



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Report of the  
Comptroller and Auditor General of India  
on  
Development and Allotment of Properties by  
Ghaziabad Development Authority**



**Government of Uttar Pradesh  
Report No.11 of 2025  
(Performance Audit - Civil)**



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## PREFACE

This Report containing the observations arising out of Performance Audit on “Development and Allotment of Properties by Ghaziabad Development Authority” has been prepared for submission to the Governor of Uttar Pradesh under Article 151(2) of the Constitution.

The cases mentioned in the Report are among those which came to notice in the course of test audit of records of Housing and Urban Planning Department of the Government of Uttar Pradesh and Ghaziabad Development Authority (GDA). Besides, records were scrutinised in the offices of District Magistrate Ghaziabad, District Urban Development Agency (DUDA) Ghaziabad, Ghaziabad Nagar Nigam and municipalities covering development area. Performance Audit covered the period 2017-18 to 2021-22 and updated incorporating replies received in March 2024 and July 2024.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



## Executive Summary



## Executive Summary

The State Government enacted Uttar Pradesh Urban Planning and Development Act, 1973, to achieve the objective of town planning and urban development in the State. Ghaziabad Development Authority (GDA) was formed under section-4 of the Act under notification issued in March 1977. The development area of GDA was 452 square kilometre which includes 160 villages and urban area of Ghaziabad Nagar Nigam, Ghaziabad, and municipal councils of Modinagar, Loni and Muradnagar.

The Performance Audit of Development and Allotment of Properties by GDA covering period from 2017-18 to 2021-2022 was conducted to assess the systematic development and allotment of developed properties by GDA. It has been updated by incorporating replies received in March 2024 and July 2024. This report aims at evaluating the efficiency of GDA in achieving its objectives and identifying the areas that require systemic corrections and improvements.

### Planning

Master Plan is a development plan which *inter alia* provides broad details of various land uses. It is a policy document to assess the physical requirement of probable forthcoming population consisting of road map for future development of the city. The development of Ghaziabad was to be carried out in conformity with the Regional Plan of National Capital Region (NCR), hence master plan of GDA was to be approved by National Capital Region Planning Board (NCRPB). However, Master Plan (MP)-2021 of GDA was not got approved by the NCRPB. Instead of a consolidated MP for the entire development area of Ghaziabad, GDA prepared two MPs (MP 2021 for Ghaziabad and MP 2021 for Modinagar) with significant variation in zoning regulations in both MPs. Besides, preparation of these MPs was delayed by more than four and ten years respectively. Zonal development plan for only one out of eight zones were prepared.

Physical and financial targets were fixed in MP without ensuring any modalities to achieve/complete the objectives/projects envisaged in the MP. GDA could not adhere to development of the proposed land use in the development area as per MP-2021 of Ghaziabad. As per data of Draft MP-2031, GDA did not achieve its target of development of activities planned in the MP-2021. There were shortfalls in achievement against targets for development of open area/park/entertainment area (79 per cent), commercial (66 per cent), Public and Semi-Public facilities (39 per cent), residential (21 per cent) and office (three per cent). However, in case of industrial and transportation activities, GDA overachieved the targeted development. Besides, against the target in MP-2021 to construct at least 25,000 Economically Weaker Section (EWS) dwelling units during 2017-22, only 9,960 EWS dwelling units (40 per cent) were constructed.

GDA prepared a proposal for the construction of six-lane Hindon elevated road at an estimated cost of ₹ 1,200 crore. The project was to start from NH 24 near Hindon-cut with one interchange proposed at NH 24 for the traffic

entering from Delhi to Raj Nagar Extension Area. GDA carried out the work of construction of elevated road without including this under MP-2021 despite the direction of NCRPB. As a result, the executed project of elevated road (expenditure ₹ 1,089.45 crore) was not part of the approved MP-2021.

### ***Financial Management***

GDA did not achieve targeted receipt during 2017-18 to 2021-22 and shortfall remained in the range of 40 *per cent* to 58 *per cent* except in the year 2018-19. Targeted expenditure during 2017-22, except 2018-19, was quite low and shortfall was in the range of 40 to 63 *per cent*. State Government attributed the shortfall in achieving the budgeted targets to deficit in receipt of fund from sale of properties, compounding fees, fees from approval of maps and in view of the corona pandemic.

The additional stamp duty was realised by the six offices of Sub-Registrar in Ghaziabad district at the time of registration of the properties in the name of allottee. Accordingly, GDA demanded ₹ 347.43 crore for the period 2017-18 to 2021-22 as per provisions of Uttar Pradesh Urban Planning and Development Act, 1973, which was yet to be received from the State Government.

### ***Development Work***

Serious deficiencies in the execution of development works were noticed. GDA did not ensure to increase land bank to provide for the required residential and industrial activities as per assessment in the MP-2021. During 2017-22 GDA acquired only 18.32 hectare land against the target of 300 hectare. GDA neither converted land use of agricultural land into public and semi-public facilities (dumping yard) before providing it to the Ghaziabad Nagar Nigam nor levied/collected land use conversion charge.

Instances of violation of rules/regulations regarding contract management *viz.*, inviting short term tender, excess payment to the contractors through faulty/non-measurement of works, etc., were noticed in contracts for execution of construction of office building of GDA in Madhuban Bapudham Scheme, Northern Peripheral road work, electrification work in Indirapuram Scheme and maintenance works. The developers of Integrated/Hi-tech Township schemes constructed only 2,133 dwelling units (33 *per cent*) for Economically Weaker Section (EWS) and Low Income Group (LIG) till March 2022 against the target to construct 6,382 EWS/LIG dwelling units, as each developer was to construct 20 *per cent* of EWS and LIG dwelling units against the other dwelling unit to be constructed. However, GDA did not take action against the defaulting developers. Moreover, the quality of construction of EWS/LIG units were also not ensured. Further, GDA could not transfer four developed colonies to Ghaziabad Nagar Nigam (GNN) for further maintenance due to deficiencies pointed out by GNN in construction of amenities and buildings at the time of joint physical inspection for transfer of these colonies.

### **Allotment of Properties**

GDA did not have data bank of scheme-wise properties developed and sold out through all modes such as lottery, bid-cum-auction and first come first serve. Therefore, overall inventory of residential units available for sale and actually sold in each scheme could not be examined in Audit. As per progress reports, sale of the residential dwelling units was only one to five *per cent* of dwelling units planned for development. Further, 11 to 50 *per cent* of plots developed during 2017-22 were allotted. There was also lack of transparency in the allotment of properties through bid-cum-auction and first come first serve basis, as reasons for not including the unsold properties of previous auction/sale in subsequent auction/sale were not on record. GDA failed in allotment of 1.26 lakh square metre of developed land to the affected families who provided land on *Karar* basis even after lapse of more than 14 years as of March 2024.

GDA planned for construction of only 20,173 EWS units against the target of 45,000 units by the State Government under Pradhan Mantri Awas Yojna. Despite this low target planned, only 5,801 units were under construction till March 2024. GDA withheld to impose infrastructure surcharge on sale of plots leading to non-recovery of ₹ 154.02 crore without approval of the State Government.

### **Regulatory Functions**

According to MP-2021 of Ghaziabad, the area upto 200 meters from the banks of river Hindon is reserved as protected area and no construction work of any kind is permitted in that area. Further, GoUP instructed (March 2010) all the Development Authorities that the land use of flood plains zones along the rivers should be kept as green belt in MP and to ensure that no construction work of any kind should be allowed in this area. However, GDA failed to prevent illegal constructions in the flood plain zone of Hindon river and its banks are lined by dense population.

GoUP issued guidelines (February 2001 and July 2001) for making anti-earthquake arrangements in construction of new buildings and all types of infrastructural facilities building (such as hospital, cinema hall, etc.) having plot area more than 500 square meter. According to the guidelines, the structural design should be countersigned by the professor of structural engineering of IIT Roorkee or other specified technical institution. Instance was noticed by audit, where sanction of map was given without structural drawings/designs.

Enforcement activities of GDA were weak as action against irregular/illegal construction was taken in only 19 to 65 *per cent* unauthorised identified construction cases. GDA also issued compounded maps without ensuring demolition of un-compoundable area against the direction of board of GDA. Further, GDA issued completion certificate of only 125 maps out of 1,303 approved maps against which construction was due to be completed during 2017-22, the status of completion of remaining 1,178 buildings was not made available to audit.

### **Monitoring and Internal Control**

The Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004 (Manual) envisaged to oversee key financial and operational activities of the Development authorities. The manual also prescribes a Management Information System (MIS) for recording and reporting various transactions and activities of the Development Authorities. However, GDA's activities were not documented using the MIS forms prescribed in the Manual. Instead, Monthly Progress Reports (MPRs) were prepared using other set of forms, though the prescribed MIS was more comprehensive and informative than the MPR used by GDA. The MPR formats did not capture several critical details and information related to vital activities of GDA leading to incomplete performance documentation and reporting. As a result, monitoring of the activities of GDA was weak as the progress of development and allotment of properties, land acquisition status, building control, projects in pipeline, etc., were not documented and reported.

Meetings of the Board of GDA were also not held as per prescribed norms. GDA did not institute prescribed mechanism to take remedial measures on the issues raised by internal audit. GDA faced a severe shortage of manpower in the technical cadre.

### **Some of the significant recommendations are as detailed below:**

- *The State Government should ensure timely preparation and approval of Master Plan in conformity with the provisions of National Capital Region Planning Board guidelines, corresponding Regional Plan and Sub-Regional Plan. Further, modalities to execute phase-wise physical and financial targets contemplated in the Master Plan needs to be prepared and approved.*
- *The State Government should ensure strict action for conservation of flood plain zones of the Hindon river in the development area of Ghaziabad Development Authority and develop green belt and parks as per the Master Plan.*
- *The State Government should ensure strict adherence to the timelines for development of Hi-tech & Integrated Townships. Further, construction of targeted houses/flats for Economically Weaker Section, Low Income Group and other dwelling units by the developers and the Ghaziabad Development Authority must be ensured as per plan.*
- *Ghaziabad Development Authority should develop quality measurement mechanism and take remedial action to overcome the deficiencies in construction of amenities and buildings as noticed during joint inspection of the colonies for their transfer to local Authorities.*
- *Ghaziabad Development Authority should ensure maintenance and display of scheme-wise data of developed, under development, sold out*

*and unsold properties so that the prospective buyers may be provided complete information with regards to available properties.*

- *The State Government should ensure stringent action is taken by the Ghaziabad Development Authority against unauthorised constructions in the development area. Timely checking and stopping of such construction should be ensured by Ghaziabad Development Authority.*
- *Responsibility should be fixed against errant officials of Ghaziabad Development Authority who have flouted the rules by giving undue benefit to the builders/developers/beneficiaries by not levying infrastructure development fees, giving sanction of maps without documents, non-monitoring & checking of unauthorised constructions.*
- *The State Government should ensure effective monitoring through prescribed Management Information System to identify delay and deviation from norms. Board meetings of Ghaziabad Development Authority should be as per prescribed periodicity and procedures.*
- *The State Government should ensure deployment of adequate human resource for smooth working of Ghaziabad Development Authority.*



## CHAPTER I

### **General**



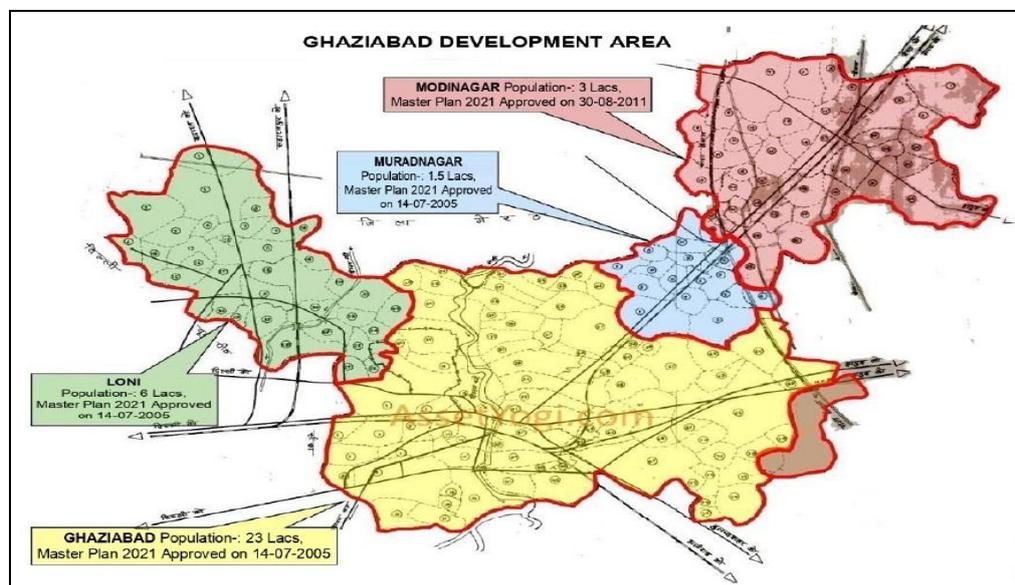
# CHAPTER I

## General

### 1.1 Introduction

The State Government enacted Uttar Pradesh Urban Planning and Development Act, 1973 (Act) to achieve the objective of town planning and urban development of developing areas of the State of Uttar Pradesh. Ghaziabad Development Authority (GDA) was formed by the State Government's notification (9 March 1977) under Section 4 of the Act. The development area of GDA was 452 square kilometre<sup>1</sup> which included 160 villages and urban areas under Ghaziabad Nagar Nigam and Municipal Councils of Modinagar, Loni and Muradnagar. The development area of Ghaziabad is depicted in **Photograph 1.1**.

**Photograph 1.1: Development area of Ghaziabad**



(Source: Website (<https://asetyogi.com/ghaziabad-master-plan>))

Ghaziabad comes under the ambit of National Capital Region (NCR). Government of India (GoI) promulgated National Capital Region Planning Board (NCRPB) Act 1985 for coordinating, monitoring and development of infrastructure in NCR so as to avoid haphazard development.

### 1.2 Organisational Structure

GDA functions under the Housing and Urban Planning Department (H&UPD) of the State Government. It is headed by Additional Chief Secretary/ Principal Secretary (H&UPD). The organisational chart of the Authority is given in *Appendix 1.1*.

As per Section 4 of the Act, the Development Authority is a body corporate, having perpetual succession and a common seal with power to acquire, hold and dispose-off properties. The Authority in respect of a development area

<sup>1</sup> As per Master Plan 2021 of Ghaziabad

consist of a Chairman, a Vice Chairman, six *ex-officio* members<sup>2</sup>, four members from Nagar Nigam and such other members not exceeding three as may be nominated by the State Government.

### **1.3 Roles and functions of the Authority**

Under Section 7 of the Act, the objective of Development Authority is to promote and secure the development of the notified area according to plan and for that purpose the Authority is empowered:

- to acquire, hold, manage and dispose of land and other property.
- to carry out building, engineering, mining and other operations.
- to provide and maintain other services and amenities and generally to do anything necessary or expedient for purposes of such development and for purposes incidental thereto.

GDA performs its functions through its seven sections, *viz.*, Planning and Master Plan, Accounts, Land Acquisition, Engineering, Property, Enforcement and Establishment as detailed in **Table 1.1**.

**Table 1.1: Details of assigned works of various sections in GDA**

<b>Section</b>	<b>Work assigned</b>	<b>Sectional head</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
Planning and Master Plan	Planning section prepares Master Plan and Zonal Development Plan of GDA and lay out of land of the Authority.	Chief Architect and Town Planner
	Master plan section gets approval of maps as per prevailing Master Plan/Building Construction and Development bye-laws-2008 (as revised)/ Government orders under development area of GDA.	
Accounts	Management of all financial matters of the Authority	Finance Controller
Land Acquisition	Land acquisition activities and related works	Officer on Special Duty
Engineering	Development works, creation of properties & Infrastructures and action to get free of encroachments	Chief Engineer
Property	Sale of properties developed in the schemes	Additional Secretary
Enforcement	Action on unauthorised constructions	Officer on Special Duty
Establishment	Manpower utilisation, salaries, allowances and transfer	Officer on Special Duty

*(Source: Information provided/collected by/from GDA)*

<sup>2</sup> Secretary, Housing and Urban Planning Department, Secretary Finance Department, Chief Town and Country Planner, Managing Director, U.P. Jal Nigam, *Mukhya Nagar Adhikari*, District Magistrates of every district any part of which included in the development area (i.e., in case of GDA, Ghaziabad, Hapur and Gautam Buddha Nagar).

## 1.4 Audit Objectives

The objectives of the Performance Audit (PA) was to assess:

- Whether adequate planning for development of notified areas was done and whether planning was done in conformity with the Regional Planning of National Capital Region;
- Whether the financial management of the Authority was effective;
- Whether acquisition, development of land and construction works were undertaken in accordance with the codal provisions and sound project management strategy and allotment of properties were transparent and in accordance with the prescribed procedures;
- Whether regulatory functions such as land use conversion, prevention of uncontrolled development, enforcing environmental condition were adhered to and maps/layout plans were sanctioned in compliance with Building bye-laws & applicable rules; and
- Whether adequate and effective monitoring and internal control system was in place in the Authority to accomplish the development works as per plan.

## 1.5 Audit Criteria

The PA was done based on following criteria:

- The Uttar Pradesh Urban Planning and Development Act, 1973, Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004, Building Construction and Development bye-laws (Building bye-laws)-2008 and amendments therein, Land Acquisition Act, 1894, Land Acquisition, Rehabilitation and Resettlement Act, 2013;
- The National Capital Region Planning Board (NCRPB) Act, 1985, Regional Plan 2021 of NCR, Sub-regional Plan of NCR 2021 (Uttar Pradesh), Urban Development Plans Formulation and Implementation Guidelines, 1996 and amendments therein;
- Master Plans 2021 of Ghaziabad & Modi Nagar, draft Master Plan 2031 of Ghaziabad, Zonal Development Plan-2021 Zone-1 Ghaziabad;
- Hi-tech and Integrated Township Policies, Guidelines of Pradhan Mantri Awas Yojna (Urban)-Affordable Housing Scheme in Partnership;
- Financial Handbook Volume VI of Government of Uttar Pradesh, Contract conditions and quality control reports of the works:
- Policy, Government orders, manuals and brochure for costing and allotment of properties; and

- Monitoring reports, internal audit report, agenda/minutes of Board meetings of GDA.

## **1.6 Scope of Audit and Methodology**

The PA covered period of 2017-18 to 2021-22 with backward and forward linkages. The State Government provided replies to the audit observations in March and July 2024 based on which facts and figures were updated till that date.

In the PA, records were scrutinised in the offices of the Principal Secretary, Housing and Urban Planning Department, Government of Uttar Pradesh, Lucknow and Ghaziabad Development Authority (GDA). Besides, records were scrutinised in the offices of District Magistrate Ghaziabad, District Urban Development Agency (DUDA) Ghaziabad, Ghaziabad Nagar Nigam and municipalities covering development area of GDA. The PA was conducted on the basis of sample test of records (*Appendix 1.2*). The sampling was based on Probability Proportional to Size Without Replacement (PPSWOR) method for detailed analysis.

Audit objectives and criteria were discussed with the State Government in the entry conference held on 25 August 2022. The draft report was issued to the State Government in November 2023. Audit findings were also discussed in the exit conference (20 March 2024) with the State Government. The State Government provided replies to the audit observations in March and July 2024, which have been suitably incorporated in the Report.

## **1.7 Scope limitations**

During course of the PA, GDA did not provide some crucial records as mentioned in the *Appendix 1.3*. Therefore, audit observations are based on records/information made available to audit except these records not furnished to Audit.

