



# **ANNUAL REPORT**

## **2022-2023**



**Commission for Air Quality Management  
in National Capital Region and Adjoining Areas**



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## **2022 - 23**



**Commission for Air Quality Management**  
**in National Capital Region and Adjoining Areas**

**17th Floor, Jawahar Vyapar Bhawan**  
**(STC Building), Tolstoy Marg,**

**New Delhi- 110001**





## Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Preface

The Annual Report of the Commission for Air Quality Management in National Capital Region and Adjoining Areas for the year 2022-23 has been prepared as per the provisions prescribed in the Commission for Air Quality Management in National Capital Region and Adjoining Areas (Form and Manner of Furnishing Annual Report) Regulations, 2022. This also includes the duly Audited Annual Accounts Statement of the Commission for Air Quality Management in National Capital Region and Adjoining Areas for the year, alongwith the Audit Report, as adopted by the Commission.

The Annual Report is hereby submitted to the Central Government in pursuance of the clause (d) of subsection (2) of Section 26 of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021, read with clause 4 of the Commission for Air Quality Management in National Capital Region and Adjoining Areas (Form of Annual Report) Regulations, 2021, as well as sub-section (4) of Section 17 of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021 read with sub-clause 3 of clause 3 of Commission for Air Quality Management in National Capital Region and Adjoining Areas (Form of Annual Statement of Accounts) Rules, 2022.

Place: New Delhi

Date: 08.12.2023

(Arvind Nautiyal)  
Member Secretary





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## ABBREVIATIONS

AI	Artificial Intelligence
AQEWS	Air Quality Early Warning System
AQI	Air Quality Index
ARAI	Automotive Research Association of India
ASG	Anti-Smog Gun
BPCL	Bharat Petroleum Corporation Limited
BS	Bharat Stage
C&D	Construction and Demolition
CAQM	Commission for Air Quality Management in National Capital Region and Adjoining Areas
CBG	Compressed Bio-Gas
CBO	Community Based Organisation
CCTV	Closed-Circuit Television
CEO	Chief Executive Officer
CGD	City Gas Distribution
CHC	Custom Hiring Centre
CNG	Compressed Natural Gas
CPCB	Central Pollution Control Board
CPIO	Central Public Information Officer
CPWD	Central Public Works Department
CRM	Crop Residue Management
CRRI	Central Road Research Institute
CSIR	Council for Scientific and Industrial Research
CTO	Consent to Operate
CVC	Central Vigilance Commission
DCMC	Dust Control & Management Cell
DDA	Delhi Development Authority
DFPR	Delegation of Financial Power Rules
DG	Diesel Generator
DHI	Department of Heavy Industries
DISCOMs	Distribution Companies
DJB	Delhi Jal Board
DMRC	Delhi Metro Rail Corporation
DPCC	Delhi Pollution Control Committee
DSIIDC	Delhi State Industrial and Infrastructure Development Corporation
DSS	Decision Support System
DUSIB	Delhi Urban Shelter Improvement Board
EC	Environment Compensation
ECD	Emission Control Device

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ETF	Enforcement Task Force
EVs	Electric Vehicles
FPO	Farmers' Produce Organisation
FY	Financial Year
GAIL	Gas Authority of India Limited
GFR	General Financial Rules
GNCTD	Government of NCT of Delhi
GRAP	Graded Response Action Plan
HAR	Haryana
HPCL	Hindustan Petroleum Corporation Limited
IARI	Indian Agricultural Research Institute
IEC	Information, Education and Communication
I&FC	Irrigation and Flood Control
IGL	Indraprastha Gas Limited
IIT	Indian Institute of Technology
IITM	Indian Institute of Tropical Meteorology
IMD	India Meteorological Department
IOAGPL	Indian Oil Adani Gas Pvt. Ltd.
ISBT	Inter-State Bus Terminal
ISRO	Indian Space Research Organisation
km	Kilometer
kw	Kilowatt
LDO	Light Diesel Oil
LNG	Liquefied Natural Gas
LPG	Liquefied Petroleum Gas
LSHS	Low Sulphur Heavy Stock
MAMC	Maulana Azad Medical College
MCD	Municipal Corporation of Delhi
ML	Machine Learning
MoA&FW	Ministry of Agriculture & Farmer's Welfare
MoC&I	Ministry of Commerce & Industry
MoEFCC	Ministry of Environment, Forest and Climate Change
MoF	Ministry of Finance
MoP	Ministry of Power
MoHUA	Ministry of Housing and Urban Affairs
MoRTH	Ministry of Road Transport and Highways
MoPNG	Ministry of Petroleum and Natural Gas
MRSM	Mechanized Road Sweeping Machine
MSME	Micro, Small and Medium Enterprise
MSW	Municipal Solid Waste
NBCC	National Building and Construction Corporation
NCAP	National Clean Air Programme
NCR	National Capital Region





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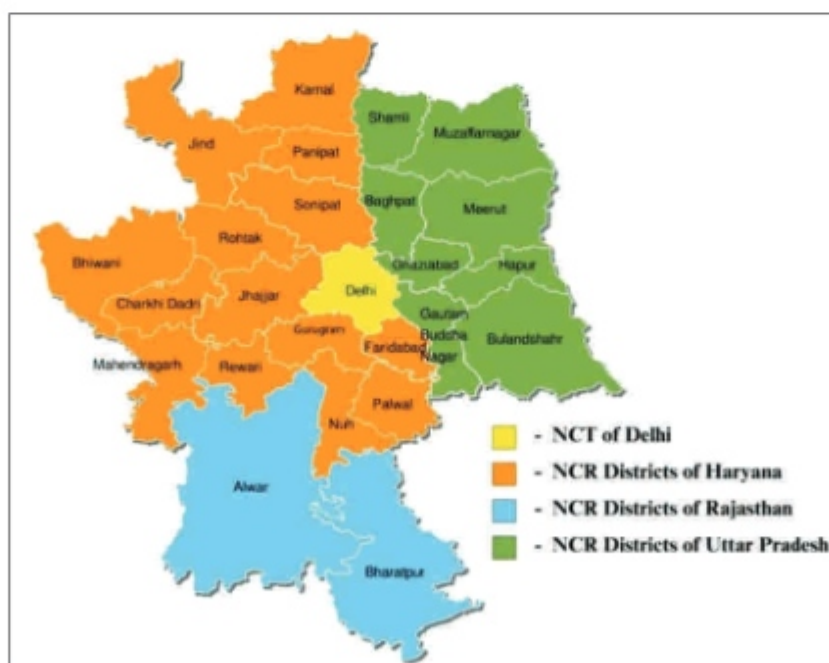
NCRTC	National Capital Region Transport Corporation
NCT	National Capital Territory
NDMC	New Delhi Municipal Council
NEERI	National Environmental Engineering Research Institute
NGO	Non-Governmental Organisation
NGT	National Green Tribunal
NHAI	National Highways Authority of India
PA	Public Announcement
PPM	Parts Per Million
PM	Particulate Matter
PNG	Piped Natural Gas
PUC	Pollution Under Control
PWD	Public Works Department
RAJ	Rajasthan
RDF	Refuse Derived Fuel
RECD	Retrofitted Emission Control Device
RFID	Radio Frequency Identification
RoW	Right of Way
RTI	Right to Information
SDMC	South Delhi Municipal Corporation
SOP	Standard Operating Procedure
SPCB	State Pollution Control Board
TPD	Tonnes Per Day
TPPs	Thermal Power Plants
TSR	Three-Seater (Auto) Rickshaw
ULBs	Urban Local Bodies
UP	Uttar Pradesh
WTE	Waste to Energy
WP	Writ Petition

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## 1. Introduction

The Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021 (hereinafter referred to as the 'Act') governs the functioning of the Commission. The Commission has been constituted with Members from the State Governments of Haryana, Punjab, Rajasthan and Uttar Pradesh, NCT of Delhi and other Central Ministries, Organizations, NGOs and independent Technical Members, amongst others. The Commission is assisted by various statutory Sub-Committees working in specific areas and issues related to abatement of air pollution in the NCR.

Apart from the NCT of Delhi, the jurisdiction of the Commission extends to the 24 districts of Haryana, UP and Rajasthan falling in the NCR, as depicted in the map below and also to the adjoining areas for activities which have bearing on the overall Air Quality in the NCR.



**National Capital Region (NCR )**



## 2. Constitution of the Commission

In exercise of the powers conferred by sub-section (1), (2) and (3) of Section 3 of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, the Central Government constituted the Commission for Air Quality Management in National Capital Region and Adjoining Areas, comprising of the following Members:

- (a) a full-time Chairperson
- (b) a representative of the Secretary, MoEF&CC, not below the rank of Joint Secretary, *ex officio*;
- (c) five *ex officio* Members either Chief Secretaries, or Secretaries in-charge of the Department dealing with environment protection in the NCT of Delhi and the States of Punjab, Haryana, Rajasthan and Uttar Pradesh;
- (d) one full-time Member who is or has been a Joint Secretary to the Government of India;
- (e) three full-time independent technical Members having specific knowledge and experience in matters relating to air pollution;
- (f) one technical Member from the Central Pollution Control Board, *ex officio*;
- (g) one technical Member to be nominated by the Indian Space Research Organisation, *ex officio*;
- (h) three Members from NGOs having experience in matters concerning combating of air pollution;
- (i) one representative of the National Institution for Transforming India, not below the rank of Joint Secretary or Adviser, *ex officio*;
- (j) one officer in the rank of Joint Secretary to the Government of India as a full-time Member-Secretary of the Commission;
- (k) three members, from such sectors as agriculture, industry, transport or construction.

Sub-section (3) of Section 3 of the Act provides that the Commission may co-opt the persons as Associate Members which includes a representative from each of the MoRTH, MoP, MoHUA, MoPNG, MoAFW,



MoC&I, not below the rank of Joint Secretary to the Government of India, a representative from any association of commerce or industry and such other Member(s) as may be prescribed.

### **Rules notified under the CAQM Act**

In exercise of the powers conferred under the Act, the Ministry of Environment, Forests & Climate Change have notified the following Rules:

- a) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (Appointment, Salary, Allowances and other Terms & Conditions of service of Chairperson, Full-time Members and Member Secretary) Rules, 2021, on 27<sup>th</sup> August' 2021, as amended on 25<sup>th</sup> October' 2021.
- b) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (Manner of Taking Samples and Form of Notice) Rules, 2021, on 13<sup>th</sup> October, 2021.
- c) The Commission for Air Quality Management in the National Capital Region and Adjoining Areas (Form of Annual Statement of Accounts) Rules, 2022, on 4<sup>th</sup> May, 2022.
- d) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (salaries, allowances and conditions of service of the officers and staff of the Commission) Rules, 2022, on 11<sup>th</sup> July, 2022 as amended on 6<sup>th</sup> October, 2022.
- e) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (Manner of Removal of Chairperson or member other than ex-Officio Member) Rules, 2023, on 21<sup>st</sup> February, 2023.
- f) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (other Associated Members of the Commission) Rules, 2023, on 21<sup>st</sup> February, 2023.





- g) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (Allowance payable to Member, other than ex-Officio Member of the Sub-Committees) Rules, 2023, on 21<sup>st</sup> February, 2023.

### **Regulations notified by the Commission**

In exercise of the powers conferred by sub-section (2) of section 26 read with sub-sections (2) and (4) of Section 10 of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021, the Commission, with the previous approval of the Central Government, notified the Commission for Air Quality Management in National Capital Region and Adjoining Areas (Conduct of Business and Conditions and Limitations in Delegation of Powers of Commission) Regulations, 2021 on 17<sup>th</sup> September, 2021.

### **Delegation of the powers of the Commission**

The Commission, in exercise of powers conferred under sub-section (4) of Section 10 of the Act, issued an Order dated 07<sup>th</sup> October, 2021, stipulating the Schedule of Delegation of powers of the Commission, to be exercised by the full Commission, Chairperson, Full Time Member, Member Secretary or the Sub-Committees etc.

### **Delegation of Financial Powers**

With the approval of the Commission, a schedule of Delegation of Financial Powers vested with the Commission was also issued, in line with the GFR and DFPR of the Govt. of India vide order dated 25<sup>th</sup> June, 2021.

### **3. Constitution of the Sub Committees of the Commission**

Section 11 of the Act mandates the following three Sub-Committees:

#### **(a) Sub-Committee on Monitoring and Identification**

The Sub-Committee on Monitoring and Identification was constituted by the Commission, vide Order dated 17<sup>th</sup> May, 2021, under the Chairmanship of the Member Secretary of the Commission, comprising of 07 other Members, as per the mandate of the Act as amended from time to time.

#### **(b) Sub-Committee on Safeguarding and Enforcement**

The Sub-Committee on Safeguarding and Enforcement was constituted by the Commission, vide Order dated 17<sup>th</sup> May, 2021, as amended from time to time, under the Chairmanship of the Chairperson of the Commission, comprising of 15 other Members, as per the mandate of the Act.

#### **(c) Sub-Committee on Research and Development**

The Sub-Committee on Research and Development was constituted by the Commission, vide Order dated 17<sup>th</sup> May, 2021, as amended from time to time, to be chaired by a full-time technical Member of the Commission, comprising of 09 other Members, as per the mandate of the Act.

#### **Sub-Committee for GRAP**

In the wake of high air pollution levels in Delhi-NCR generally encountered during the winter season owing to unfavourable climatic and meteorological conditions, the Graded Response Action Plan (GRAP) was notified by the Ministry of Environment, Forest and Climate Change in January 2017 as an emergency response action plan to prevent further deterioration of air quality, once the pollutant concentration reached a certain threshold.

Under the provisions of the Act, a Sub-Committee was constituted by the Commission on 7<sup>th</sup> October, 2021, comprising of members from CPCB, DPCC, HSPCB, RSPCB, UPPCB and the CAQM for invoking actions and reviewing the status of implementation of various measures under the GRAP. The Sub-Committee was subsequently re-constituted from time to time.



#### **4. Mandate, Goals and Objectives of the Commission**

The Commission has been set up under the provisions of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021 for better co-ordination, research, identification and resolution of problems surrounding the air quality index and for matters connected therewith or incidental thereto.

The Commission is empowered to take all such measures, as it deems necessary or expedient for protecting and improving the quality of air in the National Capital Region and adjoining areas.

In line with its objectives, the Commission, since its inception has involved various stakeholders for collaborative and coordinated actions by the Governments of the NCT of Delhi and the States of Punjab, Haryana, Rajasthan and Uttar Pradesh, to enforce the objectives of this Act and planning and execution of programmes in the region for prevention, control and abatement of air pollution. A common “Air-Shed” approach across state boundaries has been emphasized to be adopted to mitigate air pollution in the National Capital Region.

The Commission is also empowered to lay down parameters for the quality of air, for emission or discharge of environmental pollutants from various sources and to consider restriction in areas in which any industry or class of industries, operations or processes, that have implications on air quality in the region.

The Commission from time to time, issued Statutory Directions under the provisions of Section – 12 of the Act to regulate, control and prohibit activities that impact the quality of air in the NCR and adjoining areas and also laid down parameters for the discharge of air pollutants. Additionally, Advisories have been issued to convey the seriousness of different air pollution related issues and provide guidance for effective actions to mitigate



the same, besides orders to streamline the field level compliance of the envisaged air pollution control measures.

The Commission also engaged with eminent scientific / technical / research-based institutions and has undertaken projects / activities towards investigations into and research on air pollution related aspects.

Towards effective enforcement and safeguarding measures, the Commission also carried out extensive inspections of industrial premises, construction & demolition sites, roads and open areas for effective implementation and enforcement of provisions under various environmental acts, rules / regulations, statutory directions, policy guidelines etc. relating to prevention, control and abatement of air pollution, including deterrent measures like levying of EC charges on the erring entities through the respective Pollution Control Boards / Committee, besides prosecution action under the provisions of the Act.

An account of meetings of the Commission, its Sub-Committees and other progress review meetings held from time to time up to March 2023 is as under:

<b>Period</b>	<b>Full Commission meetings</b>	<b>Sub-Committee meetings (including GRAP)</b>	<b>Other review meetings</b>
<b>Prior to 2022-23</b>	09	25	55
<b>During 2022-23</b>	04	42	83





## 5. The Year in retrospect

The Commission for Air Quality Management in National Region and Adjoining Areas Ordinance, 2020 was first promulgated on the 28<sup>th</sup> Day of October, 2020.

As the Ordinance ceased to exist on 12<sup>th</sup> March 2021, another Ordinance namely the Commission for Air Quality Management in National Capital Region and Adjoining Areas Ordinance, 2021 was promulgated on 13<sup>th</sup> April, 2021, which was repealed through enactment of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021.

The Act also provides that anything done or any action taken under the Ordinances so ceased / repealed, shall be deemed to have been done or taken under the corresponding provisions of the Act.

The Commission is functioning since September, 2021 from its leased office located at the 17<sup>th</sup> Floor, Jawahar Vyaapar Bhavan, Tolstoy Marg, New Delhi 110001. The Commission's office has been designed and developed with requisite amenities and IT infrastructure enabled facilities for its functioning. The bilingual website of the Commission (<https://caqm.nic.in>) provides important information about its various activities and directives.

### **Sectoral Initiatives**

Since its inception, till 31<sup>st</sup> March, 2022, the Commission conducted various sectoral meetings including nine (9) meetings of the full Commission, wherein important statutory Directions and Advisories were approved. Such Directions and Advisories were thereafter issued to various implementing and enforcement agencies / entities to initiate appropriate actions for prevention, control and mitigation of air pollution from various contributory sectors and related activities, particularly in respect of the following areas:

- Sources of Industrial pollution
- Dust from Construction & Demolition activities

- Dust from roads, pathways and open areas
- Paddy stubble burning, particularly in northern Indian states impacting air quality in Delhi-NCR with onset of winter
- Vehicular pollution etc.
- Pollution from 11 TPPs located within 300 km of Delhi

A total of **62 Statutory Directions** and **7 Advisories** along with **related Orders** were issued in this regard, till 31<sup>st</sup> March, 2022:

## **Directions**

**Direction No. 1 to 5 dated 23.12.2020**

Dust Control from Construction & Demolition Activities in NCR.

**Direction No. 6 to 10 dated 10.06.2021**

Framework of Action Plan to tackle the problem of paddy stubble burning.

**Direction No. 11 to 18 dated 11.06.2021**

Monitoring of dust control measures at C&D Sites through web portal.

**Direction No. 19 to 28 dated 11.06.2021**

Setting up of DCMCs by road owning/maintaining/construction agencies in Delhi-NCR.

**Direction No. 29 to 31 dated 12.08.2021**

For fostering shifting of industries in NCR to PNG/ cleaner fuels.

**Direction No. 32 to 36 dated 16.08.2021**

Standard Protocol for recording paddy straw burnings using satellite data.

**Direction No. 37-41 dated 16.09.2021**

Implementation of Action Plans to prevent and control stubble burning.

**Direction No. 42 dated 17.09.2021**

Ex-Situ paddy straw management to control stubble burning by co-firing in coal based thermal power plants.

**Direction No. 43 dated 09.11.2021**

For full automation of RFID infrastructure at 10 identified border entry locations to Delhi.

