

BEFORE THE HON'BLE **734** NATIONAL GREEN TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI

**ORIGINAL APPLICATION NO. 638 OF 2023**

‘News item titled “Feeling anxious? Toxic air could be to blame” appearing in Times of India dated 10.10.2023’.

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Filed by



**Adv. Rajkumar**

(E. NO.-D/1024/2001)

On behalf of Central Pollution Control Board

**Dated: 29.04.2025**

**Place: Delhi**

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI  
ORIGINAL APPLICATION NO. 638 OF 2023

**'News item titled "Feeling anxious? Toxic air could be to blame" appearing in Times of India dated 10.10.2023'**

REPLY ON BEHALF OF THE RESPONDENT NO. 2, i.e. CENTRAL POLLUTION CONTROL BOARD.

1. That I, Anil C. Ranveer, the deponent herein, am working as Scientist-E in Central Pollution Control Board (CPCB), and competent to file the present compliance affidavit. I am well conversant with the facts and circumstances of the case on the basis of the record maintained by the CPCB in ordinary course of its business.
2. That CPCB is a grant-in-aid organization, entrusted with the powers and functions under Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 and various Waste Management Rules notified under the Environment (Protection) Act, 1986.
3. Hon'ble NGT vide order dated 21.01.2025 in the matter O.A. No. 638/2023 titled 'News item titled "Feeling anxious? Toxic air could be to blame" appearing in Times of India dated 10.10.2023' directed as,

*"we direct the CPCB to file a further report disclosing the status of the audit of the funds enclosing latest audit report in respect of EC fund and also responding to the observations which have been made above."*



4. That in compliance of the directions issued by Hon'ble NGT, the status of the audit of the NGT EC funds and the latest audit report is placed at Section A. The observations raised by the Hon'ble NGT in the aforementioned order dated 21-01-2025 regarding utilization of EC funds are explained in Section B hereunder.

#### 5. SECTION --A

##### **STATUS OF AUDIT OF NGT EC FUNDS AND LATEST AUDIT REPORT:**

- A. All accounts in CPCB including NGT EC 25%, NGT EC 75% and 23 specific purpose accounts are **audited by the Statutory Auditor duly appointed by the Comptroller and Auditor General of India (CAG), for each financial year.** The Audit Report and the Consolidated Statement of Accounts, i.e. Balance Sheet, Income & Expenditure Accounts and Receipt & Payment Accounts of CPCB are forwarded to Ministry of Environment, Forest & Climate Change (MoEF&CC) for onward submission to the Parliament every year. The audits have been conducted for the NGT EC accounts for the financial years 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23, covering the period since the opening of these accounts. The latest audit for the financial year 2023-24 was conducted during October, 2024 – March 2025. The latest Audit report prepared is placed at **ANNEXURE-I**. The Status of EC Funds in NGT 25%, NGT 75% and 23 specific purpose accounts as on February 28, 2025 is placed at **ANNEXURE -II**.

#### 6. SECTION--B

##### **OBSERVATION OF HON'BLE NGT REGARDING UTILIZATION OF NGT EC FUNDS:**

- A. That the **Hon'ble NGT vide order dated 03.02.2017 in OA No. 24/2011 titled as "Samir Mehta Vs Union of India & Ors" directed every State**



**Pollution Control Boards (hereafter referred a SPCB) which has received Environmental Compensation (EC) amounts pursuant to Hon'ble NGT orders, to remit 25% of the said amount to CPCB.** CPCB

was also directed to maintain a separate account for this fund and deposit 25% of the EC amounts it receives from various Hon'ble NGT orders into the same account. Relevant extract of the said order is reproduced below;

*".... The State Boards who have filed their Affidavits and have received directly or indirectly the environmental compensation or other penalty under the orders of the Tribunal should pay 25% of the amount so received to the Central Pollution Control Board within two weeks from today. The Central Pollution Control Board shall maintain a separate head of account for the amounts received by it from the State Pollution Control Boards or the Pollution Control Committees and would also pay in that account 25% of the amount received by it under the Orders of the Tribunal from the various industries, bodies etc.*

*The amount so collected shall be spent under the directions of the Tribunal for meeting the expenses of the honorarium and other expenses incurred by the Member of various Committees, Chairman, and other members constituted under the order of the Tribunal for implementation of the directions for preparation of any scheme, project etc. The amount will be spent under the directions of the Tribunal.*

*We may notice here that despite specific directions under the respective judgment, none of the State Pollution Control Boards or Pollution Control Committees have yet filed any plan to show as to how they propose to spend the amount which they have received under the orders of the Tribunal on account of environmental compensation, penalty or any other charges, the purpose thereof and what is required to be achieved by such expenditure. By way of last opportunity, we grant two weeks' time to each*



*of the State Boards to file their respective plans, the field of environment upon which they plan to spend such amount. The mechanism that will be followed and the resultant benefit thereof. Needless to notice that all the State Boards should set their priorities for incurring such expenditure keeping in view the environmental protection of the State.....*

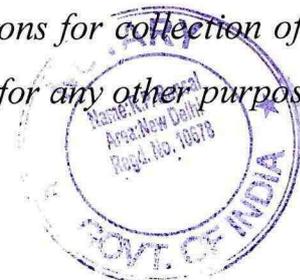
**B.** Thereafter, Hon'ble NGT vide order dated 07.02.2017 in OA No. 24/2011 titled as "Samir Mehta Vs Union of India & Ors" directed CPCB to maintain separate head of account for this purpose (NGT EC amount received) and frame policy for spending EC amount and resolution thereof including research and monitoring of environmental standards. Relevant extract of the said order is reproduced below;

"1) ....

2) *Every State Board which has received amount as above stated shall, within two weeks from today, remit/pay to Central Pollution Control Board, 25% of the amount received by them under the orders of the Tribunal.*

3) *The Central Pollution Control Board shall maintain a separate head of account for this purpose.*

4) *The amount so received by the Central Pollution Control Board shall utilized for prevention and control of pollution and more particularly for meeting demands and requirement of the Chairmen/Members of the Committee constituted by the National Green Tribunal and also in regard to implementation of the orders passed by the Tribunal, by Central Pollution Control Board, Joint Inspection Team and or by Special Team constituted under the orders of the Tribunal for carrying out the directions for collection of data conducting special research/monitoring or for any other purpose.*



5) *Central Pollution Control Board shall spend this amount under the directions of the Tribunal.*

6) *Besides meeting the above expenditure, Central Pollution Control Board shall also be under obligations to frame policy for spending of this amount on environmental problems and resolution thereof. We make it clear that this will also include research on a particular project and monitoring of environmental standards etc.*

C. That in compliance of the said order, the funds received as 25% of the EC amount from SPCBs (hereafter referred as NGT EC 25%) is maintained by CPCB in a dedicated bank account in Union Bank of India Account Number 532002010008959. The CPCB also receives EC amount directly (i.e. not through SPCBs) as per orders of the Hon'ble NGT in various matters. The 25% from the said directly received amount is also deposited in the aforesaid bank account under NGT EC 25%. Whereas the remaining, i.e., 75% amount, is being maintained in another dedicated bank account vide Union Bank of India Account No. 532702010009078.

D. That the Hon'ble NGT vide order dated 20.04.2017 in OA No. 24/2011 titled as "Samir Mehta Vs Union of India & Ors" again directed CPCB and SPCBs to formulate detailed action plan for prevention and control of pollution under their jurisdiction and submit to the Tribunal, for appropriate orders. Relevant extract of the said order is reproduced below;

*"..Out of the amount which was recovered and/or paid to the State Board by the defaulters, polluters and other stakeholders, the State Pollution Control Boards were directed to pay 25% to the Central Pollution Control Board. This amount was to be utilized by the Central Pollution Control Board for ensuring that Committees appointed by the Tribunal function*



*effectively and expeditiously. The amount payable to the Chairman and Members of the Committees, appointed by the Tribunal, and all expenses incurred by them shall be paid by the Central Pollution Control Board in terms of this order, henceforth. ....*

*In relation to remaining amount with the CPCB and respective State Pollution Control Boards, they shall formulate detailed action plan for prevention and control of pollution under their jurisdiction and submit to the Tribunal, for appropriate orders”.*

- E. That the CPCB filed an Original Application vide O.A. No. 101/2019 dated 11-01-2019 titled “CPCB Vs Assam SPCB & Ors” before Hon’ble NGT. Vide Para 12 of the ibid OA, CPCB placed a scheme proposing various 11 activities for execution for rejuvenation and protection of environment out of the Environment Compensation funds available with CPCB. That vide Para 13 of the said OA, scheme was proposed by CPCB for utilization of 25% NGT EC amount. The said two paragraphs no.12 and 13 are reproduced below for ready reference;

*“12. That in compliance of the orders/directions passed by this Hon’ble Tribunal, CPCB proposes the following activities for execution to rejuvenate and protect the environment out of the Environmental Compensation Fund.”*

***“13. Scheme Proposed by Central Pollution Control Board for the Utilization of 25% Environmental Compensation Funds***

*That the CPCB has identified schemes and projects for utilization of funds under Environmental Compensation collected/deposited at CPCB may be classified as follows:*



- i. *Development of infrastructure for Air and Water quality surveillance and monitoring for different areas/locations in Delhi NCR and other needed places.*
- ii. *Remediation of contaminated sites-and for that to develop infrastructure, procurement of equipments, etc. including hiring of Experts/Consultants for specific requirement for remediation of sites, etc.*
- iii. *Specific investigations and studies with regard to environment and ecology.*
- iv. *Carrying capacity assessment for ecologically and environmentally sensitive & critical areas, including hiring of Experts/Consultants for specific purpose and period*
- v. *R & D activities with regard to new technologies, clean technologies, etc.*
- vi. *Capacity building of scientific and engineering personnel of Central Pollution Control Board and PCBs/PCCs to rejuvenate and protect the environment.*
- vii. *Augmenting and strengthening of laboratory network in-terms of manpower and logistics.*
- viii. *Payment of honorarium in compliance of Judicial Orders of the Courts and Tribunal.*
- ix. *Specialized studies on accidental spill areas, health impact assessment, recalcitrant pollutants, etc.*
- x. *IEC activities.*
- xi. *Any other scientific and technical matter which may arise as a contingent matter."*

F. That the aforesaid OA No.101/2019 was filed before Hon'ble NGT with the following prayer;

*"In view of the facts and circumstances narrated herein above, the applicant herein graciously and humbly prayed that the Hon'ble court may kindly allow the present original application by passing the following order,*



1. To approve the Scheme prepared by Central Pollution Control Board/Applicant as stated/mentioned in para 12 herein above by keeping in mind that the same is prepared in larger interest of environment to preservation and protection of environment.
2. To permit the applicant to utilize the money collected as environment compensation or other penalties received under the order the Hon'ble Tribunal as per the scheme proposed herein above in para 12."

G. That the Hon'ble NGT vide order dated 22-01-2019 allowed the aforementioned O. A. No 101/2019, titled "CPCB Vs Assam SPCB & Ors" and passed the following order. The relevant extract of the order dated 22-01-2019 is reproduced below;

" ..... We do not see any difficulty or objection to the proposal of the Central Pollution Control Board. Accordingly, Central Pollution Control Board is at liberty to proceed with its proposal in accordance with law.  
The application is dispose of."

H. That in view of the aforementioned order, the expenditure related to NGT EC funds is being done in accordance with the scheme comprising 11 activities accepted by Hon'ble NGT. The guidelines for the utilization of EC funds were developed by CPCB which outlines a framework for screening, evaluating, and recommending projects for financial assistance under EC funds. The same is available at <https://greentribunal.gov.in/guideline-utilization-ec-fund-cpcb-oa-no-593-2017-paryavaran-suraksha-samiti-anr-vs-union-india-ors>.

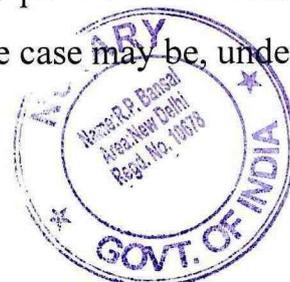


The guidelines were also circulated to SPCBs and PCCs inviting project proposals under 11 specific activities. The guidelines for utilization of EC funds states that the EC fund shall be spent as per provisions of General Financial Rules 2017 and State Financial Rules. The fund has to be audited as per statutory provisions.

- I. That the project proposals from CPCBs, SPCBs, and PCCs seeking financial assistance under the NGT EC funds are evaluated by the Committee for Evaluation and Recommendation of Projects for Financial Assistance under EC Funds, based on their relevance to 11 specific activities and merit. The Committee for Evaluation and Recommendation of Projects for Financial Assistance under NGT EC Funds is headed by Member Secretary, CPCB and comprises experts from the Department of Science and Technology (DST), CSIR-National Environmental Engineering Research Institute (NEERI), Ministry of Environment, Forest and Climate Change (MoEF&CC) and CPCB.
- J. It is submitted that under Section 15 of The National Green Tribunal Act, 2010 (*relief, compensation and restitution*), the Tribunal may by an order provide relief and compensation to the victims of pollution and other environmental damage arising under the enactments specified in the schedule I. The amount can be claimed as per Schedule II to the Act, which has 14 heads including, (g) Expenses incurred by the Government for any administrative or legal action or to cope with any harm or damage, including compensation for environment degradation and restoration of the quality of environment; (h) Loss to Government or local authority arising out of, or connected with the activity causing any damage; (k) Claims including cost of restoration on account of any harm or damage to environment including pollution of Soil, Air, Water, Land and Eco-systems.



- K. That the CPCB is receiving the amount of Environment compensation from the violators as per the directions of the Hon'ble Tribunal. The amount of EC has been deposited to the CPCB as and when directed by the Hon'ble by its orders to the violators to deposit the same to CPCB.
7. That as per sub-section (3) of section 7A of the Public Liability Insurance Act, 1991, *“The Central Government may, by notification, make a scheme specifying the authority in which the Relief Fund shall vest, the manner in which the Relief Fund shall be administered, the form and the manner in which money shall be drawn from the Relief Fund and for all other matters connected with or incidental to the administration of the Relief Fund and the payment of relief therefrom”*. Accordingly, in exercise of the powers conferred by section 7A of the Public Liability Insurance Act, 1991, the Central Government notified scheme titled ‘Environment Relief Fund Scheme, 2008’ vide notification dated November 04, 2008. As per para (3) (4) (ii) of this notification, *“There shall be credited into the Relief Fund— (i)....., (ii) money remitted by the owner, as compensation for environment damages caused, under sub-section (1) of section 22 of the National Environment Tribunal Act, 1995”*.
8. That Environment Relief Fund Scheme, 2008 is amended by Central Government vide notification dated 17-12-2024, as Environment Relief Fund (Amendment) Scheme, 2024. As per amended provision, the Relief Fund shall be vested in the Central Government and the amount remitted as compensation or relief for any damage to the environment under section 24 of the National Green Tribunal Act, 2010 shall be credited into the relief fund. CPCB is fund manager for a period of five years with effect from 1st day of January, 2025, and shall disburse the amount from the Relief Fund as per the order issued by the District Collector or the Central Government, as the case may be, under the Act.



