

## Annexure

Note – the information compiled here is for reference only. Please use the information provided in the original sources while citing.

### **Section 1: Standardised Templates in RTI**

*Table 1. Standardised Revenue Template*

<b>Revenue</b>
Fees from NOC, Consent to Operate, Consent to Establish
Grant-in-aid from CPCB and other Central Government bodies
Grant in aid from State Govt.
Interest Received
Cess reimbursement
Other receipts

*Table 2. Standardised Expenditure Template*

<b>Expenditure</b>
Pay and Allowances
Legal and Professional Charges
Infrastructure Development
NCAP Implementation
NAMP Implementation
Research and development, reports and studies
Other Expenditures

## Section 2: Comparison of Consent Fees Across IGP SPCBs

Table 3. Comparison of Consent Fees Across IGP SPCBs

Sr. No.	Name of the State	CTE fee applicable*
1	Bihar	Rs.5,000/- <sup>1</sup>
2	Chhattisgarh	Rs.2,500/- <sup>2</sup>
3	Delhi	Rs.1,000/- <sup>3</sup>
4	Haryana	Rs.1,500/- <sup>4</sup>
5	Jharkhand	R.3,500/- <sup>5</sup>
6	Punjab	Rs.1,800/- <sup>6</sup>
7	Rajasthan	Rs.4,000/- <sup>7</sup>
8	Uttarakhand	Rs.15,000/- <sup>8</sup>
9	Uttar Pradesh	Rs.1,500/- <sup>9</sup>
10	West Bengal	Rs.1,650/- <sup>10</sup>

### \*Assumptions

1. Orange category non-hazardous industry where consent to establish and consent to operate are bifurcated.
2. Capital investment is Rs. 25 lakhs
3. Validity varies across states
4. Initial Consent to Establish fee
5. In cases where the fees are subject to the time period, we have used a time period of 5 years.

<sup>1</sup> BSPCB consent fee structure <http://bspcb.bihar.gov.in/Amended%20fees%20structure%20of%20BSPCB.pdf>

<sup>2</sup> CEGB consent fee structure <https://enviscecb.org/faqs.htm>

<sup>3</sup> DPCC consent fee structure [https://dpccocmms.nic.in/SPCB\\_DOCUMENTS/fee\\_structure.pdf](https://dpccocmms.nic.in/SPCB_DOCUMENTS/fee_structure.pdf)

<sup>4</sup> HSPCB consent fee structure [www.hspcb.org.in/content/index/Fee.pdf](http://www.hspcb.org.in/content/index/Fee.pdf)

<sup>5</sup> JSPCB consent fee structure <https://www.jspcb.nic.in/upload/uploadfiles/files/constentfee.pdf>

<sup>6</sup> PPCB consent fee structure <https://ppcb.punjab.gov.in/sites/default/files/documents/ConsentFee29.10.2018.pdf>

<sup>7</sup> RPCB consent fee structure

<https://environment.rajasthan.gov.in/content/dam/environment/RPCB/Gazettee%20Notification/Fee%20Notificatio n%2026%20May%202016.PDF>

<sup>8</sup> UEPPCB (UKPCB) consent fee structure [https://ueppcb.uk.gov.in/files/Fee\\_Structure\\_CTE\\_CTO\\_BMW\\_HW\\_2.pdf](https://ueppcb.uk.gov.in/files/Fee_Structure_CTE_CTO_BMW_HW_2.pdf)

<sup>9</sup> UPPCB consent fee structure <http://www.uppcb.com/go/go2.pdf>; <http://www.uppcb.com/go/go1.pdf>

<sup>10</sup> WBPCB consent fee structure [https://www.wbpcb.gov.in/writereaddata/files/fee\\_circular150318.pdf](https://www.wbpcb.gov.in/writereaddata/files/fee_circular150318.pdf)

### Section 3: Balance of the Boards with and without interest income

Table 4. Calculating the Balance of IGP SPCBs/PCC with and without interest income