**Direction No. 44 to 52 between 16.11.2021 and 20.12.2021**

Related to implementation of the Graded Response Action Plan (GRAP)

**Direction No. 53 dated 04.02.2022**

Permitting biomass-based fuels for industrial application in NCR, beyond the NCT of Delhi.

**Direction No. 54 to 57 dated 08.02.2022**

Regulations for use of power generating DG Sets in Delhi-NCR.

**Direction No. 58 to 61 dated 22.02.2022**

DISCOMS to ensure uninterrupted power supply to minimize use of DG Sets.

**Direction No. 62 dated 17.03.2022**

Comprehensive emission norms/ standards for PM emissions from biomass fueled boilers in NCR.



## Advisories

### Advisory No.1 dated 03.02.2021

Mandating procurement of EVs for certain sectors in the EV policies.

### Advisory No.2 to 4 dated 22.03.2021

Abatement of dust from roads and open areas - Setting up of Dust Control Management Cells (DCMCs).

### Advisory No. 5 to 7 dated 28.07.2021

Exploring options for ex-situ stubble management and developing a robust supply chain logistics model to derive commercial value from paddy straw

## **“Dialogue Towards Clean Air” – A major stakeholder consultation**

The Commission in active collaboration with MoEFCC organized a 2-Day “Dialogue on Clean Air” on March 07-08, 2022 at Apparel House, Gurugram, Haryana to deliberate upon the various factors impacting the air quality in the entire NCR & Adjoining Areas.

Five technical sessions on the themes viz. National Mission for Clean Air, Role of Municipalities and service agencies in abatement of Air pollution, Abating Vehicular and Industrial Pollution, Sustainable Agricultural Stubble Management, Green and Clean Air and one Open session/ Interaction with Non-Governmental Organizations were held.

The conference was graced by Shri Bhupender Yadav, Hon’ble Minister Environment, Forest and Climate Change, Shri Ashwini Kumar Choubey, Hon’ble Minister of State EFCC, Sh. K.P. Gurjar, Hon’ble Minister of State Power & Heavy Industries and other dignitaries. Hon’ble Chief Minister, Haryana also attended the Dialogue in virtual mode.



## Important Outcomes of the Dialogue

### Technical Session I- National Mission for Clean Air

S. No.	Envisaged Actions	Responsible Agencies
1.	Critical review of the city action plans under NCAP aligning with the present status of air quality, identified interventions and apportionment of financial resources.	ULBs, SPCB/ DPCC, CPCB
2.	Active involvement of ULBs in monitoring of measures to abate air pollution.	ULBs
3.	Performance audits at frequent intervals.	SPCB/ DPCC, CPCB
4.	Sharing of best practices amongst cities.	SPCB/ DPCC, ULBs

### Technical Session II - Role of Municipalities and service agencies in abatement of Air pollution

S. No.	Envisaged Actions	Responsible Agencies
1.	Concrete and time bound plan for liquidating legacy solid waste at sanitary landfill sites through waste processing plants.	Urban Affairs Department of the State Govt., Municipal Commissioners
2.	Expediting timelines for completion of infrastructure works and capacity enhancement related to waste processing.	Urban Affairs Department of the State Govt., Municipal Commissioners
3.	Effective management and control on waste segregation at source.	ULBs
4.	Expansion of waste recycling capabilities and timely completion of ongoing works.	Urban Affairs Department of the State Govt., Municipal Commissioners
5.	Stringent implementation of measures for prevention and control of dust from C&D activities as also from roads and open areas including by augmenting mechanized means of cleaning, sweeping and dust collection, as well by extensive use of anti-smog guns/ water sprinklers and dust suppressants.	SPCB/ DPCC





### Session-III - Open session/ Interaction with NGOs

Hon'ble Minister MoEF&CC Sh. Bhupendra Yadav chaired Special open session, wherein he interacted with a large number of NGOs and industry associations etc. on various issues, suggestions and viewpoints, towards a participative and collaborative approach, in tackling the issue of air pollution in the NCR adopting an air-shed approach. More than 20 stakeholders including research organizations, NGOs, associations and individuals suggested various air quality management strategies from different sources.

### Technical Session IV - Abating Vehicular and Industrial Pollution

S. No.	Envisaged Actions	Responsible Agencies
1.	Expeditious expansion of natural gas network to shift vehicles to cleaner fuels.	MoPNG, CGD agencies
2.	Consideration for PNG / CNG to be brought under the ambit of GST and other financial incentives like subsidy etc.	MoPNG and MoF
3.	Time bound and targeted policies for proliferation of e-mobility focusing on 2-wheelers, government procurements of vehicles and commercial / delivery service vehicles.	Transport Deptt. of State Govts.
4.	Expansion of battery charging infrastructure including battery swapping.	Transport Deptt. of State Govts.
5.	Promotion of hybrid electric vehicles.	Transport Deptt. of State Govts.
6.	Study the possibilities for retro-fitment of fossil fuel based 2-wheelers into electric mode.	IARI, DHI
7.	Targeted completion of infrastructure and supply of PNG in all industrial areas in NCR.	MoPNG, CGD agencies
8.	Effective eco-system for processing biomass into pellets/ briquettes as fuel in industrial applications in the NCR (beyond Delhi), in a complementary mode along with PNG.	All NCR State Govts., Ministry of Agriculture
9.	Retro-fitment of DG sets in NCR with Emission Control Devices as per CPCB guidelines.	SPCBs/ DPCC, CPCB
10.	Retro-fitment of DG sets to a dual fuel mode in industrial areas with gas is available.	SPCBs/ DPCC
11.	Phasing out usage of heavily polluting fossil fuels like coal, diesel oil, LDO, LSHS, pyrolysis oil, Naptha etc. in industries across NCR.	NCR State Govts., SPCBs/ DPCC, CPCB
12.	Increased vigilance and monitoring on compliance of standards for emissions from industries.	SPCBs/ DPCC, CPCB

### Technical Session V - Sustainable Agricultural Stubble Management

S. No.	Envisaged Action	Responsible Agencies
1.	Promotion of biomass for various ex-situ applications (viz. as fuel in industrial boilers, WTE plants, brick kilns, TPPs) and other applications like composting, bio-fuel/biogas production, bio-mass power, packaging etc.	State Govts., MoA&FW
2.	Establishment of robust supply chain to ensure uninterrupted availability of biomass fuels perennially for industries.	State Govts.
3.	MoA&FW to consider subsidies for balers and rakers even for industrialists / entrepreneurs / aggregators involved in processing of agricultural straw (pellets / briquetting etc.)	MoA&FW
4.	Enhanced utilization of biomass for co-firing with coal in thermal power plants.	MoP, NTPC and thermal power plants within 300 kms of Delhi.

### Technical Session VI - Green and Clean Air

S. No.	Envisaged Action	Responsible Agencies
1.	Expanding the net of “Nagar Van” and “Nagar Vatika”, wherever feasible, in urban agglomerations and cities in NCR, including adoption of MIYAWAKI technique for dense plantation in limited urban spaces.	Forest Deptt. And Urban Affairs Deptt., NCR State Govts.
2.	Mass plantation drives focusing on proper nurturing and better survival rate, prioritising native species.	NCR State Govts.
3.	Target oriented action plans for greening / paving of central verges and sidewalks along the entire road network in NCR.	Road owning agencies, urban affairs Deptt. in NCR State Govts.



**Glimpses of the “Dialogue on Clean Air” – Gurugram, 7–8 March, 2022**





## **6. Prevention, control and abatement of air pollution – Steps taken, proposals, research and other measures undertaken in 2022-23**

### **6.1 Policy based Sectoral Initiatives and Interventions**

Towards the objectives of better coordination, research, identification and resolution of problems surrounding the air quality, as mandated in the Act, since its inception, the Commission has been rigorously taking up the issue of air pollution in NCR and adjoining areas and has identified various sources contributing to air pollution with core focus on the following major sectors:

*Industrial Pollution, Vehicular Pollution, Dust from Construction and Demolition Project activities, dust from roads and open areas, Biomass Burning, Municipal Solid Waste burning, Fires in Sanitary Landfills, household air pollution, air pollution from various other dispersed sources, and episodic events like Agricultural Stubble Burning and burning of fire crackers.*

In this respect, key measures were identified for each of the sectors and various directions / orders and advisories were issued from time to time. The Commission also held regular consultative / review meetings with the Ministries / Departments concerned in the Central Government, various Departments / Agencies in the NCR States / NCT of Delhi and other stakeholders, besides the statutory meetings of the Commission and its Sub-Committees.

In WP (Civil) No. 1135 in the matter of “Aditya Dubey (minor) & Anr. V/s Union of India & Ors.” before the Hon’ble Supreme Court of India, the Hon’ble Court *inter-alia* directed as under on 06<sup>th</sup> December, 2021:

*“with a view to find a permanent solution to the air pollution menace occurring every year in Delhi and National Capital Region, we direct the said Commission to invite suggestions from the general public as well as the experts in the field.....” “the suggestions received shall have to be considered by an expert group, to be constituted by the Commission for the said purpose, before finalization of the policy to curb air pollution”,*

In pursuance of the above Orders of the Hon’ble Supreme Court, the Commission invited suggestions from general public as well as experts in the field through a public notice. The Commission also constituted an Expert Group which examined the suggestions received, interacted with interveners and experts as well as various stakeholders and State Government representatives. The Expert Group, besides taking account of the suggestions received, also reviewed the existing scientific literature, relevant policies, regulations, programmes and funding strategies of the State and Central Governments in





various sectors, the current status of action and best practice / approaches etc. towards a draft comprehensive policy framework.

The draft report of the Expert Group was considered by the Commission in its meeting held on 25.05.2022 and after detailed deliberations, The Commission formulated and directed for adoption of a **"Policy to curb Air Pollution in NCR"** in July 2022, which envisages phased, targeted and time-bound action plans for NCR districts/cities across all contributing sectors for abatement of air pollution in NCR. The policy document has been shared with various stakeholders including Central Government Ministries/ Departments, NCR State Governments, GNCTD and Government of Punjab for targeted actions stated therein.

## 6.2 Abatement of Industrial Pollution

Running of industrial operations on cleaner fuels has been one of the areas of priority for the Commission since its inception. While within the NCT of Delhi, industries had majorly shifted to PNG, use of highly polluting fuels fossil fuels like coal, furnace oil, light diesel oil and the types dominated the industrial spectrum in the NCR beyond Delhi. To this end, the Commission convened several meetings with the concerned stakeholders (NCR States, GNCT of Delhi, CPCB, SPCBs of NCR States and DPCC) for a road map to shift of industries to PNG/Cleaner fuels. A standard list of approved clean fuels was formulated by the Commission and statutory directions were issued for its implementation in the NCR, in a graded and phased manner, targeting transition of all industries in the NCR to the approved fuels latest by 31<sup>st</sup> December, 2022. Besides clean gaseous fuels like PNG/ CNG/ LPG etc., biomass fuels with stricter emission norms were permitted by the Commission for industrial applications in the NCR, beyond the jurisdiction of NCT of Delhi towards an affordable alternative and to minimize the uncontrolled burning of biomass / agricultural residue / straw etc. in fields and open areas.

### Statutory Directions & Orders

#### Statutory Directions

[Direction No. 63 dated 18.05.2022](#) – Permitting Biomass fuels for new industries in NCR beyond the jurisdiction of NCT of Delhi.

[Directions No. 64 dated 02.06.2022](#) – Permissible fuels for selective industrial applications in NCR beyond the jurisdiction of NCT of Delhi.

[Directions No. 65 dated 23.06.2022](#) – “Standard list of approved fuels”\* for various applications across NCR.

### Office Orders

Office Order dated 16.11.2022 – Not permitting wood logs as fuel for industrial applications in NCR (Except waste wood/woodchips etc.).

Order dated 04.01.2023 – Permitting use of low Sulphur coal as exception in Captive Thermal Power Plants in NCR.

#### \* Table: Standard list of approved fuels for entire NCR

- Petrol (BS VI with 10 ppm Sulphur) – Vehicular fuel
- Diesel (BS VI with 10 ppm Sulphur) – Vehicular fuel and fuel for Power Generating Sets.
- Hydrogen/Methane – Vehicular and Industrial purposes
- Natural Gas (CNG/PNG/LNG) – Vehicular, Industrial and Domestic Purposes
- Liquefied Petroleum Gas (LPG) /Propane/Butane – Vehicular, Industrial and Domestic Purposes
- Electricity – Vehicular, Industrial, Commercial and Domestic Purposes.
- Aviation turbine fuel
- Biofuels (Bio-alcohols, Bio-diesel, Bio-gas, CBG, Bio-CNG)- for industrial/vehicular/Domestic purposes as applicable.
- Refuse Derived Fuel (RDF) for Power plants, Cement plants, Waste to Energy plants.
- Firewood / Biomass briquettes for religious purposes.
- Wood/Bamboo Charcoal for Tandoors and Grills of Hotels/Restaurants/ Banquet Halls (with emission channelization/control system) and Open eateries/Dhabas
- Wood charcoal for cloth ironing.
- Electricity/CNG/Firewood and Biomass briquettes for Crematoria.



**Table: Permissible fuels in NCR, only beyond NCT of Delhi**

- Pellets/briquettes made out of biomass/agriculture refuse, rice-husk, waste wood, saw dust and chips generating during wood processing wastes/ saw dust – for Industrial Boilers, Power plants, Biofuel projects, Cement industry, Waste to Energy plants etc.
- Wood Charcoal – for lead recycling (secondary process) units
- Biomass Pellets/briquettes – for Tandoors and Grills of Hotels/Restaurants/Banquet Halls (along with mandatory emission channelization/ control system) and for Open eateries/Dhabas.
- Metallurgical coke – For industrial purposes in standalone Cupola based Foundries.
- “Low Sulphur Fuels” namely LSHS, Very Low Sulphur fuel oil & Ultra-Low Sulphur fuel Oil – for industrial purposes in metal smelting/melting/refining/heating furnaces and in Tunnel/Refractory kilns.



## **Stakeholder consultations in the Industrial sector**

Towards effective dissemination and implementation of Policy actions, Directions etc., the Commission conducted stakeholder consultations in the NCR such as with SPCBs/ industrial associations/MSMEs etc. targeting migration to cleaner fuels for industrial / miscellaneous applications for substantial decrease in emissions and the mode of such migration, wherein large number of stakeholders participated and interacted. Amongst such interactions, were the following:

- With stakeholders of Haryana – at Haryana Institute of Public Administration, Sector-18 Gurgaon on 12.04.2022
- With stakeholders of Uttar Pradesh - at Indira Gandhi Kala Kendra Auditorium, Sector 6 Noida on 29.04.2022



**Stakeholders meet at Indira Gandhi Kala Kendra Auditorium, Sector 6 Noida, Uttar Pradesh**



The Commission has also been continuing its active collaboration with reputed technical/ research-based institutions towards abatement of industrial air pollution. As part of this, on the occasion of “Industry Day” on 10<sup>th</sup> December, 2022 at IIT Delhi, the Member Secretary made a detailed presentation of activities and outcome of the Commission’s initiatives for abatement of air pollution, before an audience of industrialists, research scholars, students and other stakeholders.



**Outreach at IIT, Delhi on Industry Day, 10.12.2022**

### Shifting of Industries to approved fuels

As on 01<sup>st</sup> April, 2022, the status of shifting of fuel-based industries to approved fuels in the NCR is as under:

	HAR (NCR)	UP (NCR)	RAJ (NCR)	Delhi	Total NCR
Total No. of fuel-based industries	3141	2273	522	1823	7759
No. of Industries operating on clean fuels (mainly PNG)	630	1161	198	1635	3624

Pursuant to issue of a standard fuel list for NCR and a concerted drive for shifting more and more industries to approved fuels during the year, the status as on 31<sup>st</sup> March, 2023 improved as tabulated under:

	HAR (NCR)	UP (NCR)	RAJ (NCR)	Delhi	Total NCR
Total No. of fuel-based industries	3141	2273	522	1823	7759
No. of Industries operating on approved fuels	2954	2183	482	1823	7442
Balance No. of Industries for shifting to approved fuels. (Self-closed or through directions)	187	90	40	-	317

## Enforcement of Directions for abatement of industrial pollution

Towards effective enforcement of the clean fuel regime for the industries, statutory directions were also issued by the Commission to:

- Audit and inspect the industries already connected to PNG and ensure that those industries are not using other polluting fuels.
- Ensure transition of industries not running on approved fuels to any of the fuels in the approved fuel list.
- Maintain strict vigil to prevent use of unapproved fuels by enforcement agencies and stringent action against violators.
- Develop a time bound comprehensive action plan, in consultation with the authorized entities to supply gas in industrial areas within NCR.

Status of inspections by PCBs/ DPCC in industrial sector in NCR (April 2022 to March 2023)					
S. No.	Parameter	Delhi	HAR	UP	RAJ
1	Number of industries inspected during the period.	10,133	5,426	3,366	1,932
2	Number of Industries not complying with statutory requirements like CTO and / or emission norms	94	1214	224	431
3	Number of Industries imposed with EC Charges for violations	89	43	70	19
4	Amount of EC levied on violating Industries	120.45 Lakh	211.21 Lakh	209.59 Lakh	63.82 Lakh
5	Number of Industries issued with closure directions for gross violations	--	171	168	31

## PNG Infrastructure and supply in NCR

Towards adoption of standard approved fuels for NCR, PNG infrastructure and supply is critical, to target as many industries as possible, to switch over to cleaner fuels like PNG for their fuel requirements for boilers, furnaces, heaters etc. The Commission accordingly pursued the matter with all stakeholders in this context including MoPNG, all CGD Agencies in NCR and industrial associations etc. towards providing infrastructure and supply of PNG expeditiously in all industrial areas in NCR.

Up to 31<sup>st</sup> March, 2023, out of total 240 industrial areas in the NCR, 193 industrial areas had been provided PNG infrastructure and connectivity and the work is in progress with respect to the balance 47 industrial areas (22 in Uttar Pradesh, 15 in Haryana and 10 in Rajasthan). A detailed status in this regard is as follows:

S No	District	Authorized Entity	Total No. of Industrial Areas	No. of Industrial Areas Connected	No. of Industrial areas yet to be connected
1	Meerut	GAIL / IGL	13	6	7
2	Bharatpur	GAIL	4	1	3
3	Sonipat	GAIL / HPCL	12	12	-
4	Bagpat	Bagpat Green Energy Limited	3	1	2
5	Alwar	Torrent Gas Pvt Ltd/ Haryana City Gas Ltd	16	9	7
6	Bulandshahar	IOAGPL/Adani Total Gas Limited	9	8	1
7	Panipat	IOAGPL	7	5	2
8	Faridabad	Adani Total Gas Limited	10	10	-
9	Ghaziabad	IGL	14	13	1
10	Hapur	IGL	9	1	8
11	Muzaffarnagar	IGL	4	2	2
12	Jind	HPCL	2	0	2
13	Shamli	IGL	2	1	1
14	Gurugram	IGL/ Haryana City Gas	11	8	3
15	Jhajjar	Haryana City Gas	8	7	1
16	Rohtak	BPCL	4	4	-
17	Delhi	IGL	51	51	-
18	Gautam Buddha Nagar	IGL	37	37	-
19	Karnal	IGL	3	3	-
20	Rewari	IGL	3	3	-
21	Charkhi Dadri	Adani Total Gas Limited	1	0	1
22	Bhiwani	Adani Total Gas Limited	3	0	3
23	Mahendra-garh	Adani Total Gas Limited	1	1	-
24	Nuh	Adani Total Gas Limited	3	0	3
25	Palwal	Adani Total Gas Limited	10	10	-
	<b>Total</b>	-	<b>240</b>	<b>193</b>	<b>47</b>

### 6.3 Abatement of Air Pollution from Diesel Generator Sets

Amongst other contributors, large-scale and unregulated use of Diesel Generator (DG) sets is a major cause of air pollution in the National Capital Region, particularly during the winter months.



