIG OF THE YEAR	(27,846,846)		84.334.029
Less:- DUE TO RECTIFICATION OF FIXED ASSETS	ь.		
LESS : REFUND OF CAPITAL			
Add:- OPENING BALANCE OF INCOME AND EXPENDITURE			
Add/LESS:- EXCESS OF INCOME OVER EXPENDITURE/ EXCESS OF	36,709,879	8.863.034	(112.180.875)
EXPENDITURE OVER INCOME			
BALANCE AS AT YEAR END		8,863,034	
SCHEDULE 2 - RESERVE & SURPLUS	CURREN	CURRENT YEAR	PREVIO
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	•	•	•
AUDITION DURING THE YEAR		•	-
Less:- DEDUCTION DURING THE YEAR	-	•	
AS BEBLAST ACCOUNT		•	
ADDITION DURING THE YEAR			•
Less:- DEDUCTION DURING THE YEAR			1
			•

PREVIOUS YEAR

(27,846,846)

-27,846,846

(AMOUNT IN Rs.) PREVIOUS YEAR

CENTRAL POLLUTION CONTROL BOARD, DELHI-110032

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

SCHEDULE 3 - FARMARKED / FUDOWMENT FUNDS		EIND WISE RR	RREAKIED		15	4.6.
			570		Į	OAL
	SPONSORED	FUND XX	FUND YY	FUND ZZ	1	PREVIOUS YEAR
S	PROJECTS	=			(AMOUNT IN Rs.)	(AMOUNT IN Rs.)
a) OPENING BALANCE OF THE FUND	583,429,126	3 0 9 %	100		583,429,126	899,778,424
Add: Prior Period adjustment	ï	•		ı.		
b) ADDITION TO THE FUNDS	:3	D#01	•	9	Ĭ	•
I. DONATION / GRANTS (NET OF REFUND)	421,555,287		•	03	421,555,287	43,080,616
II. INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUNDS	13,356,622	(9.)*	•		13,356,622	21,107,058
III. OTHER ADDITIONS (SPECIFY NATURE)	295,099,361	i	1	E)	295,099,361	5,453,166
TOTAL (A+B)	1.313.440.396				4 242 440 200	
						703,413,204
c) UTILISATION / EXPENDITURE TOWARDS OBJECTIVES OF FUND	-		ı	ī	ř	i C
I. CAPITAL EXPENDITURE	,		•	, ()		•
- FIXED ASSETS (Including Prior Period Adjustment)	*	•	800	- %) (A)	{\ a }
· Cinero		•	1	=	•	•
TOTAL						r
- SALARIES, WAGES AND ALLOWANCES ETC.	2,194,833	•			3 107 033	
- RENT	•	Œ.	·c	10	•	-
- OTHER ADMINSTRATIVE EXPENSES	116,827,836				116,827,836	267,328,191
, IOIAL	119,022,669	e		•	119,022,669	330,490,214
TOTA (C)						
	119,022,669			(*)	119,022,669	330,490,214
D.) Refund to MoEF	25,439,953	× 6		1	25,439,953	48,306,042
NET BALANCE AS AT THE YEAR END (A+B-C-D)	1,168,977,774		*		1.168 977 774	500 623 000
					-1-2-1-2-1-2-1	000,020,000



SCHEDULE 4 - SECURED LOANS AND BORROWINGS CURRENT YEAR 1.CENTRAL GOVERNMENT 2.STATE GOVERNMENT (Specify) 3. FINANCIAL INSTITUTION 3. I Term Loans b) Interest accrued and due b) Other Loans (specify) -Interest accrued and due 5.OTHER INSTITUTION AND AGENCIES 5.OTHER INSTITUTION AND AGENCIES 5.OTHERS (Specify) 7.OTHERS (Specify) Total CAMOUNT IN RS. (AMOUNT IN RS.) (AMOUNT IN RS	CENTURE FOLEO FOR CONTROL BOARD, DELETELLOUSE	こうにはつないと	, ファニニーナナン	200
ND BORROWINGS CURRENT YEAR CURRENT YEAR PREVIOUS	SCHEDULES FORMING PART OF BAL	ANCE SHEET AS AT 3	1ST MARCH, 201	7 3 3 3
ND BORROWINGS CURRENT YEAR PREVIOUS YEAR PREVIOU			(AMOUN	TIN Rs.)
ES Total	CHEDULE 4 -SECURED LOANS AND BORROWINGS	CURRE		PREVIOUS YEAR
Total				
ES Total Tot	CENTRAL GOVERNMENT		•	
ES Total	STATE GOVERNMENT (Specify)			
ES Total Total			21	
ES Total Total	.FINANCIAL INSTITUTION			
ES Total Tot	a) Term Loans			
ES Total	b) Interest accrued and due	•		•
Internal	.BANKS:			
ES Total	a) Term Loans			
ES Total	-Interest accrued and due			
ES Total	b) Other Loans (specify)			
ES	-Interest accrued and due			•
Total Total				
Total -	OTHER INSTITUTION AND AGENCIES		•	
Total				1 4
Total			_	
Total -	OTHERS (Specify)		•	
Total				
		otal	E	

