



सत्यमेव जयते

ANNUAL REPORT

2023-24



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 2023-24 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, along with 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) Regulation, 2021, as well as subsection (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 the Commission for Air Quality Management in National Capital Region and Adjoining Areas (Form of Annual Statement of Accounts) Rules, 2022.

Place: New Delhi

Date: 15.01.2025


(Arvind Nautiyal)
Member Secretary

CONTENTS

S. No.	Chapter	Page No.
Abbreviations		
1.	Introduction	1
2.	Constitution of the Commission	2
3.	Constitution of the Sub-Committees of the Commission	5
4.	Mandate, Goals and Objectives of the Commission	6
5.	The Year in Retrospect	8
6.	Prevention, control and abatement of air pollution- Steps taken, proposals, research and other measures undertaken in 2023-24	9
	6.1 Abatement of Industrial Pollution	9
	6.2 Abatement of Air Pollution from Diesel Generator Sets	12
	6.3 Management of Dust from C & D Activities	14
	6.4 Management of dust from Roads and Open areas	16
	6.5 Abatement of Air Pollution from Vehicular Sector	19
	6.6 Abatement of Air Pollution from Crop Residue Burning	23
	6.7 Abating pollution from burning of Municipal Solid Waste(MSW) and miscellaneous waste	27
	6.8 Abatement of Air Pollution from Dispersed sources	28
	6.9 Greening and Plantation in NCR to Abate Air Pollution	30
	6.10 Research and Development Initiatives	34
	6.11 Graded Response Action Plan (GRAP)	34
	6.12 Enforcement Task Force – Flying Squads for <i>incognito</i> inspections	36
7.	Establishment, Finance and Budget	37
8.	Annual Statement of Accounts 2023-24	44
9.	Air Quality Perspective for Delhi during 2023	45
10.	Annexures	48

**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
DCB	Delhi Cantonment Board
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
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
J&K	Jammu & Kashmir
KM	Kilometer
KVS	Kendriya Vidyalaya Sangathan
KW	Kilo Watt
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 & Farmers 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

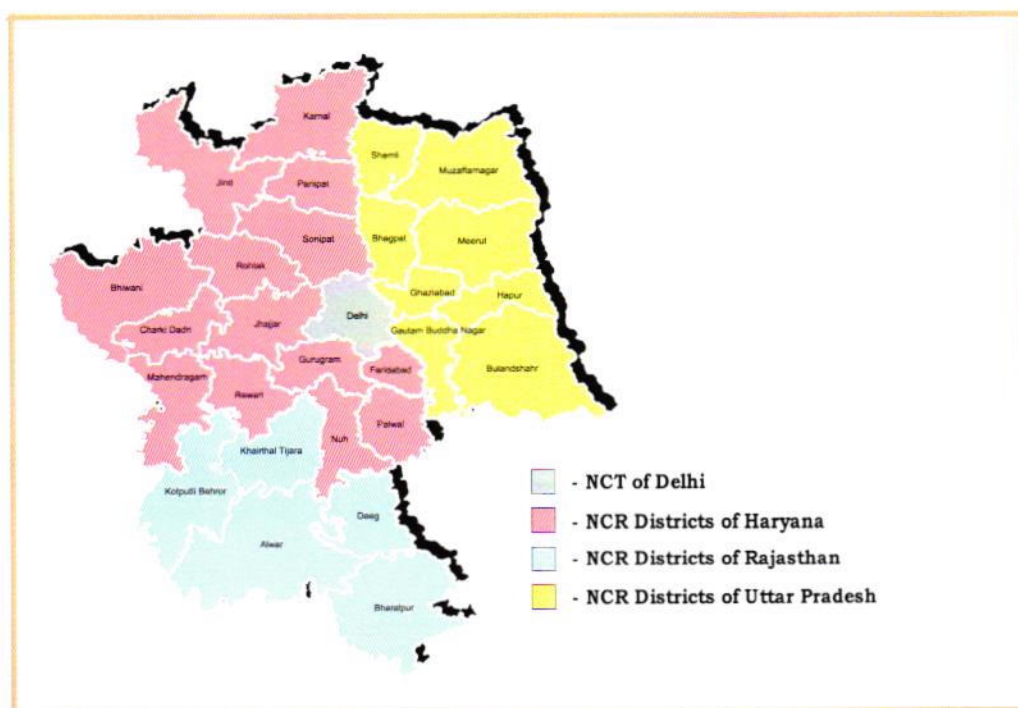


MoPNG	Ministry of Petroleum and Natural Gas
MRSM	Mechanized Road Sweeping Machine
MSME	Micro, Small and Medium Enterprise
MSW	Municipal Solid Waste
NBCC	National Building and Construction Co.
NCAP	National Clean Air Programme
NCR	National Capital Region
NCRTC	National Capital Region Transport Corporation
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 Controlled Device
RFID	Radio Frequency Identification
RoW	Right of Way
RTI	Right To Information
SAMARTH	Sustainable Agrarian Mission on use of Agri-Residue in Thermal Power Plants
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
UT	Union Territory
WTE	Waste to Energy
WP	Writ Petition

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 27 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, 2021, 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 27th August, 2021, as amended on 25th October, 2021 and 21st February, 2023.
- 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 13th 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 4th 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 11th July, 2022 as amended on 6th 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 21st 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 21st 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 21st



February, 2023.

- h) The Commission for Air Quality Management in National Capital Region and Adjoining Areas (Imposition, Collection and Utilization of Environmental Compensation for Stubble Burning) Rules, 2023, on 28.04.2023.

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 17th September, 2021 and the Commission for Air Quality Management in National Capital Region and Adjoining Areas, (Form and Manner of Furnishing Annual Report) Regulations, 2022, on 12th May, 2022.

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 07th 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, broadly in line with the GFR and DFPR of the Govt. of India, vide orders of the Commission dated 25th June, 2021 and 16th May, 2024 respectively.



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 first constituted by the Commission, vide Order dated 17th May, 2021, comprising of 08 Members, as per the mandate of the Act and as amended from time to time.

(b) Sub-Committee on Safeguarding and Enforcement

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

(c) Sub-Committee on Research and Development

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

Sub-Committee for Graded Response Action Plan (GRAP)

In wake of high air pollution levels in Delhi-NCR generally encountered during the winter season owing to unfavorable 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 7th 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 has been 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 during 2023-24 is as under:

Full Commission meetings	Sub -Committee meetings (including GRAP)	Other sectoral meetings and progress reviews
04	70	166

5. The Year in Retrospect

Since its inception, the Commission has been rigorously taking up the issue of air pollution in NCR and adjoining areas and has identified various sectors contributing to air pollution with core focus Industrial Pollution, Pollution from Diesel Generator (DG) sets, Vehicles and Transport sector, Agricultural Stubble Burning, Municipal Solid Waste/Biomass Burning, Fires in Sanitary Landfills sites, Dust from Construction and Demolition Project activities, Road and Open Areas dust and pollution from dispersed sources etc.

The Commission has been continually and closely studying the Air Quality parameters and associated meteorological conditions and necessary directions / orders are being issued by the Commission from time to time taking due cognizance of the prevailing adverse climatic and meteorological conditions advised and projections by IMD.

The Commission held four (4) meetings of the members, where 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. Besides, 70 Statutory Committees meetings (including Sub-Committee for GRAP) and 166 other Sectoral meetings were held to monitor and review the actions taken towards abatement of air pollution.

To guide and direct various actions towards abatement of air pollution in the region, the Commission in the year 2023-2024 has issued 7 Statutory Directions, 6 Advisories (as listed in **Annexure-I**) and various executive orders to Govt. of NCR States/GNCTD and various agencies concerned in the region for improving of air quality in the region.



6. Prevention, control and abatement of air pollution- Steps taken, proposals, research and other measures undertaken in 2023-24

6.1 Abatement of Industrial Pollution

Commission since its inception prioritized the task of shifting industrial operations including others sector/applications in Delhi - NCR from coal and other polluting fossil fuels to cleaner approved fuels. The standard approved fuel list for entire NCR was further upgraded during 2023-24 through an addendum on 03.04.2023 (available on CAQM website at <https://caqm.nic.in>.)

Up to end of 2023-24, out of a total 7759 fuel-based industries identified in entire NCR, 7449 industries were operating on approved fuels. While all the industries in Delhi shifted completely to approved fuels, 310 industries in other areas in NCR which could not shift to approved fuels were either closed down by themselves or through the closure directives issued from concerned SPCB/DPCC. The concerned SPCBs in NCR and DPCC were further directed to ensure strict vigilance on use of only approved fuels in the industrial units and also towards adoption of appropriate air pollution control measures and adherence to the prescribed standards of emissions in respective units.

Inspection of Industries - Monitoring & Enforcement of Directions in DelhiNCR

The Commission lays due focus on monitoring and enforcement of various directions and standards prescribed for industries. DPCC / NCR state PCBs were directed for conducting regular audit / inspections towards effective implementation/enforcement of environmental norms/rules/regulations etc. in industrial sector. The status of inspections carried out during 2023-24 is as under:

Parameter	Delhi	HAR	UP	RAJ
Number of industries inspected	11,916	3,532	2,258	2,228
Number of Industries not complying with statutory requirements and/or emission norms	107	132	42	392
Number of Industries issued with closure directions for gross violations	7	86	27	26

PNG Infrastructure in Delhi-NCR towards transition to cleaner fuels

Towards faster adoption of PNG in industrial applications across NCR, in close coordination with all stakeholders viz. MoPNG, City Gas Distribution Agencies (CGDs) in NCR, industrial associations and SPCB/ DPCC, 217 industrial areas in entire NCR out of a total 240 industrial areas were equipped with PNG infrastructure/connectivity till the end of 2024. The PNG infrastructure/connectivity in remaining 23 areas (5 areas in Uttar Pradesh, 12 areas in Haryana and 6 areas in Rajasthan) is also likely by the end of 2024.

Co-firing of Biomass in Thermal Power Plants

Paddy stubble burning in the states of Haryana, Punjab and NCR areas in Uttar Pradesh becomes a matter of serious concern during the winter months particularly when the meteorological conditions are already unfavorable for the general air quality in Delhi-NCR. With a view to abate stubble burning and air pollution owing to stubble/biomass burning and in line with the policy of Ministry of Power for co-firing of minimum 5% biomass Thermal Power Plants (TPPs), the Commission had earlier issued statutory Direction No.-42 dated 17.09.2021 mandating 5-10% co-firing of biomass/biomass based pellets replacing coal in 11 identified Thermal Power Plants (TPPs) located within 300 Km of Delhi as a step towards augmenting efficiency of ex-situ management of stubble/biomass generated in NCR areas and in the states of Haryana and Punjab. Further, The Commission also issued an Advisory No.11 dated 30.08.2023 to all the NCR States and TPPs concerned for Co-firing of Bio-mass (focusing on paddy straw-based pellets) in Thermal Power Plants.

The compliance in this context is periodically reviewed and monitored through regular review meetings in CAQM in coordination with MoP/SAMARTH and identified TPPs. This was vigorously followed up and at the end of 2023-24, total quantity of Biomass co-fired by these 11 power plants stood at about 2.58 Lakh MT, of which about 1.45 lakh MT biomass was co-fired in the last three months i.e. Jan to March, 2024. This boost in co-firing is expected to be sustained and further augmented in 2024-25.

**Biomass Handling & Pellet Manufacturing unit at
APCPL-NTPC Thermal Power Plant, Jhajjar, Haryana**



**Torrefied biomass pellet manufacturing
reactor, HPGCL-Hissar, Haryana**

**Baled paddy straw stored
in the fields in Punjab**





6.2 Abatement of Air Pollution from Diesel Generator Sets

Uncontrolled use of Diesel Generator (DG) sets is a major contributing factor for deterioration of air quality in the entire National Capital Region.

In wake of prevailing adverse air quality in NCR, while generally banning the use of DG sets in NCR during the restrictions under the Graded Response Action Plan (GRAP) till 2022, the Commission permitted use of DG sets for certain emergency purposes/services, even under the period of ban imposed under the GRAP.

Emission control Devices / systems in DG sets and running of DG sets in a dual fuel mode was accordingly taken up as a priority action by the Commission, besides encouraging all stakeholders to switch to purely gas-based systems or procure new DG sets to latest and stringent emission standards.

The Commission, from time to time, accordingly issued Directions for regulated operations of DG sets in Delhi and NCR based on the progress with respect to availability of certified agencies for retro-fitment of ECDs and for retro-fitment of dual fuel kits (Diesel and Gas) in the existing DG Sets operating in NCR.

A comprehensive Direction No. 76 was issued on 29.09.2023, in supersession/ modification of all extant directions, stipulating adoption of the Schedule as detailed out in the said Direction for regulated operations of DG sets (only as a backup against regular power supply failures) across all sectors in the NCR including Industrial, Commercial, Residential and Office establishments etc w.e.f. 01.10.2023.

Statutory Directions

Direction No. 76 dated 29.09.2023 as amended on 22.02.2024

Stipulating adoption of the revised Schedule for regulated operations of DG sets (only as a backup against regular power supply failures) across all sectors in the NCR including Industrial, Commercial, Residential and Office establishments etc. w.e.f. 01.10.2023

DG sets catering to emergency services were however given time upto 31.12.2023 to ensure compliance of said Direction No. 76 dated 29.09.2023. Power generating sets running purely on natural gas/cleaner fuels are out of the regulatory regime and can be run uninterruptedly as and when required. However, DG sets of capacity more than 800 KW were permitted for all applications in the NCR, subject to compliance of the “in-use” emissions standards prescribed for this category under Direction No.76.

Follow up with manufacturers and suppliers of ECDs/dual fuel kits for DG Sets

Regular follow up meetings were held with manufacturers and suppliers of ECDs/dual fuel kits for DG Sets. Certified RECDs are now available for DG Sets of capacity range of 61 KW to 800 KW. The list of certified RECDs with applicable capacity range of DG Set was also made available on the website of CPCB along with details of the manufacturers of RECD including the certifying agencies.



Dual Fuel System in DG Set



DG Set with retro-fitted ECD

The status of compliance of Direction No. 76 regarding regulated use of DG sets are monitored by the Enforcement Task Force (ETF) of the Commission. Total 2849 DG Sets in 1438 installations across NCR were inspected. Out of 1438 units, DG sets installed in 300 units (777 DG Sets) were found to be compliant with the Directions. Show Cause Notices were also issued against 836 units whereas sealing orders were issued against 302 units.

6.3 Management of Dust from C&D activities

The Commission regularly followed up for effective compliance/enforcement of its earlier statutory directions for remote monitoring of bigger C & D projects through a dedicated web-portal and also the advisories, orders and directions related to dust mitigation measures viz. use of adequate numbers of anti-smog guns, dust screens, wind breakers etc. and water sprinkling etc. Grossly violating construction sites were also issued closure directions.

In furtherance to exercise effective control on dust mitigation measures from construction projects, the Commission issued an Advisory dated 06.04.2023 followed by Direction No. 79 dated 13.02.2024 to all agencies issuing completion certificates or occupancy certificates against C&D projects, to issue such certificates only after ensuring that no closure direction issued by the Commission is pending against such entities.