While emission norms had been specified, from time to time in the past as applicable for various capacity ranges of diesel generators at the stage of manufacture, there were no regulations for in-use generators post commissioning. Accordingly, about 90% of the DG Sets did not have any emission regulations, beyond the point of manufacture.

PM emissions from DG sets, like from other contributing sectors, are a major area of concern in as far as air quality in NCR is concerned. Overall, DG Sets are estimated to contribute about 7-13% of the ambient air pollution in NCR non-attainment cities as per NCAP. As the latest emission norms address the concerns only from new generators and only a limited number of the older ones, it was felt crucial to address emissions also from in-use generators.

### **Statutory Directions**

#### **Directions No. 54 to 57 dated 08.02.2022**

Regulating use of DG sets of capacity less than 800 kW in NCR

#### **Direction No. 68 dated 14.09.2022**

Regulating use of DG sets of more than 800 kW in NCR

#### **Direction Nos 58 to 61 dated 22.02.2022**

Directions to DISCOMS for Uninterrupted power supply in NCR to minimize use of DG Sets

#### **Direction No. 71 dated 09.02.2023**

Installation of dual fuel kit in DG sets upto 800 kw capacity in areas with PNG infrastructure and supply

DG sets purely catering to emergency services were however kept out of the purview of the regulations under the GRAP. For other applications, the Commission directed RECDs in DG sets and / or conversion of the DG sets to run in a dual fuel mode (gas and diesel). Power generating sets running purely on natural gas / cleaner fuels are also out of the regulatory regime and can be run uninterruptedly.





**Dual Fuel System in DG Set**



**DG Set with RECD**

DG sets of capacity more than 800 kW were permitted for all applications in the NCR during the period under GRAP, subject to compliance of the “in-use” emissions standards prescribed for this category and working in a dual fuel mode in areas where PNG supply was available.

#### **Uninterrupted power supply to minimize use of DG Sets in NCR**

Vide Direction Nos 58 to 61 issued on 22.02.2022 DISCOMS operating in the entire National Capital Region were directed to:

Comprehensively assess the power demand and initiate adequate measures and plans sufficiently in advance towards ensuring uninterrupted power supply and ensure uninterrupted power supply in the NCR, particularly for period between October – February, with an adverse air quality.

#### **6.4 Management of Dust from C&D activities**

##### **Statutory Directions**

###### **Direction No. 69 dated 02.11.2022**

Deployment of adequate numbers of anti-smog guns in proportion to the area under construction for all C&D projects in NCR.

Continuing with the measures to abate dust from construction & demolition activities, initiated during the retrospective period of 2021-22 and in light of the criticality of managing construction and demolition activities in the region, especially during the dry summer season when dust pollution is particularly pronounced, the Commission issued directions to the agencies concerned, recognizing the urgency of addressing this issue to safeguard public health and environment. The Commission towards addressing dust pollution in C&D projects, issued Direction No. 69, dated 02.11.2022 mandating use of anti-smog guns.

### **Deployment of Anti-Smog Guns:**

To effectively combat dust emissions, it has been mandated that the deployment of anti-smog guns (ASG) should be proportionate to the area of the construction. This includes:

- At least 1 ASG for a total construction area ranging from 5,000 to 10,000 sqm.
- At least 2 ASG guns for a total construction area between 10,001 and 15,000 sqm.
- At least 3 ASG for a total construction area between 15,001 and 20,000 sqm.
- At least 4 ASG for a total construction area exceeding 20,000 sqm.

Statutory directions, rules and policy guidelines in the context of abatement of dust pollution from construction and demolition activities encompass a range of dust control and mitigation measures as under:

### **General guidelines regarding C&D projects in the NCR:**

- a. Deployment of wind barriers / breakers along the project boundary
- b. Dust screens, particularly covering up the area under construction at the project sites
- c. Use of water sprinklers, water mist and dust-suppressants
- d. Covering of construction materials as well as debris
- e. Transportation of C&D materials in covered vehicles

### **Mandatory Registration of all C&D projects with plot area more than 500 sq. meters on a Web-portal for remote monitoring:**

- a. Monitoring of C&D projects through dedicated Web-portals,
- b. Video fencing for all the registered projects,
- c. Establishing Self-audit and certification mechanism by the agencies concerned.
- d. Monitoring of air quality through low-cost air quality monitoring sensors installed at the project sites.

### **Registration of C&D Projects on the Web Portal (As on 31.03.2023)**

NCT of Delhi – 749 Projects  
Uttar Pradesh (NCR) – 493 Projects  
Haryana (NCR) – 509 Projects  
Rajasthan (NCR) – 27 Projects



## Dust control measures at C & D sites



Wind breakers of appropriate height along the site boundary



ASG operating at a construction site



Proper covering of stacked construction materials



Dust screen around the area under construction

## On-site inspection of Construction & Demolition Sites

Besides remote monitoring of large sized C&D projects through the respective Web Portals, Directions were also issued to the state governments/GNCTD to conduct frequent physical inspections of C&D sites in the entire NCR, preferably in an *incognito* mode. These inspections are aimed at ensuring better compliance and effective implementation of the various dust mitigation measures.

Intensive drives were conducted round the year, with multiple teams entrusted with the task. During 2022 – 23, these teams conducted surprise checks and inspections at 1,14,438 C&D sites. Of the sites inspected, 4,801 of these were found to be non-compliant with various C&D waste management rules and guidelines, as well as dust mitigation measures stipulated by the

MoEF&CC and CPCB. In response to these violations, EC charges amounting to approximately Rs. 3,195.37 lakh were imposed on the defaulting agencies. Further, orders for stoppage of work were issued in respect of 1,349 sites for gross violation of dust control norms.

Additionally, remote monitoring of C&D sites through the Web Portal is part of the multi-pronged approach to ensure dust suppression and for safeguarding air quality in the region.

Targeted Action Plans, with specific timelines for mitigation of air pollution from C&D sector have been seamlessly integrated into the “Policy to Curb Air Pollution in the National Capital Region”, finalized by the Commission.

## 6.5 Management of Dust from Roads and Open areas

Recognizing that dust from roads and open areas contributes significantly to the poor air quality in the region, the Commission had issued an Advisory followed by a Direction to all the road owning agencies in NCR to set up “Dust Control and Management Cells (DCMCs)” for monitoring and implementation of various dust control measures in road construction projects and during routine upkeep of roads and also from open areas.

The direction focused mainly on activities like optimum utilization of road sweeping machines, scientific disposal of dust collected in designated sites/landfills, sprinkling of water on roads/ROW to suppress dust especially after mechanized sweeping, augmentation of capacity of mechanized sweeping and sprinkling, proper maintenance of roads and regular monitoring to keep the roads pot hole free, laying and repairing of roads in a manner which fully supports mechanized sweeping, conversion of non-paved road sides into paved one or into green areas, greening of central verges and identification of hotspots of road dust and implement target specific road dust control measures.

### Constitution of “Dust Control & Management Cells” in NCR

Area	No. of DCMCs
NCT of Delhi	11
Uttar Pradesh	18
Haryana	17
Rajasthan	14





Regular follow-up and review meetings were conducted by the Commission during the year for dust mitigation measures initiated by the DCMCs:

<b>Key parameters for the DCMCs during 2022-23</b>	
Average daily deployment of MRSM	<ul style="list-style-type: none"> <li>• Delhi – 83</li> <li>• UP (NCR) – 29</li> <li>• Haryana (NCR) - 52</li> <li>• Rajasthan (NCR) - 06</li> </ul>
Average daily deployment of water sprinkling machines	<ul style="list-style-type: none"> <li>• Delhi - 462</li> <li>• UP (NCR) – 172</li> <li>• Haryana (NCR) - 191</li> <li>• Rajasthan (NCR) - 17</li> </ul>
Length of non-paved roadsides/ pathways paved during 2022-23	<ul style="list-style-type: none"> <li>• Delhi – 164 km</li> <li>• UP (NCR) - 1601 km</li> <li>• Haryana (NCR) - 423 km</li> <li>• Rajasthan (NCR) - 476 km</li> </ul>
Length of non-paved roadsides/ pathways greened during 2022-23	<ul style="list-style-type: none"> <li>• Delhi – 5 km</li> <li>• UP (NCR) - 123 km</li> <li>• Haryana (NCR) - 133 km</li> <li>• Rajasthan (NCR) - 465 km</li> </ul>
Length of Central verges greened during 2022-23	<ul style="list-style-type: none"> <li>• Delhi – 808 km</li> <li>• UP (NCR) - 223 km</li> <li>• Haryana (NCR) - 1489 km</li> <li>• Rajasthan (NCR) - 66 km</li> </ul>

CPCB, State PCBs / DPCC and other agencies concerned were also directed to regularly monitor and enforce the prescribed dust mitigation measures.

## 6.6 Abatement of Air Pollution from Vehicular Sector

Considering the staggering number of vehicles on roads in Delhi-NCR, much higher than any other metropolitan city, abatement of vehicular pollution has also been a focus area for the Commission as reflected in the Directions / Advisory issued and deliberations held with NCR – State Governments and GNCTD and other stakeholder concerned.

In furtherance to the Direction No. 44 dated 16.11.2021, the Commission has been taking steps for abatement of pollution from vehicles and transport Sector mainly focusing on the following areas of concern related to this sector.

### Phasing out overaged / end of life vehicles from Delhi and NCR

In pursuance of the orders of Hon'ble Supreme Court in the matter W.P. (Civil) 13029/1985 titled - MC Mehta versus Union of India & Ors vide order dated 29.10.2018 and Hon'ble NGT Order dated 07.04. 2015, the Commission directed the State governments of NCR and Govt. of NCT of Delhi to initiate special drives not to allow plying of end of life / overaged **(10/15 yrs Diesel/Petrol)** vehicles.

No. of impounded vehicles during 2022-23	GNCTD	Haryana	Rajasthan	Uttar Pradesh
	8091	183	441	2694

Towards control of vehicular emissions, the PUC regime in the NCR was monitored and directions were issued by the Commission for ensuring strict compliance of PUC norms and to take stringent action against visibly polluting vehicles and over-loaded vehicles. Drives were also launched all through the year towards effective compliance, including imposition of penal measures as tabulated under:

	GNCTD	Haryana	Rajasthan	Uttar Pradesh
Number of PUC issued during the year	43,00,695	17,90,179	1,30,763	25,06,680
Number of challans issued for non-possession of PUC	2,34,676	11,990	3,325	30,801
Number of Challans issued for visibly polluting/ overloaded vehicles	6,856	1,41,924	5,742	14,527



## **Moving to cleaner modes of public transportation - augmentation and integration of public transport facilities**

The comprehensive Policy to Curb Air Pollution in NCR, formulated by the Commission in July, 2022, towards abatement of air pollution including from the transport sector stipulates targeted timelines for augmentation of city public bus service through CNG / e-buses for Delhi also aligning with the EV Policy. NCR State Governments have been directed for augmentation of city public bus service through CNG / e-buses as per model yardsticks and service level benchmark of MoHUA, GoI, based on population index including for the cities of Gurugram, Faridabad, Gautam Budh Nagar, Ghaziabad.

### **Targeted Timelines**

Delhi	As per targets already laid down /orders of the Hon'ble Supreme Court. Align with targets as per EV policy
Cities of Gurugram, Faridabad, Gautam Budh Nagar and Ghaziabad	50% of the planned fleet augmentation by 31.12.2024 100% of the planned fleet augmentation by 31.12.2026
Other NCR cities	25% of the planned fleet augmentation by 31.12.2024 50% of the planned fleet augmentation by 31.12.2025 100% by 31.12.2026.

### **Statutory Direction**

**Direction No. 70 dated 30.11.2022:**  
Regulations on Diesel operated TSR (Autorickshaws) in NCR

Towards minimizing diesel based public transport facilities, the Commission issued Directions mandating new registration of only CNG/Electric autos and completely phasing out the existing diesel autorickshaws in NCR as under:

- (i) New registration of only CNG / electric autos in the entire NCR w.e.f. 01.01.2023
- (ii) Completely phasing out diesel autorickshaws in a graded manner i.e., from the cities of Gurugram, Faridabad, Gautam Budh Nagar and Ghaziabad by 31.12.2024 and in all other areas of NCR by 31.12.2026



For further abatement of pollution from vehicles, the Commission also advised for developing and adopting “Intelligent Traffic Management System” by the NCR states and GNCTD for seamless traffic management in their respective jurisdiction.

### **Supporting Electric mobility – battery charging infrastructure**

Striding steadily towards the targets for e-mobility, Delhi and major NCR cities have also taken initiatives to build up requisite infrastructure and facilities for battery charging of the EVs at strategic locations, based on general yardsticks. EV policies are in place for all the NCR states detailing the targets including adopting demand-based incentive programmes, incentivizing charging infrastructure, battery recycling and funding strategies.

### **Status of EV charging infrastructure in NCR**

Region	EV Charging Points
Delhi	4344 Battery charging points 256 Battery swapping stations
Haryana	139
Uttar Pradesh	275



**EV charging station**

## 6.7 Abatement of Air Pollution from Crop Residue Burning

Paddy stubble burning in and around NCR, including Punjab is a major contributor to the adverse air quality scenario in Delhi-NCR especially in October-November each year and hence is a matter of serious concern. Therefore, prevention and control of stubble burning has been a high priority sector for the Commission for abatement of air pollution, since its inception.

### Statutory Directions

Direction No. 63 dated 18.05.2022

Permitting use of Biomass fuels for new industries in NCR beyond Delhi.

Direction No. 67 dated 12.09.2022

Implementation of the revised action plan for prevention & Control of Stubble Burning in 2022.

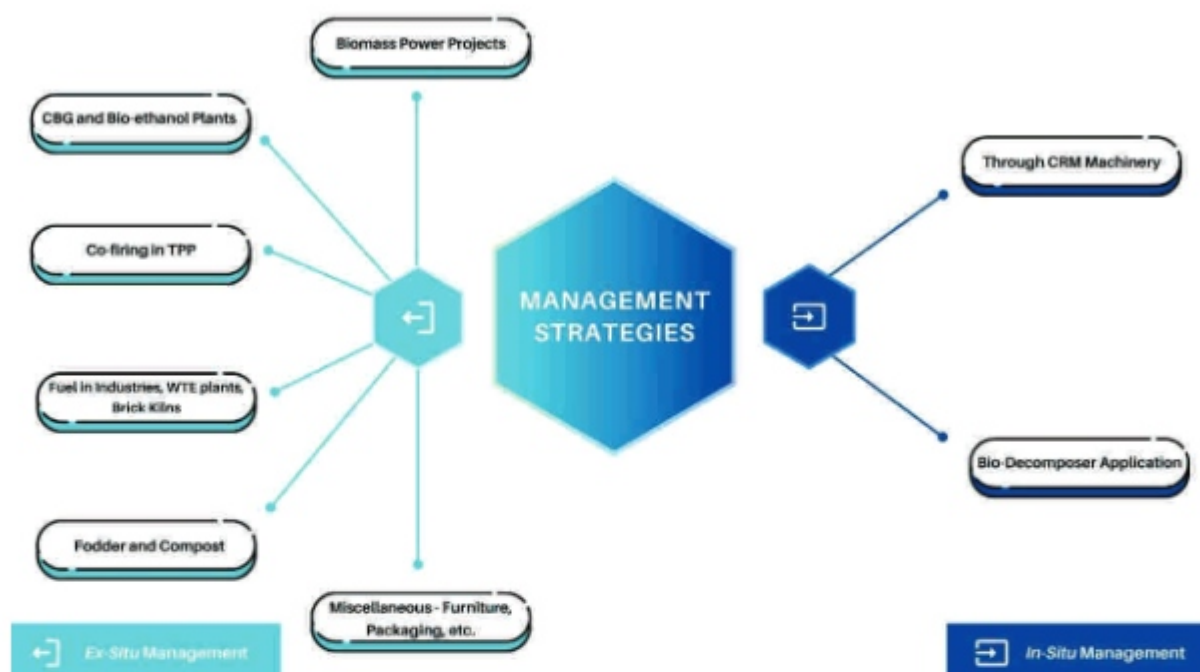
Direction No. 72 dated 17.03.2023

Co-firing of Biomass Pellets in Captive TPPs in NCR.

The CAQM had communicated a broad Framework to the State Governments of Punjab, NCR States and GNCTD for prevention and control of paddy stubble burning during 2021. Based on the Framework and field learnings from the past, comprehensive Action Plans for the prevention and control of paddy stubble burning were prepared by State Governments of Punjab and Haryana for the entire state and UP and Rajasthan (for the NCR Districts) and GNCTD, with the following major components:

- Diversification to other crops and basmati variety
- Paddy crop with low straw and early maturing varieties
- *In-situ* crop residue management
- Bio-decomposer application
- *Ex-situ* crop residue management
- IEC activities for prevention of stubble burning
- Monitoring and effective enforcement

## Paddy stubble Management strategies



### ***In-situ* paddy straw management**

- (i) Optimal allocation and utilization of CRM machinery
- (ii) Staggered harvesting in village / block to improve machine utilization
- (iii) Super SMS mandated with combine harvester
- (iv) Extensive use of Bio-decomposer facilitated through
  - ❖ A rate contract by IARI for direct procurement
  - ❖ Ready to use PUSA bio-decomposer in powder form

### ***Ex-situ* paddy straw management – deriving economic value from straw**

The Commission had issued detailed Advisory in 2021 to the State Governments of Punjab, Haryana and Uttar Pradesh on “*ex-situ* stubble management” as one of the strategies for tackling the problem of stubble burning. State Governments were accordingly advised to establish an ecosystem and robust supply chain mechanism to boost *ex-situ* utilization of paddy straw.





Directions were also issued to all the 11 TPPs in NCR and adjoining areas within 300km of Delhi to facilitate “Ex-Situ Paddy Straw Management” through co-firing of biomass pellets/torrefied pellets (with focus on paddy straw) in coal based TPPs.

### **Major alternate usages of paddy straw as economic resource**

- i. Biomass Power Projects
- ii. Co-firing in Thermal Power plants
- iii. Feed stock for 2G Ethanol plants
- iv. Feed stock in Compressed Biogas plants
- v. Fuel in Industrial Boilers, WTE plants, Brick Kilns etc.
- vi. Packaging materials, panels, boards etc.
- vii. Fodder
- viii. Compost

### **Initiatives undertaken/planned by the stakeholders**

Tenders for procurement biomass pellets for co-firing in thermal power plants were called for and test / regular co-firing was taken up by the thermal power plants. The progress on this front was monitored and reviewed on a regular basis in active coordination with Ministry of Power.