Further, the CPCB or the SPCB as the case may be, shall make a detailed plan for restoration of the damage as per provisions under the Act and submit to the Central Government with the estimation of the cost. The Central Government on being satisfied with the plan and estimation may order for disbursement of amount to CPCB or SPCBs, as the case may be, for the purpose of restoration of damage. The copy of Environment Relief Fund (Amendment) Scheme, 2024 is annexed herewith as **ANNEXURE-III**.

9. That CPCB is in process of operationalizing the aforementioned amended scheme as per legal provisions and development of an online portal for the purpose of implementation of this scheme has been initiated.

10. That as of February 28, 2025, 67 projects within aforementioned 11 specific activities have been funded from NGT EC funds at a total sanctioned cost of Rs. 229.63 Crores; out of this, Rs. 68.26 Crores have been utilized. Out of 67 projects, 24 projects are ongoing (including expenditure such as sampling & analysis charges, purchase of equipment/ consumables, and other expenses towards NGT assignments conducted by Regional Directorates of CPCB) with an estimated committed cost of Rs. 138.38 Crores, yet to be released. These projects are in larger interest of environment, for preservation and protection of environment. The list of 24 ongoing projects along with completion timelines is placed at **ANNEXURE-IV**.

11. That the CPCB has central and regional environmental laboratories which monitor environmental parameters and its compliance to stipulated standards and thus, contribute to the planning/ execution of environmental restoration projects and programs in the country. The evolving/ increasing scientific and regulatory demands have intensified the workload and there is need to strengthen



the laboratories. In response to this growing demand, and in recognition of the need to strengthen the laboratory's capabilities, projects are partly funded under the NGT EC funds to strengthen and upgrade the laboratories. The projects so far funded under the NGT EC funds are in accordance with the scheme accepted by Hon'ble NGT vide its order dated January 22, 2019 in O.A. 101/2019 (vii. Augmenting and strengthening of laboratory network in-terms of manpower and logistics).

12. That the Hon'ble NGT has directed various projects and the same have been funded from NGT EC funds for identification/ monitoring of environmental damage, development of restoration plans, and recommending corrective measures for restoration of environment, etc. such as:-

- Assessment of environmental damage and preparation of restoration plan for air, water and soil environment due to styrene gas leakage at Visakhapatnam in pursuant to Hon'ble NGT order dated 01.06.2020 in O.A No. 73 of 2020 (PB)
- Report on extent of damage in & around MIDC Tarapur; restoration measures, environmental damage cost & cost of restoration, and individual accountability of CETP and polluting units in pursuant to Hon'ble NGT order dated 26.09.2019 in OA No.64/2016 (WZ)
- Validation of Right Biotic System for carrying out quick hygienic survey of rivers in pursuant to Hon'ble NGT order dated 29.11.2019 in OA No.426/2018 (PB)
- Damage Cost Assessment for MSW Landfill site at Bandhwari Village Gurugram in pursuant to Hon'ble NGT order dated 19.11.2019 in OA No. 514/2018 (PB)
- Testing of vegetables, edible products, soil & water on the bank of river Yamuna in Delhi in compliance to the MoM dated 09.04.2019



of the Yamuna Monitoring Committee constituted by Hon'ble NGT in OA No. 06/2012-PB.

- General Framework for Imposing Environmental Damage Compensation - Meta-analysis study for Environmental Damage Assessment in pursuant to Hon'ble NGT dated 24.04.2019 in O.A. 606/2018
- Sampling of Cigarettes & Bidi Butts through IITR-Lucknow in pursuant to Hon'ble NGT order dated 03.02.2020 in OA No. 433/2015-PB
- Monitoring of Tadgam, Tithal and Jampore beaches in Valsad, Gujarat and Daman in pursuant to Hon'ble NGT OA No. 99/2017-WZ.
- Environmental and health studies in Malegaon in pursuant to Hon'ble NGT order dated 09.07.2019 in OA No. 359 of 2019-PB.
- Bioremediation of contaminated soils and surface water bodies and ground water of the De-sludged and refilled Lagoon of Distillery Spent wash of M/s Godavari Bio-refineries Ltd. at Sakarwadi, Maharashtra in pursuant to Hon'ble NGT order in OA No. 68 of 2014-WZ.

**13.** That it is humbly submitted that environment remediation projects have been funded from NGT EC funds such as, restoration of Phuldera drain wherein an amount of Rs. 62.5 Lacs has been utilized (O.A. 299/2013). Likewise, restoration plan for environment, public health and ground water around Panipat refinery has been prepared and Rs.780 Lacs has been released to Haryana SPCB for implementation of the plan (O.A. 738/2018).



14. That it is respectfully submitted that projects funded from NGT EC funds such as the "Strengthening and Upgradation of Laboratories of CPCB," "Review of National Ambient Air Quality Standards," "Machine Learning and Artificial Intelligence Tool Development for Analysis of Air Quality Data", etc. support effectiveness of restoration projects/programs and facilitate informed decision-making. Projects such as strengthening of computer networks assist in supporting these efforts by enabling monitoring/close tracking, and efficient communication. Thus, these projects are in larger interest of environment, for preservation and protection of environment.

15. That, presently, 24 projects are ongoing and are being funded from-NGT EC funds and estimated committed liability in this regard is Rs. 138.38 Crores. Conclusion/ completion of these projects is essential for achieving the intended/ fruitful/requisite outcomes and honoring the contractual obligations of CPCB.

16. Hon'ble NGT is requested to kindly consider and permit CPCB for continuing the utilization of NGT EC funds over these ongoing projects.

### PRAYER

In view of the submissions made in preceding paragraphs, it is humbly prayed to the Hon'ble Tribunal:

- A. For allowing the continuation of utilization of NGT Environmental Compensation (EC) funds for the ongoing 24 projects and expenditure towards activities/ studies/ projects or any other expenses directed by NGT in various matters, in accordance with the orders of Hon'ble NGT dated January 22, 2019 passed in O. A. No 101/2019 titled "*CPCB Vs Assam SPCB & Ors*" and Order



dated April 20, 2017 passed in OA No. 24/2011 titled "*Samir Mehta Vs Union of India & Ors*" respectively.

- B. Or pass any other further order as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the present case, in the interest of justice.

  
(Anil C Ranveer)  
Scientist-'E'

Central Pollution Control Board

अनिल सी. रणवीर / Anil C. Ranveer  
वैज्ञानिक 'ई' / Scientist 'E'  
केन्द्रीय प्रदूषण नियंत्रण बोर्ड  
Central Pollution Control Board  
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)  
(M/o Environment, Forest & Climate Change, Govt. of India)  
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032  
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

### VERIFICATION

Verified at Delhi on this day of 29 APR 2025 2025 that the contents of the above reply are correct and true on the basis of the records of the case as mentioned in the day-to-day affairs of the CPCB. Nothing has been concealed therefrom.

  
DEPONENT

ATTESTED

NOTARY PUBLIC, DELHI  
GOVT. OF INDIA

29 APR 2025



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**GUPTA JALAN & ASSOCIATES****CHARTERED ACCOUNTANTS****Independent Auditor's Report**

The Members,  
Central Pollution Control Board,  
Ministry of Environment, Forest and Climate Change,  
Government of India- New Delhi.

Report on the Standalone Financial Statements

**QUALIFIED OPINION**

We have audited the accompanying standalone financial statements of Central Pollution Control Board, Ministry of Environment, Forest and Climate Change, Government of India ('the Board'), which comprise the balance sheet as at 31st March 2024 Income & Expenditure Account and Receipt and Payments account for the year ended on 31st March, 2024 and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the basis for qualified opinion paragraph, the aforesaid financial statements give the information so required and give a true and fair view in the conformity with the accounting principles generally accepted in India, of the State of Affairs of the Board as at 31st March, 2024, its excess of income over expenditure and Receipts & Payments for the year ended on that date.

**BASIS FOR QUALIFIED OPINION**

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

We further draw attention to the followings:

- i) The Board had an accounting policy in which depreciation on assets has to be charged at Straight Line Method on 95% of value of assets leaving 5% as residual value of assets. However, on most of the assets up to financial year ended 31st March, 2021, the Board had charged 95% of value of assets as depreciation in the same year in which assets were purchased. During the year under our audit, the Board has charged depreciation at written down value method as per rate prescribed in Income Tax Act. The depreciation recorded against individual assets at Fixed Assets Register are not as per prescribed format resulting into the wrong calculation of residual value of the assets in previous years. The Board has physically checked the fixed assets but had not reconciled the same from Books of Accounts due to non-maintenance of fixed assets register as required. Fixed Assets have not been numbered properly.



- ii) That Rs. 5,10,73,88,615/- was been kept idlĕ in saving bank accounts of different sponsored projects (refer Schedule No. 25.9 (f)). However the board has transferred the major amount in Savings Flexi A/C and FDR after our last year's audit report. The projects are either closed or non-operating since long back. project wise status of operation are given as per Schedule No. 25.9. The said amount should either be returned to concerned authorities or board should either complete the projects or hand over the projects as and where basis to the concerned ministry, as per Schedule No.25.9(a) Board is looking after 84 projects under various names, as per Schedule No. 25.9(d) there are 31 projects in which there is no working since long back, closing balance In bank account of these Non Operative –sponsored /earmarked projects is of Rs.2,23,37,31,885/-. The board treat capitalizing capital expenditure as revenue expenses in books of accounts of projects.
- iii) That board has transferred Rs. 20,10 ,655/- as on 31.03.2024 as Prior period expenses, earlier the board had shown the said amount as Capital work-in-progress [refer Schedule No. 25.8 (b)] against letter of credits(overseas) in earlier years by Delhi Zone. The board had transferred this said amount to prior period expenses without any documents.
- iv) Schedule No. 25.9(g) as regards advances/recoverable related to sponsored/earmarked projects are outstanding as per books of accounts as on 31.03.2024 is Rs. 20,85,71,20,994/- out of that advances of Rs. 3,10,80,68,107 /- are older than Five Years are pending subject to reconciliation/ confirmation . It has been informed that expenditure will be accounted for on receipt of utilization certificates/bills from concerned authorities/parties.
- v) Schedule no. 25.9(h) as regards liabilities/payables related to sponsored/earmarked projects are outstanding as per books of accounts as on 31.03.2024 is Rs. 12,61,09,448/- out of that liabilities/ payables how much amount is outstanding from when could not be found as management not provide data for earlier years
- vi) The Schedule 25.7 (d) the board has made provision of Rs. 70,00,000/- as leave travel concession on the basis of average of last three years' expenses under this head. The board should take either actuarial valuation report or reverse the provision and book the expenses on actual basis as and when paid.
- vii) The Schedule no. 25.12 that Board has not reconciled inter-project accounts of its Sponsored/Earmarked Project as on 31.03.2024. The difference if any on its profitability /assets & Liabilities of the board/projects shall be accounted for as and when Inter-project accounts will be reconciled or projects are completed, difference in Inter-project accounts has been treated as assets/liabilities/others heads and has been clubbed in Balance sheet accordingly, which need to be reconciled and corrected.
- viii) The Central Pollution Control Board has started collecting fee/charges for various services from different parties on which provisions of collection of tax under Central Goods and Service Tax Act, 2017 are applicable. The Board has neither issued tax



invoices against such receipts nor complied the provision of above said act. The Liabilities under GST Act for the year ended 31.03.2024 was Rs. 9,01,95,910/- and for previous year of Rs. 3,05,16,260/-. The Board has not booked GST Liability amounting to Rs.64,92,492/- on Sample Analysis Charges and Online gateway fees of Rs.3,60,69,401/-. The Board should take appropriate action for compliance of provisions of GST Act at the earliest. That board should apply to GST Council for exemption of services under the provisions of GST Act 2017, however the board has applied for advance ruling as on 10.03.2025 at Delhi authority for advance ruling.

- ix) That Rs. 3,41,894/- has been deducted by various parties as TDS during FY 2023-24 which has not been accounted for in books of accounts, the board can not claim as refund from income tax department because of non-filing of Income tax Returns despite various recommendation of auditors. Similarly, TDS of Rs. 2,67,885/- is not claimed as refund in FY 2022-23 & Rs. 2,17,580/- for FY 2021-22.
- x) As per Note No 25.1 Rs. 62,15,570/- are pending TDS liabilities from FY 2010-11 To FY 2023-24.
- xi) That Board has not booked GST Input tax credit during the financial year 2023-24. The balance outstanding as per GST Portal are as under Credit Ledger Rs. 66,95,293/-
- xii) That Long outstanding debit balances under various account heads are shown in books of accounts Rs. 44,38,26,817 as on 31.03.2024 under grouping of staff advances, imprest and travelling advances, out of which Rs. 5,58,699/- is standing in accounts for more than five years. Year wise ageing of said advances and EMD have not been provided by the board. We are unable to comment whether such amount and EMD have any impact on income and expenditure account or recoverability of such advances.
- xiii) That Fixed Deposit as Margin money against letter of credit of Rs. 3,42,22,094/- outstanding as on 31.03.2024 in Board's and projects books. We are not provided any documentary supporting to reconcile the amount. These are subject to reconciliation with bank certificates/other supporting, the difference if any shall be accounted for as and when reconciliation will be done by the board. The board has neither accounted for Interest accrued on these fixed deposits nor has provided bank certificates regarding outstanding balances in Fixed deposits as on 31.03.2024.
- xiv) That Rs. 10,03,000/- each has been transferred to eight Regional Directors as Project Assistance for Abatement of Pollution during the financial year 2023-24 and Rs.4,06,00,000/- to Regional Director Pune for establishment of Lab. The unspent amount of Rs. 2,21,82,390/- are pending for transfer by regional directors to project bank account

- xv) There is unspent balance under DTS Project at RD, Bangalore of Rs. 5,65,126/- (including interest of Rs. 25,342) has been shown as liability under Current Liabilities,



refer Note No. 25.9(e). The Board should take appropriate step to transfer the said fund to concerned agency.