PREVIOUS YEAR PREVIOUS YEAR (AMOUNT IN Rs.) JARRENT YEAR PREVIOUS Y	SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	SHEET AS AT 31	ST MARCH. 20	117	
AL GOVERNMENT (Specify) CIAL INSTITUTION CIAL INSTITUTION AND AGENCIES CIDENOSITS S (Specify) CIRES AND BONDS CIRES (Specify) CURES AND BONDS CURES (Specify) CURES (Specify) CURES (Specify) CURES (Specify) CURRENT (S			(AMOU	NT IN Rs.)	
AL GOVERNMENT (Specify) CIAL INSTITUTION CIARENT (Specify) CURRENT (Specify)	SCHEDULE 5 -UNSECURED LOANS AND BORROWINGS	CURREN)US YEAR
AL GOVERNMENT (Specify) CIAL INSTITUTION : : : Inclains : Inclains (Specify) : INSTITUTION AND AGENCIES TURES AND BONDS S (Specify) S (Specify) TOTAL CURRENT' YEAR S (Specify) TOTAL CURRENT' YEAR E 6 - DEFERRED CREDIT LIABILITIES CURRENT YEAR Ence secured by hypothecation of capital equipment and ets					
CIAL INSTITUTION : INSTITUTION AND AGENCIES INSTITUTION AND AGENCIES TURES AND BONDS S (Specify) S (Specify) TOTAL S (Specify) TOTAL CURRENT' YEAR Ence secured by hypothecation of capital equipment and ets	1.CENTRAL GOVERNMENT				
CIAL INSTITUTION CIAL INSTITUTION CIAL INSTITUTION AND AGENCIES CIAL INSTITUTION CIAL INSTITUTION	2.STATE GOVERNMENT (Specify)				
CIAL INSTITUTION : I Loans er Loans (specify) INSTITUTION AND AGENCIES - INSTITUTION AND AGENCIES TURES AND BONDS S (Specify) TOTAL CURRENT VEAR ence secured by hypothecation of capital equipment and ets					
:: ILDIANS ILDIANS (Specify) INSTITUTION AND AGENCIES TURES AND BONDS DEPOSITS S (Specify) TOTAL S (Specify) TOTAL CURRENT VEAR INSTITUTION AND AGENCIES CURRENT VEAR Et 6 - DEFERRED CREDIT LIABILITIES CURRENT VEAR ence secured by hypothecation of capital equipment and ets	3.FINANCIAL INSTITUTION				
ILDENS (Specify) INSTITUTION AND AGENCIES TURES AND BONDS INSTITUTION AND AGENCIES INSTITUTI	4.BANKS:				
INSTITUTION AND AGENCIES TURES AND BONDS TURES AND BONDS S (Specify) TOTAL CURRENT'S AND WIthin one year CURRENT'S AND BONDS (AMOUNT S due within one year) CURRENT'S AND BONDS CURRENT YEAR Ence secured by hypothecation of capital equipment and ets	a) Term Loans	•			
TURES AND BONDS TURES AND BONDS DEPOSITS S (Specify) TOTAL TOTAL IOUNITS due within one year CURRENT YEAR Ence secured by hypothecation of capital equipment and ets	b) Other Loans (specify)	•	***	•	
TURES AND BONDS TURES AND BONDS DEPOSITS S (Specify) TOTAL TOTAL IOUNITS due within one year (AMOUN EE 6 - DEFERRED CREDIT LIABILITIES CURRENT YEAR ence secured by hypothecation of capital equipment and ets	COTUED INICIPITATION AND ACTIVITY				
TURES AND BONDS DEPOSITS S (Specify) TOTAL CAMOUN CURRENT YEAR ence secured by hypothecation of capital equipment and ets ets					
S (Specify) TOTAL TOTAL CURRENT YEAR Ence secured by hypothecation of capital equipment and ets	6.DEBENTURES AND BONDS				
S (Specify) TOTAL CURRENT YEAR ence secured by hypothecation of capital equipment and ets					
S (Specify) TOTAL - (AMOUN E 6 - DEFERRED CREDIT LIABILITIES Ence secured by hypothecation of capital equipment and ets ets	7. FIXED DEPOSITS				
TOTAL	8.OTHERS (Specify)		•		
CURRENT YEAR ets					
LE 6 - DEFERRED CREDIT LIABILITIES CURRENT YEAR ence secured by hypothecation of capital equipment and ets					
LE 6 -DEFERRED CREDIT LIABILITIES CURRENT YEAR ence secured by hypothecation of capital equipment and ets					
LE 6 -DEFERRED CREDIT LIABILITIES current year ence secured by hypothecation of capital equipment and ets				(AMOUN	IT IN Rs.)
ence secured by hypothecation of capital equipment and ets	SCHEDULE 6 -DEFERRED CREDIT LIABILITIES			CURRENT YEAR	PREVIOUS YE
ets	Acceptence secured by hypothecation of capital equipment and				
	other assets	8			
) Others				1
			»		

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486,899,471		632,464,469		TOTAL (A+B)
100,000,004				
429 109 854		582,606,332		TOTAL (B)
		•		
1		•		6. Others (Specify)
				5. Trade Warranties/Claims
194.614.422		248,868,288		4. Accumulated Leave Encashment
		C+		3. Superannuation/Pension
234 495 432		333,738,044		2. Gratuity
•		•		1. For Taxation
				B. PROVISIONS
57,789,617		49,858,137		TOTAL (A)
	7			
13,470,410		14,651,346	2	6. Other current Liabilities (Sponsored Projects)
•			•	b) Others
	-			a) Overdue
			•	5. Statutory Liabilities:
			-	b) Unsecured Loans/borrowings
				a) Secured Loans/borrowings
	2			4. Interest accrued but not due on:
13,529,053		13,476,553		3. Advances Received
30,790,154	30,790,154	21,730,238	21,730,238	b) Others
	•		4	a) For goods
33				2. Sundry Creditors:
-			20	1. Acceptances
				A. CURRENT LIABILITIES
PREVIOUS YEAR	PREVIO	CURRENT YEAR	CURRE	SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS
	T IN Rs.)	(AMOUNT IN Rs.)		
	7	T 31ST MARCH, 2017	ANCE SHEET AS A	SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST M.
	032	D, DELHI-110032	ROL BOAR	CENTRAL POLLUTION CONTROL BOARD, DEL

			SC	HEDLI ES FORM	SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017	E CUEET AS AT 21ST	2100 1100011					
CHEDULE 8 -FIXED ASSETS							111111111111111111111111111111111111111					
ESCHIPTION	7		GROSSE	BLOCK			AMORTI	AMORTISATION/DEPRECIATION	CIATION		NET BLOCK	LOCK
	RATE	Cost/valuation as at beginning of the Year(original cost)	Addition during the year	Deductions/A djustments during the year	Cost/valuation at As at the the year end(origini beginning of the cost)	As at the beginning of the Year	Prior Period Dep.	During the Year	the	At the end of the year	As at the current As at the Year -end Previous end	As at the Previous Year - end
XED ASSETS:												
AND:						10					j.	
Freehold	·	•				•						
Leasehold		12,505,904			12,505,904	1,334,578		95,530		1,430,108	11,075,796	11.171.326
JILDINGS:				2								
On Freehold Land		•	*	-								
On Leasehold Land		118,778,416	100		118,778,416	78,582,210		11.568.082		00 150 202	20 620 424	
Ownership Flats/Premises			•		•					20,100,232	20,020,124	40,196,206
it belonging to the entity												
ANT, MACHINERY & EQUIPMENT	15%	444,018,443	8.348.664	6.008	452 361 000	252 555						
								00,044,200	901	414,399,639	37,961,460	90,462,163
ווערניט	15%	13,748,748	3,567,011		17,315,759	7,005,806		2,525,196		9,531,002	7,784,757	6,742,942
RNITURE, FIXTURES,	10%	19,697,681	1,267,598		20,965,279	11,981,996		2,096,529		14 078 525	8 908 754	7745
FICE EQUIPMENT	15%	•	×							170101010	0,000,734	7,715,685
MPUTER/PERIPHERALS	60%	27 501 702	3 64 5 406									
	60.00	27,091,103	3,013,100	15,218	31,191,671	26,212,118		3,419,971	9,131	29,622,958	1,568,713	1,379,585
INSTALLATIONS	15%	į.						•	•			
3RARY BOOKS	15%	1,346,292	51,768		1,398,060	1,191,025		104.374		200 200	200	
BEWELLS & W.SUPPLY	15%			•						-	100,000	102,001
HER FIXED ASSETS	ne.									*		
	0.76											
TAL OF CURRENT YEAR.		637,687,187	16,850,227	21,226	654,516,188	479,864,013		80.653.942	10.035	550 507 003		
PITAL WORK-IN PROGRESS		2.252.389	4 821		0 057 010					000,007,524	94,008,265	157,823,174
TAL					013,10313			i			2,257,210	2,252,389
1		639,939,576	16,855,048	21,226	656,773,398	479,864,013		80,653,942	10,032	560,507,923	96,265,475	160,075,563
		639,939,576.00	16,855,047.64	21,226.00	656,773,397.64	479,864,013.00		80,653,942.00	10,032.00	560,507,923.00	96,265,474.64	160,075,563.00