In an effort to boost *ex-situ* utilization and to reduce open burning of paddy straw in uncontrolled field conditions, Direction was also issued by the Commission in February, 2022 to permit running of industries in NCR (beyond Delhi) on biomass fuels.

### **IEC Activities**

Extensive IEC activities /awareness programs were undertaken by the concerned State Governments/GNCTD through electronic media, social media, print media, fixing of hoardings, audio-visual clips on TV, broadcast of radio jingles, PA system mounted vans, District and State level ‘kharif goshi’, demonstration camps, public addressing system etc.

### **Monitoring/Effective Enforcement**

Monitoring and enforcement mechanism was institutionalized as part of the State Action Plans at the State, District, Sub-Division, Cluster and Village level.

## Comprehensive paddy stubble management plan for 2022

Towards systematic advance planning and preparatory actions, the Commission held detailed deliberations with the State Government of Punjab, starting well before the paddy sowing season, as early as in February 2022, for prevention and control of stubble burning and to substantially bring down the farm fires during 2022. These meetings focused on:

- Procurement of additional farm machinery through CRM Scheme.
- Mapping of machinery in CHCs and cooperatives.
- Optimized use of available CRM machinery including staggering harvesting schedule at village/ cluster level.
- Expanding bio-decomposer application to supplement *in-situ* stubble management measures.
- Facilitating robust supply chain towards *ex-situ* utilization.
- Intensifying campaigns and IEC activities against stubble burning.
- Intensifying monitoring and enforcement actions.



**In-situ management of paddy stubble**



**Baling of paddy straw**

### In-situ Paddy Stubble Management

	PUNJAB		HARYANA	
	2021	2022	2021	2022
Total No. of available CRM Machinery	90,422	1,17,672	53,725	72,777
Total No. of CHCs	22,909	23,792	4,224	6,775
Bio-decomposer application (area in acres)	7,500	8,000	1,00,000	2,50,000



### Overall management of paddy stubble

	PUNJAB		HARYANA	
	2021	2022	2021	2022
Total Stubble Generation (in million tonnes)	18.74	19.99	6.8	7.0
<b>In-situ management</b>				
Through CRM machinery and bio-decomposer (in million tonnes)	8.13	9.44	2.30	2.35
<b>Ex-Situ Management</b>				
Biomass Power, Bio-ethanol plants, Industrial boilers, industry, TPPs etc. (in million tonnes)	1.35	1.80	0.79	1.31
As Cattle Fodder (in million tonnes)	2.57	3.00	2.56	2.65



## Incidents of Paddy Residue Burning in 2022

Owing to concerted efforts put in by all stakeholders and implementation of respective Action Plans by the State Governments and GNCTD for prevention and control of paddy stubble burning, the region witnessed fewer incidents of paddy stubble burning and relative improvement in the air quality scenario which generally prevails in the NCR during the paddy harvesting season.

As per the Standard Protocol developed for the CAQM by ISRO, a total of 53,792 paddy residue burning events were reported in Punjab, Haryana, Delhi and NCR districts of Uttar Pradesh and Rajasthan for the period from 15<sup>th</sup> September 2022 to 30<sup>th</sup> November 2022, which was 32% less compared to the incidents for the corresponding period during 2021, as tabulated under:

Punjab		Haryana		Uttar Pradesh (NCR)		Total including Delhi and Rajasthan (NCR)	
2021	2022	2021	2022	2021	2022	2021	2022
71,304	49,922	6,987	3,661	252	198	78,550	53,792
	-30%		-48%		-21%		-32%



## "पराली -एक पूँजी" (Parali - Ek Punji)

CAQM in collaboration with MoEFCC and Punjab Pollution Control Board organized a one-day workshop "पराली -एक पूँजी" (Parali - Ek Punji) on 20<sup>th</sup> February, 2023 at Chandigarh to deliberate upon the means to enhance utilization of paddy stubble as an economic resource.

Two thematic technical sessions were held during the Workshop.

### **Technical Session-I - "Sustainable Paddy Stubble Management"**

focused on the management of stubble by effective *in-situ* management through optimal utilization of CRM machinery and IEC activities.

### **Technical Session-II - "Efficient ex-situ paddy Stubble Utilisation"**

targeted the management of stubble by effective *ex-situ* management techniques.

The special session of the Workshop was chaired by Hon'ble Minister EF&CC, Govt. of India in the august presence of Hon'ble Chief Ministers of both Punjab and Haryana. In the special session of the workshop, Chairperson, CAQM summarized the proceedings of the workshop and presentations made in the two technical sessions.

The Member Secretary, CAQM highlighted the importance and scope of *ex-situ* management strategy to control stubble burning including the scope of utilization of paddy straw under *ex-situ* management plans; importance of robust supply chain management for utilization of paddy straw in various industries, developments made in this regard and future strategies.

The Session was then addressed by the Hon'ble Chief Ministers, Govt. of Punjab and Haryana followed by special address by the Hon'ble Minister EF&CC, Govt. of India.

Special Session of the workshop was followed by an open interactive session under the Chairmanship of Shri Bhupender Yadav, Hon'ble Minister, EFCC. Various stakeholders namely NGOs, Social and Religious Groups, FPOs, Entrepreneurs, Industry Representatives etc. put forth their suggestions and views before the Hon'ble Minister during the session.



### Glimpses of the Workshop "पराली -एक पूँजी"







## **6.8 Abatement of air pollution from burning of MSW and miscellaneous waste**

### **Guarding against fire incidents at Landfill Sites and in open areas**

The short-term action plans of respective States in NCR provide for control of bio-mass/ MSW burning and fires in landfill sites, focusing on deployment of enforcement teams, quick complaint redressal and corrective actions through IT enabled platforms etc. There has been a significant reduction in the number of incidents of fires in sanitary landfill sites in Delhi as compared to past years.

### **Management of MSW**

In Delhi, 11,328 TPD municipal solid waste is generated on an average, of which 68% is managed through MSW processing facilities located at Ghazipur, Tehkhand and Okhla having a total capacity of 8,229 TPD. Three more such new facilities viz. WTE at Narela – Bawana, WTE, Ghazipur and WTE Okhla with a total additional capacity of 6,000 TPD are under commissioning at various stages. Once these facilities are commissioned, the total capacity to process the MSW would outweigh the daily generation of MSW in the entire NCT of Delhi.

### **Liquidating Legacy Municipal Solid Waste**

Delhi has about 280 lakh tones of legacy waste accumulated in the three waste dumping sites located at Ghazipur, Bhalswa and Ohkla with about 140, 80 & 60 lakh tones of legacy waste respectively.

Bio-mining has been resorted to at all the three dump sites of Delhi with a view to liquidate the legacy MSW. During 2022-23, about 72.1 lakh tonnes of the legacy waste was bio-mined. It is targeted to completely liquidate the balance legacy waste from these sites by May 2024.

## 6.9 Abatement of Air Pollution from Dispersed Sources

A Pilot project was earlier taken up for assessment and abatement of pollution from various dispersed (non-point) sources in association with an NGO, in the erstwhile SDMC jurisdiction. The pilot project envisaged identification of various dispersed sources of air pollution, based on surveys/ public complaints and flagging/ referring of such issues to the agencies concerned, through a mobile application for resolution. The issues are categorized as short-term and long term, as appropriate.

Based on the progress, learnings and encouraging outcome of the pilot project, it has been replicated/ upscaled in the entire jurisdiction of the Municipal Corporation of Delhi. An SOP was formulated focusing on registration, transfer and resolution of the issues raised, along with improved inter-agency coordination among DPCC, Nodal Officers and various other agencies concerned. Corrective actions, once completed by the agency concerned is uploaded back on the portal and the issue stands resolved only after this step.

Implementation of the project was regularly reviewed by the Commission. The status of agency wise resolution of short and long-term issues as in **March, 2023** was as under:

Agencies	Total issues raised	Total issues resolved	Total issues pending	Pending Short-Term	Pending Long-Term	Pendency % of total issues raised
MCD	59026	54393	4633	2894	1739	8%
PWD	26163	22274	3889	2090	1799	15%
NDMC	10525	10446	79	53	26	1%
I & FC	6444	3201	3243	889	2354	50%
DJB	6517	4734	1783	560	1223	27%
DDA	4775	2466	2309	1360	949	48%
DSIIDC	2859	1247	1612	530	1082	56%
DMRC	1138	647	491	420	71	43%
NHAI	872	289	583	430	153	67%
DUSIB	365	123	242	204	38	66%
CPWD	306	255	51	50	1	17%
NBCC	29	3	26	25	1	90%
NCRTC	21	16	5	5	0	24%
<b>Total</b>	<b>119040</b>	<b>100094</b>	<b>18946</b>	<b>9510</b>	<b>9436</b>	<b>16%</b>

## Illustrative Resolution of issues under the Project

### Paving of Unpaved Road



Before



After

### Greening of barren land



Before



After



## 6.10 Greening and Plantation in NCR to Abate Air Pollution

Dust mitigation through greening and creation of forest sinks is vital to abate air pollution. Greening is needed against desertification and ingress of dust and cleansing of toxic gases. Guided by this, the Commission took up the task of greening and plantation with NCR States and GNCTD, also involving various road owning agencies viz NHAI, CPWD, MCD etc.. The idea is to have target-oriented action plans for plantation, focusing on nurturing and better survival rate as well as protection of forest areas, greening/ paving of central verges and sidewalks along the road network in NCR.

All ULBs in NCR were particularly advised to prepare and implement action plans for expanding the net of "Nagar Van" and "Nagar Vatika", wherever feasible, in urban agglomerations and cities in NCR, including adoption of Miyawaki technique for dense plantation in limited urban spaces.



**Greening through floral plantation along central verges**



**Plantation in open areas**

The Commission engaged with various stakeholders on a regular basis, also emphasizing on the involvement of students and residents in various plantation drives, in an endeavor towards increasing the green cover in the Delhi-NCR to curb air pollution. Following detailed consultations with these entities, greening and plantation action plans 2022-23 were formulated for all the NCR districts of Haryana, Rajasthan, Uttar Pradesh and Delhi.



Mass plantation along with soil treatment undertaken by Forest Department, Alwar, Rajasthan

The progress as per the targets laid down in the respective action plans was periodically monitored by the Commission. While the overall targets were met (as seen in the given table below), other aspects were also emphasized upon to improve the quality of plants and processes adopted. The Commission emphasized monitoring, post-plantation care, audit of survival rate, use of recycled water for watering plants, plantation of native species etc. as the key elements of the plantation program.

<b>NCR Areas</b>	<b>Target</b>	<b>Plantation carried out</b>
Delhi	31,89,191	39,49,980
Haryana	85,06,999	87,96,324
Rajasthan	9,84,992	10,58,236
Uttar Pradesh	1,69,29,310	1,73,93,359
<b>TOTAL</b>	<b>2,96,10,492</b>	<b>3,11,97,899</b>



The Commission during meetings with stakeholders advised them to focus on areas which are suited to greening, identification of areas for dense plantation, identification of suitable species for different locations and ensuring post-plantation care along with appointment of nodal officers for every organization towards better coordination and monitoring of plantation activities.



Active participation of school in plantation drive.



Mass plantation on 15<sup>th</sup> August 2022.

### **Dense Plantation through Miyawaki Technique**

The Commission actively promoted dense plantation including Miyawaki Technique to create urban forests to abate air pollution. The Miyawaki technique offers a pioneering approach to establish dense, native forests with accelerated plant growth. This technique aims to achieve plant growth rates tenfold faster and plantation densities thirty times denser than conventional methods.

Miyawaki Method is unique and innovative based on Potential Natural Vegetation concept, proven to work worldwide, irrespective of soil and climatic conditions. This method is 100% organic and uses local native plants which supports the local ecosystem. The methodology involves planting a diverse array of native species within a designated area, resulting in a self-sustaining ecosystem that requires minimal maintenance after the initial three-year establishment phase.



The methodology involves site selection, soil testing, biomass selection, forest survey, and species selection. The site is prepared by excavating soil, mixing biomass, and enhancing soil microbiology. Saplings are planted using a multi-layer method, supported with sticks and mulched with organic materials. Proper watering and ongoing monitoring and maintenance are essential for the success of the Miyawaki forest.

For effective utilization to open spaces and to safeguard public health, dense plantation projects using Miyawaki Technique were undertaken during the year. The benefits of Miyawaki forests include increased urban biodiversity, reduced heat island effects, carbon sequestration, and support for climate change mitigation.



Miyawaki plantation by MCD in open spaces surrounding residential areas.

#### Steps involved in Miyawaki Plantation



Site preparation



Soil testing



Biomass mixing



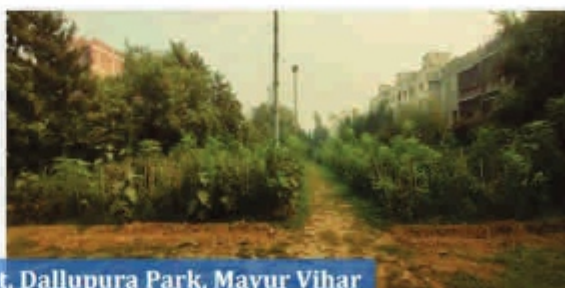
Putting support sticks and mulching



Watering



Monitoring and maintenance of the forest



6 Months Old Miyawaki Forest, Dallapura Park, Mayur Vihar



## 6.11 Research and Development Initiatives

The Commission, with a view to obtain further insights into monitor, prevent, control and abate air pollution in Delhi-NCR, invited R&D proposals and pilot projects for field demonstration and evaluation of various technology interventions from scientists / researchers / NGOs / CBOs / consortia / individuals, to be coordinated and proposed by an academic/research/scientific institution of repute.

Total 21 project proposals were received, of which the following 07 were sanctioned by the Commission for financial assistance during 2022-23:

S. No.	Title of the Project	Principal Investigator/ Institute	Duration	Sanctioned Cost of the Project
1.	Use of AI/ ML tool for vehicle counting by uploading the CCTV footage on Cloud Platform.	Dr. K.V. George, Chief Scientist & Head, Air Pollution Control Division, NEERI, Nagpur	15 months	Rs. 50.0 lakh + GST @ 18%)
2	Addressing Vehicular Traffic Induced Road Dust re-suspension with S&T based Action Plans for Air Quality Improvement in Delhi NCR	Dr. S. K. Goyal, Chief Scientist & Head, CSIR-NEERI, Dr. Neeraj Sharma, Chief Scientist, TPE Division, CRRI	12 months	Rs. 48.5 lakh + GST @ 18%)
3	An Autonomous Drone Swarm Framework for Real Time Air Quality Monitoring and Pollutant Quantification in NCR hotspots.	Dr. Ravi Kumar, Associate Professor, Thapar Institute of Engineering and Technology, Patiala, Punjab	24 months	Rs. 34.28 lakh
4	Decision Support System for Air Quality Management in Delhi and its Bordering Districts in the NCR	Dr. Gaurav Govardhan, Scientist 'C' IITM, Pune	24 months	Rs. 31.98 lakh
5	Trial of Ambient Air Purification System at Anand Vihar, ISBT, Delhi	Dr. K.S. Rajan, Professor, Dept. of Chemical Engg. SASTRA Deemed University, Thanjavur	06 months	Rs. 59.32 lakh
6	Under actuated Filterless Air Cleaner	Dr. Bahni Ray, Assistant Professor,	24 months	Rs. 31.35 lakh



	Retrofit for Rolling Stock and Vehicles	Department of Mech. Eng., IIT Delhi , Shri Karan Rao, Founder, CEO, Swachh. io		
7	Evaluation of Retro-fitment of 2 wheelers & 3 Wheeler Auto-rickshaws with Electric Drive as an option for improvement in air quality in NCR	Shri Ravindra Kumar, GM, ARAI, Kothrud, Pune	12 months	Rs. 105.0 lakh

## 6.12 Graded Response Action Plan (GRAP)

The Graded Response Action Plan (GRAP) provides for specific set of preventive / restrictive emergency measures to be initiated / implemented by identified agencies across NCR, depending on the severity of air pollution level particularly during the critical winter months, for minimizing the effect.

While the GRAP has been in force since 2017 when it was first notified by the MoEFCC, the Commission felt a need to comprehensively review the Schedule of preventive / restrictive activities under various Stages of GRAP, keeping in view the developments and actions initiated over last few years to abate air pollution in Delhi-NCR, technological advancements and the trend of air quality parameters as recorded for Delhi.

The earlier schedule of GRAP was invoked reactively on reaching a particular threshold air quality index. It was envisaged that invoking GRAP proactively would be a better approach to control the severity of air pollution and accordingly invoke appropriate stages of GRAP much earlier than the threshold levels are likely to be reached. To this end, development of a Decision Support System (DSS) and refinements in the Air Quality Early Warning System (AQEWS) modelling were coordinated by the Commission through IMD / IITM, to enable reasonably accurate prediction of air quality index for Delhi, for at least 3 days in advance.

The schedule of the GRAP for NCR, as comprehensively reviewed and revised in 2022, was accordingly classified under 4 different stages of adverse avg. air quality in Delhi viz.:

Stage – I ‘Poor’ (AQI of Delhi between 201 – 300)

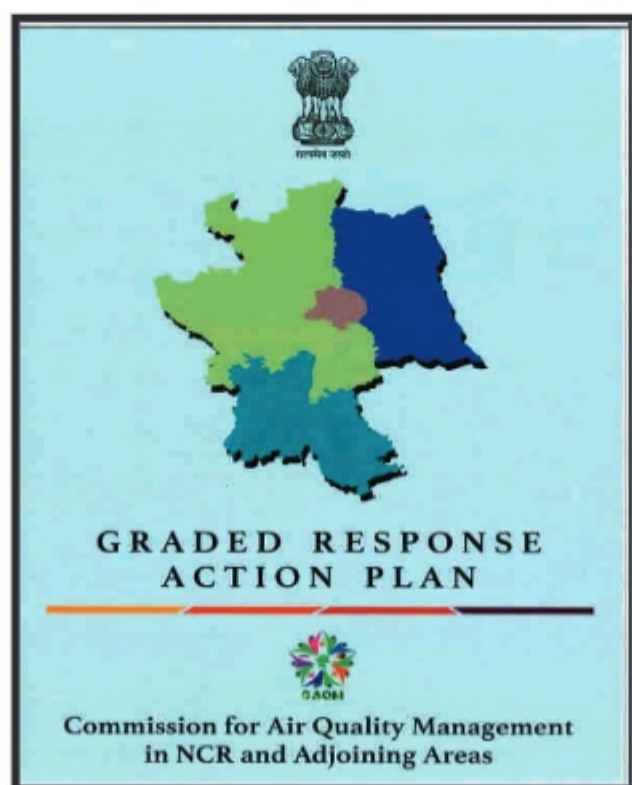
Stage – II ‘Very Poor’ (AQI of Delhi between 301-400)

Stage – III ‘Severe’ (AQI of Delhi between 401-450)

Stage – IV ‘Severe +’ (AQI of Delhi >450)

Actions under Stages II, III and IV of the GRAP are required to be invoked at least three days in advance of the AQI reaching to the projected levels of that stage, based on the dynamic model and weather/ meteorological forecast provided to the Commission by IMD / IITM on a day-to-day basis.

