Case Study

on

Approval of Building Plan by PRIs

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

November 2022

Regional Training Institute, Kolkata

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Preface

Regional Training Institute, Kolkata is the Knowledge Centre for Panchayati Raj Institutions (PRI) Audit. In pursuit of excellence in our designated areas of Knowledge Centre, we attempt to bring out cases of frauds/deviations from rules and regulations reported and reflected in the C&AG audit reports of Union Government/State Governments, as case studies.

The case study on "Approval of Building Plans by PRIs" is based on the real audit experience and printed in the C&AG's Audit Report (Paragraph No. 2.6 of Compliance Audit Report No. 2 of 2022 of Government of Kerala) along with relevant provisions of building rules prevalent in other parts of the Country.

However, the facts and circumstances of the case have been modified keeping in view the classroom requirements. The issue is relevant especially in areas where the city or peri-urban Master Plan includes village areas, abadi areas etc. There are different provision for such areas in Master Plan. These areas are normally overlooked in risk assessment of audit. It is important because proper planned development is closely linked with liveable surroundings in these village areas/abadi areas. It is also important to have building bye laws followed for disaster preparedness and disaster prevention. This also becomes important in SDG 11 which is make cities and human settlements inclusive, safe, resilient and sustainable.

The design of the case study attempts to bring awareness amongst the participants, through a participatory approach, the necessity of anticipating responses to our audit findings and collate evidences during the course of audit so that responses from auditable entities can be suitably addressed along with rules and regulations relating to fees to be recovered for construction of building.

Disclaimer:

The information contained in this case study is to be used as a case study example for training purposes only. The information in this case study is both factual and fictional. Opinions formulated and materials provided are intended to stimulate fruitful class discussion.

I hope that the readers would benefit from this case study. Suggestions, if any, are welcome for future development.

Atul Prakash
Principal Director

RTI, Kolkata
November 2022

Section 1: Case Study for the Participants

1. Introduction:

1.1 The case study on "Approval of Building Plans by PRIs" is based on real audit experience and the draft paragraph on which it is based was printed in the C&AG's Audit Report (Paragraph No. 2.6 of Compliance Audit Report No. 2 of 2022 of Government of Kerala). However, the facts and circumstances of the case have been modified keeping in view the classroom requirements. Further, rules relating to other two states, viz.~~,~~ Uttar Pradesh and Gujarat, have also been included in this case study to showcase the variations of building rules prevalent in different parts of the country.

Commented [P1]: Inserted three new slides (Slides 26-28) showing the relevant provisions of the regulations in the new PPTs.

1.2 Short brief of the case study:

Kerala Panchayat Building Rules (KPBR) in 2011, amended in 2017, requires collection of fee for additional floor area @Rs.5000.00/m^2, instead of @Rs.500.00/m^2 as was the rate as per KPBR 2011. As per the instructions issued by the Kerala Government (September 2010), additional fee was to be realised in accordance with the Building Rules prevalent on the date of issue of permit and not those existing on the date of application.

However, one Grama Panchayat (GP), namely Adat GP, failed to collect additional fee for excess Floor Area Ratio at the rates applicable as per extant rules in two instances while issuing building permits, resulting in short realisation of Rs.1.11 crore.

2. Background

2.1 The audit assignment was to audit one Gram Panchayat under Local Self-Government Department (LSGD), Government of Kerala as a part of the Compliance Audit. The paragraph was printed in the CAG's report for the year ended March 2021 (Report No. 2 of 2022 of Kerala Government).

2.2 *Scope and Authority of Audit*:

2.2.1. Under Section 23 of the CAG's (DPC) Act, 1971, the Comptroller and Auditor General is the sole authority to decide the scope and extent of audit to be conducted by him or on his behalf. Such authority is not limited by any considerations other than ensuring that the objectives of audit are achieved. In the exercise of the mandate, the Comptroller and Auditor General undertakes audits which are broadly categorised as financial audit, compliance audit and performance audit. The scope of audit includes the assessment of internal controls in the auditable entities. Such an assessment may be undertaken either as an integral component of an audit or as a distinct audit assignment.

In view of the above, Audit examined the records relating to building permits, floor area and plot area, receipts of fees collected by the Panchayats and other documents as etc. to check compliance with the Kerala Panchayat Building Rules (KPBR) in 2011(amended in 2017). The audit was carried out in line with Section 13, Section 14 and Section 16 of DPC Act, 1971.

2.2.2. The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C&AG's (DPC) Act). C&AG conducts audit of expenditure of the Departments of the Government of Kerala (GoK) under Section 13 of the C&AG's (DPC) Act. In addition, C&AG also conducts audit of Local Self-Government Institutions, which are substantially financed by the Government, under **Section 14 of the C&AG's (DPC) Act**. Principles and methodologies for audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, issued by the C&AG.

Further, **Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971**, enjoins upon the Comptroller and Auditor General the duty of auditing all receipts which are payable into the Consolidated Fund of the Union and of each State and Union Territory having a Legislative Assembly.

The Act described that audit of receipts embraces the audit of all tax and non-tax receipts of the Central and the State Governments and Union Territories. It also requires the Comptroller and Auditor General to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenues and are being duly observed and to make, for this purpose, such examination of the accounts as he thinks fit and report thereon.

2.3 Audit objectives:

- Audit should satisfy itself that the requirements of legality and regularity are observed in assessments and collection of fees for different aspects of building plan viz., realisation of development permit fee, mutation fee, fees for addition/alteration and sanction of building plan etc. from the incumbent and that the departmental machinery is sufficiently safeguarded against error and fraud.
- These provisions of the Act implies the condition that the receipt should be collected with due regard to the broad and general principles of financial propriety. Any cases involving a breach of these principles and thus resulting in improper receipt should be treated by Audit in the same manner as cases of irregular or unauthorized expenditure.
- During audit, it is also to be examined whether there is violation of Building Bye-Laws in terms of sanctioned Floor Area Ratio (FAR), setback[1], sanction of

1 Setback can be explained as the minimum open space required around any building or structure. Regulations provide that a specific distance should be maintained between a building and the boundary of the plot on which the building is being constructed.

building plan is commensurate with the front road width, No Objection Certificate from the competent authority required under the Bye-Laws before sanctioning building plans, sanction of plan by the authorised architect etc.

- Audit shall also examine whether the statutory checks like inspection of under-construction building, completion and occupancy certificate issuance, etc. were followed as required under the Bye-Laws after sanctioning the plan.

3. Main story of the Case

3.1 The Kerala Panchayat Building Rules (KPBR), 2011 **(Annexure I),** amended in 2017 **(Annexure II),** requires collection of fee for additional floor area @ Rs.5000.00/m^2.

One GP issued (January 2017) building permit to a developer for the construction of a residential flat with floor area and plot area of 5,591.66 m^2 and 2,260.25 m^2 respectively in one case **(Annexure III)**. For the given floor area and plot area, the builder was to restrict the construction to a maximum area up to 3,955.44 m^2 to be within the permitted Floor Area Ratio (FAR) of 1.75. Since the permit was for a floor area of 5,591.66 m^2, the corresponding FAR would be 2.47. The GP realised (January 2017) additional fee at the rate of Rs.500 per m^2 for an additional area[2] of 1,636.22 m^2, amounting to Rs.8.18 lakh from the builder.

On 31 October 2017, the builder applied for a revised permit for a revised floor area of 5,632.82 m^2, raising the FAR to 2.49 and the area for which additional fee leviable increased to 1,677.38 m^2. The permit was issued on 16 May 2018 **(Annexure III)**.

In another case, the same GP issued a revised building permit on 22 December 2017 **(Annexure III)** to an individual on the basis of his application (06 September 2016), for which the mandatory 'No Objection Certificate' from Fire and Rescue Services Department was submitted in November 2017. The floor area and plot area were 2,915.74 m^2 and 1,214 m^2 respectively. For the given floor area and plot area, the FAR was to be 1.75 and the builder was to restrict the construction up to a maximum area of 2,125 m^2.

As the revised application was for a floor area of 2,916 m^2, FAR increased to 2.40. The GP collected (December 2017) additional fee at the rate of Rs.500 per m^2.

The Chief Town Planner, Thiruvananthapuram (CTP) clarified (April 2021) that the additional fee for additional FAR were to be realised in accordance with the Rules prevalent at the date of sanctioning of revised permit. The additional fee collected at pre-revised rate was also to be deducted from the amount collected at enhanced rate.

Further, the Government had issued (September 2010) instruction to CTP, the Director of Panchayats and the Director of Urban Affairs that the Building Rules existing on the date of sanction would govern the matter and not those existing on the date of application.

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[2] Permitted Floor area for 1.75 FAR = plot area 2,260.25 x 1.75 = 3,955.44 m2; Additional floor area = 5,591.66 – 3,955.44 = 1636.22 m2

The dates of sanction in both the above cases were after the date of issue of the Government Order revising the rate of additional fee for excess FAR.

3.2 Justification given by the Organisation

Government replied (October 2021) that the Secretary, Adat GP had again issued notices to the applicants, demanding the payment of additional fee. It was also stated in the reply that there was no further remarkable progress in collecting the additional amount, and occupancy certificate has not been issued so far in both the cases **(Annexure IV).**

4. *Assignment Questions*

4.1 Instructor may encourage the participants to raise questions during the presentation **(Annexure V)** and they will be provided with assignment questions as shown in the below table which are required to be answered by the participants'. Later, the answers of the assignment questions from the participants may be tallied with suggested answers of the assignment questions as drawn in this Case Study and draw conclusions on the observation.

Assignment Questions for the participants' to draw conclusion:

Instructor may encourage the participants to raise questions during the presentation and the following are vital audit questions that need to be raised:

(i) Questions relating to documents to be collected from GP/websites of Local Self-Government Department/Panchayati Raj Department

Sl. No.	Question
Relating to GP/websites of Local Self-Government Department of Kerala Government	
1	Copy of Kerala Panchayat Building Rules (KPBR) 2011.
2	Kerala Panchayat Building Amendment Rules 2017.
3	Copy of instructions issued by Government of Kerala towards applications of revised fee from the date of sanction of building plan instead of date of application for sanction of building plan.
4	If the copy of the instructions are not available with the GP, they may seek it from the competent authority and provide the same to the audit.
5	Original as well as revised application of two builder/developer namely M/s. Sowparnika Projects and Infrastructure Pvt. Ltd., Bengaluru and Shri Binu, S/o Narayayan Kayyakkal along with master plan of the buildings.
6	Copy of sanction of original and revised building plan.
7	Records relating to collection of fee @old rates.
Relating to GP/ websites of Local Self-Government Department/Panchayati Raj Department in general	

7	Copy of the bye-laws framed by the State Government concerned for building plan.
8	Copy of the building plan.

(ii) Assignment questions relating to audit analysis

Sl. No.	Question
Relating to GP of Local Self-Government Department of Kerala Government	
1	Whether any action has been initiated by the GP for collection of additional fee.
2	If yes, the details of the same along with the fate of action.
3	If no, reasons for not taking action for collection of fee.
4	Records relating to collection of fee @old rates.
Relating to GP of Local Self-Government Department/ Panchayati Raj Department in general	
5.	Whether the architect approved the building plan.
6.	Whether the concerned authority enlists the architect.
7.	Whether the building plan is in conformity of the bye-laws, if any.
8.	Whether the architect has checked the conformity of the bye-laws of the building plan before sanctioning.
9.	Whether the bye-laws stipulates collection of permit fee while sanctioning the building plan.
10.	Whether the bye-laws stipulates the limitations of Floor Area Ratio (FAR) along with stipulated width of the front roads/streets.
11.	If so, the details of the limitations.
12.	Is there any violation of FAR in sanctioned plan?
13.	Is there any violations of FAR against the sanctioned plan?
14.	Whether sufficient inspection is being carried out for the under construction building for checking the compliance.
15.	No. of cases where FAR were not followed during sanction of the plan.
16.	No. of cases where FAR was not followed after sanction of the plan.
17.	Whether the completion notice was given to the sanctioning authority
18.	Whether the occupancy certificate was issued in all cases where a building permit was issued

After the drawal of conclusion by the participants, the Instructor will discuss the actual conclusion as drawn in the printed paragraph and show the similarity and differences between the two sets of conclusion.

4.2 Conclusion and recommendation in the Report:

4.2.1 The reply is not acceptable as it was the responsibility of the GP to ensure correctness of rates of additional fee being collected and having failed to do so, effect timely recovery of short-collected amount from the applicants.

4.2.2 Recommendations

It is recommended that the Local Self-Government Institutions may ensure timely recovery of additional fee to be realised for excess FAR from applicants, at the rates as per Rules prevalent at the date of sanctioning of permits/ revised permits.

Section 2 – Teaching Notes for the Instructor

1. Synopsis:

Kerala Panchayat Building Rules (KPBR) in 2011 that has been amended in 2017 requires collection of fee for additional floor area @Rs.5000.00/m^2 instead of @Rs.500.00/$m^{2\ as}$ was the rate as per KPBR 2011. However, one Grama Panchayat (GP) failed to collect additional fee for excess FAR at the rates applicable as per extant rules in two instances, while issuing building permits. As per the instructions issued by Government (September 2010), additional fee was to be realised in accordance with the Building Rules prevalent on the date of issue of permit and not those existing on the date of application.

Adat GP in Trissur district of Kerala had collected fee for additional floor area @Rs.500.00/m^2 instead of Rs.5000.00/ m^2 which was prevalent at the time of issue of sanction. Thus, reckoning of rates of additional fee as per Building Rules in force at the date of application instead of date of sanction of permit in the above cases, resulted in short collection of Rs.1.11 crore (Rs.75.69 lakh + Rs.35.60 lakh).

2. Teaching and Learning Objectives

2.1 To improve the ability of the participants to form audit opinions and anticipate the replies from the auditable unit and counter the replies through group discussion and presentation.