CENTRAL POLLUTION CONTROL BOARD

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

SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

1			Total
	•		6. OTEHRS(TO BE SPECIFIED)
	•		5. SUBSIDIARIES AND JOINT VENTURES
			4. DEBENTURES AND NONDS
			3. SHARES
	•		2. OTHER APPROVED SECURITIES
	1		1. IN GOVERNMENT SECURITIES
PREVIOUS YEAR	T YEAR	CURRENT YEAR	
	(AMOUNT IN Rs.)		SCHEDOLE-10 INVESTIMENTS OTHERS
-			Total
• ::	±• X		
•	•		6. OTEHRS(TO BE SPECIFIED)
•		1000000	5. SUBSIDIARIES AND JOINT VENTURES
•	•		4. DEBENTURES AND NONDS
	•		3. SHARES
			2. OTHER APPROVED SECURITIES
		=	1. IN GOVERNMENT SECURITIES
	18		
PREVIOUS YEAR	T YEAR	CURRENT YEAR	
	(AMOUNT IN Rs.)	9:	

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CENTRAL POLLUTION CONTROL BOARD

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

TOTAL ADVANCES		(AMOUNT IN Rs.)	N Rs.)	
	CURRENT	YEAR		PREVIOUS YEAR
A) CURRENT ASSETS				
1. INVENTORIES				= 7
a) Stores , Spares and Consumables				
b) Loose Tools				12
c) Stock-in- trade				
Finished Goods (Consumables, Stores / Spares)			•	
Work-in-progress	10,183,/42		9,936,712	
Raw materials			•	
2. SUNDRY DEBTORS		10,183,742		9,936,712
a) Debts outstanding for a period exceeding six months	•			
Cash balances in hand (including the	4		. .	
4.Bank Balances			8	
a)With scheduled banks				
-On current Accounts	756 717 707			
- On Deposits Accounts(including margine money)	37 514 752		162,712,233	
- On saving Accounts	707,000 000		51,502,691	
b) with non- shceduled Banks	606,680,767	1,081,417,363	49,760,503	263,975,427
-On current Accounts				
- On Deposits Accounts(including margine money)			2	
- On saving Accounts				
5. Post office saving Accounts	,			
TOTAL (A)		1 001 601	2	
		COTITOGITALI		273,912,139

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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.)	Rs.)	
	CURRENTY	NT YEAR	PREVIO	PREVIOUS YEAR
B) LOANS, ADVANCES AND OTHER ASSETS		•		
1.LOANS & ADVANCES		24	ď.	
a) Staff	2,826,316		3,908,661	
b) other entities engaged in activities similar to that entity	259,602,480	3.0	215,627,970	
c) Other (Sponsored Projects Advances)	351,125,649	613,554,445	390.610.946	610 147 577
2.Advances and other amounts recoverable in cash or kind				
a) On capital account			•	
b) Prepayments	1,884,444		1,504,565	
c) Others	3,092,107	4,976,551	85.014	1.589.579
3. Income Accrued	4		•	70000
a) on investments from earmarked/endowment funds	1,551,325		1.551.325	
b) On investments (Sponsored Projects)	2,356,376		2.399.451	
c) On loans and advances				
d) Others		3.907.701		3 050 776
4. CLAIMS RECEIVABLE				3,330,770
TOTAL (B)		622,438,697		615.687.931
TOTAL (A+B)		1,714,039,802		889,600,070



CENTRAL PC	CENTRAL POLLUTION CONTROL BO.	NTROL BOARD	D	
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST	RT OF BALANCE SHE	ET AS AT 31ST MAI	MARCH, 2017	
SCHEDULE 12- INCOME FROM SALES/SERVICE			(AMOUNT IN Rs.	TIN Rs.)
			CURRENT YEAR	PREVIOUS YEAR
1.INCOME FROM SALES			2.	
a) Sale of Finished goods				
b) Sale of Raw material				
c)Sale of Scrap		5.7		
2. INCOME FROM SERVICES				÷3
a) Labour and processing charges				
b) Professional/ consultancy service				
c) Agency commission and Brokerage			•	
d) Maintenance Services (Eqipment / property)				
e) Others (specify)				
T	TOTAL			•
SCHEDULE 13- GRANTS/ SUBSIDIES			(AMOUNT IN Rs.)	(IN Rs.)
1. Central Government			CURRENT YEAR	PREVIOUS YEAR
2. Fund Transfer to ZO'S			906,860,000	640,000,000
3. State Government				
4. Government agencies		-2/1		
5. Institutions/ welfare Bodies				
6. International Organisations				
7. Others (specify)				
TI	TOTAL		906,860,000	640 000 000