## **1.8 Structure of report**

This report contains seven chapters as follows:

1. General
2. Planning
3. Financial management
4. Development work
5. Allotment of properties
6. Regulatory functions
7. Monitoring and internal control

## **1.9 Acknowledgement**

Audit acknowledges the co-operation and assistance extended by the Housing & Urban Planning Department, GoUP, Ghaziabad Development Authority, District Magistrate, Ghaziabad, District Urban Development Agency, Ghaziabad, Ghaziabad Nagar Nigam and municipalities covering development area of Ghaziabad during conduct of this PA, except as mentioned in the scope limitations.



## CHAPTER II

### **Planning**



## CHAPTER II

### Planning

This chapter deals with the issues related to the conceptualisation and preparation of master plan along with its implementation for planned development of Ghaziabad.

***Audit Objective:** Whether adequate planning for development of notified areas was done and whether planning was done in conformity with the Regional Planning of National Capital Region.*

#### **Brief snapshot of the chapter:**

- The approval of National Capital Region Planning Board (NCRPB) was not obtained for Master Plan - 2021 of Ghaziabad Development Authority, though NCRPB envisaged (August 2003) requirement of such approval to achieve objective of harmonised and balanced development in the region as mandated in the NCRPB Act, 1985.
- The process for preparation of development plans was delayed and modalities were not established to accomplish the development plans.
- Targets for constructions of dwelling units for Economically Weaker Section, development of open area, park and recreational activities were not achieved and banks of Hindon river were not protected from unauthorised constructions.

### 2.1 Introduction

Under Section 7 of the Uttar Pradesh Urban Planning and Development Act, 1973, the objective of the Development Authority is to promote and secure the development of development area according to plan. The Act further envisages that the Development Authority shall prepare Master Plan (MP) and Zonal Development Plans (ZDPs) for the development area.

The development area of GDA falls within the ambit<sup>1</sup> of the National Capital Region (NCR), therefore, it was required to follow the regulatory framework for the development in NCR.

### 2.2 Regulatory framework

The National Capital Region Planning Board (NCRPB) Act, 1985 was enacted by the Government of India with the objective to constitute a Planning Board for preparation of a plan for the development of NCR<sup>2</sup> and for coordinating and monitoring the implementation of such plan and for evolving harmonized

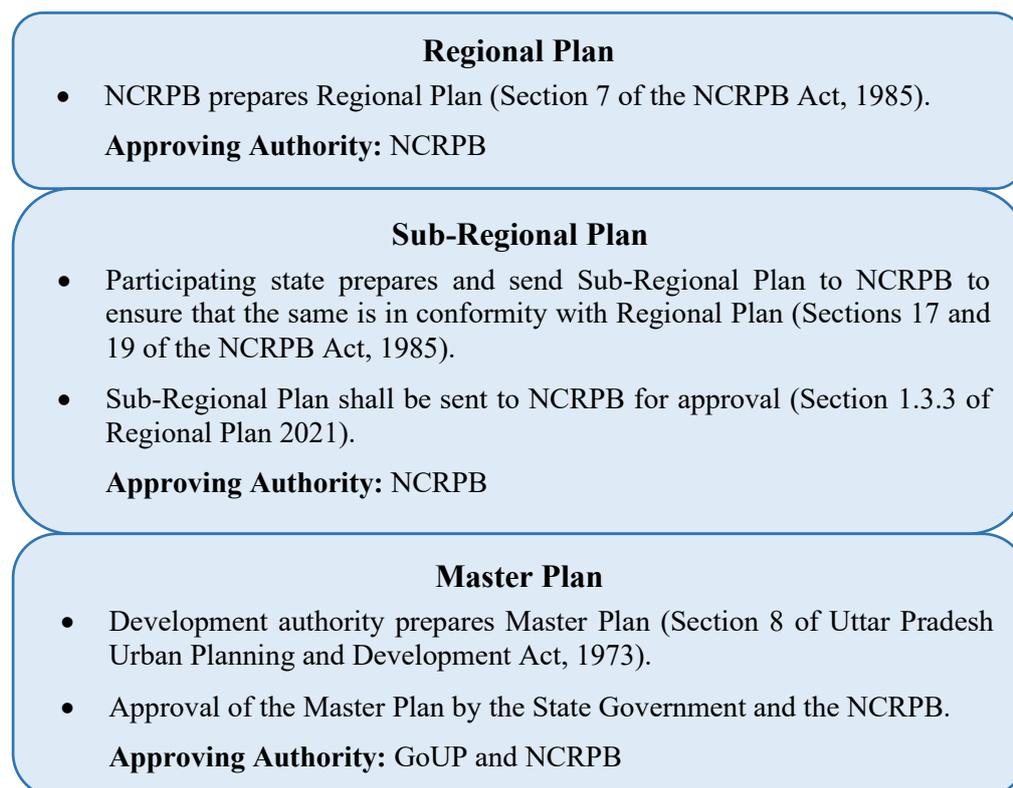
<sup>1</sup> As per Sections 2 (f) and 2 (g) of the NCRPB Act, 1985.

<sup>2</sup> Comprises Union Territory of Delhi and certain areas of the participating States, viz., Haryana, Rajasthan and Uttar Pradesh as per Section 2 (f) of the NCRPB Act, 1985.

policies for the control of land uses and development of infrastructure in NCR so as to avoid any haphazard development of that region. The implementation of functions mentioned in this Act was incumbent upon its Board of which Union Minister, Housing and Urban Affairs is Chairman and Chief Ministers of participating States and Lieutenant Governor of National Capital Territory (NCT) of Delhi are members. The composition of NCRPB is given in **Appendix-2.1**.

As per Section 7 of the NCRPB Act, 1985, NCRPB was required to prepare Regional Plan (RP) and to arrange for preparation of Sub-Regional Plan (SRP) by the participating States. Section 10 (2) of the NCRPB Act, 1985 provides that RP shall indicate the manner in which the land in NCR is to be used for various purposes by carrying out development thereon. Specific reservation of areas for various land uses of sub-regional importance are detailed in the SRPs which are to be prepared by the respective participating States. The Master Plan/Development Plans was to be prepared within the framework of Regional Plan and Sub-regional Plans so that Master Plan (MP) can be prepared in consonance with RP and SRP. The hierarchy of RP, SRP and MP is shown in **Chart 2.1**.

**Chart 2.1: Hierarchy of Regional Plan, Sub-Regional Plan and Master Plan**



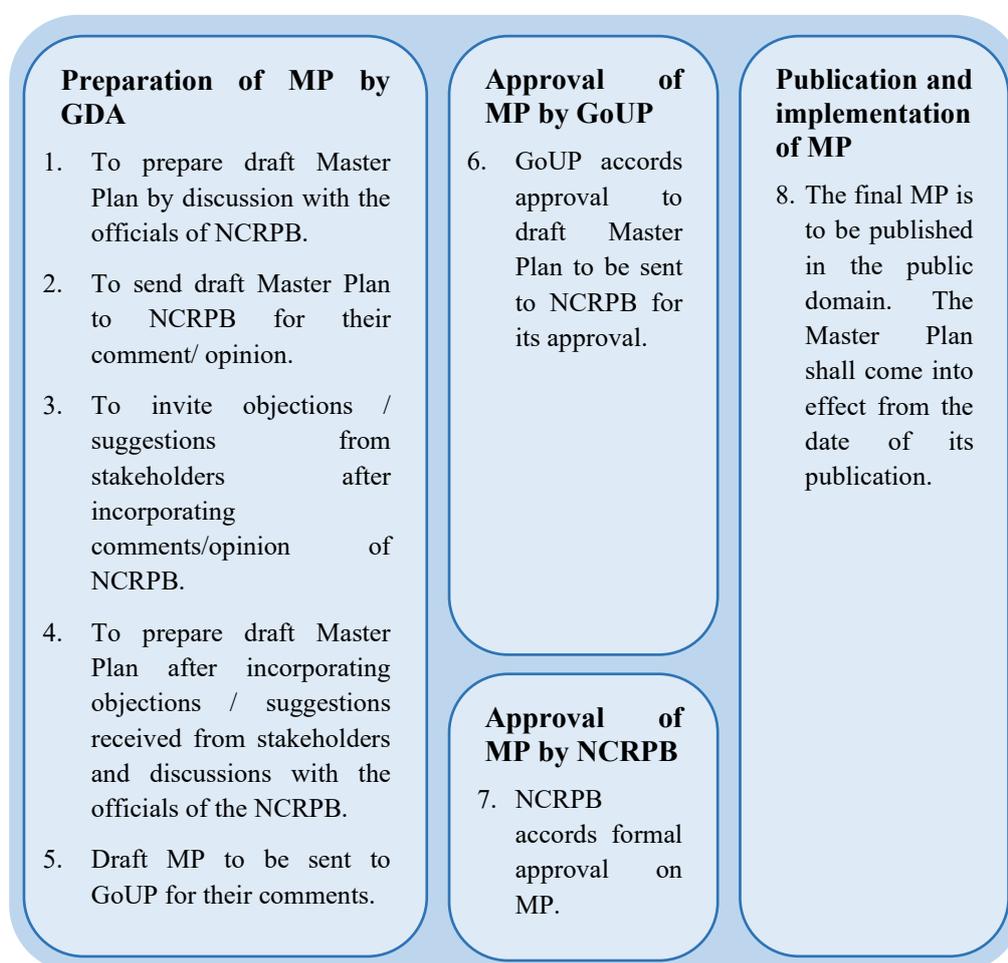
## **2.3 Master plan**

Section 8 of the Uttar Pradesh Urban Planning and Development Act, 1973 (UPUP&D Act, 1973) provides that the Development Authority has to prepare a MP for development area. MP is a development plan which *inter alia* provides broad details of various land uses. In the MP, permissions for admissible ancillary/incidental activities would be provided on the basis of

zoning regulations mentioned in the master plan. It is a policy document to assess the physical requirement of probable forthcoming population consisting of road map for future development of the city. Further, the MP of Ghaziabad was to be prepared in conformity with the RP and should be approved by GoUP and NCRPB. While communicating the process for seeking inputs for preparation of MP for the Development Authorities in NCR area, NCRPB outlined (August 2003) that the Plan, after it has been cleared by the State level committee, would be referred to the NCRPB for formal approval of such plan by the NCRPB before its formal notification by the respective participating State Governments.

The process for preparation and finalisation of MP has been depicted in **Chart 2.2**.

**Chart 2.2: Process of finalisation of Master Plan<sup>3</sup>**



Audit noticed various discrepancies in planning/preparation of development plans for the development area of Ghaziabad which are discussed in succeeding paragraph:

<sup>3</sup> UPUP&D Act 1973 and DO. No. K-14011/8/A/99-NCRPB dated 14-08-2003 of NCRPB

### **2.3.1 Preparation of two master plans without approval of NCRPB**

Audit observed that GDA prepared two master plans (MP-2021 of Ghaziabad<sup>4</sup> and MP-2021 for Modinagar) in the development area of Ghaziabad. The master plans (MPs) of Ghaziabad and Modinagar were approved by the State Government in July 2005 and August 2011 respectively. However, the required approval of NCRPB was not obtained.

Audit further compared the provisions of MP-2021 of Ghaziabad and that of Modinagar and found significant variations in respect of zoning regulations<sup>5</sup> in two plans as detailed in *Appendix-2.2*.

The State Government replied (March 2024) that in view of future population projection and requirement for upgradation of development area and to ensure development work, land use and zoning regulation had been provisioned in the MPs, which have been approved by the State Government. The revised master plan 2031 of Ghaziabad, Modinagar, Muradnagar and Loni is in process of preparation under AMRUT Scheme. The State Government further added that Commissioner, National Capital Region (NCR), Uttar Pradesh has been nominated as ex-officio member of Board of GDA. The Commissioner NCR, Uttar Pradesh or its representative participates in each Board meeting to ensure that there was no violation of any provision of RP and SRP in the master plan/zonal plan.

The State Government, however, did not state the reason for preparation of two separate MPs for the development area of GDA. It also did not provide the reason for adopting two different zoning regulations in both the MPs. Further, in view of directions (August 2003) of NCRPB, approval of MP-2021 was required to be obtained from NCRPB despite representation of NCR cell in GDA Board meeting. In this context, Commissioner, NCR Cell had also clarified (January 2025) that the opinion of NCR cell Uttar Pradesh cannot be treated as the decision of NCRPB.

### **2.3.2 Construction without updation in MP-2021**

GDA prepared a proposal for the construction of six lane Hindon elevated road at an estimated cost of ₹ 1,200 crore. The project was to start from NH 24 near Hindon-cut with one interchange proposed at NH 24 for the traffic entering from Delhi to Raj Nagar Extension Area. It was observed that GDA applied a loan amounting to ₹ 700 crore<sup>6</sup> from NCRPB<sup>7</sup>. NCRPB approved the loan in February 2016 subject to three terms and conditions. One of the conditions was to update the master plan by the Authority so that the elevated road does not appear to be a project not being part of Master Plan. NCRPB further stated that the master plan specifies a 45 meter wide road with access to adjacent parts of the city, but the provision of 25 meter wide access controlled elevated road does not fulfil this requirement. However, despite the

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<sup>4</sup> Including notified area of Ghaziabad, Loni and Muradnagar

<sup>5</sup> It is the process of making the permission of various activities/uses under the major land use zones responsive in the context of time and simplifying the permission process.

<sup>6</sup> NCRPB released loan of ₹ 700 crore during August 2016 to March 2020 to GDA.

<sup>7</sup> Rest amount was to be arranged by GDA.

directions of NCRPB, GDA did not update the MP-2021 of Ghaziabad by including the abovementioned works as of March 2024.

The State Government did not furnish specific reply and stated (March 2024) that Commissioner, National Capital Region (NCR) cell and their representative participates in every Board meeting of GDA. Further, keeping in view of traffic jam problem at that time, the proposal for construction of elevated road was approved by the Board which provided relief from traffic jam to the public. The State Government further added that the elevated road has been included in the revised MP-2031 (draft).

The reply was not tenable, as GDA carried out the work of construction of elevated road<sup>8</sup> without including this under MP-2021 despite the direction of NCRPB, as a result the executed project of elevated road was not part of the approved MP-2021.

### 2.3.3 Provision of sewage treatment plant not done

To ensure development as per provision of RP/SRP-2021, the work spelt out in the plans (RP/SRP) were to be included in the MP-2021 of GDA for implementation.

Scrutiny of records revealed that three sewage treatment plants<sup>9</sup> (STPs) were proposed (June 2013) for Ghaziabad in the functional plan of SRP-2021 at Karhaida, Morti and Bumheta. Audit, however, noticed that GDA neither included proposal of these three STPs in the existing MP-2021 nor constructed the STPs as of March 2022. However, eight STPs (at five other locations<sup>10</sup>) were under operation in development area of Ghaziabad.

The State Government in reply stated (March 2024) that the Authority has constructed STPs at Indirapuram, Govindpuram, Madhuban Bapudham, Rajnagar extension and Dundahera. The State Government also stated that apart from these, Ghaziabad Nagar Nigam, Uttar Pradesh Avas evam Vikas Parishad, UPSIDA as well as private developers had also constructed STPs. Thus, the Authority had acted according to NCRPB Act, 1985.

The reply was not tenable, as the State Government did not describe circumstances under which the three STPs mentioned in the functional plan of the SRP were neither included in the MP-2021 of GDA nor constructed.

### 2.3.4 Modalities were not established to accomplish objectives

To achieve the long term and short-term targets anticipated in the MP, it was imperative to define modalities to execute phase-wise physical and financial targets contemplated in the MP because projects mentioned in the MP were not only related to the functions of GDA but also related to the functions of other departments / agencies working in the development area of GDA.

<sup>8</sup> Expenditure of ₹ 1,089.45 crore incurred as per utilization certificate (September 2020)

<sup>9</sup> In Karhaida-44 MLD, in Morti-38 MLD and in Bumheta-60 MLD

<sup>10</sup> Dundaheda (SBR type)-56 MLD, Dundaheda (UASB type)-73 MLD, Indirapuram (SBR type)-56 MLD, Indirapuram (SBR type)-74 MLD, Indirapuram (SBR type)-56 MLD, Govindpuram (SBR type)- 56 MLD, Madhuban Bapudham (SBR type - 56 MLD) and Noor Nagar, Rajnagar extension (SBR type - 56 MLD).

In MP-2021, physical plans and financial targets for the period of 20 years were planned and divided into four phases, viz., 2002-2007, 2007-2012, 2012-2017 and 2017-2022. Audit noticed that physical and financial targets (**Appendix-2.3 A & B**) were fixed in MP without ensuring any modalities to achieve/complete the objectives/projects envisaged in the MP. Further, no mechanism or strategy was designed to monitor the progress of activities carried out by GDA and other departments/agencies in alignment with the targets of MP-2021. As a result, the achievements *vis-à-vis* targets set in MP-2021 could not be ascertained.

The State Government in reply stated (March 2024) that in view of future population projection and requirement for upgradation of development area and to ensure development work, the Authority prepares Master Plan based on survey of land for residential, commercial, public and semi-public, entertainment, transport and communication, agriculture, etc., keeping in view the interest of general public. To ensure upgradation of developed area and execution of development work as per master plan, the Authority and other department/ institutions, viz., Uttar Pradesh Avas evam Vikas Parishad, Uttar Pradesh State Industrial Development Authority (UPSIDA), Municipal Corporation, Government Undertakings, institutions of Government of India, etc., execute development work in addition to private developers on their own land.

The reply of the State Government was not tenable, as MP is prepared for planned development of the development area and therefore, it was necessary for GDA to establish modalities by setting up period wise/year-wise targets envisaged to be achieved by all stakeholder departments and monitor these achievements periodically. In the absence of this, GDA was not able to get complete Management Information System (MIS) for effective governance, as elaborated in Chapters V and VII.

### **2.3.5 Delay in preparation**

As per section 8 of the UPUP&D Act 1973, the Authority prepared MP-2001 for development area of GDA which was to remain effective till 2001. Therefore, new MP was required to be prepared and approved by the State Government by 2001.

Scrutiny of records revealed that Ghaziabad Master Plan-2021<sup>11</sup> was approved by GoUP in July 2005 and came into effect from same month. Further, MP of Modinagar-2021 was approved by GoUP in August 2011 and came into effect from September 2011. Thus, the MPs were approved and came into effect after the delay of more than four to ten years.

The State Government stated (March 2024) that Ghaziabad Master Plan-2021, Modinagar/Muradnagar and Loni Master Plan-2021 was prepared for the period up to 2021. However, any master plan would be considered effective until it was repealed by the State Government or new/revised/amended master plan has not legally been implemented.

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<sup>11</sup> Ghaziabad, Loni and Muradnagar

The reply of the State Government was not tenable, as the MP should be approved timely keeping in view to complete the projected development for the entire period of MP. MP-2021 of Ghaziabad aimed for providing development work in four phases in which the first phase was to be implemented during 2002 to 2007 which could not commence in time.

### 2.3.6 Annual plan not prepared

Urban Development Plans Formulation and Implementation Guidelines (UDPFI) were framed by Ministry of Urban Affairs & Employment, Government of India (GoI) in 1996 providing a framework for plan preparation and implementation process. As per guidelines, urban planning system includes a set of four inter-dependent plans: (a) a policy oriented, long term (20-25 years) Perspective Plan; (b) a comprehensive, medium-term (five years) Development Plan formulated within the framework of the Perspective Plan; (c) An Annual Plan for resource mobilisation and implementation of the Development Plan; and (d) Plans of Projects/Schemes for execution of the Development Plan.

To ensure planned development, a MP-2021 of Ghaziabad was approved in 2005 consisting of road map for future development of the city in the next 20 years during 2002-22. The proposed plan was divided into four phases of five years, viz., 2002-07, 2007-12, 2012-17 and 2017-22.