2.2 The case study has been prepared to:

- Make the participants aware of the importance of Building Rules prevalent in different parts of the country to enable them to apply the knowledge in performing their assigned duty in a more meaningful way, especially in areas of villages falling under Master Plan termed as abadi areas;
- Familiarise the participants about the revenue assessment and collection processes relevant to erection/modification of buildings, as well as assessment of outstanding dues and their recovery;
- Make the participants aware about the relation of building construction with environment highlighted in target 11.1 of Sustainable Development Goal (SDG)11 – to ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums by 2030 of United Nations;

  Though the target of the SDG is related to cities, nevertheless, it is equally important and applicable to rural areas engulfed inside the Master Plan area also as the cities are expanding in a rapid pace and engulfing the adjacent rural areas, which become part of the cities;

- Make the participants aware about how the outside agencies end up with undue benefits due to inadequate knowledge and wrong decision of the competent authority;
- Convey to the participants the connection between development of building and environment, disaster preparedness and prevention along with sustainable goals;
- To aware the participants' about the violation of basic civic amenities for illegal construction.
- To widen the horizons of auditing the illegal construction structures on non-permitted land
- Improve the participants' ability to form (1) audit opinions, (2) anticipate responses to the audit opinions, and (3) collate or collect all essential evidences so that responses received from the auditee can be suitably analysed and addressed; and refine the skills of participants in tackling responses from the auditable units to the audit observations. They will all learn and appreciate the need to collect reliable evidences so that responses from the auditable units can be suitably refuted.

2.3 Audit of regulations and procedures for assessment, collection and outstanding dues

The most important functions of audit are (i) to see that adequate regulations and procedures have been framed by the Department to secure an effective check on assessment, collection and proper allocation of revenues; and (ii) to satisfy itself by adequate test check that such regulations and procedures are actually being adhered to.

Audit should carefully review any outstanding dues and suggest to the departmental authorities any feasible means for their recovery.

3. Target Audience

The case study is prepared for the auditors, which include Auditor cadre as well as Group A, and Group B officers' of IA&AD.

4. Relevant Readings

Following topics/documents are relevant to the case study, which requires to be studied and disseminated to the participants' for better understanding of the case study:

4.1 Supreme Audit Institution's responsibility for the audit of receipt of Union or of States along with audit of bodies or authorities

Section 16 of the CAG's (DPC) Act, 1971 state that it shall be the duty of the Comptroller and Auditor General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

Note: The case study is related to collection of revenue by the PRI body. Hence, the above provision is applicable to PRIs and added for the case study.

Audit of expenditure of the Departments of the Government of Kerala (GoK) under Section 13 of the C&AG's (DPC) Act. In addition, C&AG also conducts audit of Local Self-Government Institutions, which are substantially financed[3] by the Government, under Section 14 of the C&AG's (DPC) Act.

Under **Sub-section (1) of Section 14** of CAG's (DPC) Act, it is obligatory for the Comptroller and Auditor General to audit all receipts and expenditure of any body or authority and to report thereon, if the body or authority has been substantially financed by grants or loans from the Consolidated Fund of India, or of any State or Union Territory having a Legislative Assembly.

4.2 Relations between Housing and Sustainable Development[4]

Different targets of sustainable development as envisaged in Sustainable Development Goal 11 as envisaged and their relationship with planned housing are shown in below table:

Sl. No.	Target	Related position
1	**Target No. 11.1**: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums	Unplanned housing construction without sanctioned plan will adversely lead to the following: **(i) Access to improved water:** A household is considered to have access to improved drinking water if it has sufficient amount of water for family use. A sufficient amount is the availability of at least 20 litters/person/day. **(ii) Access to improved sanitation:** A household is considered to have access to improved sanitation according to the following criteria: • Direct connection to public sewer • Direct connection to septic tank • Poor flush latrine

[3] *Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than rupees twenty-five lakhs and the amount of such grant or loan is not less than seventy-five percent of the total expenditure of that body or authority, such body or authority shall be deemed, for the purposes of this sub-section, to be substantially financed by such grants or loans as the case may be. (Authority: Explanation under Section 14(1) of DPC Act 1971)*

4 https://unstats.un.org/sdgs/files/metadata-compilation/Metadata-Goal-11.pdf

		• Ventilated improved pit latrine • Pit latrine with slab (new) **(iii) Sufficient-living area and not over-crowded:** A dwelling unit is considered to provide a sufficient living area for the household members if there are fewer than four people per habitable room. Additional indicators of overcrowding have been proposed: area-level indicators such as average in-house living area per person or the number of households per area; housing-unit level indicators such as the number of persons per bed or the number of children under five per room may also be viable. **(iv) Structural quality/durability of dwellings:** A house is considered as 'durable' if it is built on a non-hazardous location and has a structure permanent and adequate enough to protect its inhabitants from the extremes of climatic conditions. *The following criteria are used to determine the structural quality/durability of dwellings:* *(a) permanency of structure* *(b) compliance with building codes* *(c) the dwelling is not in a dilapidated state* *(d) the dwelling is not in need of major repair)* (e) *location of house* **(v) Security of tenure:** Secure Tenure is the right of all individuals and groups to effective protection by the State against arbitrary unlawful evictions. Secure tenure can be made evident through formal or informal mechanisms in codified law and in customary law.
2.	**Target 11.2**: By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport,	It is easier to measure the achievement of this target in developed countries in comparison to developing countries as sufficient data are available there. However, it can be stated that narrowed roads are provided in abadi areas in Master Plan compared to fully developed sector. Thus, variations of criteria in urban and rural areas will negatively impact this target of sustainable development.

	with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons	It is documented that well designed and maintained streets and public spaces result in lower crime and violence.
3.	**Target 11.5:** By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations.	➢ **People whose houses were damaged or destroyed due to hazardous events:** The estimated number of inhabitants previously living in the houses (housing units) damaged or destroyed. All the inhabitants of these houses (housing units) are assumed to be affected being in their dwelling or by direct consequence of the destruction/damage to their housings (housing units). An average number of inhabitants per house (housing unit) in the country can be used to estimate the value. ➢ **Houses destroyed**: Houses (housing units) levelled, buried, collapsed, washed away or damaged to the extent that they are no longer habitable. ➢ Cities around the world, as well as rural populations, witness growing disaster risks. Impacts of climate change on sustainable development are observed through both slow-onset events (e.g. sea level rise, increasing temperatures, ocean acidification, glacial retreat and related impacts, salinization, land and forest degradation, loss of biodiversity and desertification) and extreme weather events. Though cities are some of the most vulnerable areas to natural disasters, rural areas are adjacent to urban/city areas are also facing the same risk as of urban areas. Unplanned development (e.g. informal settlements, overcrowding, inadequate infrastructures) exacerbates vulnerability to climate change impacts and hydro-meteorological and geological hazards.
4.	Target 11.7 By 2030, provide	➢ Having sufficient public space allows cities and regions to function efficiently and equitably.

	universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.	Reduced amounts of public space impact negatively on quality of life, social inclusion, infrastructure development, environmental sustainable and productivity. It is documented that well designed and maintained streets and public spaces result in lower crime and violence. ➢ Uncontrolled rapid urbanization generally creates settlement patterns with dangerously low proportions of public space. As a result, these places are unable to accommodate safe pedestrian and vehicular rights of way, land for critical infrastructure like water, sewerage and waste collection, recreational spaces, green areas and parks that contribute to social cohesion and protected ecological hotspots and corridors.
5.	**Target 11.b**: By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk	➢ Global population is now half urban and expected to be nearly 70% urban by 2050. Increasing resilience of cities is critical to reduce disaster risk and achieve sustainable development. Cities are also very vulnerable to natural disasters, especially climate-related shocks. Over half of all coastal areas are urbanized and 21 of the world's 33 megacities lie in coastal flood zones. Coastal cities are particularly affected by sea level rise, coastal flooding and erosion, and extreme events (e.g. tsunamis and storm surges) due to the undermining natural protective barriers, low levels of development combined with rapid population growth in low lying coastal areas and inadequate capacity to adapt. In addition to the impact on communities and non-human species, the unplanned urbanization also undermines the ecosystem services that support much hard urban infrastructure. This type of development also exacerbates urban vulnerability to climate change impacts, including hydro-meteorological and geological hazards. As there are huge coastal and non-coastal rural areas which are adjacent to urban areas and converging with

	management at all levels.	coastal and non-coastal cities respectively, those areas are also vulnerable to climate change impacts, including hydro-meteorological and geological hazards.

4.3 State Specific Building Rules/Regulations/Master Plan

The Building Rules/ Regulations/ Master Plan etc. differs from state to state. Hence, it is important to apply state specific rules/regulations/master plan during audit. It is also important to note that in many places rules, regulations or master plan becomes applicable for village or abadi areas also. Here, discussion on relevant provisions of rules/ regulations of 3 (three) states viz., Kerala, Uttar Pradesh and Gujarat are made. Further, relevant chapter of NOIDA Building Regulations 2010 and NOIDA Master Plan 2030 are also shown to highlight how the Master Plan and Regulations are applied in rural areas also.

4.3.1 Kerala Panchayat Building Rules, 2011 and Kerala Panchayat Building Amendment Rules, 2017

Kerala Government has issued Kerala Panchayat Building Rules (KPBR) in 2011 that has been amended in 2017.

Rule 35(2) of KPBR, 2011 states that maximum permissible Floor Area Ratio (FAR)5 without additional fee is 1.75 and with additional fee is 2.5 for residential (A1)(b) buildings6 in category II Gram Panchayats. Government of Kerala (Government) enhanced the rate of additional fee per sq. m of additional floor area for a maximum permissible FAR of 2.5 from Rs.500.00 per sq. m (from 14 February 2011) to Rs.5000.00 per sq. m with effect from 31 October 2017.

As per the instructions issued by Government (September 2010), additional fee was to be realised in accordance with the Building Rules prevalent on the date of issue of permit and not those existing on the date of application.

4.3.2 The Uttar Pradesh Abadi Survey and Record Operations Regulations, 2020

Short title and Commencement:

These regulations may be called “the Uttar Pradesh Abadi Survey and Record Operations Regulations, 2020”.

Definitions:

[5] FAR: Floor Area Ratio is the ratio between the floor area of the building to the plot area
[6] Residential building with floor area more than 300 sq. m.

(i) "Abadi" or "Rural Abadi" means an area which is recorded as Abadi in the last Settlement or Consolidation Settlement in the Khatauni Map and also the area of private Bhoomidhari Abadi land or the area which is legally permissible u/s 64 and 67 (a) of Uttar Pradesh Revenue Code, 2006.

(ii) "Abadi plot" means the Abadi plot designated for Abadi purposes in the map prepared after survey of the said area.

(iii) The boundaries of the Abadi area will be marked with limestone powder or by any other method. At the time of identification of boundaries, basic information of the Abadi area will also be collected on Form No-5 and the data entry will be done simultaneously on the portal of the Board.

4.3.3 Gujarat Comprehensive Development Control Regulations - 2017

(These regulations shall apply to the entire Gujarat state development area as classified)

- **Schedule 3: Scrutiny Fees and other charges for the Grant of a Development Permission/ Revised Development Permission**

(Refer Regulation No. 2.7.1, 4.1.2, 4.2.2)

A person applying for a Development Permission shall have to pay scrutiny fees and other charges along with the application to the ____________Competent Authority/ ________ Municipal Corporation at the following rates:

(A) Scrutiny fee

1. For Buildings (For categories D1 to D6 only)

a. For Residential Buildings with height up to 25mts - Rs. 10.00 per sq.mt of built area of all floors for the intended development or part thereof subject to minimum scrutiny fee Rs.1000.

b. For Residential Buildings with height more than 25mts and Non-Residential Building - Rs. 15.00 per sq.mt of built area of all floors for the intended development or part thereof subject to minimum scrutiny fee Rs. 1000

2. For Buildings (For category D7and D8)

a. For Residential Buildings with Rs. 5.00 per sq.mt of built area of all floors for the intended development or part there of subject to minimum scrutiny fee Rs.500.

b. For Residential Buildings with height more than 25mts and Non-Residential Building - Rs. 10.00 per sq.mt of built area of all floors for the intended development or part thereof subject to minimum scrutiny fee Rs. 750.

4.3.4 The New Okhla Industrial Development Area Building Regulation, 2010

CHAPTER -1 (NOIDA Building Regulation, 2010)

PRELIMI ARY

1. Short title, commencement and application.

1.1 These regulations may be called the New Okhla Industrial Development Area Building Regulations, 2010.

1.2 They shall come into force with effect from the date of their publication in Gazette.

2. Definitions:- In these regulations, unless the context otherwise requires,-

2.25 **'Floor Area Ratio (FAR)'** means the quotient obtained by dividing the total covered area (plinth area) on all floors by the area of plot.

2.48 **'Purchasable FAR'** means the additional FAR, which an old allottee can purchase over and above the FAR that was specifically allowed to him at the time of allotment. The maximum purchasable FAR shall be allowed up to the maximum limit of applicable FAR in these regulations.

2.58 **'Setback'** means a specified line parallel to the plot boundaries.

CHAPTER – II (NOIDA Building Regulation, 2010)

Layout / Building Permit and Occupancy

4.0 Building permit -- No person shall erect any building or a boundary wall or fencing without obtaining a prior permit thereof, from the Chief Executive Officer or an Officer authorized by the Chief Executive Officer for this purpose.

5.0 Application for building permit –

(1) Every person who intends to erect a building within the Industrial Development Area shall give application in the Form given at Appendix – 1.

(2) The application for building permit shall be accompanied by documents as mentioned in checklist annexed to Appendix – 1.

10.0 Building permit fee, completion fees, temporary building permit fees and calculation thereof –

(1) Applicant shall deposit building permit fees as follows:

(i) For all type of buildings Rs. 15.00 per square metre covered area on all floors.

(ii) **For layout plan** – Re. 1/- per square metre plot area up to for first 4.0 ha and Rs. 0.50 per square metre for balance area.

(2) **In case of re-erection of existing building** after demolition, permit fees chargeable shall be the same as erection of new buildings.