- xvi) Environment protection cess of Rs. 65,27,04,368/- received during the year from various vendors for registration of diesel vehicle above 2000cc by CPCB in EPC Project. The CPCB has accounted for receipts on monthly basis by making total of bank statement. CPCB did not have any information /documents regarding registration of number of vehicle by transport authorities and payment received.
- xvii) The Board has booked salary expenses of Rs. 72,44,18,574/- in it's books of accounts. The said amount cannot be verified due to incomplete leave register and attendance register. The leave register is pending for entries since April, 2023 in some cases, no documentary evidences are shown for present or absence of employee in a number of cases.
- xviii) That Fixed deposits and its interest are as per books of accounts and are subject to reconciliation with bank certificates, the difference if any shall be accounted for as and when reconciliation will be done by the board.
- xix) That Board has not provided detail of bank Guarantees received and pending for execution of contracts by vendors, the difference if any on reconciliation of bank guarantee and execution of contract will be given effect as and when bank guarantee will be reconciled-
- xx) That RD Chennai has not deducted TDS on Lease rent paid to BSNL during the FY 2023-24.
- xxi) That Balances of Sundry Debtors and creditors are subject to confirmation.
- xxii) The provisions of applicability of TDS can not be verified because board had entered expenses directly to expenses head instead of routing through party's ledger account.
- xxiii) Banks are subject to reconciliation with certificate taken as and when from Bank.
- xxiv) That Board had shown Assets / Liability related to Self Generated Activities with funds received from MOEFCC and others.

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

#### Emphasis of Matter(s)

We draw attention to the following matters:



Log books are not properly maintained, incomplete log books are shown to us, even

in case of Bangalore location they are not using office cars but instead of this they are hiring private cars from outside, and from log books these could not be verified that these are being used for official purpose or personal purpose, in some cases we are not provided any documentary evidence for driver's leaves.

- ii) The Board has procured Chemicals, Glassware, Filter paper etc. from various vendors on annual rate contracts basis during the year under audit which is in *contravention of rule 148, 156, 159(iv), 160(iii), 173(xv) and 174(iv) of General Financial Rules, 2017.*
- iii) The Internal control system of the Board needs to be significantly strengthened to make it commensurate with the size and nature of activities of the Board, particularly with respect to monitoring / adjustments of advances given for various expenses including advances for earmarked/ sponsored projects and obtaining utilization certificates, maintenance of fixed asset register, deduction of tax, booking of expense invoices based on invoice receipt basis, provisioning of expenses etc.
- iv) The Board is filing TDS returns (GST and Income Tax) related to National Mission for Clean Ganga using CPCB PAN and GST number. Due to this figures of both type of TDS are inflated in TDS returns. As pointed out in our earlier report, the Board should file TDS Returns of data of CPCB only.
- v) That Board is a Statutory Body and is liable to be assessed under Income Tax Act, 1961. For this, the Board is required to take registration u/s 12AA of Income Tax Act, being its receipts under grant-in-aid are not liable to tax after fulfilling certain obligations. Various parties had deducted TDS of Rs. 3,41,894/- on income received by CPCB during FY 2023-24 which was not claimed due non filing of Income Tax Returns.
- vi) That Board should develop proper system for recording of receipts received under various activities such as Air Quality Monitoring charges, Instrument Lab Recognition Charges, Sample Analysis Charges, Environment Compensation for violation of Plastic waste management Rules, 2016, EPR Registration for E-waste, NLAB Application fee and link the same with portal of GST, Import export, RTO, Bank for proper monitoring and recording of receipts so that proper compliance of Statutory provisions under GST acts, Income Tax Act and other applicable acts.
- vii) That Board should instruct concerned department to prepare Fixed Assets Register as per requirements of General Financial Rules, 2017.
- viii) All the projects which are pending for completion/handover should be completed/handed over as early as possible since amount of unspent fund of Rs. 1,51,96,074/- are lying in saving bank accounts marked as non-operative bank accounts and bank is not crediting any amount of interest on balance outstanding on those bank accounts.



The staff attendance records are not maintained properly by concerned departments. The Board should develop a policy for proper attendance of all its staff

and salary should be prepared according to marked attendance and leave register should also be updated regularly.

- x) TDS return of Head office for non-salary should be revised according to books of accounts for the FY 2022-23 and FY 2023-2024 and books of accounts should be reconciled.
- xi) That Cash balance and other balances of GST, as per books of accounts of Head office should be reconciled with balance as showing in GST portal.
- xii) That Board should frame a policy where utilization certificate shall be obtained properly and correctly. Presently, it has come to the notice that some of the advances given to Parties has been treated as amount utilized in Utilization Certificates.
- xiii) It has come to the notice that utilization certificates in case of State Pollution Control Boards has been received within too short span of time and the utilization certificate received from State Pollution Control Boards shall be signed by statutory auditors of concerned state, secondly board should formulate the policy where funds allocated to State pollution control board shall be transferred only for making payment directly to the vendors.
- xiv) That Board should find out capital expenditure booked as revenue expenditure in different projects. The maintaining of Fixed Assets Register with entries of depreciation on every asset is compulsory. The Board has to handover projects implemented on behalf of others by providing details of written down value of capital assets at the time of handing over the same. The Board should also physically verify and reconcile the fixed assets.
- xv) Long outstanding balances of Advances, Liabilities, Letter of Credits pending and Earnest Money Received in earlier years and are pending till date shall be identified for its correctness and suitable actions shall be taken accordingly.
- xvi) That payments related to expenses should be routed through accounts of recipients instead of direct booking of expenses for proper compliance of various acts/ Staff payments.
- xvii) The CPCB had not maintained books of accounts on accounting software related to DOD, DTS(Bangalore), AAQM(Agra), Strengthening of NAMP projects. That accounting data on daily basis are not filled in accounting software neither by CPCB self books nor in project books. Books of accounts should be maintained on regular basis and bank account shall be reconciled daily and responsibility of concerned officers for lapses/ pending accounts shall be fixed.
- xviii) That Demands of TDS deducted/ payable shall be regularly checked from concerned department portals.



- xix) That board has not made any provisions of medical expenses to be incurred for retired employees who had deposited Rs.30,000/- to Rs.1,20,000/- as per applicable level of their pay salary, the board should take necessary step for taking actuarial certificate in this regard. The board has incurred Rs.1,76,37,378 during the FY 2023-24 as Medical Expenses of those ex-employees.
- xx) That same account heads are classified in different heads in different projects and Rd's, resulted into over or lower statement of expenses in Income and expenditure account, Receipts and payment account and similarly in the Balance sheet for Assets and Liabilities. The account head should be standardized and accordingly to be regrouped and should be shown in Income & Expenditure account, Receipt and Payment Account and Balance sheet.

Our opinion is not qualified in respect of above matters.

#### OTHER INFORMATION

The Board's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's annual report, but does not include the standalone financial statements and our Auditors' Report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Management's Responsibility For The Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial statements in accordance with the accounting principal accepted in India and in the 'Form of Financial Statement for the Central Autonomous Bodies' as per the direction of Ministry of Environment and Forest, Government of India vide their letter no. G25012/1/2010CPW dated 10 February 2010 as circulated by Comptroller General of Accounts, Ministry of Finance.

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



In preparing the standalone financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management/Members either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Board's financial reporting process.

### Auditor's Responsibility

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

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

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

We communicate with those charged with governance regarding, among other matters, the



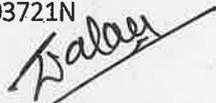
planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

#### Other Matter

The Valuation of provisions in respect of Gratuity and Leave Encashment as at 31<sup>st</sup> March, 2023 is based on the Actuarial Valuation done by the Independent Actuary appointed by the Board. We have relied upon the Independent Actuary's Certificate in this regard for amounts recorded in the financial statements of the Board.

For Gupta Jalan & Associates  
Chartered Accountants  
FRN:03721N



CA Ram Niwas Jalan  
( Partner)  
M.No.-082389

Place: Delhi  
The Day of March 2025

UDIN: 25082389BMMJPU1914



**CENTRAL POLLUTION CONTROL BOARD, DELHI-110032**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

CORPUS/CAPITAL FUND AND LIABILITIES	SCHD.	CPCB (MOEFCC & OTHERS)	CPCB (SELF GENERATED FUNDS)	TOTAL	Previous Year
CORPUS/CAPITAL FUND	1	21,43,97,765	88,26,09,590	1,09,70,07,354	4,00,56,19,515
RESERVE AND SURPLUS	2	-	-	-	-
EARMARKED/ ENDOWMENT FUND	3	21,92,48,94,749	-	21,92,48,94,749	20,68,35,58,457
SECURED LOANS AND BORROWINGS	4	-	-	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-	-	-
DEFERRED CREDIT LIABILITIES	6	-	-	-	-
CURRENT LIABILITIES AND PROVISIONS	7	86,30,57,036	12,07,12,170	98,37,69,206	1,46,27,96,657
<b>TOTAL (Rs.)</b>		<b>23,00,23,49,550</b>	<b>1,00,33,21,760</b>	<b>24,00,56,71,310</b>	<b>26,15,19,74,629</b>
<b>ASSETS</b>					
FIXED ASSETS	8	11,40,51,967	-	11,40,51,967	12,60,41,263
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	9	-	-	-	-
INVESTMENTS-OTHERS	10	-	-	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	22,88,82,97,583	1,00,33,21,760	23,89,16,19,343	26,02,59,33,366
MISCELLANEOUS EXPENDITURE		-	-	-	-
(to the extent not written off or adjusted)					
<b>TOTAL(Rs.)</b>		<b>23,00,23,49,550</b>	<b>1,00,33,21,760</b>	<b>24,00,56,71,310</b>	<b>26,15,19,74,629</b>

Accounting Policies and Notes on Accounts

Schedules 1 to 25 forming part of accounts are annexed

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For Central Pollution Control Board

As per our report of even date  
 For Gupta Jalan & Associates

Chartered Accountants

FRN :03721N

(CA Kam Niwas Jalan )

M.NO. 082389

Partner

UOMAU 5082389GMJSPU1914

Place: Delhi  
 The Office of  
 Delhi  
 March 2025



(Amandeep Garg, AS)  
 Chairman

(Viganta Kalita)  
 Administrative Officer

(Bharat Kumar Sharma)  
 Member Secretary

(Vipin Goel)  
 Accounts Officer

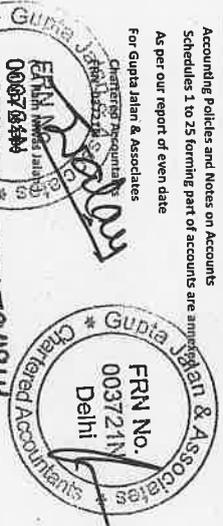


**CENTRAL POLLUTION CONTROL BOARD  
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

RECEIPTS	CPCB (MOEFCC & OTHERS)	Previous Year	PAYMENTS	CPCB (MOEFCC & OTHERS)	Previous Year
<b>I. Opening Balance</b>			<b>I. Expenses</b>		
a) Cash in hand			a) Establishment Expenses	68,66,44,580	81,72,07,494
b) Bank Balances	2,05,59,428	25,76,48,276	b) Administrative Expenses	29,04,91,855	27,11,67,613
i) In current accounts		4,88,17,07,052	c) Prior Period Exps	61,74,268	7,01,00,674
ii) In deposit accounts		5,71,67,31,001	II. Payments made against funds for various projects		
iii) Savings accounts	11,43,50,29,401		Project Exps	13,68,57,095	67,98,19,554
<b>II. Grants Received</b>			<b>III. Investments and deposits made</b>		
a) From Government of India - Mains	1,29,48,31,854	1,07,23,00,000	a) Out of Earmarked/Endowment funds	6,94,614	
b) From State Government	9,44,83,10,676	6,66,09,83,687	b) Out of Own Funds (Investments-Others)	2,97,95,16,335	
c) From Government of India - Projects (net of Refunds)	73,79,30,345		<b>IV. Expenditure on Fixed Assets &amp; Capital Work in progress</b>		
d) Others-Projects			a) Purchase of Fixed Assets-Own fund	2,41,78,504	3,44,61,792
			b) Purchase of Fixed Assets- Earmarked/Endowment funds	9,04,601	
<b>III. Income on Investments from</b>			<b>V. Refund of surplus money/loans</b>		
a) Earmarked/Endow. Funds	24,70,89,407	51,69,79,193	a) To the Government of India	12,24,48,320	6,73,98,936
b) Own Funds	7,87,411		b) To the State Government		15,00,24,198
<b>IV. Interest Received</b>			c) To other providers of funds	2,52,02,177	
a) On Bank deposits	80,92,464	14,43,22,911	d) To the Government of India - Mains	75,08,476	
b) Loans, Advances etc.			<b>VI. Finance Charges (Interest &amp; Bank charges Sch 23)</b>	1,10,838	
<b>V. Other Income (Specify)</b>			<b>VII. Other Payments (Specify)</b>		
a) Income from Royalty, Publications Etc.	1,22,060	48,450	a) Advances and other payments (Net) - Mains	35,91,49,270	6,69,65,24,903
b) Other Income	21,567	7,02,165	b) Advances and other payments (Net) - Projects	9,71,67,59,918	
c) Misc Income	9,84,677		<b>VIII. Closing Balances</b>		
<b>VI. Amount Borrowed</b>			a) cash in hand		
	3,38,92,221		b) Bank Balances	12,05,28,030	11,34,030
<b>VII. Any other receipts</b>			i) In current accounts		3,59,60,207
a) Other - Mains	15,29,97,639	82,93,91,530	ii) In deposit accounts		11,54,83,51,817
b) Sale of Fixed Assets		36,44,758	iii) In Savings account	8,95,08,97,923	
c) Advances and other payments (Net)-Mains	4,94,09,280	18,78,48,412			
d) Other-Projects	9,98,43,781	9,98,43,781			
<b>TOTAL</b>	<b>23,43,00,58,429</b>	<b>20,37,21,51,217</b>	<b>TOTAL</b>	<b>23,42,80,66,804</b>	<b>20,37,21,51,217</b>

Accounting Policies and Notes on Accounts Schedules 1 to 25 forming part of accounts are annexed to this report of even date