Restrictive actions undertaken as per previous stages shall be continued, in addition to the air pollution stage under which the restrictive actions are envisaged to be taken. For example, restrictive actions under the Stage III category, whenever invoked, shall be in addition to those under Stage I and II respectively and so on and so forth.



## Statutory Directions

Direction No. 66 dated 05.08.2022 -  
Schedule of the Graded Response Action Plan (GRAP) for NCR.

Direction No. 66 was issued on 05.08.2022 for strict implementation of the Graded Response Action Plan (GRAP) with effect from 01.10.2022 in entire NCR by the various agencies concerned.

### **Invoking the Graded Response Action Plan (GRAP)**

The Sub-Committee on GRAP was reconstituted on 06.09.2022 under the Chairmanship of Member Technical, CAQM and comprising of other members from CAQM, CPCB, DPCC, HSPCB, RSPCB, UPPCB, IITM, IMD and a health expert from MAMC, New Delhi. The sub-committee held 31 meetings from time to time during the year and invoked / revoked actions under the different stages of GRAP, based on the prevalent air quality and AQI predictions by IMD/IITM.

Preventive and restrictive actions, including bans on certain set of activities, also impacting the economy and livelihood options, are needed to be imposed in NCR in adverse air quality scenarios as laid down in the GRAP. However, owing to a relatively better air quality during 2022, the number of days for which GRAP Stage III and above were required to be invoked were much lesser as compared to previous years.





### 6.13 Enforcement Task Force – Flying Squads for *incognito* inspections

In exercise of the powers conferred under section 11(5) of the CAQM Act, 2021 and in exercise of the enabling provisions made thereunder, the Commission constituted a Special Task Force namely Enforcement Task Force (ETF) on 02.12.2021 to monitor and supervise the implementation of the Statutory directions issued by the Commission and related environmental statutes.

To assist the ETF, the Commission also constituted 40 Flying Squads/ Inspections Teams to carry out *incognito* checks for identifying serious violations/ statutory Directions of the Commission and recommend appropriate action thereon, based on the seriousness of non-compliances. The ETF, through its regular meetings, considers the recommendations of the Flying Squads/ Inspection Teams and recommend appropriate directions on each of the inspection reports, including reviewing the status of various Closure Directions and Resumption Orders issued by the Commission.

Up to 31.03.2023, a total of 13,119 sites had been inspected by the Flying Squads. Of these, 511 Industrial premises, 234 C&D sites and 41 entities using DG sets were found to be grossly violating / non-compliant with respect to various statutory directions, guidelines and orders. Accordingly, closure directions were issued in respect of such 786 units. However, 597 such units were later permitted to resume operations by the Commission following due corrective and preventive measures by such units to address the gross violations and with a commitment to henceforth comply with all statutory directions/ guidelines of the Commission and other related statutes to abate air pollution.

With persistent field level efforts and targeted policy initiatives for quantified results in the short/ medium/ long term, it is expected that air quality scenario over Delhi will see further improvement, year on year. A comprehensive list of all Directions and Advisories issued by the Commission since its inception up to March, 2023, is placed at **Annexure I**.

## 7. Establishment, Finance and Budget



**CAQM Office, Infrastructure and Facilities**





## Establishment

The Commission is headed by Dr. M. M. Kutty, Chairperson besides two full-time Technical Members namely Dr. N. P. Shukla and Dr. S. D. Attri and Sh. Arvind Kumar Nautiyal, Member Secretary, in addition to ex-officio Members, from NGOs and other Members, as provided in the Act.

The Commission has its office at 17<sup>th</sup> Floor, Jawahar Vyaapar Bhawan, Tolstoy Marg, New Delhi-110001, which functions through the officers and staff posted by the Ministry of Environment, Forest & Climate Change, on deputation as well as through contractual / outsourced employees. The Commission for Air Quality Management in National Capital Region and Adjoining Areas (salaries, allowances and conditions of service of the officers and staff of the Commission) Rules, 2022, as amended, regulate the conditions of service of the officers and staff in the Commission.

Government of India sanctioned 56 posts for the Commission across various cadres, in December 2021. Details of such posts and the incumbency position as on 31.03.2023 are as under:

**Sanctioned posts vs. On roll strength of the Commission**  
**(as on 31.03.2023)**

Sl. No.	Name of the post	Pay Level	Sanctioned Staff Strength	On Roll
1.	Director	13	01	02
2.	Legal Advisor	13	01	-
3.	Scientist 'E'	13	02	-
4.	Deputy Secretary	12	02	01
5.	Scientist 'D'	12	02	-
6.	Sr. Pr. Private Secretary	12	01	-
7.	Scientist 'C'	11	02	-
8.	Under Secretary	11	04	01



9.	Deputy Legal Advisor	11	01	-
10.	Principal Private Secretary	11	04	01
11.	Scientist 'B'	10	07	-
12.	Asstt. Legal Advisor	10	01	-
13.	Sr. Accounts Officer	9	01	-
14.	Section Officer	8	04	01
15.	Private Secretary	8	04	01
16.	Assistant Section Officer	7	09	02
17.	Personal Assistant	7	05	
18.	Assistant Accounts Officer	7	01	-
19.	Legal Assistant	7	02	-
20.	Junior Translator	6	01	-
21.	Accountant	5	01	-
<b>TOTAL</b>			<b>56</b>	<b>09</b>

To cater for the deficit, the CAQM has on a need basis appointed contractual manpower/resource persons for managing its roles and functions, within the overall strength sanctioned by the Central Government.

### **General Administration**

The General Administration Section of the Commission caters to the work related to procurement and maintenance of goods and services, sanitation, security, protocol facilities, housekeeping, transport facilities etc. The Section facilitates smooth functioning of the Commission by providing required support to various Divisions of the Commission as per the provisions of Manual of Office Procedures, General Financial Rules, Delegation of Financial Power Rules and the Guidelines/Directions issued by the Department of Expenditure, Ministry of Finance from time to time.



### **Legal Division**

For effective handling / monitoring of court cases and other legal matters, a Legal Division is functioning in the Commission. It is engaged in the monitoring, coordination and supervision of legal matters including tendering advice and opinion on legal aspects. During the year, the legal division handled 18 court cases filed before the Hon'ble Supreme Court of India, Hon'ble High Court of Delhi and Hon'ble NGT.

### **Vigilance**

The Vigilance Section caters to vigilance related matters in respect of officers/ officials posted in the Commission and the Section is responsible for vigilance activities in the organization under the general guidance of the CVC. The functions of this Section are mainly divided into three parts viz. preventive vigilance, punitive vigilance and surveillance & detection.

“Vigilance Awareness Week” was observed in the CAQM on 31.10.2022, towards spreading awareness during which all officers and staff took an Integrity Pledge.

No complaint involving vigilance angle was received by CAQM against any of its Officers or staff in 2022 -23.

### **Right to Information**

An RTI Cell has been established in the Commission to ensure effective and efficient implementation of the Right to Information Act, 2005 and for the purpose of dealing with all matters relating to RTI including appeals, *suo-moto* disclosures, related reports and returns and coordination in cases of RTI matters. Accordingly, the Commission has designated CPIOs and First Appellate Authority in accordance with the provisions of the Right to Information Act, 2005.

The CAQM received a total of 42 applications under the Right to Information Act 2005 during 2022-23 and provided requisite information against all the 42 RTI applications. A total of 2 appeals were received under the RTI Act which were also disposed of timely.

### **Official Language**

The Commission monitors the use of Hindi as set out in the Official Language Policy set out by the Department of Official Language in the official work of the Department. The activities conducted by the CAQM towards promotion of Hindi during 2022-23 include:

- (a) Participation in the meeting of “हिन्दी सलाहकार समिति” of the MoEFCC.
- (b) “हिन्दी पखवाड़ा” was organized in the Commission during 14<sup>th</sup> to 29<sup>th</sup> September, 2022. During this fortnight 04 competitions viz. essay writing, noting and drafting, hindi calligraphy and hindi poem recitation were organized. The officials of the Commission as well as the contractual / outsourced employees participated enthusiastically in these competitions.
- (c) Workshops were organized from time to time to encourage use of Hindi by officials of the Commission.
- (d) Regular meetings of the Official Language Implementation Committee (total 04 meetings) were held in the Commission during 2022-23.

### **Grievance Redressal Mechanism**

A Grievance Redressal Mechanism is in place in the Commission, including a fortnightly review of all the pending representations / public grievances for their speedy redressal. Public hearing days without prior appointment, during three days in a week are provided by the Commission for listening to the grievances of the public for the purpose of resolution.

The Commission has also been actively addressing air pollution-related complaints received on its social media handles including twitter, thus facilitating the reporting of air pollution causing activities in NCR.





## Media & Outreach

The Commission for Air Quality Management in NCR and Adjoining Areas (CAQM) has an IEC (Information, Education and Communication) & Media Cell actively working to enhance the reach of the Commission in terms of various steps taken by it in coordination with various agencies concerned to abate air pollution in the Delhi-NCR. During the FY 2022-2023, the Media Division/ Cell of the Commission issued more than 41 press releases/ briefs for wide publicity amongst print and electronic media.

## Finance and Budget

The Commission receives its funds through Grants-in Aid from the Government of India through Ministry of Environment, Forest and Climate Change. The details of the funds received and utilized during 2022-23 are tabulated below:

### Financial Year 2022-23

(All figures in Rs. Crore)

Head	Allocation RE 2022-23	Grant Received 2022-23	Expenditure 2022-23	Unutilized funds (Carried forward to 2023-24)
Grant in Aid -General	14.15	13.40	12.65	0.75
Grant in Aid -Salary	01.75	01.54	1.24	0.30
Grant in Aid -Capital	00.10	0	0	0
<b>TOTAL</b>	<b>16.00</b>	<b>14.94</b>	<b>13.89</b>	<b>1.05</b>

## 8. Annual Statement of Accounts 2022-23

The Annual Statement of Accounts for the Commission for the year 2022-23 was prepared in accordance with the Commission for Air Quality Management in the National Capital Region and Adjoining Areas (Form of Annual Statement of Accounts) Rules, 2022.

The accounts were audited by the office of the Director General (Audit), Environment and Scientific Departments, under the Comptroller of Auditor General of India. Their observations were duly examined and a compliance report was submitted in this context. The Annual Account Statement along with the Special Audit Report and Action Taken thereon, has been adopted by the Commission.

A copy of the Annual Account Statement (2022-23) for the Commission, along with the Special Audit Report and Action Taken thereon, is placed at **Annexure II.**



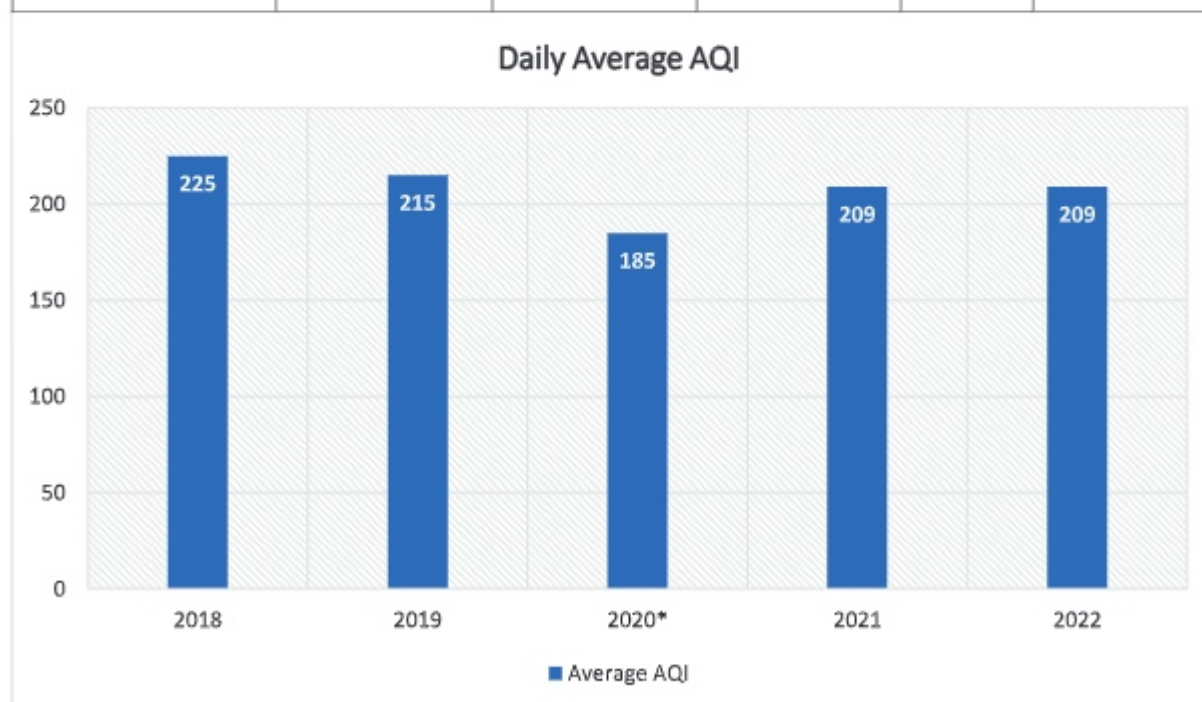
## 9. Air Quality Perspective for Delhi during 2022

The AQI data has been recorded and maintained by CPCB historically for the respective calendar years.

The Commission, since its inception, through a series of firm steps, has initiated various policy measures and field actions for the cause. Concerted and persistent efforts of various stakeholders round the year along with favourable climatic and meteorological conditions helped to improve the air quality in Delhi, which witnessed a significant improvement in the air quality parameters during 2022 as compared to the past years (barring the periods of very low anthropogenic, industrial and commercial activities during the Covid affected year 2020, owing to complete lockdowns and other restrictions). A comparative year-wise analysis for various air quality parameters for Delhi is as under:

**Daily Avg. AQI for Delhi during the year**

Year	2018	2019	2020	2021	2022
Daily Avg. AQI	225	215	185	209	209



\* Covid Year



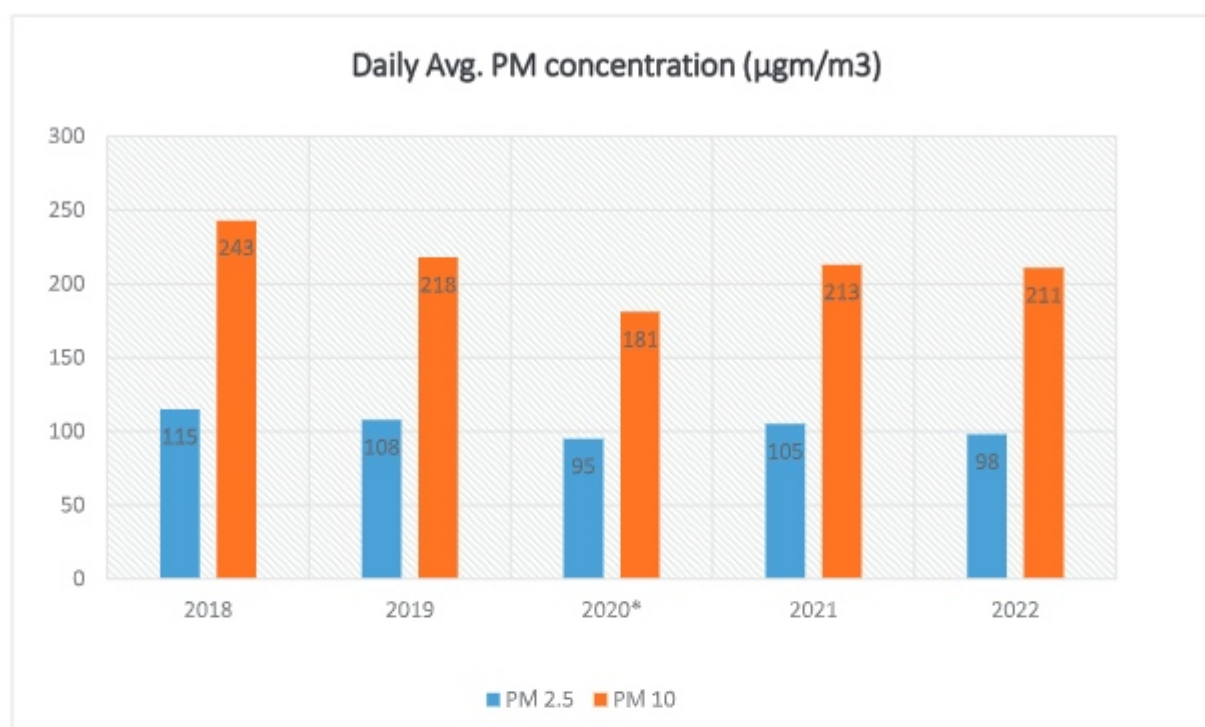
The average daily AQI for Delhi during the entire year 2022 has been the best so far, barring 2020 which saw an exceptional AQI owing to continued spells of lockdown and low anthropogenic activities round the year. While restrictions were also on for a considerable duration during 2021 leading to low levels of industrial, vehicular and other anthropogenic activities, the daily average AQI in 2022, with no such restrictions and all anthropogenic activities returning to normal; rather in a much higher proportion, was maintained at the levels of 2021.

The year 2022 witnessed 3 months (January, February and December) of best ever daily average AQI in Delhi and 3 months (July, October and November) with second best daily average AQI during the entire period from 2018 to 2022, even taking into account the Covid affected low activity years of 2020 and 2021. Exceptionally prolonged dry spells during April, May and June in 2022, coupled with transportation of fine dust and particulate matter not only from the adjoining areas but also transboundary, resulted in poor AQI for these months, which otherwise was comparatively better for all other months during 2022 vis-à-vis previous years.