Audit observed that GDA prepared Annual work plan in the form of annual budget. However, no details regarding inclusion of the works proposed in MP-2021 were mentioned in the annual budget. Pertinently GDA did not have status of implementation of MP-2021, except status of land use and construction of EWS dwelling units which have been discussed in paragraph 2.5.1 and 2.5.4.

The State Government did not provide specific reply to the audit observation and stated that MP-2021 came into force in the year 2005 with the approval of the State Government. To ensure upgradation of developed area and execution of development work as per future population projection and requirement for upgradation of development area as per MP-2021, the Authority and other department/ institutions, viz., Uttar Pradesh Avas evam Vikas Parishad, UPSIDA, Municipal Corporation, Government Undertakings, institutions of Government of India, etc., execute development work in addition to private developers on their own land.

## 2.4 Zonal development plan

As per sections 9 and 10 of UPUP&D Act, 1973, simultaneously with the preparation of the MP or as soon as may be thereafter, the Authority shall proceed with the preparation of zonal development plans (ZDPs) for each of the zone into which the development area was to be divided and get it approved by the State Government. Further, GoUP also directed<sup>12</sup> to all the Development Authorities to prepare ZDPs on priority basis.

<sup>12</sup> August 2006 and August 2016.

GDA prepared ZDP of zone-1 which was approved by State Government in February 2015. The audit findings in deficiencies in preparation of ZDPs are discussed in succeeding paragraphs:

#### **2.4.1 Partial preparation**

The development area of Ghaziabad is divided into eight zones, Therefore, ZDPs were to be prepared for each zone by GDA simultaneously or immediately after preparation of MP-2021. Further, MP-2021 of Ghaziabad came into effect in July 2005.

Audit noticed that GDA submitted ZDP of only one zone (Zone-1) in December 2014 to GoUP having area of 2,800 hectares, which was six *per cent* of total development area (45,200 hectare) of GDA. Thus, ZDP of Zone-1 was submitted by GDA to the State Government after delay of more than nine years<sup>13</sup>, which was approved by GoUP in February 2015. Further, GDA did not prepare ZDPs of remaining seven zones having area of 42,400 hectares (94 *per cent* of total development area of GDA) till March 2022, despite repeated directions issued by the GoUP. Audit did not find any record of GDA related to the reason for delay in preparation of ZDP of Zone-1. Audit further noticed that GDA executed development works in all eight zones without preparing ZDPs.

The State Government stated (March 2024) that after implementation of Ghaziabad Master Plan-2021, GDA prepared zonal plan of Zone-1 in the year 2015 out of zones identified under Master Plan. At present, the revised Master Plan-2031 is being prepared under AMRUT Yojana, in which zonal plans for the remaining seven zones would be prepared as per rule.

#### **2.4.2 ZDPs not in consonance with Master Plan**

The MP of the development area is a basic framework for development of city, and ZDPs were to be prepared in consonance with MP.

Scrutiny of records revealed that ZDP of Zone-1 included land use which were not in consonance of MP-2021, as detailed in *Appendix-2.4*. The land use which fell under green belt, river front development, park/open space, residential, etc., in MP-2021 were proposed in ZDP for other activities in view of present utilisation status of these areas. However, MP-2021 was not revised to the extent of this revision which led to incongruence between MP-2021 and ZDP of Zone-1. Thus, land use was changed in ZDP of Zone-1 without revision of MP-2021, which violated the provision of UPUP&D Act, 1973 and instructions of State Government.

The State Government in reply stated (March 2024) that in view of future projection of population and requirement for upgradation of development area and to ensure development work by the Authority, land use and zoning regulation was provisioned in the master plans, which is approved by the State Government. To execute planned development within the development area,

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<sup>13</sup> Coming into effect of master plan.

master plan/zonal plan is prepared as per the provisions contained in Uttar Pradesh Urban Planning and Development Act, 1973. Further, the zonal plan of Zone-1 was prepared in the view of the needs of public and as per standard and government orders, which was approved by the State Government in the year 2015.

The reply of the State Government was not tenable, as modifications in land use through ZDP, without bringing revision in the MP, was not appropriate from the point of view of integrated planning of the city.

## 2.5 Implementation of land use

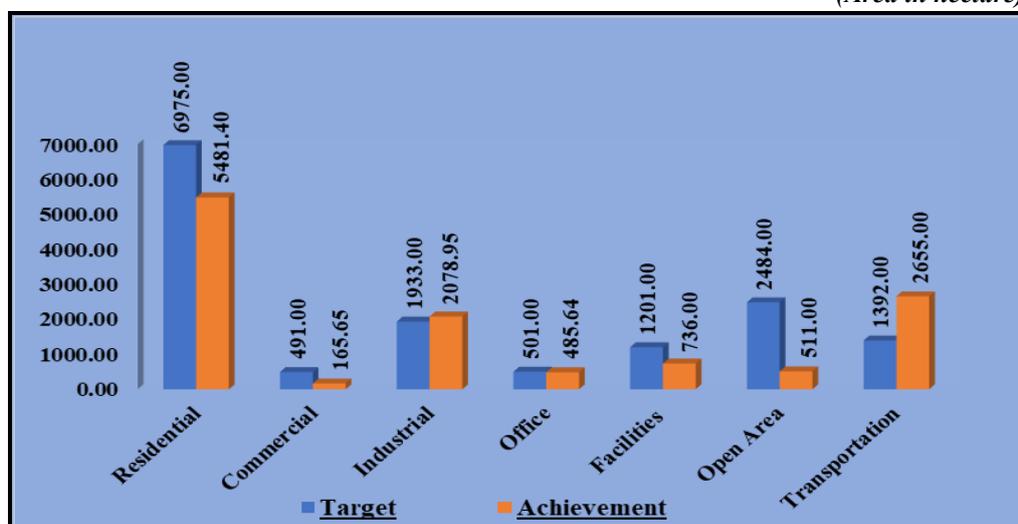
### 2.5.1 Achievement *vis-à-vis* targets

MP-2021 of Ghaziabad prescribed land use for development area of Ghaziabad for different activities on the basis of future needs of projected population.

Audit noticed that GDA could not adhere to development of the proposed land use in the development area as per MP-2021 of Ghaziabad. The category-wise planned land use in terms of area as projected in MP-2021 of Ghaziabad and the actual development are depicted in **Chart 2.3** and the details are given in *Appendix-2.5*.

**Chart 2.3: Details of proposed *vis-à-vis* actual land use**

(Area in hectare)



(Source: MP-2021 of Ghaziabad and draft MP-2031<sup>14</sup> of Ghaziabad)

It is evident from the above chart that there was shortfall in achievement of targets for development of open area/park/entertainment area (79 per cent), commercial (66 per cent), Public and Semi-Public facilities (39 per cent), residential (21 per cent) and office (three per cent). However, in case of industrial and transportation activities, GDA overachieved the targeted development. Overall, there was shortfall in developing land by 2,815 hectares (18 per cent) as against target to develop 15,554 hectares under MP-2021.

<sup>14</sup> As per Draft MP-2031, the data was of the period up to the year 2020 based on information collected by the consultant for the preparation of draft master plan.

The State Government stated that (March 2024) to ensure development work according to the targets given in the master plan, in addition to the land acquired by the Authority under the development area, private developers and other departments/institutions, viz., Uttar Pradesh Avas evam Vikas Parishad, UPSIDA, Municipal Corporation, Government Undertakings, institutions of Government of India, etc., execute development works according to the master plan. However, the State Government did not elaborate the reason for underachievement in development of targeted land use as per MP-2021.

### **2.5.2 Standard of quality life**

Ghaziabad city has developed as a significant area for residential use due to its proximity and high land prices in Delhi. Therefore, inclusion of parks and open areas for recreational activities was essential for creating vibrant, healthy and sustainable communities. Open area, parks and recreational area are essential requirements for planned development of city to provide quality life to residents of the city.

The achievement regarding residential activities and parks, open area and recreational activities during implementation of MP-2001 and MP-2021 are depicted in **Table-2.1**.

**Table 2.1: Status of category-wise land use during MP-2001 and 2021**

Particulars	Master Plan 2001			Master Plan 2021		
	Proposed (in hectare)	Achievement (in hectare)	Achievement (in per cent)	Proposed (in hectare)	Achievement (in hectare)	Achievement (in per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Residential	4287.51	4670.00	109	6975.00	5481.40	79
Parks, Open and recreational places	1561.13	399.50	26	2484.00	511.00	21

*(Source: Master plan 2021 and draft Master plan 2031 of Ghaziabad)*

It is evident from Table 2.1 that in residential land use activity, GDA achieved 109 *per cent* against the target proposed for MP-2001 and 79 *per cent* against the target for MP-2021. However, in park, open space and recreational places land use activity, GDA neglected the importance as the achievement of the development work under this category of land use was only 26 *per cent* and 21 *per cent* for MP-2001 and MP-2021 respectively. These facts were also discussed in the Board meeting of GDA (November 2018) wherein GDA in its agenda stated that the biggest problem in the implementation of the master plan comes in the development of master plan roads, open spaces and green belts. However, there was no policy prescribed in master plan for development of open space.

Audit further noticed that due to short achievement in development of area for park, open space and recreational places the average open area for per

thousand population<sup>15</sup> decreased to around 2,812 sqm against the standard of 8,094 sqm envisaged in MP-2021 leading to less average availability of open space for clean and healthy environment. Thus, GDA could not harmonise development of parks, open area and recreational land use along with residential land use to provide quality life to the citizens.

The State Government in reply stated (March 2024) that provisions of residential and park/open space as per norm were ensured in maps of developed schemes of the Authority and schemes of private developers at the time of approval of maps as per land use in MP, zonal plan and layout plan.

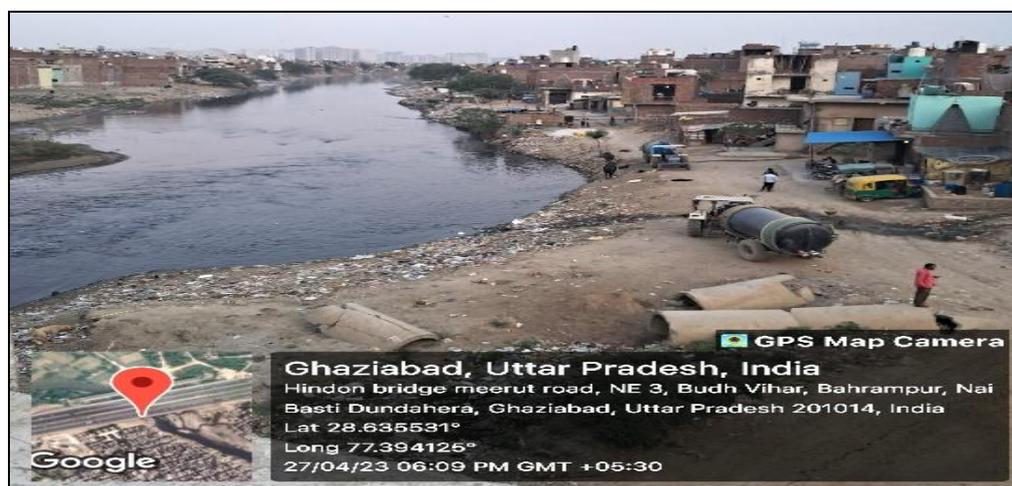
Fact remains that GDA could not achieve the targeted percentage of land use for park/open space in its development area of GDA as compared to developing residential lands.

### 2.5.3 Green belt not conserved and protected

According to MP-2021 of Ghaziabad, the area upto 200 meters from the banks of river Hindon is reserved as protected area and no construction work of any kind is permitted in that area. Further, GoUP instructed (March 2010) all the Development Authorities that the land use of flood plains zones along the rivers should be kept as green belt in MP and to ensure that no construction work of any kind should be allowed in this area.

Audit noticed that the bank of Hindon River was densely populated due to unauthorised construction of residential settlement as depicted in **Photograph 2.1**.

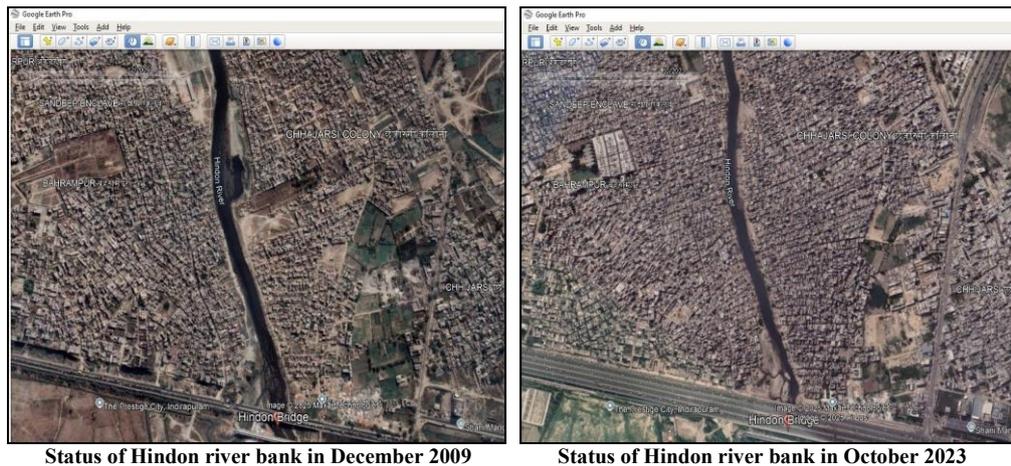
**Photograph 2.1: Illegal residential settlement along bank of Hindon river**



Further, satellite images of Hindon river also show that its banks are lined by dense population and the construction works increased even after the issuance of Government order (March 2010), as depicted in **Photograph 2.2**.

<sup>15</sup> Population of 23 lakh was estimated for developing land use in Master Plan 2021 of Ghaziabad. The computation of average availability in park/open space has been computed in audit considering development of 79 per cent residential land (i.e., for development of 79 per cent of 23 lakh population = 18.17 lakh population)

**Photograph 2.2: Satellite images of Hindon river and unauthorised residential settlement**



It is evident from the above images that there was illegal development along the river banks of Hindon. Hence, GDA should have prepared action plan for implementation of provision of the MP to maintain green belt near protected area of river. Scrutiny of records revealed that no action plan was prepared by GDA to prevent constructions along with shifting/removal of illegal development on both banks of the river.

The State Government in reply stated (March 2024) that to conserve Hindon River, no construction is allowed in the protected area of about 200 meters on both sides of the river as per MP-2021. Government further stated that action is taken by Enforcement section of GDA in case of illegal construction activity. State Government also stated that since the submerged area of banks of Hindon River comes under the jurisdiction of Irrigation Department, therefore, action on illegal construction has to be taken by the Irrigation Department.

The reply of the State Government was contrary to the reply (June 2023) of concerned Division of the Irrigation Department in which it had been stated that as per GO, the notified area falls under the jurisdiction of Ghaziabad Development Authority, Municipal Corporation Ghaziabad and U.P. Industrial Development Authority and only non-notified area falls under the jurisdiction of Irrigation Department.

Fact remains that no action was taken by the State Government on the illegal construction executed on the banks of Hindon river within 200 metre as mentioned in the MP.

#### **2.5.4 Projected housing need not achieved**

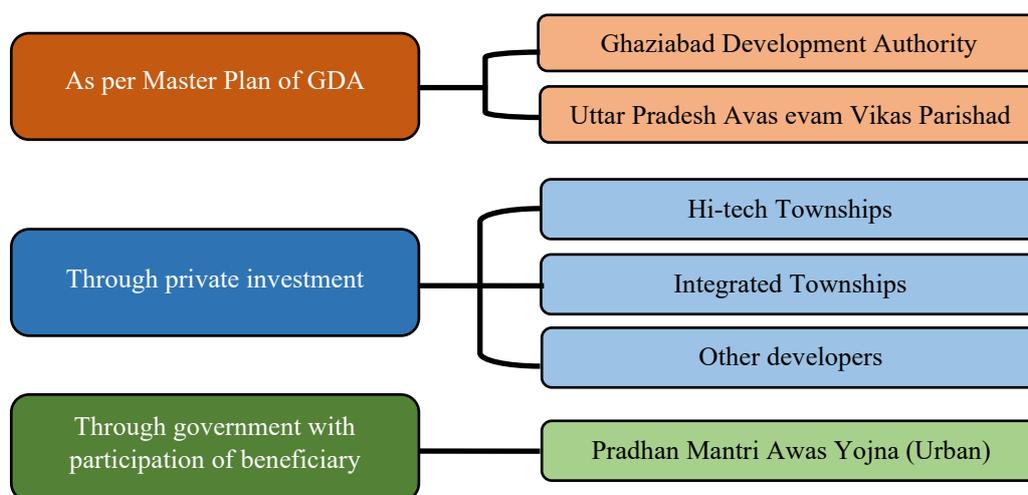
The residential need for the estimated population of Ghaziabad was assessed in MP-2021. GDA estimated requirement of 4.60 lakh residential units upto 2021, out of which 2,93,950 units of various categories<sup>16</sup> were required to be developed during implementation period of MP-2021. Further, MP-2021 proposed to construct at least 5,000 units per year to achieve the targeted

<sup>16</sup> For EWS-1,02,882, for LIG-88,185, for MIG-73,488 and for HIG -29,395.

1,02,882 units of EWS. GDA and Uttar Pradesh Avas evam Vikas Parishad Ghaziabad (UPAVP) were to perform major role to achieve the target as envisaged in the MP-2021.

Further, GoUP also made arrangements for construction of EWS units through Hi-tech Township policy 2007, Integrated Township policy 2005, Housing Policies 2011 & 2013<sup>17</sup> and under Pradhan Mantri Awas Yojna (Urban) (PMAY-U) 2015. Thus, the construction of EWS dwelling units was executed in the development area of Ghaziabad by three arrangements as given in **Chart 2.4**.

**Chart 2.4: Arrangement for construction of EWS dwelling units under development area of GDA**



As per target set in MP-2021, at least 25,000 EWS<sup>18</sup> dwelling units were required to be constructed during 2017-22, against which only 2,768 EWS<sup>19</sup> dwelling units were constructed by GDA and UPAVP. Further, 7,192 EWS<sup>20</sup> dwelling units were constructed/under construction by private developers and PMAY (Urban). Therefore, a total of 9,960 EWS dwelling units were constructed/under construction in the development area of GDA during 2017-22, which was only 40 *per cent* of target set in MP-2021 for this period.

The State Government in reply stated (March 2024) that according to Housing Policies/Township Policies issued by the Government/Housing Schemes run by the Central Government, EWS houses have been constructed by the Authority. Under Pradhan Mantri Awas Yojana, 53,329 EWS and 3,496 LIG dwelling units are being constructed by Ghaziabad Development Authority. Apart from the above, EWS buildings have also been constructed by Uttar Pradesh Avas evam Vikas Parishad and private developers. Thus, EWS buildings have been constructed as per the instructions and demand. The State Government further stated that in case of MP-2021, the EWS buildings are constructed by the Authority to achieve the targets provided by the State

<sup>17</sup> At the rate of 10 *per cent* of total constructed units under the approved schemes.

<sup>18</sup> GDA did not provide progress of construction of EWS units against 1,02,882 unit, therefore audit commented only on the period covered during 2017-22.

<sup>19</sup> 464 EWS dwelling unit by GDA and 2,304 dwelling units by UPAVP.

<sup>20</sup> 1,391 EWS by private developers under Hi-tech and Integrated Township scheme and 5,801 EWS units under PMAY (U).

Government from time to time. In case of private investments, the Authority issued completion/partial completion certificate only after ensuring 10-10 *per cent* LIG/EWS buildings in respect of total units constructed in the scheme and in case of PMAY, the targeted units were not constructed due to un-availability/dispute on land and expensive cost of land and construction.