(3) The permit fee for revised plan of a building which has already been sanctioned, shall be one fourth of the fee chargeable on the fresh plan, subject to the condition that the covered area of the building shall not increase. In case of increased covered area fresh permit fee will be charged.

(4) The area covered in the basement, stilt, podium, services area and all other covered area as the case may be, shall be counted towards the covered area for purpose of calculation of permit fees.

(5) **The revalidation fee** of a building permit for 5 years shall be 10 per cent of the fresh building permit fee, if the application is made within the period of validity of the building permit. The application is made after the validity period, then the revalidation fee shall be original building permit fee.

(6) **In case of construction without applying for building permit,** a compounding charges at the rate of Rs. 1000/- per square metre of covered area shall be levied, provided all the provisions as per Building Regulations are complied with.

(7) **In case of construction without revalidation**, a fees of Rs 10 per square metre of covered area shall be levied if all provisions as per byelaws are complied with.

(8) **In case of revision in layout plan**, permit fees shall be charged @ Rs. 0.50 per sq mtrs for portion of plot area of which the layout is submitted for sanction or completion.

(9) **Malba charges** of Rs 10.00 per square metre shall be levied over total covered area for all buildings on the plot up to 2000 sq mtr, Rs 5.00 per sq mtr on plots of 2001 to 10000 sq mtr, and Rs. 2.00 per sq mtr. on plots above 10000 sq mtr.

(10) **The applicant shall deposit completion fees** as follows:

(i) For all type of buildings Rs 10/- square metre of covered area on all floors.

(ii) For layout plan – Rs. 0.5/- per square metre plot area for first 4.0ha acres and Rs. 0.25 per square metre for balance area.

(iii) **In case even after two objection letters issued** by Authority if rectification of all objections is not done then Rs. 500/- shall be levied towards site visit fees for each subsequent visit.

(11) The applicant **shall deposit 25 percent of the building permit fees** for temporary structures other than labour hutments as per individual use of the structure. For labour hutments fees shall be Rs 0.25 per square metre of covered area. Temporary structure shall be allowed till completion of the building.

(12) **Water, sewer and other service connection charge** shall be paid as levied by the Authority.

(13) The Authority shall be competent to revise the rate/ amount of fees / charges mentioned in these Regulation.

13.0 Sanction or refusal of building permit –

(1) After filing of the application for building permit duly certified by the Technical Person as per Appendix 4, the applicant can commence the construction in accordance with the requirements of Zoning Regulations of Development Plan/ Master Plan, these Regulations or Planning, Development Directions and terms of lease deed. In case any objections are found during scrutiny of the plans, the same shall be got rectified by the

applicant and if any violations are found during or after the construction, the owner shall be required to rectify the same to the satisfaction of the Authority within a period of 30 days from the date such violations are intimated to the owner. In case the owner fails to comply, the Authority shall ensure compliance and the expenditure incurred on doing so shall be recovered from the owner before issue of occupancy certificate.

20.0 Notice for issue of occupancy certificate –

Every owner shall have to submit a notice of completion of the building to the Authority regarding completion of work described in the building permit as per Appendix-9 accompanied by the documents as per checklist annexed with Appendix-9.

20.1.1 Occupancy certificate necessary for occupation –

No building erected, re-erected, shall be occupied in whole or part until the issue of occupancy certificate by the Chief Executive Officer in the Form given in Appendix -11.

CHAPTER-VI (NOIDA Building Regulation, 2010)

(This chapter is relevant to Abadi areas, hence included)

27.0 Construction on Plots allotted to the farmers against land acquisition (5% or 6% or 7%) in planned village abadi Expansion scheme or in sectors

27.1 Setback Ground coverage and FAR shall be as per the following table:-

Sl. No.	Size of Plot (Sq mtr.)	Ground Coverage (In %age)	Front Setback (Mtr.)	Rear Setback (Mtr.)	Side Setback (Mtr.)	Maximum FAR
1	Up to 50.0	75	1.5	1.5	-	1.8
2	51 to 75	75	1.5	2.0	-	1.8
3	76 to 120	75	2.0	2.4	-	1.8
4	121 to 200	75	3.0	2.4	-	1.8
5	201 to 300	75	3.5	3.0	-	1.8
6	301 to 400	65	4.0	3.0	3.0	1.8
7	401 to 500	65	4.5	3.5	3.0	1.8
8	501 to 750	60	5.0	3.5	3.0	1.5

Note:-

(i) Maximum building height in all size of plots shall be 15 Metres.

(ii) Total height shall be counted from top of drain to top of building without exception.

(iii) In case the permissible ground coverage is not achieved within setbacks, the setbacks of the preceding category may be followed. In special cases where ground coverage is not achieved in the preceding category also, then Chief Executive Officer may relax the setbacks to the extent he considers fit.

(iv) In the Residential Plots with in the permissible FAR and Ground Coverage equivalent of 40 % area of rear Set Back construction shall be allowed on either side/both side in the rear set back.

27.6 Fees for Sanction and completion of building plans:-

Plan processing fees shall be as per regulation 10.

(Note: It is to be noted that normally fees is required to be deposited at the time of submission of application of sanction of building plan. But, here, fees is required to be deposited for completion also)

For more details, please refer the Regulations.

4.3.5 NOIDA Master Plan - 2031

Comparison codes are used for better understanding of permissibility of various activities/uses in Major Land-Use Areas as per the NOIDA Master Plan 2031 are shown below for abadi areas:

Criteria	Colour Coding
Permissible Use	
Conditional Permissible Use	1-6
With special permission of the Board	
Not permissible	

Activity/ Usage	Colour Coding		
	Abadi	**Residential**	**Commercial**
1. Residential			
1.1 Single House/ Plot/ Flat			6
1.2 Group Housing			6
1.3 Guard/ Chaukidar residence			
2. Commercial			
2.1 Retail Shop/ Plate Form		1	
2.2 Repair shop		1	
2.3 Personal service Shop		1	
2.4 Vending booth		1	
2.5 Showroom		1	
2.6 Weekly Market	3	3	3
2.7 Convenience shopping centre		1	

2.8 Local/ Sector level Shopping Centre		1	
2.9 Shopping Centre/ Commercial Centre/ Shopping Mall		1	
2.10 Informal commercial unit/ Platform		1	
2.11 Wholesale Market/ Mandi			
2.12 Bakery/ Confectionary/ Atta Chakki		1	
2.13 Coal/ Wood/ Building Material Market			
2.14 Vegetable/ Fruit Market		1	
2.15 Cold Storage			
2.16 Hotel		1	
2.17 Service Apartment			
2.18 Restaurant/ Canteen/ Food Court		1	
2.19 Drive-in cinema			
2.20 Exhibition Hall/ Exhibition centre		1	
2.21 Banquet hall/ Barat Ghar		1	
2.22 Petrol/ Diesel/ Gas Filling Station		1	
2.23 Oil depot and LPG refilling plant			
2.24 Gas Godown			
2.25 Warehouse/ Godown for Non-Hazardous Items			
2.26 Warehouse/ Godown for Hazardous Items			
2.27 Automobiles Showrooms/ Showroom cum service centre			
2.28 Freight Complex/ Logistic Park			
2.29 Steel/ Cement/ Building Material Yard			
2.30 Weigh Bridge/ Dharm Kanta			
2.31Cinema/ Multiplex		1	
3. Industrial			
3.1 Service/ Cottage Industry			

3.2 Flatted Factories			
3.3 Information/ Software Technology Industry			
3.4 Small/ Light Industry			
3.5 Industrial plot (specific industry type)			
3.6 Medium & Large scale Industry			
3.7 Film Centre/ TV/ Radio Programme Production Centre			
4 Offices			
4.1 Govt./ Semi-Govt./ Public Undertaking/ Local Body Office		5	
4.2 Office/ Corporate office		5	
4.3 Professional/ Personal/ Agent Office			
4.4 Banks		5	
4.5 Project Development/ Management/ Maintenance office		5	
4.6 Satellite/ Wireless/ Telecommunication centre		5	
5 **Public / Semi-public / Institutional Facilities**			
5.1 Guest house/ lodging/ boarding house		4	
5.2 Hostel		4	
5.3 Reformatory and Orphanage		4	
5.4 School for mentally/ Physical challenged Persons		4	
5.5 Crèche & Day Care Centre/ Play & Nursery School			
5.6 Old age home			
5.7 Primary school		4	
5.8 Secondary School/ Integrated Residential School		4	
5.9 Vocational Institute		4	
5.10 Degree/ P G/ Professional (Medical/ Engg. etc.) college		4	
5.11 University			
5.12 Post Office			

5.13 Telephone Exchange		4	
5.14 Police Station/ Fire station		4	
5.15 Police Post			
5.16 Library			
5.17 R & D Centre		4	
5.18 Health Centre/ Family Welfare Centre/ Dispensary		4	
5.19 Trauma Centre		4	
5.20 Hospital/ Medical college		4	
5.21 Clinic			
5.22 Nursing home		4	
5.23 Clinical Lab		1	
5.24 Veterinary Hospital/ Dispensary			
5.25 Health club/ Gym		4	
5.26 Dance/ Music/ Art centre		4	
5.27 Yoga/ Meditation centre			
5.28 Milk Booth			
5.29 Religious Building/ Centre		4	
5.30 Community Centre		4	
5.31 Convention centre/ Conference Centre/ Auditorium		4	
5.32 Planetarium			
5.33 Socio-cultural Centre		4	
5.34 PCO			
5.35 Internet/ Information Centre		1	
5.36 Social Welfare Centre		1	
5.37 Cremation/ Burial ground/ Crematorium			
6 Public Utilities			
6.1 Sewerage treatment plant/ Pumping station		4	
6.2 Sanitary landfill site/ Solid waste treatment plant			
6.3 Tube well/ Overhead tanks/ Underground tanks/ Rain well			
6.4 Electric sub-station		4	
6.5 Public toilet			
6.6 Transmission tower/ Mobile tower as per Noida Policy			
7 Transportation			

7.1 Open parking			
7.2 Covered/ Multi-level parking			
7.3 Taxi/ Auto/ Rickshaw Stand		1	
7.4 Truck Terminal/ Transport Nagar			
7.5 Bus Stand/ Shelter			
7.6 Bus Depot/ Terminal			
7.7 Motor Garrage/ Service Garrage/ Workshop			
7.8 Traffic Park/ Children Traffic Park/ Training Centre		4	
7.9 Loading/ Unloading Facilities/ Space			
7.10 Transport/ Cargo booking centre		1	
7.11 Container Depot			
7.12 Toll Plaza			
7.13 Helipad			
8 Recreational			
8.1 Park/ Play Ground			
8.2 Multipurpose open spaces			
8.3 Golf course/ Race course			
8.4 Stadium/ Sports training centre/ Sports complex		4	
8.5 Picnic Spot			
8.6 Indoor stadium/ Games Hall		4	
8.7 Amusement/ Specialised/ Theme Park		4	
8.8 Recreational Club/ Swimming pool		4	
8.9 Museum-cum-Auditorium/ Conference Hall/ Art/ Exhibition Gallery		4	
8.10 Open air theatre		4	
8.11 National Memorial			
8.12 Sports City*		1	
9 Agriculture			
9.1 Orchard/ Plant nursery/ Social Forestry			
9.2 Farm house			
9.3 Dairy farm/ poultry farm			

9.4 Agricultural equipment workshop/ service centre			
10 Floating uses			
10.1 Residential			
10.2 Commercial		1	
10.3 Public and semi public facilities			
10.4 Transportation			
10.5 Industry			
10.6 Recreational			

5. Assignment Questions

Assignment Questions for the participants' to draw conclusion:

Instructor may encourage the participants to raise questions during the presentation and the following are vital audit questions that need to be raised:

(i) Questions relating to documents/records to be collected from GP/websites of Local Self-Government Department/Panchayati Raj Department

Sl. No.	Question
Relating to GP/websites of Local Self-Government Department of Kerala Government	
1	Copy of Kerala Panchayat Building Rules (KPBR) 2011.
2	Kerala Panchayat Building Amendment Rules 2017.
3	Copy of instructions issued by Government of Kerala towards applications of revised fee from the date of sanction of building plan instead of date of application for sanction of building plan.
4	If the copy of the instructions are not available with the GP, they may seek it from the competent authority and provide the same to the audit.
5	Original as well as revised application of two builder/developer namely M/s. Sowparnika Projects and Infrastructure Pvt. Ltd., Bengaluru and Shri Binu, S/o Narayayan Kayyakkal along with master plan of the buildings.
6	Copy of sanction of original and revised building plan.
7	Records relating to collection of fee @old rates.
Relating to GP/ websites of Local Self-Government Department/Panchayati Raj Department in general	
7	Copy of the bye-laws framed by the State Government concerned for building plan.
8	Copy of the building plan.

(ii) Questions relating to audit analysis

Sl. No.	Question
Relating to GP of Local Self-Government Department of Kerala Government	
1	Whether any action has been initiated by the GP for collection of additional fee.
2	If yes, the details of the same along with the fate of action.
3	If no, reasons for not taking action for collection of fee.
4	Records relating to collection of fee @old rates.
Relating to GP of Local Self-Government Department/ Panchayati Raj Department in general	
5.	Whether the architect approved the building plan.
6.	Whether the concerned authority enlists the architect.
7.	Whether the building plan is in conformity of the bye-laws, if any.
8.	Whether the architect has checked the conformity of the bye-laws of the building plan before sanctioning.
9.	Whether the bye-laws stipulates collection of permit fee while sanctioning the building plan.
10.	Whether the bye-laws stipulates the limitations of Floor Area Ratio (FAR) along with stipulated width of the front roads/streets.
11.	If so, the details of the limitations.
12.	Is there any violation of FAR in sanctioned plan?
13.	Is there any violations of FAR against the sanctioned plan?
14.	Whether sufficient inspection is being carried out for the under construction building for checking the compliance.
15.	No. of cases where FAR were not followed during sanction of the plan.
16.	No. of cases where FAR was not followed after sanction of the plan.
17.	Whether the completion notice was given to the sanctioning authority
18.	Whether the occupancy certificate was issued in all cases where a building permit was issued

6. Teaching Plan:

6.1 Time allotment:

Particulars	Time allotted
Introduction and Setting up the situation	15 minutes
Discussion of background	10 minutes
Evaluating the alternatives	25 minutes
Discussion of "what happened"	15 Minutes

Case wrap-up	10 minutes

6.2 At first, the instructor will describe the background and facts of the event of the case study through a presentation. He will also describe the building rules prevalent in some other parts of the country. Then, the participants will have an opportunity to study the case. The participants will also be given the assignment questions.