FILES ENDOWMENTS OYALTY, PUB	144 520	134,000			
IONS CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR PREVIOUS YEAR CURRENT YEAR CURRENT YEAR FOR CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) COURLETT YEAR PREVIOUS YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR PREVIOUS YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR PAGE (AMOUNT IN Rs.) CURRENT YEAR PAGE (AMOUNT IN Rs.) CURRENT YEAR PAGE (AMOUNT IN Rs.) PAGE (AMOUNT IN Rs.) CURRENT YEAR PAGE (AMOUNT IN RS.) CURRENT YEAR PAGE (AMOUNT IN RS.)					TOTAL
IONS CURRENT YEAR CURRENT YEAR IVESTMENTS CURRENT YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR ENDOWMENT FUNDS CURRENT YEAR (AMOUNT IN Rs.) (AMOUNT IN Rs.) CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR P.	144,520	134,000			3. OTHERS (specify)
IONS CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR CURRENT YEAR CURRENT YEAR CURRENT YEAR ES CURRENT YEAR CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR P					2. INCOME FROM PUBLICATIONS
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR I	PREVIOUS YEAR	CURRENT YEAR			1. INCOME FROM ROYALTY
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR CURR	ł Rs.)	(AMOUNT IN			
CURRENT YEAR					SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATIONS etc.
CURRENT YEAR CURRENT YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR CURRENT YEAR AMOUNT IN Rs.)	•		-		
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR I					TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR CURRENT YEAR			•		4. OTHERS (SPECIFY)
CURRENT YEAR CURRENT YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR					3. RENTS
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR I CURRENT YEAR CURRENT YEAR CURRENT YEAR CURRENT YEAR I					B) ON MUTUAL FUND SECURITIES
CURRENT YEAR					A) ON SHARES
CURRENT YEAR CURRENT YEAR CURRENT YEAR (AMOUNT IN Rs.) CURRENT YEAR CURRENT YEAR CURRENT YEAR CURRENT YEAR CURRENT YEAR	180	-			2. DIVIDENDS
CURRENT YEAR		-			B) OTHER BONDS/ DEBENTURES
CURRENT YEAR PREVIOUS YEAR CURRENT YEAR PREVIOUS YEAR CURRENT YEAR CURRENT YEAR I				•	A) ON GOVT. SECURITIES
CURRENT YEAR CURRENT YEAR CURRENT IN RS.)	PREVIOUS YEA	CURRENT YEAR	TALESTOOD TEAM		1. INTEREST
CURRENT YEAR	NRs.)	(AMOUNT)	DDEVIOUS VEAS	CURRENT YEAR	
CURRENT YEAR					SCHEDULE 15- INCOME FROM INVESTMENTS
CURRENT YEAR					
CURRENT YEAR					
CURRENT YEAR	N. S				5. Others
PTIONS (AMOUNT IN Rs.) CURRENT YEAR		•			4. Consultancy Fees
PTIONS (AMOUNT IN Rs.) CURRENT YEAR		-			3. Seminar/ program Fees
(AMOUNT IN Rs.)					2. Annual Fees/ Subscriptions
(AMOUNT IN Rs.) CURRENT YEAR					1. Entrance fees
	PREVIOUS YE	CURRENT YEAR			
	IN Rs.)	(AMOUNT			SCHEDULE 14- FEES/ SUBSCRIPTIONS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017			AT 31ST MARCH, 2017	OF BALANCE SHEET AS	SCHEDULES FORMING PART
CENTRAL FOLLOTION CONTROL BOARD	_		DL BOARD	CONTRO	CEIVINAL POLL



SCHEDULE 17 - INTEREST EARNED	2,099.685	3,037,013		i i
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR 2,892,998 anks anks 107AL 230,730 230,730 NID OTHERS RECEIVABLES 107AL 230,730 CURRENT YEAR 2,893,793 2,693,793 2,693,793 2,693,793 CURRENT YEAR P GAMOUNT IN Rs.) CURRENT YEAR P GEARLS, Or received free of cost 25BD 25BD 25BD 25BD 25BD 25BD 25BD 25BD	2,008,386	3,037,013		TOTAL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR 2,892,998 2,892,998 anks anks 107AL 107HERS RECEIVABLES 107AL 230,730 AMOUNT IN RS.) CURRENT YEAR 230,730 AMOUNT IN RS.) CURRENT YEAR P (AMOUNT IN RS.) CURRENT YEAR P (AMOUNT IN RS.) CURRENT YEAR P (AMOUNT IN RS.) P (AMOUNT IN RS.) P (AMOUNT IN RS.) P (AMOUNT IN RS.) P (CURRENT YEAR P				MISCELLANEOUS INCOME
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998 2,892,998 3,892,998 70TAL (AMOUNT IN Rs.) (CURRENT YEAR (AMOUNT IN Rs.) (AMOUNT IN Rs.) (CURRENT YEAR (CURRENT YEAR) (CURRENT YEAR (CURRENT YEAR)				. FEES FOR MISCELLANEOUS SERVICES
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998 37HERS RECEIVABLES TOTAL TOTAL TOTAL (AMOUNT IN Rs.) CURRENT YEAR 230,730 230,730 CURRENT YEAR (AMOUNT IN Rs.)				LEXPORT INCENTIVES REALIZED
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998 2,892,998 CURRENT YEAR 230,730 ECCEIVABLES TOTAL (AMOUNT IN Rs.) CURRENT YEAR 2,892,998 2,693,793 5,757,521 (AMOUNT IN Rs.) CURRENT YEAR P	91,299			b) Assets acquired out of grants, or received free of cost
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 315T MARCH, 2017 [AMOUNT IN Rs.] CURRENT VEAR 2,892,998 2,892,998 CURRENT VEAR 2,892,998 2,633,793 CURRENT VEAR (AMOUNT IN Rs.) CURRENT VEAR (AMOUNT IN Rs.) CURRENT VEAR P			IV.	a) Owned assets
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 315T MARCH, 2017 [AMOUNT IN Rs.] CURRENT VEAR 2,892,998 2,892,998 CECEIVABLES TOTAL (AMOUNT IN Rs.) (AMOUNT IN Rs.)	PREVIOUS YEAR	CURRENT YEAR		L. PROFIT ON SALE/ DISPOSAL OF ASSETS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 315T MARCH, 2017 (AMOUNT IN Rs.) CURRENT VEAR 2,892,998 ks 2,892,998 other statement of the control of t	IN Rs.)	(AMOUNT)		
ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998				CHEDULE 18- OTHER INCOME
ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998	703,366	5,757,521		
ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998	-	2,633,793		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR DEPOSITS 1. INTEREST EARNED CURRENT YEAR 2,892,998 It	•			I. INTEREST ON DEBTORS AND OTHERS RECEIVABLES
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 AMOUNT IN Rs.) CURRENT YEAR	541,378	230,/30		b) Others
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN RS.] CURRENT YEAR DEPOSITS neduled Banks 1 ACCOUNTS reduled Banks n scheduled Banks				a) Employee/ staff - HBA
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR 2,892,998 Banks Banks				I. ON LOANS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.) CURRENT YEAR S 2,892,998 Banks Banks				d) others
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 2,892,998 Banks Banks	ŧ			c) with institution
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 8 2,892,998 Banks				b) with non scheduled Banks
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR 8 2,892,998 Banks				a) with scheduled Banks
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 8 2,892,998 Banks				2. ON SAVING ACCOUNTS
ST EARNED SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,892,998 2,892,998				d) others
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR anks 2,892,998				c) with institution
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 ST EARNED (AMOUNT IN Rs.) CURRENT YEAR 2 892 998	996'TOT			b) with non scheduled Banks
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 ST EARNED CURRENT YEAR CURRENT YEAR	161 000	2 897 998		a) with scheduled Banks
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR			*	1. ON TERM DEPOSITS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	PREVIOUS YEAR	CURRENT YEAR		Ť
	(IN Rs.)	(AMOUNT	8 5	SCHEDOLE IV - INTEREST EARNED
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017				
CLASSICAL OFFICIA COMMINOL BOAND		MARCH, 2017	ALANCE SHEET AS AT 31ST	SCHEDULES FORMING PART OF BA
		AND	CA COM NOL BO	