An Advisory dated 14.02.2024 was also issued to the ULBs and project monitoring agencies to incorporate measures towards abatement of dust in the respective permissions/sanctions, including in the conditions of contracts/agreements.

Statutory Direction & Advisory

Advisory No. 8 dated 06.04.2023 and further Direction No. 79 dated 13.02.2024 - Statutory Direction has been issued by the Commission to all agencies issuing completion certificates/ occupancy certificates against C&D projects, to issue such certificates only after ensuring that no closure direction issued by the Commission is pending against such entities.

Advisory No. 12 dated 14.02.2024 has been issued to ULBs and project monitoring agencies to incorporate measures towards abatement of dust in the respective permissions/sanctions, including in the conditions of contracts/agreements.

Remote monitoring of projects having plot area $\geq 500 \text{ m}^2$

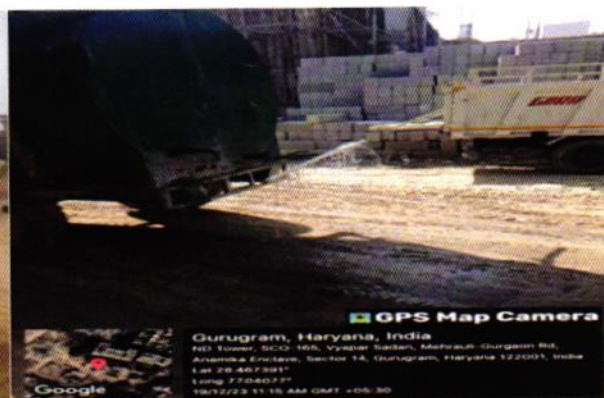
No. of active C&D Projects registered on the Web Portal (as on 31.03.2024)

States	No. of active project sites
NCT of Delhi	604
Uttar Pradesh (NCR)	552
Haryana (NCR)	722
Rajasthan (NCR)	101

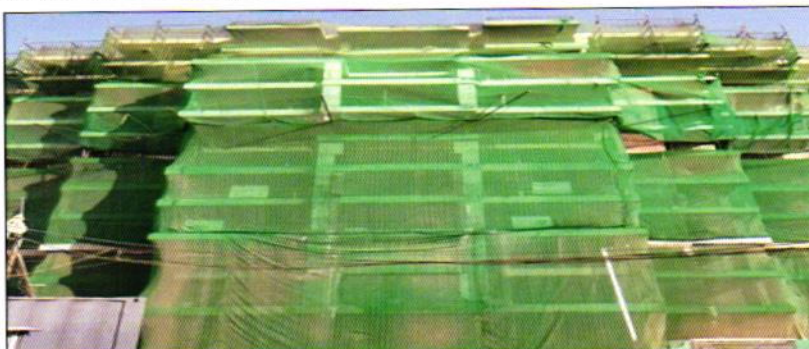
Smaller C&D projects having plot size $< 500 \text{ m}^2$ which are not mandated to be registered on the web portal were also inspected and monitored to ensure that all prescribed measures towards dust suppression and mitigation are scrupulously implemented and followed on such construction projects. For all category of C&D Projects, concerted inspection drives are being carried out followed by deterrent punitive actions against grossly violating C&D sites including imposition and realization of appropriate environment compensation charges and closures, if warranted.



Anti-smog gun installed at project site



Water Sprinkler for suppression of dust



Construction site fully covered with Green Dust Screen

6.4 Management of Dust from Roads and Open Areas

Towards abatement of air pollution from roads, central verges, roadsides and open areas along the right of ways, which perennially is one of the most prominent sources of particulate matter emissions in entire NCR leading to adverse AQI, the Commission had earlier issued Direction to all the road owning agencies in the NCR to set up dedicated Dust Control and Management Cells (DCMCs). The Nodal officers, of the 62 DCMCs so constituted in entire Delhi-NCR, are responsible for close monitoring and necessary actions for the abatement of dust from roads, central verges, pathways/ side-walks and open areas by means of deployment of adequate numbers of anti-smog guns particularly in road construction projects, optimum utilization of road sweeping machines and scientific disposal of dust collected, regular sprinkling of water on roads/ Row to suppress dust, augmentation of capacity of mechanized sweeping/ water sprinkling, use of dust suppressants and properly maintained pot-hole free roads to alleviate dust re-suspension. Furthermore, the DCMCs have also been tasked with a critical activity to saturate greening of all central verges / road medians and green / pave the walkways, pathways and open areas along the right of ways through appropriate grassing techniques, permeable paver blocks, plantation of shrubs and trees etc.


Regular review meetings with the nodal officers of the “Dust Control Management Cells” in NCR and other concerned agencies have been convened by the Commission during the year for dust mitigation measures and monitoring of the key parameters.

Advisory


Road dust being a significant source to air pollution and posing a serious threat to poor air quality and associated health hazards, the Commission issued an Advisory No. 13 dated 14th February, 2024 to all Nodal agencies of DCMCs in Delhi and NCR regions of U.P., Haryana and Rajasthan to also ensure that all tender notices contract documents, agreements etc. for the road construction / maintenance works incorporate all guidelines and safeguards entrusted upon the DCMCs, including stipulating quality benchmarks, conducting regular site inspections and appropriate penal provisions and measures for non-compliances for mitigation of dust from roads, pathways and open areas along ROW.

Illustration of paving of roads

BEFORE



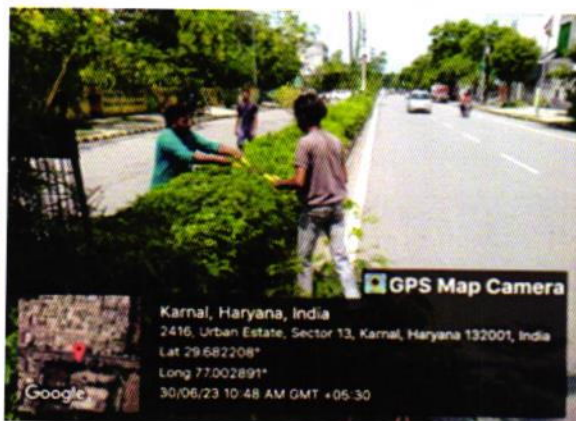
AFTER



Use of Anti-Smog Gun



Greened Central Verges



Repairs to road patches/ potholes





Mechanised Road Sweeping

6.5 Abatement of Air Pollution from Vehicular Sector

Vehicular pollution from a staggering total population of vehicles plying in Delhi-NCR, including large number of floating vehicles into this region is another prominent source of PM_{2.5} / PM₁₀ emissions besides other gaseous emissions like NO_x, CO etc. and accordingly has been one of the key focus areas for the Commission. The Commission conducted regular progress meetings with all agencies concerned in Delhi and NCR States for the actions envisaged in the various directions of the Commission and the targeted timelines for specific actions as per the comprehensive policy of the Commission for abatement of air pollution in Delhi-NCR.

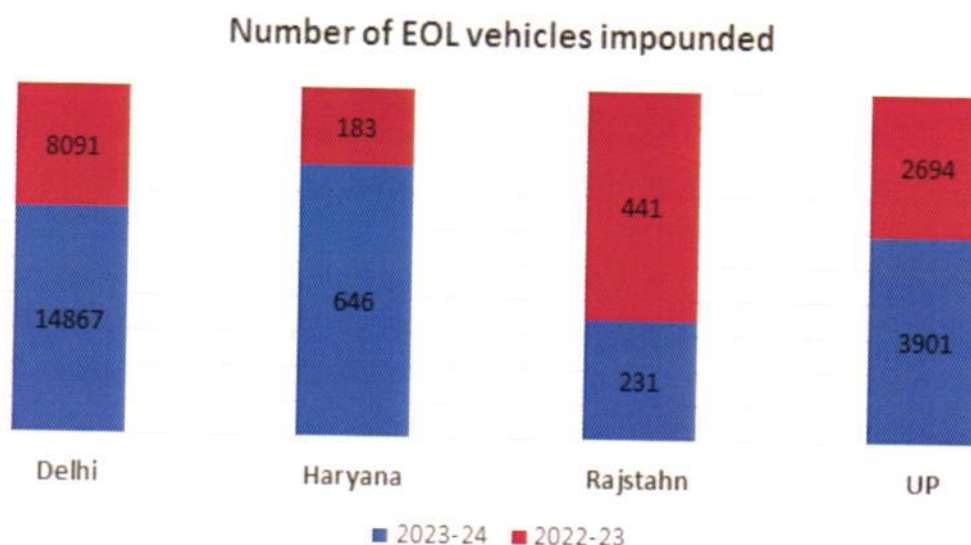
Compliance of regulatory requirements

The PUC (Pollution Under Control) certificate regime is a means of compliance to the prescribed emission standards for various categories of vehicles. The Commission through the Transport departments of GNCTD, NCR State Governments, Traffic Police and Municipal Corporations of the respective NCR States directed for regular drives to check the compliance of PUC norms and to initiate strict actions against vehicles not having a valid PUC, visibly polluting vehicles, over-loaded vehicles and uncovered vehicles carrying C&D materials etc. The details of the special drives conducted for PUC violation, visibly polluting / over loaded vehicles etc. during 2023-24 in the NCR are as under:

Delhi- 2,77,076	Haryana-1,28,290
UP- 1,20,271	Rajasthan -8,365

Phasing out of overaged vehicles / end of life vehicles in Delhi and NCR

All diesel fueled vehicles which are more than 10-year old and all petrol vehicles more than 15-year old are not permitted to plying in the entire NCR as per the extant directives of the Hon'ble Supreme Court and NGT. Such "End of Life" (EOL) vehicles, which are far too polluting owing to much older and relaxed emission norms as compared to the current BS-VI standards, are accordingly required to be phased out from the NCR. Towards compliance of the above, the Commission issued directives to the Transport departments of GNCTD, NCR State Governments, Traffic Police and Municipal Corporations in the respective NCR States to launch drives for liquidating such EOL vehicles and initiate appropriate action for impounding such vehicles found plying on the roads. The status of overaged vehicles impounded in the NCR by concerned agencies is as under:



Vehicle Scrapping Policy:

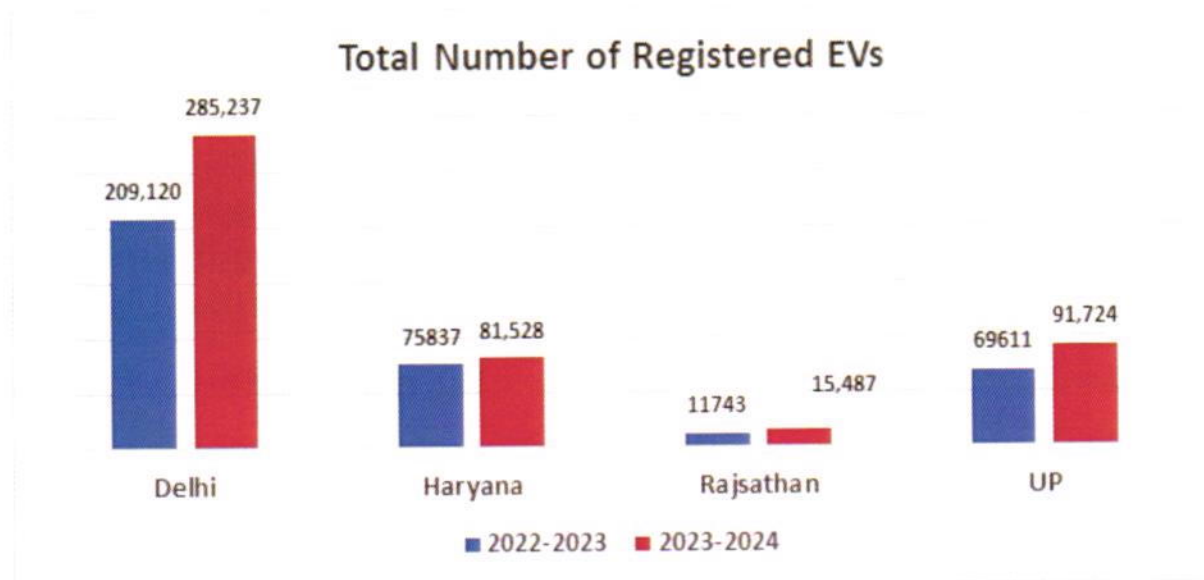
Delhi and other NCR State Governments have already developed and notified their respective vehicle scrapping policies which are being implemented accordingly. Infrastructure for material recovery and disposal

of end-of-life vehicles has also been set up in the NCR. However, the current rate of scrapping for older vehicles is much lower than the arisings of such vehicles as also the capacities of the Registered Vehicle Scrapping Facilities (RVSF) set up in NCR.

Haryana, UP and Rajasthan presently have set up 10, 09 and 02 Registered Vehicle Scrapping Facilities (RVSF) respectively. However, Delhi presently just has 4 automated vehicles testing facilities and shares the RVSF of neighboring cities for scrapping of such Delhi registered EOL vehicles.

Promotion of EVs in Delhi and NCR

Towards an effective long-term strategy of controlling vehicular emissions, transition to e-mobility has been identified as an important tool by the Commission and requisite infrastructure to support e-mobility i.e., battery charging stations, battery swapping points and facilities for disposal of large volume of scrapped batteries etc. is also required to match pace with the transition to E mobility in the ensuing years. The growth in registration of Electric vehicles in Delhi and NCR during 2023-24 over the year 2022-23 as reported by the State Govts. / GNCT of Delhi is as under:



EV charging infrastructure in the NCR has also undergone augmentation. There are a total 3,100 battery charging stations (with 4,793 charging points) in place in the NCT of Delhi whereas 488 charging stations have been set up in other areas in NCR till end of 2023-24.



Moving towards Cleaner Public Transportation in NCR

Augmentation of clean City Public Bus Services

To provide affordable, clean and comfortable public transport and decongest city roads thereby reducing vehicular pollution through reduced use of personal vehicles, action is ongoing for augmentation of city public bus service through CNG/E-buses in NCR, broadly as per the model yardsticks and service level benchmark of MoHUA (based on population density) in GNCTD and the respective NCR States Governments.

The GNCT of Delhi plans to expedite procurement of Low Floor E-buses. At the end of 2023-24, total size of the bus fleet for public transport system in Delhi is 7,389 which includes 1,300 E-buses.

State Government of Haryana has launched a special purpose vehicle under Haryana City Bus Service Ltd. for providing city bus services in 9 cities of Haryana including Sonapat, Rewari, Karnal and Rohtak in NCR districts of Haryana. 50 E-buses are planned to be procured for each city under the PM E-Bus Sewa scheme of MoHUA. Presently, city bus services are operational in Gurugram and Faridabad with 50 and 150 CNG buses respectively in these 02 cities.



For the NCR areas of Uttar Pradesh, as of now 50 E-buses are operational in Ghaziabad. As per MoHUA yardstick, 410, 490, 220 buses are required for Ghaziabad, Meerut, Noida & Gr. Noida cities respectively. Out of these, 150, 100 & 100 e-buses are planned to be procured for Ghaziabad, Noida & Gr. Noida and Meerut cities respectively by Department of Urban Transport under PM E- Bus Sewa Scheme.