### **Comparative PM<sub>10</sub> and PM<sub>2.5</sub> Concentrations**

As per IMD data, in terms of daily average Particulate Matter emissions (PM<sub>2.5</sub> and PM<sub>10</sub>), the comparative concentration in Delhi read as under:

Year	Daily avg. PM <sub>10</sub> (µgm/m <sup>3</sup> )	Daily avg. PM <sub>2.5</sub> (µgm/m <sup>3</sup> )
2018	243	115
2019	218	108
2020*	181	95
2021	213	105
2022	211	98

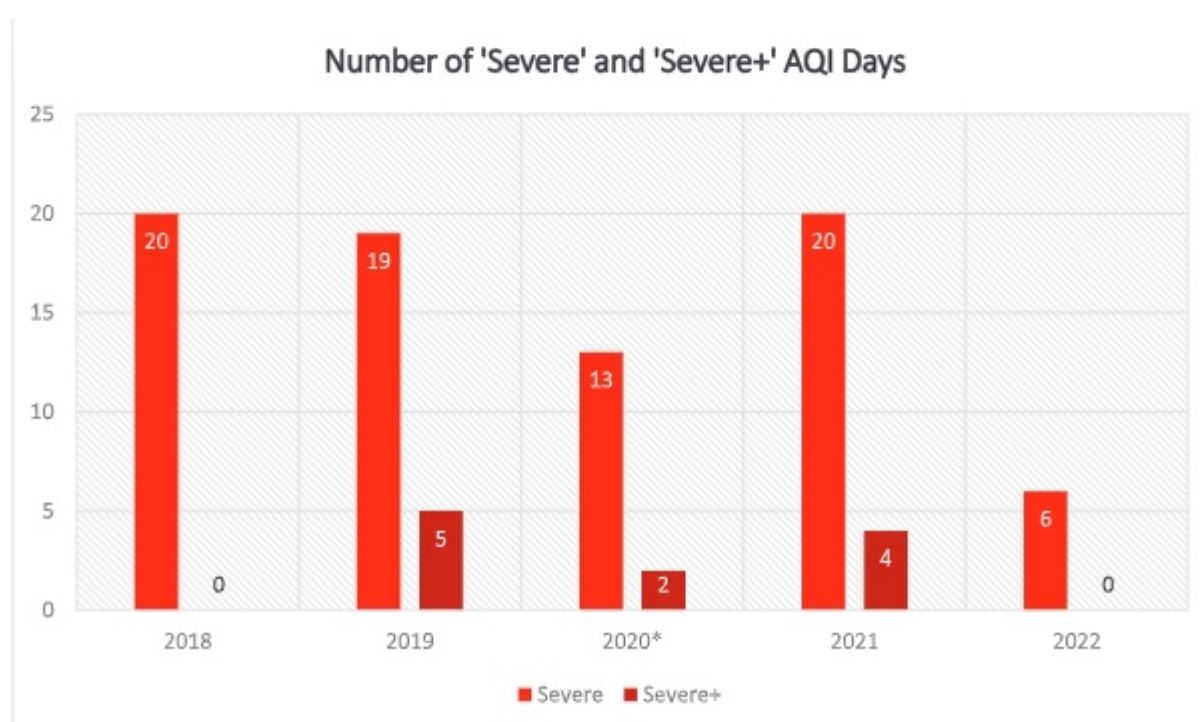


The Year 2022 has thus witnessed the lowest ever recorded daily average values for  $\text{PM}_{10}$  and  $\text{PM}_{2.5}$  respectively, barring the Covid affected 2020 with lowest anthropogenic activities. Despite restrictions continuing also in 2021, the  $\text{PM}_{10}$  and  $\text{PM}_{2.5}$  concentrations in 2022 (with all activities in full throttle in the region) were even lower than those recorded in 2021.

### Comparative Air Quality categorization

Air Quality Category based on AQI		No. of Days during the year				
		2018	2019	2020	2021	2022
Good	(0-50)	0	2	5	1	3
Satisfactory	(51-100)	53	59	95	72	65
Moderate	(101-200)	106	121	127	124	95
Poor	(201-300)	114	103	75	80	130
Very Poor	(301-400)	72	56	49	64	66
Severe	(401-450)	20	19	13	20	6
Severe +	>450	0	5	2	4	0

2022 witnessed maximum number of “Good” Air quality days (barring 2020) as compared to previous years. Remarkable reduction was also witnessed in the number of days with “Severe” air quality (AQI 401 – 450) was witnessed during 2022 as compared to all the previous years. Delhi was also saved of any “Severe+” day (AQI > 450) during 2022, which was not the case in 3 previous years, including Covid affected years of 2020 and 2021.







### Comparative hourly AQI parameters for Delhi

Year	No. of hours for which AQI was in “Severe” category (AQI > 400)
2021	628 hrs. (7.2% of total time of the year)
2022	204 hrs. (2.3% of total time of the year)

Year	No. of hours for which AQI was in “Good” category (AQI < 200)
2021	827 hrs.
2022	1096 hrs.

### Comparative Delhi AQI Around Diwali Festival

Year	Pre-Diwali Day	Diwali Day	Post-Diwali Day
<b>2018</b>	338	281	390
<b>2019</b>	287	337	368
<b>2020</b>	339	414	435
<b>2021</b>	314	382	462
<b>2022</b>	259	312	303

The above AQI tabulation for 3 days around Diwali festival indicates that never before, the Delhi AQI was better than, as in 2022.

### Comparative Daily Average AQI during Post-monsoon & Winter months

Month	2018	2019	2020	2021	2022
January	328	328	286	324	279
February	243	242	241	288	225
October	269	234	266	173	210
November	335	312	328	377	320
December	360	337	332	336	316
Avg. for these months	298	286	282	290	262

The Post -Monsoon and Winter period, from October in a particular year up till February of the next year, witness episodic events like extensive farm burnings during paddy harvesting season, bursting of crackers during religious festivals and marriages/ other celebrations etc. Coupled with the above, adverse climatic, meteorological, low temperature and calm wind conditions that generally prevail during winters in the entire region impede effective dispersion of the pollutants from the region, resulting in to a spike in the daily average AQI in Delhi during the period. The year 2022 in particular, witnessed the best air quality during post-monsoon and winter months owing to continual efforts round the year and concerted drives to prevent and abate air polluting activities particularly during these months.

With collective and collaborative participation of all the stakeholders, persistent field level efforts and targeted policy initiatives in the short / medium/ long term, it is expected that the air quality in Delhi-NCR will see a gradual but marked improvement.







## 10. Annexures

### Annexure - I

#### Directions issued by the Commission

Since inception up to March, 2022		
Direction No.	Date	Subject
1 to 5	23.12.2020	Monitoring and Control/Prevention of Air Pollution from C&D Activities in NCR
6 to 10	10.06.2021	Framework, Action Plan & Steps to tackle the problem of Stubble Burning
11 to 18	11.06.2021	Monitoring of Dust Control Measures at Construction & Demolition Sites in NCR: "Development of Web Portal"
19 to 28	15.06.2021	Setting up Dust Control Cell by Road Owning/ Maintaining/ Construction Agencies
29 to 31	12.08.2021	Shifting of Industries in NCR to PNG Cleaner Fuels
32 to 36	16.08.2021	Standard Protocol to Estimate Crop Residue Burning Fire event using Satellite Data
37 to 41	16.09.2021	Implementation and review of Action Plan to Prevent and Control Stubble Burning
42	17.09.2021	Ex-Situ Paddy Straw Management by utilization in Coal Based Thermal Power Plants
43	09.11.2021	Full automation of RFID infrastructure at 10 identified Delhi border entry location by SDMC
44	16.11.2021	Steps for effective Control of Air Pollution in the wake of the prevailing air quality scenario in Delhi-NCR
45	25.11.2021	Steps to Control Air Pollution Air Pollution in Delhi-NCR Running of Schools, Colleges etc in Physical mode
46	02.12.2021	Steps for Effective Control of Air Pollution in wake of the prevailing air quality scenario in Delhi-NCR
47	07.12.2021	Shifting of Industries to PNG where gas infrastructure and supply is already available
48	15.12.2021	Exempting milk & dairy units and medical Units for lifesaving equipment & medicines under GRAP
49	15.12.2021	Rescheduling of operations of various industries and relaxation to Thermal Power Plants
50	17.12.2021	Review of restrictions imposed on School, Colleges and Educational Institutions vide Direction No-46
51	17.12.2021	Construction & Demolition Activities in NCR
52	20.12.2021	Review of restrictions on entry of Trucks and Construction & Demolition Activities in NCR imposed vide Direction No-49 and 51



53	04.02.2022	Review of Direction No-49 dt 15.12.2021 related to operations of industries which have not shifted to PNG - Permitting Biomass fuels for industries in NCR, beyond the NCT of Delhi
54 to 57	08.02.2022	Regulations for use of DG Sets
58 to 61	22.02.2022	DISCOMs to ensure Uninterrupted power supply in NCR to minimize use of DG sets.
62	17.03.2022	Standards for emissions in industrial processes in NCR using bio-mass fuels
<b>Directions issued during 2022-23</b>		
63	18.05.2022	Permitting use of Biomass fuels also for new industries in NCR beyond the jurisdiction of NCT of Delhi.
64	02.06.2022	Permissible fuels for select industrial applications in NCR beyond NCT of Delhi (Met Coke and LSHS)
65	23.06.2022	Standard list of approved fuels for various applications across NCR
66	05.08.2022	Graded Response Action Plan (GRAP) for NCR including NCT of Delhi
67	12.09.2022	Implementation & Review of the updated/ revised plan of action for prevention & Control of Stubble Burning in 2022
68	14.09.2022	Regulations for use of DG sets of capacity greater than 800 KW in NCR
69	02.11.2022	Dust Control Measures in C&D projects – Mandatory use of Anti-Smog Guns
70	30.11.2022	Abating Air Pollution from Public Transport Sector - Regulations on Diesel Operated Autorickshaws
71	09.02.2023	Regulations for use of DG sets for periods other than ban/restrictions under the GRAP in NCR
72	17.03.2023	Co-firing of Biomass Pellets in Coal Based Captive Thermal Power Plants in NCR

#### **Advisories issued by the Commission**

<b>Advisory No.</b>	<b>Date</b>	<b>Subject</b>
<b>1</b>	03.02.2021	E-Vehicles & Zero Emission Vehicles
<b>2</b>	12.02.2021	Abatement of Dust from Roads and Open Areas etc.
<b>3 - 4</b>	22.02.2021	Abatement of Dust Pollution from Roads and Open Areas
<b>5 - 7</b>	28.07.2021	Ex-situ Stubble Management



## Annexure - II

### Separate Audit Report on the accounts of Commission for Air Quality Management in NCR and Adjoining Areas (CAQM) for the year 2022-23.

We have audited the attached Balance Sheet of **Commission for Air Quality Management in NCR and Adjoining Areas (CAQM)** as at 31 March 2023 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. These financial statements are the responsibility of the Authority's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

(2) This separate audit report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the law, rules and regulations (propriety and regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Reports/CAG's Audit Reports separately.

(3) We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

(4) Based on our audit, we report that:

- i. We were obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- iii. In our opinion proper books of accounts and other relevant records have been maintained by the Authority in so far as it appears from our examination of such books.
- iv. We further report that:

#### (A) Balance Sheet

##### 1. Assets

##### 1.1 Fixed Assets (Schedule 8) 'Rs. 271.60 lakh'

##### 1.1.1 Understatement of Fixed Assets

(i) CAQM has charged depreciation on its assets of cost at the beginning of the previous year's figures Rs. 324.59 lakhs (2021-22) instead of cost at the beginning of the current year's figures Rs. 271.60 lakhs (2022-23). This has resulted in understatement of assets and overstatement of expenditure both by Rs. 11.45 lakhs.

(ii) In the previous year SAR report, it was pointed out that CAQM had booked Rs. 291.50 lakh as repair & maintenance expenses occurred on (electrical fittings, Fire detection & alarm system, LAN, civil & interior work, Audio Visual work and Heating, ventilation, and air conditioning etc.) under Schedule-21 "Other Administrative Expenses" instead of capitalized it as Assets. However, no corrective measure has been taken by CAQM in current financial





accounts. Since, after deduction of depreciation amounting to Rs 56.53 lakhs (Rs. 29.89 lakh and Rs 26.64 lakh for the year 2021-22 and 2022-23 respectively), resulted in understatement of Fixed Assets besides Overstatement of Expenditure both by Rs. 234.97 lakh.

(iii) Website is an intangible asset on which depreciation would be chargeable @ 25 percent per year. CAQM had incurred expenditure amounting to Rs 11.24 lakh on development of a website through NIC (November 2022) which after deduction of depreciation amounting to Rs. 1.41 lakh for the year 2022-23, resulted in understatement of Assets besides overstatement of Expenditure both by Rs. 9.83 lakh.

#### **B. Grants-in-aid:**

CAQM received Grants in Aid of Rs.1260.00 lakhs besides opening balance of Rs.239.92 lakhs and other receipts of Rs.06.65 lakhs. Out of the total available amount of Rs. 1506.57 lakhs, CAQM made payments of Rs.1401.11 lakhs and an amount of Rs.105.46 lakhs were closing balance.

#### **C. General**

(i) CAQM has sanctioned an amount of Rs. 92.47 lakhs for Research on Air Quality Management and the same has been booked as Research & Development in Schedule-21 instead of Grants given to Organizations or institutions in Schedule-22. CAQM has shown Rs. 92.47 lakhs as Contingent Liabilities in Schedule- 25 which is not a contingent liability instead Grants given to Organizations or Institutions (Schedule-22).

#### **D) Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Member Secretary, CAQM through a management letter issued separately for remedial/ corrective action.

(i) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

(ii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated the other matters mentioned in Annexure to this Audit Report give true and fair view in conformity with accounting principles generally accepted in India.

- (a) In so far as it related to the Balance Sheet, of the state of affairs of the CAQM, as at 31 March 2023,
- (b) In as far as it related to Income and Expenditure Accounts, of surplus for the year ended on that date.

**For and on behalf of the C&AG of India**



**Director General of Audit  
(Environment & Scientific Departments)**

**Place: New Delhi**

**Date: 07/11/23**

### Internal Control System

#### 1. Adequacy of internal audit system

Internal Audit of the commission was required to be conducted by the internal audit wing of Principal Pay & Accounts Office of the Ministry of Environment, Forests and Climate Change (MoEF&CC), New Delhi. Internal Audit of CAQM has not been conducted since inception to March 23 by the PAO, MoEF&CC.

#### 2. Adequacy of internal control system

Following deficiency in relation to internal control system was observed in audit:

(i) Certificate regarding the number of pages in the register was not found recorded in any of the registers maintained by CAQM.

#### 3. System of physical verification of fixed assets

- (i) The physical verification of fixed assets has been conducted for the year 2022-23.
- (ii) Fixed Assets register furnished to Audit was not closed to the year-end as entry of depreciation has not been made in the register and was not certified by the competent authority.

#### 4. System of physical verification of inventory

(a) Physical verification of stock & consumables items has been conducted for the year 2022-23.

(b) Accession number was not found recorded in the accession register as well as on any book.

#### 5. Regularity in payment of statutory dues

The commission had no disputed statutory dues outstanding for more than six months from the date of becoming due during 2022-23.



Deputy Director (EA)





गुरवीन सिधु, भा.ले.प. & ले.से.  
Gurveen Sidhu, IA&AS

महानिदेशक लेखापरीक्षा  
पर्यावरण एवं वैज्ञानिक विभाग  
ए.जी.सी.आर. भवन, इन्द्रप्रस्थ एस्टेट,  
नई दिल्ली-110 002  
DIRECTOR GENERAL OF AUDIT  
ENVIRONMENT & SCIENTIFIC DEPARTMENTS  
A.G.C.R. BUILDING, I.P. ESTATE  
NEW DELHI-110 002

NO: DGA(ESD)/ES/SAR/CAQM/2022-23/OIOS/PR-75116/169

DATED:

*Dear Shri Nautiyal,*

07 NOV 2023

We have audited the Annual accounts of Commission for Air Quality Management in NCR and Adjoining Areas, New Delhi for the year 2022-23 and have issued the Audit Report thereon vide letter Dated 27/10/23. During the course of audit, some deficiencies were noticed as per Annexure- A which are of a relatively minor nature and were, therefore, not included in the audit report. These are being brought to your notice for remedial and corrective action.

*With regards,*

Yours sincerely,



Encl: As above

Sh. Arvind Nautiyal  
Member Secretary  
Commission for Air Quality Management in NCR and Adjoining Areas  
17<sup>th</sup> Floor, Jawahar Vyapar Bhawan (STC Building),  
Tolstoy Marg, New Delhi-110 001

**(A) Balance Sheet**
**1. Assets**
**1.1 Fixed Assets (Schedule 8) 'Rs. 271.60 lakh'**
**1.1.1 Understatement of Fixed Assets**

- (i) CAQM has procured books amounting to Rs. 0.11 lakhs but the same has not been booked as fixed assets in Schedule-8 (Library Books) which after deduction of depreciation amounting to Rs. 0.04 lakh for the year 2022-23, resulted in understatement of Assets besides overstatement of Expenditure both by Rs.0.07 lakh.

**2. Liabilities**
**2.1 Current Liabilities and Provisions (Schedule 7): Rs.105.85 lakh**
**2.1.1 Understatement of liabilities**

- (i) CAQM did not make any provision for Audit fee payable to the CAG of India and no balance/figure was reflected in both Schedule-7 'Current Liabilities and Provisions' and Schedule-21 'Other Administrative Expenses' of the accounts. Therefore, liabilities as well as expenditure were understated to that extent.

**B. Income and Expenditure Account**
**1. Expenditure Rs. 1429.12 lakh**
**1.1 Establishment Expenses (Schedule-20): Rs. 124.59 lakh**
**1.1.1 Overstatement of Expenditure**

CAQM had made payment of Rs. 4.41 lakh pertaining to 2021-2022 for hiring of Vehicles, Electricity Charges and payment to outsourcing staff etc. in current financial year i.e. 2022-2023. This had resulted in overstatement of Expenditure besides understatement of Prior-period Expenses both by Rs. 4.41 lakh.

**1.1.2 Understatement of Expenditure**

CAQM had made payments of Rs.7.21 lakh pertaining to period 2022-23 towards hiring of Vehicles, Electricity Charges and payment to outsourcing staff etc. in the financial year 2023-24. However, no provisioning for expenses payable during 2022-23 has been made in its account by the commission. This had resulted in understatement of expenditure and current liabilities during 2022-23 both by Rs 7.21 lakh.

**C. General**
**Discrepancies in previous year's figures in the annual accounts of CAQM**

- (i) The figures of audited and approved annual accounts of 2021-22 needs to be incorporated by CAQM and shown in the column of previous year in the annual accounts of the year 2022-2023. However, it was noticed during the examination of annual accounts of CAQM that the following

figures under various heads of accounts of the year 2021-22 were incorrectly depicted in the current year's accounts:

Particulars	Amount shown in current Account of CAQM (2022-23)	Amount as per previous year CAQM (2021-22)
<b>Receipts and Payment Account</b>		
Payment made against funds for various projects	889611	899611
<b>Schedule 11</b>		
Current Assets		
Cash balances in Hand	10000	-
Total A	23991638	23981638
B. Loans, Advances and Other Assets		
Loans to staff	-	10000

Though the figure/amount is not affecting the balances shown during the current year, the same needs to be checked and corrected, under intimation to audit, to depict a true and fair picture of the annual accounts of the Commission.

- ii. Audit observed the following **punctuation errors** in format of schedules of the Annual Accounts of CAQM for the year 2022-23 from that prescribed in Uniform Format of Accounts.

Sl. No.	Head	Error
1.	Receipts and payments	'Receipt and payment Account' should be replaced with 'Receipts and Payments'
2.	Schedule-1 'Corpus or Capital Funds'	'At the year end' should be replaced with 'balance as at the year end'
3.	Schedule-3 'Earmarked/Endowment Funds'	'Rent' should be replaced with 'Rent, rates and taxes' in point 3 (b).
4.	Schedule-5 'unsecured Loans and Borrowings'	'Interest' should be replaced with 'Interest accrued and due'
5.	Schedule-7 'Current liabilities and provisions'	'Others' need to be specified.
6.	Schedule-8 'Fixed Asset'	Figures in the Row 'Previous year' were not mentioned.
	Schedule-11 'Current Assets, Loans, Advance etc.'	'Others' need to be specified properly
8.	Schedule-20 'ESTABLISHMENT EXPENSES'	'Others' need to be specified properly





(iii) As per uniform format of accounts, indexing of accounts is to be done with proper page marking. The same has not been done by the CAQM.