6.3 To improve the ability of the participants to form audit opinions and anticipate the replies from the auditable entity and counter the replies, the participants may be divided into two groups (Team A and Team B). Team A may present their views as an auditor and Team B may present their views as an auditable entity.

6.4 Ask the participants' to form opinions from the perspective of the auditor and Auditable Entity. Ask them to note down the records/evidences that need to be checked/collected for the above audit paragraph as well as from the assignment questions. The instructor may be the mediator and give his/her opinions and views on the audit opinions formed by Team A and replies of Team B.

6.5 After that, ask the participants to name the records/evidences that need to be checked/collected. The participants may name a few items from the list below or some records which are not mentioned in the below list. Spell out the left out records and discuss each of the following documents, along with their importance as well as add the records/documents which are not mentioned in this list:

i. Files relating to individual building plans, sanctions of building plan.
ii. Under construction inspection report files.
iii. Completion notices from the technical persons, inspection reports before issue of completion certificate, issue of completion certificate etc.
iv. Files related to licensing of architect, renewal of licence of the architect etc.
v. Files/records relevant to collection of permit fee, additional fee like receipt register, receipt book, bank documents relevant to submission of receipt in the bank in due time etc.
vi. Files related to the Building rules, bye-laws etc.
vii. Records relating to notices issued to the persons erecting/modifying building and action taken on the non-compliances of the notices issued.

6.6 Thereafter, ask participants one by one from Team A to form audit findings, based on the evidences collected and Team B to counter/give suitable replies to the audit findings. The teams should counter arguments on observations and replies of Department.

6.7 The teams will also engage and frame other probable observations based on the facts, figures and records.

6.8 For instructor's convenience, the possible replies of auditable entity and auditor's rebuttal are detailed in the table below:

Auditable Entity's view	Auditor's comment

Auditable entity may reply in the following fashion: The Secretary, Adat GP had issued a notice demanding the payment of the balance amount to the two builder/developer following the observation made by the Audit. In reply, the builder/developer has explained that any structural changes were not made in the building. However, the plan has been resubmitted for the accuracy to convince the customers who come to buy the flats. They are also of the view that the request for permit submitted before the date of amendment of the rules. However, it is to be noted that the occupancy certificate will be issued after realizing the additional amount as noted by Audit.	The reply of the GP is not tenable as the fact remains that though the application for the permit was an earlier date from the date of the when the rules was amended, the sanction date of the permit was after the date of amendment of the rules. Further, Govt. instructions towards levy of fees stipulates that the date of sanctions is to be considered for imposing fee and not the date of application. Thus, the amount was less realised and needs to be collected from the builders/developers.

6.8 The instructor may be the mediator throughout the process and give his/her opinion on each of the audit finding and reply. He/She could also suggest the possible audit findings and replies, if the participants are unable to bring forth all the possible findings/replies.

6.9 By this method, the participants will gain knowledge about the –

- necessity of Building Rules as prevalent in different parts of the country as well as implementation of the same
- become aware of the connection between housing and sustainable goals along with other aspects related to building constructions as detailed above in Paragraph 2 and 4 of this section.

Further, this process will help them to refine their skills of tackling responses from the auditable units to the audit observations. Thereby, the participants will learn and appreciate the need to collect strong evidences so that responses from the auditable units can be suitably refuted.

7. Suggested/possible answers to assignment questions:

(i) Suggested replies of the assignment questions relating to documents/records to be collected from GP/ websites of Local Self-Government Department/Panchayati Raj Department of the concerned State Government:

Sl. No.	Question	Suggested Reply
Relating to GP/websites of Local Self-Government Department of Kerala Government		
1	Copy of Kerala Panchayat Building Rules (KPBR) 2011.	The GP may provide the copy of the rules. Otherwise, the auditors may find the copy in the websites of the Local Self-Government Department/ Panchayati Raj Department website.
2	Kerala Panchayat Building Amendment Rules 2017.	
3	Copy of instructions issued by Government of Kerala towards applications of revised fee from the date of sanction of building plan instead of date of application for sanction of building plan.	
4	If the copy of the instructions are not available with the GP, they may seek it from the competent authority and provide the same to the audit.	In second case of reply of the above query, the GP may reply that letter has been issued to the competent authority for collection of the instructions and once the same is received at their end, the same will be provided to audit.
5	Original as well as revised application of two builder/developer namely M/s. Sowparnika Projects and Infrastructure Pvt. Ltd., Bengaluru and Shri Binu, S/o Narayayan Kayyakkal along with master plan of the buildings.	(i) The GP will provide the copy along with building plan of the buildings. (ii) The GP may be on the plea that the records are not available currently as the concerned employee or dealing hand has been absent or transferred to other GP. In case of reply at serial no. (ii) above, the audit should press the concerned secretary of the GP that he is the sole responsible authority for maintenance and up keeping of any records related

		to that particular GP. He should be pressed for the records.
6	Copy of sanction of original and revised building plan.	(iii) The GP will provide the copy along with master plan of the buildings. (iv) The GP may be on the plea that the records are not available currently as the concerned employee or dealing hand has been absent or transferred to other GP. In case of reply at serial no. (ii) above, the audit should press the concerned secretary of the GP that he is the sole responsible authority for maintenance and up keeping of any records related to that particular GP. He should be pressed for the records.
7	Records relating to collection of fee @old rates.	The GP may provide the records of collection of fee @old rates of Rs.500.00/ sq. m like receipt issued to the builder/developer, deposit challan and bank statement showing that the amount has been deposited in the government account.
Relating to GP/ websites of Local Self-Government Department/Panchayati Raj Department in general		
7	Copy of the bye-laws framed by the State Government concerned for building plan.	The GP may provide the copy of the rules. Otherwise, the auditors may find the copy in the websites of the Local Self-Government Department/ Panchayati Raj Department website.
8	Copy of the building plan.	Copy should be collected from the auditable unit.

(ii) Suggested replies or answers of the assignment questions relating to audit analysis:

Sl. No.	Question	Suggested Reply
Relating to GP of Local Self-Government Department of Kerala Government		
1	Whether any action has been initiated by the GP for collection of additional fee.	The reply may be either in positive or in negative.
2	If yes, the details of the same along with the fate of action.	If the reply is in positive, collect the details of action taken by the GP. Then analyse the action and conclude whether the action taken by the GP was sufficient for collection of additional fee. It is also necessary to know whether the additional fee has been collected.
3	If no, reasons for not taking action for collection of fee.	If the reply is in negative, analyse the reason for not taking any action for collection. It may be due to the ignorance of the employee of the GP about the application of rules. It is also possible that the fee was waived intentionally, though the same is difficult to prove. However, responsibility may be fixed for the lapse and sufficient action may be recommended for the lapse.
Relating to GP of Local Self-Government Department/ Panchayati Raj Department in general		
5.	Whether the architect approved the building plan.	Yes/No. If yes, the sanctioning documents. If no, the reasons for the same and whether appropriate action has been taken by the competent authority against the defaulter.
6.	Whether the concerned authority enlists the architect.	Yes/No. If yes, the relevant documents. If no, how the building plan was sanctioned? Further, though the architect is enlisted by the authority, the license period may be lapsed and needed to be

		renewed. If such case prevails, whether the license were renewed. If not, how the building plan designed by an unauthorised architect has been sanctioned
7.	Whether the building plan is in conformity of the bye-laws, if any.	Check different aspects of building plan as mentioned in the bye-laws such as Floor Area Ration (FAR), setback etc.
8.	Whether the architect has checked the conformity of the bye-laws of the building plan before sanctioning.	Document from the files relevant to such sanction should show the comments of the competent authority towards the conformity of building plan with the bye-laws provisions.
9.	Whether the bye-laws stipulates collection of permit fee while sanctioning the building plan.	Yes/No. If yes, collect relevant documents from the authority. If no, reasons for such non-collection. Further, how the sanction was issued without collecting requisite permit fee?
10.	Whether the bye-laws stipulates the limitations of Floor Area Ratio (FAR) along with stipulated width of the front roads/streets.	Probable answer is Yes in most of the case. Compare the building plan along with the conditions stipulated in the bye-laws and comments if there is any violations.
11.	If so, the details of the limitations.	
12.	Is there any violation of FAR in sanctioned plan?	There may be two situation – (i) violation in the sanction plan itself and (ii) violation during construction after the plan has been sanctioned. In first case, lapse of competent authority who issued sanction letter without complying with the bye-laws. In second situation, the competent authority has failed to carry out sufficient checks of under construction buildings.
13.	Is there any violations of FAR against the sanctioned plan?	
14.	Whether sufficient inspection is being carried out for the under construction building for checking the compliance.	
15.	No. of cases where FAR were not followed during sanction of the plan.	
16.	No. of cases where FAR was not followed after sanction of the plan.	
17.	Whether the completion notice was given to the sanctioning authority	Yes/No.

		If yes, it needed to examine that the occupancy certificate was issued after the inspection of the relevant building. It also needed to be seen in audit that the occupancy certificate was issued to all such cases. Bring out the number of cases where occupancy certificate was not issued and inspection was also not carried out though the building completion notice was received. Again, there may be situations where building completion notice was not received by the competent authority. For such type of cases, comments may be suitably made to highlight the number of cases where no notice was received.
18.	Whether the occupancy certificate was issued in all cases where a building permit was issued	No. Compare the number of sanctions against the number of occupancy certificate issued. Reasons for the difference may be found out in audit.

8. Suggested teaching methods

- Presentation by instruction with PowerPoint for making the participants' aware of the case objectives.
- Group Discussion of the case along with reference documents.
- Self-reading to improve the understanding of situations related to legal cases.
- Questionnaire.
- Presentation by the participants'.

9. What happened subsequently

9.1 Impact of audit

Departmental Action:

- Department issued notices to the builder for collection of additional fee. However, the amount is yet to be recovered by the Department.

9.2 Awareness: The case study will through light on about various terminologies and aspects of building rules, assessment and collection of revenue of PRIs. The assessment of these aspects in PRIs would assist their self-sufficiency and independence in terms of grants receives from Central and State Government as well as recovery of dues for revision of rates, if any.

The role of planned development of villages falling inside the cities/master plan would be key in enhancing living standards of rural areas and address various objectives of sustainable development.

Annexure I: The Kerala Panchayat Building Rules 2011

1

KD 1

COVERAGE AND FLOOR AREA RATIO

Any process or activity, where raw materials used therein or wastes or effluents there of would result in the pollution of the general environment are also included under this group.

Buildings under Group I.— Hazardous occupancy shall generally include buildings and yards used for storage under pressure of more than 1 kg/cm^2 and in quantities exceeding $70m^3$ of acetylene, hydrogen, ammonia, chlorine, phosgene, sulphur dioxide, carbon monoxide, methyl oxide and all gases subject to explosion, fumes or toxic hazard; Godowns or warehouses (combustible/hazardous goods), storage and handling of hazardous and highly inflammable liquids, oil terminals/ depots and bulk storage of flammable liquids, crematoria, burial grounds, vaults, garbage dumping yards, abattoirs (slaughter houses), sewage treatment plants except domestic treatment plants, stone crusher units, automobile fuel filling stations, coal, wood and timber yards, saw mills].

35. Coverage and Floor Area Ratio.— (1) The maximum percentage of coverage permissible for each occupancy shall limit the maximum area at any floor of a building. The floor area ratio value shall limit the maximum buildable total floor area. Floor Area Ratio i.e. F.A.R shall be calculated as shown below:

$$\text{Coverage} = \frac{\text{maximum built up area at any floor x 100 \%}}{\text{Plot area}}$$

$$\text{F.A.R.} = \frac{\text{Total floor area on all floors}}{\text{Plot Area}}$$

(2) The percentage of coverage and the F.A.R value of buildings under different occupancies shall not exceed the maximum specified in Table 2 below:

Any process or activity, where raw materials used therein or wastes or effluents there of would result in the pollution of the general environment are also included under this group.

Buildings under Group I.— Hazardous occupancy shall generally include buildings and yards used for storage under pressure of more than 1 kg/cm^2 and in quantities exceeding $70m^3$ of acetylene, hydrogen, ammonia, chlorine, phosgene, sulphur dioxide, carbon monoxide, methyl oxide and all gases subject to explosion, fumes or toxic hazard; Godowns or warehouses (combustible/hazardous goods), storage and handling of hazardous and highly inflammable liquids, oil terminals/ depots and bulk storage of flammable liquids, crematoria, burial grounds, vaults, garbage dumping yards, abattoirs (slaughter houses), sewage treatment plants except domestic treatment plants, stone crusher units, automobile fuel filling stations, coal, wood and timber yards, saw mills].

COVERAGE AND FLOOR AREA RATIO

35. Coverage and Floor Area Ratio.— (1) The maximum percentage of coverage permissible for each occupancy shall limit the maximum area at any floor of a building. The floor area ratio value shall limit the maximum buildable total floor area. Floor Area Ratio i.e. F.A.R shall be calculated as shown below:

$$\text{Coverage} = \frac{\text{maximum built up area at any floor} \times 100\ \%}{\text{Plot area}}$$

$$\text{F.A.R.} = \frac{\text{Total floor area on all floors}}{\text{Plot Area}}$$

35 (2) The percentage of coverage and the F.A.R value of buildings under different occupancies shall not exceed the maximum specified in Table 2 below:

P.T.O →

[43][TABLE 2

COVERAGE AND FLOOR AREA RATIO (F.A.R.)