State	Financial Year	Revenue (in lakhs of Rupees)	Expenditure (in lakhs of Rupees)	Balance (in lakhs of Rupees) = Revenue - Expenditure	Interest amount (in lakhs of Rupees)	Balance excluding interest amount (in lakhs of Rupees) = Balance - Interest amount
Bihar <sup>11</sup>	2018-19	2894.83	1844.77	1050.06	414.66	635.4
	2019-20	5029.26	2130.29	2898.97	264.26	2634.71
	2020-21	3046.16	3078.39	-32.23	367.36	-399.59
Chhattisgarh <sup>12</sup>	2018-19	4121.15	2961.7	1159.45	740.98	418.47
	2019-20	6867.62	3146.15	3721.47	793.83	2927.64
	2020-21	4890.69	4583.96	306.73	583.39	-276.66
Delhi <sup>13</sup>	2018-19	6513.22	2127.6	4385.62	2263.73	2121.89
	2019-20	10262.56	2927.58	7334.98	2737.18	4597.8
	2020-21	5209.49	2493.28	2716.21	2181.3	534.91
Haryana <sup>14</sup>	2018-19	7934.54	5757.25	2177.29	2994.81	-817.52
	2019-20	8057.84	5194	2863.84	3846.66	-982.82
	2020-21	18306.66	6553	11753.66	3537.55	8216.11
Jharkhand <sup>15</sup>	2018-19	3630.11	1418.18	2211.93	1524.52	687.41
	2019-20	3370.58	1419.06	1951.52	692.79	1258.73
	2020-21	2705.17	1648.57	1056.6	137.1	919.5
Punjab <sup>16</sup>	2018-19	8304.97	7752.42	552.55	1325.45	-772.9
	2019-20	12009.33	5757.5	6251.83	1343.13	4908.7
	2020-21	9619.46	6824.19	2795.27	1254.15	1541.12
Rajasthan <sup>17</sup>	2018-19	16614.08	5266.64	11347.44	4468.07	6879.37
	2019-20	12623.82	5477.36	7146.46	3918.08	3228.38
	2020-21	10992.98	8234.15	2758.83	3342.74	-583.91
Uttar Pradesh <sup>18</sup>	2018-19	9392.6	6667.6	2725	213.21	2511.79
	2019-20	11854.87	5949.02	5905.85	133	5772.85
	2020-21	12286.46	6630.36	5656.1	314	5342.1
Uttarakhand <sup>19</sup>	2018-19	4196.64	829.43	3367.21	1026.48	2340.73
	2019-20	3358.18	909	2449.18	1176.46	1272.72

<sup>11</sup> Based on the response to the RTI query, dated May 27, 2022.

<sup>12</sup> Based on the response to the RTI query, dated May 13, 2022.

<sup>13</sup> Based on the response to the RTI query, dated April 12, 2022.

<sup>14</sup> Based on the response to the RTI query, dated June 20, 2022.

<sup>15</sup> Based on the response to the RTI query, dated April 21, 2022.

<sup>16</sup> Based on the response to the RTI query, dated July 4, 2022.

<sup>17</sup> Based on the response to the RTI query, dated April 29, 2022.

<sup>18</sup> Based on the response to the RTI query, dated April 4, 2022.

<sup>19</sup> Based on the response to the RTI query, dated April 4, 2022.

	2020-21	3027.25	833.83	2193.42	1005.45	1187.97
West Bengal <sup>20</sup>	2018-19	15418.29	6906.01	8512.28	4235.82	4276.46
	2019-20	13738.47	4723.73	9014.74	5256.75	3757.99
	2020-21	9513.15	7753.05	1760.1	4115.33	-2355.23

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<sup>20</sup> Based on the response to the RTI query, dated April 4, 2022.

