

प्ररूप III

31 मार्च 20... को वार्षिक रिपोर्ट का प्रारूप (केंद्रीय/राज्य/संघ राज्यक्षेत्र द्वारा भरा जाना है)

पिछले वित्तीय वर्ष के दौरान नियम 3 में उल्लिखित संबंधों का सही और पूर्ण विवरण देते हुए, पिछले वित्तीय वर्ष के लिए वार्षिक रिपोर्ट निम्नलिखित प्रारूप में प्रस्तुत की जानी चाहिए:

(राशि रुपये में)

क्र. स.	क्रियाकलाप	स्वीकृत राशि	खर्च की गई राशि	बचत/अतिरिक्त व्यय	क्रियान्वयन अभिकरण	कमी/बचत के कारण
1.						
2.						
3.						
4.						

केंद्रीय सरकार/राज्य सरकार/संघ राज्यक्षेत्र के अधिकृत हस्ताक्षरकर्ता

[फा. सं. आईए-जेड-11013/20/2022-आईए-II(आईएनडी-I)]

नीलेश कुमार साह, संयुक्त सचिव

MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE

NOTIFICATION

New Delhi, the 15th January, 2026

G.S.R. 35(E).— In exercise of the powers conferred by section 6 and section 25 of the Environment (Protection) Act, 1986 (29 of 1986), the Central Government in consultation with the Comptroller and Auditor-General of India, hereby makes the following rules, namely:-

1. Short title and commencement. - (1) These rules may be called the Environmental (Protection) Fund Rules, 2026.

(2) They shall come into force on the date of their notification in the official Gazette.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -

- “Act” means the Environment (Protection) Act, 1986 (29 of 1986);
- “Administrator” means the Ministry of Environment, Forest and Climate Change or any body as notified by the Central Government;
- “Competent Authority” means the Hon’ble Minister for Environment, Forest and Climate Change;
- “Form” means a Form appended to these rules;
- “Fund” means Environmental Protection Fund constituted in the Public Account of India under section 16 of the Act;
- “Schedule” means a Schedule annexed to these rules;
- “Year” means the financial year beginning on 1st April and ending on 31st March of the year immediately following.

(2) The words and expressions used in these rules and not defined, but defined in the Act, shall have the same meanings respectively as assigned to them in the Act.

3. Utilization of the amount of environmental protection fund. - (1) The fund shall be utilized for the following purposes, namely: -

- (a) installation, operation and maintenance of Environmental monitoring equipment for strengthening of environmental monitoring network;
- (b) development and upgradation of environmental laboratories including laboratory buildings and research infrastructure;
- (c) research relating to Clean Technologies;
- (d) assessment and remediation of environmental damages including remediation of contaminated sites;
- (e) capacity building and strengthening of State Environment Impact Assessment Authority, State Level Expert Appraisal Committee, Central Pollution Control Board, State Pollution Control Board, Pollution Control Committee, Commission for Air Quality Management and Urban Local Bodies;
- (f) development of Information Technology enabled systems and related equipment;
- (g) conducting studies as directed by various Courts and Tribunals;
- (h) projects related to awareness generation including through eco-clubs;
- (i) demonstration projects involving Innovative Technologies pertaining to environment protection;
- (j) measures for prevention, control and mitigation of Environmental Pollution;
- (k) administrative expenses (not exceeding five percent of the amount available in the fund in a financial year with the Central Government or State Government or Union territory Administration, as the case may be) relating to payment of salaries and other emoluments to the contractual staff and consultants deployed in the project management unit for administration of fund, necessary office equipment and furniture for the project management unit, payment of auditors and legal or other professional services:

Provided that till sufficient funds are accrued in the Environment Protection Fund, the administrative expenses shall be met through respective government budgets; and

(1) any other purpose as may be considered necessary by the Central Government as approved by the Competent Authority for the protection and betterment of environment.

(2) The fund used in sub-rule (1) shall not be used for the following, namely :-

- (a) payment of medical expenses;
- (b) undertaking foreign visits;
- (c) construction of buildings for officers and offices;
- (d) purchase of furniture, office equipment, vehicles, fixtures including air conditioners and generator sets for Government offices.

(3) The sanctioning authority for the Environmental Protection Fund shall be the Central Government or State Government or Union territory Administration for their shares of the fund, as the case may be.