CEN I RAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 CCREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS ods (Consumables, Stores/ Spares) gress v-B) NI EXPENSES SETIREMENT & TERMINAL BENEFIT TOTAL TOTAL	448,422,868	602,448,673	4815.00
CEN RAL POLLUTION CONTROL BOARD ULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)		Y	TOTAL
CEN KAL POLLU ION CONTROL BOARD ULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) (CURRENT YEAR 10,183,742 10,183,743 1	35,165	25,600	
CEN KAL POLLU I ON CONTROL BOARD ULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)	59,472,536	172,000,452	7. OTHERS- WELFARE FUND
CEN KAL POLLUTION CONTROL BOARD	3,007,969	3,433,069	6. EXPENSES ON EMPLOYEE RETIREMENT & TERMINAL BENEFIT
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)	123,513	125,136	5. STAFF WELFARE EXPENSES
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 STOCK OF FINISHED GOODS & WORK-IN-PROGERESS Limables, Stores/ Spares) Limables, Stores/ Spares	15,624,636	16,501,037	4. CONTRIBUTION TO OTHER FUND - GIS
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR gress dds (Consumables, Stores/ Spares) gress	14,668,450	18,062,999	3. CONTRIBUTION TO PROVIDENT FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 ASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS CURRENT YEAR	355,490,599	392,300,380	2. ALLOWANCES AND BONUS
CEN I KAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 OCK OF FINISHED GOODS & WORK-IN-PROGERESS (AMOUNT IN Rs.) 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742 10,183,742	PREVIOUS YEA	CURRENT YEAR	1. SALARIES & WAGES
CEN I KAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR (Consumables, Stores/ Spares)	VRs.)	(AMOUNT IN	SCHEDULE 20- ESTABLISHMENT EXPENSES
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 315T MARCH, 2017 EASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS (AMOUNT IN Rs.) CURRENT YEAR (Consumables, Stores/ Spares)			
CEN IKAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR (Consumables, Stores/ Spares) (Consumables, Stores/ Spares) (Consumables, Stores/ Spares) 9,936,712	(3,079,373	247,030	
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31\$T MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR (Consumables, Stores/ Spares)			NET INCREASE/ DECREASE (A-B)
CEN I KAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 [AMOUNT IN Rs.] CURRENT YEAR Goods (Consumables, Stores/ Spares) Goods (Consumables, Stores/ Spares) GOODS (Consumables, Stores/ Spares)	180,610,61	27.1/02.01	- Work in progress
CEN I KAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 /DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS (AMOUNT IN Rs.) CURRENT YEAR Goods (Consumables, Stores/ Spares) 10,183,742 progress		0 026 712	- Finished Goods (Consumables, Stores/ Spares)
CEN IKAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 /DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS Goods (Consumables, Stores/ Spares) Goods (Consumables, Stores/ Spares) 10,183,742			B. Less:- OPENING STOCK
REASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS nished Goods (Consumables, Stores/ Spares) CENTIKAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR	1,,356,71	zer, contor	- Work in progress
REASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS REASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGERESS (AMOUNT IN Rs.) CURRENT YEAR	0000	10 183 742	- Finished Goods (Consumables, Stores/ Spares)
ALANCE SHEET AS AT 315T MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR			A. CLOSING STOCK
ALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT YEAR			
ALANCE SHEET AS AT 31ST MARCH, 2017	PREVIOUS YEA	CURRENT YEAR	
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	NRs.)	(AMOUNT II	WORK-IN-TROGERESS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017			SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN BEOCERFES
CENTRAL POLLUTION CONTROL BOARD	19c	17	SCIEDOLES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 20
			COURT I EC COUNTY OF THE COURT



CENTRAL POLLUTION CONTROL BOARD	124,579,013	127,164,424		IOIAL
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 THER ADMINISTRATIVE EXPENSES AND PUBLICITY AND AND AND PUBLICITY AND AND AND PUBLICITY AND AND PUBLICITY AND AND AND AND PUBLICITY AND AND AND PUBLICITY AND AND AND AND PUBLICITY AND AND AND PUBLICITY AND	2,230,620	1,750,877		
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362 INWARD 13,626 8,302,011 ING EXPENSES 13,626 8,302,011 ING EXPENSES 13,626 14,83,927,011 15,607,649 16,080,446 16,080,044	5,492,314	5,889,866		VETICLE ROWNING AND MAINTENANCE
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	16,401,448	16,080,044		IRAVELLING AND CONVEYANCE EXPENSES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)	2	-		SUBSCRIPTION EXPENSES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)	25,682,364	32,469,284		REPAIR AND MAINTENANCE
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.)	8,282,002	7,605,426		RENT, RATES AND TAXES
CENTRAL POLLUTION CONTROL BOARD HEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 LAMOUNT IN Rs.) CURRENT YEAR 20,839,720 20,839,720 13,626 8,302,011 55,109 1,258,921 5,379,242 5,379,242 5,307,649	9,761,526	13,124,919		PURCHASES (Consumables, Stores/ Spares)
CENTRAL POLLUTION CONTROL BOARD HEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362 20,839,720 20,839,720 13,626 8,307,011 55,109 1,258,921 1,258,921 5,379,242 NNS 3,382,883 3,322,485 6,307,649		2.		PROVISION FOR BAD AND DOUBTFUL DEBTS
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR	2,815,300	6,307,649		PROFESSIONAL CHARGES
CENTRAL POLLUTION CONTROL BOARD	2,337,922	3,322,485		PRINTING AND STATIONARY
CENTRAL POLLUTION CONTROL BOARD ULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362 20,839,720 13,626 8,302,011 56,109 1,258,921 5,379,242	3,542,840	3,582,883		POSTAGE, TELEPHONE AND COMMUNICATIONS
CENTRAL POLLUTION CONTROL BOARD				PACKING CHARGES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362 20,839,720 13,626 8,302,011 ES 56,109 1,258,921 OFF	12,816,132	5,379,242	7.7	OTHERS (specify)
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362 20,839,720 13,626 8,302,011 ES 56,109 1,258,921	•	•		LABOUR AND PROCESSING EXPENSES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN RS.) CURRENT VEAR MENT AND PUBLICITY VEAR ADMINISTRATIVE EXPENSES AND CARIAGE INWARD ON EXPENSES VAND POWER VEAR ADMINISTRATIVE EXPENSES 13,626 13,626 13,626 13,626 13,626 14,258,921 DEFORWARDING EXPENSES 15,109 VEXPENSES 16,109 17,258,921			60 A	IRRECOVERABLE BALANCES WRITTEN OFF
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR PUBLICITY INWARD INWA	833,022	1,258,921		INSURANCE
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR ON INWARD ON	11,759	56,109		HOSPITALITY EXPENSES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR ON IJ181,362 NWARD WORKSHOP CURRENT YEAR 1,181,362 20,839,720 13,626 8,302,011				FREIGHT AND FORWARDING EXPENSES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR ON	10,093,301	8,302,011		EXPENSES ON SEMINAR/WORKSHOP
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR ON NWARD 20,839,720	29,049	13,626	14	EXPENSES ON FEES
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR PRICITY DISCITITY 1,181,362				EXCISE DUTY
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR ON NWARD CURRENT YEAR 1,181,362	20,682,790	20,839,720		ELECTRICITY AND POWER
CENTRAL POLLUTION CONTROL BOARD SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 RATIVE EXPENSES CURRENT YEAR 1,181,362	•			DISTRIBUTION EXPENSES
ENTRAL POLLUTION CONTROL BOARD ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362	•	-		CARTAGE AND CARIAGE INWARD
ENTRAL POLLUTION CONTROL BOARD ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR 1,181,362	•		æ	AUDITORS REMUNERATION
ENTRAL POLLUTION CONTROL BOARD ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017 (AMOUNT IN Rs.) CURRENT YEAR	3,566,624	1,181,362		ADVERTISEMENT AND PUBLICITY
ENTRAL POLLUTION CONTROL BOARD ES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	PREVIOUS YEA	CURRENT YEAR		
	V Rs.)	(AMOUNT IN		SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES
CENTRAL POLLUTION CONTROL BOARD	2	_ ¬	BALANCE SHEET AS AT	SCHEDULES FORMING PART OF E
		BOARD	TON CONTROL	CENTRAL POLLUT