For Gupta Jahan & Associates  
Chartered Accountants  
FRN No. 003721N  
Delhi



For Central Pollution Control Board

(Amrinder Singh, IAS)  
Chairman

(Bharet Kumar Sharma)  
Member Secretary

(Vijayanta Katiya)  
Administrative Officer

(Vidya Chel)  
Accounts Officer

The 31st March 2025

**CENTRAL POLLUTION CONTROL BOARD, DELHI-110032**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**



PARTICULARS	CPCB (MOEFCC & OTHERS)		CPCB (SELF GENERATED FUNDS)		Previous Year	
<b>SCHEDULE 1 - CORPUS / CAPITAL FUND</b>						
BALANCE AS AT BEGINNING OF THE YEAR		28,79,33,517	61,82,55,577		3,14,16,11,828	
Less:- DUE TO RECTIFICATION OF FIXED ASSETS		95,54,000				
LESS : REFUND OF CAPITAL(Adjustment)						
ADD:- OPENING BALANCE OF INCOME AND EXPENDITURE		(7,83,35,584)				
ADD/LESS:- EXCESS OF INCOME OVER EXPENDITURE/ EXCESS OF EXPENDITURE OVER INCOME		(47,54,168)	26,43,54,012	88,26,09,590	86,40,07,687	4,00,56,19,515
BALANCE AS AT YEAR END		21,43,97,765		88,26,09,590		4,00,56,19,515
<b>SCHEDULE 2 - RESERVE &amp; SURPLUS</b>						
<b>1. CAPITAL RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
Less:- DEDUCTION DURING THE YEAR						
<b>2. REVALUATION RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
Less:- DEDUCTION DURING THE YEAR						
<b>3. SPECIAL RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
Less:- DEDUCTION DURING THE YEAR						
<b>4. GENERAL RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
Less:- DEDUCTION DURING THE YEAR						



*Shivaji*

*109*

*Agarwal*



**CENTRAL POLLUTION CONTROL BOARD, DELHI**  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS	FOR THE YEAR ENDED 31 ST MARCH, 2024			FOR THE YEAR ENDED 31 ST MARCH, 2023 (Previous Year)		
	CSS & Old Projects	EC Accounts	Total	NGT	Others	Total
A) OPENING BALANCE OF THE FUND	2,55,08,16,390	9,62,60,16,255	12,17,68,32,645	5,95,44,89,892	8,34,85,04,592	14,30,29,94,484
Add : - Prior Period adjustment	(2,48,92,069)	(27,64,205)	(2,76,56,274)	13,96,36,850	(2,84,49,459)	11,11,87,391
B) ADDITION TO THE FUNDS						
I. DONATION / GRANTS ( NET OF REFUND)	8,76,61,16,146	74,56,98,903	9,51,18,15,049	-	6,66,09,83,687	6,66,09,83,687
II. INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUNDS	13,83,57,548	8,75,97,232	22,59,54,780	22,87,86,318	17,70,05,484	40,57,91,802
III. OTHER ADDITIONS	22,40,45,516	22,45,44,793	44,85,90,309	9,61,80,143	36,63,638	9,98,43,781
(Bank guarantee, EPC, NGT 25, NGT 75)						
TOTAL (A+B)	11,65,44,43,531	10,68,10,92,978	22,33,55,36,509	6,41,90,93,203	15,16,17,07,942	21,58,08,01,145
C) UTILISATION / EXPENDITURE TOWARDS OBJECTIVES OF FUND						
I. CAPITAL EXPENDITURE						
- FIXED ASSETS (Including Prior Period Adjustment)						
- OTHERS	16,60,87,435	1,09,899	16,61,97,334	-	-	-
TOTAL	16,60,87,435	1,09,899	16,61,97,334	-	-	-
II. REVENUE EXPENDITURE						
- SALARIES, WAGES AND ALLOWANCES ETC.						
- RENT						
- OTHER ADMINISTRATIVE EXPENSES	54,00,245	11,65,95,861	12,19,96,106	5,24,86,101	62,73,33,453	67,98,19,554
TOTAL	54,00,245	11,65,95,861	12,19,96,106	5,24,86,101	62,73,33,453	67,98,19,554
D) Refund to MoEF	12,24,48,320		12,24,48,320		6,73,98,936	6,73,98,936
E) Refund to Others				14,42,73,760	57,50,438	15,00,24,198
NET BALANCE AS AT THE YEAR END (A+B-C-D)	11,36,05,07,531	10,56,43,87,218	21,92,48,94,749	6,22,23,33,342	14,46,12,25,115	20,68,35,58,457



*Shri...*  
*[Signature]*  
*[Signature]*  
*[Signature]*

**CENTRAL POLLUTION CONTROL BOARD, DELHI-110032**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**



SCHEDULE 4- SECURED LOANS AND BORROWINGS	CPCB (MOEFCC & OTHERS)		Previous Year	
1. CENTRAL GOVERNMENT		-		-
2. STATE GOVERNMENT (Specify)		-		-
3. FINANCIAL INSTITUTION				
a) Term Loans		-		-
b) Interest accrued and due		-		-
4. BANKS:				
a) Term Loans				
-Interest accrued and due		-		-
b) Other Loans (specify)				
-Interest accrued and due		-		-
5. OTHER INSTITUTION AND AGENCIES				
6. DEBENTURES AND BONDS				
7. OTHERS (Specify)				
<b>TOTAL</b>		-		-









**CENTRAL POLLUTION CONTROL BOARD, DELHI-110032**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

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




**CPCB**  
**CENTRAL POLLUTION CONTROL BOARD, DELHI-110032**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	CPCB (MOEFCC & OTHERS)		CPCB (SELF GENERATED FUNDS)	Previous Year	
<b>A. CURRENT LIABILITIES</b>					
1. Acceptances					
2. Sundry Creditors:					
a) For goods	3,62,19,203	3,62,19,203		3,33,19,038	3,33,19,038
b) Others	9,44,15,185	9,44,15,185		3,95,18,677	
3. Advances Received					
4. Interest accrued but not due on:					
a) Secured Loans/borrowings					
b) Unsecured Loans/borrowings					
5. Statutory Liabilities:					
a) Overdue	11,54,326	12,42,127			3,43,10,842
b) Others	87,801	10,65,36,215			73,13,77,106
6. Other current liabilities	10,65,36,215	10,65,36,215	12,07,12,170		83,85,25,663
<b>TOTAL (A)</b>		23,84,12,730	12,07,12,170		
<b>B. PROVISIONS</b>					
1. For Taxation					
2. Gratuity		30,33,81,917			31,77,27,393
3. Superannuation/Pension					
4. Accumulated leave Encashment		31,25,21,861			30,65,43,601
5. Trade Warranties/Claims		87,40,528			
6. Others (Specify)					
<b>TOTAL (B)</b>		62,46,44,306			62,42,70,994
<b>TOTAL (A+B) (Rs.)</b>		86,30,57,036	12,07,12,170		1,46,27,96,657



Signature: *Shweta*

Signature: *Raj*

SCHEDULE 8 - FIXED ASSETS

CENTRAL POLLUTION CONTROL BOARD, DELHI-110032  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

F.Y. 2023-24

DESCRIPTION	DEP. RATE	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		Cost/valuation as at beginning of the year (original cost)	Addition during the year LESS THAN 180 DAYS	180 DAYS OR MORE	Deductions during the year	Cost/valuation at the year end (original cost)	As at the beginning of the year	during the year LESS THAN 180 DAYS	180 DAYS OR MORE	On Deductions during the year	Total End of the year	As at the current Year-end	As at the Previous Year-end
<b>FIXED ASSETS:</b>													
<b>LAND:</b>													
a) Freehold		1,25,05,904.00	-	-	-	1,25,05,904.00	18,00,642.00	-	-	-	18,00,642.00	1,07,05,262.00	1,07,05,262.00
b) Leasehold		-	-	-	-	-	-	-	-	-	-	-	-
<b>BUILDINGS:</b>													
a) On Freehold Land	10%	18,72,58,895.00	-	-	-	18,72,58,895.00	13,59,16,475.00	68,21,285.00	-	14,28,37,780.00	4,46,21,135.00	5,14,42,420.00	
b) On Leasehold Land	10%	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership First/Premises	10%	-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity	10%	-	-	-	-	-	-	-	-	-	-	-	-
<b>PLANT, MACHINERY &amp; EQUIPMENT</b>	15%	43,45,62,880.00	-	1,72,286.00	61,292.00	43,46,74,174.00	41,05,03,329.00	23,57,296.00	-61,292.00	41,27,99,333.00	2,18,74,841.00	2,40,59,551.00	
<b>VEHICLES</b>	15%	2,79,06,876.64	-	57,58,598.00	-	3,36,65,474.64	2,30,39,132.00	24,65,301.00	-	2,55,03,433.00	81,82,041.64	48,89,744.64	
<b>FURNITURE, FIXTURES</b>	10%	3,10,79,367.00	-	17,73,353.00	-	3,36,06,022.00	2,57,43,788.00	37,666.00	-	2,80,45,324.00	55,60,698.00	53,35,601.00	
<b>OFFICE EQUIPMENT</b>	15%	99,16,704.00	-	11,47,254.00	-	1,51,66,653.00	19,73,968.00	3,07,703.00	-	16,59,594.00	39,41,265.00	79,42,736.00	
<b>COMPUTER PERIPHERALS</b>	40%	7,22,55,800.00	-	53,34,747.00	9,72,506.00	8,17,46,987.00	5,36,17,884.00	10,25,789.00	-5,375.00	7,11,38,412.00	1,06,08,574.00	1,96,37,916.00	
<b>ELECTRIC INSTALLATIONS</b>	15%	11,94,679.00	-	8,67,282.00	3,29,438.00	17,32,522.00	2,99,393.00	3,09,295.00	-	6,08,688.00	11,23,834.00	8,95,286.00	
<b>LIBRARY BOOKS</b>	15%	18,14,480.00	-	5,475.00	-	19,02,918.00	16,71,389.00	411.00	-	17,32,725.00	1,70,193.00	1,43,091.00	
<b>TUBEWELLS &amp; W SUPPLY</b>	15%	-	-	-	-	-	-	-	-	-	-	-	
<b>OTHER FIXED ASSETS</b>	15%	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL OF CURRENT YEAR</b>		77,84,95,586	99,90,418	1,51,36,783	13,63,237	80,22,59,550	65,44,64,978	13,71,568	3,27,62,726	-66,667	68,82,07,582	11,40,51,967	12,40,30,608
<b>CAPITAL WORK-IN-PROGRESS</b>		-	-	-	-	-	-	-	-	-	-	-	20,10,655.00
<b>TOTAL</b>		77,84,95,586.64	-	-	-	80,22,59,549.64	-	13,71,568.00	3,27,62,725.00	68,82,07,582.00	11,40,51,966.64	12,60,41,262.64	

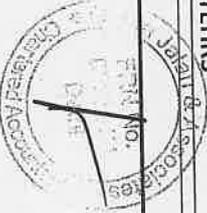


*Shankar*  
*Yash*  
*Rohit*  
*Arjun*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	CPCB (MOEFCC & OTHERS)		Previous Year	
1. IN GOVERNMENT SECURITIES	-	-	-	-
2. OTHER APPROVED SECURITIES	-	-	-	-
3. SHARES	-	-	-	-
4. DEBENTURES AND NONDS	-	-	-	-
5. SUBSIDIARIES AND JOINT VENTURES	-	-	-	-
6. OTHERS (Deposit)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>SCHEDULE-10 INVESTMENTS OTHERS</b>				
1. IN GOVERNMENT SECURITIES	-	-	-	-
2. OTHER APPROVED SECURITIES	-	-	-	-
3. SHARES	-	-	-	-
4. DEBENTURES AND NONDS	-	-	-	-
5. SUBSIDIARIES AND JOINT VENTURES	-	-	-	-
6. OTHERS	-	-	-	-
<b>TOTAL</b>	-	-	-	-



*Shashi*  
*10/3*  
*[Signature]*  
*[Signature]*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

SCHEDULE 1.1- CURRENT ASSETS, LOANS, AND ADVANCES	CPCB (MOEFCC & OTHERS)		CPCB (SELF GENERATED FUNDS)		Previous Year	
<b>A) CURRENT ASSETS</b>						
<b>1. INVENTORIES</b>						
a) Stores , Spares and Consumables		1,33,64,147			1,41,08,098	
b) Loose Tools						
c) Stock-in- trade						
Finished Goods ( Consumables, Stores/ Spares)						
Work -in- progress						
Raw materials			1,33,64,147			1,41,08,098
<b>2. SUNDRY DEBTORS</b>						
a) Debts outstanding for a period exceeding six months						
b) Others		95,600	95,600			
3. Cash balances in hand						
4. Bank Balances						
a) With scheduled banks						
-On current Accounts		11,84,67,730			11,34,030	
-On Deposits Accounts(Including margine money) (Sponsored Projects)		3,06,07,80,968			3,59,60,207	
-On saving Accounts (Sponsored Projects-Including Flexi Fixed Deposit amount)		7,99,85,88,082	11,17,78,36,780	95,50,72,354	11,54,83,51,817	11,58,54,46,053
b) with non- shceduled Banks						
-On current Accounts						
-On Deposits Accounts(Including margine money)						
-On saving Accounts						
5. Post office saving Accounts						
TOTAL (A)			11,19,12,96,527	95,50,72,354		11,59,95,54,151









**CENTRAL POLLUTION CONTROL BOARD**  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE 11 - CURRENT ASSETS, LOANS, AND ADVANCES	CPCB (MOEF&C & OTHERS)		CPCB (SELF GENERATED FUNDS)	Previous Year	
<b>B) LOANS, ADVANCES AND OTHER ASSETS</b>					
<b>1. LOANS &amp; ADVANCES</b>					
a) Staff					
i) NGT		68,41,11,330.00			
ii) MOEF & Others projects				55,78,442.80	
iii) Others		2,08,520.00			
b) other entities engaged in activities similar to that entity					
c) Other (Sponsored Projects Advances)					
i) NGT		1,28,46,18,511.00		1,12,10,02,190.00	
ii) MOEF & Others projects				12,33,37,23,661.23	
iii) Others		9,18,76,02,652.02	4,82,49,404.00	46,09,19,179.77	13,92,12,23,473.80
<b>2. Advances and other amounts recoverable in cash or kind</b>					
a) On capital account					
b) Prepayments		36,15,405.00		26,47,612.00	
c) Others		53,68,44,639.63	54,04,60,044.63	50,08,91,608.90	50,35,39,220.90
<b>3. Income Accrued</b>					
a) on investments from earmarked/endowment funds					
i) NGT				11,63,946.21	
ii) Others				4,52,575.27	16,16,521.48
b) On investments (Sponsored Projects)					
c) On loans and advances					
d) Others					
<b>4. CLAIMS RECEIVABLE</b>					
<b>TOTAL (B)</b>		<b>11,69,70,01,057.65</b>	<b>4,82,49,404.00</b>		<b>14,42,63,79,216.18</b>
<b>TOTAL (A+B)</b>		<b>22,88,82,97,583.38</b>	<b>1,00,33,21,759.52</b>		<b>26,02,59,33,365.61</b>