4. Amount to be credited in the Environmental Protection Fund under Section 16 of the Act - The following sums shall be credited to the Fund, namely: -

- (a) The amount of penalty imposed under the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), Water (Prevention and Control of Pollution) Act, 1974 (06 of 1974) and the Environment (Protection) Act, 1986 (29 of 1986);
- (b) Any other income, as per section 16(2) of the Act and approved by the Competent Authority, received in the Fund.

5. Manner for crediting in the environmental protection fund. - (1) The payment of penalty as imposed under the Air (Prevention and Control of Pollution) Act, 1981(14 of 1981), the Water (Prevention and Control of Pollution) Act, 1974 (06 of 1974), the Environment (Protection) Act, 1986 (29 of 1986) and any other amount shall be made in the Environmental Protection Fund through the online Bharatkosh portal of the Central Government by crediting into the Consolidated Fund of India (CFI) and thereafter transferred to the Public Account of India under the Environmental Protection Fund as per the approved accounting procedure.

(2) The Administrator shall remit 75% of the penalty collected in the Fund to the Consolidated Fund of the State of the concerned State and the Union territory, and 25% of the penalty shall be retained by the Centre.

(3) On receipt of the fund from the Administrator, the respective Department dealing with environment issues of each State or Union territory shall credit the amount in a reserve fund under the Public Accounts of the State. The amount credited in the reserve fund created by the respective Department dealing with environment issues of the States or Union territory shall only be utilized as prescribed under rule 3 above and section 16 of the Act.

6. Manner of administration of fund. - (1) The Environmental Protection Fund shall be monitored by a dedicated Project Management Unit that shall be created by the Central Government and the State Government or Union territory Administration, as the case may be.

(2) The Project Management Unit shall be headed by an officer not below the rank of Joint Secretary to the Government of India or Secretary to the State Government, in a State and Union territory Administration as the case may be.

(3) The concerned Project Management Unit shall maintain the detailed accounts related to the disbursement of the Environmental Protection Fund.

(4) The concerned Project Management Unit shall maintain proper record of receipts.

(5) The concerned Project Management Unit comprising of legal and financial consultants shall assist the respective Department dealing with environment issues of the Administrator or the State or Union territory in all matters incidental and ancillary thereto pertaining to smooth administration of the Fund.

(6) The concerned Project Management Unit shall prepare the annual statement of accounts as per the Form II (a) for the Centre and Form II (b) for the respective State or Union territory and annual report as per Form III for the respective Central Government or State Government or Union territory Administration and submit to the Administrator.

(7) All payments to the Fund shall be submitted along with Form I to the Administrator.

(8) The State or Union territory at the end of every financial year shall submit details of the total funds received, its utilization, along with the balances available in the funds created by the respective States or Union territory, in the form of annual statement of accounts and annual report as per the format prescribed in Form II(b) and Form III annexed in these rules, respectively.

7. Annual statement of accounts and annual report. - (1) The concerned annual statement of accounts as per Form II(a) for the Centre and Form II(b) for the State or Union territory of the Environmental Protection Fund as prescribed under this rule shall be finalised by the Administrator for the Centre and the concerned Department of the respective State government or Union territory Administration.

(2) The Central Government shall finalise its annual report as per Form -III in relation to Environmental Protection Fund giving a full account of its activities defined under this act for each financial year, and shall be laid before each House of Parliament along with audit report given by the Comptroller and Auditor-General of India. In case of State Government or Union territory Administration, the same process shall be replicated and the reports be laid before the respective State Legislatures.

(3) The State Government shall prepare its annual report as per Form -III in relation to Environmental Protection Fund giving a full account of its activities defined under this act for each financial year.

8. Audit of Fund. - (1) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and such audited accounts together with the audit report thereon shall be laid in the Parliament and State Legislature as the case may be.

(2) The Administrator in case of the Central Government and concerned Department of the respective State Government or Union territory Administration shall have the powers to conduct internal audit at regular intervals of the Fund.

9. Online portal. - Central Pollution Control Board shall develop and maintain an online portal for implementation of these rules, which shall be an exclusive interface between different authorities and stakeholders under these rules, once it becomes operational.