## Section 4: Fund Utilization Rate of the Boards

Table 5. Calculating the fund utilization rate of the IGP SPCBs/PCC

State	Financial Year	Revenue (in lakhs of Rupees)	Expenditure (in lakhs of Rupees)	Fund Utilisation Rate = (Expenditure/ Revenue) *100
Bihar <sup>21</sup>	2018-19	2894.83	1844.77	64%
	2019-20	5029.26	2130.29	42%
	2020-21	3046.16	3078.39	101%
Chhattisgarh <sup>22</sup>	2018-19	4121.15	2961.7	72%
	2019-20	6867.62	3146.15	46%
	2020-21	4890.69	4583.96	94%
Delhi <sup>23</sup>	2018-19	6513.22	2127.6	33%
	2019-20	10262.56	2927.58	29%
	2020-21	5209.49	2493.28	48%
Haryana <sup>24</sup>	2018-19	7934.54	5757.25	73%
	2019-20	8057.84	5194	64%
	2020-21	18306.66	6553	36%
Jharkhand <sup>25</sup>	2018-19	3630.11	1418.18	39%
	2019-20	3370.58	1419.06	42%
	2020-21	2705.17	1648.57	61%
Punjab <sup>26</sup>	2018-19	8304.97	7752.42	93%
	2019-20	12009.33	5757.5	48%
	2020-21	9619.46	6824.19	71%
Rajasthan <sup>27</sup>	2018-19	16614.08	5266.64	32%
	2019-20	12623.82	5477.36	43%
	2020-21	10992.98	8234.15	75%
Uttar Pradesh <sup>28</sup>	2018-19	9392.6	6667.6	71%
	2019-20	11854.87	5949.02	50%
	2020-21	12286.46	6630.36	54%
Uttarakhand <sup>29</sup>	2018-19	4196.64	829.43	20%
	2019-20	3358.18	909	27%
	2020-21	3027.25	833.83	28%

<sup>21</sup> Based on the response to the RTI query, dated May 27, 2022.

<sup>22</sup> Based on the response to the RTI query, dated May 13, 2022.

<sup>23</sup> Based on the response to the RTI query, dated April 12, 2022.

<sup>24</sup> Based on the response to the RTI query, dated June 20, 2022.

<sup>25</sup> Based on the response to the RTI query, dated April 21, 2022.

<sup>26</sup> Based on the response to the RTI query, dated July 4, 2022.

<sup>27</sup> Based on the response to the RTI query, dated April 29, 2022.

<sup>28</sup> Based on the response to the RTI query, dated April 4, 2022.

<sup>29</sup> Based on the response to the RTI query, dated April 4, 2022.

West Bengal <sup>30</sup>	2018-19	15418.29	6906.01	45%
	2019-20	13738.47	4723.73	34%
	2020-21	9513.15	7753.05	81%

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<sup>30</sup> Based on the response to the RTI query, dated April 4, 2022.

## Section 5: Analysis of Finance Discussions in board meeting minutes

Table 6. Categorisation of Finance Topics Discussed in SPCB board meetings

SPCB/PCC Name	Category	Topic
<b>Haryana State Pollution Control Board</b>	Finance Admin Decisions	Budget estimate for 2019-20 <sup>31</sup>
		To approve the audited balance sheet for 2015-16, 2016-17 <sup>32</sup>
		How Board funds will be invested, with which bank and the process <sup>33</sup>
	Capital Expenditure Decisions	Installation of 06 Nos of continuous ambient air quality monitoring stations <sup>34</sup>
		Upgradation and modernisation of 02 nos. laboratories <sup>35</sup>
	Routine Expenditure with Financial Implications	Short term monitoring of noise and ambient air quality (ex-post facto) <sup>36</sup>
Remote sensing study for the monitoring of burning cases of wheat and paddy stubble. Ex post facto approval of Board for the payment schedule to HARSAC Haryana Space Application Centre. <sup>37</sup>		
<b>Delhi Pollution Control Committee</b>	Finance Admin Decisions	Grant of revised pay structure <sup>38</sup>
		Complying with NGT orders, Rs. 511,32,525 of environmental compensation received (25%) remitted to CPCB <sup>39</sup>
	Capital Expenditure Decisions	Rs. 44.10 crore to NDMC towards land cost and Rs. 8.05 crore as grant in aid towards 50% of the capital cost for setting up the treatment, storage and disposal facility at Bawana <sup>40</sup>
		DPCC gave ex post fact approval for procurement of sophisticated instruments and modernization of DPCC laboratory <sup>41</sup>
		As per SC direction they were to increase the number of CAAQMS in Delhi. The DPCC board met and agreed to procure 20 CAAQMS and all expenditure would be met out of the Air Ambience Fund <sup>42</sup>