**To sum up**, MPs-2021 were approved with a delay of more than four to ten years without adhering to prescribed guidelines and without ensuring modalities to accomplish development plan. Further, GDA did not prepare zonal development plan of seven out of eight zones covering development area of the Ghaziabad. The zonal development plan of Zone-1 was prepared/approved with a delay of nine years, which also did not conform to the MP-2021 of Ghaziabad.

GDA did not follow the instructions of NCRPB to update its MP-2021. GDA did not take any action to include STPs in its MP for ensuring construction of STPs as per functional plan of SRP-2021.

During implementation stages, GDA did not achieve land use development targets as provisioned in MP-2021 except industrial and transportation activities. Further, lack of adequate development of park/open space compromised led to less availability of such area as compared to envisaged standards to the residents. GDA failed to prevent construction in the flood plain zone of Hindon river. The targeted EWS dwelling units were not achieved.

***Recommendation 1:*** *The State Government should ensure timely preparation and approval of Master Plan in conformity with the provisions of National Capital Region Planning Board guidelines, corresponding Regional Plan and Sub-Regional Plan. Further, modalities to execute phase-wise physical and financial targets contemplated in the Master Plan needs to be prepared and approved.*

***Recommendation 2:*** *The State Government should ensure updation of the Master Plan when change occurs in development work.*

***Recommendation 3:*** *The State Government should ensure strict action for conservation of flood plain zones of the Hindon river in the development area of Ghaziabad Development Authority and develop green belt and parks as per the Master Plan.*

## CHAPTER III

### **Financial Management**



## CHAPTER III

### Financial Management

This chapter deals with the adequacy of financial management in Ghaziabad Development Authority.

*Audit Objective: Whether the financial management of the Authority was effective.*

#### Brief snapshot of the chapter:

- Receipt and expenditure incurred by GDA decreased during 2017-22.
- During 2017-22, GDA maintained 132 to 148 bank accounts in 19 to 22 different banks. It did not avail auto sweep facility for nine saving/current accounts which resulted into loss of interest amounting to ₹ 73.87 lakh during the period 2017-22.
- GDA failed to recover outstanding loan with interest which resulted in non-receipt of funds amounting to ₹ 64.27 crore till March 2022.
- State Government had not disbursed outstanding dues of GDA towards two *per cent* additional stamp duty of ₹ 347.43 crore for the period 2017-22, which resulted in non-receipt of revenue from GoUP.

### 3.1 Introduction

The Uttar Pradesh Urban Planning and Development Act 1973 (Act, 1973) envisages provision of finance for administration of the Act by the authorities in their development area. The Act and Government Orders (GOs) specify activities for revenue realisation and incurring expenditure thereagainst.

### 3.2 Fund of the Authority

As per Section 20 of the Uttar Pradesh Urban Planning and Development Act 1973, the Authority shall have to maintain its own fund to which shall be credited- (a) all money received by the Authority from the State Government by way of grants, loans, advances or otherwise; (b) all moneys borrowed by the Authority from sources other than the State Government by way of loans or debentures; (c) all fees, tolls and charges received under the Act; (d) by disposal of lands, buildings and other properties, movable and immovable and (e) by way of rents and profits or in any other manner or from any other source.

The Act also envisages that the fund of the Authority shall be applied towards meeting the expenses incurred by the Authority in the administration of the Act and for no other purposes. The State Government may make such grants, advances and loans to the Authority as that Government may deem necessary

for the performance of the functions of the Authority under this Act and all grants, loans and advances made shall be on such terms and conditions as the State Government may determine.

Scrutiny of records revealed that GDA realised money under revenue and capital receipts and incurred expenditure thereagainst in different heads as mentioned in the *Appendix-3.1 (A&B)*.

Audit findings on financial management have been discussed in the succeeding paragraphs:

### 3.3 Target and achievement

GDA prepared budget each year showing estimated receipt and expenditure under different heads such as sale of properties, development charges and levies, income from rent, additional stamp duty, construction/development works etc. Details of year-wise actual *vis-à-vis* targeted receipts and expenditure during 2017-22 have been depicted in **Table 3.1**.

**Table 3.1: Statement showing actual vis-a-vis targeted receipt/expenditure of GDA**

(₹ in crore)

Year	Target	Actual	Shortfall (col. 2- col. 3)	Shortfall (in per cent) (col.4*100)/ col. 2
(1)	(2)	(3)	(4)	(5)
<b>Receipt</b>				
2017-18	2472.94	1087.03	1385.91	56.04
2018-19	2504.98	2041.52	463.46	18.50
2019-20	1435.30	606.54	828.76	57.74
2020-21	919.19	549.65	369.54	40.20
2021-22	1020.32	604.13	416.19	40.79
<b>Expenditure</b>				
2017-18	2803.62	1043.17	1760.45	62.79
2018-19	2255.54	2189.41	66.13	2.93
2019-20	1343.80	768.35	575.45	42.82
2020-21	931.83	561.42	370.41	39.75
2021-22	1001.81	561.65	440.16	43.94

(Source: Receipt and Expenditure statement of GDA)

It is evident from Table 3.1 that:

- GDA did not achieve targeted receipt during 2017-18 to 2021-22 and shortfall remained in the range of 40 per cent to 58 per cent except in the year 2018-19. Audit further noticed that the increase in receipt in 2018-19 was not due to increase in receipt of revenue but was a result of receipt of loan from financial institutions/bank of ₹ 1,029.46 crore.
- Targeted expenditure during 2017-22, except 2018-19, was quite low and shortfall was in the range of 40 to 63 per cent.

Audit analysis further revealed that receipt and expenditure under most of the categories/heads declined during 2017-22 as mentioned in Appendix-3.1 (A&B).

Major part of receipts and expenditure was receipts through sale/allotment of properties & development charges and expenditure on construction/development work & land acquisition. Achievement *vis-a-vis* targets of receipts and expenditure under these categories are given in **Table 3.2**.

**Table 3.2: Major activity-wise receipt & expenditure**

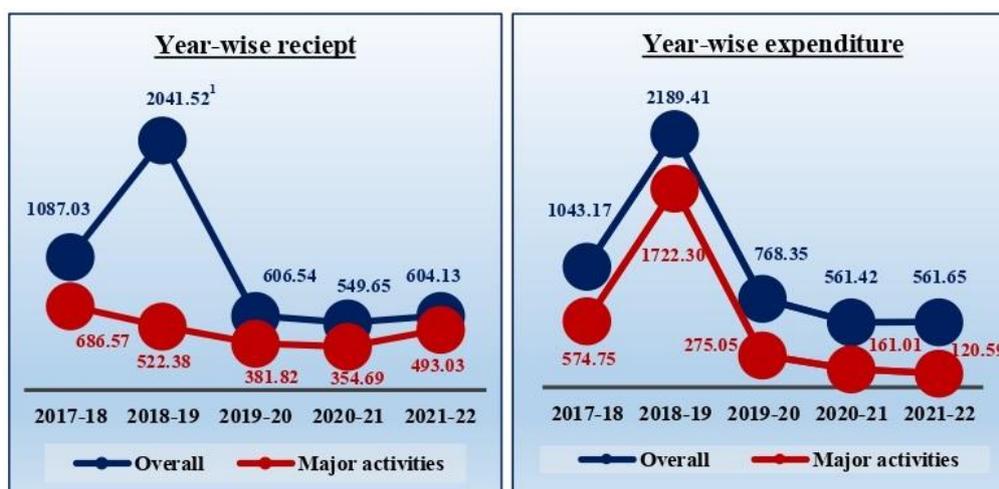
(₹ in crore)

Year	Receipt					
	Sale/allotment of properties		Development charges and levies		Total	
	Target	Actual	Target	Actual	Target	Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2017-18	300.00	343.06	500.41	343.51	800.41	686.57
2018-19	406.99	174.75	521.11	347.63	928.10	522.38
2019-20	359.00	142.03	573.75	239.79	932.75	381.82
2020-21	292.41	182.03	401.49	172.66	693.90	354.69
2021-22	373.75	303.89	397.49	189.14	771.24	493.03
<b>Total</b>	-	<b>1,145.76</b>	-	<b>1,292.73</b>	-	<b>2,438.49</b>
Year	Expenditure					
	Land acquisition		Construction / Development work		Total	
	Target	Actual	Target	Actual	Target	Actual
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2017-18	1,500.00	136.01	1,000.00	438.74	2,500.00	574.75
2018-19	800.00	1,180.15	800.00	542.15	1,600.00	1,722.30
2019-20	200.00	57.35	500.00	217.70	700.00	275.05
2020-21	50.00	13.77	300.00	147.24	350.00	161.01
2021-22	200.00	7.78	300.00	112.81	500.00	120.59
<b>Total</b>	-	<b>1,395.06</b>	-	<b>1,458.64</b>	-	<b>2,853.70</b>

(Source: Receipt and Expenditure statement of GDA)

It is evident from Table 3.2 that receipts through sale/allotment of properties and development charges and levies declined by 48 *per cent* during 2020-21 as compared to 2017-18, but slightly improved in the year 2021-22. Similarly, expenditure on land acquisition and construction/development work declined by 79 *per cent* during 2021-22 as compared to 2017-18. The year wise status of receipt and expenditure under major activities *vis-à-vis* overall receipts and expenditure has also been depicted in **Chart 3.1**.

Chart 3.1: Year-wise receipt and expenditure vis-à-vis variation in major activities



The State Government in its reply (March 2024) stated that during last few years considerable difficulties had occurred in achieving the budgeted targets due to deficit in receipt of fund from sale of properties, compounding fees & fees from approval of maps and in view of the corona pandemic. However, efforts were being made to achieve the targets in future.

Fact remains that even after March 2022, similar shortfall of actual receipt and expenditure against targets persisted during 2022-23 and 2023-24 as depicted in Table 3.3.

Table 3.3: Statement showing actual vis-à-vis targeted receipt/expenditure of GDA

(₹ in crore)

Year	Target	Actual	Shortfall (col. 2- col. 3)	Shortfall (in per cent) (col 4*100)/ col. 2
(1)	(2)	(3)	(4)	(5)
<b>Receipt</b>				
2022-23	1134.36	652.27	482.09	42.50
2023-24	1206.13	820.67	385.46	31.96
<b>Expenditure</b>				
2022-23	1021.01	618.93	402.08	39.38
2023-24	1158.41	589.84	568.57	49.08

(Source: Receipt and Expenditure statement of GDA)

Further, receipt and expenditure under the major activities also ranged from 58 to 66 per cent and 31 to 36 per cent respectively during 2022-24 as given in Table 3.4.

<sup>1</sup> Due to borrowing of loan (para 3.3)

Table 3.4: Major activity-wise receipt &amp; expenditure

(₹ in crore)

Year	Receipt			
	Sale/allotment of properties		Development charges and levies	
	Target	Actual	Target	Actual
(1)	(2)	(3)	(4)	(5)
2022-23	586.10	281.94	324.73	244.21
2023-24	587.20	280.09	373.65	351.57
<b>Total</b>	-	<b>562.03</b>	-	<b>595.78</b>
Year	Expenditure			
	Land acquisition		Construction / Development work	
	Target	Actual	Target	Actual
(1)	(2)	(3)	(4)	(5)
2022-23	200.00	29.49	320.00	159.83
2023-24	250.00	63.09	400.00	139.93
<b>Total</b>	-	<b>92.58</b>	-	<b>299.76</b>

(Source: Receipt and Expenditure statement of GDA)

### 3.4 Management of fund

#### 3.4.1 Maintenance of bank accounts

The Act, 1973 envisages that subject to any directions of the State Government, the Authority may keep in current account of any scheduled bank such sum of money out of its fund as it may think necessary for meeting its expected current requirements and invest any surplus money in such manner as it thinks fit.

Besides as per the policy of the concerned banks auto sweep facility could have been availed on the bank accounts to obtain higher interest rates on the deposits.

Scrutiny of records revealed that GDA maintained 132 to 148 bank accounts which were operated in 19 to 22 different banks during 2017-18 to 2021-22. Out of these, eight saving bank accounts and one current bank account had balances ranging between ₹ 2.94 lakh and ₹ 30.75 crore during the period October 2018 to March 2022 as detailed in *Appendix-3.2*. However, GDA did not obtain/avail auto sweep facility in these nine bank accounts to get benefit of higher interest rates on the deposits. Resultantly, GDA was deprived of earning interest amounting to ₹ 73.87 lakh<sup>2</sup> as detailed in Appendix-3.2 during October 2018 to March 2022.

The State Government in its reply (March 2024) stated that most of the bank accounts opened by GDA in various banks were inactive/dormant, therefore, auto sweep facility in those accounts was not worthy. The State Government further stated that as per the approval (December 2022) of the Vice Chairman, the amount available in those inactive bank accounts has been transferred to the main deposit account of GDA. The State Government also stated that most of the accounts are being used as payment accounts of GDA in which money

<sup>2</sup> Calculation for auto sweep= Minimum balance in a month\*minimum FD rate/12, Calculation for Saving=Maximum saving rate\*minimum balance/12

is transferred only for a certain period of time for a particular payment. In auto sweep facility, no interest is earned on the amount available in banks for less than seven days. In view of this, auto sweep facility was not taken for payment accounts. The State Government also added in reply that GDA had already availed auto sweep facility in three bank accounts<sup>3</sup> and auto sweep facility in remaining bank accounts has been obtained in October 2023.

Fact remained that auto sweep facility was not availed in aforesaid nine bank accounts even though these nine bank accounts had sufficient deposits during October 2018 to March 2022, which led to loss of interest amounting to ₹ 73.87 lakh.

### **3.4.2 Providing unsecured loan**

Scrutiny of records of GDA disclosed that on the request of Hapur Pilakhua Development Authority (HPDA) the Board of GDA decided (August 2007) to provide loan of ₹ 50 crore to HPDA for acquisition of land for Anand Vihar Yojana developed by HPDA. The Board in this respect constituted a committee to finalise the terms and conditions for providing such loan to HPDA. Accordingly, a five member committee was constituted which finalised the terms and conditions for granting loan to HPDA in September 2007 as mentioned below:

- The loan would be provided for a period of one year only.
- Interest would be charged at the rate of nine *per cent* per annum.
- HPDA would provide equitable mortgage of its properties (valued at ₹ 86.17 crore) in favour of GDA, which will have the right to sale the mortgaged properties in case of default.

Scrutiny of records revealed that GDA released loan to HPDA on 29 October 2007 which was to be returned in one year with nine *per cent* rate of interest as per agreed terms and conditions. However, GDA did not ensure mortgage of the said 12 properties (valued at ₹ 86.17 crore) in its favour by HPDA.

Audit further noticed that HPDA did not adhere to the condition of repayment of loan to GDA and even after a lapse of more than 14 years from the disbursement of loan, only ₹ 41.87 crore was repaid to GDA upto March 2022. Out of this repayment, GDA adjusted<sup>4</sup> ₹ 33.03 crore against interest and ₹ 8.84 crore against principal amount. The balance amount of loan as of March 2022 was ₹ 41.15 crore, besides outstanding interest of ₹ 23.12 crore.

Audit further observed that GDA requested (October 2016) HPDA to provide the current status of the properties on the security of which the loan was provided. In this respect HPDA placed a proposal before its Board describing details of current status (November 2016) of balance proposed assets (cost ₹ 52.01 crore) for security. Further, as mentioned in the agenda note submitted

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<sup>3</sup> Punjab National Bank account number 4052000100171364 and 3703001100001950 and I.C.I.C.I bank account number 695505600350.

<sup>4</sup> As per calculation provided by the GDA.

to HPDA Board, HPDA was not able to repay loan with interest due to recession in real estate and its limited income. In view of this HPDA decided to request the State Government to waive interest amount and to sale developed land to GDA for repayment of the balance principal amount.

The State Government in its reply (March 2024) stated that HPDA had paid ₹ 8.13 crore in April 2023 and requested<sup>5</sup> (May 2023) to adjust it against the principal amount and to waive off entire interest amount. However, GDA had informed<sup>6</sup> (October 2023) that it is not possible to waive off the interest and demanded total amount of ₹ 61.71 crore including interest.

Fact remains that loan was disbursed by GDA without ensuring equitable mortgage of the property as recommended by the committee to finalise the terms and condition for granting loan to HPDA. As a result, unsecured loan was disbursed to HPDA and the loan was not recovered even after the lapse of 16 years as against the target of one year.

### 3.4.3 Non-receipt of GDA share in additional stamp duty

Clause 39 of the UPUP&D Act 1973 envisages levy and collection of two *per cent* additional stamp duty on any deed of transfer of immovable property in the case of immovable property situated within a development area. All collection resulting from the additional stamp duty was to be transferred, after deduction of incidental expenses, if any, to the Development Authority/Authorities, UPAVP and the Municipal Corporation/Board in such proportion as may from time to time be determined by the State Government. Further, as per GoUP order (September 2013), additional stamp duty so collected after deduction of eight *per cent* incidental charges shall be paid by the GoUP to dedicated Urban Transport Fund, Development Authorities, UPAVP and Municipalities in the prescribed proportion.

Scrutiny of records of GDA revealed that the additional stamp duty was realized by the six offices of Sub-Registrar in Ghaziabad district at the time of registration of the properties in the name of allottee. Accordingly, GDA demanded ₹ 347.43 crore<sup>7</sup> for the period 2017-18 to 2021-22, which was yet to be received from the State Government.

The State Government in its reply (March 2024) stated that demand had been raised to the Housing and Urban Planning Department from time to time for payment of outstanding additional stamp duty of ₹ 421.87 crore, which included outstanding dues of ₹ 74.44 crore for the period prior to 2017-18. It further stated that the outstanding stamp duty has been increased to ₹ 585.43 crore till September 2023.

Fact remains that ₹ 585.43 crore of additional stamp duty was not released to GDA till September 2023.

<sup>5</sup> Through its letter No. 1139/Accounts/HPDA/2023 dated 31.05.2023.

<sup>6</sup> Through its letter 1194/L.E./2023 dated 25.10.23

<sup>7</sup> GDA's demand vide letter dated June 2020 (₹ 197.97 crore), November 2020 (₹ 4.52 crore), November 2020 (₹ 13.69 crore), April 2021 (₹ 22.11 crore), June 2021 (₹ 22.61 crore), December 2021 (₹ 12.81 crore), January 2022 (₹ 23.04 crore), February 2022 (₹ 26.37 crore), May 2022 (₹ 24.31 crore).

**To sum up**, income of GDA decreased during 2017-22, which also led to decrease in expenditure on development works. Available resources were not prudently utilised as auto sweep facility was not availed to get higher rate of interest on the balances in the bank accounts. State Government had not disbursed the share of additional stamp duty due to be disbursed to GDA as envisaged in UPUP&D Act, 1973.

**Recommendation 4:** *Ghaziabad Development Authority should ensure optimal and efficient utilisation of available financial resources.*

## CHAPTER IV

### **Development Work**



## CHAPTER IV

### Development Work

This chapter deals with development works executed by Ghaziabad Development Authority. The development works included acquisition and development of land, construction of buildings, roads and other developmental works.

***Audit Objective:** Whether acquisition, development of land and construction works were undertaken in accordance with the codal provisions and sound project management strategy.*

#### **Brief snapshot of the chapter:**

- GDA did not ensure to increase land bank to provide the required residential and industrial activities as per assessment in the MP-2021. During 2017-22, GDA acquired only 18.32 hectare against the target of 300 hectare.
- The contract management adopted by GDA for development work was deficient, as short-term NITs were issued and works were started before entering into contract bonds.
- Construction works were started without ensuring availability of land and demand of dwelling units due to which either works were closed midway or executed with slow pace. Irregular construction of works and deficient quality control was also noticed.
- Administrative charge, land cost and land use conversion charge of ₹ 21.86 crore was not recovered from the developers.
- Execution of contract bonds before soil test resulted in increase of cost of work amounting to ₹ 11.06 crore as extra item.
- GDA irregularly paid ₹ 23.91 crore to the contractors through faulty or without measurement of works.
- Hi-tech and Integrated Township projects were not completed even after a lapse of more than five to ten years. 4,249 dwelling units for EWS and LIG were not constructed in Hi-tech and Integrated Township projects.
- Unfruitful expenditure of ₹ 105.58 crore due to foreclosure/incomplete works.