Sl No.	Occupancy	Maximum permissible coverage (percentage of plot area)		Maximum permissible F.A.R.			
				Category I Village Panchayat		Category II Village Panchayat	
		Category I Village Panchayat	Category II Village Panchayat	Without additional Fee	With additional Fee at the rate of ₹ 5000 per sq. metres of additional floor area	Without additional Fee	With additional Fee at the rate of ₹ 5000 per sq. metres of additional floor area
(1)	(2)	(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
1	Residential A1						
	(a) Up to 300 sq. metres	65	60	3.00	4.00	2.5	..
	(b) More than 300 Sq. metres	65	55	3.00	4.00	1.75	2.5
2	Lodging Houses A2	60	55	2.50	4.00	1.50	2.25
3	Educational B	35	35	2.50	3.00	1.50	1.75
4	Medical/Hospital C	60	55	2.50	3.50	2.50	2.5
5	Assembly D	40	35	1.50	2.50	0.70	1.25
6	Office/Commercial E	70	60	3.00	4.00	3.00	3
7	Mercantile/ Commercial F	70	60	3.00	4.00	2.75	3.5
8	Low and Medium Hazard Industrial G1	70	60	3.50	..	2.75	..
9	High Hazard Industrial G2	55	50	3.00	..	2.50	..
10	Storage H	80	75	3.00	4.00	2.75	3.75
11	Hazardous I	45	45	2.00	..	2.00	..]

43. Table 2 substituted by SRO No. 675//2017, dt. 31-10-2017. Prior to the substitution it read as under:

"[TABLE 2

COVERAGE AND FLOOR AREA RATIO (F.A.R.)

Sl. No.	Occupancy	Maximum permissible coverage (percentage of plot area)		Maximum permissible F.A.R.			
				Category I Village Panchayat		Category II Village Panchayat	
		Category I Village Panchayat	Category II Village Panchayat	Without additional fee	With additional fee at the rate of ₹ 3,000 per sq. metres of additional floor area	Without additional fee	With additional fee at the Rate of ₹ 500 per Sq. metres of additional floor area

Provided that, for calculation of fl[illegible]nd coverage and for arriving at the minimum required off- street parking area and width of access to plot as well as the width of street giving access to the plot from the main street, the whole building (existing to be retained and the proposed) shall be taken into account:

Provided further that the addition, extension or new building shall be permitted only if the site and existing buildings are authorised.

(ii) all land which is proposed to be developed or redeveloped for construction of buildings.

3A. Conformity to Town Planning Schemes.— Provisions or regulations in any Town Planning Scheme in force under the [7A][Kerala Town and Country Planning Ordinance, 2015 (Ordinance No.3 of 2015)] shall prevail over the respective provisions of these rules wherever such schemes exist.

3B. Application of National Building Code of India.— Wherever the provisions of National Building Code are mentioned in these rules, the provisions of the prevailing Code shall be applicable.

3C. Exemption in certain cases.— The Government may, in conformity with the provisions of the Act and in consultation with the Chief Town Planner, exempt any building when construction is made—

(a) by Government / Local Self Government Institutions or Government Institutions for a public purpose, fully owned by Government and or Local Self Government Institutions;

(b) by those who surrender land to Government or Local Self Government Institutions or Government Agencies for a public purpose, subject to the condition that the exemption shall be applicable to the remaining land in equal proportion to the surrendered land.

[7AA][(c) by co-operative societies which were set up and functioning with the Government share and financial assistance and which come under Group B Educational and/or Group C Medical/ Hospital occupancies as provided in Rule 34 of the Kerala Panchayat Building Rules, 2011 exclusively for a public purpose.]

KPBR 2011

3D. Categorisation of Village Panchayats.— (1) The Government may, for the purpose of these Rules, by notification in the official gazette, categorise the Village Panchayats into two categories such as Category I and Category II.

(2) The Village Panchayat which,—

(i) in the opinion of the Government has significant potential for urbanization and/or special characteristics which necessitate more regulatory intervention; or

(ii) is either partially or fully covered by a Town Planning Scheme published or sanctioned as per the provisions contained in the [7B][Kerala Town and Country Planning Ordinance, 2015 (Ordinance No. 3 of 2015)] in force, shall be categorized as Category I Village Panchayat.

(3) Those Village Panchayats which do not come under sub-rule (2) above shall be categorized as Category II Village Panchayat.]

NOTES

The building rules are enacted generally for the benefit of the public, and where those rules have been violated and proceedings are taken for an order for demolition of the building, what has to be decided is whether the breaches are of a formal or trivial character, in which case the imposition of a fine may meet the requirements of the case, or whether they are serious and likely to affect adversely the

7A. Susbtituted for "Kerala Town and Country Planning Ordinance, 2013 (Ordinance No. 51 of 2013)" by S.R.O. No. 362/2015, w.e.f. 3-6-2015.

7AA Clause (c) inserted by SRO No. 769/2015, dated 16-11-2015.

7B. Susbtituted for "Kerala Town and Country Planning Ordinance, 2013 (Ordinance No. 51 of 2013) " by S.R.O. No. 362/2015, w.e.f. 3-6-2015.

Annexure II: The Kerala Panchayat Building Amendment Rules 2017

C/86

KD-4

©
കേരള സർക്കാർ
Government of Kerala
2017

Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസററ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 6 Vol. VI	തിരുവനന്തപുരം, ചൊവ്വ Thiruvananthapuram, Tuesday	2017 ഒക്ടോബർ 31 31st October 2017 1193 തുലാം 15 15th Thulam 1193 1939 കാർത്തികം 9 9th Karthika 1939	നമ്പർ No. 2327

GOVERNMENT OF KERALA

Local Self Government (RD) Department

NOTIFICATION

G. O. (P) No. 81/2017/LSGD.
Dated, Thiruvananthapuram, 31st October, 2017.

S. R. O. No. 675/2017.—In exercise of the powers conferred under Sections 235A, 235B, 235F, 235P, 235W of the Kerala Panchayat Raj Act, 1994 (13 of 1994) read with section 254 thereof, the Government of Kerala hereby make the following rules further to amend the Kerala Panchayat Building Rules, 2011 issued by notification under G. O. (Ms.) No. 41/2011/LSGD dated 14th February, 2011 and published as S.R.O. No. 127/2011 in the Kerala Gazette Extraordinary No. 351 dated 14th February, 2011, namely:—

33/3784/2017/S-6.

(3)

COVERAGE AND FLOOR AREA RATIO (F.A.R.)

Sl No.	Occupancy	Maximum permissible coverage (percentage of plot area)		Maximum permissible F.A.R.			
				Category I Village Panchayat		Category II Village Panchayat	
		Category I Village Panchayat	Category II Village Panchayat	Without additional Fee	With additional Fee at the rate of ₹ 5000 per sq. metres of additional floor area	Without additional Fee	With additional Fee at the rate of ₹ 5000 per sq. metres of additional floor area
(1)	(2)	(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
1	Residential A1						
	(a) Up to 300 sq. metres	65	60	3.00	4.00	2.5	..
	(b) More than 300 Sq. metres	65	55	3.00	4.00	1.75	2.5
2	Lodging Houses A2	60	55	2.50	4.00	1.50	2.25
3	Educational B	35	35	2.50	3.00	1.50	1.75
4	Medical/Hospital C	60	55	2.50	3.50	2.50	2.5
5	Assembly D	40	35	1.50	2.50	0.70	1.25
6	Office/Commercial E	70	60	3.00	4.00	3.00	3
7	Mercantile/ Commercial F	70	60	3.00	4.00	2.75	3.5
8	Low and Medium Hazard Industrial G1	70	60	3.50	..	2.75	..
9	High Hazard Industrial G2	55	50	3.00	..	2.50	..
10	Storage H	80	75	3.00	4.00	2.75	3.75
11	Hazardous I	45	45	2.00	..	2.00	..]

43. Table 2 substituted by SRO No. 675//2017, dt. 31-10-2017. Prior to the substitution it read as under:

"[TABLE 2

COVERAGE AND FLOOR AREA RATIO (F.A.R.)

Sl. No.	Occupancy	Maximum permissible coverage (percentage of plot area)		Maximum permissible F.A.R.			
				Category I Village Panchayat		Category II Village Panchayat	
		Category I Village Panchayat	Category II Village Panchayat	Without additional fee	With additional fee at the rate of ₹ 3,000 per sq. metres of additional floor area	Without additional fee	With additional fee at the Rate of ₹ 500 per Sq. metres of additional floor area

(2) (2)

Annexure III: Original and revised permit issued to M/s. Sowparnika Projects and Shri Binu, S/o Shri Narayanan

c/

KD 6

Appendix C

[See Rule 11(3)]

) No.41/11/LSGD – DATED : 14-02-2011

BUILDING PERMIT

ADAT GRAMA PANCHAYAT

No.: B1- 5881/2016

date 28/01/17

Ref:- 1) Application dated 27/6/2016 from Smt Meenakshi Ramji, Director, , Sowparnika Projects And Infrastructure (P) Ltd, , Bangalore

Permission is granted for the erection of building near lding No. X/ 144 in Survey No. 79/5,79/4 village Puranattukara Taluk ssur District Thrissur for Residential purpose, Subject to the ditions stated below :

1) നിർദ്ദിഷ്ട നിർമ്മാണം KPBR 2011, 2014 (ഭേദഗതി) എന്നിവയിലെ മുഴുവൻ ചട്ടങ്ങൾക്കും അനുസൃതമായിരിക്കണം
2) ഈ പെർമിറ്റിന്റെ കാലാവധി 28/01/2017 മുതൽ 27/01/2020 വരെ ആയിരിക്കും
3) നിർദ്ദിഷ്ടനിർമ്മാണം ഫയർ ആന്റ് റെസ്ക്യൂ സർവ്വീസസിന്റെ നിരാക്ഷേപസാക്ഷ്യപത്രം നമ്പർ F-6356/2016 dt 05/11/2016 ന് വിധേയമായിരിക്കണം.

Plinth area of the building is as follows:

1st Basement Floor	1185.12 M^2
2nd Basement Floor	1185.12 M^2
3rd Basement Floor	1142.92 M^2
Ground Floor	1042.13 M^2
First Floor	1033.76 M^2
Second Floor	1033.76 M^2
Third Floor	1033.76 M^2
Fourth Floor	1033.76 M^2
Terrace Floor	28.42 M^2
Total	8718.75 M^2

Puranattukara
28/01/2017

Office of the Adat Grama Panchayat Seal

Name and Signature of Secretary
LINSE DAVID. V.
SECRETARY
ADAT GRAMA PANCHAYAT
PURANATTUKARA.P.O., THRISSUR
Mob: 9496046075

(10)

(10)

C/58

KD-7

Permit

Appendix C

(See Rule 11(3)

G.O(M.S) No:41/11/LSGD Dated 14.02.2011

BUILDING PERMIT(Revised)

Adat Grama Panchayat

No.B1-5881/2016 **Dated:16/05/2018**

(original permit issued on 28/01/2017)

Ref:- 1.Application dated 27/06/2016 from Smt.Meenakshi Ramji, Director, Sowparnika projects and Infrastructure(P) Ltd, Bangalore

2.Application for revised permit, no:B1-8550/17 dated 31.10.2017

Permission is granted for the erection of building near building No.X/144 in Survey No. 79/5, 79/4 Village Puranattukara Taluk Thrissur District Thrissur for A1 Residential purpose, subject to the conditions stated below.

1.നിർദ്ദിഷ്ട നിർമ്മാണം KPBR 2011,2014,2017 (ഭേദഗതി) എന്നിവയിലെ മുഴുവൻ ചട്ടങ്ങൾക്കും അനുസൃതമായിരിക്കണം

2.ഈ പെർമിറ്റിന്റെ കാലാവധി 16/05/2018 മുതൽ 15/05/2021 വരെ ആയിരിക്കും

3.മഴവെള്ളകൊയ്ത്ത് സംവിധാനങ്ങൾ നിർബന്ധമായും ഏർപ്പെടുത്തേണ്ടതാണ്

Plinth area of the building is as follows :-

		Area in the Original Permit dt 26.1.2017
First Basement Floor	= 651.25 m^2	1185.12 m^2
Second Basement Floor	=1041.20 m^2	1185.12 m^2
Third Basement Floor	=1082.51 m^2	1185.12 m^2
Ground Floor	= 931.36 m^2	1042.13 m^2
First Floor	= 917.32 m^2	1033.76 m^2
Second Floor	= 917.32 m^2	1033.76 m^2
Third Floor	= 917.32 m^2	1033.76 m^2
Fourth Floor	= 917.32 m^2	1033.76 m^2
Fifth Floor	= 907.84 m^2	No fifth floor
Terrace Floor	= 32.71 m^2	28.42 m^2
		8718.75 m^2
Total	= 8316.15 m^2	

Place : Puranattukara

Date :16/05/2018

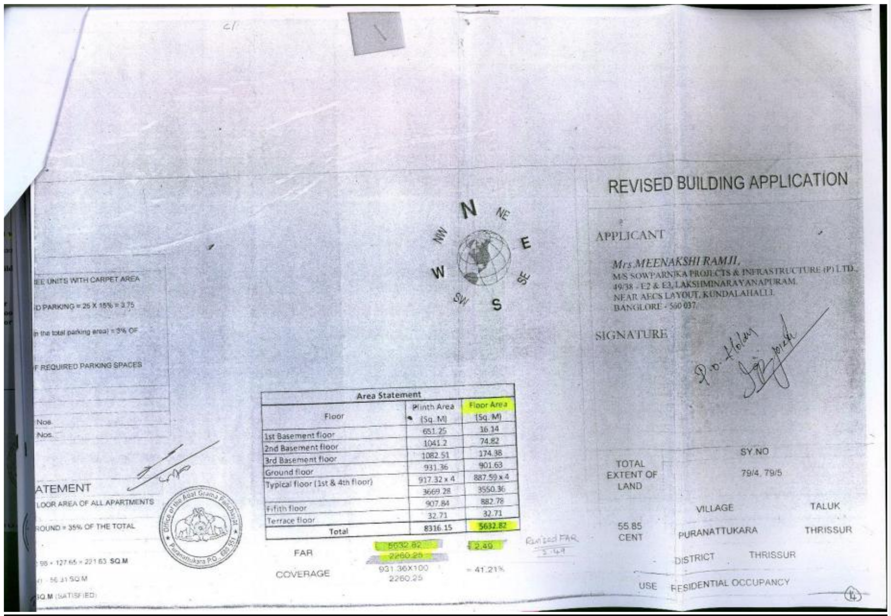
Signature and name of Secretary

A.M. PANKAJA
SECRETARY
ADAT GRAMA PANCHAYAT
PURANATTUKARA P.O., THRISSUR
Mob: 9496046075

Office of the Adat Grama Panchayat, Puranattukara P.O., 680 551

Received Permit & Sanction Plans
16/5/18
VARCHIRSPOONHI

(14) (16)



EE UNITS WITH CARPET AREA

D PARKING = 25 X 15% = 3.75

n the total parking area) = 3% OF

F REQUIRED PARKING SPACES

Nos.