<sup>31</sup> HSPCB, Minutes of the 183rd Board meeting held on 11.01.2019, pg.04.

<sup>32</sup> HSPCB, Minutes of the 190th Board meeting held on 02-02-2022, pg. 04.

<sup>33</sup> HSPCB, Minutes of the 187th Board meeting held on 17-02-2020, pg. 10.

<sup>34</sup> HSPCB, Minutes of the 183rd Board meeting held on 11.01.2019, pg.04.

<sup>35</sup> HSPCB, Minutes of the 183rd Board meeting held on 11.01.2019, pg.05.

<sup>36</sup> HSPCB, Minutes of the 183rd Board meeting held on 11.01.2019, pg. 05, 18.

<sup>37</sup> HSPCB, Minutes of the 188th Board meeting held on 12-05-2020, pg. 04.

<sup>38</sup> DPCC, Minutes of the 63rd Board meeting held on 27-02-2017, pg. 04.

<sup>39</sup> DPCC, Minutes of the 63rd Board meeting held on 27-02-2017, pg.02

<sup>40</sup> DPCC, Minutes of the 67th Board meeting held on 25-10-2018, pg. 12

<sup>41</sup> DPCC, Minutes of the 63rd Board meeting held on 27-02-2017, pg. 07

<sup>42</sup> DPCC, Minutes of the 64th Board meeting held on 23-06-2017, pg. 07

	Routine Expenditure with Financial Implications	Sanctioned Rs. 20 lakh for conducting the World Environment Conference <sup>43</sup>
		Release subsidy for e-rickshaw from the Air Ambience Fund (post-facto) <sup>44</sup>
		Sanctioned Rs. 20 lakh for organising regional conference organised by the NGT <sup>45</sup>
		Ex post facto approval of rapid source apportionment study by IIT Madras for identification of impact of various sources of pollution <sup>46</sup>
		Proposal for staff strengthening of DPCC by creation of additional 212 posts approved by Board <sup>47</sup>
		Revise pay of trainees with post-graduation to 28,000 per month <sup>48</sup>
<b>Uttarakhand Pollution Control Board</b>	Finance Admin Decisions	Annual budget for 2020-21 was approved <sup>49</sup>
		In the context of Covid-19 pandemic, in pursuance of the instructions received from Hon'ble Chief Minister, Uttarakhand and Hon'ble Forest and Environment Minister, Uttarakhand, in relation to giving post-facto approval of funds released by the Board to various govt institutions. ex-post facto approval was given by the members of the board <sup>50</sup>
		Proposal regarding utilization of financial resources available in Uttarakhand Pollution Control Board for various works. The proposal submitted by the Board was agreed in principle. It was decided that relevant rules should be made for this purpose. A sub-committee under the chairmanship of the member secretary to make rules It was also decided to constitute Finance Controller and Chief Environment Officer (Admin) were nominated as members in the subcommittee. The rules will be prepared by the committee <sup>51</sup>