#### **4.1 Introduction**

The objective of GDA is to promote and secure the planned development of the development area. GDA is responsible for construction of residential and

non-residential buildings along with their internal development work. It also oversees infrastructure development in the area, including the construction of roads, drainage systems, green belts, parks, marketing complexes, shops and other essential facilities.

## 4.2 Land acquisition and development

### 4.2.1 Acquisition of land

GDA acquired 3,701.38 hectare land for developmental activities in Ghaziabad development area till 2017-18. Out of this, 3,149.46 hectare was developed, while 551.92 hectares remained available for future development at the beginning of 2017-18.

During 2017-18 to 2021-22, GDA acquired 18.32 hectare of land. Year-wise details of land acquired and availability of land during 2017-18 to 2021-22 is given in **Table 4.1**.

**Table 4.1: Details of land acquired and availability of land during 2017-22**

*(in hectare)*

Year	Land available at the start of year	Total land acquired during the year	Land used for development during the year	Total land available at the end of year (Col 2+ 3-4)
(1)	(2)	(3)	(4)	(5)
2017-18	551.92	1.52	0.00	553.44
2018-19	553.44	16.80	0.00	570.24
2019-20	570.24	0.00	18.32	551.92
2020-21	639.46 <sup>1</sup>	0.00	179.54	459.92
2021-22	459.92	0.00	0.00	459.92
<b>Total</b>	<b>-</b>	<b>18.32</b>	<b>197.86</b>	<b>-</b>

*(Source: Monthly Progress Report of GDA)*

It is evident from **Table 4.1** that GDA acquired only 18.32 hectare of land during 2017-19 and thereafter it did not acquire land till March 2022. Further, in the Master Plan 2021, GDA assessed requirement of about 700 hectare developed land for housing and industrial activities during 2017-22. Against this, GDA targeted to acquire 300 hectare land on its own during 2019-22<sup>2</sup>. Thus, GDA acquired only six *per cent* of target set for land acquisition during 2017-22.

The State Government in reply (March 2024) stated that land could not be purchased for land bank due to poor financial condition of GDA during this period.

<sup>1</sup> Reasons for increase in land of 87.54 hectare in 2020-21 was due to getting possession of 18.3543 hectare in Madhuban Bapudham Scheme, 1.5 hectare in master plan road in Dundaheda and 44.14 hectare for Norther Peripheral Road, increase in land due to correction of 17.62 hectare in Rajnagar extension and 5.93 hectare in Kavinagar.

<sup>2</sup> No target was fixed for 2017-19.

### 4.2.2 Development of land

Year-wise target for the development of available land during 2017-22 is given in **Table 4.2**.

**Table 4.2: Development of land during 2017-22**

*(in hectare)*

Year	Total land available for development during the year	Total land planned for development (per cent of col.2)	Total land developed during the year	Total land available for development at the end of year (Col. 2-4)
(1)	(2)	(3)	(4)	(5)
2017-18	553.44	6.13 (1)	0.00	553.44
2018-19	570.24	0.00 (0)	0.00	570.24
2019-20	570.24	16.80 (3)	18.32	551.92
2020-21	639.46	7.65 (1)	179.54	459.92
2021-22	459.92	0.00 (0)	0.00	459.92
<b>Total</b>	<b>-</b>	<b>30.58</b>	<b>197.86</b>	

*(Source: Monthly Progress Report of GDA)*

It is evident from **Table 4.2** that GDA planned only 30.58 hectare (one to three *per cent*) land for development against available 459.92 to 639.46 hectare land during 2017-22. However, development of 197.86 hectare land was carried out in the period.

The State Government in reply (March 2024) stated that approximately 422.65 hectare land could not be developed due to dispute/encroachment/cases pending at Hon'ble court level and protest by farmers. The State Government further stated that so far as development of land as per master plan was concerned, construction/development work was also done by Uttar Pradesh Avas evam Vikas Parishad, Industrial Development Corporation, private developers and by private landowners in addition to GDA.

The fact remains that GDA failed to develop the available land. Further, no mechanism or strategy was designed to monitor the progress of activities carried out by GDA and other departments/agencies in alignment with the targets of MP-2021.

### 4.2.3 Irregularities and undue benefit in purchase of land for dumping yard

GoUP directed (September 2011) GDA to provide 35 acres land to the Ghaziabad Nagar Nigam (GNN) for Solid Waste Management Scheme in view of development of Hi-tech city and Integrated Townships in Ghaziabad. As per Hi-tech and Integrated Township policy, responsibility of solid waste management rested upon developers of Hi-tech and Integrated Townships and free of cost land for the dumping yard was to be made available by the developers.

Scrutiny of records revealed that GDA decided (November 2016) to manage the aforesaid land through the developers of Hi-tech and Integrated Townships

and set developer-wise targets to provide land. However, only one<sup>3</sup> out of eight developers of Hi-tech and Integrated Township provided 18.119 acre out of 35 acres of land. GDA transferred 18.119 acre land to Ghaziabad Nagar Nigam in May 2017. In respect of remaining 16.88 acre out of 35 acres of land required, GDA decided (December 2018) to purchase land on behalf of the developers and to recover the cost of land from remaining eight developers.

Audit noticed the following irregularities in the land acquisition for dumping yard:

(i) As per GoUP order (March 2016), all proposals regarding acquisition/purchase of land of more than 10 acre directly from the land owners was to be submitted to the Board of GDA for its approval. However, GDA purchased 14.99 acre (6.066 hectare) out 16.88 hectare of land for the dumping yard during August 2019 to January 2020 with approval of VC, GDA only and did not submit the proposal before the Board of GDA for its approval.

The State Government in reply (March 2024) stated that as per the GoUP order (March 2016), rate of land (₹ 2,550 per square metre) was agreed to by the committee headed by DM, Hapur. VC accorded sanction of ₹ 16.46 crore for purchase of 14.989 acres land on the agreed rate. Further, a meeting was convened (May 2010) under the chairmanship of Commissioner Meerut Division Meerut, in which members of the Board of the Authority were present and it was decided that land should be acquired for the dumping yard in village *Galand* and the Authority should reimburse the expenditure incurred on land acquisition from its own sources. Perhaps due to these reasons, the approval of the Board was not required at that time. Further, in the meeting held under the chairmanship of Chief Secretary (September 2011), it was decided that keeping in view of development of Hi-tech and Integrated Township in Ghaziabad, 35 acres land was to be provided by GDA to Ghaziabad Nagar Nigam in addition to Dundaheda.

The reply was not tenable because as per the Government order of March 2016, approval of Board of GDA was required to purchase more than 10 acres land directly from the land owners which was not obtained.

(ii) GDA purchased the aforementioned 14.99 acres of land for dumping yard at an expenditure of ₹ 16.55 crore on behalf of the developers. This cost was to be recovered from the developers, as the responsibility for the expenditure rested with them. However, GDA recovered only ₹ 7.41 crore from the developers and remaining ₹ 9.14 crore was yet to be recovered (*Appendix 4.1*) as of March 2024.

Further, GoUP order (May 2005)<sup>4</sup> issued for Integrated Township envisages that during acquisition of land the reserve price of the land should be determined by including 10 *per cent* administrative expenses in the total acquisition cost. However, GDA did not include administrative expenses amounting to ₹ 1.55 crore in the expenditure incurred in purchasing of above mentioned 14.99 acres land. Thus, total pending recovery from the developers

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<sup>3</sup> M/s Uppal Chaddha Hi-tech Developers Pvt. Ltd.

<sup>4</sup> Clause 3.2 (a-3) of GO No: 2711/8-1-05-34 Miscellaneous/2003 dated 21 May 2005.

was ₹ 10.69 crore (₹ 9.14 crore on account of cost of land + ₹ 1.55 crore on account of administrative charge).

The State Government in reply (March 2024) stated that VC accorded sanction with the condition that after adjusting deposited amount of ₹ 7.41 crore from the developers, the remaining amount of ₹ 9.05 crore would be recovered from them on proportionate basis. However, the amount was yet to be recovered. Further, in respect of non-levy of administrative charges, the State Government stated that as per Integrated Township Policy 2005, 10 *per cent* administrative charge had to be taken as acquisition expense only at the time of acquisition of land and not in case of cooperation/support of GDA to Hi-tech Township city or any others.

The reply of the State Government was not acceptable as GDA purchased the aforesaid land on behalf of developers and thus, the administrative charges was to be recovered from the developers in term of the Government order (May 2005).

**(iii)** As per provision of Hi-tech and Integrated Township policy, the land use conversion cost of the land managed/to be managed, would be borne by the developers themselves.

Scrutiny of records revealed that GDA transferred (May 2017 to January 2020) a total of 33.1080 acres land<sup>5</sup> to GNN, on behalf of the developers of Hi-tech and Integrated Township for dumping yard as per direction of the State Government. The land use of transferred land was agriculture, hence GDA was to change the land use into the category of Public Facilities (dumping yard) with approval of the State Government/NCRPB and land use conversion charge of ₹ 3.92 crore<sup>6</sup> (*Appendix-4.2*) was to be levied and collected from the developers before transferring it to GNN. However, GDA transferred the land to GNN without changing its land use and consequently did not levy the land use conversion cost (₹ 3.92 core) on the developers.

The State Government stated (March 2024) that the use of transferred site as dumping yard had not yet started and action would be taken as per the provisions contained in UPUP&D Act-1973 and prevailing GOs at the time of approval of map.

The reply of the State Government was not tenable, because land use conversion charge for the land was to be taken/levied on the developers at the time of obtaining agriculture land for dumping yard and before transferring these land parcels to GNN. Non-levy of land use conversion charges resulted in undue benefit of ₹ 3.92 crore to the developers.

<sup>5</sup> 18.1190 acre received from one developer and 14.9890 acre by purchasing from landowners

<sup>6</sup> As per Government order 2014.

#### 4.2.4 Recovery of administrative charge for acquisition of land for cricket stadium

As per GoUP order (May 2005)<sup>7</sup>, the administrative charge at the rate of 10 *per cent* of land cost was to be recovered from the developers when the Authority would provide land to the developer.

Scrutiny of records revealed that Uttar Pradesh Cricket Association (UPCA) requested the GDA in July 2013 to provide land in Ghaziabad for building a stadium-cum-cricket academy and provided (August 2014 to August 2017) ₹ 80.98 crore<sup>8</sup> to GDA for making arrangement of land. On the request of the UPCA, GDA made available 32.56 acres of land (February 2015 to August 2017) for the stadium in village Morti, Ghaziabad.

Audit noticed that GDA incurred expenditure of ₹ 77.74 crore<sup>9</sup> (*Appendix-4.3*) out of available amount of ₹ 80.98 crore for paying compensation of land (₹ 72.53 crore), stamp duty (₹ 5.09 crore) and registration fee (₹ 0.12 crore) and remaining ₹ 3.26 crore was kept at GDA level till March 2018. As per GO, administrative charge of ₹ 7.25 crore (10 *per cent* of land cost of ₹ 72.53 crore) was to be levied and recovered from the UPCA by GDA but the administrative charges were not recovered from the UPCA.

The State Government in reply (March/July 2024) stated that on the request of UPCA, the land was purchased directly from the farmers/landowners and handed over to the UPCA through the Authority. Since the Authority had played role of facilitator in the case, administrative expense had not been charged from UPCA/developer. The State Government further added (July 2024) that an affidavit had been provided (November 2018) by the UPCA in respect of the audit observation.

The State Government's reply was not tenable, as the Government order clearly stipulates that the cost of land would include 10 *per cent* administrative charge if GDA provides bulk land to developers.

### 4.3 Development works

#### 4.3.1 Financial progress of construction works

Scrutiny of records revealed that GDA spent ₹ 1,402.20 crore on construction/development works and ₹ 219.23 crore on Repair & Maintenance (R&M) during 2017-22 as depicted in **Table 4.3**.

<sup>7</sup> Clause 3.2 (a-3) of GO No: 2711/8-1-05-34 Miscellaneous/2003 dated 21 May 2005.

<sup>8</sup> ₹ 80.17 crore (principal amount) + ₹ 0.81 crore interest amount.

<sup>9</sup> ₹ 77.74 crore includes land compensation ₹ 72.53 crore, stamp duty ₹ 5.09 crore and registration fee ₹ 0.12 crore.

**Table 4.3: Details of proposed and actual expenditure for execution of works**

(₹ in crore)

Year	Construction/Development		Repair & Maintenance		Total proposed expenditure	Total actual expenditure
	Proposed expenditure	Actual expenditure	Proposed expenditure	Actual expenditure		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2017-18	1,000.00	438.74	60.50	44.38	1,060.50	483.12
2018-19	800.00	542.15	62.80	47.04	862.80	589.19
2019-20	500.00	195.25	56.70	48.58	556.70	243.83
2020-21	275.00	128.44	56.25	44.55	331.25	172.99
2021-22	280.00	97.62	54.50	34.68	334.50	132.30
<b>Total</b>	<b>2,855.00</b>	<b>1,402.20</b>	<b>290.75</b>	<b>219.23</b>	<b>3,145.75</b>	<b>1,621.43</b>

(Source: Income and Expenditure statement of GDA)

It is evident from **Table 4.3** that budget of ₹ 3,145.75 crore was proposed during 2017-18 to 2021-22 for construction/development work and R&M against which only ₹ 1,621.43 crore (51.54 per cent) was utilised. Further, there was decline in expenditure on construction/development work during 2017-22

The State Government did not provide specific reply regarding the decline in expenditure on construction/development works during 2017-22. It, however, stated (March 2024) that in 2018-19, target under PMAY was fixed by the State Government, however, share of the Government was made available with delay and beneficiary share were not received which resulted in slow pace of work. The State Government also stated that construction/development work in Madhuban Bapudham Scheme was affected due to protest of farmers, recession in real estate after 2017-18 and Covid-19 pandemic which resulted in less earning from approval of map & compounding fees as well as non-receipt of stamp duty.

#### 4.3.2 Physical progress of construction works

GDA executed 279 development works through 279 contracts during 2017-18 to 2021-22 in which 219 works were awarded during 2017-18 to 2021-22<sup>10</sup> and 60 works were awarded before 2017-18 but continued during 2017-22. Year-wise details are given in **Table 4.4**.

<sup>10</sup> In addition to this, 92 horticulture work (cost of ₹ 14.43 crore) were executed during the period. GDA also entered into 14 MoUs (cost ₹ 213.30 crore) with five executing agencies/departments (UP Jal Nigam, Irrigation Department, Uttar Pradesh Rajya Setu Nigam Ltd., UP Public works Department and CPWD, New Delhi) during 2017-18 to 2021-22.

Table 4.4: Details of contract bonds for construction work

(*₹ in crore*)

Year	Building works			Road & Bridges works		Other works		Total	
	No.*	No. of flats	Cost of work	No.*	Cost of work	No.*	Cost of work	No.*	Cost of work
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Works undertaken before 2017-18 but spilled over to 2017-22</b>									
Spilled over works	19	5,558	771.84	9	184.95	32	396.82	60	1,353.61
<b>Works undertaken during 2017-18 to 2021-22</b>									
2017-18	0	0	0.00	8	27.89	29	18.43	37	46.32
2018-19	4	1,968	97.06	13	29.31	38	60.98	55	187.35
2019-20	5	2,929	141.98	21	77.57	46	36.77	72	256.32
2020-21	0	0	0.00	5	10.46	38	13.83	43	24.29
2021-22	1	1**	112.85	1	7.01	10	0.99	12	120.85
Total (2017-22)	10	4,898	351.89	48	152.24	161	131.00	219	635.13

(Source: Information collected from GDA)

(\*No. – number of contracts, \*\*office building of GDA in Madhuban Bapudham scheme)

During this Performance Audit, 71 works (25 per cent), out of 279 works were examined (47 sampled works valuing ₹ 498.26 crore executed during 2017-22 and 24<sup>11</sup> sampled works valuing ₹ 900.82 crore which were spilled over to 2017-22) in detail. Out of these 71 works, 18 works were related to building works, 14 works related to construction of roads and 39 works were related to other works. Audit observations related to the test checked works of construction of buildings, roads and other development works have been discussed in the succeeding paragraphs:

### 4.3.3 Building works

#### 4.3.3.1 Deficient detailed estimate of work

The Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004 (Manual) stipulates that care should be taken to include detailed specifications in such a way that no need arises for extra/substituted items at later stage.

GDA entered into two contract bonds<sup>12</sup> amounting to ₹ 99.76 crore for construction of 856 EWS units (cost: ₹ 39.08 crore) in the Madhuban-Bapudham Housing Scheme and 1,200 EWS<sup>13</sup> units (cost: ₹ 60.68 crore) in Pratap Vihar Housing Scheme under Pradhan Mantri Avas Yojana (PMAY) which was further amended for 720 EWS units due to unavailability of land and subsequently cost was revised to ₹ 36.40 crore.

Audit scrutiny of records revealed that the detailed estimates of the above two works were prepared (February 2018 and September 2019) as per the standard

<sup>11</sup> Out of selected 34 contracts, records pertaining to 10 contracts valuing ₹ 214.70 crore were not made available by GDA.

<sup>12</sup> M/s Shalimar Corp Ltd (Agreement No 125/FC/EE-3/18 Dated 28.07.2018) cost ₹ 39.08 crore and M/s Sunil Garg and company (Agreement No. 460/FC/EE-04/19 Dated 28.11.2019) cost ₹ 60.68 crore.

<sup>13</sup> Contracts of 1200 dwelling units were split into two parts viz. 720 dwelling units at Pratap Vihar Housing Scheme and 480 dwelling units at village Noornagar.

drawing/design received from the State Government for construction of houses under PMAY. GDA accordingly entered into two agreements with the contractors for construction of PMAY houses in August 2018 and November 2019.

Audit further noticed that GDA, subsequently, carried out (July 2018) soil tests in respect of construction of houses proposed under Madhuban-Bapudham Housing Scheme to assess the suitability of soil for RCC work. Based on the soil testing results, GDA upgraded the specified M-20 Reinforced Cement Concrete (RCC) to M-25 RCC which offers greater strength and was costlier. As a result, M-25 RCC was added into the contract as an extra item costing ₹ 7.46 crore for the 856 EWS buildings in the Madhuban-Bapudham Housing Scheme.

Further, on the basis of soil test carried out in respect of Madhuban-Bapudham Housing Scheme, GDA decided (March 2021) to adopt M-25 RCC specification in the construction of PMAY EWS houses in Pratap Vihar housing scheme also. Accordingly extra item costing ₹ 3.60 crore for M-25 RCC work was also added in the scope of the contract.

Thus, due to faulty planning and conducting soil testing only after executing the contracts, additional work item was introduced, violating the provisions of the Manual. As a result, the total project cost of the above-mentioned two projects increased by ₹ 11.06 crore which was 15 *per cent* of cost of project of ₹ 75.48 crore. Besides, provisioning of M-25 in place of M-20 RCC work in Pratap Vihar housing scheme without carrying out soil test was also unjustified.

The State Government in reply (March 2024) stated that due to importance of government scheme, the DPR was prepared on the basis of model bill of quantity and submitted to the State Government without delay. The soil test was conducted after preparation of estimate and deviation was approved. Further, the State Government stated that soil test was delayed in one case due to protest of farmers. Even after the tender process, the work was delayed for almost a year due to unavailability of land. After the land became available, work was initiated in accordance with the design following the soil testing.