Statutory Direction No. 78 dated 19.10.2023

Migration of inter-city bus services to Delhi-NCR to cleaner modes

Towards a cleaner intercity commute, the Commission issued Direction No. 78 dated 19.10.2023 to Transport Departments of Haryana, Rajasthan and UP for transition of all State Transport Public intercity bus services from any city / town in these states to Delhi only through EV/CNG/BS-VI Diesel mode w.e.f 01.11.2023. The said Directions also call for faster transition to such cleaner intercity bus services from anywhere in these states to any city / town in NCR.

In the next phase, the States of Punjab, Himanchal Pradesh, Uttarakhand and Madhya Pradesh and the UT of J&K have also been directed to submit action plans for transition of the older polluting buses (BS III/ IV) from these states to any city of Delhi-NCR only to cleaner modes (EV/CNG/BS-VI Diesel). Till the end of 2023-24, about 50% buses (498 out of 1006 buses) operating to Delhi from various parts of these States have already transitioned to EV/CNG/BS-VI Diesel mode.

6.6 Abatement of Air Pollution from Crop Residue Burning

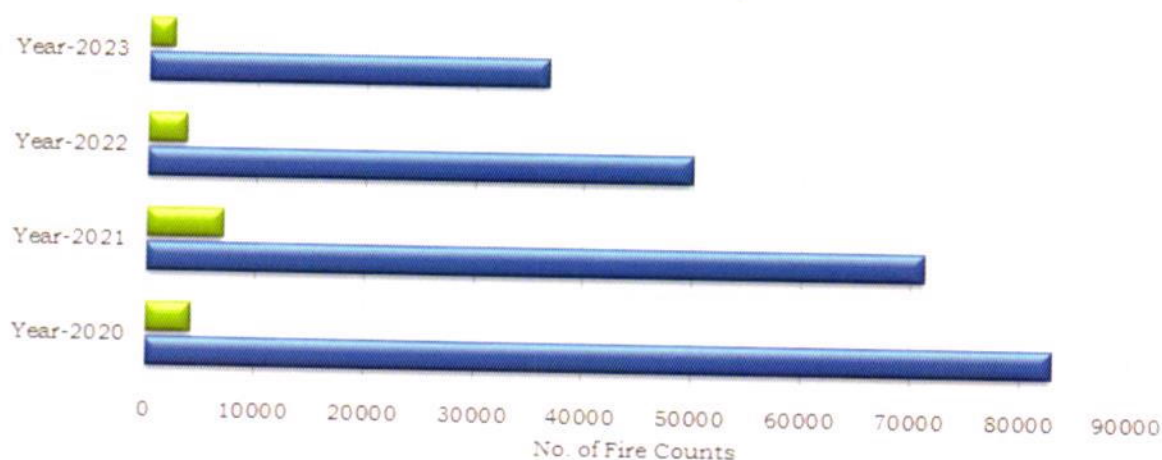
The Commission after due deliberation with concerned stakeholders issued a detailed and comprehensive framework in June, 2021 for effective prevention and control of stubble burning. Based on the said framework action plans for prevention and control of the paddy stubble burning incidents were formulated on a year-to-year basis and implemented by State Governments of Punjab, Haryana, Uttar Pradesh (for NCR districts), Rajasthan (for NCR districts) and GNCTD, for the years 2021, 2022 and 2023 respectively.

Incidences of Paddy Residue Burning in 2023

As per the Standard ISRO Protocol, arising out of the implementation of the action plans as prepared and updated during 2021, 2022 and 2023, a gradual but significant reduction has been recorded in the number of paddy residue burning events. For the period from 15th September, 2023 to 30th November, 2023, a total of 39,186 paddy residue burning events were reported in Punjab, Haryana, Delhi and NCR districts of Uttar Pradesh and Rajasthan, which was 27% less compared to the incidences for the corresponding period during 2022, as tabulated under:

State	Cumulative Fire Counts (15 th September to 30 th November)			
	2020	2021	2022	2023
Punjab	83,002	71,304	49,922	36,663
Haryana	4,202	6,987	3,661	2,303
Uttar Pradesh (NCR)	407	252	198	212
Total (including Delhi and NCR districts in Rajasthan)	87,632	78,550	53,792	39,186

Paddy Residue Burning Events Punjab & Haryana



Towards advance planning/preparedness for Paddy harvesting season, 2024, the Commission started following up with the concerned State Governments, well before the paddy sowing season 2024, as early as

in February, 2024 to sensitize the respective State machinery for prevention and control of the incidents of stubble burning to target total elimination of paddy farm fires during 2024.

Based on the framework advised by the Commission and learnings from the year 2021-2023, updated action plans were called for from the State Governments of Punjab, Haryana and Uttar Pradesh for the year 2024.

The respective action plans as submitted were deliberated upon in the full-Commission meeting held on 15.03.2024 and finalized.



The State Governments of Punjab, Haryana and Uttar Pradesh have been advised to effectively implement the respective revised action plans, in letter and spirit, to ensure complete elimination of paddy stubble burning during 2024, inter-alia focusing on the following:

- i. Complete mapping of the identified means of management of paddy stubble (in-situ management through CRM machinery, Bio-decomposer application etc., ex-situ management as fuel/feedstock) to cover all farms/farmers in the State.
- ii. Review of availability and allocation of machines in CHCs/FPOs/Farm banks etc.
- iii. Augmentation of the number of CHCs and ensuring availability of appropriate resources with them.
- iv. Ensuring procurement of all identified new CRM machines by individuals/CHCs for the year 2024, well in advance, by July-August 2024.



- v. Optimise and enhance utilization of machinery available with CHCs/FPOs/Farm Banks etc., focusing on supply of such machines to poor and marginal farmers.
- vi. IT/Web based monitoring mechanism to be instituted for utilization of machines in CHCs/FPOs/Farm Banks etc, in addition to surveillance by Village/Block level teams/officers.
- vii. Continuation and enhancement of IEC/Sensitisation activities to create awareness regarding the ill effects of stubble burning.
- viii. Timely appointment and deputation of Nodal/Cluster/Village level officers for strict surveillance and enforcement actions.
- ix. Mechanism for pin-pointing and inspection of the farms/areas where paddy straw is burnt, if any, as per standard ISRO protocol and ensuring red-entries/accountability in such farm records, including levying and realization of prescribed EC.
- x. Conducting frequent reviews and close monitoring of implementation of the framework/state specific plan of action at various levels in the State Government/District Administration.

GNCT of Delhi and State Government of Rajasthan have also been advised to make every effort towards totally eliminating paddy stubble burning incidents during the ensuing harvest season.

Statutory Directions

Direction No. 74 dated 25.07.2023

Implementation and review of the updated revised plan of action for prevention and control of Paddy Stubble Burning in 2023.

Direction No. 72 dated 17.03.2024

Co-Firing of Biomass Pellets in Coal Based Captive Thermal Power Plants in NCR



The MoEFCC, vide notification No. G.S.R. 322 (E) dated 28th April, 2023 also notified the Commission for Air Quality Management in National Capital Region and Adjoining Areas (Imposition, Collection and Utilization of Environmental Compensation for Stubble Burning) Rules, 2023 towards effective enforcement and penal measures in respect of paddy stubble burning.

6.7 Abating pollution by burning of Municipal Solid Waste (MSW) and miscellaneous waste

The Commission in its comprehensive policy to curb air pollution in National Capital region issued in July, 2022, identified MSW management and burning of open waste as one of the major sources of air pollution and accordingly advised various departments/authorities concerned to develop and monitor appropriate plans to manage the waste generated in the region. The Departments concerned in the GNCTD were advised to guide, facilitate, monitor, resolve and periodically review the status of this critical aspect of municipal solid waste management in Delhi with ULBs and agencies concerned.

Guarding against fire incidents at Landfill Sites and in open areas

The action plans for respective states in NCR call for control of Bio-mass/ Municipal Solid Waste Burning and fires in Landfill Sites, focusing on deployment of enforcement teams, quick complaint redressal and corrective actions through IT enabled platforms. There has been a drastic reduction in the number of incidences of fires in sanitary landfill sites in Delhi as compared to past years.

Management of Municipal Solid Waste

In Delhi, 11,347 TPD of municipal solid waste is generated daily under MCD, NDMC and DCB jurisdiction, majorly in MCD jurisdiction around 11,000 TPD. The entire MSW generated in NDMC (285 TPD) and DCB (62 TPD) jurisdictions is processed in the Waste to Energy (WtE) plant located at Okhla. In the MCD jurisdiction, however, presently only about 73% of the total MSW generated viz. 8073 TPD is diverted for processing in

the WtE plants at Okhla, Ghazipur, Tehkhand, Bawana including other means of management viz. compost pits, Organic Waste Converter and recycling through Material Recovery Facilities, with an overall waste processing efficiency of about 90% (i.e. 7200 TPD).

Towards augmenting the capacities to handle the entire MSW generated in Delhi, the MCD have prepared a plan / roadmap for setting up of new infrastructure / augmentation of existing facilities mainly in the form of WtE plants, for a cumulative additional capacity to the tune of about 7000 TPD. 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. The MCD envisages a total MSW handling capacity of about 15,500 TPD of MSW by 2027, which would be surplus to the overall generation of MSW in Delhi and is also likely to sustain the incremental MSW load for next 10 years

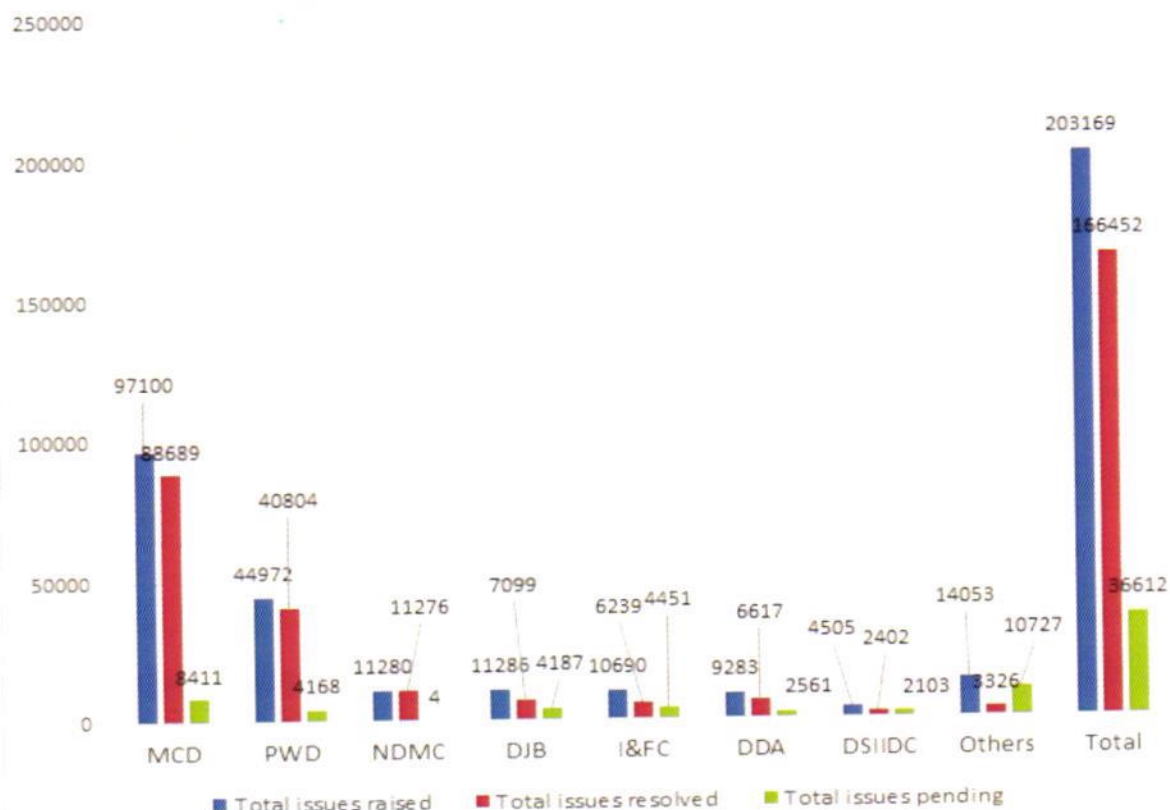
Liquidating Legacy Municipal Solid Waste

Of a cumulative total 280 Lakh MT of legacy waste at the three dump sites in Delhi i.e. Ghazipur, Bhalswa and Okhla (quantity assessed as in July, 2019), around 133 Lakh MT has been bio-mined.

6.8 Abatement of Air Pollution from Dispersed Sources

The project on abatement of Air Pollution from Dispersed Sources is ongoing in Delhi since, 2022 which aims to capture surveys, complaints etc. related to air polluting activities from various dispersed / misc. sources through a dedicated web-portal. The issues so flagged are then assigned to the concerned agencies for appropriate resolution of the same and the status post resolution / attention to the issue is uploaded back on the portal. The implementation of the project was regularly reviewed by the Commission during the year. A total of 2,03,169 issues have been identified so far, of which 1,66,452 issues (approx. 81.9%) have since been resolved.

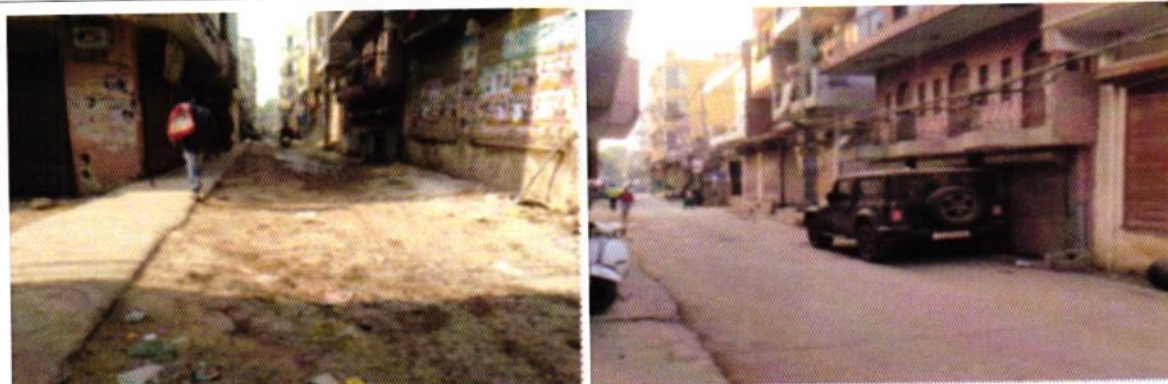
Status of agencywise resolution of issues as on 31.03.2024.



The programme has also been further extended to **Noida, Ghaziabad and Gurugram cities in NCR** where the current level of pendency has been reported to be 60%, 80% and 97% respectively and all out efforts are being made to resolve the issues on priority in coordination with the ULBs concerned.