FORM I
FORMAT FOR MAKING PAYMENTS TO THE FUND

1. Name of the Party (In Block Letters):
2. Proof of identity furnished:

Note: Any of the following documents will be considered as a valid proof of identity namely;

Driving License, Service Identity Cards with photograph issued to employees by Central government or State Government or Public Sector Undertaking or Public Limited Company, Passbook with photograph issued by a Bank or Post Office, Permanent Account Number (PAN) Card, Smart Card issued by Registrar General of India under National Population Register, Gramin Rozgar Guarantee Card, Health Insurance Smart Card issued under the scheme of Ministry of Labour, Pension document with photograph, Official identity cards issued to Member of Parliaments or Member of Legislative Assemblies or Member of Legislative Councils, Voter Identity Document, Passport (including in case of a foreign national), masked Aadhaar Card, Tax Deduction and Collection Account Number (TAN) or Corporate Identification Number (CIN) in case of firm or company.

3. Identification number of the proof of identity:
4. Date of Birth/ Incorporation:
5. Gender:
6. Nationality:
7. Permanent Address:
 - (a) House/Property Number: _____
 - (b) Locality Village: _____
 - (c) District: _____
 - (d) City: _____
 - (e) State: _____
 - (f) Country: _____
 - (g) Pin Code/Postal or Zonal Code: _____
8. Correspondence Address:
 - (a) House/Property Number: _____
 - (b) Locality Village: _____
 - (c) District: _____
 - (d) City: _____
 - (e) State: _____
 - (f) Country: _____
 - (g) Pin Code/Postal or Zonal Code: _____
9. Occupation/Designation:
10. Office Address:
11. Telephone Number/Mobile Number:
12. Email Address:
13. Reason for making payment:
 - (i) Date of order:
 - (ii) Act(s) under which order is passed:
 - (iii) Rule under which order is passed:
 - (iv) Name of Adjudicating officer:
 - (v) Designation of Adjudicating Officer:
 - (vi) State where penalty is imposed:
 - (vii) Details of the non-compliance:
 - (a) Order of the Adjudicating Officer:
 - (b) Others:
 - (c) Additional Penalty (if any):

14. Total payment due :
15. Total payment due (In Words):
16. Financial year :
17. Major Head :
18. Minor Head :
19. Sub Head:
20. Object Head:
21. Amount (in Rs.) :
22. Amount (in words) :
23. Corporate Identification Number (CIN) :
24. Mode of Payment : Net Banking/ Bank Challan/ Credit Card/ Debit Card/ Unified Payments Interface (UPI)
25. Bank Name :
26. Bank Reference Number :
27. Date of Deposit :
28. Basic Statistical Return Code (BSR) code :
29. Challan No :
30. Tender Date :
31. Name of depositor (In Block Letters):
32. Contact details and phone no.:

Copy to:

1. Administrator
2. Concerned Adjudicating Officer (wherever applicable)
3. Concerned State Pollution Control Board/ Union territory Pollution Control Committees (wherever applicable)
4. Central Pollution Control Board

FORM II(a)
FORMAT FOR ANNUAL STATEMENT OF ACCOUNTS
(To be filled by Central Government)

Annual Statement of Accounts of Environmental Protection Fund
as on 31st March 20....

(Amount in Rs.)

S. No.	Particulars	Current Financial Year
1.	Opening Balance of funds at the beginning of the Year	
2.	Additions to the Fund (a) Penalty imposed under the Environment (Protection) Act, 1986, (29 of 1986) (i) Centre (ii) State/Union territory (b) Penalty imposed under the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), (i) Centre	

	(ii) State/ Union territory (c) Penalty imposed under the Water (Prevention and Control of Pollution) Act, 1974, (06 of 1974) (i) Centre (ii) State/ Union territory (d) Any other amount from such sources, as may be prescribed.	
TOTAL (1+2)		
3.	Disbursal of Funds (i) Andhra Pradesh, (ii) Arunachal Pradesh, (iii) Assam, (iv) Bihar, (v) Chhattisgarh, (vi) Goa, (vii) Gujarat, (viii) Haryana, (ix) Himachal Pradesh, (x) Jharkhand, (xi) Karnataka, (xii) Kerala, (xiii) Madhya Pradesh, (xiv) Maharashtra, (xv) Manipur, (xvi) Meghalaya, (xvii) Mizoram, (xviii) Nagaland, (xix) Odisha, (xx) Punjab, (xxi) Rajasthan, (xxii) Sikkim, (xxiii) Tamil Nadu, (xxiv)Telangana, (xxv) Tripura, (xxvi) Uttar Pradesh, (xxvii) Uttarakhand, (xxviii) West Bengal (xxix) Andaman and Nicobar Islands, (xxx) Chandigarh, (xxxi) Dadra and Nagar Haveli,Daman and Diu, (xxxii) Delhi, (xxxiii) Jammu and Kashmir, (xxxiv) Ladakh, (xxxv) Lakshadweep, and (xxxvi) Puducherry.	
TOTAL		
4.	Funds allocated to Centre in the Public Accounts of India (1+2-3)	
5.	Opening Balance of funds in the Public Accounts of India at the beginning of the Year	
6.	Utilisation of Funds by Central Government: (a) Installation of Continuous Water Quality Monitoring Stations, Continuous and Manual Ambient Air Quality Monitoring Stations and Ambient Noise Monitoring Stations for strengthening of existing environmental monitoring network. (b) Development of New or Upgradation of Environmental Laboratories, as per requirement. (c) Preparation of Research and Development documents on Industrial Sectors and Clean Technology. (d) Assessment of Environmental Damages, preparation of Detailed Project Reports (DPRs) and Remediation of Contaminated Sites. (e) Capacity Building and Strengthening of State Environment Impact Assessment Authorities or State Environment Appraisal Committees or Central Pollution Control Board or State Pollution Control Boards or Pollution Control Committees or Urban Local Bodies (ULBs).	