(iv) At Sl. No.9 of Schedule 25 to its Annual Accounts for the year 2022-23, the CAQM indicated the date as 31.03.2022 instead of 31.03.2023.

**DY. DIRECTOR (EA)**



**FORM A**

[See rule 3(1)]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Balance Sheet As at 31st March 2023**

(Amount Rs.)

	Particulars	Schedules	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)
	<b>CORPUS or CAPITAL FUND and LIABILITIES</b>			
1	Corpus or Capital Fund	1	2,43,29,550	2,80,21,624
2	Reserves and Surplus	2	-	-
3	Earmarked/Endowment Funds	3	-	-
4	Secured Loans and Borrowings	4	-	-
5	Unsecured Loans and Borrowings	5	-	-
6	Deferred Credit Liabilities	6	-	-
7	Current Liabilities and Provisions	7	1,05,84,647	2,40,19,138
	<b>TOTAL</b>		<b>3,49,14,197</b>	<b>5,20,40,761</b>
	<b>ASSETS</b>			
1	Fixed Assets	8	2,39,57,124	2,71,59,513
2	Investments - From Earmarked or Endowment Funds	9	-	-
3	Investments - Others	10	-	-
4	Current Assets, Loans and Advances	11	1,09,57,073	2,48,81,249
5	Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
	<b>TOTAL</b>		<b>3,49,14,197</b>	<b>5,20,40,761</b>
	Significant Accounting Policies	24		
	Contingent Liabilities and Notes on Accounts	25		
	NOTES ON ACCOUNTS FORMING PART OF THE ACCOUNTS			

Note: All Schedules to Balance Sheet shall form part of Account.

*Abhik Basu*

अभीक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिल, जवाहर न्याय भवन (एन.टी.सी. बिल्डिंग), टॉल्डो मार्ग,  
17th Floor, Jawahar Nyaar Bhawan (STC Building), Tolsoy Marg,  
नई दिल्ली-110001 / New Delhi-110001

Place: New Delhi  
Date:

*Arvind Kumar Nautiyal*

अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL  
संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India



**FORM B**

[See rule 3(1)]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Income and Expenditure account for the year ended at 31st March 2023**

(Amount Rs.)

	Particulars	Schedule	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)
	<b>INCOME</b>			
	Income From Services	12	-	-
	Grants or Subsidies	13	13,89,17,788	17,15,88,558
	Fees or Subscriptions	14	-	-
	Income from Investments (Income on invest, from earmarked or endow funds transferred to funds).	15	-	-
	Income from Royalty, Publications etc.	16	-	-
	Interest Earned	17	-	-
	Other Income	18	-	-
	Increase / (decrease) in Stock in Finished Goods and Work in progress	19	-	-
	<b>TOTAL (A)</b>		<b>13,89,17,788</b>	<b>17,15,88,558</b>
	<b>EXPENDITURE</b>			
	Establishment Expenses	20	1,24,59,458	45,81,208
	Other Administrative Expenses etc.	21	12,43,16,297	13,36,85,969
	Expenditure on Grants, subsidies etc.	22	-	-
	Interest	23	6	96
	Depreciation	8	61,36,528	52,99,661
	<b>TOTAL (B)</b>		<b>14,29,12,288</b>	<b>14,35,66,935</b>
	<b>a. Balance being excess of Income over Expenditure (A-B) =</b>		<b>(39,94,501)</b>	<b>2,80,21,624</b>
	i. Transfer to Special Reserve (Specify each)		-	-
	ii. Transfer to or from General Reserve		-	-
	<b>b. Balance being Surplus (Deficit) carried to Corpus or Capital fund</b>		<b>(39,94,501)</b>	<b>2,80,21,624</b>
	Significant Accounting Policies	24		
	Contingent Liabilities and Notes on Accounts	25		

Note: All Schedules to Income and Expenditure Account shall form part of Account.

Place: New Delhi

Date:

*Abhik Basu*

**अभिक बासु / Abhik Basu**

**उप सचिव / Deputy Secretary**

**समिती वायुवायु क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग**  
**Commission for Air Quality Management in NCR & Adjoining Areas**

**भारत सरकार / Government of India**

**17वीं मंजिल, जवाहर नगर (एन.टी.सी. बिल्डिंग), टॉलस्टोय मार्ग,**  
**17th Floor, Jawahar Nagar (STC Building), Tolstoy Marg,**  
**नई दिल्ली-110001 / New Delhi-110001**

*Arvind Kumar Nautiyal*

**अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL**

**सदस्य सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary**

**समिती वायुवायु क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग**  
**Commission for Air Quality Management in NCR & Adjoining Areas**

**भारत सरकार / Government of India**





**FORM C**

[See rule 3(1)]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Receipt and Payment Account for the year ended at 31st March 2023**

(Amount Rs.)

	Particulars	Current Year	Previous Year
(1)	(2)	(3)	(4)
	<b>RECEIPTS</b>		
1	<b>Opening Balance</b>		
a.	Cash in Hand	10,000	-
b.	Cash at Bank		
	Operational Account		
	- Current Account	-	-
	- Deposit Account	-	-
	- Saving Account	2,39,81,638	-
2	<b>Grants or Subsidies Received</b>		
a.	From Govt. of India		
	- Grants: General	12,10,00,000	18,00,00,000
	- Grants: Salary	50,00,000	1,50,00,000
b.	From States Govt.	-	-
c.	From other sources	7,652	-
	Income from Services	-	-
3	<b>Income on Investment From</b>		
a.	Earmarked or Endowment Funds	-	-
b.	Own Funds (Other Investments)	-	-
4	<b>Interest Received</b>		
a.	On Bank Deposit	6,57,685	5,70,196
b.	On Loans and Advances	-	-
5	<b>Other Income (Specify)</b>	-	-
6	<b>Amount Borrowed</b>	-	-
7	<b>Any Other Receipts (Specify)</b>	-	-
	<b>TOTAL</b>	<b>15,06,56,975</b>	<b>19,55,70,196</b>
	<b>PAYMENTS</b>		
1	Establishment expenses	1,24,22,875	45,81,208
2	Administrative Expenses	12,35,26,038	13,36,85,969
3	Operational Expenses	-	-
4	<b>Payment made against funds for various projects</b> (Name of the fund or project should be shown along with the particulars of payment made for each project)	-	8,89,611
5	<b>Investment and Deposit Made</b>		
a.	Earmarked/ Endowment Funds	-	-
b.	Own Funds (Other Investments)	-	-
6	<b>Expenditure on Fixed Assets and Capital Work-in-Progress</b>		
a.	On Fixed Assets	29,34,139	3,24,21,674

*Abhik Basu*

**अधीक सचिव / Abhik Basu**  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायु प्रदूषण नियंत्रण आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17th Floor, Jawahar Vyapar Bhowan (STC Building), Tolstoy Marg,  
नई दिल्ली-110001 / New Delhi-110001

*Arvind*

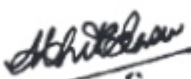
**अरविन्द कुमार नाटियाल / ARVIND KUMAR NAUTIYAL**  
संयुक्त सचिव एवं सहाय-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय वायु प्रदूषण नियंत्रण आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas

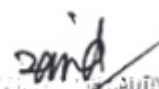


	b. On Capital Work-in-Progress	-	-
7	<b>Refund of Surplus Money or Loans</b>		
	a. To the Govt. of India		-
	b. To the States Government	-	-
	c. To other providers of Funds	-	-
8	<b>Finance Charges (Interest)</b>	6	96
9	<b>Other Payments</b>	12,27,472	-
10	<b>Closing Balance</b>		
	Cash in Hand	7,229	10,000
	Cash at Bank		
	Operational Account		
	- Current Account	-	-
	- Deposit Account	-	-
	- Saving Account	1,05,39,216	2,39,81,638
		<b>15,06,56,975</b>	<b>19,55,70,196</b>

Place: New Delhi

Date:

  
**अभिषेक बसु / Abhik Basu**  
 उप सचिव / Deputy Secretary  
 राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग  
 Commission for Air Quality Management in NCR & Adjoining Areas  
 भारत सरकार / Government of India  
 17th Floor, Janapal Vihar Bldg (SIC Building), Tolstoy Marg,  
 नई दिल्ली-110001 / New Delhi-110001

  
**अरविन्द कुमार नौदियाल / Arvind Kumar Naudiyal**  
 संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
 राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग  
 Commission for Air Quality Management in NCR & Adjoining Areas  
 भारत सरकार / Government of India

[See Form A]

**Corpus or Capital Fund**

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

**Schedule 2**  
[See Form A]  
**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**  
**Reserves and Surplus**  
Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

[See Form A]

### Reserves and Surplus

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

[illegible]

**अमीक बसु / Abhik Basu**  
उप सचिव / Deputy Secretary  
राष्ट्रीय राजस्व सेवा आयोग / National Tax Authority  
Commissioner for All Quota Management, All India - All Quota Areas  
मॉडल सॉल्यूशंस / Model Solutions - All India  
17वीं मंजूर, जवाहर नगर, नया दिल्ली 110002, भारतभारत कर्म,  
17th Floor, Jawahar Nagar, New Delhi 110002, India. Inquiry Mang.  
मॉडल सॉल्यूशंस / Model Solutions - All India  
17वीं मंजूर, जवाहर नगर, नया दिल्ली 110002, भारतभारत कर्म,  
17th Floor, Jawahar Nagar, New Delhi 110002, India. Inquiry Mang.

अरविन्द कुमार नाटियाल / ARVIND KUMAR NAUTIYAL  
संयुक्त सचिव एवं सहायक-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय वायुमार्ग क्षेत्र और निष्ठाकारी क्षेत्रों में वायु प्रणाली प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjacent Areas  
भारत सरकार / Government of India





### Schedule 3

[See Form A]

## The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Earmarked or Endowment Funds

Schedules Forming Part of Balance Sheet as at 31st March 2023

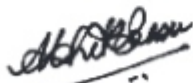
(Amount Rs.)

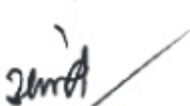
Particulars	Fund Wise Break up			Total	
	Fund XX	Fund YY	Fund ZZ	Current Year	Previous Year
(1)	(2)			(3)	(4)
1 Opening balance of the funds	-	-	-	-	-
2 Additions to the Funds:					
a. Donations or grants	-	-	-	-	-
Income from investments made on					
b. account of funds	-	-	-	-	-
c. Other additions (specify nature)	-	-	-	-	-
Total (1+2)	-	-	-	-	-
Utilization or Expenditure towards					
3 objectives of funds					
a. Capital Expenditure					
- Fixed Assets	-	-	-	-	-
- Others Total	-	-	-	-	-
b. Revenue Expenditure					
Salaries, Wages and allowances etc.	-	-	-	-	-
Rent	-	-	-	-	-
Other Administrative Expenses	-	-	-	-	-
Total	-	-	-	-	-
<b>TOTAL (C)</b>	-	-	-	-	-
<b>NET BALANCE AS AT THE YEAR END (a + b - c)</b>	-	-	-	-	-

#### Notes

Disclosures shall be made under relevant heads based on conditions attaching to the grants.

Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.

  
**अभिक बासु / Abhik Basu**  
 उपाय सचिव / Deputy Secretary  
 राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
 Commission for Air Quality Management in NCR & Adjoining Areas  
 भारत सरकार / Government of India  
 17वीं मंजिल, जवाहर नगर मंडल (एन सी एरिडियन), टॉवरस्ट्रीट मार्ग,  
 17th Floor, Jawahar Nagar Mandala (NCR & Adjoining Areas), Tower Street Marg,  
 नई दिल्ली-110001 / New Delhi-110001

  
**वरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL**  
 संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
 राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
 Commission for Air Quality Management in NCR & Adjoining Areas  
 भारत सरकार / Government of India

**Schedule 4**

[See Form A]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Secured Loans and Borrowings**

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(3)	(4)
1 Central Government	-	-
2 State Government (Specify)	-	-
3 Financial Institutions		
a. Terms Loans	-	-
b. Interest accrued and due	-	-
4 Banks		
a. Term Loans	-	-
b. Interest accrued and due	-	-
c. Other Loans (specify)	-	-
Interest accrued and due	-	-
5 Other Institutions and Agencies	-	-
6 Debentures and bonds	-	-
7 Others (Specify)	-	-
<b>TOTAL</b>	-	-
Note: Amounts due within one year		



अभीक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायु प्रदूषण नियंत्रण आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिल, जवाहर नगर भवन (एन.टी.सी. बिल्डिंग), टोलाय मार्ग,  
17th Floor, Jawahar Nagar Bhawan (NTC Building), Tolay Marg,  
नई दिल्ली-110001 / New Delhi-110001



अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL  
संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय वायु प्रदूषण नियंत्रण आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India



### Schedule 5

[See Form A]

The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Unsecured Loans and Borrowings

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Central Government	-	-
2 State Government (Specify)	-	-
3 Financial Institutions		
a. Terms Loans	-	-
b. Interest	-	-
4 Banks		
a. Term Loans	-	-
b. Interest	-	-
c. Other Loans (specify)	-	-
Interest	-	-
5 Other Institutions and Agencies	-	-
6 Debentures and bonds	-	-
7 Fixed Deposits	-	-
8 Others (Specify)	-	-
<b>TOTAL</b>	-	-

Note: Amounts due within one year

### Schedule 6

[See Form A]

The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Deferred Credit Liabilities

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
Acceptances secured by hypothecation of capital equipment and other		
1 assets	-	-
2 Others	-	-
<b>TOTAL</b>	-	-

Note: Amounts due within one year

अभिक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिल, जवाहर व्यापार भवन (एच.टी.सी. बिल्डिंग), टोलडी मार्ग,  
नई दिल्ली-110001 / New Delhi-110001

अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL  
संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India



### Schedule 7

[See Form A]

The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Current Liabilities and Provisions

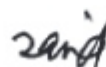
Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(3)	(4)
<b>CURRENT LIABILITIES</b>		
1 Acceptances	-	-
2 Sundry creditors:-		
a. For Goods	-	-
b. Others	8,848	-
3 Advances Received	-	-
4 Interest accrued but not due on:		
a. Secured Loans or borrowings	-	-
b. Unsecured Loans or borrowings	-	-
5 Statutory Liabilities:		
a. Overdue	-	-
b. Others	36,583	-
6 Other Current Liabilities	-	-
- Payable to Ministry	1,05,39,216	2,40,19,138
<b>TOTAL (A)</b>	<b>1,05,84,647</b>	<b>2,40,19,138</b>
<b>PROVISIONS</b>		
1 For Taxation	-	-
2 Gratuity	-	-
3 Superannuation or Pension	-	-
4 Accumulated Leave Encashment	-	-
5 Trade Warranties or Claims	-	-
6 Leave Salary Payable	-	-
7 Others (specify)	-	-
<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>
<b>TOTAL (A+B)</b>	<b>1,05,84,647</b>	<b>2,40,19,138</b>



अभिक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिल, जवाहर व्यापार भवन (एच.टी.सी. बिल्डिंग), टोलस्ट्री मार्ग,  
नई दिल्ली-110001 / New Delhi-110001



अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTYAL  
संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member-Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India

<b>Schedule 8</b> <b>The Commission for Air Quality Management in National Capital Region and Adjoining Areas</b> <b>Fixed Assets</b> <b>Forming Part of Balance Sheet as at 31st March 2023</b>										(Amount Rs.)	
DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		AS AT THE PREVIOUS YEAR END		
	COST AS BEGINNING OF THE YEAR	ADDITIONS DURING THE YEAR	DEDUCTIONS or ADJUSTMENTS DURING THE YEAR	COST AT THE YEAR END	AS AT THE BEGINNING OF THE YEAR	DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL UPTO THE YEAR END	AS AT THE CURRENT YEAR END		
<b>A FIXED ASSETS</b>											
1 Land											
a. Freehold	-	-	-	-	-	-	-	-	-	-	-
b. Leasehold	-	-	-	-	-	-	-	-	-	-	-
2 Buildings:											
a. Freehold	-	-	-	-	-	-	-	-	-	-	-
b. Leasehold	-	-	-	-	-	-	-	-	-	-	-
c. Ownership Flat/Premises	-	-	-	-	-	-	-	-	-	-	-
d. Superstructures on Land	-	-	-	-	-	-	-	-	-	-	-
not belonging to the entity	-	-	-	-	-	-	-	-	-	-	-
3 Plant and Machinery	-	-	-	-	-	-	-	-	-	-	-
4 Vehicles	-	-	-	-	-	-	-	-	-	-	-
5 Furniture & Fixtures	75,90,416	3,82,114	-	79,72,530	7,57,192	7,81,697	-	15,38,889	64,33,641	68,33,224	
6 Office Equipments	2,00,59,876	10,39,568	-	2,10,99,444	29,89,682	30,86,949	-	60,76,631	1,50,22,813	1,70,70,194	
7 Computer/ Peripherals	48,08,882	15,12,457	-	63,21,339	15,52,788	22,67,881	-	38,20,669	25,00,670	32,56,094	
8 Electrical Installations	-	-	-	-	-	-	-	-	-	-	-
9 Library Books	-	-	-	-	-	-	-	-	-	-	-
10 Other	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Current Year</b>	<b>3,24,59,174</b>	<b>29,34,139</b>	<b>-</b>	<b>3,53,93,313</b>	<b>52,99,661</b>	<b>61,36,528</b>	<b>-</b>	<b>1,14,36,189</b>	<b>2,39,57,124</b>	<b>2,71,59,513</b>	
<b>Previous Year</b>	-	-	-	-	-	-	-	-	-	-	
<b>B CAPITAL WORK IN PROGRESS</b>	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL (A+B)</b>	<b>3,24,59,174</b>	<b>29,34,139</b>	<b>-</b>	<b>3,53,93,313</b>	<b>52,99,661</b>	<b>61,36,528</b>	<b>-</b>	<b>1,14,36,189</b>	<b>2,39,57,124</b>	<b>2,71,59,513</b>	

*Handwritten signature*

**Schedule 9**

[See Form A]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Investment from Earmarked or Endowment Funds**

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
<b>TOTAL</b>	-	-

**Schedule 10**

[See Form A]

**The Commission for Air Quality Management in National Capital Region and Adjoining Areas**

**Investments - Others**

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
<b>TOTAL</b>	-	-

*Abhik Basu*

अभिक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिर, जवाहर नगर भवन (एन.टी.सी. बिल्डिंग) टोलीय मार्ग,  
17th Floor, Jawahar Nगर भवन (NTC Building), Tolay Marg,  
नई दिल्ली-110001 / New Delhi-110001

*Arvind Kumar Nautilyal*

अरविन्द कुमार नाटियाल / ARVIND-KUMAR NAUTIYAL  
सचिव एवं सदस्य-सचिव / Joint Secretary & Member Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India





# Schedule 11

[See Form A]

## The Commission for Air Quality Management in National Capital Region and Adjoining Areas Current Assets, Loans Advances etc