<sup>43</sup> DPCC, Minutes of the 63rd Board meeting held on 27-02-2017, pg. 07

<sup>44</sup> DPCC, Minutes of the 65th Board meeting held on 27-09-2017, pg. 10

<sup>45</sup> DPCC, Minutes of the 65th Board meeting held on 27-09-2017, pg. 12

<sup>46</sup> DPCC, Minutes of the 63rd Board meeting held on 27-02-2017, pg. 04

<sup>47</sup> DPCC, Minutes of the 64th Board meeting held on 23-06-2017, pg. 10

<sup>48</sup> DPCC, Minutes of the 65th Board meeting held on 27-09-2017, pg. 11

<sup>49</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 02

<sup>50</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 06

<sup>51</sup> UKPCB, Minutes of the 25th Board meeting held on 21-10-2020, pg. 02



		<p>It was decided in the board that</p> <p>(a) The following committee should be constituted to determine how and for what items the funds available with the Board will be used.</p> <ol style="list-style-type: none"> <li>1. Joint Director, Directorate of Environment Protection &amp; Climate Change</li> <li>2. Additional Secretary, Finance, Government of Uttarakhand.</li> <li>3. Controller of Finance, Uttarakhand PCB, Board Headquarters.</li> <li>4. Chief Environment Officer (Admin.) Uttarakhand PCB, Board Headquarters<sup>52</sup></li> </ol> <p>In relation to the determination of how and for which items the funds available with the Board will be used - the proposal was discussed in the board meeting and the proposal was approved with the following amendments.</p> <p>Mentioned on point no. 'A', "Reduction of Pollution" be added after environmental protection, promotion and scientific disposal of wastes by the board."</p> <p>On point No. C (1), "Generally, financial assistance up to maximum of Rs 5.0 crore in a financial year will be done by the Board work related to environmental protection, promotion and scientific disposal of waste, which will be amended as follows: "Normally, financial assistance of 75% of the savings achieved by the Board in a financial year in the previous financial year, which does not exceed Rs.5.0 crore will be done by the Board all the work related to environmental protection, promotion and scientific disposal of wastes and reduction of pollution.</p> <p>Point No.1 of the note should be modified as follows. "In cases of violation of environmental standards, the amount of environmental compensation received in the Board be kept separately.</p> <p>In addition to the above, it was suggested by the Chairman that in this proposal, the State Pollution Control Board and other departments, which work in the field of reduction of pollution, their capacity building and industrial units doing high level work in the field of environmental pollution, organizations and those working individually should also be given awards every year in the form of incentives.<sup>53</sup></p>
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<sup>52</sup> UKPCB, Minutes of the 26th Board meeting held on 23-02-2021, pg. 01

<sup>53</sup> UKPCB, Minutes of the 27th Board meeting held on 31-07-2021, pg. 02

	Capital Expenditure Decisions	Regarding Financial approval on tenders received by the Board through e-tender for setting up of 02 Continuous Ambient Air Quality Monitoring Stations in the state. <sup>54</sup>
	Routine Expenditure with Financial Implications	<p>Consent fee will not be charged from ashrams/dharamshalas<sup>55</sup></p> <p>It was decided by the Board that the State Pollution Control Board should decide the consent and authorization charges in a new way, which is based on the pollution index. The basis of determination of consent and authorization fee of non-industrial category should be done separately.<sup>56</sup></p> <p>It was decided by the board that for the hydroelectric projects set up/ operated by the Uttarakhand Jal Vidyut Nigam in Uttarakhand, 100% exemption will be given in the consent fee for installation/ operation till the year 2020-21<sup>57</sup></p> <p>In the matter of NGT directed preparation of district and state level environmental action plans -sanctioning money to organise districts and state level workshops and to take more manpower for obtaining information from the concerned districts.<sup>58</sup></p> <p>Regarding providing financial assistance by the Board for the reconstruction of the electric crematorium located in Haridwar. Board allowed it with certain conditions.<sup>59</sup></p> <p>The establishment of regional monitoring centres under the “State Air Quality Monitoring Program” and “State Water Quality Monitoring Program<sup>60</sup></p> <p>Regarding giving incentive amount on the purchase of e-vehicles by the State Pollution Control Board<sup>61</sup></p>

<sup>54</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 04

<sup>55</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 01

<sup>56</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 02

<sup>57</sup> UKPCB, Minutes of the 25th Board meeting held on 21-10-2020, pg. 03

<sup>58</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 04

<sup>59</sup> UKPCB, Minutes of the 25th Board meeting held on 21-10-2020, pg. 02

<sup>60</sup> UKPCB, Minutes of the 24th Board meeting held on 10-06-2020, pg. 02

<sup>61</sup> UKPCB, Minutes of the 28th Board meeting held on 31-01-2022, pg. 01.