*Shankar*

*[Signature]*

*[Signature]*



**CENTRAL POLLUTION CONTROL BOARD**  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE 12- INCOME FROM SALES/SERVICE	CPCB (MOEFCC & OTHERS)	Previous Year
<b>1. INCOME FROM SALES</b>		
a) Sale of Finished goods	-	-
b) Sale of Raw material	-	-
c) Sale of Scrap	-	-
<b>2. INCOME FROM SERVICES</b>		
a) Labour and processing charges	-	-
b) Professional/ consultancy service	-	-
c) Agency commission and Brokerage	-	-
d) Maintenance Services (Equipment / property)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>SCHEDULE 13- GRANTS / SUBSIDIES</b>		
1. Central Government	1,05,50,00,000	1,07,23,00,000
2. Fund Transfer to ZO'S	-	-
3. State Government	-	-
4. Government agencies	-	-
5. Institutions/ welfare Bodies	-	-
6. International Organisations	-	-
7. Others (Specify)	-1,75,10,491	-
<b>TOTAL</b>	<b>1,03,74,89,509</b>	<b>1,07,23,00,000</b>



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**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**



CPCB		CPCB (MOEFCC & OTHERS)	Previous Year
<b>SCHEDULE 14 - FEES / SUBSCRIPTIONS</b>			
1. Entrance fees		-	-
2. Annual Fees/ Subscriptions		-	-
3. Seminar/ program Fees		-	-
4. Consultancy Fees		-	-
5. Others Receipts		-	-
A) Environment protection compensation Fund	1,22,36,001.00	64,74,56,103.00	
B) E waste licence fees	15,64,56,017.00	95,61,844.34	
C) Nlab APP fee	6,03,05,125.00	5,25,436.01	
D) Lab recognition fee	39,54,492.37	30,25,008.00	
E) Sample analysis charges receipts	2,76,88,140.00	1,45,46,200.00	
F) Analytical quality control participation fees	46,50,276.27	4,71,629.00	
G) Plastic registration fee	27,57,22,476.27	15,38,05,310.00	
H) Online Gateway Fee	83,81,261.00	-	
<b>TOTAL</b>	<b>54,93,93,788.91</b>	<b>82,93,91,530.35</b>	
<b>SCHEDULE 15 - INCOME FROM INVESTMENTS</b>			
<b>1. INTEREST</b>			
A) ON GOVT. SECURITIES	-	-	-
B) OTHER BONDS/ DEBENTURES	-	-	-
<b>2. DIVIDENDS</b>			
A) ON SHARES	-	-	-
B) ON MUTUAL FUND SECURITIES	-	-	-
3. RENTS	-	-	-
4. OTHERS (SPECIFY)	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS			
<b>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATIONS etc.</b>			
Main & Addl.			
1. INCOME FROM ROYALTY	-	-	-
2. INCOME FROM PUBLICATIONS	1,22,060	-	-
3. OTHERS (Specify)	-	-	-
<b>TOTAL</b>	<b>1,22,060</b>	<b>-</b>	<b>-</b>



*Handwritten signatures and initials.*



**CENTRAL POLLUTION CONTROL BOARD**  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE 17 - INTEREST EARNED	CPCB (MOEFCC & OTHERS)	CPCB (SELF GENERATED FUNDS)	Previous Year
<b>1. ON TERM DEPOSITS</b>			
a) with scheduled Banks	66,74,359		13,67,96,256
b) with non scheduled Banks			-
c) with institution	-		-
d) others			-
<b>2. ON SAVING ACCOUNTS</b>			
a) with scheduled Banks	10,19,108		75,26,655
b) with non scheduled Banks	-		-
c) with institution	-		-
d) others		2,04,32,675	-
<b>3. ON LOANS</b>			
a) Employee/ staff - HBA	-		-
b) Others	7,46,964		-
<b>4. INTEREST ON DEBTORS AND OTHERS RECEIVABLES</b>			
<b>TOTAL</b>	<b>84,40,431</b>	<b>2,04,32,675</b>	<b>14,43,22,911</b>
<b>SCHEDULE 18: OTHER INCOME</b>			
<b>1. PROFIT ON SALE/ DISPOSAL OF ASSETS</b>			
a) Owned assets			-
b) Assets acquired out of grants, or received free of cost			-
<b>2. EXPORT INCENTIVES REALIZED</b>			
			14,160
<b>3. FEES FOR MISCELLANEOUS SERVICES</b>			
			6,88,005
<b>4. MISCELLANEOUS INCOME</b>			
<b>TOTAL</b>	<b>42,20,319</b>		<b>7,02,165</b>



*Sharma*  
*109*  
*[Signature]*  
*[Signature]*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS	CPCB (MOEFCC & OTHERS)	Previous Year
<b>A. CLOSING STOCK</b>		
- Finished Goods ( Consumables, Stores/ Spares)	1,33,64,147	1,41,08,098
- Work in progress		
<b>B. Less:- OPENING STOCK</b>		
- Finished Goods ( Consumables, Stores/ Spares)	1,41,08,098	1,33,77,493
- Work in progress		
<b>NET INCREASE/ DECREASE (A-B)</b>	<b>-7,43,951</b>	<b>7,30,606</b>
<b>SCHEDULE 20- ESTABLISHMENT EXPENSES</b>	<b>CPCB (MOEFCC &amp; OTHERS)</b>	<b>AS AT 31st MARCH, 2024</b>
<b>1. SALARIES &amp; WAGES</b>	56,23,26,723	63,19,41,966
<b>2. ALLOWANCES AND BONUS</b>	2,12,90,487	1,49,82,672
<b>3. CONTRIBUTION TO PROVIDENT FUND</b>	5,80,83,707	12,00,74,997
<b>4. CONTRIBUTION TO OTHER FUND - GIS</b>	3,27,624	2,15,898
<b>5. STAFF WELFARE EXPENSES</b>	2,45,79,422	1,31,45,017
<b>6. EXPENSES ON EMPLOYEE RETIREMENT &amp; TERMINAL BENEFIT</b>	5,77,83,901	3,64,27,444
<b>7. OTHERS- WELFARE FUND</b>	26,710	4,19,500
<b>TOTAL</b>	<b>72,44,18,574</b>	<b>81,72,07,494</b>




**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**



SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES	CPCB (MOEFCC & OTHERS)	CPCB (SELF GENERATED FUNDS)	Previous Year
ADVERTISEMENT AND PUBLICITY	98,584		15,053
AUDITORS REMUNERATION	2,36,000		2,36,000
CARTAGE AND CARRIAGE INWARD	-		
DISTRIBUTION EXPENSES	-		
ELECTRICITY AND POWER	2,66,32,982		3,74,43,641
EXCISE DUTY	-		
EXPENSES ON FEES	-		
EXPENSES ON SEMINAR/WORKSHOP	71,18,424		1,17,09,955
FREIGHT AND FORWARDING EXPENSES	-		
HOSPITALITY EXPENSES	-		
INSURANCE	4,65,838		17,78,525
IRRECOVERABLE BALANCES WRITTEN OFF	-		
LABOUR AND PROCESSING EXPENSES	-		
OTHERS (specify)	11,03,96,359	1,48,61,107	5,69,14,817
PACKING CHARGES	-		
POSTAGE, TELEPHONE AND COMMUNICATIONS	46,46,864		77,74,683
PRINTING AND STATIONARY	61,24,949		37,05,341
PROFESSIONAL CHARGES	83,96,757		28,44,668
PROVISION FOR BAD AND DOUBTFUL DEBTS	-		
PURCHASES ( Consumables, Stores/ Spares)	91,76,625		1,66,64,038
RENT, RATES AND TAXES	1,56,81,414		1,24,33,438
REPAIR AND MAINTENANCE	6,22,26,267		6,19,90,126
SUBSCRIPTION EXPENSES	-		
TRAVELLING AND CONVEYANCE EXPENSES	2,33,27,396		2,50,69,800
VEHICLE RUNNING AND MAINTENANCE	78,05,621		64,14,812
WATER CHARGES	14,48,727		15,60,938
			14,89,608
<b>TOTAL</b>	<b>28,37,82,807</b>	<b>1,48,61,107</b>	<b>24,80,45,443</b>
SCHEDULE 21(B) OTHER ADMINISTRATIVE EXPENSES	CPCB (MOEFCC & OTHERS)		Previous Year
INTEREST PAID TO MOEF	64,81,820		

*Shrikant*  
*10/03/24*  
*[Signature]*



CPCB

**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

	CPCB (MOEFCC & OTHERS)	Previous Year
<b>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES</b>		
GRANTS GIVEN TO INSTITUTIONS/ ORGANISATION	-	-
SUBSIDIES GIVEN TO INSTITUTIONS/ ORGANISATION	-	-
<b>TOTAL</b>	-	-
<b>SCHEDULE 23- INTEREST</b>		
ON FIXED LOANS	-	-
ON OTHER LOANS ( including bank charges)	15,081	-
OTHERS	1,07,882	1,56,655
<b>TOTAL</b>	1,22,963	1,56,655
<b>SCHEDULE 24- MONITORING EXPENSES</b>		
AIR QUALITY MONITORING EXPENSES	5,54,553	16,46,030
WATER QUALITY MONITORING EXPENSES	3,42,746	11,47,610
ENVIRONMENT PROTECTION AND MONITORING EXP.	8,99,126	1,48,00,460
<b>TOTAL</b>	17,96,425	1,75,94,100






**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**  
**SCHEDULE 25 (A) - NOTES TO ACCOUNTS**

**SCHEDULE 25.1 - CONTINGENT LIABILITIES & LITIGATIVE MATTERS\***

Claims against the Entity not acknowledged as debts

In respect of banks

- Bank Guarantees given by/on behalf of Board

- Letter of Credit opened by Bank on behalf of the Board

Figures not provided

Figures not provided

In respect of dispute demands

- Income Tax (TDS)

62,15,570

60,89,510

- Sales Tax

- Municipal Tax

In respect of claims from parties for non-execution of orders, but contested by the entity

TOTAL(Rs.)

Figures not provided  
62,15,570

Figures not provided  
60,89,510

\* Contingent Liabilities is not ascertained for the FY 2023-24.

In respect of Court cases And Arbitration:

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

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

**SCHEDULE 25.2 - CAPITAL COMMITMENTS**

Estimated value of contracts remaining to be executed on capital accounts and not provided for (net of advances)

- Sponsored Projects

- Head Office & Regional Directorates

Figures not provided

Figures not provided

TOTAL(Rs.)

\* Capital Commitments is not ascertained for FY 2023-24.

**SCHEDULE 25.3 - LEASE OBLIGATIONS**

The Board has entered into operating lease arrangements with parties for office.

The lease are cancellable on mutual agreements. Lease rent paid has been charged to the statement of income and expenditure to the extent it relates to general fund

3,38,33,779

1,07,05,262

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



*Shankar*

*Shankar*

*Shankar*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**

CURRENT YEAR AS AT 31st MARCH, 2024      PREVIOUS YEAR AS AT 31st MARCH, 2023

**SCHEDULE 25.4 - CURRENT ASSETS, LOANS AND ADVANCES**

Staff Advances	29,60,997	32,44,073
Outside Projects Advances	94,24,803	83,58,237
State Pollution Control Board's Advances	15,03,11,931	14,53,13,775
Publications Advances	5,51,672	5,51,672
Purchase & other Advances	4,70,16,500	66,19,544
Other Advances – UC Required	28,64,01,381	26,56,73,783
Miscellaneous Advances	24,26,245	41,41,908
Total (A)	49,90,93,528	43,39,02,991
Advances made by Regional Directorates (B) (Included in above advances)	-	-
Project Advances (C)	11,08,72,53,279	13,43,09,55,510
<b>TOTAL(A+B+C) (Rs.)</b>	<b>11,58,63,46,807</b>	<b>13,86,48,58,501</b>

These advances/ recoverable are subject to adjustments with respective agencies. The Board is taking necessary steps to reconcile these balances and certain communications have been initiated for the same.

**SCHEDULE 25.5 - LIABILITIES**

Deposits (Work)	6,70,33,711	91,46,127
Earnest Money Deposit	3,00,000	25,95,468
Retention Money	73,560	7,05,745
Others – employee related	24,28,742	2,303
Others – miscellaneous	24,26,245	3,52,17,339
<b>Total (Rs.)</b>	<b>7,22,62,258</b>	<b>4,76,66,981</b>

These credit balances are subject to adjustments with respective agencies. The Board is taking necessary steps to reconcile these balances and certain communications have been initiated for the same.

**SCHEDULE 25.6 - ADVANCES RECEIVED BY THE REGIONAL DIRECTORATES DURING THE FINANCIAL YEAR AND ARE OUTSTANDING AS UNSPENT AS AT 31ST MARCH, 2024**  
 During the year Rs. 23,77,41,524/- has been provided to Regional Directorates and the same has been utilized.



*Shankar*  
*[Signature]*  
*[Signature]*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**

**SCHEDULE 25.7 - RETIREMENT BENEFITS**

a) **CPF SCHEME** - For staff members employed prior to 2004, contribution is made to contributory Provident Fund (CPF) scheme and for staff members employed after 2004, contribution is made to New Pension Scheme (NPS). The contribution of CPF/NPS is charged to Income & Expenditure Account. In both the scheme, the employees also contribute an equal amount. The Board has created Contributory Provident Fund (CPF) under guidelines called The Central Board for the Prevention & Control of Water Pollution Employee's contributory Provident Fund since 1977-78 and the employee contribution is deducted from the salary of the employee and transferred to CPF Fund.

b) **GRATUITY** - The Board also provides retirement benefit in the form of Gratuity to eligible employees. Liability towards Gratuity payable on death/retirement is accrued at the year-end on the basis of actuarial certificate.

c) **LEAVE ENCASHMENT** - Provision for accumulated Leave Encashment benefit to employees is accrued and computed on the basis of actuarial valuation as at year end. During the year, based on the certificate issued by a qualified actuary.

d) **LEAVE TRAVEL CONCESSION** - The liability amounting to Rs 70,00,000/- for leave travel concession for staff has been calculated on the basis of the trend during the past 3 Years.