Nos.

ATEMENT

LOOR AREA OF ALL APARTMENTS

ROUND = 35% OF THE TOTAL

98 + 127.65 = 221.63 SQ.M

1 - 56.31 SQ.M

SQ.M (SATISFIED)

Office of the Avat Grama Panchayat Puranattukara P.O., 680 551

Area Statement		
Floor	Plinth Area (Sq. M)	Floor Area (Sq. M)
1st Basement floor	651.25	16.14
2nd Basement floor	1041.2	74.82
3rd Basement floor	1082.51	174.38
Ground floor	931.36	901.63
Typical floor (1st & 4th floor)	917.32 x 4	887.59 x 4
	3669.28	3550.36
Fifith floor	907.84	882.78
Terrace floor	32.71	32.71
Total	8316.15	5632.82

FAR $\frac{5632.82}{2260.25}$ = 2.49

Revised FAR 2.49

COVERAGE $\frac{931.36 \times 100}{2260.25}$ = 41.21%

REVISED BUILDING APPLICATION

APPLICANT

Mrs.MEENAKSHI RAMJI,
M/S SOWPARNIKA PROJECTS & INFRASTRUCTURE (P) LTD.,
49/38 - E2 & E3, LAKSHMINARAYANAPURAM,
NEAR AECS LAYOUT, KUNDALAHALLI,
BANGLORE - 560 037.

SIGNATURE

TOTAL EXTENT OF LAND	SY.NO	
	79/4, 79/5	
	VILLAGE	TALUK
55.85 CENT	PURANATTUKARA	THRISSUR
	DISTRICT	THRISSUR

USE RESIDENTIAL OCCUPANCY

4

C/50

KD 8

Appendix C

(See Rule 11(3)

G.O(M.S) No:41/11/LSGD Dated 14.02.2011

BUILDING PERMIT(Revised)

Adat Grama Panchayat

No.B1-1754/16 **Dated:22/12/2017**

(original permit issued on 08/04/2016)

Ref:- 1.Application dated 22/02/2016 from Binu S/o Narayanan , Kayyalakkal house,Karalam-P.o

2.Application for revised permit, no:B1-8062/16 dated.6/9/2016

Permission is granted for the erection of Terrace(Six Floors + Stair room) building (Specify the construction) in Survey No. 129/6 Village Chittilappilly Taluk Thrissur District Thrissur for A1 Residential (specify the occupancy) purpose, subject to the conditions stated below.

1.നിർദ്ദിഷ്ട നിർമ്മാണം KPBR 2011,2014,2017 (ഭേദഗതി) എന്നിവയിലെ മുഴുവൻ ചട്ടങ്ങൾക്കും അനുസൃതമായിരിക്കണം

2.ഈ പെർമിറ്റിന്റെ കാലാവധി 22/12/2017 മുതൽ 21/12/2020 വരെ ആയിരിക്കും

3.മഴവെള്ളകൊയ്ത്ത് സംവിധാനങ്ങൾ നിർബന്ധമായും ഏർപ്പെടുത്തേണ്ടതാണ്

Plinth area of the building is as follows :-

Ground Floor	- 552.85 m^2
First Floor	- 545.72 m^2
Second Floor	- 545.72 m^2
Third Floor	- 545.72 m^2
Fourth Floor	- 545.72 m^2
Fifth Floor	- 545.72 m^2
Sixth Floor	- 400.07 m^2
Stair room	- 55.39 m^2
Total	= 3736.91 m^2

Office of the Adat Grama Panchayat, Puranattukara P.O., 680 551

Place : Puranattukara

Date :22/12/2017

O.C. put up

Signature and name of Secretary

SECRETARY (IN-CHARGE)
ADAT GRAMA PANCHAYATH
PURANATTUKARA.P.O., THRISSUR

Despatched

ON
Though the applicant submitted application for revised permit in Sep 2016, he could furnish the Fire NOC only on 11/17. (i.e after 31.10.17).
∴ the revised enhanced fee is applicable to him (See next page for KD)

21

(8)

C/50

KD 8

Appendix C

(See Rule 11(3)

G.O(M.S) No:41/11/LSGD Dated 14.02.2011

BUILDING PERMIT(Revised)

Adat Grama Panchayat

No.B1-1754/16 **Dated:22/12/2017**

(original permit issued on 08/04/2016)

Ref:- 1.Application dated 22/02/2016 from Binu S/o Narayanan , Kayyalakkal house,Karalam-P.o

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2.ഈ പെർമിറ്റിന്റെ കാലാവധി 22/12/2017 മുതൽ 21/12/2020 വരെ ആയിരിക്കും

3.മഴവെള്ളകൊയ്ത്ത് സംവിധാനങ്ങൾ നിർബന്ധമായും ഏർപ്പെടുത്തേണ്ടതാണ്

Plinth area of the building is as follows :-

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Fifth Floor	- 545.72 m^2
Sixth Floor	- 400.07 m^2
Stair room	- 55.39 m^2
Total	= 3736.91 m^2

Office of the Adat Grama Panchayat, Puranattukara, P.O., 680 551

Place : Puranattukara

Date :22/12/2017

Signature and name of Secretary

SECRETARY (IN-CHARGE)
ADAT GRAMA PANCHAYATH
PURANATTUKARA.P.O., THRISSUR

Despatched

ON

Though the applicant submitted application for revised permit in Sep 2016, he could furnish the Fire NOC only on 11/17. (i.e after 31.10.17). ∴ the revised enhanced fee is applicable to him {see next page for KD

(21

(8)

Annexure IV: Reply received from the Government

SrAO/Rep (Civil/PAC)

SARADA MURALEEDHARAN IAS
Additional Chief Secretary

Local Self Government Department
Government Secretariat
Thiruvananthapuram-695 001
Phone - Office : 0471-2335466
0471-2518163
E-mail : acs.lsgd@kerala.gov.in
saradalsg@gmail.com

D.O. Letter No. AC3/41/2021/LSGD, Dated: 18/10/2021

Dear Ms Anim Cheriyan,

Please refer to your D.O Letter No. Report (Civil)/AR 2021/DP/2021-22/32 dated 08/10/2021, in which five draft paragraphs have been enclosed.

Government have sought for detailed reply from the concerned on the issues raised in each of the draft audit paragraph and upon perusal of materials furnished by them, reply to the ~~four~~ Five draft paragraphs is enclosed herewith for further examination at your end. I would be grateful if you could kindly examine the cases afresh in the light of materials furnished herewith and arrange to drop the draft paragraphs from inclusion in the C&AG Audit Report 2021.

Regards,

Yours sincerely,

Saradaly

(Sarada Muraleedharan)

Ms. Anim Cheriyan IA&AS
Accountant General(G&SSA)
Kerala, Thiruvananthapuram.

DPS - F.A.R

Reply to Draft Paragraph in the Report of Comptroller and Auditor General of India for the year ended in March 2021-Short realisation of additional fee for excess Floor Area Ratio- Rs.1.11crore

Remarks	Reply
(1) Adat Gramapanchayat, Thrissur issued building permit to Director, Souparnika Project and Infrastructure Pvt. Ltd,, Bangaluru in January 2017 for the construction of a residential flat having plinth area of 8718.75m2. The floor area and plot area of the building was 5591.66 m2 and 2260.25 m2 respectively. Since the FAR (Floor Area Ratio) was 2.47 the GP demanded additional fee at the rate of Rs,500 per m2 for an additional area of 1636.22 m2 amounted to Rs.8.18 lakh and was paid (January 2017) by the owner. However, on 31 October 2017, the owner applied for a revised permit with a revised floor area of 5632.82 m2. Accordingly GP issued a revised permit on 16 May 2018 allowing permit period of construction from 16 May 2018 to 15 May 2021. Revision of floor area resulted in increase of FAR (Floor Area Ratio) to 2.49 and area for which additional permit fee leviable increased to 1677.38 m2. Audit noticed that the GP did not demand additional fee for the excess area at the revised rate of Rs.5000 per m2. The collection of additional fee at the rate of Rs.500/- instead of Rs.5000/- resulted in short realisation of Rs.7568400/-	The Secretary, Adat Grama Panchayat had again issued notices to the builders, demanding the payment of additional fee. There is no further remarkable progress in levying the additional amount, and occupancy certificate has not been issued so far in both of the cases.

Rep(Civil)
22/06

C/...

KD 11

BISHWANATH SINHA IAS
PRINCIPAL SECRETARY

TAXES & LOCAL SELF G...
(URBAN) D...
Government ...
Thiruvana...
E-mail : prlsecy.lsgurban@kerala.gov.in
prlsecy.tax@kerala.gov.in

Date...............................

D.O No.23 /AC1/2021/LSGD, Dated:28/05/2021

Dear Sh. Anim Cheriyan

Please refer to your D.O Letter No. Audit-I/AMG-I(HQ)/DP Cell/C-42/ AR 2020-21/38 dated 19/03/2021, in which a Statement of Facts on **Short realisation of additional fee for excess Floor Area Ratio-Rs.1.11crore** in respect of two residential buildings at Adat Grama panchayat, has been enclosed.

Received on 21/06/2021

Government have sought for detailed reply from Adat Grama panchayat, on the issues raised in the draft audit para and upon perusal of materials furnished by them, a reply to the draft para is enclosed herewith for further examination at your end. I would be grateful if you could kindly examine the case afresh in the light of materials furnished herewith and arrange to drop the draft paragraph from inclusion in the C&AG Report 2021.

Regards.

Yours sincerely,

(BISHWANATH SINHA)

Sri.Anim Cheriyan IA&AS
Accountant General(G&SSA)
Kerala, Thiruvananthapuram.

South Block, 2nd Floor, Government Secretariat, Government of Kerala, Thiruvananthapuram-695 001
Phone - Office : 0471-2518444, 0471-2336602 Tel. Fax : 0471-2336602

c/

Reply to Draft Paragraph in the Report of Comptroller and Auditor General of India for the year ended in March 2021

Remarks	Reply
(1) Adat Gramapanchayat, Thrissur issued building permit to Director, Souparnika Project and Infrastructure Pvt. Ltd,, Bangaluru in January 2017 for the construction of a residential flat having plinth area of 8718.75m2. The floor area and plot area of the building was 5591.66 m2 and 2260.25 m2 respectively. Since the FAR (Floor Area Ratio) was 2.47 the GP demanded additional fee at the rate of Rs,500 per m2 for an additional area of 1636.22 m2 amounted to Rs.8.18 lakh and was paid (January 2017) by the owner. However, on 31 October 2017, the owner applied for a revised permit with a revised floor area of 5632.82 m2. Accordingly GP issued a revised permit on 16 May 2018 allowing permit period of construction from 16 May 2018 to 15 May 2021. Revision of floor area resulted in increase of FAR (Floor Area Ratio) to 2.49 and area for which additional permit fee leviable increased to 1677.38 m2. Audit noticed that the GP did not demand additional fee for the	The secretary, Adat Grama Panchayat had issued a notice demanding the payment of the balance amount Rs.7568400/- to Souparnika Project Infrastructure following the observations made by the AG. In the reply given by the company on 25.10.2018, they explained that any structural changes have not been made in the building. However the plan has been resubmitted for the accuracy to convince the customers who come to buy the flat. They are also of the view that the request for permit submitted on 28.~~10~~ 01.2017 under number B1-5881 / 2016 was for the original permit and the application submitted on 16/09/2018 was for a supplementary permit. The Secretary Adat GP further explained that the amount would be realised urgently before the completion of the building and granting occupancy certificate.

wrong - major changes have been made; Increased one floor, Reduced area of all the floors.

prior to 31.10.2017

c/

Remarks	Reply
excess area at the revised rate of Rs.5000 per m2. The collection of additional fee at the rate of Rs.500/- instead of Rs.5000/- resulted in short realisation of Rs.7568400/- lakh from the owner of the building.	
(2).The Grama Panchayat issued a revised building permit (Permit No.B1/1754/16) on 22 December 2017 to Shri. Binu on the basis of his revised permit application (06 September 2016) for constructing an AI residential building having plinth area of 3736.91 m2. The floor area and plot area of the building was 2916 m2 and 1214 m2 respectively. Accordingly, the FAR (Floor Area Ratio) was calculated as 2.40 and additional fee was leviable on 791 m2 at the rate of Rs.5000/- per m2 . However, the GP collected additional fee at the rate of Rs.500/- per m2 instead of Rs.5000/- which resulted in short collection of Rs.35.594 lakh.	The Secretary, Adat Grama Panchayat has reported that notice has been issued to Mr.Binu Narayanan on 29.08.2018 for payment of balance amount of Rs.35.59.500/- towards the tax for Additional Floor Area as noted by the AG. In the reply given by Mr. Binu Narayanan, It is reported that the permit of G2 Building was received in 2015 but after the same project was converted into G6 Building, the application for renewed permit was submitted on 06.09.2016. In this circumstances he has requested to Grama Panchayat that the additional fee be waived. On a detailed scrutiny it is seen that the owner of the building had submitted his application for the new permit on 06.09.2016 and resubmitted the same with rectification on 26.10.2017 ie much before the date 31.10.2017. Since the same has been submitted before the date of G.O wherein the fee for FAR has been increased (G.O (P) No.181/2017/LSGD,

Ground + 2 floor

Ground + 6 floor

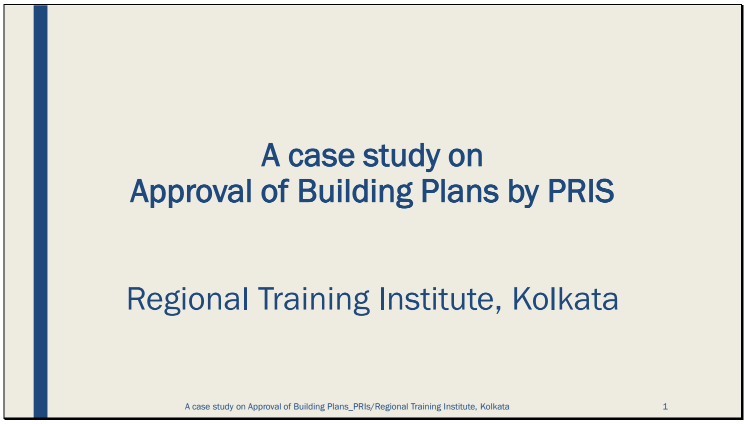
c/120

3

	date of 31.10.2017, the request of the owner for waver of additional fee is tenable. Anyhow, it has been promised by GP that occupancy certificate will be issued only after realising the additional amount as noted by the AG.