## Section 6: NCAP Fund Utilization Rate of the Boards

Table 7. Calculating the fund utilization rate of the IGP SPCBs/PCC<sup>62</sup>

State	City	FY19-20	FY20-21	FY21-22	Total allocation	Expenditure up until June 2022	Fund Utilization			
Bihar	Patna	10	0	0	21.6	15.2	70%			
Bihar	Gaya	0.1	2	1.9						
Bihar	Muzaffarpur	0.1	5	2.5						
<b>Total</b>		10.2	7	4.4						
Chhattisgarh	Bhilai	6	0	0	13.06	2.76	21%			
Chhattisgarh	Korba	0.06	1	0						
Chhattisgarh	Raipur	6	0	0						
<b>Total</b>		12.06	1	0						
Delhi	Delhi	0	0	11.25	11.25	0	0%			
<b>Total</b>		0	0	11.25						
Haryana	Faridabad	0	0	NA	0	NA	NA			
<b>Total</b>		0	0	NA						
Jharkhand	Dhanbad	6	0	0	6	3	50%			
Jharkhand	Jamshedpur	0	0	NA						
Jharkhand	Ranchi	0	0	NA						
<b>Total</b>		6	0	0						
Punjab	Dera Bassi	0.06	0.38	0	27.52	3.02	11%			
Punjab	Gobindgarh	0.06	3	0						
Punjab	Jalandhar	0.12	4	0						
Punjab	Khanna	0.06	1.9	0						
Punjab	Ludhiana	6	0	0						
Punjab	Naya Nangal	0.06	1	0						
Punjab	Pathankot/Dera Baba	0.06	0.76	0						
Punjab	Patiala	0.06	4	0						
Punjab	Amritsar	6	0	0						
<b>Total</b>		12.48	15.04	0						
Rajasthan	Alwar	0.06	1.9	0				21.92	12.55	57%
Rajasthan	Jaipur	6	0	0						
Rajasthan	Jodhpur	6	0	0						
Rajasthan	Kota	6	0	0						
Rajasthan	Udaipur	0.06	1.9	0						
<b>Total</b>		18.12	3.8	0						
Uttar Pradesh	Agra	9.45	0	0	76.94	30.57	40%			

<sup>62</sup> Source: Lok Sabha Unstarred Question No. 2467 'Funds Allocated/ Utilised under NCAP'

Uttar Pradesh	Allahabad	9.45	0	0			
Uttar Pradesh	Anpara	0.1	1.14	0			
Uttar Pradesh	Bareilly	0.2	1.9	0			
Uttar Pradesh	Firozabad	0.2	1.9	0			
Uttar Pradesh	Gajraula	0.1	1.14	0			
Uttar Pradesh	Ghaziabad	0	0	NA			
Uttar Pradesh	Jhansi	0.2	1.14	0			
Uttar Pradesh	Kanpur	9.45	0	0			
Uttar Pradesh	Khurja	0.1	1.9	0			
Uttar Pradesh	Lucknow	9.45	0	0			
Uttar Pradesh	Moradabad	0.2	1.9	0			
Uttar Pradesh	Noida	0	0	6.67			
Uttar Pradesh	Raebareli	0.1	1.14	0			
Uttar Pradesh	Varanasi	9.47	0	0			
Uttar Pradesh	Gorakhpur	0	0	9.64			
Uttar Pradesh	Meerut	0	0	NA			
<b>Total</b>		48.47	12.16	16.31			
Uttarakhand	Kashipur	0.06	3	0.79			
Uttarakhand	Rishikesh	0.06	5	0			
Uttarakhand	Dehradun	0	3	4.88			
<b>Total</b>		0.12	11	5.67	16.79	8.15	49%
West Bengal	Kolkata	6	0	0			
West Bengal	Asansol	0	0	NA			
West Bengal	Barrackpore	0	2	0			
West Bengal	Durgapur	0	3	0			
West Bengal	Haldia	0	3	0			
West Bengal	Howrah	0	5	0			
<b>Total</b>		6	13	0	19	19	100%