**SCHEDULE 25.8 - FIXED ASSETS**

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

b) Capital work in progress includes Rs. 20,10,655/- being advance given to suppliers (Delhi Zone) paid in previous years. Necessary adjustment entries will be passed once the supporting details including details of installation etc. are approved at the appropriate level.



*Shashi*

*2024*

*M. S.*

*Sharma*



**CENTRAL POLLUTION CONTROL BOARD  
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**

**SCHEDULE 25.9 - EARMARKED FUNDS - SPONSORED PROJECTS**

- a) There are 95 books of Accounts maintained by CPCB during the Financial Year 2023-24 which are classified into 5 Groups i.e. A, B, C, D & E. Group A comprises 1 book for CPCB Head office, group B comprises 9 Regional Directorates at Bhopal, Bangalore, Pune, Vadodara, Lucknow, Chennai, Chandigarh, Kolkata and Shillong 1 Projects office at Agra, group C comprises 47 sponsored projects, group D comprises 9 Self-generated projects, and group E comprises 28 NGT/Supreme Court projects. The Final accounts in respect of the books under Groups A, B and D have been taken into the consolidated Income & Expenditure A/c & Balance Sheet. The books under groups C and E pertain to the Sponsored projects hence the Final accounts of these books have not been included in the consolidated Income and Expenditure account but has been shown in the Schedule 3 of the Balance Sheet. Annexure-A (attached).
- b) There are unspent balances amounting to Rs. 2180.96 crores Sponsored/ Earmarked Projects. These will be adjusted according to the instructions from Sponsors/Donors once the same are received.
- c) The fixed assets procured under sponsored projects are not capitalized and are being expensed off as per the provisions under GFR 233.
- d) There has been no financial transactions in 31 Sponsored/ Earmarked Projects. (Annexure-1)
- e) As per the terms and conditions of project sanction agreement, the unspent funds at closure of the project are required to be transferred directly from the account where the funds are granted. The balance funds lying at the DTs project amounting to INR 565,126 (including interest amounting to INR 25,342) was transferred by the Regional Directorate of Bangalore to their account. These funds are yet to be refunded to the concerned agencies.
- f) The balance of Rs 5,10,73,88,615/- 1%o sponsored projects have been invested in FDRs in April 2024 as per the suggestion of the Statutory Auditors.
- g) There are advances/recoverables related to sponsored projects amounting to Rs 20,85,71,20,994/- as on 31.03.2024 (Annexure-II).
- h) There are liabilities i/r/o sponsored projects amounting to Rs 12,61,09,448/- as on 31.03.2024 (Annexure-III).

**SCHEDULE 25.10 - FOREIGN CURRENCY TRANSACTIONS**

a) Value of Imports Calculated on C.I.F Basis:

- Purchase of Finished Goods
- Raw Materials & Components (Including In transit)
- Capital Goods, Stores, Spares and Consumables

Total (Rs.)

Figures not provided      Figures not provided

b) Expenditure in foreign currency:

- Travel
- Remittances interest payment to Financial Institution/Banks in foreign Currency

--Other expenditure:

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

Total (Rs.)



*Shubir*      *10/4*      *10/4*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**

**SCHEDULE 25.11 - REMUNERATION TO AUDITORS**

--As Auditors*	2,36,000	2,36,000
--Taxation matters	-	-
--For Management services	-	-
--For certification	-	-
--Others	-	-
<b>Total (Rs.)</b>	<b>2,36,000</b>	<b>2,36,000</b>

**SCHEDULE 25.12 - RECONCILIATION OF INTER BRANCH ACCOUNTS**

Particulars	As at 31st March, 2024	
	CPCB Books	RD Books
RD- Bangaluru	3,60,00,000.00	3,60,00,000.00
RD- Bhopal	4,00,00,000.00	4,00,00,000.00
RD- Kolkatta	3,87,00,000.00	3,87,00,000.00
RD- Lucknow	4,76,00,000.00	4,76,00,000.00
RD- Shillong	2,20,00,000.00	2,20,00,000.00
RD- Vadodara	2,79,00,000.00	2,79,00,000.00
RD- Chennai	93,00,000.00	93,00,000.00
RD- Pune	73,41,524.00	73,41,524.00
RD- Chandigarh	89,00,000.00	89,00,000.00
<b>Total (Rs.)</b>	<b>23,77,41,524</b>	<b>23,77,41,524</b>

a) The figures in the Balance Sheet and Income and Expenditure Account have been disclosed in Indian (Rs.) rupees. Corresponding figures for the previous year have been regrouped/ rearranged wherever necessary.



*M. K. Singh*

*M. K. Singh*

*M. K. Singh*



**CENTRAL POLLUTION CONTROL BOARD**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024**

b) Schedules 1 to 25 are annexed to and form an integral parts of the Balance Sheet as at 31st March 2024 and the Income and Expenditure Account for the year ended on that date.

Accounting Policies and Notes on Accounts  
Schedules 1 to 25 forming part of accounts are annexed  
As per our report of even date

25

For Gupta Jalan & Associates  
Chartered Accountants  
Firm Reg. No. 03721N

  
CA Raim Niwas Jalan  
M.NO. 082389  
Partner

For Central Pollution Control Board

  
(Amandeep Garg, IAS)  
Chairman

  
(Bhiganta Kaitla)  
Administrative Officer

  
(Bharat Kumar Sharma)  
Member Secretary

  
(Vipin Goel)  
Accounts Officer

Place: Delhi  
The 28<sup>th</sup> Day of March 2025  
UDIN: 25082389 BMMJTPV1914



**List of Books of Accounts of Central Pollution Control Board, Delhi  
(Refer Schedule 25.9 of the Statutory Audit Report for the FY 2023-24)**

<b>S No</b>	<b>Code</b>	<b>Type</b>	<b>Books of Accounts Name</b>
1	A	Grant-In-Aid	Central Pollution Control Board
2	B1	Grant-In-Aid	RD_Bengaluru
3	B2	Grant-In-Aid	RD_Shillong
4	B3	Grant-In-Aid	RD_Chandigarh
5	B4	Grant-In-Aid	RD_Vadodara
6	B5	Grant-In-Aid	RD_Bhopal
7	B6	Grant-In-Aid	RD_Chennai
8	B7	Grant-In-Aid	RD_Kolkata
9	B8	Grant-In-Aid	RD_Pune
10	B9	Grant-In-Aid	RD_Lucknow
11	B10	Grant-In-Aid	RD_Agra
12	C1	MOEF & CC_Sponsored	CPCB PCP Lab Development
13	C2	MOEF & CC_Sponsored	CPCB AAQM
14	C3	MOEF & CC_Sponsored	CPCB NWQM Cess 2017
15	C4	MOEF & CC_Sponsored	CPCB PIAs
16	C5	MOEF & CC_Sponsored	CPCB- Paryavaran Darshan Project
17	C6	MOEF & CC_Sponsored	CPCB- ICAQIS Project
18	C7	MOEF & CC_Sponsored	CPCB- NSDI DST Project
19	C8	MOEF & CC_Sponsored	CPCB (HWMD) Dumpsites
20	C9	MOEF & CC_Sponsored	CPCB (Coord) VTT Finland
21	C10	MOEF & CC_Sponsored	CPCB (PCP) Bakarganj Nala Patna
22	C11	MOEF & CC_Sponsored	CPCB (PCP) Budha Nala Ludhiana- NRCP
23	C12	MOEF & CC_Sponsored	CPCB (ESS) Critically Polluted Areas (cess)
24	C13	MOEF & CC_Sponsored	CPCB STUDY ON EMISSION OF OLDER DG

S No	Code	Type	Books of Accounts Name
25	C14	MOEF & CC_Sponsored	CPCB BAT Reference Documents
26	C15	MOEF & CC_Sponsored	Central Pollution Control Board- UNIDO Project
27	C16	MOEF & CC_Sponsored	Central Pollution Control Board- (Review of Environment
28	C17	MOEF & CC_Sponsored	CPCB Baseline Survey of Indus, (Cess)
29	C18	MOEF & CC_Sponsored	CPCB UPDCCBP
30	C19	MOEF & CC_Sponsored	CPCB MEGHALAYA EPR FUND
31	C20	CPSU	CPCB CPSU Project
32	C21	MOEF & CC_Sponsored	CPCB (AL) Air Pollution sources At Taj
33	C22	MOEF & CC_Sponsored	CPCB- AQM Strengthening of AAQ
34	C23	MOEF & CC_Sponsored	CPCB AQM S A STUDIES ON AIR
35	C24	MOEF & CC_Sponsored	CPCB CNA CCAP 1738
36	C25	MOEF & CC_Sponsored	CPCB CNA HSM 2402
37	C26	MOEF & CC_Sponsored	CPCB CNA NCM 3091
38	C27	MOEF & CC_Sponsored	CPCB Upgradation of Air Lab
39	C28	MOEF & CC_Sponsored	CPCB EC Performance Guarantee
40	C29	CPSU	CPCB CPSU NMDC
41	C30	CPSU	CPCB CPSU SAIL
42	C31	CPSU	CPCB CPSU RINL
43	C32	CPSU	CPCB CPSU PGC
44	C33	CPSU	CPCB CPSU MOIL
45	C34	MOEF & CC_Sponsored	CPCB EIACP
46	C35	MINISTRY JAL SAKTI	CPCB (PAMS) National Hydrology Project
47	C36	MOEF & CC_Sponsored	CPCB- Bank Guarantee Account
48	C37	CPSU	CPCB CPSU NTPC
49	C38	MOEF & CC_Sponsored	GEF UNEP
50	C39	MOEF & CC_Sponsored	CPCB WM DUMP SITES RANIPET TN

S No	Code	Type	Books of Accounts Name
51	C40	MOEF & CC Sponsored	COP-3643( CNA-10635)
52	C41	MOEF & CC Sponsored	CPCB (PAMS) NANMN (Cess)
53	C42	MOEF & CC Sponsored	NAQMP Cess Project
54	C43	MOEF & CC Sponsored	CPCB WM Dump Sites Ganiam Odisha
55	C44	MOEF & CC Sponsored	CPCB WM Dump Sites Talchar Odisha
56	C45	MOEF & CC Sponsored	HWMD WASTE OF UCL BHOPAL
57	C46	MOEF & CC Sponsored	ORRISA BOARD- MOBLIE LAB
58	C47	MOEF & CC Sponsored	Central Pollution Control Board - UNEP Male Project
59	D1	CPCB Self Generated Fund	CPCB ONLINE FEE GATEWAY
60	D2	CPCB Self Generated Fund	CPCB PLASTICS
61	D3	CPCB Self Generated Fund	CPCB WQM WB INPUT COST OF STAFF
62	D4	CPCB Self Generated Fund	CPCB INST LAB LAB RECOGNITION FEE
63	D5	CPCB Self Generated Fund	SAMPLE ANALYSIS CHARGES SAC CPCB ACCOUNT
64	D6	CPCB Self Generated Fund	AQC PARTICIPATION FEE
65	D7	CPCB Self Generated Fund	CPCBUPC GENSETAPPL FEE
66	D8	CPCB Self Generated Fund	CPCB WM NLAB APP FEE
67	D9	CPCB Self Generated Fund	CPCB WM EWASTE EPR
68	E1	Hon'ble Supreme Court	CPCB EPC
69	E2	CPCB EC	EC by CPCB
70	E3	Hon'ble NGT EC	CPCB - NGT 25
71	E4	Hon'ble NGT EC	CPCB- NGT-EC 75
72	E5	Hon'ble NGT SP	CPCB SP DPCC 1039/18
73	E6	Hon'ble NGT SP	CPCB SP SEAL CONTAINERS 234/18
74	E7	Hon'ble NGT SP	CPCB SP DELHI M CORPN 46/18
75	E8	Hon'ble NGT SP	CPCB SP FARIDABAD MC 627/18
76	E9	Hon'ble NGT SP	CPCB SP CENTURY PLYWOOD 90/17
77	E10	Hon'ble NGT SP	CPCB SP SCHOOLS 217/16

<b>S No</b>	<b>Code</b>	<b>Type</b>	<b>Books of Accounts Name</b>
78	E11	Hon'ble NGT SP	CPCB SP GRASIM INDS 164/18
79	E12	Hon'ble NGT SP	CPCB SP GAMMON INDIA 295/16
80	E13	Hon'ble NGT SP	CPCB- OA 20/2017 MORBI GUJRAT
81	E14	Hon'ble NGT SP	CPCB SP LDA 214/14
82	E15	Hon'ble NGT SP	CPCB SP DELHI GOVT 159/13
83	E16	Hon'ble NGT SP	CPCB SP VAPI GREEN ENVIRO 95/18
84	E17	Hon'ble NGT SP	CPCB SP RAJASTHAN GOVT 202/16
85	E18	Hon'ble NGT SP	CPCB SP KARNATAKA GOVT 125/17
86	E19	Hon'ble NGT SP	CPCB SP WB GOVT 200/14
87	E20	Hon'ble NGT SP	CPCB SP WB GOVT 23/17
88	E21	Hon'ble NGT SP	CPCB SP GOA GOVT 77-86/18
89	E22	Hon'ble NGT SP	CPCB SP DPCC 519/16
90	E23	Hon'ble NGT SP	CPCB SP BBMP 711/18
91	E24	Hon'ble NGT SP	CPCB SP DPCC 56-57/13
92	E25	Hon'ble NGT SP	CPCB SP SL CONTAINERS 40/14
93	E26	Hon'ble NGT SP	CPCB SP RINL 117/14
94	E27	Hon'ble NGT SP	CPCB SP UPCL 578/18
95	E28	Hon'ble NGT SP	CPCB (RDB) (SP) 142 of 2022

**Status of Funds in NGT EC 25% and NGT EC 75% Accounts (as on 28.02.2025)**

(Figure in ₹ Crores)

S.no.	Particulars	Project Name		Total
		NGT 75	NGT 25	
1.	Total EC funds received	237.74	106.56	344.30
2.	Interest from bank	57.90	22.71	80.61
<b>3.</b>	<b>Total fund received in NGT Bank Account (Including interest) (1+2)</b>	295.64	129.27	424.91
4.	Expenditure	15.69	53.62	69.31
5.	Estimated Committed Expenditure, yet to be released for ongoing projects	103.61	34.77	138.38
5.	Net EC funds {3 - (4+5)}	176.34	40.88	217.22
6.	FD opened on 18 Apr 2024 as per Hon'ble Supreme Court order in Civil Appeal Diary No.(s). 12697/2019	75.00	25.00	100.00
7.	<b>Available Balance</b>	<b>101.34</b>	<b>15.88</b>	<b>117.22</b>