CENTRAL POLLUTION CONTROL BOARD	LLUTION C	ONTROL	BOARD		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017	CT OF BALANCE	SHEET AS AT	31ST MARCH, 20	17	
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES				(AMOUNT IN Rs.)	Rs.)
				CURRENT YEAR	PREVIOUS YEAR
				5	24
GRANIS GIVEN TO INSTITUTIONS/ ORGANISATION				•	
SUBSIDIES GIVEN TO INSTITUTIONS/ ORGANISATION	5				
			34	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	TOTAL			•	
SCHEDULE 23- INTEREST				(AMOUNT IN Rs.)	Rs.)
				CURRENT YEAR	PREVIOUS YEAR
ON FIXED LOANS					•
ON OTHER LOANS (including bank charges)		±:		24.000	23 606
OTHERS (specify)					
	TOTAL			24,000	23,606
				(AMOUNT IN Rs.)	Rs.)
SCHEDULE 24- MONITORING EXPENSES				CURRENT YEAR	PREVIOUS YEAR
AIR QUILITY MONITORING EXPENSES					
MATER CHILITY MONITORING EXPENSES				5U5,555,15	70,750,469
WATER COUNT PROTECTION AND MONITORING EXPENSES		-		9	48,685
ENVIRONMENT PROTECTION AND MONTI ORING EXP.				4,978,698	22,020,980
			Č.	•	
	TOTAL	140		56.574.006	92 820 124



14,712 63,410 256,212,702 162,712,233 32,514,752 51,502,691 792,689,909 49,760,503 2,361,575,733 1,417,241,610 Accounts Officer Accounts Officer (Wirendra Bansal) (Virendra Bansal)	Accounts Officer (Virendra Bansal)				
	Account				
	Soci				M NO 015438
	~ SE				(K C Jain)
	Account				
	Account				H-70
17 17 17		Member Secretary	Chairman		Film Reg. No. 007405N
33 09 52	(Mohai	(Prashant Gargava)	(S. P. Singh Parihar, IAS)	(S	Chartered Accountants
12 12 13 13 13 13 13 13	. 00		6		For Prakash Jain & Co.
33 09 52)))) ^ ^				As per our report of even date
		For Central Pollution Control Board		exed	Schedules 1 to 26 forming part of accounts are annexed
				10000	C. C. C.
		Grand Total	1.417.241.610	2 361 575 733	Grand Total
	792	iii) In Savings account			
	32	ii) In deposit accounts			d)Advances and other payments (Net)-Mains
	256	i) In current accounts	99,189		c) Sale of Fixed Assets
		b) Bank Balances	110,417,129	455,452,255	a) Other - Mains
		a) Cash in hand			VII. Any other receipts
		VIII. Closing Balances			
		2 2	**************************************	7.	VI. Amount Borrowed
					t) mist intollic
	-	b) Advances and other payments (Net) - Projects		295,099,361	b) Other Income
497,291,968 166,694,580	497			3.037.013	a) likeline if off noyarty, Fusications rec.
		VII. Other Payments (Specify)	144.520	134.000	v. Other income (specify)
		Art I ligitos cual Ros (uneros a para mar Ros cours)			
24.000		o) to the Government of India - Mains	23	2,823,703	b) Loans. Advances etc.
		c) to other providers or runds		2,892,998	a) On Bank deposits
		b) To the state Government			IV. Interest Received
		a) to the Government of India			
25 430 953	250	V. Heiund of Surplus money/Loans			b) Own Funds
			9C0/,01/17	13,356,622	a) Earmarked/Endow. Funds
		b) Purchase of Fixed Assets- Earmarked/Endowment funds			III. Income on Investments from
4,000,000		a) Purchase of Fixed Assets-Own fund			
12 672 828 15 050 117	13	IV. Expenditure on Fixed Assets & Capital Work in progress			
			5,089,880	3.	d) Others
		b) Out of Own Funds (Investments-Others)	43,080,616	421,555,287	c) From Government of India - Projects
		a) Out of Earmarked/Endowment funds	~ .	1	b) From State Government
		III. Investments and deposits made	640,000,000	906,860,000	a) From Government of India - Mains
			-	•	II. Grants Received
118,979,595 330,490,214	118	Project Exps	132,740,008	49,760,503	iii) Savings accounts
12		II. Payments made against funds for various projects	_	51,502,691	ii) In denosit accounts
11,030,344		c) Prior Period Exps	325,703,866	159,101,300	i) In current accounts
	1/3	b) Administrative Expenses (corresponding to schedule 21 and 24)	9)	o ta	h) Bank Balances
434,504,495 391,533,641	434	a) Establishment Expenses (corresponding to schedule 20)	(#):	6.	a) Cash in hand
		I. Expenses			Opening Balance
YEAR PREVIOUS YEAR	CURRENT YEAR	PAYMENTS	PREVIOUS YEAR	CURRENT YEAR	RECEIPTS
MOUNT IN R					- Pro-
			*		
1.0			C Comment over	UEACH LA	
		DECEIPTS & DAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2017	DAVMENT ACCO	S STORONO	*
1000 1000 1000 1000 1000 1000 1000 100		CENTRAL POLLUTION CONTROL BOARD, DELHI	ENTRAL POLLUT	0	Contract of the Contract of th