## Section 7: Estimating Invested Principal Amount of SPCBs

Table 8. Calculating year-wise interest rates<sup>63</sup>

Month	Interest Rate	Avg. Financial Year Interest Rate
Apr-2018	6.69	6.72
May-2018	6.67	
June-2018	6.66	
July-2018	6.65	
Aug-2018	6.69	
Sep-2018	6.70	
Oct-2018	6.73	
Nov-2018	6.75	
Dec-2018	6.78	
Jan-2019	6.80	
Feb-2019	6.79	
Mar-2019	6.77	
Apr-2019	6.77	6.65
May-2019	6.78	
Jun-2019	6.79	
July-2019	6.74	
Aug-2019	6.79	
Sep-2019	6.79	
Oct-2019	6.69	
Nov-2019	6.65	
Dec-2019	6.50	
Jan-2020	6.51	
Feb-2020	6.43	
Mar-2020	6.38	
Apr-2020	6.04	5.82
May-2020	6.17	
June-2020	6.05	
July-2020	6.04	
Aug-2020	5.95	
Sep-2020	5.74	

<sup>63</sup> We use the monthly group wise Weighted Average Domestic Term Deposit Rates (WADTDR) for public sector banks published by the RBI and calculate the average rate for each financial year in the study. Source: [https://rbidocs.rbi.org.in/rdocs/content/docs/PR139E30042021\\_ML.xlsx](https://rbidocs.rbi.org.in/rdocs/content/docs/PR139E30042021_ML.xlsx)

Oct-2020	5.73	
Nov-2020	5.72	
Dec-2020	5.67	
Jan-2021	5.62	
Feb-2021	5.56	
Mar-2021	5.49	

Table 9. Estimating year-wise principal amount invested<sup>64</sup>

State	Financial Year	Interest Amount (in lakhs of Rupees)	Avg. Financial Year Interest Rate	Estimated Principal Amount (in lakhs of Rupees)
Bihar <sup>65</sup>	2018-19	414.66	6.72	6171
	2019-20	264.26	6.65	3974
	2020-21	367.36	5.82	6312
Chhattisgarh <sup>66</sup>	2018-19	740.98	6.72	11026
	2019-20	793.83	6.65	11937
	2020-21	583.39	5.82	10024
Delhi <sup>67</sup>	2018-19	2263.73	6.72	33686
	2019-20	2737.18	6.65	41161
	2020-21	2181.3	5.82	37479
Haryana <sup>68</sup>	2018-19	2994.81	6.72	44566
	2019-20	3846.66	6.65	57845
	2020-21	3537.55	5.82	60783
Jharkhand <sup>69</sup>	2018-19	1524.52	6.72	22686
	2019-20	692.79	6.65	10418
	2020-21	137.1	5.82	2356
Punjab <sup>70</sup>	2018-19	1325.45	6.72	19724
	2019-20	1343.13	6.65	20197
	2020-21	1254.15	5.82	21549

<sup>64</sup> We use the formula for simple interest  $i = PrT/100$ , where  $i$  = interest amount,  $P$  = principal amount,  $r$  = interest rate and  $T$  = time period. In this case, we are making the assumption that the investments are made for a period of 1 year, since the budgets are revised every financial year. Therefore,  $T = 1$  and  $P = i*100/r$ .