**Status of Funds in 23 Specific Purpose Accounts (as on 28.02.2025)**

(Figure in ₹ Crores)

1.	Total Funds received	176.79
2.	Interest from Bank	18.90
3.	Total Fund received in NGT Bank Account (including interest)	195.69
4.	Expenditure	11.51
<b>5.</b>	<b>Total Fund Available</b>	<b>184.18</b>

**STATUS OF FUNDS AVAILABLE IN 23 SPECIFIC PURPOSE BANK ACCOUNTS**

S.No.	Bank A/C Title	Case No. & Case Title	Account No.	Amount Deposited	Expenses	Interest	Balance
1.	CPCB SP DPCC 1039/18	OA No. 1039/2018, Aali Vihar Vikas Manch Vs. State of GNCT of Delhi & Ors. 28.02.2019	532702050000179	5,00,000	0	56,401	5,56,401
2.	CPCB SP SEALContainers 234/18	Appeal No. 234/2018, Charudatt Pandurang Koli & Ors. Vs. Maharashtra SPCB & Ors.21.12.2018	532702050000180	1,00,00,000	0	15,43,792	1,15,43,792
3.	CPCB SP Delhi M Corpn 46/18	OA No. 46/2018, Nuggehalli Jayasimha Vs. GNCT of Delhi01.04.2019	532702050000181	40,00,000	0	2,41,322	42,41,322
4.	CPCB SP FAR0DABAD MC 627/18	O.A No. 627/2018, Awasiya Jan Kalyan Samiti Vs. State of Haryana	532702050000185	1,75,53,347	0	16,91,339	1,92,44,686
5.	CPCB SP CENTURY PLYWOOD 90/17	OA No. 90/2017, Safal Bharat Guru Parampara & Ors. Vs. State of Punjab & Ors.31.10.2018	1849101100000027	5,00,000	0	54,207	5,54,207
6.	CPCB SP SCHOOLS 217/16	O.A No. 217/2016, Mahesh Chandra Saxena Vs. MoUD & Ors.16.11.2017	1849101100000036	80,00,000	0	8,85,013	88,85,013
7.	CPCB SP GRASIM INDS 164/18	OA No. 164/2018, Ashwani Kumar Dubey Vs. UOI & Ors.19.07.2019	1849101100000018	1,00,00,000	17,94,090	14,63,227	96,69,137
8.	CPCB SP GAMMON INDIA 295/16	EA No. 32/2016, in O.A No. 295/2016, Amresh Singh Vs. UOI & Ors.12.02.2019	1849101100000054	3,00,00,000	0	33,00,425	3,33,00,425
9.	CPCB OA 20/2017Morbi Gujarat	O.A No. 20/2017, NGT, WZ, Babubhai Ramubhai Saini Vs. Gujarat Pollution Control Board & Ors	0268104000155908	2,14,16,041	1,33,24,940	4,04,679	84,95,780
10.	CPCB SP LDA 214/14	O.A No. 214/2017, We the People, Th. Gen.Secretary Vs. UOI Ors. 01.11.2018	0268104000152518	5,00,00,000	0	49,34,145	5,49,34,145
11.	CPCB SP DELHI GOVT 159/13	O.A No. 159/2013, All India Lokadhikar - Ashok Vihar Vs. GNCT of Delhi & Ors. 16.10.2018	0268104000152525	15,00,00,000	0	1,57,46,787	16,57,46,787

S.No.	Bank A/C Title	Case No. & Case Title	Account No.	Amount Deposited	Expenses	Interest	Balance
12.	CPCB SP VAPI GREEN ENVIRO 95/18	OA No. 95/2018, Aryavart Foundation Vs. M/s Vapi Green Enviro Ltd. & Ors. 11.01.2019	0268104000152556	25,20,16,000	0	2,67,23,710	27,87,39,710
13.	CPCB SP RAJASTHAN GOVT 202/16	OA No. 202/2016, Balotra Textile Hand Processors Vs. Rajasthan SPCB & Ors. 10.12.2018, 06.03.2019	0268104000152563	30,00,00,000	0	3,19,05,313	33,19,05,313
14.	CPCB SP KARNATAKA GOVT 125/17	OA No. 125/2017, Court on its own Motion Vs. State Karnataka 06.12.2018	0268104000152570	50,00,00,000	10,00,00,000	5,65,63,537	45,65,63,537
15.	CPCB SP BBMP 711/18	O.A No. 711/2018, Venkatesh & Ors. Vs. UO & Ors.22.10.2018	0268104000152662	5,00,00,000	0	50,11,552	5,50,11,552
16.	CPCB SP DPCC 56 57/13	O.A No. 56-57/2013, Satish Kumar Vs. UOI & Orc.03.12.2018	0268104000152679	25,05,00,000	0	2,65,35,702	27,70,35,702
17.	CPCB SP SL CONTAINERS 40/14	EA No. 05/2018 in OA No. 40/2014, Charudatt Koli Vs M/s Sea Lord Containers Ltd.07.03.2019	0268104000152686	5,00,00,000	0	50,11,552	5,50,11,552
18.	CPCB SP UPCL 578/18	O.A No. 578/2018, Jan Jagriti Samiti  Vs. UOI & Ors.	0268104000152716	5,00,00,000	0	50,20,830	5,50,20,830
19.	CPCB SP WE GOVT 23/17	O.A No. 23/2017, NGT Bar Association Vs. Sunil Deshukh	0268104000152617	0	0	0	0
20.	CPCB SP GOA GOVT 77-86/18	O.A No. 77-86/2018/WZ, Goa Paryavaran Vs. Dy. Collector SMD, Pernem & Ors.15.10.2019 & 26.11.2019	0268104000152624	0	0	0	0
21.	CPCB SP WB GOVT 200/14	O.A No. 200/2014, MC Mehta Vs. UOI & Ors.	110045363940	25,82,257	0	3,46,403	29,28,660
22.	CPCB SP RINL 117/14	O.A No. 117/2014, Shantanu Sharma Vs. UOI & Ors. 20.11.2018	110045884570	1,03,38,643	0	15,05,758	1,18,44,401
23.	CPCB SP DPCC 519/16	OA No. 519/2016, Hardeep Singh & Ors. Vs. SDMC & Ors. 12.02.2019	110045404883	5,00,000	0	59,484	5,59,484
<b>Total</b>				<b>1,76,79,06,288</b>	<b>11,51,19,030</b>	<b>18,90,05,178</b>	<b>1,84,17,92,436</b>



# भारत का राजपत्र The Gazette of India

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CG-DL-E-18122024-259490

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 5046]

नई दिल्ली, मंगलवार, दिसम्बर 17, 2024/ अग्रहायण 26 1946

No. 5046]

NEW DELHI, TUESDAY, DECEMBER 17, 2024/ AGRAHAYANA 26, 1946

## पर्यावरण, वन और जलवायु परिवर्तन मंत्रालय अधिसूचना

नई दिल्ली, 17 दिसम्बर, 2024

**का.आ. 5453(अ).**— पर्यावरण राहत निधि स्कीम, 2008 में संशोधन करने के लिए प्रारूप अधिसूचना पर्यावरण, वन और जलवायु परिवर्तन मंत्रालय, भारत सरकार द्वारा अधिसूचना सं 2919 (अ), तारीख 23 जुलाई, 2024 द्वारा प्रकाशित की गई थी, जो उक्त अधिसूचना में अंतविष्ट राजपत्र की प्रतियां जनता को उपलब्ध कराए जाने की तारीख से साठ दिन की अवधि की समाप्ति से पूर्व, इससे प्रभावित होने वाले सभी व्यक्तियों से आपत्तियां और सुझाव आमंत्रित किए गए थे;

और, उक्त अधिसूचना में अंतविष्ट राजपत्र की प्रतियां 23 जुलाई, 2024 को जनता के लिए उपलब्ध कराई गई थीं;

और, उक्त अवधि के भीतर उक्त प्रारूप अधिसूचना के संबंध में जनता से प्राप्त आपत्तियों और सुझावों पर केंद्रीय सरकार द्वारा सम्यक रूप से विचार किया गया है;

अतः, अबः, केंद्रीय सरकार लोक दायित्व बीमा अधिनियम, 1991 (1991 का 6) की धारा 7 क की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, , पर्यावरण राहत निधि स्कीम, 2008 में संशोधन करने के लिए निम्नलिखित स्कीम बनाती है, अर्थात्:—

- (1) इस स्कीम का संक्षिप्त नाम पर्यावरण राहत निधि (संशोधन) स्कीम, 2024 है।
- (2) यह राजपत्र में प्रकाशन की तारीख को प्रवृत्त होगी।

2. पर्यावरण राहत निधि स्कीम, 2008 में जिसे इसमें इसके पश्चात उक्त स्कीम कहाँ गया है), पैरा 3 में, —
- (क) उप-पैरा (1) के पश्चात, निम्नलिखित उप-पैरा अंतःस्थापित किया जाएगा, अर्थात्:—
- “(1क) यह राहत निधि केंद्रीय सरकार के पास निहित होगी।”;
- (ख) उप-पैरा (4) में, खंड (ii) के स्थान पर, निम्नलिखित खंड अंतःस्थापित किए जाएंगे, अर्थात्: —
- “(ii) राष्ट्रीय हरित अधिकरण अधिनियम, 2010 (2010 का 19) की धारा 24 के आधीन पर्यावरण को किसी भी क्षति के लिए प्रतिकर या राहत के रूप में प्रेषित राशि।”;
- (iii) अधिनियम की धारा 14 या धारा 15 या धारा 17 के आधीन लगाए गए दंड और अतिरिक्त दंड;
- (iv) राहत निधि के निवेश पर अर्जित ब्याज या प्रतिफल”।
3. उक्त स्कीम के पैरा 4 में, उप-पैरा (1) के स्थान पर निम्नलिखित उप-पैरा रखा जाएगा, अर्थात् -
- (1) केंद्रीय प्रदूषण नियंत्रण बोर्ड 1 जनवरी, 2025 से पांच वर्ष की अवधि के लिए निधि प्रबंधक होगा।
4. उक्त स्कीम के पैरा 5 में। —
- (क) उप-पैरा (1) में, “यूनाइटेड इश्योरेंस कंपनी लिमिटेड” शब्दों के स्थान पर “केंद्रीय प्रदूषण नियंत्रण बोर्ड”, शब्द अतःस्थापित किया जाएगा;”
- (ख) उप-पैरा (4) में, “डिमांड ड्राफ्ट” शब्दों के पश्चात, “या अन्य इलेक्ट्रॉनिक मोड” शब्द अंतःस्थापित किया जाएगा;
- (ग) उप-पैरा (7) में, शब्द “1%” को “2%” शब्द के साथ अतःस्थापित किया जाएगा और “समय-समय पर” शब्दों का लोप किया जाएगा;
- (घ) उप-पैरा (9) के पश्चात, निम्नलिखित उप-पैरा अंतःस्थापित जाएंगे, अर्थात्: —
- “(10) केन्द्रीय सरकार के परामर्श से निधि प्रबंधक, इस स्कीम के कार्यान्वयन के प्रयोजन से एक ऑनलाइन पोर्टल विकसित करेगा और उसका रख-रखाव करेगा।
- (11) निधि प्रबंधक इस अधिनियम के अंतर्गत यथास्थिति जिला कलेक्टर अथवा केन्द्रीय सरकार द्वारा जारी आदेश, राहत निधि से राशि का संवितरण करेगा।”
5. उक्त स्कीम के पैरा 6 के स्थान पर, निम्नलिखित पैरा को अतःस्थापित किया जाएगा, अर्थात्:—
- “6 राहत निधि के आधीन प्राप्त राशि का निवेश— (1) राहत निधि के आधीन प्राप्त राशि को निधि प्रबंधक द्वारा इस प्रकार निवेश किया जाएगा जिससे पंद्रह दिनों के भीतर राशि का वितरण किया जा सके।
- (2) राहत निधि में राशि कंपनी अधिनियम, 2013 (2013 का 18) की धारा 2 के खंड (72) में परिभाषित सार्वजनिक वित्तीय संस्थानों में और बचत खातों में उचित रूप से निवेश की जाएगी जिससे इस स्कीम के आधीन संवितरण के लिए धन की समय पर उपलब्धता सुनिश्चित की जा सके।
- (3) राहत निधि पर ब्याज त्रैमासिक संचयी होगा और इसे फिर से निवेश किया जाएगा।
- (4) सावधि जमा पर पूर्ण परिपक्वता मूल्य का भी पुनर्निवेश किया जाएगा।
- (5) निधि प्रबंधक राहत निधि के प्रबंधन पर लेखाओं का वार्षिक विवरण केन्द्रीय सरकार को प्रस्तुत करेगा।”
6. उक्त स्कीम के पैरा 7 में,
- (क) उप-पैरा (1) के स्थान पर, निम्नलिखित पैरा अतःस्थापित किए जाएंगे, अर्थात्:-
- “(1) जहां कलेक्टर अधिनियम की धारा 7 के आधीन राहत निधि कोष से राशि के भुगतान का आदेश देता है, वह आदेश में निर्दिष्ट ऐसे व्यक्ति को भुगतान करने के लिए राहत निधि से राशि जारी करने के लिए प्रपत्र II में दिए गए ऐसे पुरस्कार की प्रति निधि प्रबंधक को अग्रेषित करेगा।

"(1क) उप-पैरा (1) के आधीन पुरस्कार और आदेश की एक प्रति प्राप्त होने पर, निधि प्रबंधक, निधियों की उपलब्धता के अधीन, आदेश और पुरस्कार की प्राप्ति की तारीख से तीस दिनों की अवधि के भीतर कलेक्टर को राशि जारी करेगा।"

(ख) उप-पैरा (4) में, "राहत राशि" शब्दों के के स्थान पर, "राशि" शब्द रखा जाएगा;

(ग) उप-पैरा (11) का लोप किया जाएगा।

7. उक्त स्कीम के पैरा 7 के पश्चात, निम्नलिखित पैरा अंतःस्थापित किया जाएगा, अर्थात्:-

"7क. पर्यावरणीय क्षति की पुनः बहाली- (1) निधि प्रबंधक, लोक दायित्व बीमा नियम, 1991 के नियम 3क के अंतर्गत निधियों के आबंटन पर, अधिनियम की धारा 7 की उप-धारा (9) के अंतर्गत उपबंधित प्रयोजनों के लिए राहत निधि में निधियों को निर्धारित करता है।