Illustrative Resolution of issues under the Project

Unpaved Road



Before

After

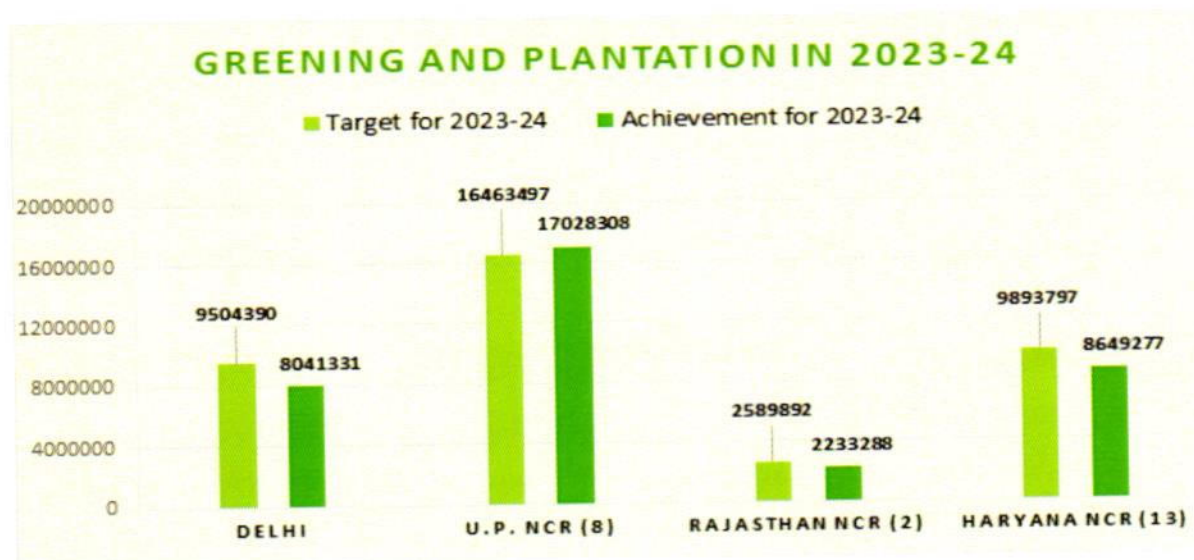
6.9 Greening and Plantation in NCR to Abate Air Pollution

To abate air pollution and to prevent desertification, dust intrusion, and cleansing of the harmful gases, dust mitigation measures are essential through greening and plantations on roadsides, open areas including establishment of forest sinks in urban spaces etc. In this direction, the Commission since beginning of 2023-24 started to engage with the NCR States and GNCTD as well as identified Central government agencies, higher educational and research institutions etc. to improve green cover in Delhi NCR. These agencies were asked to develop target-oriented action plans for mass plantation drives, also focusing on protecting and improving the plants increasing their survival rate, greening and paving central verges and sidewalks throughout the NCR road network.

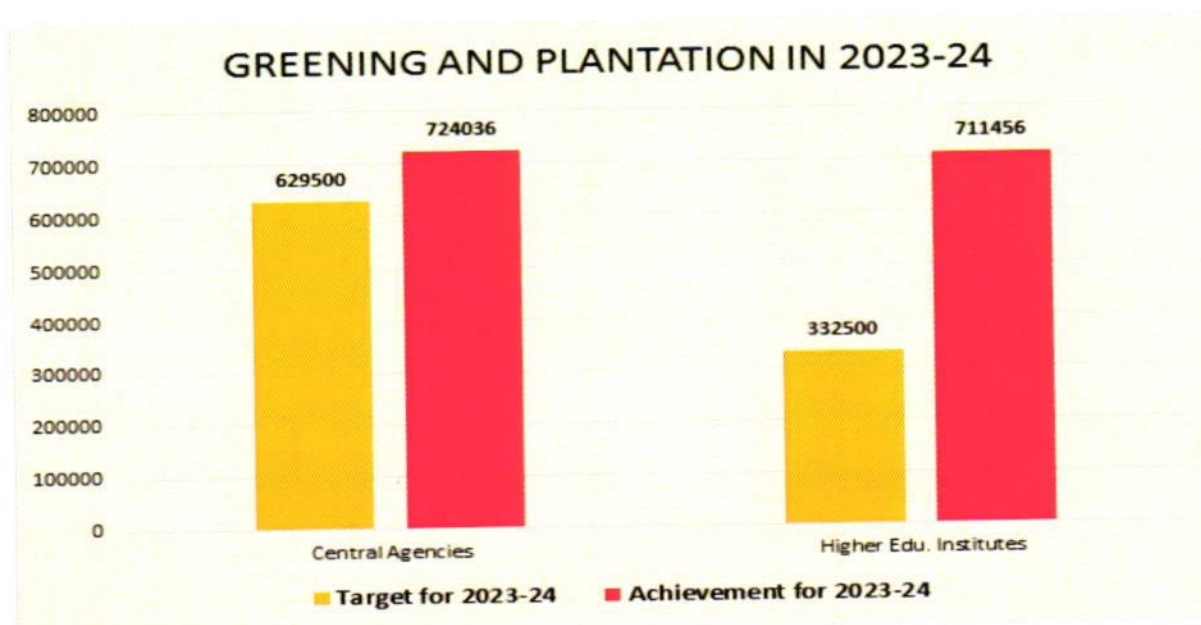
The preparation and implementation of action plans for broadening the "Nagar Van" and "Nagar Vatika" net in NCR cities and urban agglomerations, including the adoption of the Miyawaki technique for dense plantation in constrained urban spaces, was a particular point of emphasis for all ULBs in the region. The Commission regularly interacted with a range of stakeholders, placing particular emphasis on the participation of citizens and students in plantation initiatives as part of its efforts to increase the amount of green space in the Delhi-NCR and reduce air pollution. The Commission periodically assessed the progress made towards the goals specified in the respective action plans. The following accomplishments were recorded by the governments of Haryana, Rajasthan, Uttar Pradesh, and GNCTD in 2023-2024 (including NHAI) in relation to their respective targets:

NCR Areas	Target	No. of plantations
Delhi	95,04,390	80,41,331
Haryana	98,93,797	86,49,277
Rajasthan	25,89,892	22,33,288
Uttar Pradesh	1,64,63,497	1,70,28,308
TOTAL	3,84,51,576	3,59,52,204

The Commission concentrated on land areas in Delhi-NCR which were suitable for increasing the amount of green cover. This included determining the areas suitable for dense plantations, native species for various locations, making sure that free saplings distributed by State Forest Departments were taken care of after planting and appointing nodal officers to oversee and coordinate plantation operations.



In addition, plantation targets were also set for some important Central agencies like para military forces, DMRC, KVS etc, as well as higher educational research institute in NCR region. These agencies also surpassed their targets as depicted in the pictograph below:



Dense Plantation through Miyawaki Technique

The Miyawaki Technique, which creates dense plantations to reduce air pollution, has been vigorously advocated by the Commission. With this technology, plant growth rates are expected to be ten times faster and plantation densities thirty times higher than with traditional techniques. Regardless of soil type or climate, the Miyawaki Method is a novel and inventive approach based on the Potential Natural Vegetation concept that has been shown to be effective worldwide. Utilizing native flora from the area, this method is 100% organic and helps the local ecosystem. The benefits of Miyawaki forests include increased urban biodiversity, reduced heat island effects, carbon sequestration, and support for climate change mitigation.

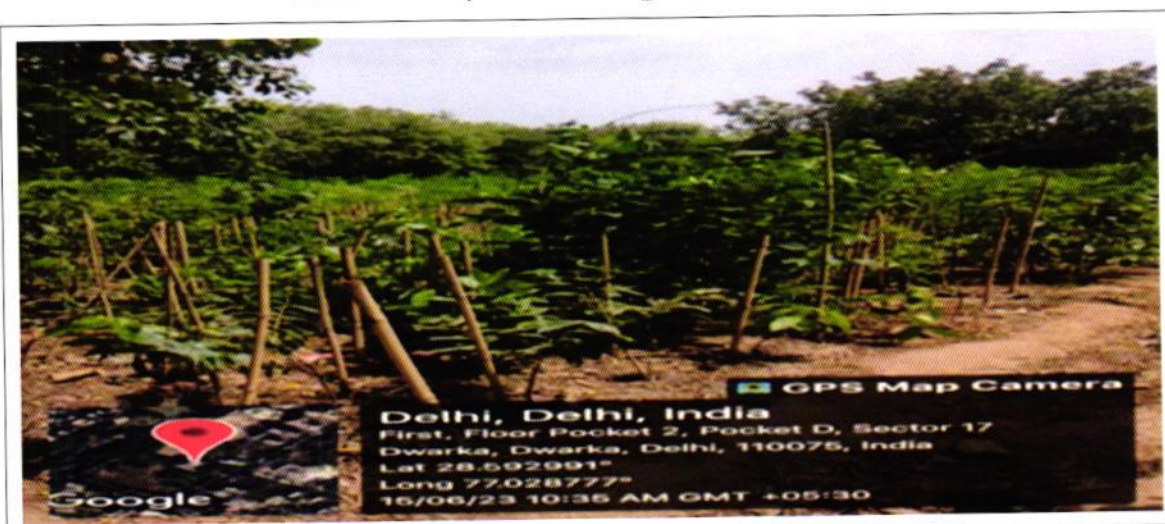
During 2023-24, the Miyawaki plantation were taken at different place by various agencies including Municipal Corporation of Delhi, Ghaziabad Municipal Corporation, New Okhla Industrial Development Authority (NOIDA). The major Miyawaki plantation done during 2023-24 is a under:

State	Number of Locations	Total Plantations
Delhi	Under MCD - 9	1,83,700
NCR Districts of Uttar Pradesh	Gautam Budh Nagar - 24	2,46,000
	Ghaziabad - 29	7,07,279
	Meerut - 40	99,150
	Muzaffarnagar - 53	1,65,000
	Bulandshahar - 12	27,000
Total	167	14,28,129

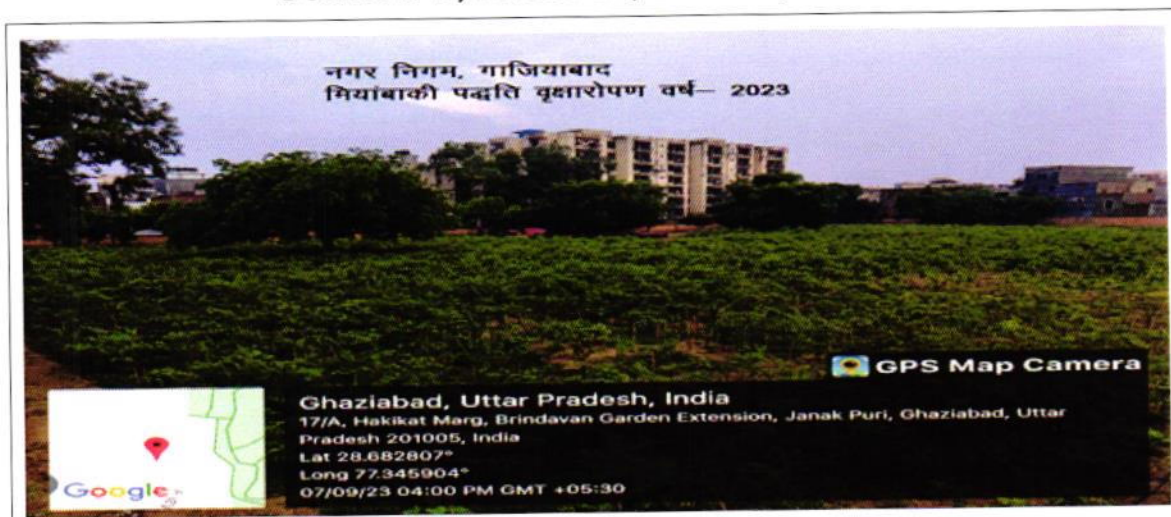
Illustrative MIYAWAKI plantations coordinated by CAQM



Lalita Park, Laxmi Nagar, New Delhi



Pocket 2 D, Sector 17, Dwarka, Delhi



Brindavan Garden Extension, Janak Puri, Ghaziabad, Uttar Pradesh



Asian Paint Site V, Greater Noida, Uttar Pradesh

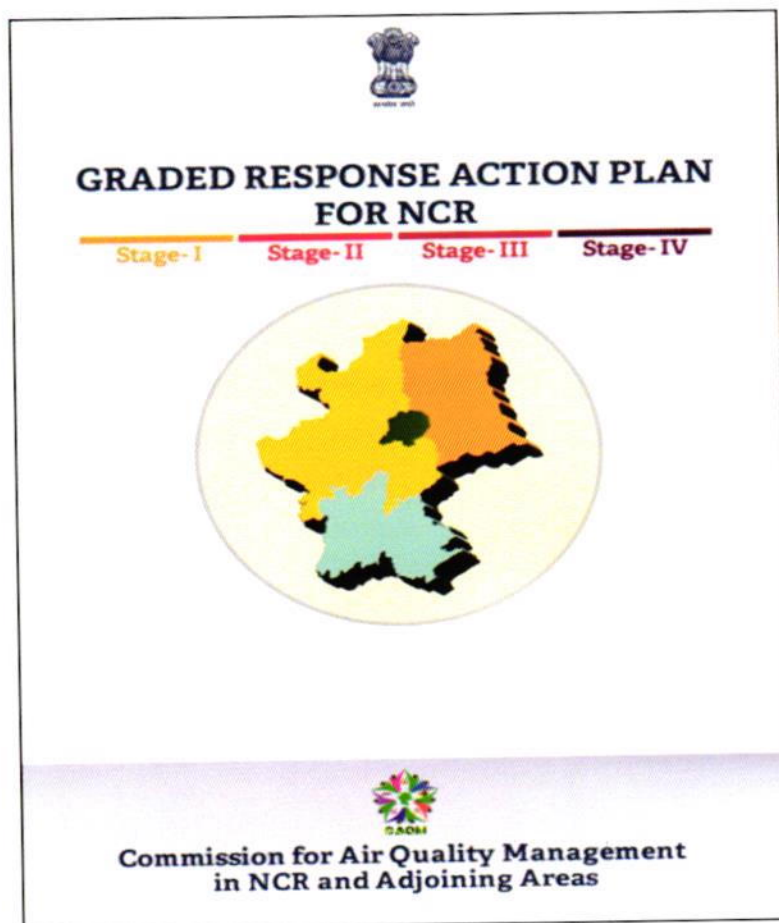
6.10 Research and Development Initiatives

The Commission sanctioned and granted financial assistance for 07 projects for “Research and Development” in the field of abatement of air pollution during 2022-23. Amongst these, 01 project entitled “Trial of Ambient Air Purification System at Anand Vihar, ISBT, Delhi” executed under the supervision of Principal investigator, Dr. K.S. Rajan, Professor, Dept. of Chemical Engg. SASTRA Deemed University; Thanjavur has been completed during the year 2023-24. The field demonstration study report concluded that an average 30 % reduction in PM_{2.5} and 25% reduction in PM₁₀ respectively was achieved at platform “A” of the Anand Vihar ISBT, Delhi during the study period September, 2023 to March, 2024.

6.11 Graded Response Action Plan (GRAP)

The Graded Response Action Plan (GRAP) envisages a series of specific preventive/restrictive emergency measures to be initiated/implemented by identified authorities across the NCR depending on the severity of air pollution, particularly during the critical winter months, to minimize impacts.

The GRAP schedule for NCR was comprehensively reviewed and revised in 2023. The revised schedule of the GRAP was issued in accordance with Direction No. 77 dated October 6, 2023.



Statutory Directions

Direction No. 77 dated 06.10.2023 -

Revised Schedule of the Graded Response Action Plan (GRAP) for NCR.