<sup>65</sup> Based on the response to the RTI query, dated May 27, 2022.

<sup>66</sup> Based on the response to the RTI query, dated May 13, 2022.

<sup>67</sup> Based on the response to the RTI query, dated April 12, 2022.

<sup>68</sup> Based on the response to the RTI query, dated June 20, 2022.

<sup>69</sup> Based on the response to the RTI query, dated April 21, 2022.

<sup>70</sup> Based on the response to the RTI query, dated July 4, 2022.

Rajasthan <sup>7172</sup>	2018-19	4468.07	6.72	66489
	2019-20	3918.08	6.65	58918
	2020-21	3342.74	5.82	57435
Uttar Pradesh <sup>73</sup>	2018-19	213.21	6.72	3173
	2019-20	133	6.65	<b>2000</b>
	2020-21	314	5.82	5395
Uttarakhand <sup>74</sup>	2018-19	1026.48	6.72	15275
	2019-20	1176.46	6.65	17691
	2020-21	1005.45	5.82	17276
West Bengal <sup>75</sup>	2018-19	4235.82	6.72	63033
	2019-20	5256.75	6.65	<b>79049</b>
	2020-21	4115.33	5.82	70710

Table 10. Comparing estimates from our paper with actual stated principal amount from the SPCB/PCC Performance Audit Report from FY2018-19<sup>76</sup>

State	Stated Principal Amount (in crores)	Estimated Principal Amount (with avg. term deposit rate)	Difference between actual and estimate	Percentage Difference
Bihar	56.45	61.71	-5.26	-9%
Chhattisgarh	186.32	110.26	76.06	41%
Delhi	NA	336.86	NA	NA
Haryana	376.46	445.66	-69.20	-18%
Jharkhand	60	226.86	-166.86	-278%
Punjab	142.55	197.24	-54.69	-38%
Rajasthan	622.8	664.89	-42.09	-7%
Uttar Pradesh	70.71	31.73	38.98	55%
Uttarakhand	144.26	152.75	-8.49	-6%
West Bengal	603.77	630.33	-26.56	-4%

Median percentage difference: -6%<sup>77</sup>

<sup>71</sup> Based on the response to the RTI query, dated April 29, 2022.

<sup>72</sup> Rajasthan SPCB is the only Board to cite two different sources of interest: from fixed deposits and from savings bank accounts. However, since other states did not provide a breakdown of interest sources, we are treating the the total interest amount from RSPCB as interest from fixed deposits. Since interest rates for savings bank accounts are lower than interest rates for fixed deposits, the estimated principal amount for RSPCB will be an underestimate of the actual value.

<sup>73</sup> Based on the response to the RTI query, dated April 4, 2022.

<sup>74</sup> Based on the response to the RTI query, dated April 4, 2022

<sup>75</sup> Based on the response to the RTI query, dated April 4, 2022

<sup>76</sup> Central Pollution Control Board. *Report of the Performance Audit of State Pollution Control Boards/ Pollution Control Committees.*; 2020.

[https://greentribunal.gov.in/sites/default/files/news\\_updates/REPORT%20OF%20THE%20PERFORMANCE%20AUDIT%20OF%20SPCBs-PCCs%20BY%20CPCB%20IN%20OA%20NO.%2095%20of%202018%20\(Aryavart%20Foundation%20Vs.%20Vapi%20Green%20Enviro%20Ltd.%20&%20Ors.\).pdf](https://greentribunal.gov.in/sites/default/files/news_updates/REPORT%20OF%20THE%20PERFORMANCE%20AUDIT%20OF%20SPCBs-PCCs%20BY%20CPCB%20IN%20OA%20NO.%2095%20of%202018%20(Aryavart%20Foundation%20Vs.%20Vapi%20Green%20Enviro%20Ltd.%20&%20Ors.).pdf)

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<sup>77</sup> Excluding outliers Delhi and Jharkhand