825,793,491	159,405,746	25,439,953	14,971,486	14,712	118,979,595	778,338,284		343,426,375	13,356,622		421,555,287	206,860,952	10001
200												200 200 200	Total
295 040 682	105.050				105,050,00	296,145,732		292,844,698	3,301,034	ja.			CPCB-EPC
103 177 458						103,122,458			71,858		103,050,600		CPCB-CPSU PROJ
12 000 000					2	12,000,000					12,000,000		CPCB-SNITI
25 700 000						55,700,000					55,700,000		CPCB-PIAs
18 000 0						18,000,000					18,000,000		Upgradation of Air Lab Project
7.242.661						7,242,661					7,242,661		CPCB-NG1 /5
168,779,933						168,779,933		15,000	66,304		168,698,629		CYCB-NG- 25
4,832,515	3,011,080		2,974,677		36,403.00	7,843,595			43,595		7,800,000		SO CECE-TYGEORY PROJECT
591,660	295,415		*		295,415.00	887,075		/28,663	158,412				CI CO-INVINIO WASKE OF OCIETINIANDO
38,942,755						242,535,262			79/176/1		000'061'17	CC+1,04,01	COCR-HWAND Waste of HOII Dithamour
16,769,590	31,593,636	21,938,955	28,235		3,020,446,000	275,757,3			1 341 762		21 193 500	16 407 493	CPCB-WQM WB Input cost of staff
2,9:7,085	8,964,559		20.335		96367,336	7 141 417		٦	2 141 412		L.	46.221.814	Upgradation of Lab Project
9,526	0 000,074				8.964.559.00	3.227.858		. ن	137,858			8,713,786	Baseline Servey of Industires Project
	769 674		768 574			856,109		600,000	1,938			172,164	NNMS Cess Project
	3.500.998	3,500,998				861,184			861,184			2,639,814	WQMN Cess Project
	•	•				•			æ				NAQMP Cess Project
230,994	•					8,289			8,289			222,705	Critically Polluted Areas - Cess Project
30,881	60,926,672			•11	60,926,672.00	58,646,041		44,017,000	29,041		14,600,000	2,311,512	Budhanala Ludhiyana NRCP Project
16,687	11,200,168		11,200,000		168.00	11,213,309		1	13,309		11,200,000	3,546	Bakarganj Nala Patna Project
			160			•10						i	Workshop on BMW Project
7,994,742	200				*	311,185			311,185			7,683,557	UNI DO Project
2,726,997	633				633.00	• • •		•		100		2,727,630	UNEP (MALE) Project
	•	₩)										Ĭ	Strengthening of NAQM Project
28,088,792		3				997,440			997,440			27,091,352	Paryavaran Darashan Project
95,180						•						95,180	14 Development of Monitoring Van-Orissa Boar
444,799	755,542		*		755,542.00	47,407		20,000	27,407			1,152,934	13 NSDI (DST) Project
42,247	115		•		115.00	1,164			1,164			41,198	ICAQIS (CESS) Project
88,934	2,229,721				2,229,721.00	1,570,505		585,014	35,491		950,000	748,150	IARI (MPRNL) Project
166,058	1,145,376	E		14,712	1,130,664.00	1,119,897					1,119,897	191,537	ENVIS-MOEF Project
36,948	115				115.00	1,017			1,017			36,046	VTT Finland Project
		w.											HWMD Waste of UCIL Project
21,626,233	34,407,445				34,407,445.00	3,436,718		26,000	3,410,718			52,596,960	HWMD Dump Site Project
33,893,221	500,000	0.	ı.		500,000.00	1,721,209		1,0	221,209	Z.		32,672,012	Bank Guarantee Project
4,657,443						172,674			172,674			4,484,769	CPCB Clean Technology Project
59,638				×	24	2,321	(0)		2,321	•		57,317	CAEA - Phase II Project
539,784												539,784	DTS Project (Bangluru)
49,045.50	647				646.50							49,692	DOD Project
	9									27. (0.			AAQM UP (Agra) Project
(14=3+9-14)	(14=10+11+12+13)	(13)	(12)	(11)	(10)	(9=4+5+6+7+8)	(8)	(7)	(6)	(5)	(4)	(3)	(2)
CLOSING BALANCE	Total	Refund to MoEF	Advances and other payment	Project Advance	Expenditure	Total	Adjusments	Other Receipts	Interest	Grant- Others	Grant Received	OPENING BALANCE	NAME OF THE PROJECT
		YEAR	PAYMENT DURING THE	PAYME			R	RECEIVED DURING THE YEAR	RECEIVED L				
(Amount In					HER SPONSORED PROJECTS) (2016-17)	ES JOINER SPONSONED !	W COLSINE BODI	DEPOSITS RECEIVED FOR WORKS FROM GOISIDE BODIES TO	POSITS KELEIVED	DE.			
					100000000000000000000000000000000000000	C OTHER COURSES	O President	100000					
			20		110032	BOARD : DELHI - 110032	NCONTROL	CENTRAL POLLUTION CONTROL BOX	CENTR				39

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56 adeu



1,168,977,774					2000	
	13,272,509	1,182,250,283	354,100,416	2,356,376	825,793,491	lotal
•						Total
296,040,682		296,040,682			290,040,082	41 41 41 4
103,122,458		103,122,458			707,44,400	CPCB-EPC
12,000,000		14,000,000			103 177 459	CPCB-CPSU PROJ
33,700,000	0	12,000,000			12,000,000	CPCB-SNITI
55 700 000		55.700.000			55,700,000	CPCB-PIAs
18.000.000	*	18,000,000			18,000,000	Up3radation of Air Lab Project
7,242,661		7,242,661			7,242,661	CFCB-INGL /S
168,764,933	15,000	168,779,933			T08,//9,933	CDC NOT TO
7,807,192		7,807,192	2,974,577		CTC/200/4	CPCR-NIGT 75
099'TEC		707,000	202457		7 627 515	CPCB-Hydrology Project
201-201		591 660			591,660	CPC8-HWMD Waste of UCIL Pithampur
38 947 755		38,942,755			38,942,755	CPCB-WQM WB input cost of staff
63,378,568	105,802	63,484,370	46,714,780	•	16,769,590	Upgradation of Lab Project
3,161,604	1 i	3,161,604	184,519	9	2,977,085	Baseline Servey of Industires Project
(1,474,574	1,571,707	97,133	91,605	₩	5,528.	NNMS Cess Project
•				1 1		WOMIN CESS Project
88,000,000		88,000,000	88,000,000			INALIVIP CESS Project
(369,006)	600,000	230,994			230,994	NIADAN Con- Print
30,881		30,881			100,00	Collins III. Follows Annual Wich Flogett
16,816,687		700,010,01	TO'OOO'OOO		20,007	Budhanala Ludhiyana NBCO Broject
45,703		16 016 607	16 000 000		16 697	Bakargani Nala Patna Project
415 25		415 263	415,263			Warkshop on BMW Project
7 994 742		7.994.742		•	7,994,742	UNI DO Project
2,749,973		2.749.973	22,976		2,726,997	UNEP (MALE) Project
43.552.310		43,552,310	43,552,310	•		Strangthening of NAQM Project
170,588,792		170,588,792	142,500,000		28,088,792	Paryavaran Darashan Project
2.115.860		2,115,860	2,020,680	140	95,180	Development of Monitoring Van-Orissa Board Project
444,799		444,799		3 3	444,799	NSDI (DST) Project
10,511,617		10,511,617	10,469,370		42,247	ICAQIS (CESS) Project
(411,066)	500,000	88,934		i	88,934	IAFI (MPRNL) Project
250,745		250,745	84,687		166,058	EN'/IS-MOEF Project
36,948		36,948	Y.	•	36,948	VT Finland Project
6,782		6,782	6,782	•		HWMD Waste of UCIL Project
21,626,233		21,626,233		T T	21,626,233	HWMD Dump Site Project
26,308,070	10,000,000	36,308,070	58,473	2,356,376	33,893,221	Bank Guarantee Project
4,657,443		4,657,443		•	4,657,443	CPCB Clean Technology Project
59,638		59,638	0		59,638	CAEA - Phase II Project
539,784		539,784		* •	539,784	DTS Project (Bangluru)
(232,660.50)	480,000.00	247,339.50	198,294.00		49,045.50	DOD Project
6,000		6,000	6,000	21.5		AAQM UP (Agra) Project
(8=6-7)	(7)	(6=3+4+5)	(5)	(4)	(3)	(2)
Closing Balance of captial fund	Creditors	Total	Advances	Interest Accrued on Investments	Balance at Bank	O. NAME OF THE PROJECT
(Amount in Rs.)		6				
A	184 S	(2016-17)		er Sponsored	Balance of capital fund - Other Sponsored Projects:	Closing Balance o
2 2 2 2 4		10032	44	DL BOARD :	CENTRAL POLLUTION CONTROL BOARD : DELHI -	CENTRAL POL
to Schedule C	Annexure - 1 to Schedule C		4			