Schedules Forming Part of Balance Sheet as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
<b>CURRENT ASSETS</b>		
( Inventories		
1) Stores and Spares	-	-
2) Loose Tools	-	-
3) Stock in Trade		
a) Finished Goods	-	-
b) Work in Progress	-	-
c) Raw Material	-	-
2 Sundry Debtors		
(ii) Debts Outstanding for a period exceeding six months	-	-
(iii) Others	-	-
3 Cash balances in hand (including cheques or drafts and imprest)	7,229	10,000
4 Bank Balances :		
a. With Schedule banks		
On Current Account	-	-
On Deposit Account	-	-
On Saving Accounts	1,05,39,216	2,39,81,638
b. With Non-Schedule banks		
On Current Account	-	-
On Deposit Account	-	-
On Saving Accounts	-	-
5 Post Office - Savings Accounts	-	-
6 Others	4,10,628	-
<b>TOTAL (A)</b>	<b>1,09,57,073</b>	<b>2,39,91,638</b>
<b>LOANS, ADVANCES AND OTHER ASSETS</b>		
1 Loans to :		
a. Staff	-	-
b. Other Entities engaged in activities or objectives similar to that of the	-	-
c. Other (specify)	-	8,89,611
Advances and other amount recoverable in cash or in kind or for value to		
2 be received:		
a. On Capital Account	-	-
b. Prepayments	-	-
c. Security Deposits	-	-
d. Others	-	-

अधीक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
एनएनएमएल क्षेत्र और निकटवर्ती क्षेत्रों में हवा गुणवत्ता प्रबंधन आयोग  
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Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India



<b>3 Income Accrued</b>		
a. On Investments from Earmarked or Endowment Fund	-	-
b. On Investments-others	-	-
c. On Loans and Advances	-	-
d. Others (includes income due unrealized Rs	-	-
<b>4 Claims Receivable</b>	-	-
<b>TOTAL (B)</b>	-	<b>8,89,611</b>
<b>TOTAL (A+B)</b>	<b>1,09,57,073</b>	<b>2,48,81,249</b>

#### Schedule 12

[See Form B]

#### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Income from Services

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Professional or Consultancy Services	-	-
2 other (Specify)	-	-
<b>TOTAL</b>	-	-

#### Schedule 13

[See Form B]

#### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Grants/ Subsidies

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Central Government	13,89,17,788	17,15,88,558
2 State Government(s)	-	-
3 Government Agencies	-	-
4 Institutions or Welfare Bodies	-	-
5 International Organisations	-	-
6 Others (Specify)	-	-
<b>TOTAL</b>	<b>13,89,17,788</b>	<b>17,15,88,558</b>

*Ashik Basu*  
अमीक बासु / Ashik Basu  
उप सचिव / Deputy Secretary  
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#### Schedule 14

[See Form B]

The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Fees/ Subscriptions

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Entrance Fees	-	-
2 Filing Fees	-	-
3 Seminar or Program Fees	-	-
4 Consultancy Fees	-	-
5 Others (Specify)	-	-
<b>TOTAL</b>	-	-
Note - Accounting Policies towards each item are to be disclosed		

#### Schedule 15

[See Form B]

The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Income From Investments

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Investment from Earmarked Fund		Investment - Other	
	Current Year	Previous Year	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)
1 Interest				
a. On Govt. Securities	-	-	-	-
b. Other Bonds or Debentures	-	-	-	-
2 Dividends				
a. On Shares	-	-	-	-
b. On Mutual Fund Securities	-	-	-	-
3 Others (Specify)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
TRANSFERRED TO EARMARKED or ENDOWMENT FUNDS				

अभिक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
संयुक्त राज्य क्षेत्र और निकटवर्ती क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग  
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भारत सरकार / Government of India





### Schedule 16

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Income from Royalty, Publications etc.

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 Income from Royalty	-	-
2 Income from Publications	-	-
3 Others (specify)	-	-
TOTAL	-	-

### Schedule 17

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Interest Earned

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 On Term Deposits:		
a. With Scheduled Banks	-	-
b. With Non-Scheduled Banks	-	-
c. With Institutions	-	-
d. Others	-	-
2 On Savings Accounts:		
a. With Scheduled Banks	-	-
b. With Non-scheduled Banks	-	-
c. Post Office Savings Accounts	-	-
d. Others	-	-
3 On Loans:		
a. Employees/Staff	-	-
b. Others	-	-
4 Interest on Debtors and Other Receivables	-	-
TOTAL	-	-

Note - Tax deducted at source to be indicated

*Abhik Basu*  
अभीक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय वायुमय प्रदूषण नियंत्रण आयोग  
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Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India



### Schedule 18

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Other Income

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Profit on Sale or disposal of Assets:		
a. Owned assets	-	-
b. Assets acquired out of grants, or received free of cost	-	-
2 Liquidated damages, penalty realized	-	-
3 Fees for Miscellaneous Services	-	-
4 Rent	-	-
5 Miscellaneous Income	-	-
<b>TOTAL</b>	-	-

### Schedule 19

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Increase or (Decrease) in Stock of Finished Goods and Work in Progress

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Closing Stock		
a. Finished Goods	-	-
b. Work in Progress	-	-
2 Less: Opening Stock		
a. Finished Goods	-	-
b. Work in Progress	-	-
<b>NET INCREASE or (DECREASE) [1-2]</b>	-	-

*Abhik Basu*

अधीक बसु / Abhik Basu

उप सचिव / Deputy Secretary

राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
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Commission for Air Quality Management in NCR & Adjoining Areas

भारत सरकार / Government of India

# Schedule 20

[See Form B]

## The Commission for Air Quality Management in National Capital Region and Adjoining Areas

### Establishment expenses

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
		(4)
1 Salaries and Wages	91,93,456	42,03,889
2 Overtime Allowance	-	-
3 Allowances and Bonus	19,42,589	-
4 Medical Treatment	-	-
5 Tuition fee reimbursement	-	-
6 Domestic Travel expenses	-	-
7 Foreign Expenses	-	-
8 Contribution to NPS	12,27,148	3,77,319
9 Contribution to Gratuity Fund	-	-
10 Leave Salary Pension Contribution	-	-
11 Expenses on Employees' Retirement and Terminal Benefits	-	-
12 Contribution to Other Fund (specify)	-	-
13 Staff Welfare Expenses	-	-
14 Others (specify)	96,265	-
<b>TOTAL</b>	<b>1,24,59,458</b>	<b>45,81,208</b>



अभीक बसु / Abhik Basu

उप सचिव / Deputy Secretary

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Commission for Air Quality Management in NCR & Adjoining Areas

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# Schedule 21

[See Form B]

## The Commission for Air Quality Management in National Capital Region and Adjoining Areas Other Administrative Expenses

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
(1)	(2)	(3)
1 Purchases	-	-
2 Labour and processing expenses	-	-
3 Cartage and Carriage Inwards	-	-
4 Electricity and power	17,26,219	12,04,143
5 Water charges	2,36,414	1,38,869
6 Insurance	-	-
7 Repairs and Maintenance	59,50,594	3,52,47,419
8 Excise Duty	-	-
9 Rent, Rates and Taxes	7,34,01,756	6,89,00,115
10 Vehicles Running, Maintenance or Hiring charges	22,95,207	5,71,909
11 Postage, Telephone and Communication Charges	13,18,467	8,21,900
12 Printing and Stationery	10,57,592	6,75,538
13 Travelling and Conveyance Expenses	4,35,473	8,77,251
14 Expenses on Seminar or Workshops	8,07,506	26,72,306
15 Subscription Expenses	35,683	19,110
16 expenses of Fee	-	93,23,466
17 Auditors Remuneration or Legal Fee	5,34,872	5,58,617
18 Hospitality Expenses	-	70,790
19 Professional Charges	17,49,535	35,400
20 Books and Periodicals	1,37,615	61,588
21 Recruitment Expenses	-	-
22 Provision for Bad and Doubtful Debts or Advances	-	-
23 Irrecoverable Balances return off	-	-
24 Packing Charges	-	-
25 Freight and Forwarding Expenses	-	-
26 Distribution Expenses	-	-
27 Advertisement and Publicity	17,060	32,000
28 Legal Charges	-	-
29 Payment to Contractual Staff ( MTS, Office Boys, etc.)	2,48,81,756	1,20,58,555
30 Others (to be specified)		4,16,993
- Medical Reimbursement	51,913	
- Research & Development	92,46,730	
- Store & Consumables	4,01,337	
- Office Expenses	30,568	
<b>TOTAL</b>	<b>12,43,16,297</b>	<b>13,36,85,969</b>

*Abhik Basu*  
अधीक सचिव / Abhik Basu  
उप सचिव / Deputy Secretary  
राष्ट्रीय राजधानी क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
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Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India

### Schedule 22

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Expenditure on Grants, Subsidies Etc.

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 Grants given to Institutions or Organisations	-	-
2 Subsidies given to Institutions or Organisations	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

Note : Name of the Entities, their Activities along with the amount of Grants/subsidies are to be disclosed.

### Schedule 23

[See Form B]

### The Commission for Air Quality Management in National Capital Region and Adjoining Areas

#### Interest

Schedules Forming Part of Income & Expenditure as at 31st March 2023

(Amount Rs.)

Particulars	Current Year	Previous Year
(1) (2)	(3)	(4)
1 Interest		
a. On Fixed Loans	-	-
b. On Other Loans (including Bank Charges)	-	-
c. Others (specify)	-	-
2 Bank Charges	6	96
<b>TOTAL</b>	<b>6</b>	<b>96</b>



अभीक बसु / Abhik Basu  
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ज्योति चव्हाण / Jyoti Chaudhary  
संयुक्त सचिव एवं सहाय-सचिव / Joint Secretary  
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## SCHEDULE - 24

### SIGNIFICANT ACCOUNTING POLICIES

#### 1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

#### 2. INVESTMENTS

Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis. Cost includes acquisition expenses like brokerage, transfer stamps.


#### 3. FIXED ASSETS


Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion) and from part of the value of the assets capitalized.

Fixed Assets received by way of non-monetary grants, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve.

#### 4. DEPRECIATION

Depreciation is provided on written down value method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

  
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In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

Assets costing Rs.5, 000/- or less each are fully provided.

## 5. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

## 6. GOVERNMENT GRANTS or SUBSIDIES

Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.

Government grants or subsidy are accounted on realization basis.

## 7. FOREIGN CURRENCY TRANSACTIONS

Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability related to fixed assets, and in other cases is considered to revenue.

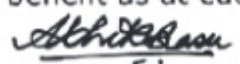
## 8. LEASE

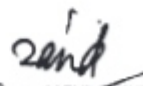
Lease rentals are expensed with reference to lease terms.

## 9. RETIREMENT BENEFITS

Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

  
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Commission for Air Quality Management in NCR & Adjoining Areas  
भारत सरकार / Government of India  
17वीं मंजिल, जवाहर व्यापार भवन (एच.टी.सी. बिल्डिंग), टोलेज मार्ग,  
17th Floor, Jawahar Vyapar Bhawan (STC Building), Toleky Marg,  
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अरविन्द कुमार नौटियाल / ARVIND KUMAR NAUTIYAL  
संयुक्त सचिव एवं सदस्य-सचिव / Joint Secretary & Member Secretary  
राष्ट्रीय वायुमय क्षेत्र और निकटवर्ती क्षेत्रों में वायु गुणवत्ता प्रबंधन आयोग  
Commission for Air Quality Management in NCR & Adjoining Areas  
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## SCHEDULE - 25

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

#### 1. CONTINGENT LIABILITIES

Claims against the Entity not acknowledged as debts - Rs. NIL (Previous year Rs. N.A.)

In respect of:

- Bank guarantees given by/on behalf of the Entity -Rs. NIL (Previous year Rs. N.A.).
- Letters of Credit opened by Bank on behalf of the Entity -Rs. NIL (Previous year Rs. N.A.).
- Bills discounted with banks Rs. NIL (Previous year Rs. N.A.).

Disputed demands in respect of Income Tax, Sales Tax and Municipal Tax.

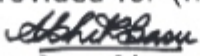
In respect claims from parties for non-execution of orders, but contested by the Entity - Rs. NIL (Previous year Rs. N.A.).


The Commission has a future obligation to pay the sanctioned amount for various research & training programmes, subject to fulfillment of certain terms & conditions. Therefore, it has been treated as contingent liability against which liability may arise to pay in future. Following are the respective programmes:

1 Research on Air Quality Management	Rs. 92,46,730/-
2 Training	_____NIL_____
Total	Rs. 92,46,730/-

#### 2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs. NIL (Previous year Rs. N.A.).

  
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उप सचिव / Deputy Secretary  
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### 3. LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs. NIL (Previous year Rs. N.A.).

### 4. CURRENT ASSETS, LOANS AND ADVANCES

- (i) In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
- (ii) Loans and advances paid up to the F.Y. ending 31<sup>st</sup> March 2023 to various Govt. Departments, staff & others of Rs. NIL are adjustable against expenses and under settlement by concern department.

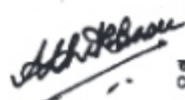
### 5. TAXATION

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

### 6. FOREIGN CURRENCY TRANSACTIONS

Value of Imports calculated on C.I.F Basis: N.A.

- Purchase of finished Goods
- Raw Materials & Components (Including in transit)
- Capital Goods
- Stores, Spares and Consumables Expenditure in foreign currency:
- Travel
- Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency
- Other expenditure:
- Commission on Sales
- Legal and Professional Expenses



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उप सचिव / Deputy Secretary  
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- Miscellaneous Expenses

- Earnings

### Value of Exports on FOB basis

#### 7. Remuneration to auditors:

As Auditors

- Taxation matters	NIL
- For Management services	NIL
- For certification	NIL
- Others	NIL

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

9. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2022 and the Income and Expenditure Account for the year ended on that date.

अभिक बसु / Abhik Basu  
उप सचिव / Deputy Secretary  
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अनंद कुमार / Anand Kumar  
संयुक्त सचिव एवं सदस्य सचिव / Joint Secretary & Member-Secretary  
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## **Reply to Actionable points in the Separate Audit Report 2022-23**

The Commission submitted authenticated Balance Sheet, Income & Expenditure Account, Receipt & Payment Account, accompanying Schedules forming part of Balance Sheet and the Notes on Accounts to DG (Audit) Environment & Scientific Department of CAG on 14.07.2023.

Statutory Audit team deployed to the Commission from Office of DG (Audit) Environment & Scientific to audit the accounts of the Commission for the Financial Year 2022-23, commenced their audit on 25.07.2023 and completed on 11.08.2023. The Special Audit Report in respect of the Audited Annual Account Statement containing Balance Sheet, Income & Expenditure Account, Receipt & Payment Account, accompanying Schedules forming part of Balance Sheet and the Notes on Accounts have been received. Pointwise reply to the Special Audit Report are as follows;

### **A. Balance Sheet**

#### **1 Assets**

##### **1.1 Fixed Assets (Schedule 8) Rs. 271.60 lakh**

##### **1.1.1 Understatement of Fixed Assets**

- (i) CAQM has charged depreciation on its assets of cost at the beginning of the previous year's figures Rs. 324.59 lakh (2021-22) instead of cost at the beginning of the current year's figures Rs. 271.60 lakh (2022-23). This has resulted in understatement of assets and overstatement of expenditure both by Rs. 11.45 lakh.

**Reply:** The observation of the Audit has been noted and will be acted upon from the next financial year onwards.

- (ii) In the previous year SAR report, it was pointed out that CAQM had booked Rs. 291.50 lakh as repair & maintenance expenses occurred on (electrical fittings, Fire detection &

alarm system, LAN, civil & interior work, Audio Visual work and heating, ventilation and air conditioning etc.) under Schedule – 21 “Other Administrative Expenses” instead of capitalized it as Assets. However no corrective measure has been taken by CAQM in current financial accounts. Since after deduction of depreciation amounting to Rs.56.33 lakh(Rs. 29.89 lakh and Rs. 26.64 lakh for the year 2021-22 and 2022-23 respectively), resulted in understatement of Fixed Assets beside overstatement of Expenditure both by Rs. 234.97 lakh.

**Reply:** In view of the reply to a similar point in the SAR 2021-22 (where the anticipated difficulty in future on account of keeping Rs 291.50 crore as capitalized assets was mentioned), the amount in question was kept in Other Administrative Expenditure. The observation of the Audit has been noted and will be acted upon from the next financial year onwards.

- (iii) Website is an intangible asset on which depreciation would be chargeable @ 25 percent per year. CAQM had incurred expenditure amounting to Rs 11.24 lakh on development of a website through NIC (November 2022) which after deduction of depreciation amounting to Rs. 1.41 lakh for the year 2022-23, resulted in understatement of Assets besides overstatement of Expenditure both by Rs. 9.83 lakh.

**Reply:** The observation of the Audit has been noted and will be acted upon from the next financial year onwards.

#### **B. Grants-in-aid:**

CAQM received Grants in Aid of Rs.1260.00 lakh besides opening balance of Rs.239.92 lakh and other receipts of



Rs.06.65 lakh. Out of the total available amount of Rs. 1506.57 lakh, CAQM made payments of Rs.1401.11 lakh and an amount of Rs.105.46 lakh were closing balance.

**Reply:** It is a gist of Grant-in-Aid and its utilization for the F Y 2022-23, was only for reporting purpose.

**C. General**

- (i) CAQM has sanctioned an amount of Rs. 92.47 lakhs for Research on Air Quality Management and the same has been booked as Research & Development in Schedule- 21 instead of Grants given to Organizations or institutions in Schedule - 22. CAQM has shown Rs. 92.47 lakh as Contingent Liabilities in Schedule 25 which is not a contingent liability instead Grants given to Organization or Institution (Schedule - 22).

**Reply:** The observation of Audit has been noted and will be acted upon from the next financial year onward.

**Annexure**

**Internal Control System**

**1. Adequacy of internal audit system**

Internal Audit of the Commission was required to be conducted by the internal audit wing of Principal Pay & Accounts Office of the Ministry of Environment, Forests and Climate Change (MoEF&CC), New Delhi. Internal Audit of CAQM has not been conducted since inception to March 2023 by the PAO, MoEF&CC.

**Reply:** The matter has been taken up already and reminder has been sent to PAO, MoEF&CC for appropriate action on its part, vide letter no. F- 25011/01/2022-F&A dated 06.09.2023, following earlier letters no. F- 25011/01/2022-F&A dated 24.11.2022 and 15.03.2023 sent to MoEF&CC.



## 2. **Adequacy of internal control system**

Following deficiencies in relation to internal control system were observed in audit:

- (i) Certificate regarding the number of pages in the register was not found recorded in any of the registers maintained by CAQM.

**Reply:** Noted for compliance from the next financial year onwards.

## 3. **System of physical verification of fixed assets**

- (i) The physical verification of fixed assets has been conducted for the year 2022-23.
- (ii) Fixed Assets register furnished to Audit was not closed to the year-end as entry of depreciation has not been made in the register and was not certified by the competent authority.

**Reply:** Fixed Assets Register is under processing to update depreciation entries, as per observation made by audit team.

## 4. **System of physical verification of inventory**

- i. Physical verification of stock & consumables items has been conducted for the year 2022-23.
- ii. Accession number was not found recorded in the accession register as well as on any book.

**Reply:** CAQM has started maintaining Accession number on the Books as well as in Register now.

## 5. **Regularity in payment of statutory dues**

The commission had no disputed statutory dues outstanding for more than six months from the date of becoming due during 2022-23.

**Reply:** It is only for reporting purpose.







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