(2) यथास्थिति, केन्द्रीय प्रदूषण नियंत्रण बोर्ड या राज्य प्रदूषण नियंत्रण बोर्ड, अधिनियम की धारा 7 की उप-धारा (9) के अधीन हुई क्षति की पुनः बहाली के लिए विस्तृत योजना बनाएगा और लागत के अनुमान के साथ केन्द्रीय सरकार को प्रस्तुत करेगा।

(3) केन्द्रीय सरकार, उप-पैरा (2) के अधीन प्रस्तुत योजना और अनुमान से संतुष्ट होने पर, क्षति की पुनः बहाली के प्रयोजन के लिए यथास्थिति केन्द्रीय प्रदूषण नियंत्रण बोर्ड या राज्य प्रदूषण नियंत्रण बोर्ड, को राशि के संवितरण के लिए नियमों के नियम 3क के उप-नियम (2) के अधीन आदेश दे सकेगी।

(4) उप-पैरा (3) के आधीन आदेश प्राप्त होने पर निधि प्रबंधक उक्त आदेश के अनुसार राशि के संवितरण की व्यवस्था करेगा।"

8. उक्त स्कीम के पैरा 8 में, उप-पैरा (3) के स्थान पर, निम्नलिखित उप-पैरा रखा जाएगा, अर्थात्: -

"(3) राहत निधि के लेखाओं की लेखापरीक्षा नियंत्रक एवं महालेखा परीक्षक द्वारा अनुमोदित पैनल में से केन्द्रीय सरकार द्वारा नियुक्त स्वतंत्र लेखा परीक्षक द्वारा की जाएगी।"

9. उक्त स्कीम में प्ररूप- II के स्थान पर, निम्नलिखित प्ररूप रखा जाएगा, अर्थात्:-

"प्ररूप-II

[पैरा 7(1) देखें]

कलेक्टर का कार्यालय \_\_\_\_\_ (जिला, राज्य)

क्रम सं.:

कलेक्टर:

तारीख

आदेश

मैं \_\_\_\_\_ रुपये (शब्दों में \_\_\_\_\_ रुपये) श्री/श्रीमती/कुमारी के ..... (मृत्यु या चोट या संपत्ति को क्षति) के संबंध में श्री/श्रीमती/कुमारी ----- मृतक के विधिक प्रतिनिधि के रूप में अथवा श्री/श्रीमती/कुमारी----- (घायल का नाम) को राहत के रूप में मंजूरी देता हूँ जो ----- (औद्योगिक इकाई और स्थान का नाम) पर निर्माण, प्रसंस्करण, उपचार, पैकेज, भंडारण, वाहन द्वारा परिवहन, उपयोग, संग्रह, विध्वंस, रूपांतरण, बिक्री की पेशकश, ऐसे खतरनाक पदार्थों के हस्तांतरण के परिणामस्वरूप हुई है।

कलेक्टर का हस्ताक्षर

(मुहर)

तारीख:

स्थान:

प्रतिलिपि:

1. निधि प्रबंधक
2. बीमा कंपनी कार्यालय
3. दावाकर्ता
4. कलेक्टर कार्यालय फाइल
5. संबंधित स्वामी”।”

[फा. सं. एचएसएम-12/96/2020-एचएसएम]

वेद प्रकाश मिश्रा, संयुक्त सचिव

टिप्पणी: प्रधान अधिसूचना सा.का.नि संख्या 768 (अ) तारीख 4 नवंबर, 2008 के द्वारा प्रकाशित की गई थी।

## MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE

### NOTIFICATION

New Delhi, the 17th December, 2024

**S.O. 5453(E).**—WHEREAS the draft notification for bringing out amendment to Environment Relief Fund Scheme, 2008 was published, by the Government of India in the Ministry of Environment, Forest and Climate Change, *vide* notification number S.O. 2919(E), dated the 23<sup>rd</sup> July, 2024, inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of the period of sixty days from the date on which copies of the Gazette containing the said notification were made available to the public;

AND WHEREAS, the copies of the Gazette containing the said notification were made available to the public on the 23<sup>rd</sup> July, 2024;

AND WHEREAS, the objections and suggestions were received from the public in respect of the said draft notification within the said period have been duly considered by the Central Government;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (3) of section 7A of the Public Liability Insurance Act, 1991 (6 of 1991), the Central Government, hereby makes the following scheme further to amend the Environment Relief Fund Scheme 2008, namely:—

1. (1) This scheme may be called the Environment Relief Fund (Amendment) Scheme, 2024.  
(2) It shall come into force on the date of its publication in the Official Gazette.
2. In the Environment Relief Fund Scheme, 2008 (hereinafter referred to as the said scheme), in paragraph 3, —  
(a) after sub-paragraph (1), the following sub-paragraph shall be inserted, namely: —  
“ (1A) The Relief Fund shall be vested in the Central Government.”;  
(b) in sub-paragraph (4), for clause (ii), the following clauses shall be substituted, namely: —  
“(ii) amount remitted as compensation or relief for any damage to the environment under section 24 of the National Green Tribunal Act, 2010 (19 of 2010).”;  
(iii) penalties and additional penalties imposed under section 14 or section 15 or section 17 of the Act;  
(iv) interest or returns earned on the investments of the Relief Fund.”.
3. In paragraph 4 of the said scheme, for sub-paragraph (1), the following sub-paragraph shall be substituted, namely.—  
(1) Central Pollution Control Board shall be the fund manager for a period of five years with effect from 1<sup>st</sup> day of January, 2025.
4. In paragraph 5 of the said scheme. —

- (a) in sub-paragraph (1), for the words “United Insurance Company Limited”, the words “Central Pollution Control Board” shall be substituted;
- (b) in sub-paragraph (4), after the words “Demand Draft”, the words “or other electronic mode” shall be inserted;
- (c) in sub-paragraph (7), the word “1%” shall be substituted with word “2%” and words “from time to time,” shall be omitted;
- (d) after sub-paragraph (9), the following sub-paragraphs shall be inserted, namely: —
- “(10) The Fund Manager, in consultation with the Central Government, shall develop and maintain an online portal for the purpose of implementation of this scheme.
- (11) The Fund Manager shall disburse the amount from the Relief Fund as per the order issued by the District Collector or the Central Government, as the case may be, under the Act.”.
5. For paragraph 6 of the said scheme, the following paragraph shall be substituted, namely: —
- “6. Investment of amount received under Relief Fund.** — (1) The amount received under the Relief Fund shall be invested by the Fund Manager in such a manner so that disbursement of amounts can be made within fifteen days.
- (2) Amounts in the Relief Fund shall be invested appropriately in public financial institutions as defined in clause (72) of section 2 of the Companies Act, 2013 (18 of 2013) and in saving accounts to ensure timely availability of funds for disbursement under this scheme.
- (3) The interest on the Relief Fund shall be quarterly cumulative and shall be reinvested.
- (4) The full maturity value on the fixed deposits shall also be reinvested.
- (5) The Fund Manager shall submit an annual statement of accounts on the management of Relief Fund to the Central Government.”.
6. In paragraph 7 of the said scheme,
- (a) for sub-paragraph (1), the following paragraphs shall be substituted, namely: -
- “(1) Where the Collector in an award made under section 7 of the Act orders the payment of amount from the Relief Fund, he shall forward the copy of such award made in Form II to the Fund Manager for release of the amount from the Relief Fund for making the payment to such person as specified in the order.
- (1A) On receipt of a copy of the award and order under sub-paragraph (1), the Fund Manager shall, subject to the availability of funds, release the amount to the Collector within a period of thirty days from the date of receipt of the order and the award.”.
- (b) in sub-paragraph (4), for the words “relief money”, the word “money” shall be substituted;
- (c) sub-paragraph (11) shall be omitted.
7. After paragraph 7 of the said scheme, the following paragraph shall be inserted, namely: -
- “7A. Restoration of the environmental damage.** - (1) The Fund Manager, upon allocation of funds under rule 3A of the Public Liability Insurance Rules, 1991, earmark the funds in the Relief Fund for the purposes provided under sub-section (9) of section 7 of the Act.
- (2) The Central Pollution Control Board or the State Pollution Control Board as the case may be, shall make a detailed plan for restoration of the damage caused under sub-section (9) of section 7 of the Act and submit to the Central Government with the estimation of the cost.
- (3) The Central Government on being satisfied with the plan and the estimation submitted under sub-paragraph (2), may make an order under sub-rule (2) of rule 3A of the rules for disbursement of amount to the Central Pollution Control Board or the State Pollution Control Board, as the case may be, for the purpose of restoration of damage.
- (4) The Fund Manager, on receipt of order under sub-paragraph (3), shall make arrangements for disbursement of amount as per the said order.”.
8. In paragraph 8 of the said scheme, for sub-paragraph (3), the following sub-paragraph shall be substituted, namely: -
- “(3) The accounts of the Relief Fund shall be audited by an independent auditor appointed by the Central Government from the panel approved by the Comptroller and Auditor-General.”.
9. For Form-II in the said scheme, the following Form shall be substituted, namely: -

**“FORM-II**

[See paragraph 7(1)]

Office of Collector\_\_\_\_\_ (District, State)

SERIAL No.:

Collector:

Date

**ORDER**

I hereby sanction Rs.\_\_\_\_\_ (in words\_\_\_\_\_ rupees) as an relief in respect of .....(the death or injury or damage to property) of Shri/Shrimati/Km ..... resulting from accidents due to manufacture, processing, treatment, package, storage, transportation by vehicle, use, collection, destruction, conversion, offering for sale, transfer of the like of such hazardous substances which took place at ..... (Name of the industrial unit and Place) on ..... to Shri/Shrimati/Kumari ..... as the legal representative of the deceased or to Shri/Shrimati/Kumari ..... (Name of the injured).

Signature of the Collector

(seal)

Date:

Place:

Copy to:

1. Fund Manager
2. Office of the Insurance Company
3. The Claimant
4. Collector office file
5. The Owner concerned”.

[F. No. HSM-12/96/2020-HSM]

VED PRAKASH MISHRA, Jt. Secy.

**Note:** The Principal notification was published vide G.S.R. No. 768 (E) dated 4<sup>th</sup> November, 2008.

## List of 24 Ongoing Projects under NGT EC Funds

	<b>Title of Project</b>	<b>Status</b>	<b>Sanctioned Expenditure</b>	<b>Expenditure till February 28, 2025</b>	<b>Committed expenditure yet to be released</b>	<b>Tentative Timeline for completion</b>
1	Bioremediation of contaminated soils and surface water bodies and ground water (aquifer) of the De-sludged and refilled Lagoon of Distillery Spent wash of M/s Godavari Bio-refineries Ltd. at Sakarwadi, Maharashtra	Ongoing	16.95	6.78	10.17	May 2025
2	Environmental and health studies in Malegaon in pursuant to Hon'ble NGT matter in OA No. 359 of 2019-PB	Ongoing	59	35.4	23.6	June 2025
3	Restoration plan for environment, public health and ground water around Panipat refinery	Ongoing	4251	780	3471	August 2025
4	Restoration of Phuldera drain	Ongoing	125	62.5	62.5	March 2027
5	Sampling & analysis charges, purchase of equipment/ consumables, etc. for NGT assignments conducted by Regional Directorates of CPCB	Ongoing	As per requirement	126.5	--	--
6	Review of National Ambient Air Quality Standards	Ongoing	24.662	19.646	5.016	March 2025
7	Source Apportionment / Carrying Capacity study for 25 Non-Attainment Cities (NACs)	Ongoing	1417.18	600.5	816.68	March 2026
8	Machine learning and Artificial Intelligence (AI) tool development for analysis of air quality data	Ongoing	59.45	23.78	35.67	January 2026

	<b>Title of Project</b>	<b>Status</b>	<b>Sanctioned Expenditure</b>	<b>Expenditure till February 28, 2025</b>	<b>Committed expenditure yet to be released</b>	<b>Tentative Timeline for completion</b>
9	Satellite based ambient air quality monitoring at national scale (SAANS)	Ongoing	50.06	40.04	10.02	Final payment is to be released.
10	Scientific study to review the deep sea discharge norm at Kantiajal, Gujarat with respect to increase in concentration of COD in discharge effluent	Ongoing	197	157.6	39.4	April 2025
11	Noise Mapping, Hot Spot Identification and Mitigation Plan for Noise Pollution Control in Delhi	Ongoing	112.37	33.71	78.66	August 2025
12	Development of National Hazardous Waste Tracking (NHWTS) Software	Ongoing	200	0	200	August 2025
13	Random verification of annual inventory report on hazardous waste management submitted by SPCBs/PCCs	Ongoing	200	130	40	April 2025
14	Design, Development & Implementation of OCEMS* Data Acquisition and Management System (ODAMS) for direct data transfer for the Control of Pollution from Industries in India	Ongoing	522	48.4	473.6	August 2025
15	Development of comprehensive Extended Producer Responsibility (EPR) & Circular Economy Portal	Ongoing	300	14.27	285.73	December 2025
16	Capacity building of scientists and officials through development of e-learning module under Mission Karmayogi	Ongoing	371	2.36	368.64	September 2025

	<b>Title of Project</b>	<b>Status</b>	<b>Sanctioned Expenditure</b>	<b>Expenditure till February 28, 2025</b>	<b>Committed expenditure yet to be released</b>	<b>Tentative Timeline for completion</b>
17	Implementation of centralized barcode system for tracking of biomedical waste	Ongoing	160.9	16.09	144.81	April 2025
18	Setting up of Continuous Ambient Air Quality Monitoring Stations (CAAQMS) in Charkhi Dadri and Mohendergarh in Haryana	Ongoing	510	0	510	March 2026
19	Inventorization of salt generated from Common Effluent Treatment Plants (CETPs) of Textile & Tannery sector and status of management in the state of Tamil Nadu	Ongoing	12	6	2.5	June 2025
20	Status of Secured Land-Fills (SLF) maintained by individual industries and CETPs in Tamil Nadu and assessment of ground water quality around SLF	Ongoing	6	3	3	June 2025
21	Value added use of Bottom Ash of thermal power plant as partial replacement of natural sand in concrete	Ongoing	16.8	11.76	5.04	April 2025
22	Strengthening and upgradation of laboratories of CPCB	Ongoing	8136.67	1263.2	6873.47	March 2026
23	IT enabled Laboratories – laboratory information management system	Ongoing	313	234.36	78.64	--
24	Strengthening & upgradation of laboratory of CPCB Regional Directorate Vadodara	Ongoing	300	0	300	December 2025