Invocation/Revocation of Graded Response Action Plan (GRAP) during 2023-2024

The Sub-Committee on GRAP held 30 meetings from time to time during the year and invoked/revoked measures in the various phases of GRAP based on the prevailing air quality and AQI forecasts. GRAP Stage-I was in effect for approximately 144 days during this period, GRAP Stage-II for 121 days, GRAP Stage-III for 39 days, and GRAP Level IV was in effect for 13 days.

6.12 Enforcement Task Force – Flying Squads for incognito inspections

The Commission constituted Enforcement Task Force (ETF) on 02.12.2021 (re-constituted on 17.05.2024) in exercise of the powers conferred under section 11(5) of the CAQM Act, 2021 as well as the enabling provisions made thereunder. It monitors and supervises the implementation of the statutory directions issued by the Commission from time to time and related environmental statutes.

40 Flying Squads/Inspections Teams have been constituted by the Commission 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 31.03.2024, Flying Squads inspected a total of 17,411 sites out of which 573 Industrial premises, 297 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 911 units. 838 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.

Besides, Industrial units and construction/ Demolition project sites, particularly to ascertain the compliance of emission control mechanism in DG sets in use in large number across all sectors, upto 31.03.2024, a total of 1546 units (3037 DG sets) had also been inspected by the Flying Squads for non-compliant DG sets. Of these, 321 units (485 DG sets) were found non-compliant with respect to the Commission's Direction No. 76 and were issued sealing orders. Concerned SPCBs/DPCC were directed to de-seal the DG sets after ensuring compliance of the Commission's Direction.

7. Establishment, Finance and Budget

Establishment

During 2023-24, the Commission was headed by the Chairperson Dr. M.M. Kutty, also comprising of three full-time Technical Members namely Dr. N.P. Shukla, Dr. S.D. Attri and Dr. Virinder Sharma, Shri Arvind Nautiyal, Member Secretary, in addition to ex-officio Members, Members from NGOs and other Members, as provided in the Act.

The Commission operates from its office premises at 17th Floor, Jawahar Vyapar Bhawan, (STC Building), Tolstoy Marg, New Delhi – 110001, and functions through the officers and staff posted by the Ministry of Environment, Forest and Climate Change, on deputation as well as through contractual / outsourced employees. The 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 31.03.2024 are as under:

Sanctioned Posts vs. on roll strength of the Commission

S.No.	Name of the post	Pay Level	Sanctioned Staff Strength	Person in Position (regular)
1.	Director	13	01	01
2.	Deputy Secretary	12	02	-
3.	Under Secretary	11	04	04
4.	Section Officer	8	04	01
5.	Assistant Section Officer	7	09	02
6.	Sr. Principal Private Secretary	12	01	-
7.	Principal Private Secretary	11	04	02
8.	Private Secretary	8	04	01
9.	Personal Assistant	7	05	-
10.	Sr. Accounts Officer	9	01	-
11.	Assistant Accounts Officer	7	01	-

SNo.	Name of the post	Pay Level	Sanctioned Staff Strength	Person in Position (regular)
12.	Accountant	5	01	-
13.	Junior Translator	6	01	-
14.	Scientist 'E'	13	02	-
15.	Scientist 'D'	12	02	01
16.	Scientist 'C'	11	02	-
17.	Scientist 'B'	10	07	-
18.	Legal Advisor	13	01	-
19.	Deputy Legal Advisor	11	01	-
20.	Assistant Legal Advisor	10	01	-
21.	Legal Assistant	7	02	-
	Total		56	12

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 Commission's General Administration Section handles tasks pertaining to the acquisition and upkeep of products and services, as well as tasks involving housekeeping, transportation, sanitation, security and protocol facilities. By giving the necessary support to the Commission's various divisions in accordance with the provisions of the Manual of Office Procedures, General Financial Rules, Delegation of Financial Power Rules, and the Guidelines/Directions periodically issued by the Government of India, the Section enabling the Commission to operate smoothly.

Legal Division

In order to efficiently manage and oversee court cases and other legal affairs, the Commission has a Legal Division. It is in charge of overseeing, coordinating and monitoring legal matters, including providing advice on



tenders and legal matters. The Legal Division handled 14 new cases submitted before the Hon'ble Supreme Court of India, Hon'ble High Court of Delhi, and Hon'ble National Green Tribunal in 2023–2024 in addition to existing pending legal concerns.

Vigilance

The Vigilance Section caters to vigilance related matters in respect of officers/officials posted in the Commission. 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 30.10.2023, 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 during 2023-24.

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 36 applications under the Right to Information Act 2005 during 2023-24 and provided requisite information against all the 36 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 in the Official work of the Commission. As envisaged in the Official Language Policy set out by the Department of Official Language, the activities conducted by the CAQM towards promotion of Hindi during the Financial Year 2023-24 include:

- (a) Participation in the meeting of Official Language advisory committee “हिन्दी सलाहकार समिति” of the MoEFCC.
- (b) A fortnightly event “हिन्दी पखवाड़ा” was organized in the Commission during 14th to 29th September, 2023. During this fortnight 05 competitions viz. essay writing, noting and drafting, Hindi calligraphy, Hindi Speech and Hindi poem recitation were organized. The officials of the Commission as well as the contractual/outsourced employees participated enthusiastically in these competitions.
- (c) 04 Hindi Workshops were organized during the Financial Year 2023-24 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 the Financial Year 2023-24.

Grievance Redressal Mechanism

The Commission has a Grievance Redressal Mechanism in place that includes a review every two weeks of all outstanding representations and public grievances to ensure prompt resolution. The Commission has implemented a three days a week for public hearings without an appointment so that the public may discuss their issues/ complaints and get them resolved. In order to make it easier for people to report activities in the NCR that cause air pollution, the Commission has also been responding to complaints about air pollution on its social media handle "X."

Media & Outreach

An IEC (Information, Education and Communication) & Media Cell of the Commission for Air Quality Management in NCR and Adjoining Areas (CAQM) is actively working to expand the reach of the Commission with regard to the various actions taken in coordination with various agencies concerned to abate air pollution in the Delhi-NCR. The Commission's Media Division/Cell released over 34 press releases and briefs in FY 2023-2024 for an extensive coverage in print and digital media.

Additionally, as part of the "Awareness Programmes to Combat Air Pollution from Vehicles in Delhi-NCR" for FY 2023–2024, CAQM actively collaborated with the National Museum of Natural History (NMNH) and, under the direction of the Ministry of Environment, Forest & Climate Change (MoEF&CC), sensitized about 32,337 Delhi–NCR school and college students about actions that they can take as responsible citizens to promote a cleaner, healthier, and more sustainable environment for Delhi-NCR, with a particular emphasis on actions that can be taken to reduce vehicular pollution in the area. The objective of these awareness campaigns, programs, and Nukkad Nataks was to cultivate in the students, a culture of environmental consciousness.





MEDIA COVERAGE

[illegible]

● **संसाधन** अर्थात् जल, जो पृथ्वी पर उपलब्ध है, को सुरक्षित रखना और इसे उपयोग में लाना।

ਇਹਨਾਂ ਗੁਣਾਂ ਦੀ ਸਹਾਇਤਾ ਨਾਲ ਹੀ ਸਾਡੀ ਸਮੱਸਿਆ ਹੱਲ ਹੋ ਸਕਦੀ ਹੈ। ਇਸ ਲਈ ਸਾਨੂੰ ਇਹਨਾਂ ਗੁਣਾਂ ਦੀ ਵਰਤੋਂ ਕਰਨੀ ਪਵੇਗੀ।

नुक्कड़ नाटक के जरिए वायु प्रदूषण को लेकर स्कूली छात्रों को किया जागरूक

७. अर्द्ध विपरीत (अपवर्तन) :

[illegible]

अपना एक एक हीन अधिकार के साथ प्रति प्रति
 जातीयता के साथ जुड़ना को आज का हीन
 समष्टिगतता का अधिकार है। आज की दुनिया
 समष्टिगतता ही है। एक समष्टिगतता का अधिकार है
 हीनजातीयता के अन्तर्गत एक हीन समष्टिगतता
 विचारधारा का एक हीन समष्टिगतता है।

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राष्ट्रीय सहारा 06.08.2023 (Pg. 2)

नुक्कड़ नाटकों से
साफ हवा का संदेश

नई दिल्ली, प्र.सं। दिल्ली के अलग-अलग स्कूलों के बच्चों द्वारा नुककड़ नाटकों के जरिए साफ हवा और ग्रीन ध्वज का संदेश दिया गया। इसमें कुल मिलाकर 873 छात्रों ने हिस्सा लिया।

के.डी.बाबु गुजराता प्रबंधन आयोग ने पर्यावरण मंत्रालय और नेशनल म्यूजियम ऑफ नेचुरल हिस्ट्री के साथ मिलकर अर्वाचीन भारतीय भवन में इस कार्यक्रम का आयोजन किया था। इसमें खासतौर पर बहनों के जर्जर होने वाले प्रदुर्गम को लेकर बच्चों ने अपनी प्रशुनितियाँ दीं। लोगों को साफ और ग्रीन परिवेश के लिए ईकोफ्रेंडली रहनों का प्रयोग करने की रायच दिलाई।

हिन्दुस्तान 05.08.2023 (Pg. 4)

CAQM, National Museum of Natural History raise awareness on pollution

OUR CORRESPONDENT

NEW ENGLAND: In a proactive move to tackle the pressing issue of air pollution caused by its vehicles, the Commonwealth of Massachusetts Management & Quality Improvement (MAQI) joined forces with the National Governors of Natural History (NGNH) and the Forest and Climate Change Department to launch an awareness program titled "Wild Planet and PLA values matter."

The program aims to shed light on the deteriorating air quality in the capital city and ways to mitigate this crisis. To engage and educate the general public, the MAQI will launch several National Natural History Museum (NNHM) content pieces, performed by students from Amherst High School in an open space.

These performances will



as a powerful mechanism to educate people about the city's air quality and provide a favorable space to improve it.

As per recent data, the current air quality in the capital city surpasses the maximum threshold limit set by the World Health Organization by more than 10 times. The alarming statistics underscore the urgent need for concerted efforts to address the issue.

The awareness programme emphasized that the quality of air can be improved through much healthier choices of the city's citizens. It focuses on the guidelines provided by the C.M.O.

The event brought to the forefront the collective responsibilities of residents in curbing air pollution. Individuals were encouraged to adopt sustainable practices such as carpooling,

Through such initiatives, the hope was to inspire behavioral changes among residents, foster greater awareness, and contribute to a cleaner and healthier environment for all.

As Delhi grapples with its air quality challenges, the shared commitment to combat air pollution becomes increasingly essential for the well-being of

Millennium Post 24.08.2023 (Pg. 3)

वायु प्रदूषण पर नुक्कड़ नाटक किया

नई दिल्ली। राजधानी दिल्ली के आसपास मेट्रो स्टेशन और दिल्ली हाट में नुकड़ नाटकों के जरिए लोगों को वायु प्रदूषण के बारे में जागरूक किया गया। केन्द्रीय वायु गुणवत्ता प्रबंधन आयोग, केन्द्रीय पर्यावरण मंत्रालय और नेशनल म्यूजियम ऑफ नैचुरल हिस्ट्री द्वारा आयोजित इस कार्यक्रम में अर्धांगिनी भारती भट्टन के छात्रों ने वायु प्रदूषण के चतुर्थे होने वाली परेशानियों के बारे में लोगों को बताया। इस दौरान लोगों को वायु प्रदूषण से होने वाले नुकसान की जानकारी देने के साथ ही उन्हें ऐसी दिन बचाव अपनाते की सलाह दी गई।

हिन्दुस्तान 24.08.2023 (Pg. 5)

पर्यावरण अनुकूल वाहनों को अपनाने का संकल्प लिया
दक्षिणी दिल्ली : राष्ट्रीय प्राकृतिक इतिहास संग्रहालय, पर्यावरण, वन और जलवायु परिवर्तन मंत्रालय के सहयोग से वाहनों से होने वाले वायु प्रदूषण से निपटने पर जागरूकता कार्यक्रम किया गया। आइएनए मेट्रो स्टेशन और दिल्ली हाट में नुक्कड़ नाटक के जरिये अर्वाचीन भारती भवन सीनियर सेकेंडरी स्कूल विवेक विहार के छात्रों ने पर्यावरण अनुकूल वाहनों के प्रयोग को जागरूक किया। लोगों ने पर्यावरण-अनुकूल वाहनों को अपनाने का संकल्प लिया। (जासं.)

दैनिक जागरण सिटी 24.08.2023 (Pg. 2)

Made aware against pollution through street play

राष्ट्रीय सहारा 27.08.2023 (Pg. 5)

नुक्कड़ नाटक के जरिए प्रदूषण के खिलाफ किया जागरूक
आ नई दिल्ली (एएनआई)।

दिल्लीके दक्षिणी क्षेत्र में वाहन प्रदूषण से निपटने के लिए स्कूल और कॉलेज छात्रों के प्रति जागृकता कार्यक्रम को तेज करने के लिए एक नए कार्यक्रम 'पर्यावरण अनुकूल वाहन' (एनएनए) के तहत राष्ट्रीय प्राकृतिक इतिहास संग्रहालय (एनएनए) एवं पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय के सहयोग से मेट्रो स्टेशन और दिल्ली हाट में नुक्कड़ नाटक के जरिये जागरूकता कार्यक्रम आयोजित किया। इस कार्यक्रम में लगभग 700 छात्रों ने दिल्ली एनएनए को स्वच्छ और हरित रखने की दिशा में पर्यावरण अनुकूल वाहनों को बढ़ावा देने और उनके का संकल्प लिया।

इस कार्यक्रम में सीनियर स्कूल के छात्रों ने एक सीनियर स्कूल विवेक विहार के छात्रों के सहित 700 छात्रों को पर्यावरण-अनुकूल वाहनों को बढ़ावा देने और उनके का प्रोत्साहित करने के लिए एक कार्यक्रम आयोजित किया। स्कूल के एक छात्रों को नुक्कड़ नाटक में निरुद्ध को रोल देकर एक शिक्षक द्वारा छात्रों को दिल्ली-एनएनए के लिए स्वच्छ वाहन का दायित्व बढ़ाया और छात्रों को वाहन प्रदूषण को कम करने के लिए वाहनों को हरित और स्वच्छ रखने का संकल्प देकर वाहनों से जागरूकता दिनांक के लिए प्रेरित किया गया।

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 2023-24 are tabulated below:

Financial Year 2023-24

(All figures in Rs. Crore)

Head	Allocation RE 2023 -24	Grant Received 2023 -24	Expenditure 2023-24	Unutilized funds (Carried forward to 2024 -25)
Grant in Aid -General	13.90	14.25	13.52	0.73
Grant in Aid -Salary	3.00	3.11	2.77	0.34
Grant in Aid -Capital	0.10	0	0	0
TOTAL	17.00	17.36	16.29	1.07



8. Annual Statement of Accounts 2023-24

The Annual Statement of Accounts for the Commission for the year 2023-24 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 in its meeting held on 27.12.2024.