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

SCHEDULE 25- SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

prepared as per 'Form of Financial Statement for the Central Autonomous Bodies' as per the directions of Ministry of Environment and Forest, historical cost convention and on the basis of accrual method of Accounting unless stated otherwise. The Financial statements have been 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 Lucknow, Shillong, and Vadodara and sponsored projects Financial Statement includes Financial Statement of Head Office Delhi and its six Regional Directorates located at Bangaluru, Bhopal, Kolkata The Financial Statements i.e., Balance Sheet, Income & Expenditure Account & Receipts and Payments Account are prepared on the basis of

2. REVENUE RECONGUITION

- 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

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

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

26

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

. 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

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

23,44,95,432/-) of Rs. 9,92,42,612/- has been charged to Income & Expenditure Account 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 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

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. 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

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

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 LIABLITIES AND NOTES ON ACCOUNTS

advances) (a) CE	CAPIT Estima on cal	O.	1.4 In resp orders,	1.3 Dispute - Incorrect - Sales - Muni	1.2 In respect of - Bank Guar - Letter of C Entity - Bills Disco	1 CONTI	S NO PARTI
ances) (a) CESS Project - Upgradation and	CAPITAL COMMITMENTS Estimated value of contracts remaining to be executed on capital accounts and not provided for (net of	In respect of Court cases And Arbitration	In respect of claims from parties for non-execution of orders, but contested by the entity	Disputed Demands in respect of - Income Tax - Sales Tax - Municipal Tax	n 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	CONTINGENT LIABLITIES Claims against the Entity not acknowledged as debts	PARTICULARS
11 (1) (1) (1) (1) (1) (1) (1) (1) (1) (NE .	NIC	NIC NIC	NIL 16,27,988 NIL	NIC.	CURRENT YEAR (Amount in Rs.)
		1,06,430/-	NIL	NE L	NIL NIL NIL	N.	PREVIOUS YEAR (Amount in Rs.)

LEASE OBLIGATIONS Future obligations for rel

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

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.

6101.66	6135.50	Grand lotal (A+B+C)
3907.16	3511.25	Project Advances (C)
124.01	125.24	Advances made by Regional Directorates (B)
2070.49	2499.01	Total (A)
32.02	7.56	Misc Advances
1846.73	2290.23	Other Advances – UC Required
0.00	0.00	Advances for Capital Commitment
23.88	30.21	Purchase & other Advances
0.26	0.88	Publications Advances
56.22	56.22	State Pollution Control Board's Advances
82.07	94.55	Outside Projects Advances
29.31	19.36	Staff Advances
(Rs. in lacs)	(Rs. in lacs)	20
Previous Year	Current Year	Particulars

The Following credit balances are subject to confirmations:

16.18 16.18 0.73 4.80 24.97 138.14 91.46 0.73 0.73 14.59	Giaily i Olai
	Curers
	Othors
	Security Deposit
	Hetention Money
	namest Money Deposit
	Toposity (vyCix)
(NS. III IdCS) (HS. In IdCS)	Doposito OMOSIA
91	
Current Year Previous Year	rariculars

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

ტ FOREIGN CURRENCY TRANSACTIONS

		6.1
Purchase of finished Goods		Value of Imports Calculated on C.I.F Basis:
	8	. 8
		7 (C 8
50 50 5	2	
Z F	YEAR (Rs.)	CURRENT
Z	YEAR (Rs.)	PREVIOUS

apital Goods, Stores, Spares and Consumables	Raw Materials & Components (Including in transit)	urchase of finished Goods
te and	8	
38,48,749	N	2

		ķ
b) Remittances interest payment to Financial Institution/Banks in foreign Currency	a) Travel	Expelialitie III loreign callency.
ign Currency		
Z	Z.F	
э		ž

Miscellaneous Expenses	Legal and Professional Expenses	Commission on Sales	c) Other expenditure:
		3	
NIL	13	Z	

Remuneration to Auditors:

ი. ა

Earnings:

Value of Exports on FOB basis

Z

Z

Others	For certification	Taxation matters	As Auditors
		(6)	

Z	: : : : : :	Z	1,12,100
Z	ZZ	Z	1,09,250

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

7.

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, charged in the fixed assets register as there is no column in fixed assets register for providing depreciation on fixed assets as per tally with Financial Statement/Books of Accounts as depreciation is charged in the Financial Books of Accounts and no depreciation is Computers, Office Equipments and Furniture and Fixture on cost basis. However, the balance appears in the said registers may not
- 8.2 The Physical Verification of assets of the board was carried out in the phased manner. However, the obsolete assets are to disposed off / written off be

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 in the process of Reconciliation, and the effect, if any, in the Books of Accounts will be given on reconciliation thereof Assets side of the Balance Sheet are subject to reconciliation / confirmation. The old Balances appearing in advances / liabilities are
- 10. There are unspent balances in Sponsored Projects, which are outstanding for a long time for want of necessary instructions from Sponsors

11. Contingent Liablity for Pension of CPCB employees:

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 union of CPCB is demanding coverage under Pension (Old) scheme and a court case is under progress in this regard. Contingent CPCB employees recruited before 1.1.2004 are covered under Contributory Provident Fund (CPF) scheme. However the employees

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



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).

5. Account for the year ended on that date. 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

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

AK. C. Jain) Partner

M.No. 015438

Place: Delhi Date: 14.07.2018

For Central Pollution Control Board

(Prashant Gargava) Member Secretary

(S. P. Sirigh Parihar, IAS)

Chairman

Accounts Officer (Mohan Kapur)

Assistant Accounts Officer (Virendra Bansal)