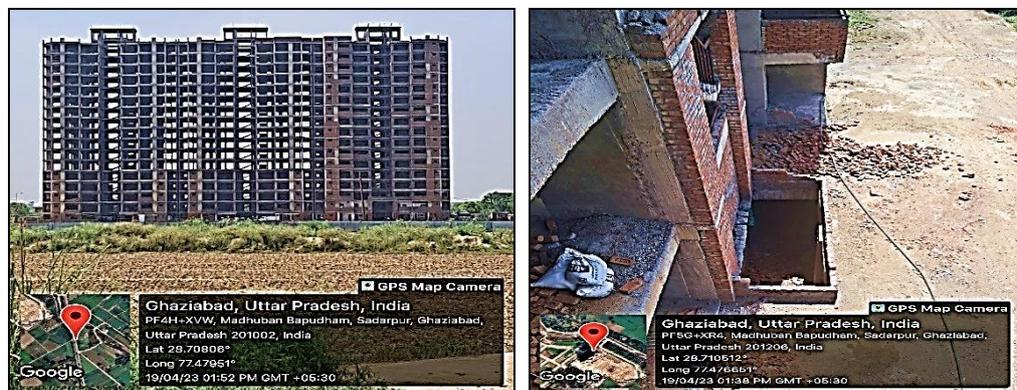
The reply of the State Government was not acceptable as tender should have been floated only after determining the specification of works to avoid any addition of works through extra item. Pertinently, there was no mention about conducting soil test to arrive at design of RCC work in the standard design provided in the guidelines of PMAY, which provided for M-20 grade for RCC work.

#### **4.3.3.2 Unfruitful expenditure due to foreclosure of works**

As per paragraph 12 III (i) of Uttar Pradesh Budget Manual, the expenditure should not be *prima facie* more than the occasion demands.

Scrutiny of records revealed that GDA proposed construction of three multi-storied buildings of 528 dwelling units<sup>14</sup> in Madhuban-Bapudham Scheme. Three contracts valuing ₹ 132.98 crore were entered into during June 2011 to December 2011 for the construction of these three buildings. The works were taken up during June 2011 to February 2012. However, the works were stopped midway during April 2015 to May 2015 after incurring expenditure of ₹ 64.33 crore<sup>15</sup> on the construction of the buildings on the grounds that the contractors of the two works (M/s Dharamraj Contracts (I) Pvt. Ltd for construction of 198 DUs and M/s Sai Construction & Builders for construction of 132 DUs) did not have adequate experience of the work and seemed to be unskilled for construction of multi-storied building. The remaining one work<sup>16</sup> (construction of 198 DUs by M/s Baba Construction Pvt. Ltd) was stopped midway due to low demand of the proposed dwelling units. As a result, the expenditure of ₹ 64.33 crore on these three works remained unfruitful.

**Photograph 4.1: Work foreclosed in midway**



**Incomplete construction of 198 apartments in Madhuban-Bapudham Scheme**



**Incomplete construction of 132 apartments in Madhuban-Bapudham Scheme**

The State Government in reply (March 2024 and July 2024) stated that in the year 2010-11, 900 registrations/applications were received against proposed<sup>17</sup> 1,848 multi-storied dwelling units in Madhuban Bapudham schemes, on the

<sup>14</sup> Agreement Number 67/FC/EE/Zone-4/2011 dated 25.06.2011 (M/s Baba Construction Pvt. Ltd for 198 DUs), Agreement Number 72/FC/EE/Zone-4/2011 dated 12.07.2011 (M/s Dharamraj Contracts (I) Pvt. Ltd. for 198 DUs) and Agreement Number 215/FC/EE/Zone-4/2011 dated 20.12.2011 (M/s Sai Construction & Builders for 132 DUs)  
<sup>15</sup> Agreement No. 67- ₹ 42.30 crore (work stopped in May 2015), Agreement No. 72- ₹ 11.90 crore (work stopped in April 2015) and Agreement No. 215- ₹ 10.13 crore (work stopped in May 2015)  
<sup>16</sup> Agreement No. 67/FC/EE/Zone-4/2011 dated 25-06-2011 (M/s Baba Construction Pvt. Ltd for 198 DUs)  
<sup>17</sup> 528 buildings in Zone-1 and 1,320 buildings in Zone-2 of Madhuban-Bapudham Housing Scheme.

basis of which construction of buildings were started. It was decided to finalize two works (executed by M/s Sai Construction and M/s Dharamraj Contracts (I) Pvt. Ltd.) in status quo in the year 2015 on the ground that experience certificate submitted by the contractors at the time of NIT was not of similar nature to construct multi storied building, pace of the work was slow at site and demand of building was not increasing. The State Government further added that the construction work of structures of multi-storied buildings by M/s Baba Construction has been completed. At present, construction work of new office building of the Authority is under progress at the site of M/s Sai Construction and M/s Dharamraj Contracts (I) Pvt. Ltd. by entering into agreement (May 2021) and the building constructed by M/s Baba Construction has been reserved as staff quarters for the officers/employees of the Authority.

The reply of the State Government was not acceptable, as superintending engineer (SE) commented (November 2012) at the initial stage of construction of the multi storied buildings that there was no demand of flats on proposed area. Despite this observation of SE, the works were taken up. Further, two contractors were awarded works without required experience certificate indicating undue favour to these contractors and it also led to unfruitful expenditure of GDA due to foreclosure of works after spending ₹ 22.03 crore. Apart from the above, records related to utilisation of site of previous agreements of M/s Sai Construction and M/s Dharamraj Contracts (I) Pvt. Ltd. for construction work of new office building of the Authority was not made available to Audit.

#### **4.3.4 Road works**

Audit examined the records pertaining to the 14 out of 57 works of construction, widening and strengthening of roads executed during 2017-22<sup>18</sup>. Audit examination of records disclosed shortcomings in the construction of road works as discussed in the succeeding paragraphs:

##### **4.3.4.1 Construction of Northern Peripheral Road**

Three major National Highways<sup>19</sup> handling substantial traffic pass through Ghaziabad causing congestion in the city. To address this issue, the Northern Peripheral Road (NPR) of approximate length of 23.40 km was proposed on the northern side of the city featuring six lanes of flexible pavement. GDA got prepared (January 2016) pavement design of Northern Peripheral Road (NPR- starting from NH-58 to Hindon river; 8.6 km) by Central Road Research Institute (CRRI) New Delhi.

GDA executed the road work<sup>20</sup> by entering into an agreement (326/FC/EE-1/2019 dated 22.06.2019) of ₹ 46.02 crore with M/s Iqbal Construction Company<sup>21</sup> to complete the work in May 2021 which was

<sup>18</sup> Including five works spilled over to 2017-18.

<sup>19</sup> NH-24, NH-58 and NH-91

<sup>20</sup> Construction of Northern Peripheral Road from Meerut Road NH-58 to the Outer Ring Road; 3.5 Km and construction of outer ring road from Northern peripheral road to Bhovapur in the Rajnagar Extension area; 3.5 km.

<sup>21</sup> Date of start and completion of work was 28.05.2019 and 27.05.2021 respectively.

extended upto May 2023. The work was in progress and item-wise completion of work was only about 15 to 63 per cent till March 2022<sup>22</sup> and ₹ 22.24 crore<sup>23</sup> was paid to the contractor.

Audit examination of records disclosed shortcomings in the construction of road as discussed in the succeeding paragraphs:

(i) **Sub-standard construction of road:** The CRRI prepared crust design of the road on the basis of IRC-37, 2012<sup>24</sup>. However, GDA did not adhere to the crust design proposed by CRRI as detailed in **Table 4.5**.

**Table 4.5: Details of crust design provided by CRRI vis-à-vis adopted by GDA**

Sl. No.	Composition of pavement	Proposed by CRRI	Thickness of composition of pavement as per estimate
(1)	(2)	(3)	(4)
1	Granular Sub-base (GSB)	300 mm	300 mm
2	Wet Mix Macadam (WMM)	250mm	250mm
3	Bituminous Macadam (BM)	Not proposed	50 mm
4	Dense Bituminous Macadam (DBM)/Dense Graded Bituminous Macadam (DGBM)	140 mm	65 mm
5	Bituminous Concrete (BC)	50 mm	40 mm

(Source: Contract bond related to the work)

GDA records do not provide any justification for deviating from the crust design proposed by CRRI, however, the design was prepared by the CRRI (January 2016) for construction of NPR on the basis of field investigations, traffic considerations, computation of design traffic.

The State Government in reply (March 2024) stated that the crust of 705 mm, i.e., 300 mm GSB, 250 mm WMM, 50 mm BM, 65 mm DGBM, 40 mm BC was proposed in NPR. CRRI recommended the crust of 740 mm i.e., 300 mm GSB, 250 mm WMM, 140 mm DGBM, 50 mm BC three year back in 2016. Thus, there is a difference of only 35 mm in the crust approved by CRRI and GDA. The design proposed by CRRI was for entire traffic on the road. The provision to reduce one layer has been made in the calculation due to very less traffic on the said road at present. The provision for an additional layer would be made in case of traffic fulfilled in future.

The reply of the State Government was not tenable because the design provided by the CRRI was based on the assessment of traffic enroute and as per norm of IRC-37, 2012. GDA adopted layers of bituminous work without any traffic assessment and arbitrarily changed the crust design which does not corroborate with any crust design provided in the IRC-37, 2012.

(ii) **Desired benefit not achieved:** Financial Handbook Vol-VI, para 378 envisage that no work should be commenced in land which has not been duly handed over by the responsible civil officers.

<sup>22</sup> The same status was provided by the State Government in reply (March 2024).

<sup>23</sup> R/A bill No. 08, dated 29.04.2022.

<sup>24</sup> 94 MSA (Million Standard Axle Load), CBR-6 per cent, Lane distribution factor- 0.6 for Design life-20 years.

Scrutiny of records revealed that due to unavailability of land the abovementioned construction of Northern Peripheral Road from Meerut Road NH-58 to the Outer Ring Road and Outer Ring Road from Northern peripheral road to Bhovapur in the Rajnagar Extension area could not be constructed in full stretch and had gaps of 800 metres and 940 metres<sup>25</sup> in patches. The proposed pavement of NPR was designed for catering to heavy traffic of 3,551 commercial vehicles *per* day during year 2022. However, due to incomplete construction, the road was not being utilised for traffic operation as of March 2024. Therefore, the purpose of developing new access-controlled road for free flow of through traffic on the northern side of the city was not fulfilled.

In reply (March 2024), the State Government stated that before inviting the tender, the land falling on the said road had been acquired by GDA, however, after start of the work, the work could not be executed on various *khasras* having road length of 800 meters due to stay order obtained by local farmers from the Hon'ble High Court. Further, the construction of 900 meters length of road could not be executed due to non-acquisition of land through mutual agreement in the alignment of the road. The construction of road in the above parts would be completed as soon as the land is obtained and stay order vacated by the Hon'ble High Court. After that the road would be available for through traffic.

The fact remains that the road remained incomplete in continuous stretches, defeating the very purpose of their construction to alleviate traffic congestion.

#### 4.3.4.2 Avoidable expenditure on Delhi-Meerut Road

The administrative and financial sanction of the work of construction of three U-turns<sup>26</sup> on Delhi-Meerut Road (NH-58) with widening of road was accorded in June 2018. GDA entered into an agreement amounting to ₹ 7.79 crore for the work with M/s Sunil Garg & Company in October 2018. The scheduled dates of start and completion of work were October 2018 and January 2019 respectively.

Audit noticed that GDA stopped the work midway<sup>27</sup> in September 2020 after spending of ₹ 3.58 crore on the ground that the road was already in the ongoing project of construction of Rapid Rail Project from Delhi to Meerut, undertaken by NCRTC<sup>28</sup> and thus, construction of U-turns would not be useful. It is worth mentioning that GDA was aware of the RRTS construction being undertaken by NCRTC, as GDA had sought (July 2018) 'no objection' from NCRTC for construction of these proposed U-turns. Further, while seeking permission (December 2018) from the forest department for tree cutting to widen the road, GDA had cited that NCRTC was given similar permission for the RRTS project. However, GDA entered into an agreement for the construction of U-turns and widening of a section of the same road. Subsequently, the expenditure incurred on the incomplete works of U-turns

<sup>25</sup> 400 m, 62 m, 150 m, 38 m and 150 m = 800 m in NPR and 650 m + 290 m = 940 m in Outer ring road

<sup>26</sup> One at Jhilmil dhaba and two at Raj Chaupla.

<sup>27</sup> After construction of one U-turn at Jhilmil cut and a part of widening of road in Raj Chaupla.

<sup>28</sup> National Capital Region Transport Corporation Ltd. (implementing agency for construction of rapid metro railway project)

and road widening proved to be unfruitful, as these works were included in the scope of the RRTS project.

The State Government in reply (March 2024) stated that construction of U-turn and road widening work near Jhilmil Dhaba was done in view of the continuous traffic jam which is being used at present. Further, due to start of work by the NCRTC, the work of U-turn at Raj Chaupla was not done. In the reply, it has also been added that GDA sought no objection from NCRTC, however, it did not inform any objection to the Authority in respect of construction.

Fact remains that GDA did not take cognizance of the ongoing RRTS project and incurred unfruitful expenditure amounting to ₹ 3.58 crore on the construction of these three U-turns. The Government reply in respect of U-turn at Raj Chaupla that no expenditure was incurred on the construction of U-turn was not acceptable, as ₹ 1.56 crore was incurred on it as per voucher made available by GDA.

#### ***4.3.4.3 Incomplete road work rendering expenditure of ₹ 15.43 crore unfruitful***

GDA prepared an estimate for construction of 45 meter wide road<sup>29</sup> having length of 5,200 meter under Madhuban-Bapudham scheme. To execute the work, GDA entered into an agreement with a contractor<sup>30</sup> amounting to ₹ 38.37 crore in January 2010 with date of start in February 2010 which was to be completed by December 2010.

Audit noticed that the work was not completed as of March 2024. The reason for incomplete work was not available in the records. Audit noticed that the contractor was paid ₹ 15.43 crore upto 9<sup>th</sup> running bill in September 2011. GDA carried out verification of the work in August 2018 and found that the contractor was paid mostly for supply of GSB, WMM, RCC Hume pipe, rubber moulded tiles, kerb stone and grill, etc.

The State Government in reply (March 2024) stated that there was continuous protest by the farmers at the site, due to which the GSB supplied by the contractor was stacked at various places and measurements of those stacks are recorded in the measurement book.

The fact remains that the road construction was not completed, rendering the expenditure of ₹ 15.43 crore unfruitful. Additionally, the possibility of misutilization of construction material, which has been lying unused for the past 13 years, cannot be ruled out.

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<sup>29</sup> Including cross drainage work, footpath & center verge.

<sup>30</sup> M/s S.S. Construction company-(Agreement no. 815/FC/EE-I/10 dated 23-01-2010).

#### **4.3.4.4 Execution of work by altering the scope of original contract irregularly**

Uttar Pradesh Budget Manual<sup>31</sup> stipulates that placing of a contract without obtaining competitive tenders in an open and public manner is a financial irregularity.

GDA approved an estimate (February 2018) for redevelopment work (construction of remaining/damaged road, sewer, etc.,) in Tulsi Niketan Housing Scheme and entered into an agreement of ₹ 144.10 lakh<sup>32</sup> with M/s Ishika Builders. Audit noticed that after entering into the agreement, GDA changed the site of the work from the Tulsi Niketan scheme to Koyal Enclave, citing that the redevelopment of the entire Tulsi Niketan scheme was under consideration by the Authority.

Audit further observed that the work in Koyal Enclave was carried out at a cost of ₹ 168.18 lakhs and payment was made to the contractor in July 2019. Interestingly, although the work was executed in Koyal Enclave, the payment was recorded under the Tulsi Niketan Scheme for which the original agreement had been executed.

The State Government in reply (March 2024) stated that the agreement was executed for the construction of residual/damaged roads, drains, sewer lines and dustbins under Tulsi Niketan Scheme. However, in view of the possibility of the expenditure of proposed work being waste in the event of replanning process of the scheme at that time, the proposed work was not executed. Meanwhile, urgent work related to improvement of road, divider, parks, etc., was to be executed in Koyal Enclave Scheme in view of visit of Hon'ble Governor, the work was executed after approval of the competent authority.

The fact remains that the work in Koyal Enclave was executed under the contract originally executed for the Tulsi Niketan project. This substantial alteration in the scope of the contract, replacing the original work, constituted a clear violation of financial rules and the principles of transparency in contract management.

#### **4.3.4.5 Payment without obtaining Consignee Receipt Certificates**

According to the GoUP order (May 2009), the original Consignee Receipt Certificate (CRC) must be obtained from contractors before making any payment for bitumen work and the same should be crossed and attached with the bill of the contractor. The model bidding document of UPPWD also provides that the contractor shall procure bitumen from Indian Oil Corporation/Hindustan Petroleum and shall produce original CRC issued by the company at the time of claiming payment for bitumen or modified bitumen along with the bill.

Scrutiny of records revealed that in nine test checked road works, bituminous work was carried out in the form of Premix Carpeting (PC), seal coat, BM, DBM, BC and other specified item of work. Audit observed that GDA made

<sup>31</sup> Paragraph 174 (13-i)

<sup>32</sup> GST ₹ 17.29 lakh in addition to the BOQ cost of ₹ 144.10 lakh (Agreement no. 133/FC/EE-8/2018 dated 07.08.2018)

payment of ₹ 18.36 crore for bituminous work<sup>33</sup> in the abovementioned nine works (*Appendix-4.4*) without ensuring receipt of original CRCs in support of purchase of bitumen from the refinery.

The State Government in reply (March 2024) stated that the Authority obtained CRCs in respect of bituminous work, however, it was not possible for the contractor to obtain bitumen from IOC in respect of small work, therefore, the concerned contractor purchased bitumen mix grit from the Hot Mix Plant owners. As far as big works are concerned the Authority obtained CRCs from the contractors to ensure that bitumen issued by IOC or Hindustan Petroleum has been used in the work. The State Government also provided 87 CRCs for three out of nine works included in Appendix 4.4. State Government has further stated that CRCs for other works would be obtained before final payment.

The reply of the State Government was not acceptable, as out of 87 CRCs provide with the reply, 77 CRCs were either pertaining to period before commencement of bituminous work or of after last running account bills examined in Audit, besides, these were also not crossed as required in view of the GoUP order (May 2009).

#### **4.3.5 Other development and maintenance works**

Audit test checked 39 out of 71 test checked contracts related to the other development works. Audit observation during test check of these contracts are discussed in the succeeding paragraphs:

##### **4.3.5.1 Excess payment to contractor**

As per financial handbook Vol VI<sup>34</sup>, payments for all work done which is susceptible of measurement are made on the basis of measurement recorded in measurement books.

GDA entered into 13 agreements<sup>35</sup> with M/s Anil Kumar & Company during April 2009 to September 2010 for construction, supply and execution of electricity work. Audit noticed that work of three agreements<sup>36</sup> (valued ₹ 79.58 crore) related to underground electrification work in Indirapuram Scheme were re-verified<sup>37</sup> as per direction of VC, GDA (May 2012) and it was found that the contractor was paid in excess of work done amounting to ₹ 23.91 crore<sup>38</sup> due to faulty measurement in measurement book. Audit further noticed that GDA issued recovery order to the contractor in December 2017, but the recovery was still pending after the lapse of more than five years.

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<sup>33</sup> PC 7,245 square meter (sqm), Seal coat 87,231 sqm, BM – 3,261 cubic meter (cum), DGBM-11,285 cum and BC - 4,766 cum.