A copy of the Annual Account Statement (2023-24) for the Commission, along with the Special Audit Report and Action Taken thereon, is placed at **Annexure II**

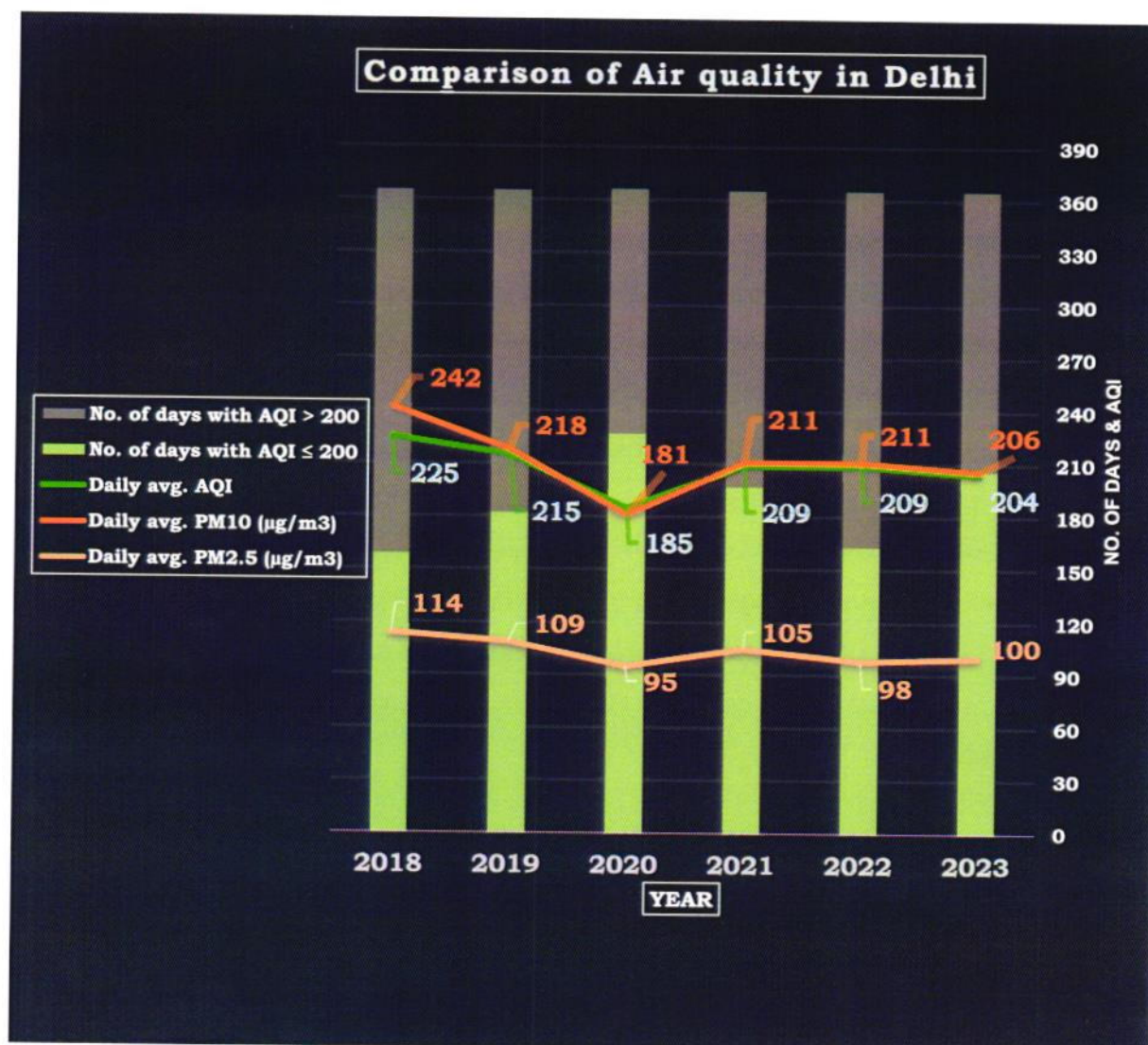
9. Air Quality Perspective for Delhi during 2023

During the year 2023-24 the Commission initiated different measures including its policy based approach, field actions through its advisories & directions/orders etc. in all identified sectors for the abatement of air pollution from Delhi – NCR. Persistent efforts with various stakeholders round the year along with favorable climatic and meteorological conditions helped to improve the air quality in Delhi, which witnessed a significant improvement in the air quality parameters during 2023 as compared to the previous 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). The Year 2023 has also witnessed the lowest ever recorded daily average values for PM₁₀ and the second based PM_{2.5} respectively, barring the Covid Year 2020.

Comparative analysis of Air quality parameters in Delhi for the years 2018 to 2023

	2018	2019	2020 *	2021	2022	2023
Daily avg. AQI	225	215	185	209	209	204
No. of days with AQI ≤ 200	159	182	227	197	163	206
No. of days with AQI > 200	206	183	139	168	202	159
Daily avg. PM ₁₀ (µg/m ³)	243	218	181	213	211	206
Daily avg. PM _{2.5} (µg/m ³)	115	108	95	105	98	100

* Covid Year



ANNEXURE-I**Directions issued by the Commission during 2023-24**

Direction No.	Date	Subject
73	02.06.2023	Regulation for use of DG Sets in NCR.
74	25.07.2023	Implementation and review of the updated revised plan of action for prevention and control of Paddy Stubble Burning in 2023
75	27.07.2023	Implementation of Graded Response Action Plan for NCR including NCT of Delhi revised in July 2023
76	29.09.2023 22.02.2024	Regulated use of DG sets in NCR Addendum to Direction. 76- Regulated use of DG set
77	06.10.2023	Revised Schedule of Graded Response Action Plan (GRAP) for NCR
78	19.10.2023	Migration of public transport services especially buses in NCR to cleaner modes
79	13.02.2024	Prevention and Mitigation of Air Pollution from Construction and Demolition Activities in the NCR

Advisories issued by the Commission during 2023-24

Advisory No.	Date	Subject
8	06.04.2023	Control and Prevention of Air Pollution from Construction & Demolition activities in the NCR
9	28.06.2023	Regulation for use of DG Sets in NCR.
10	19.07.2023	Cleaner Public Transport Services(Buses) in NCR.
11	30.08.2023	Co-firing of Bio -mass (focusing on paddy straw - based pellets) in Thermal Power Plants
12	14.02.2024	Mitigation of dust in Construction & Demolition projects
13	14.02.2024	Mitigation of Dust from Roads, Pathways open areas along ROW



STATEMENT OF ANNUAL ACCOUNTS 2023-24

Separate Audit Report on the accounts of Commission for Air Quality Management in NCR and Adjoining Areas (CAQM) for the year 2023-24

We have audited the attached Balance Sheet of **Commission for Air Quality Management in NCR and Adjoining Areas (CAQM)** as on 31st March 2024 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 read with section 17(2) of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021. 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 Commission for Air Quality Management in NCR and Adjoining Areas (CAQM) as required under section 17(1) of the Commission for Air Quality Management in National Capital Region and Adjoining Areas Act, 2021 in so far as it appears from our examination of such books.
- iv. We further report that:



A. Balance Sheet

1. Liabilities

1.1 Current Liabilities and Provisions (Schedule 7): ₹122.39 lakh

1.1.1 Understatement of liabilities

(i) CAQM has not shown an amount of ₹ 5.24 lakh on account of EMD/Bank Guarantee received under 'Schedule 7 Current Liabilities and Provision' line item 'Other Current Liabilities' from various agencies/firms on account of EMD/Security Deposits. This had resulted in understatement of current liabilities and understatement of assets both by ₹ 5.24 lakhs.

B. Income and Expenditure Account

1. Expenditure ₹ 1680.57 lakh

1.1 Establishment Expenses (Schedule-20): ₹ 275.53 lakh

1.1.1 Overstatement of Expenditure

CAQM had made payment of ₹ 8.66 lakh pertaining to 2022-2023 for hiring of Vehicles, Electricity Charges and payment to outsourcing staff etc. in current financial year i.e. 2023-2024. This had resulted in overstatement of Expenditure besides understatement of Prior-period Expenses by ₹ 8.66 lakh.

1.1.2 Understatement of Expenditure

CAQM had made payments of ₹ 20.77 lakh pertaining to period 2023-24 and 2022-23 towards hiring of Vehicles, Electricity Charges and payment to outsourcing staff etc. in the financial year 2024-25. The commission has booked ₹ 14.59 lakh as current liability (others). However, no provisioning for remaining expenses payable during 2023-24 has been made in its account by the commission. This had resulted in understatement of expenditure and current liabilities during 2023-24 both by ₹ 6.18 lakh.

C. Receipt and Payment Account

-

D. Accounting Policies

-

E. General

- i. CAQM has made previous years adjustments in schedule 8 (Fixed Assets) but no disclosures have been made in Notes to Accounts (Schedule-25).
- ii. In Schedule 13 Grants/Subsidies, from Central Govt. ₹ 1629.13 lakh has been shown but the same has not been bifurcated as revenue and capital.

F. Grants-in-aid:



Out of Grants in Aid of ₹1735.93 lakh including rolled over amount of ₹ 104.93 lakh received during the year, the organization could utilize a sum of ₹ 1629.13 lakh leaving a balance of ₹ 106.80 lakh.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Accounts and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) 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 and 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, Delhi as on 31st March 2024 and
- b. In as far as it is related to Income & Expenditure Accounts, of the *deficit* for the year ended on that date.

For and on behalf of the C&AG of India

20
30/10/2024

Director General of Audit, Central Expenditure
(Environment & Scientific Departments)

Place: New Delhi

Date: 30.10.2024

Annexure-I

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 24 by the PAO, 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.
- ii. **Non-maintenance of Register of Grants:** As per rule 234 of GFR 2017, a Register of Grants shall be maintained by the sanctioning authority in the format given in Form GFR - 21. CAQM had released grants amounting to ₹ 115.69 lakh during the period 2023-24 to various Institutions/Organizations, however, no register of grants has been maintained by CAQM.
- iii. The institute is paying huge amounts as legal expenses. Auditors Remuneration or legal fee has been increased exponentially from ₹ 5.35 lakhs (2022-23) to ₹ 16.79 lakhs (2023-24).
- iv. 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. This has been pointed out in previous years also, but no remedial action has been taken.
- v. As per uniform format of accounts, if anything is to be mentioned as 'Others (to be specified)', the same need to be specified. It has been noticed that in schedule 7, Others (sl. No. 2 b) an amount of ₹ 14.59 lakh and (sl. No. 5 b) an amount of ₹ 1.00 lakh, in schedule 11, 'Others' (sl. No. A6) an amount of ₹ 5.16 lakh and (sl. No. B 2d) an amount of ₹ 18.82 lakh and in Schedule 20, (Sl. No. 14) an amount of ₹ 0.41 lakh has been shown. However, the same have not been specified.
- vi. CAQM has shown ₹ 221.04 lakh as Domestic Travel Expenses in Schedule- 20 which is not a Domestic Travel Expenses instead Salaries and Wages (Schedule- 20).

3. System of physical verification of fixed assets

1. The physical verification of fixed assets has been conducted for the year 2023-24.



2. 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. This has been pointed out in previous years also, but no remedial action has been taken.

4. System of physical verification of inventory

(a) Physical verification of stock & consumables items has been conducted for the year 2023-24.

(b) Physical verification of library has not been conducted for the year 2023-24.

5. Regularity in payment of statutory dues

The commission had no statutory dues outstanding for more than six months from the date of becoming due during 2023-24.


Dy. Director



कार्यालय महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय
पर्यावरण एवं वैज्ञानिक विभाग, ए.जी.सी.आर. भवन,
आई पी एस्टेट, नई दिल्ली-110002
Office of the Director General of Audit, Central Expenditure
Environment & Scientific Departments
AGCR Building, IP Estate, New Delhi-110002



Sandeep Lall, IA&AS
Director General of Audit

DO No. DGACE/E&SD/EA/SAR/CAQM/2023-24/PR-131649/२५०

Dated: - 30/10/24

Dear Shri Nautiyal,

I have audited the annual accounts of the Commission of Air Quality Management, New Delhi for the year 2023-24 and have issued the Audit Report thereon vide letter dated.30.10.2024. 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,

20
30/10/2024

Encl: As above

Sh. Arvind Nautiyal,
Member Secretary,
Commission for Air Quality Management in NCR and Adjoining Areas,
17th Floor, Jawahar Vyapar Bhavan (STC Building),
Tolstoy Marg, New Delhi-110001

दूरभाष/Phone : 011-23403650
फैक्स/Fax : 011-23702353

E-mail ID : pdaesd@cag.gov.in

Annexure-A**1. Understatement of liabilities**

CAQM did not make any provision for Audit fee payable to the CAG of India for the current year 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. This has been pointed out in previous years also, but no remedial action has been taken.

2. Understatement of Fixed Assets

CAQM has procured books amounting to ₹ 0.07 lakh but the same has not been booked as fixed assets in Schedule-8 (Library Books) which after deduction of depreciation amounting to ₹ 0.03 lakh for the year 2023-24, resulted in understatement of Assets besides overstatement of Expenditure both by ₹0.04 lakh.

3. Discrepancies in previous year's figures in the annual accounts of CAQM

The figures of audited and approved annual accounts of 2022-23 needs to be incorporated by CAQM and shown in the column of previous year in the annual accounts of the year 2023-2024. However, it was noticed during the examination of annual accounts of CAQM that the following figures under various heads of accounts of the year 2022-23 were incorrectly depicted in the current year's accounts:

Particulars	Amount shown in current Account of CAQM (2023-24)	Amount as per previous year CAQM (2022-23)
Income and Expenditure account		
Other Administrative Expenses etc.	115069567	124316297
Expenditure on Grants, Subsidies etc.	9246730	-
Total (B)	142912289	142912288
Schedule 21		
Others (Research and Development)	-	9246730
Total	115069567	124316297
Schedule 22		
Grants given to Institutions or organisations	9246730	-
Total	9246730	-



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.

4. Audit observed the following **punctuation errors/spellings** in format of schedules of the Annual Accounts of CAQM for the year 2023-24 from that prescribed in Uniform Format of Accounts.

Sl. No.	Head	Error
1.	Receipts and payments	Opertional expenses should be replaced with Operational expenses
2.	Schedule-3 'Earmarked/Endowment Funds'	'Rent' should be replaced with 'Rent, rates and taxes' in point 3 (b).
3.	Schedule 8 (8)	'Asstes' should be replaced with 'Assets'. The numbering of the description of the assets are also not in proper order.
4.	Schedule 11	'Other Entities engaged in activities or objectives similar to that of the' should be replaced with 'Other Entities engaged in activities or objectives similar to that of the Entity



Dy. Director

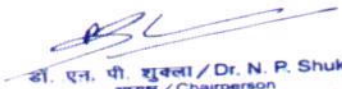


FORM A [See rule 3(1)] Commission for Air Quality Management in National Capital Region and Adjoining Areas Balance Sheet As at 31st March 2024 (Amount Rs.)				
	Particulars	Schedules	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)
	CORPUS or CAPITAL FUND and LIABILITIES			
1	Corpus or Capital Fund	1	4,38,29,764	2,43,29,550
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	1,22,39,459	1,05,84,647
	TOTAL		5,60,69,224	3,49,14,197
	ASSETS			
1	Fixed Assets	8	4,29,80,152	2,39,57,124
2	Investments - From Earmarked or Endowment Funds	9	-	-
3	Investments - Others	10	-	-
4	Current Assets, Loans and Advances	11	1,30,89,071	1,09,57,073
5	Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
	TOTAL		5,60,69,224	3,49,14,197
	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.