	(f) Payment of Salaries and other emoluments to the Contractual staff. (g) Development of Information Technology (IT) enabled systems. (h) Conducted studies as directed by forums of law. (i) Projects related to awareness generation including through eco-clubs. (j) Administrative expenses relating to management of funds including payment of auditors, consultants and other professional services. (k) Innovative Technology demonstration projects pertaining to Clean Technology for environment protection. (l) Any other purpose as may be considered by the Central Government to be relevant for the protection of environment.			
TOTAL				
7.	Total Closing balance available at the end of the year in the Public Accounts of India (5-6):			
8.	Total Closing balance available at the end of the year with the Centre:			

Authorised Signatory of the Administrator

FORM II(b)
FORMAT FOR ANNUAL STATEMENT OF ACCOUNTS
(To be submitted by each State/Union territory)
Annual Statement of Accounts of Environmental Protection Fund
as on 31st March 20....

S.No.	Particulars	Amount (in Rs.)		
		Current	Financial	Year
1.	Opening Balance of funds at the Beginning of the Year			
2.	Allocation of Fund by the Centre (a) Penalty imposed under the Environment (Protection) Act, 1986, (29 of 1986), (b) Penalty imposed under the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), (c) Penalty imposed under the Water (Prevention and Control of Pollution) Act, 1974, (06 of 1974).			
3.	Utilization of Funds by State Government/ Union territory (a) Installation of Continuous Water Quality Monitoring Stations, Continuous & Manual Ambient Air Quality Monitoring Stations and Ambient Noise Monitoring Stations for strengthening of existing environmental monitoring network. (b) Development of New or Upgradation of Environmental Laboratories, as per requirement. (c) Preparation of Research and Development documents on Industrial Sectors or Clean Technology. (d) Assessment of Environmental Damages, preparation of Detailed Project Reports (DPRs) and Remediation of Contaminated Sites. (e) Capacity Building and Strengthening of State Environment Impact Assessment Authorities or State Environment Appraisal Committees or Central Pollution Control Board or State Pollution Control Boards or Pollution Control Committees or Urban Local Bodies (ULBs). (f) Payment of Salaries and other emoluments to the Contractual staff. (g) Development of Information Technology (IT) enabled systems. (h) Conducted studies as directed by forums of law. (i) Projects related to awareness generation including through eco-clubs. (j) Administrative expenses relating to management of funds including payment of auditors, consultants and other professional services. (k) Innovative Technology demonstration projects pertaining to Clean Technology for environment protection.			

	(1) Any other purpose as may be considered by the Central Government to be relevant for the protection of environment.	
TOTAL		
4.	Total Closing balance available at the end of the year in the Public Accounts of State (2-4):	

Authorized Signatory on behalf of concerned Department of State/ Union territory

FORM III
FORMAT FOR ANNUAL REPORT (to be filled by Centre/State/ Union territory)
Annual Report
as on 31st March 20....

The annual report in respect of the year last ended giving a true and full account of the activities as mentioned at Rule 3 during the previous financial year in the format below:

(Amount in Rs.)

S. No.	Activity	Amount sanctioned	Amount spent	Saving/Excess expenditure	Implementing Agency	Reasons for shortfall/savings
1.						
2.						
3.						
4.						

**Authorized Signatory of the
Central Government/ State/ Union territory**

[F. No. IA-Z-11013/20/2022-IA-II(IND-I)]

NEELES KUMAR SAH, Jt. Secy.