Annexure V: Presentation

Slide 1



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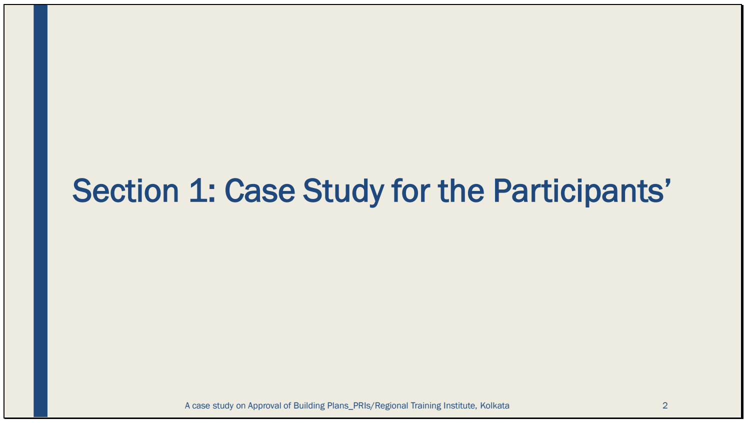


Slide 3

Introduction

- The case study on ‘Approval of Building Plans by PRIs’ is based on the real audit experience and the paragraph was printed in the C&AG’s report [Paragraph No. 2.6 of Compliance Audit Report No. 2 of 2022 of Government of Kerala.
- However, the facts and circumstances of the case have been modified keeping in view the building rules prevalent in different parts of the country.
- Issues related to construction such as Environment has also been included for participants’ awareness.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 3

Slide 4

Introduction…contd

- The issue is relevant specially in areas where the city or peri-urban Master Plan includes village areas, abadi areas etc.
- There are different provision for such areas in Master Plan. These areas are normally overlooked in risk assessment of audit.
- It is important because proper planned development is closely linked with livable surroundings in these village areas/abadi areas.
- It is important for disaster preparedness and disaster prevention also.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 4

Slide 5

Short brief of the case study

- Kerala Panchayat Building Rules (KPBR) in 2011 that has been amended in 2017 requires collection of fee for additional floor area @Rs.5000.00/m^2 instead of @Rs.500.00/m^2 as was the rate as per KPBR 2011.
- As per the instructions issued by Kerala Government (September 2010), additional fee was to be realised in accordance with the Building Rules prevalent on the date of issue of permit and not those existing on the date of application.

Slide 6

Short brief of the case study...contd

- However, one Grama Panchayat (GP) namely Adat GP had failed to collect additional fee for excess Floor Area Ratio at the rates applicable as per extant rules in two instances, while issuing building permits resulting in short realisation of Rs.1.11 crore.

Slide 7

Background

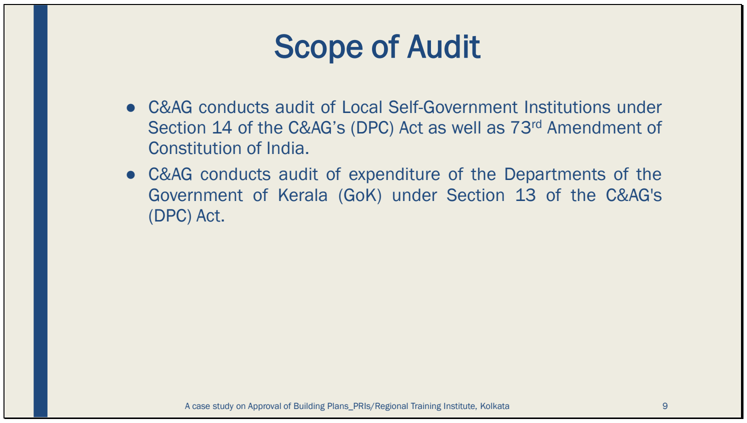
- The audit assignment was to audit one Gram Panchayat under Local Self-Government Department (LSGD), Government of Kerala as a part of the Compliance Audit.
- The paragraph was printed in the CAG's report for the year ended March 2021 (Report No. 2 of 2022 of Kerala Government).

Slide 8

Authority of Audit

- Articles 149 and 151 of the Constitution of India
- Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C&AG's (DPC) Act).
- C&AG conducts audit of expenditure of the Departments of the Government of Kerala (GoK) under Section 13 of the C&AG's (DPC) Act.
- In addition, C&AG also conducts audit of Local Self-Government Institutions, which are substantially financed by the Government, under Section 14 of the C&AG's (DPC) Act.
- Further, principles and methodologies for audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, issued by the C&AG.

Slide 9



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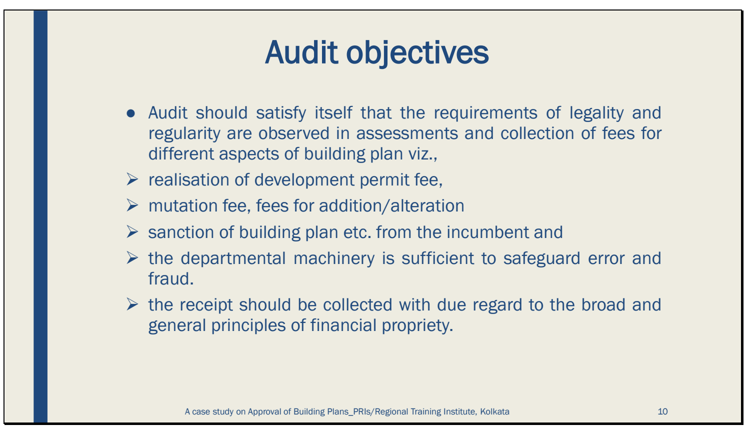

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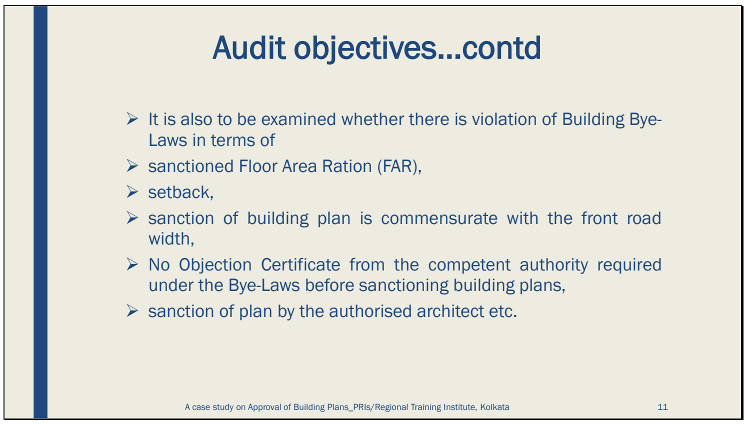

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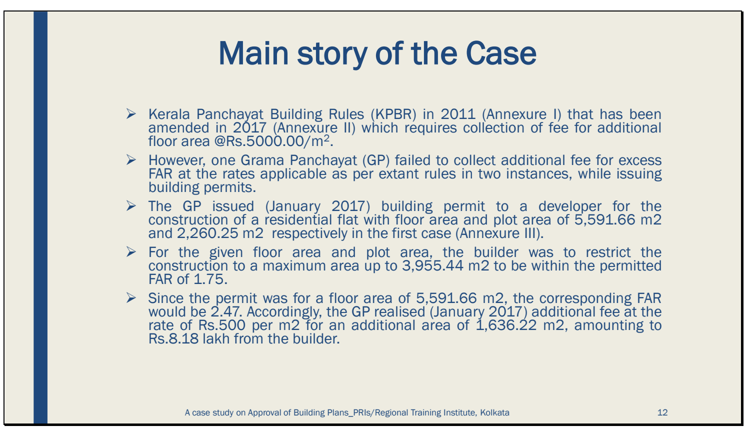

Slide 13

Main story of the Case…contd

- On 31 October 2017, the builder applied for a revised permit for a revised floor area of 5,632.82 m2, raising the FAR to 2.49 and the area for which additional fee leviable increased to 1,677.38 m2.
- The permit was issued on 16 May 2018.
- As the Building Rules in force at the time of issue of permit were to be followed for the calculation of fee for additional floor area, the GP should have applied the revised rate of additional fee at the rate of Rs.5,000 per m^2 for the area in excess of the permissible floor area.
- However, Audit noticed that the GP reckoned additional fee for the excess area at the pre-revised rate of Rs.500 per m^2 only.
- Failure to collect additional fee at the revised rate of Rs.5,000 per m^2 resulted in short collection of Rs.75.69 lakh from the builder.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 13

Slide 14

Main story of the Case…contd

- In another case, the same GP issued a revised building permit on 22 December 2017 (Annexure III) to an individual on the basis of his application (06 September 2016), for which the mandatory 'No Objection Certificate' from Fire and Rescue Services Department was submitted by him in November 2017.
- The floor area and plot area were 2,915.74 m^2 and 1,214 m^2 respectively. For the given floor area and plot area, for the FAR to be 1.75, the builder was to restrict the construction up to a maximum area of 2,125 m2.
- As the revised application was for a floor area of 2,916 m^2, FAR increased to 2.40. Though additional fee leviable on 791 m^2 (2,915.74 m^2 – 2,125 m^2) was to be calculated at the rate of Rs.5,000 per m^2, the GP collected (December 2017) additional fee at the rate of RS.500 per m^2 only. Collection of fee at a lower rate resulted in short collection of Rs.35.60 lakh.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 14

Slide 15

Main story of the Case…contd

- On Audit seeking confirmation of the above from the Chief Town Planner, Thiruvananthapuram (CTP), it was clarified (April 2021) that the additional fee in accordance with the Rules prevalent at the date of sanctioning of revised permit, (i.e., at the rate of Rs.5,000/ m^2) were to be realised for additional FAR.
- The additional fee collected at pre-revised rate was also to be deducted from the amount collected at enhanced rate.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 15

Slide 16

Main story of the Case…contd

- Further, the Government had issued (September 2010) instruction to CTP, the Director of Panchayats and the Director of Urban Affairs that the Building Rules existing on the date of sanction would govern the matter and not those existing on the date of application.
- The dates of sanction in both the above cases were after the date of issue of the Government Order revising the rate of additional fee for excess FAR.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 16

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Justification given by the Organisation

- Government replied (October 2021) that the Secretary, Adat GP had again issued notices to the applicants, demanding the payment of additional fee. It was also stated in the reply that there was no further remarkable progress in collecting the additional amount, and occupancy certificate has not been issued so far in both the cases.

Slide 18

Actual Conclusion and recommendations of the Para as printed

- **Conclusion:** The reply is not fully acceptable as it was the responsibility of the GP to ensure correctness of rates of additional fee being collected and having failed to do so, effect timely recovery of short collected amount from the applicants.
- **Recommendations:** It is recommended that the Local Self-Government Institutions may ensure timely recovery of additional fee to be realised for excess FAR from applicants, at the rates as per Rules prevalent at the date of sanctioning of permits/ revised permits.

Slide 19

Section 2 – Teaching Notes for the Instructor

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 19

Slide 20

Synopsis

- Kerala Panchayat Building Rules (KPBR) in 2011 that has been amended in 2017 requires collection of fee for additional floor area @Rs.5000.00/m^2 instead of @Rs.500.00/m^2 as was the rate as per KPBR 2011 .
- However, one Grama Panchayat (GP) failed to collect additional fee for excess FAR at the rates applicable as per extant rules in two instances, while issuing building permits.
- As per the instructions issued by Government (September 2010), additional fee was to be realised in accordance with the Building Rules prevalent on the date of issue of permit and not those existing on the date of application.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 20

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Synopsis…contd

- At two instances, Adat GP in Trissur district of Kerala had collected fee for additional floor area @Rs.500.00/m^2 instead of Rs.5000.00/ m^2 which was prevalent at the time of issue of sanction.
- Thus, reckoning of rates of additional fee as per Building Rules in force at the date of application instead of date of sanction of permit in the above cases, resulted in short collection of Rs.1.11 crore (Rs.75.69 lakh + Rs.35.60 lakh).