Place: New Delhi
Date:


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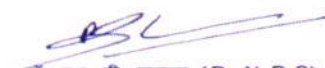
FORM B				
[See rule 3(1)]				
Commission for Air Quality Management in National Capital Region and Adjoining Areas				
Income and Expenditure account for the year ended at 31st March 2024				
(Amount Rs.)				
(1)	Particulars	Schedule	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)
	INCOME			
	Income From Services	12	-	-
	Grants or Subsidies	13	16,29,13,427	13,89,17,788
	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	-	-
	TOTAL (A)		16,29,13,427	13,89,17,788
	EXPENDITURE			
	Establishment Expenses	20	2,75,53,399	1,24,59,458
	Other Administrative Expenses etc.	21	12,17,83,076	11,50,69,567
	Expenditure on Grants, subsidies etc.	22	1,15,68,672	92,46,730
	Interest	23	28	6
	Depreciation	8	71,51,572	61,36,528
	TOTAL (B)		16,80,56,747	14,29,12,289
	a. Balance being excess of Income over Expenditure (A-B) =		(51,43,320)	(39,94,501)
	i. Transfer to Special Reserve (Specify each)		-	-
	ii. Transfer to or from General Reserve		-	-
	b. Balance being Surplus (Deficit) carried to Corpus or Capital fund		(51,43,320)	(39,94,501)
	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:


 पी. एल. मीना / P. L. Meena
 निदेशक / Director
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FORM C [See rule 3(1)] Commission for Air Quality Management in National Capital Region and Adjoining Areas Receipt and Payment Account for the year ended at 31st March 2024 (Amount Rs.)			
	Particulars	Current Year	Previous Year
(1)	(2)	(3)	(4)
	RECEIPTS		
1	Opening Balance		
	a. Cash in Hand	7,229	10,000
	b. Cash at Bank		
	Operational Account		
	- Current Account	-	-
	- Deposit Account	-	-
	- Saving Account	1,05,39,216	2,39,81,638
2	Grants or Subsidies Received		
	a. From Govt. of India		
	- Grants: General	13,50,00,000	12,10,00,000
	- Grants: Salary	2,81,00,000	50,00,000
	b. From States Govt.	-	-
	c. From other sources	65,688	7,652
	Income from Services	-	-
3	Income on Investment From		
	a. Earmarked or Endowment Funds	-	-
	b. Own Funds (Other Investments)	-	-
4	Interest Received		
	a. On Bank Deposit	7,71,391	6,57,685
	b. On Loans and Advances	-	-
5	Other Income (Specify)	-	-
6	Amount Borrowed	-	-
7	Any Other Receipts (Specify)	-	-
	TOTAL	17,44,83,524	15,06,56,975
	PAYMENTS		
1	Establishment expenses	2,75,53,399	1,24,22,875
2	Administrative Expenses	13,38,95,524	12,35,26,038
3	Operational Expenses	-	-
4	Payment made against funds for various projects (Name of the fund or project should be shown along with the particulars of payment made for each project)	-	-
5	Investment and Deposit Made		
	a. Earmarked/ Endowment Funds	-	-
	b. Own Funds (Other Investments)	-	-


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6	Expenditure on Fixed Assets and Capital Work-in-Progress		
a.	On Fixed Assets	14,61,116	29,34,139
b.	On Capital Work-in-Progress	-	-
7	Refund of Surplus Money or Loans		
a.	To the Govt. of India	-	-
b.	To the States Government	-	-
c.	To other providers of Funds	45,561	-
8	Finance Charges (Interest)	28	6
9	Other Payments	8,37,079	12,27,472
10	Closing Balance		
	Cash in Hand	10,000	7,229
	Cash at Bank		
	Operational Account		
	- Current Account	-	-
	- Deposit Account	-	-
	- Saving Account	1,06,80,817	1,05,39,216
		17,44,83,524	15,06,56,975

Place: New Delhi
Date:


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Schedule 1 [See Form A] Commission for Air Quality Management in National Capital Region and Adjoining Areas Corpus or Capital Fund Schedules Forming Part of Balance Sheet as at 31st March 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
Balance as at the beginning of the year	2,43,29,550	2,80,21,624
Add: Contributions towards Corpus / Capital fund	2,46,43,534	3,02,428
Add: or (Deduct): Balance of net income or (expenditure) transferred from the Income and Expenditure Account	(51,43,320)	(39,94,501)
Amount Refundable to Govt.	-	-
AT THE YEAR END	4,38,29,764	2,43,29,550

Schedule 2 [See Form A] 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 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Capital Reserve		
As per last Accounts	-	-
Addition- During the year	-	-
Less- Deduction during the year	-	-
2 Revaluation Reserve		
As per last Accounts	-	-
Addition- During the year	-	-
Less- Deduction during the year	-	-
3 Special Reserve		
As per last Accounts	-	-
Addition- During the year	-	-
Less- Deduction during the year	-	-
4 General Reserve		
As per last Accounts	-	-
Addition- During the year	-	-
Less- Deduction during the year	-	-
TOTAL	-	-

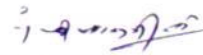
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Schedule 3 [See Form A] Commission for Air Quality Management in National Capital Region and Adjoining Areas Earmarked or Endowment Funds Schedules Forming Part of Balance Sheet as at 31st March 2024					
					(Amount Rs.)
Particulars		Fund Wise Break up			Total
		Fund XX	Fund YY	Fund ZZ	Current Year
(1)	(2)				(3)
					Previous Year (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	-	-	-	-
	TOTAL (C)	-	-	-	-
	NET BALANCE AS AT THE YEAR-END (a + b - c)	-	-	-	-

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.


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Schedule 4 [See Form A] 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 2024 (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 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)	-	-
TOTAL	-	-
Note: Amounts due within one year		

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<p align="center">Schedule 5 [See Form A] Commission for Air Quality Management in National Capital Region and Adjoining Areas</p> <p align="center">Unsecured Loans and Borrowings Schedules Forming Part of Balance Sheet as at 31st March 2024</p> <p align="right">(Amount Rs.)</p>			
Particulars		Current Year	Previous Year
(1)	(2)	(3)	(4)
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)	-	-
TOTAL		-	-
Note: Amounts due within one year			

<p align="center">Schedule 6 [See Form A] Commission for Air Quality Management in National Capital Region and Adjoining Areas</p> <p align="center">Deferred Credit Liabilities Schedules Forming Part of Balance Sheet as at 31st March 2024</p> <p align="right">(Amount Rs.)</p>			
Particulars		Current Year	Previous Year
(1)	(2)	(3)	(4)
Acceptances secured by hypothecation of capital equipment and other			
1	assets	-	-
2	Others	-	-
TOTAL		-	-
Note: Amounts due within one year			

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Schedule 7 [See Form A] 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 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
		(4)
CURRENT LIABILITIES		
1 Acceptances	-	-
2 Sundry creditors:-		
a. For Goods	-	-
b. Others	14,59,231	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	1,00,000	36,583
6 Other Current Liabilities		
- Payable to Ministry	1,06,80,228	1,05,39,216
TOTAL (A)	1,22,39,459	1,05,84,647
PROVISIONS		
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)	-	-
TOTAL (B)	-	-
TOTAL (A+B)	1,22,39,459	1,05,84,647

श्री. एल. मीना / P. L. Meena
 निदेशक / Director
 राष्ट्रीय राजधानी क्षेत्र और आसपासी क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग
 Commission for Air Quality Management in NCR & Adjoining Areas
 भारत सरकार / Government of India
 17वीं मंजिल, जवाहर लाल नेहरू भवन (एन सी ई बिल्डिंग), टॉरसो मार्ग,
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 नई दिल्ली - 110001 / New Delhi-110001

डॉ. एन. पी. शुकला / Dr. N. P. Shukla
 अध्यक्ष / Chairperson
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Schedule 8

[See Form A]

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

Fixed Assets

Forming Part of Balance Sheet as at 31st March 2024

(Amount Rs.)										
DESCRIPTION	RATE OF DEPRECIATION	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		COST AS AT BEGINNING OF THE YEAR	ADDITIONS 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	AS AT THE PREVIOUS YEAR END
A										
1										
Land										
a. Freehold		-	-	-	-	-	-	-	-	-
b. Leasehold		-	-	-	-	-	-	-	-	-
2										
Buildings:										
a. Freehold		-	-	-	-	-	-	-	-	-
b. Leasehold		-	-	-	-	-	-	-	-	-
c. Ownershp Flat/Premises		-	-	-	-	-	-	-	-	-
d. Superstructures on Land		-	-	-	-	-	-	-	-	-
3										
Plant and Machinery		-	-	-	-	-	-	-	-	-
4										
Vehicles		-	-	-	-	-	-	-	-	-
5	10%	2,46,94,775	-	2,46,94,775	46,92,007	20,00,276	-	66,92,283	1,80,02,492	2,00,02,768
6	10%	79,72,530	2,09,889	81,82,419	14,63,170	6,61,432	-	21,24,602	60,57,817	65,09,360
7	15%	2,45,63,297	-	2,45,63,297	65,89,401	26,96,084	-	92,85,485	1,52,77,812	1,79,73,896
8	40%	63,21,339	12,51,227	75,72,566	31,99,553	15,26,719	-	47,26,272	28,46,294	31,21,786
9	25%	11,24,316	69,950	11,94,266	1,40,540	2,63,432	-	4,03,972	7,90,294	9,83,776
10	40%	11,340	-	11,340	2,268	3,629	-	5,897	5,443	9,072
Other		-	-	-	-	-	-	-	-	-
TOTAL		6,46,87,597	15,31,066	6,62,18,663	1,60,86,939	71,51,572	-	2,32,38,511	4,29,80,152	4,86,00,658
Current Year										
Previous Year		-	-	-	-	-	-	-	-	-
CAPITAL WORK IN PROGRESS		-	-	-	-	-	-	-	-	-
TOTAL(A+B)		6,46,87,597	15,31,066	6,62,18,663	1,60,86,939	71,51,572	-	2,32,38,511	4,29,80,152	4,86,00,658

Dr. Virendra Kumar / Director
Commission for Air Quality Management in National Capital Region and Adjoining Areas
15th Floor, Jawahar Centre (SCTC Building), Connaught Place, New Delhi - 110001

Dr. Virendra Kumar / Director
Commission for Air Quality Management in National Capital Region and Adjoining Areas
15th Floor, Jawahar Centre (SCTC Building), Connaught Place, New Delhi - 110001



Schedule 9 [See Form A] 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 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
TOTAL	-	-

Schedule 10 [See Form A] Commission for Air Quality Management in National Capital Region and Adjoining Areas Investments - Others Schedules Forming Part of Balance Sheet as at 31st March 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
1 Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
TOTAL	-	-

डॉ. एल. मीना / P. L. Meena
 निदेशक / Director
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 अध्यक्ष / Chairperson
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 नई दिल्ली - 110001 / New Delhi-110001



<p align="center">Schedule 11 [See Form A] 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 2024</p>		
Particulars		(Amount Rs.)
(1)	(2)	(3)
(1)	(2)	(4)
CURRENT ASSETS		
(i) 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)	10,000	7,229
4 Bank Balances :		
a. With Schedule banks		
On Current Account	-	-
On Deposit Account	-	-
On Saving Accounts	1,06,80,817	1,05,39,216
b. With Non-Schedule banks		
On Current Account	-	-
On Deposit Account	-	-
On Saving Accounts	-	-
5 Post Office - Savings Accounts	-	-
6 Others	5,15,864	4,10,628
TOTAL (A)	1,12,06,681	1,09,57,073
LOANS, ADVANCES AND OTHER ASSETS		
1 Loans to :		
a. Staff	-	-
b. Other Entities engaged in activities or objectives similar to that of the	-	-
c. Other (specify)	-	-
Advances and other amount recoverable in cash or in kind or for value to		
be received:		
a. On Capital Account	-	-
b. Prepayments	-	-
c. Security Deposits	-	-

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 निदेशक / Director
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 17th Floor, Jawahar Nagar (STC Building), Tolstoy Marg,
 नई दिल्ली - 110001 / New Delhi-110001



d. Others	18,82,390	-
3 Income Accrued		
a. On Investments from Earmarked or Endowment Fund	-	-
b. On Investments-others	-	-
c. On Loans and Advances	-	-
d. Others (includes income due unrealized Rs	-	-
4 Claims Receivable	-	-
TOTAL (B)	18,82,390	-
TOTAL (A+B)	1,30,89,071	1,09,57,073

Schedule 12

[See Form B]

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 2024

(Amount Rs.)

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

Schedule 13

[See Form B]

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

Schedules Forming Part of Income & Expenditure as at 31st March 2024

(Amount Rs.)

Particulars	Current Year	Previous Year
(1)	(2)	(3)
(1)	(2)	(3)
1 Central Government	16,29,13,427	13,89,17,788
2 State Government(s)	-	-
3 Government Agencies	-	-
4 Institutions or Welfare Bodies	-	-
5 International Organisations	-	-
6 Others (Specify)	-	-
TOTAL	16,29,13,427	13,89,17,788

पी. एल. मीना / P. L. Meena

 निदेशक / Director

 राष्ट्रीय राजधानी क्षेत्र और आसन्न क्षेत्रों में वायु प्रदूषण नियंत्रण आयोग

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 भारत सरकार / Government of India

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 नई दिल्ली - 110001 / New Delhi-110001

डॉ. एन. पी. शुकला / Dr. N. P. Shukla

 अध्यक्ष / Chairperson

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 नई दिल्ली - 110001 / New Delhi-110001



Schedule 14					
[See Form B]					
Commission for Air Quality Management in National Capital Region and Adjoining Areas					
Fees/ Subscriptions					
Schedules Forming Part of Income & Expenditure as at 31st March 2024					
(Amount Rs.)					
Particulars		Current Year	Previous Year		
(1)	(2)	(3)	(4)		
1	Entrance Fees	-	-		
2	Filing Fees	-	-		
3	Seminar or Program Fees	-	-		
4	Consultancy Fees	-	-		
5	Others (Specify)	-	-		
TOTAL		-	-		
Note - Accounting Policies towards each item are to be disclosed					
Schedule 15					
[See Form B]					
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 2024					
(Amount Rs.)					
		Investment from Earmarked Fund		Investment - Other	
Particulars		Current Year	Previous Year	Current Year	Previous Year
(1)	(2)			(3)	(4)
1	Interest				
a.	On Govt. Securities	-	-	-	-
b.	Other Bonds or Debentures	-	-	-	-
2	Dividends				
a.	On Shares	-	-	-	-
b.	On Mutual Fund Securities	-	-	-	-
3	Others (Specify)	-	-	-	-
TOTAL		-	-	-	-
TRANSFERRED TO EARMARKED or ENDOWMENT FUNDS					