<sup>34</sup> Paragraph 434 Financial Handbook Volume-VI

<sup>35</sup> Agreement no. 656, 657, 658, 761, 762, 763, 764, 766, 767, 768, 769, 1004, and 1057.

<sup>36</sup> Agreement no. 658/FC/EEE/09 dated 21-04-2009, Agreement no. 1004 FC/EEE/10 dated 13-07-2010 and Agreement no. 1057/FC/EEE/10 dated 22-09-2010

<sup>37</sup> In May 2012, even works were transferred to UPPCL for more than 3 years back.

<sup>38</sup> Agreement no. 1004-₹ 18,68,97,070.31, Agreement no. 658- ₹ 3,63,95,334.62 and Agreement no. 1057- ₹ 1,58,50,170.00

The State Government in reply (March 2024) stated that the investigation/proceedings in the cases are pending at the State Government level.

### 4.3.6 Other issues of contract management

Out of 71 test-checked works<sup>39</sup>, 47 works were awarded during 2017-22. Examination of records related to the contract management in respect of these 47 works disclosed some other irregularities as discussed in the succeeding paragraphs:

#### 4.3.6.1 Inadequate time for submission of bids

Provisions of the Uttar Pradesh Development Authorities Finance and Accounts Manual 2004 (Accounts Manual)<sup>40</sup> envisage that on the basis of tendered value, 10 to 28 days<sup>41</sup> should be given for submission of bid<sup>42</sup>. Further, in case of cancellation of tender the second tender can be of shorter duration. The tender accepting process, issue of acceptance letter and finalisation of contract agreement/bond should be completed within 31 days after opening of the pre-qualification bid.

Scrutiny of records revealed that GDA invited short term tenders in six out of 47 test checked contracts (13 *per cent*) having tendered value more than ₹ 50 lakh, by giving time of nine to 17 days only (**Appendix-4.5**). This included four cases in which retender was issued. Thus, the bidders were given inadequate time for submission of bid in two cases, compromising with adequate competition in bidding. Audit in this respect further noticed that against the prescribed time of 31 days for finalization of contract, GDA took 51 to 142 days to form the contract bonds from the close date of submission of bid leading to delay ranging between 20 days to 111 days.

The State Government in reply (March 2024) stated that GDA has generally fixed the period for publishing tender ranged from 10 days to 28 days and the period of tender publication in Central Public Works Department (CPWD) ranged from seven days to 14 days.

Further, due to the implementation of e-tender system and the NIT uploaded on the NIC portal, on the website of the Authority and as well as being published in two newspapers, the tender gets immediately publicised and in case of any special circumstances or re-invitation of tender, short term tender has been invited after approval from the competent level. The State Government also added in its reply that short-term tender in the said agreements was due to tender been invited for the 2<sup>nd</sup>/4<sup>th</sup> time.

The reply of the State Government was not tenable because in two out of six cases, tenders were invited first time, inspite this, only 15 and 17 days were given for submission of bid which was against the provision of Accounts

<sup>39</sup> 18 building works, 25 development works, 14 road construction works, and 14 maintenance works.

<sup>40</sup> Para no. 2.1.7, para no. 11.5 and para no. 12.1 of Uttar Pradesh Development Authorities Accounts Manual, 2004.

<sup>41</sup> Projects upto ₹ 10 lakh- 10 days; above ₹ 10 lakh but less than or equal to ₹ 50 lakh-14 days; above ₹ 50 lakh but less than or equal to ₹ 100 lakh-21 days and above ₹ 100 lakh-28 days.

<sup>42</sup> Minimum duration between publication date and tender opening date.

Manual. No relaxation on the time prescribed for submission of bid was given in the Accounts Manual on account of e-tendering, putting the tender notice on the NIC portal/website of the Authority, etc. In respect of the provision given in CPWD works manual, Accounts Manual is applicable for GDA activities. No reply in respect of delayed formation of contract bonds in all the six cases was furnished by the State Government.

#### **4.3.6.2 Work started before entering into agreements**

GDA executed construction and development works in the development area of Ghaziabad by entering into contracts with the successful contractors. Any work should be started only after preparation of contract bonds with the successful bidder.

Scrutiny of records revealed that, in 33 out of test checked 47 contracts, agreements were signed after start of works (three days to 214 days). Year-wise summary is given in **Table 4.6**.

**Table 4.6: Summary of works started without preparation of contract bonds**

*(₹ in lakh)*

Sl. No.	Year	No. of test checked agreement	Value of test checked contracts	No. of work started before agreement	Value of contracts for works started before agreement
(1)	(2)	(3)	(4)	(5)	(6)
1	2017-18	5	512.25	3	443.13
2	2018-19	14	10,438.99	10	5,112.46
3	2019-20	12	26,321.95	8	6,421.76
4	2020-21	7	706.32	4	557.80
5	2021-22	9	11,846.89	8	11,842.67
<b>Total</b>		<b>47</b>	<b>49,826.40</b>	<b>33</b>	<b>24,377.82</b>

*(Source: Information collected from GDA)*

The State Government in reply (March 2024) stated that various construction and development projects along with maintenance related works were carried out simultaneously. Tenders of maintenance works were accepted after inviting NIT many times. The maintenance works were to be executed immediately, however, process of execution of the agreement takes more time, therefore, date of start would have been given before the execution of the contract.

The State Government further stated that taking cognizance of the audit observation, all engineering zones had been directed to ensure that the date of commencement of work would only be given after execution of the contract.

#### **4.3.6.3 Delay in completion of works**

Every contract bond is awarded with a stipulated time schedule for completion of work, therefore, time is the essence of the contract.

Scrutiny of records revealed that 47 works<sup>43</sup> (66 per cent) related to building, road construction, development and maintenance works out of 71 test-checked works amounting to ₹ 1,119.01 crore were not completed as per scheduled date of completion. Out of 47 works, 22 works (valuing ₹ 680.40 crore) were incomplete till March 2022 due to unavailability of land, court cases, protest of farmers, etc. The delays were in the range of 14 to 3,840 days in completed work and the works which were on-going till March 2022 were delayed in the range of 24 to 4,251 days.

The State Government in reply (March 2024) stated that 22 works could not be completed due to protest of farmers and litigation in Hon'ble Courts in Madhuban Bapudham Scheme. The Authority was not at fault for delayed execution of work.

The reply of the State Government was not tenable as out of 22 works only 12 works were related to Madhuban Bapudham Scheme and remaining 10 works were related to other schemes/works. GDA was required to take action for delayed completion of work as per the condition of the agreement.

#### 4.3.7 Quality Control

Quality control involves testing of materials and workmanship in a project to ensure that the works are executed as per approved standards and quality specifications. Guidelines of Ministry of Road Transport and Highways (MoRTH) (in respect of road works) and Hand book of quality control for construction of roads and runways (IRC: SP:11-1984; in respect of soil testing) envisage types of test, size and criteria for sample to be tested.

Audit observed that to ensure quality assurance in the construction works, GDA entered into (May 2018) agreement with M/s RITES Limited as Third Party Quality Surveillance Consultant (TPQSC). The terms of contract executed by GDA with RITES stipulates that quality of works of construction of roads, drains, sewer, water supply, buildings will be checked by RITES in accordance with the norms prescribed in the guidelines of MoRTH, IS codes/CPWD/UPPWD specifications and sound engineering practices.

Audit requisitioned records related to quality test carried out by RITES in respect of 32 test checked works. However, GDA only provided quality test reports in respect of two test checked road works<sup>44</sup>. Examination of the test reports of these two works disclosed that against the prescribed 21 types of quality tests only nine types of quality tests related to Soil, Granular Sub-base (GSB), Wet Mix Macadam (WMM) were carried out on 134 samples. As per norms of MoRTH and Handbook of quality control for construction of roads and runways by the IRC, the sample size of the tests was to be decided on the basis of executed quantity of works as mentioned in the **Appendix-4.6**. Accordingly, 2,121 samples<sup>45</sup> were to be tested in respect of above mentioned

<sup>43</sup> 25 works were completed and 22 works were under progress. Out of 25 works, five works (₹ 143.80 crore) were foreclosed.

<sup>44</sup> Agreement no. 326/FC/EE-Zone-1/2019 dated 22-06-2019 and agreement no. 296/FC/EE Zone-01/2017 dated 03.01.2017

<sup>45</sup> Number of samples have been calculated on the basis of quantity of work executed *vis-à-vis* number of tests required thereagainst as per norms, the details of which has been mentioned in the Appendix-4.6.

nine types of quality tests in the two works. Against this, only 134 samples (six *per cent*) were tested (Appendix-4.6). Audit also noticed that quality testing of bituminous works (Bituminous Macadam (BM): 1621 cum; and Dense Graded Bituminous Macadam (DGBM): 4986.54 cum) was not carried out in respect of these two works.

The State Government in reply (March 2024) stated that in order to ensure quality of building construction, road construction, etc., by the Authority, Junior Engineer, Assistant Engineer and Executive Engineer of the Authority ensure quality by visiting at site continuously and checking the samples of necessary items. To ensure additional quality of work, M/s RITES Ltd. has been engaged as third party inspection who visits the work site from time to time to ensure the quality of the works costing more than ₹ 50 lakh. There is a stage passing register on sites, in which casting of slabs of the roofs, checking of the shuttering, checking of drawing/design of rebar, etc., are recorded. The Authority also kept a machine at the site to test the compressive strength of bricks. Similarly, RCC work is continuously checked as per IS code. Further, as per agreement, M/s RITES Ltd. checks the samples from time to time as per the standards prescribed in IS code by testing the density of soil, grading and density of GSB/WMM, gradation of grit used in work, cube testing, percentage quantities of bitumen in BM, DGBM, BC, etc., site inspection by M/s RITES Ltd. has been done at least once a week on each work and M/s RITES Ltd. reports the deficiencies to the GDA. Separate testing labs are also established at sites of the work.

The reply of the State Government was not tenable as on one hand quality testing of bituminous work was not carried out by M/s RITES Ltd. and on the other hand, the quality testing of soil, GSB and WMM was not carried out on the representative samples to ensure the quality of the works.

#### **4.3.8 Execution of Hi-tech and Integrated Township projects**

GoUP introduced Hi-tech Township Policy in November 2003 and Integrated Township policy in May 2005 with the objectives to promote private capital investment in land acquisition, development works and in housing schemes. Hi-tech and Integrated Townships were to be developed on the minimum area of 1500 acre and 50 acres respectively.

##### **4.3.8.1 Hi-tech and Integrated Township projects**

GoUP selected (May 2005) two developers for development of two Hi-tech Township projects and GDA selected seven developers (May 2006 to September 2008) for development of seven Integrated Township projects in Ghaziabad for development of 10,075.11 acres land. Physical progress of Hi-tech and Integrated Township projects is given in *Appendix-4.7* and summarised in **Table 4.7**.

**Table 4.7: Physical progress of Hi-tech and Integrated Township projects**

Sl. No.	Name of the scheme	No. of developers	Development area	Land acquired	No of other units constructed <sup>46</sup>	No of EWS units constructed	No of LIG units constructed	Status of project
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Hi-tech Township Projects	2	8,807.30	3,551.06	5,594	576	00	Under progress
2	Integrated Township Projects	7	1,267.81	954.57	26,317	815	742	Under progress
<b>Total</b>		<b>9</b>	<b>10,075.11</b>	<b>4,505.63</b>	<b>31,911</b>	<b>1,391</b>	<b>742</b>	<b>-</b>

(Source: Information made available by GDA)

It is evident from **Table 4.7** that against the approved DPRs of 10,075.11 acre, the developers acquired only 4,505.63 acres land as of March 2022. The audit findings are discussed in succeeding paragraphs:

#### **4.3.8.2 Terms and conditions of Development Agreement not complied with**

**(i) Non-imposition of penalty for delay in the projects:** GDA entered into development agreements with nine projects (seven Integrated Township projects and two Hi-tech Township projects) during February 2007 to November 2011.

Scrutiny of development agreements revealed that no clause of penalty on the developers for delaying the completion of the projects was included in the development agreements related to Integrated Township. Due to this, though the seven Integrated Township projects were delayed by five to 10 years from the schedule date of completion, no penalty on the developers could be imposed.

Further in respect of two projects of Hi-tech Townships, it was mentioned in the development agreements that if the developer fails to complete the development work within the project period, it shall be liable to pay fine at the rate of one *per cent* of the remaining cost of development works for every month. Even though both Hi-tech Township projects were delayed by more than two years from the schedule date of completion, no penalty was imposed on the developers as of March 2024. Audit in this respect also observed that the time extensions for completing all the nine Hi-tech/Integrated Township projects were granted by the State Government/GDA<sup>47</sup> during February 2013 to February 2021, no mention was made by the sanctioning authority in the time extension order regarding levy of penalty. However, the developers did not complete the works by the revised schedule dates and as a result of which all nine projects remained incomplete as of March 2024. The details are given in **Appendix 4.8**. GDA attributed (July 2023) the delay in completion of projects to unavailability of land with one of the developers of the Integrated Township projects and, in other cases, lack of interest of the developers in completing the projects.

<sup>46</sup> Units constructed by the developer in addition to EWS and LIG for sale.

<sup>47</sup> Hi-tech Township-State Government and Integrated Township-GDA.

The State Government replied (March 2024) that format of development agreement and MoU in respect of Hi-tech and Integrated Township projects was approved by the State Government and the development agreement were executed accordingly. State Government further stated that generally, unavailability of land was a major reason for the delay in all the schemes.

Fact remains that penalty clause for delaying the project by the developers was to be included in both types of development agreements. Contrary to this, the penalty clause was added only in respect of development agreement of Hi-tech Township projects. Further, as per the guidelines of Hi-tech and Integrated Townships, it was the responsibility of the developer to arrange the required land. Despite this, the State Government/GDA granted time extensions to the developers without imposing any penalty.

**(ii) Quality of development and construction work was not ensured:** Scrutiny of records revealed that the developers of Hi-tech and Integrated Townships had to construct at least 10 *per cent* EWS units/land and 10 *per cent* LIG units/land against other works of the project.

The clause 3(v) of development agreements of Hi-tech and Integrated Township projects executed between GDA and the developers provided that execution, completion and certification of each development work was required to be carried out by a mutually agreed licensed architect and authorized engineer.

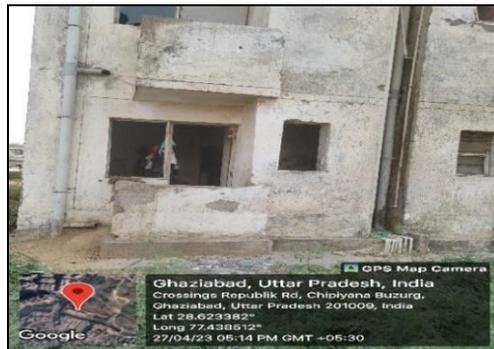
Audit observed that mutual agreement with the licensed architect and authorized engineer was not executed by GDA in respect of any of nine projects of Hi-tech and Integrated Townships. GDA further stated (June 2023) that the evaluation of quality of work being done by developers were not carried out by GDA and it was the responsibility of the architects/engineers appointed by developers.

Audit further conducted joint physical inspection and beneficiary survey of test checked one Integrated Township scheme<sup>48</sup> and noticed that the quality of construction of EWS and LIG units was extremely poor. The plasters and electric wiring were in poor condition, roads were not in level, broken and full of potholes, etc. The beneficiaries also stated that the quality of units was very poor and have become dilapidated within 10 years of allotment. **(Photograph 4.2).**

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<sup>48</sup> Sushant Aquapolis Integrated Township

**Photograph 4.2: Dilapidated condition of dwelling units of Sushant Aquapolis Integrated Township project**



**Damaged outer portion of EWS**



**Damaged inner portion of EWS**



**Damaged road of EWS (front)**



**Damaged road of EWS (back)**

The State Government in reply (March 2024) stated that there was no provision for entering into an agreement with a separately licensed architect and engineer to monitor the quality of the work executed by private developers. The State Government further stated that the development/construction works executed in the schemes are constantly inspected by the Authority and compliance with the provisions laid down in the development agreement are ensured. On receipt of application for completion certificate from the developer, structural safety certificate of the related development/construction works is obtained from the competent level and completion certificate is issued only after the site inspection found in accordance with standards and satisfactory.

The reply of the State Government was not tenable, because the quality of work was not being ensured during its execution as required under the development agreement. Besides, the dilapidated condition of the buildings as observed by the Audit in the joint physical inspection indicated towards the slackness in the quality assurance by the developers and poor monitoring of the quality of the works by GDA.

#### **4.3.8.3 Construction of EWS and LIG units**

As discussed in paragraph 4.3.8.1, nine developers were to construct nine Townships in the development area of Ghaziabad. As per the provision<sup>49</sup>, each developer was to construct 10 *per cent* of dwelling units for EWS and

<sup>49</sup> Hi-tech and Integrated Township projects

10 per cent dwelling units for LIG against the total proposed dwelling units to be constructed. Further, construction of EWS and LIG buildings was to be done in proportion to the physical progress of other housing units. To comply this, GoUP (May 2013) directed that it was the responsibility of the Development Authority to ensure that the developer must construct EWS and LIG units as per prescribed guidelines/standard and may take strict legal action against the defaulting developers.

Audit noticed that as per development agreement and GO, developers were to construct 6,382 dwelling units<sup>50</sup> of EWS and LIG, against which the developers had constructed only 2,133 dwelling units<sup>51</sup> (33 per cent) whereas 2,896 dwelling units were under construction upto March 2022. Against this, GDA allotted 3,583 dwelling units upto March 2022.

The State Government in reply (March 2024) stated that on receipt of application for completion certificate of layout map of different sectors and group housing buildings in respective schemes by the developer, the completion certificate is issued only after completion of construction of EWS/LIG units proportionate to other residential units. Due to non-completion of construction of EWS/LIG units, completion certificates of related group housing buildings constructed/developed at the site and layout map of sector are not being issued.

The reply of the State Government was not acceptable, as the State Government had already made the concerned authorities (May 2013) responsible to ensure that EWS and LIG units must be constructed in proportion to physical progress by the developers and as per prescribed guidelines/standard. Hence, GDA was required to monitor the projects and to take strict legal action against the defaulting developers. However, GDA did not comply with the GO as required DUs of EWS and LIG were not constructed by the developers.

#### **4.3.9 Maintenance of colonies**

##### ***4.3.9.1 Transfer of colonies for maintenance***

Section 34 of the Act<sup>52</sup> envisages that where any area has been developed by the Authority, the Authority may require the local Authority within whose local limits the area so developed is situated, to assume responsibility for the maintenance of the amenities which have been provided in the area by the Authority.

Test check of records revealed that GDA completed 26 residential colonies since beginning upto 2011, out of which 22 residential colonies were transferred to GNN and remaining four residential colonies were not transferred (till March 2022) to GNN. Audit observations in respect of non-transfer/maintenance of these four colonies are discussed in the succeeding paragraphs:

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<sup>50</sup> EWS-3,191 and LIG-3,191

<sup>51</sup> EWS-1,391 and LIG - 742

<sup>52</sup> The Uttar Pradesh Urban Planning and Development Act, 1973

#### 4.3.9.2 Deficiencies in completed schemes/colonies

GDA could not transfer completed colonies due to deficiencies pointed out by Ghaziabad Nagar Nigam in construction of amenities and buildings at the time of verification for transfer of colonies.

Scrutiny of records<sup>53</sup> revealed deficiencies which are discussed in succeeding paragraphs:

##### (i) *Non-transfer of Tulsi Niketan scheme due to dilapidated condition of buildings*

Tulsi Niketan Scheme was developed by GDA approximately during 1988 to 1990. In the scheme, 2004 EWS flats (Ground plus two storeys), 288 LIG flats (Ground plus two storeys) and 60 shops (single storey) were constructed. All flats were allotted to the beneficiaries with lease of land underneath the said flats for 90 years.