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 21

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Teaching and Learning Objectives

- Aware the participants of importance of Building Rules prevalent in different parts of the country to enable them to apply the knowledge in performing their assigned duty in a more meaningful way.
- Aware the participants' about the assessment and collection process of revenue relevant to erection/modification of buildings as well as assessment of outstanding dues and their recovery.
- Aware the participants' about relation of building construction with environment highlighted in target 11.1 of Sustainable Development Goal (SDG)11 - ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums by 2030 of United Nations.
- Though, the target of the SDG is related to cities, nevertheless, it is equally important and applicable to rural areas also as the cities are expanding in a rapid pace and engulfing the adjacent rural areas.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 22

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Teaching and Learning Objectives

- To aware the participants' on how the outside agencies end up with undue benefits due to inadequate knowledge and wrong decision of the competent authority.
- To aware participants connection between development of building and environment, disaster preparedness and prevention along with sustainable goals.
- To aware the participants' about the violation of basic civic amenities for illegal construction.
- To widen the horizons of auditing the illegal construction structures on non-permitted land

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 23

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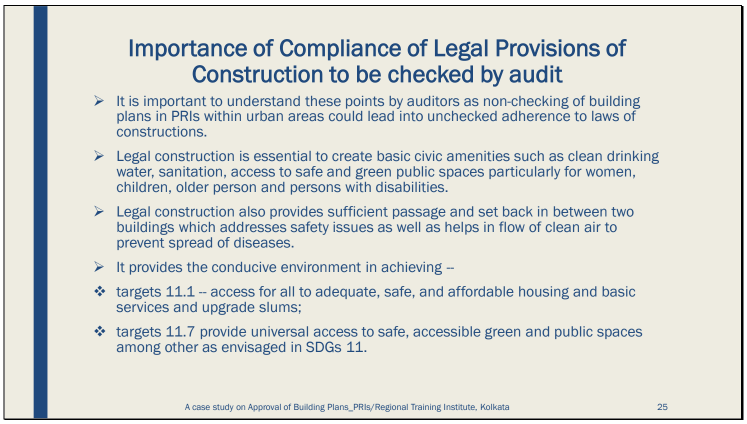
Teaching and Learning Objectives

- Improving the participant's ability to form (1) audit opinions, (2) anticipate responses to the audit opinions, and (3) collate or collect all essential evidences so that responses received from the auditee can be suitably analysed and addressed.
- Refining the skills of participants' in tackling responses from the auditable units to the audit observations.
- They will all learn and appreciate the need to collect reliable evidences so that responses from the auditable units can be suitably refuted.

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 24

Slide 25



Slide 26

Slide 27

Uttar Pradesh Abadi Survey and Record Operations Regulations, 2020

- "Abadi" or "Rural Abadi" means an area which is recorded as Abadi in the last Settlement or Consolidation Settlement in the Khatauni Map and also the area of private Bhoomidhari Abadi land or the area which is legally permissible u/s 64 and 67 (a) of Uttar Pradesh Revenue Code, 2006.
- "Abadi plot" means the Abadi plot designated for Abadi purposes in the map prepared after survey of the said area.
- The boundaries of the Abadi area will be marked with limestone powder or by any other method. At the time of identification of boundaries, basic information of the Abadi area will also be collected on Form No-5 and the data entry will be done simultaneously on the portal of the Board.

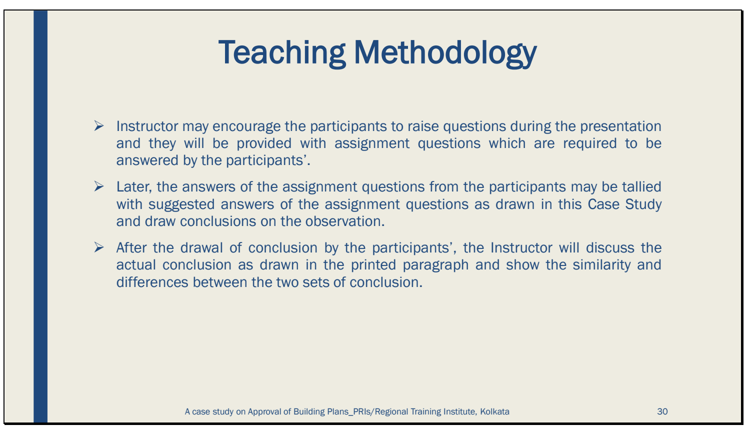
Slide 28

Gujarat Comprehensive Development Control Regulations - 2017

- **Schedule 3: Scrutiny Fees and other charges for the Grant of a Development Permission/ Revised Development Permission**
- (Refer Regulation No. 2.7.1, 4.1.2, 4.2.2)
- A person applying for a Development Permission shall have to pay scrutiny fees and other charges along with the application to the ____________Competent Authority/ ________ Municipal Corporation at the following rates:
- (A) Scrutiny fee
- 1. For Buildings (For categories D1 to D6 only)
- a. For Residential Buildings with height up to 25mts - Rs. 10.00 per sq.mt of built area of all floors for the intended development or part thereof subject to minimum scrutiny fee Rs.1000.
- b. For Residential Buildings with height more than 25mts and Non-Residential Building - Rs. 15.00 per sq.mt of built area of all floors for the intended development or part thereof subject to minimum scrutiny fee Rs. 1000.

Slide 29

Slide 30



Slide 31

Thank You

A case study on Approval of Building Plans_PRIs/Regional Training Institute, Kolkata 31

Annexure VI: Letter from the Secretary, Adat GP

KD 9

അടാട്ട് ഗ്രാമപഞ്ചായത്ത് ആഫീസ്

പുറനാട്ടുകര പി.ഒ. തൃശ്ശൂർ പിൻ 680551

ഫോൺ നമ്പർ 04872307302 ഇമെയിൽ : adatgp@gmail.com

No- Date 03/05/2019

Secretary

Adat Grama panchayt

LBA Party XII

Camp: LBA (Report) Section,

O/o the AG (GSSA), Thiruvananthapuram

Sir,

Sub: Reply to Audit enquiry No 1

Ref: Implementation of KPBR 2011 in PRis—issue of building permit

Sri Binu Narayanan bmitted application for revised permit on 22/2/16 and again in 6/9/16 submitted another application for extending area of the permitted plan. AE LSGD enquired and reported that there is violation of KPBR Rule 37 and not provided Fire NOC . Theapplicants provded the Fire NOC on 11/17 only and AE LSGD gave the final report on 20/12/17 and permit given on 22/12/17.

The delay for issuing permit because of these reasons .

Yours faithfully

for
SECRETARY
ADAT GRAMA PANCHAYAT
PURANATTUKARA P.O., THRISSUR

AAO | CSA XII

(21)

Annexure VII: Audit Note

64-69

A

KD5

Review Party XII/
Camp…Adat GP
Date 2/8/2018

Sub Audit Note No. 6

Short realization of additional permit fee Rs 75.68 lakh

Sri Meenakshi Ramji,Director Souparnika project and infra structural pvt ltd Banglore was sanctioned building permit B1-5881/2016 dated 16/5/2018 for the construction of a residential building having plinth area and floor area of 8316.15 sqm and 5632.82 sqm respectively in a plot of having 2260.22m2 in survey No 79/5,79/4 Puranattukara village. The permit issued is for the period from 16/5/2018 to 15/5/2021 In this connection it may be noted that the owner ~~had~~ was issued a permit No.B1-8550/47 dated 31/10/17.having plinth area of 8718.75m2.The permit issued on 16/5/2018 is a revised one with new plinth area of 8316.15 m2 .The Apex court in Howrah Municipal corporation case it was held that an application can be disposed of only on the basis of law prevailing on the date of consideration of application and not according to the law that prevailed on the date of submission of application. Hence the rate of calculation for FAR is to be taken as on the date of issue of permit. As per the records. the FAR of the building arrived to 2.47(5591.66/2260.22). Since the maximum FAR without additional fee is 1.75 additional fee for an area of 1636.22 (5591.66-3955.11) calculated at the rate of 500/m2 worked out to Rs 8. 18.500 which is seen demanded and received vide receipt no.11608400042dt27/1/17(Rs830388)

In audit it was noted that in service plan statement the owner stated that the plinth area and floor area of the building is 8316.15m2 and 5632.82m2 respectively and FAR calculated to be 2.49(5632.82/2260.25).Hence the excess floor area is 1677.38 (5632.82-3955.44)

1677.38 ✗ 16

in this connection it may be noted that as per GO (p)No.81/2017/LSGD dated 31/10/2017 for category II village Panchayats ,the additional fee at the rate of Rs 5000 per sq metres of additional floor area is to be applied as from 31/10/2017 instead of Rs 500/sqm. Since the permit issued was a revised one additional fee at the rate of 5000/sqm was applicable..Application incorrect rate has resulted short realization of additional permit fee of **Rs 75, 68,400**(83, 86,900- 8, 18,500)

This is brought to notice

Senior Audit Officer

$FAR = \frac{5632.82}{2260.25} = 2.49$

(16) (18)

Review Party XII/
Camp…Adat GP
Date 2/8/2018

Audit Note No. 7

Short realization of additional permit fee Rs 35.59 lakh

Sri Binu s/o Narayanan Kayyalakkal ,Keralam PO was sanctioned building permit B1-1754/16 dated 22/12/2017 for the construction of a A1 residential building having plinth area and floor area of 3736.91 sqm and 2916 sqm respectively in a plot of having 1214 m2 in survey No 129/6 Chittilappilly village. The period of validity of this permit is from 22/12/2017 to 21/12/2020.

In this connection it may be noted that the owner was issued a permit No.B11754-/16 dated 6/9/16 .having plinth area of 1191.76sqm.The permit issued on **22/12/2017** is a revised one with new plinth area of 3736.91sqm.

The Apex court in Howrah Municipal corporation case it was held that an application can be disposed of only on the basis of law prevailing on the date of consideration of application and not according to the law that prevailed on the date of submission of application. Hence the rate of calculation for FAR is to be taken as on the date of issue of permit.

As per the records, the FAR of the building arrived to 2.40(2916/1214). Since the maximum FAR without additional fee is 1.75 additional fee for an area of 791 sqm (2916-2125) calculated at the rate of 500/m2 worked out to Rs 395500(791x500) which is seen demanded and received vide receipt no.117080400052dated23/12/2017(Rs403135).

It may be noted that as per GO (p)No.81/2017/LSGD dated 31/10/2017 for category II village Panchayats ,the additional fee at the rate of Rs 5000 per sq metres of additional floor area is to be applied as from 31/10/2017 instead of Rs 500/sqm. Since the permit issued was a revised one on **22/12/2017** additional fee at the rate of 5000/sqm was applicable..Application incorrect rate has resulted in short realization of additional permit of **Rs 35, 59,500** (3955000-395500)

This is brought to notice

Senior Audit Officer

791 x 5000 = 39 55 000
395 500
35 59,500

23

(28)

Annexure VIII: Letter from the Greater NOIDA authority to the applicants for sanction of building plan showing the deficiency in their application

Greater Noida Industrial Development Authority
Plot No-01, Sector-knowledge Park-IV Greater Noida
Gautam Budh Nagar Uttar Pradesh

Letter no/Plng/Village Abadi Plot No-D-07/ 7856

Date :- 12.12.2019

To,

Mr. Sharanjeet Singh
Plot no-D-07, Village Tugalpur Haldona PH-03
Distt. G.B nagar ,Greater noida.

Sir/Madam

Kindly take reference of your letter No **C-77288** dated **10/10/2019** for Sanction of building plan on Village Abadi Plot No- **D-07** Sector/Village **Tugal Pur Haldona Phase-3** at Greater Noida .The following objections are found after checking your drawing & documents .

- Covered area is more than permissible FAR.
- Door /windows ,Electrical ,sanitary ,rain water harvesting,number plate ,parking work to be complete on site.
- Construction work to be as per building regulation.
- Copy of time extension certificate upto till 10.10.19.
- Area statement to be corrected as per site.
- Latest building photograph with complete on site.
- Soft copy of drawing is required.
- Other objection can be made if any after submitted corrected drawings.

After rectification of above observations the matter can be processed further Kindly rectify the observations with in **30** days from the date of issue of this letter otherwise your application shall be cancelled.

Yours faithfully

copy to:- Manager (system) - 96446
for upload

SR.EX. (Plng)

Greater Noida Industrial Development Authority
Plot No-01, Sector-knowledge Park-IV Greater Noida
Gautam Budh Nagar Uttar Pradesh

Letter no/Plng/Village Abadi Plot No-1 90/1464 Date :- 2.3.2020

To,

Mr. AJIT SINGH TOUMAR & MEENA TOUMAR
Plot no-190, Block-A, Village- Sakipur
Distt. G.B nagar ,Greater noida.

Sir/Madam

Kindly take reference of your letter No **C-8001** dated **29/01/2020** for Sanction of building plan on Village Abadi Plot No- **190** Sector/Village - **Sakipur** at Greater Noida .The following objections are found after checking your drawing & documents .

- Services line colour to be indicated the plan.
- Staircase, railing , boundary wall height and rain water harvesting location to be indicated the plan.
- Parapet wall height and levels to be indicated the plan.
- Area statement to be corrected.
- Other objection can be made if any after submitted corrected drawings.

After rectification of above observations the matter can be processed further Kindly rectify the observations with in **30** days from the date of issue of this letter otherwise your application shall be cancelled.

Yours faithfully
25/1/2020
SR.EX. (Plng)

Greater Noida Industrial Development Authority
Plot No-01, Sector-knowledge Park-IV Greater Noida
Gautam Budh Nagar Uttar Pradesh

Letter no/Plng/Village Abadi Plot No- 43A/1470 Date :- 2.3.2020

To,

Mr. Mukesh kumar & kapil kumar
Plot no-43A ,Vill - Tugalpur haldona
Greater Noida.

Sir/Madam

Kindly take reference of your letter No **C-9585** dated **04/02/2020** for Sanction of building plan on Village Abadi Plot No- **43A** Sector/Village **Tugalpur haldona** at Greater Noida .The following objections are found after checking your drawing & documents.

- Building plan and dimension to be submitted in readable scale.
- Area statement to be corrected.
- Parapet wall height and levels to be indicated the plan.
- Commercial/Guest house activity is not allowed.
- Parking and tree plantation to be indicated the plan.
- Other objection can be made if any after submitted corrected drawings.

After rectification of above observations the matter can be processed further Kindly rectify the observations with in **30** days from the date of issue of this letter otherwise your application shall be cancelled.

Yours faithfully
25/2/20
SR.EXE (Plng)