डी. एल. मीना / P. L. Meena
निर्देशक / Director
राष्ट्रीय राजधानी क्षेत्र और आसन्न क्षेत्रों के वायु प्रदूषण प्रबंधन आयोग
Commission for Air Quality Management in NCR & Adjoining Areas
सरकार, भारत / Government of India
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Schedule 16			
[See Form B]			
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 2024			
(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]			
Commission for Air Quality Management in National Capital Region and Adjoining Areas			
Interest Earned			
Schedules Forming Part of Income & Expenditure as at 31st March 2024			
(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

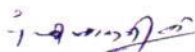
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 निदेशक / Director
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 नई दिल्ली - 110001 / New Delhi: 110001


श्री. एन. पी. शुकला / Dr. N. P. Shukla
 अध्यक्ष / Chairperson
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Schedule 18 [See Form B] Commission for Air Quality Management in National Capital Region and Adjoining Areas Other Income Schedules Forming Part of Income & Expenditure as at 31st March 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(3)	(4)
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	-	-
TOTAL	-	-

Schedule 19 [See Form B] 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 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(3)	(4)
1 Closing Stock		
a. Finished Goods	-	-
b. Work in Progress	-	-
2 Less: Opening Stock		
a. Finished Goods	-	-
b. Work in Progress	-	-
NET INCREASE or (DECREASE) [1-2]	-	-


डी. एल. मीना / P. L. Meena
 निदेशक / Director
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Schedule 20 [See Form B] Commission for Air Quality Management in National Capital Region and Adjoining Areas Establishment expenses Schedules Forming Part of Income & Expenditure as at 31st March 2024 (Amount Rs.)		
Particulars	Current Year	Previous Year
(1)	(2)	(3)
		(4)
1 Salaries and Wages		91,93,456
2 Overtime Allowance		-
3 Allowances and Bonus	25,71,839	19,42,589
4 Medical Treatment		-
5 Tuition fee reimbursement		-
6 Domestic Travel expenses	2,21,04,155	-
7 Foreign Expenses		-
8 Contribution to NPS	20,35,549	12,27,148
9 Contribution to Gratuity Fund		-
10 Leave Salary Pension Contribution	8,00,521	-
11 Expenses on Employees' Retirement and Terminal Benefits		-
12 Contribution to Other Fund (specify)	-	-
13 Staff Welfare Expenses	-	-
14 Others (specify)	41,335	96,265
TOTAL	2,75,53,399	1,24,59,458

श्री. एन. पी. मेहता / P. L. Mehta
 निदेशक / Director
 राष्ट्रीय स्वच्छता बोर्ड और विदेशी क्षेत्रों में वायु प्रदूषण प्रबंधन आयोग
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 अध्यक्ष / Chairperson
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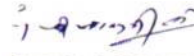
Schedule 21 [See Form B] Commission for Air Quality Management in National Capital Region and Adjoining Areas Other Administrative Expenses Schedules Forming Part of Income & Expenditure as at 31st March 2024 (Amount Rs.)			
Particulars		Current Year	Previous Year
(1)	(2)	(3)	(4)
1	Purchases	-	-
2	Labour and processing expenses	-	-
3	Cartage and Carriage Inwards	-	-
4	Electricity and power	23,34,218	17,26,219
5	Water charges	2,83,536	2,36,414
6	Insurance	-	-
7	Repairs and Maintenance	66,67,866	59,50,594
8	Excise Duty	-	-
9	Rent, Rates and Taxes	7,34,01,756	7,34,01,756
10	Vehicles Running, Maintenance or Hiring charges	40,81,250	22,95,207
11	Postage, Telephone and Communication Charges	10,82,269	13,18,467
12	Printing and Stationery	15,31,011	10,57,592
13	Travelling and Conveyance Expenses	4,15,985	4,35,473
14	Expenses on Seminar or Workshops	10,02,712	8,07,506
15	Subscription Expenses	68,990	35,683
16	expenses of Fee	385	-
17	Auditors Remuneration or Legal Fee	16,78,976	5,34,872
18	Hospitality Expenses	-	-
19	Professional Charges	70,50,391	17,49,535
20	Books and Periodicals	1,75,947	1,37,615
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	76,024	17,060
28	Legal Charges	-	-
29	Payment to Contractual Staff (MTS, Office Boys, etc.)	2,12,20,229	2,48,81,756
30	Others (to be specified)		
	- Medical Reimbursement	1,42,361	51,913
	- Store & Consumables	5,10,134	4,01,337
	- Office Expenses	59,036	30,568
TOTAL		12,17,83,076	11,50,69,567


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Schedule 22 [See Form B] 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 2024 (Amount Rs.)			
Particulars		Current Year	Previous Year
(1)	(2)	(3)	(4)
1	Grants given to Institutions or Organisations	1,15,68,672	92,46,730
2	Subsidies given to Institutions or Organisations	-	-
TOTAL		1,15,68,672	92,46,730
Note : Name of the Entities, their Activities along with the amount of Grants/subsidies are to be disclosed.			
Schedule 23 [See Form B] Commission for Air Quality Management in National Capital Region and Adjoining Areas			
Interest Schedules Forming Part of Income & Expenditure as at 31st March 2024 (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	28	6
TOTAL		28	6


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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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**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	_____NIL_____
2 Training	_____NIL_____
Total	_____NIL_____

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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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 31st March 2024 to various Govt. Departments, staff & others of Rs. 18,82,390/- 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


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- Legal and Professional Expenses
- Miscellaneous Expenses
- Earnings

Value of Exports on FOB basis

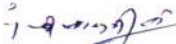
7. Remuneration to auditors:


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 31st March, 2024 and the Income and Expenditure Account for the year ended on that date.


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Reply to Actionable points in the Separate Audit Report 2023-24

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 27.06.2024.

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 2023-24, commenced their audit on 02.07.2024 and completed on 11.07.2024. 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;

	Observations of the Auditors	Replies
A	Balance Sheet	
1	Liabilities	
1.1	Current Liabilities and Provision (Schedule 7): Rs. 122.39 lakh	
1.1.1	Understatement of liabilities	
(i)	CAQM has not shown an amount of Rs. 5.24 lakh on account of EMD/Bank Guarantee received under 'Schedule 7 Current Liabilities and Provision' line item 'Other Current Liabilities' from various agencies/firms on account of EMD/Security Deposits. This had resulted in understatement of current liabilities and understatement of assets both by Rs. 5.24 lakhs.	<p>The EMD/ Performance Guarantee received in the CAQM were in the form of Bank Guarantee (BG)/ Fixed Deposit Receipt (FDR) marked as lien in favour of the Commission. The document (BG/FDR) submitted against those lien amounts are kept in CAQM custody and recorded in the Register of Valuables (GAR-5).</p> <p>Since, no amount was credited/ debited in the Bank Accounts of CAQM, liabilities had not arisen & therefore, there is no</p>



		understatement or overstatement of cash/ bank balances.
B.	Income and Expenditure Account	
1.	Expenditure Rs. 1680.57 lakh	
1.1	Establishment Expenses (Schdule-20): Rs. 275.53 lakh	
1.1.1	Overstatement of Expenditure	
	CAQM had made payment of Rs. 8.66 lakh pertaining to 2022-23 for hiring of vehicles, Electricity charges and payment to outsourcing staff etc. in current financial year i.e. 2023-2024. This had resulted in overstatement of Expenditure besides understatement of Prior-period Expenses by Rs. 8.66 lakh.	Noted, CAQM will ensure to make payment of such items/ services in the relevant financial year w.e.f. 2024-25.
1.1.2	Understatement of Expenditure	
	CAQM had made Payment of Rs. 20.77 lakh pertaining to period 2023-24 and 2022-23 towards hiring of vehicles, Electricity Charges and payment to outsourcing staff etc. in the financial year 2024-25. The commission has booked Rs. 14.59 lakhs as current liability (others). However, no provisioning for remaining expenses payable during 2023-24 has been made in its account by the Commission. This had resulted in understatement of expenditure and current liabilities during 2023-24 both by Rs. 6.18 lakh.	Noted, CAQM will ensure to make payment of such items/ services in the relevant financial year w.e.f. 2024-25.
C.	Receipts & Payment Account	-----
D.	Accounting Policies	-----
E.	General	
(i)	CAQM has made previous years adjustments in schedule 8 (Fixed Assets) but no	Noted for future compliance.

	disclosures have been made in Notes to Accounts (Schedule-25).	
(ii)	In Schedule 13 Grants/ Subsidies, from Central Govt. Rs. 1629.13 Lakh has been shown but the same has not been bifurcated as revenue and capital.	Noted for future compliance.
F.	Grants-in-Aid	
	Out of Grants in Aid of Rs. 1735.93lakhs including rolled over amount of Rs. 104.93 lakhs received during the year, the organization could utilize a sum of Rs. 1629.13 lakh leaving a balance of Rs. 106.80 lakhs.	Noted. (Only for reporting purposes and no action is required)
	Annexure-I	
	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 24 by the PAO, MoEF&CC.	The matter was taken up with MoEF&CC and internal audits for FY 2021-22 to FY 2023-24 have been conducted in the month of August 2024.
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.	Necessary action regarding numbering of pages has been completed and its certification has been done. Hence complied.
(ii)	Non-maintenance of Register of Grants: As per rule 234 of GFR 2017, a Register of Grants shall be maintained by the sanctioning authority in the format given in form GFR-21.	Noted for future compliance.



	CAQM had released grants amounting to Rs. 115.69 lakh during the period 2023-24 to various institution/Organisations, however, no register of grants has been maintained by CAQM.	
(iii)	The institute is paying huge amounts as legal expenses. Auditors Remuneration or legal fee has been increased exponentially from Rs. 5.35 lakhs (2022-23) to Rs. 16.79 lakhs (2023-24).	Number of legal cases have increased and were defended by the CAQM in F Y 2023-24 in comparison to last Financial Year. Therefore, requisite amount was paid as legal expenses.
(iv)	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. This has been pointed out in previous year also, but no remedial action has been taken.	Noted, CAQM will ensure indexing of accounts with proper page marking from next financial year onwards.
(v)	As per uniform format of accounts, if anything to mention as 'Others (to be specified)', the same need to be specified. It has been noticed that in schedule 7, Others (sl. No. 2 b) an amount of Rs. 14.59 lakh and (sl. No. 5 b) an amount of Rs. 1.00 lakh, in Schedule 11, 'others' (Sl. No. A6) an amount of Rs. 5.16 lakh and (s. No. B 2d) an amount of Rs. 18.82 lakh and in schedule 20, (sl. No. 14) an amount of Rs. 0.41 lakh has been shown. However, the same has not been specified.	Noted for future compliance.
(vi)	CAQM has shown Rs. 221.04 lakhs as Domestic Travel Expenses in Schedule-20 which is not a Domestic Travel Expenses instead Salaries and Wages (Schedule-20).	Noted for future compliance.
3.	System of physical verification of fixed assets	

(i)	The physical verification of fixed assets has been conducted for the year 2023-24.	Matter of fact.
(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. This has been pointed out in previous years also, but no remedial action taken.	Financial Year (F/Y 2021-11, 2022-23 & 2023-24) block wise details of fixed assets and their corresponding depreciation as per schedule 8 have been certified and pasted in the fixed assets register.
4.	System of physical verification of inventory	
(a)	Physical verification of Stock & consumable items has been conducted for the year 2023-24.	Matter of fact.
(b)	Physical verification of library has not been conducted for the year 2023-24.	Physical verification has been done now, hence complied.
5.	Regularity in payment of statutory dues	
	The Commission had no statutory dues outstanding for more than six months from the date of becoming due during 2023-24.	Matter of fact.
	Annexure-A	
1.	Understatement of liabilities	
	CAQM did not make any provision for Audit fee payable to the CAG of India for the current year 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. This has been pointed out in previous years also, but no remedial action taken.	To address the previous year's observation of audit team on the same issue, CAQM requested CAG to submit the bill against audit fee for F Y 2022-23. Accordingly, CAG raised a bill for Rs. 2,90,850/- in FY 2024-25. Thereafter, the amount was booked and included in books of account of FY 23-24 and shown under Current Liability as outstanding expenses showing amount of total Rs. 14.59 lakh including bill of Rs. 2,90,850/-. It is further stated that provisioning requires an

		estimated amount of Audit Fee from CAG, which is not known to CAQM, therefore expense against Audit Fee can be booked only in subsequent years after conducting the audit.						
2.	Understatement of Fixed Assets							
	CAQM has procured books amounting to Rs. 0.07 lakhs but the same has not been booked as fixed assets in Schedule-8 (Library Books) which after deduction of depreciation amounting to Rs. 0.03 lakh for the year 2023-24, resulted in understatement of Assets besides overstatement of Expenditure both by Rs. 0.04 lakh	These books were purchased for distribution to winners as prizes, who participated in the various events organized on the occasion of "Hindi Pakhwara" and were not a part of the Library books. Thus, these were not required to be booked as fixed assets.						
3.	Discrepancies in previous year's figures in the annual accounts of CAQM							
	<p>The figures of audited and approved annual accounts of 2022-23 needs to be incorporated by CAQM and shown in the column of previous year in the annual accounts of the year 2023-24. However, it was noticed during the examination of the annual accounts of CAQM that the following figures under various heads of accounts for the year 2022-23 were incorrectly depicted in the current year's accounts:</p> <table border="1"> <thead> <tr> <th>Particulars</th><th>Amount shown in current account of CAQM of (2023-24)</th><th>Amount as per previous year CAQM (2022-23)</th></tr> </thead> <tbody> <tr> <td colspan="3">Income and Expenditure account</td></tr> </tbody> </table>	Particulars	Amount shown in current account of CAQM of (2023-24)	Amount as per previous year CAQM (2022-23)	Income and Expenditure account			<p>Corrective measures have already been taken by CAQM in F Y 2023-24, as directed by Audit team during Audit of F Y 2022-23. Due to these corrective measures, mismatch has been observed during F Y 2023-24 by audit team. However, correct figures are now depicted in the relevant columns. Hence, The total amount shown for the year 2023-24 under Schedules 21 and 22 is equal to the amount reported under Schedule 21 for the year 2022-23.\</p>
Particulars	Amount shown in current account of CAQM of (2023-24)	Amount as per previous year CAQM (2022-23)						
Income and Expenditure account								

Other Administrative Expenses etc.	115069567	124316297
Expenditure on Grants, Subsidies etc.	9246730	
Total (B)	142912289	142912288
Schedule 21		
Others (Research and Development)		9246730
Total	115069567	124316297
Schedule 22		
Grants given to Institution or organisations	9246730	-
Total	9246730	
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.		

Audit observed the following punctuation errors/spellings in format of schedules of the Annual Accounts of CAQM for the year 2023-24 from that prescribed in Uniform Format of Accounts.	Noted, CAQM will endeavour that no punctuation errors/ spelling mistakes and indexing/ numbering occur in future.
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Sl. No.	Head	Error
1	Receipts and Payments	“Opertional expenses” should be replaced with



			"Operational expenses"	
	2	Schedule-3 'Earmarked/ Endowment funds'	'Rent' should be replaced with 'Rent, rates and Taxes' in point 3 (b)	
	3	Schedule 8 (8)	'Assetes' should be replaced with 'Assets'. The numbering of the description of the assets are also not in proper order.	
	4	Schedule 11	'Other Entities engaged in activities or objectives similar to that of the' should be replaced with 'Other Entities engaged in activities or objectives similar to that of the Entity'.	