Scrutiny of records revealed that GDA made six correspondences with GNN during 2012-17, however, GNN did not take transfer of the colony/scheme from GDA (till 2022), as the buildings of the colony were in dilapidated condition. Scrutiny further revealed that the condition of the buildings of the colony was got checked by the Jamia Millia Islamia University, New Delhi on the request of GDA (December 2018). Based on report of the University (*Appendix 4.9 A*), GNN issued notice<sup>54</sup> to GDA to demolish or to rehabilitate the colony (January 2021). GNN also added that if prompt action was not taken by GDA in this regard, GDA would be fully responsible for any kind of accident/mishappening. However, no action was taken by GDA till March 2024.

Audit also conducted joint physical visit (April 2023) of the scheme with the officers of GDA and found that the physical condition of buildings was in deteriorated condition. Photographs of the buildings taken during joint physical visit is given in **photograph-4.3**.

**Photograph 4.3: Deteriorated condition of buildings of Tulsi Niketan Scheme**



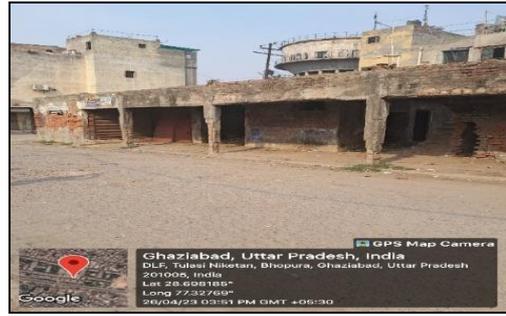
**Damaged building of EWS flats**

<sup>53</sup> Records related to joint physical verification of GDA and GNN officers related to Tulsi Niketan and Indirapuram was made available to audit, however, records related to Indira Kunj and Swam Jayantipuram was not made available.

<sup>54</sup> Section 331 of the Uttar Pradesh Municipal Corporation Act, 1959.



**Damaged building of LIG flats of Tulsi Niketan Scheme**



**Damaged shops of Tulsi Niketan Scheme**

The State Government in its reply (March 2024) accepted the fact that continuous correspondence and site inspection was done by the Authority to transfer the scheme to GNN from the year 2009 to 2020. However, the said scheme could not be transferred to the GNN. It was also stated that the buildings have got into dilapidated condition, development works have been destroyed/demolished due to water logging in rainy season and lack of proper maintenance by the allottees of the buildings. Apart from the above, it was stated that the Jamia Millia Islamia University suggested to demolish these buildings after examination and declared them unfit to reside in. GDA further stated (August 2025) that expression of interest (EoI) for selection of firms for re-development of this scheme had been invited and further action would be taken after selection of firm. It was also stated that families were residing in 1,482 EWS flats and 197 LIG flats.

Fact remains that the dilapidated buildings of the Tulsi Niketan Scheme have not yet been demolished and families are residing in these accident-prone buildings, though GNN had already issued notice (January 2021) for its demolition. The State Government should, therefore, investigate the matter and fix responsibility for lackadaisical approach of GDA.

***(ii) Non-transfer of Indirapuram scheme due to shortcomings in development of amenities***

Scrutiny of records revealed that GDA submitted proposal to GNN several times to take transfer of Indirapuram scheme for maintenance but GNN did not take due to damaged / insufficient infrastructure. GNN pointed out deficiencies (*Appendix 4.9 B*) regarding incomplete / insufficient infrastructure of the scheme.

To remove these deficiencies the GNN prepared (2021) estimates for reconstruction / repair of drains and sewers costing of ₹ 195.70 crore and improvement of roads costing of ₹ 136.87 crore apart from requirement for parks, lights, etc. GNN concluded<sup>55</sup> (2021) that hand over of the colony can be taken when GDA would construct the sewerage, drains, garbage dump, parks, streetlights, roads and drains as per requirement of developed colony. The colony was yet to be transferred to GNN.

<sup>55</sup> As mentioned in para-wise comments of GNN in respect of case no. 20835/2021 (Sanjay Singh & Others vs. State of Uttar Pradesh & Others).

The State Government in reply (March 2024) stated that the work related to construction/infrastructure services were completed and intimated to GNN in November 2011. However, even after sending several reminders by the Authority and joint inspection conducted by the officers of GNN and GDA, GNN did not take any action to take transfer of the scheme. The State Government also stated that the estimate of ₹ 195.70 crore for repair of drain & sewer and estimate of ₹ 136.87 crore for improvement/strengthening of roads were prepared for upgradation of infrastructure facilities.

The State Government further stated that as per provision in the GO<sup>56</sup>, if any Municipal council/Municipal Corporation in its jurisdiction collects house tax, etc., from the colonies constructed by the Development Council/Development Authority, then such colony would be considered as handed over to the Municipal council/Municipal Corporation. Since house tax is being collected continuously by the GNN from the financial year 2001, therefore, maintenance is expected to be done by the GNN. However, despite collection of house tax, GNN did not take transfer as per provisions mentioned in the GO due to which, in public interest the Authority is providing infrastructure facilities by charging minimum maintenance charges from the allottees of the scheme.

The fact remains that as result, GDA was still incurring expenditure on maintenance of the colony as discussed in the succeeding paragraphs.

#### ***4.3.9.3 Avoidable expenditure of ₹ 39.34 crore due to non-transferring of the completed schemes***

As per section 33 (4A) of the Act “where the Authority provides any amenity in an area developed by it, the Authority be entitled<sup>57</sup> to recover<sup>58</sup> the expenses incurred for maintaining and continuing to provide such amenity.

Audit noticed that despite completion of development works in four schemes<sup>59</sup> upto 2011, GDA could not hand over the amenities of the schemes to the GNN till March 2022 and continued to incur expenditure on maintenance of the amenities and services to the colonies.

GDA had incurred expenditure of ₹ 106.84 crore on maintenance (tubewell operation, maintenance of sewer line, electricity bills for operation of amenities, maintenance of road and disposal of garbage, etc.,) of above four completed schemes against which it realised (maintenance of water and sewer) only ₹ 67.51 crore from the beneficiaries during 2017-18 to 2021-22, as detailed in **Table 4.8**.

<sup>56</sup> Government Order No. 726 H/9-2-83-71 HV dated 30-12-1983

<sup>57</sup> Till the responsibility for maintenance is assumed by the local Authority as provided in Section 34.

<sup>58</sup> In the manner prescribed, from the owner of land or building.

<sup>59</sup>Indirapuram, Swam Jayantipuram, Tulsi Niketan and Indirakunj.

**Table 4.8: Details of receipt of revenue vis-à-vis expenditure incurred on maintenance of completed colonies**

(₹ in lakh)

Sl. No.	Name of the Scheme	Expenditure incurred	Revenue received	Difference between expenditure and revenue received
(1)	(2)	(3)	(4)	(5)
1.	Indirapuram	10,207.22	6,689.54	3,517.68
2.	Swarn Jayantipuram	346.48	61.39	285.09
3.	Indirakunj	33.34	0.00	33.34
4.	Tulsi Niketan	97.43	0.00	97.43
<b>Total</b>		<b>10,684.47</b>	<b>6,750.93</b>	<b>3,933.54</b>

(Source: information collected from GDA)

It is evident from **Table 4.8** that expenditure on providing amenities to four colonies, yet to be transferred to GNN, was more than revenue received which resulted in financial burden of ₹ 39.34 crore to GDA during 2017-18 to 2021-22.

The State Government in reply (March 2024) stated that several correspondences were made by the Authority to hand over these colonies to Ghaziabad Nagar Nigam after development of the schemes. Further, joint physical inspection of the officers of GNN and GDA were conducted. However, due to objection of GNN regarding dilapidated condition/shortfall in infrastructure facilities, these colonies could not be handed over. Hence, minimum necessary maintenance related work (water supply and cleanliness etc.) was done as the Authority was responsible for the maintenance of the scheme. However, the Authority has sent bills for maintenance works to the residents.

The fact remains that delays in transfer of developed colonies to GNN has led to financial burden on GDA.

**To sum up**, GDA did not ensure to increase land bank to provide the required residential and industrial activities as per assessment in the MP-2021. The contract management adopted by GDA for development work was deficient, as short-term NITs were issued and works were started/executed before entering into contract bonds. Construction works were also started without ensuring availability of land and demand of dwelling units due to which either works were closed midway or executed with slow pace. Irregular construction of works and deficient quality control was also noticed.

The local Authority did not assume responsibility for maintenance of the amenities in four completed colonies due to shortcomings noticed during joint physical inspection of GNN and GDA.

**Recommendation 5:** The State Government should ensure that works are proposed based on requirement and after availability of land and to take appropriate action against the erring officers.

**Recommendation 6:** The State Government should ensure strict adherence to the timelines for development of Hi-tech & Integrated Townships. Further, construction of targeted houses/flats for Economically Weaker Section, Low

*Income Group and other dwelling units by the developers and the Ghaziabad Development Authority must be ensured as per plan.*

**Recommendation 7:** *Ghaziabad Development Authority should remove deficiencies in preparation of detailed estimates and improve competitiveness in the tendering process as per prevailing rules/regulations and orders of the Government of Uttar Pradesh.*

**Recommendation 8:** *Ghaziabad Development Authority should develop quality measurement mechanism and take remedial action to overcome the deficiencies in construction of amenities and buildings as noticed during joint inspection of the colonies for their transfer to local Authorities.*



## CHAPTER V

### **Allotment of Properties**



## CHAPTER V

### Allotment of Properties

This chapter deals with allotment of properties developed by Ghaziabad Development Authority as per prevailing guidelines/procedures along with disposal of unsold/undisposed properties.

***Audit Objective:** Whether allotment of properties were transparent and in accordance with the prescribed procedures.*

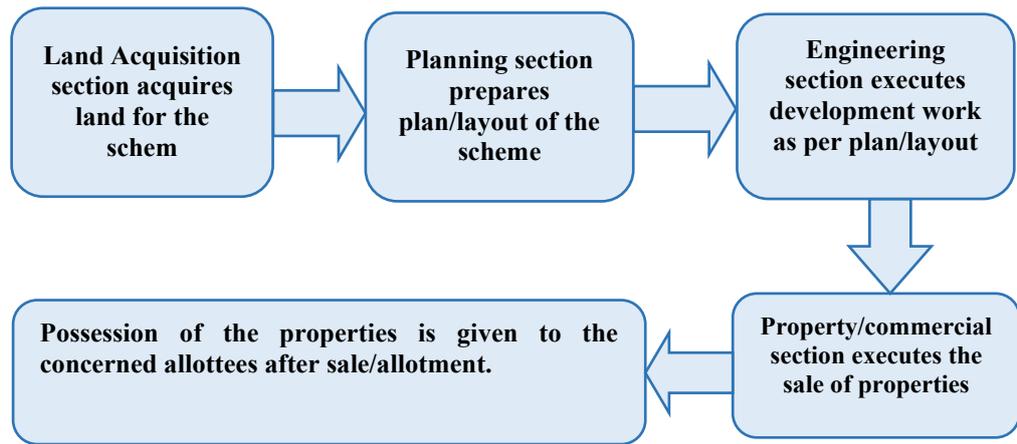
#### **Brief snapshot of the chapter:**

- Sale of the properties was limited to only 11 to 50 *per cent* of plots developed and one to five *per cent* of building planned for development during 2017-22. Scheme-wise status of the properties developed and sold was not maintained by GDA.
- GDA did not have data bank of scheme-wise properties allotted *vis-à-vis* developed, due to which scheme-wise status of sale of properties and accounting of money received against them was not ascertainable.
- Consolidated records related to lottery, bid-cum-auction and first come first serve through which properties were allotted during 2017-22, were not maintained, due to which Audit could not examine the transparency in the process of allotment of properties.
- Allotment process under Pradhan Mantri Awas Yojna could not be completed even after a lapse of more than two years from the scheduled completion time i.e., March 2022.
- Infrastructure surcharge of ₹ 154.02 crore on 422 allottees was not levied.

#### **5.1 Introduction**

The objective of the Authority is to promote and secure the development of area according to Master Plan and for that purpose the Authority shall have the power to acquire, hold, manage and dispose of land. Procedure for development and allotment of properties is given in **Chart 5.1**.

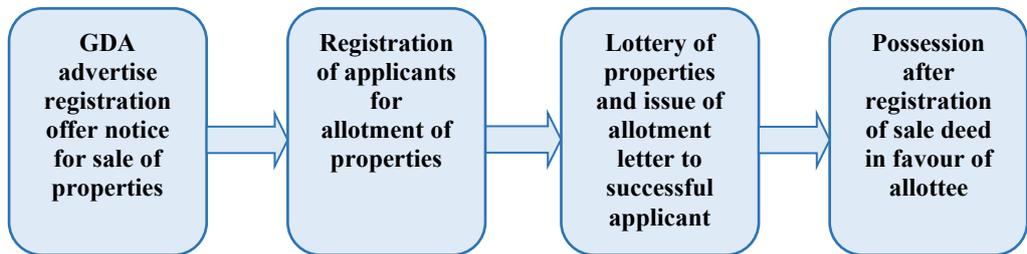
**Chart 5.1: Procedure for development and allotment of properties**



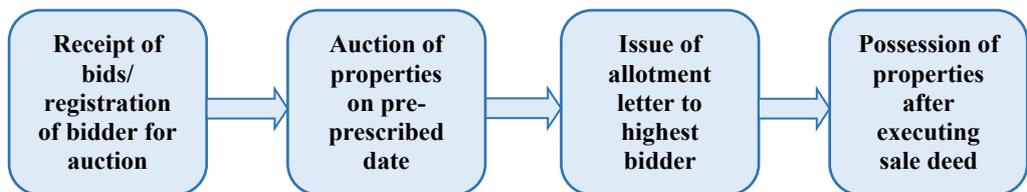
## 5.2 Process of allotment/sale of properties

As per Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004, residential plots, houses, shops, etc., may be disposed through lottery system, while commercial properties may be disposed through auction sale. Besides, as per GoUP order (November 1999), the undisposed unpopular properties shall be allotted through first come first serve (FCFS) basis. The process for the mode of allotments is depicted in **Chart 5.2** to **Chart 5.4**.

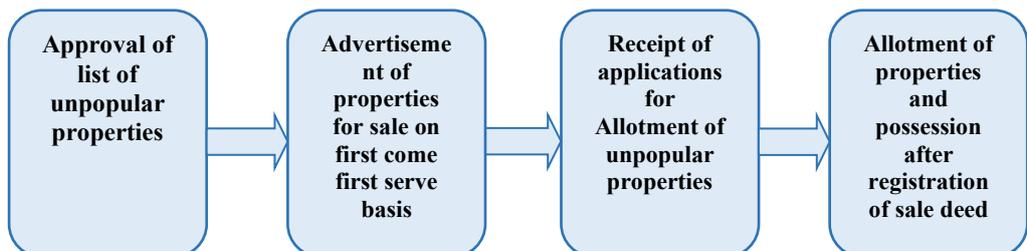
**Chart 5.2: Allotment process through lottery system**



**Chart 5.3: Allotment process through bid-cum-auction system**



**Chart 5.4: Allotment process for unpopular properties on FCFS basis**



Audit observations related to sale/allotment of properties have been discussed in succeeding paragraphs:

### 5.3 Data bank of the properties not maintained

Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004 envisages that the Authority will keep records of status of properties developed, under development, sold out and remaining unsold under each scheme/project under three categories:

- Properties under development & sold out,
- Properties developed & sold out, and
- Properties developed but remaining unsold.

The details of properties were to be categorised into residential, public convenience/public facilities, commercial and other properties.

Audit, however, noticed that scheme-wise status of the properties developed and sold was not maintained by GDA. GDA prepared progress report in which year-wise status of plots and buildings allotted *vis-à-vis* plots and buildings available for allotment was depicted. Details are given in *Appendix 5.1* and summarized in **Table 5.1 (A & B)**.

**Table 5.1 (A): Status of sale of properties (plots) during 2017-22**

*(In number)*

Year	Plots (Residential and non-residential)				
	Opening balance	Developed during the year	Total Col. (2+3)	Allotted (per cent)	Closing balance Col (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
2017-18	340	66	406	46 (11)	360
2018-19	360	2	362	46 (13)	316
2019-20	316	68	384	96 (25)	288
2020-21	288	682	970	234(24)	736
2021-22	736	54	790	393(50)	397
<b>Total</b>				<b>815</b>	<b>-</b>

*(Source: Progress Report of GDA)*

**Table 5.1 (B): Status of sale of properties (buildings) during 2017-22**

*(In number)*

Year	Buildings (EWS, LIG, MIG and HIG dwelling units)			
	Opening balance	Planned for development during the year	Total Col. (2+3)	Allotted (per cent)
(1)	(2)	(3)	(4)	(5)
2017-18	14,823	2,296	17,119	119 (1)
2018-19	17,000	4,614	21,614	476 (2)
2019-20	21,138	480	21,618	1,136 (5)
2020-21	20,482	0	20,482	502 (2)
2021-22	8,208 <sup>1</sup>	0	8,208	58 (1)
<b>Total</b>				<b>2,291</b>

*(Source: Progress Report of GDA)*

<sup>1</sup> In previous years, number of buildings were inclusive of units of PMAY. However as per government order units of PMAY were excluded w.e.f December 2021.

It is evident from **Table 5.1 (A)** and **5.1 (B)** that during 2017-22, sales of plots ranged between 11 and 50 *per cent* to the total plots. Further, 2,291 residential dwelling units were allotted during 2017-22. However, information regarding scheme-wise overall status of buildings actually constructed and remained undisposed was not provided to Audit despite request to GDA.

In the absence of data regarding scheme-wise status of availability and sale of properties, overall inventory of residential dwelling units available for sale and actually sold in each scheme could not be examined in Audit.

The State Government in reply (March 2024) stated that in pursuance of the U.P. Development Authorities Finance and Accounts Manual 2004, a data bank of the properties is being prepared. An office order in this regard has also been issued. The Government in its reply further stated that online feeding in the prescribed format of the progress report decided by the government was being done and the actual unsold properties were 1,979 in the year 2022.

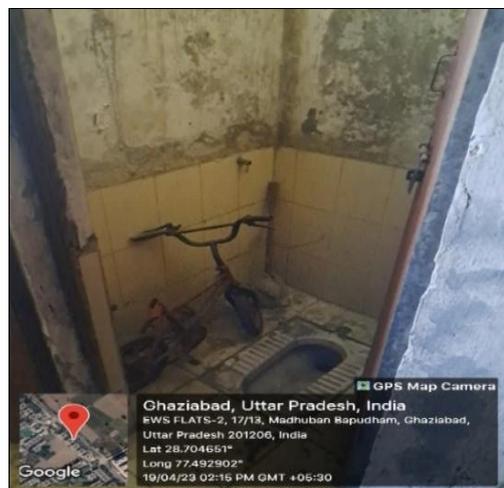
The reply of the Government was not acceptable because data bank of properties as envisaged was not prepared by GDA. The progress reports were prepared by GDA but they did not have details of data bank of the properties as prescribed in the Accounts Manual. Further, scheme wise details of status of undisposed 1,979 properties in the year 2021-22 in respect to actual constructed properties were not provided to Audit despite request to the State Government and GDA.

Audit further observed in the joint physical inspection with the officers of GDA that by the passage of time, the condition of unsold buildings became poor with dirty surroundings. The fact of poor condition of unsold buildings was also discussed in 160<sup>th</sup> meeting of GDA Board held on 23.11.2022. The Board of GDA had directed for proper maintenance, cleanliness and for increasing greenery in the surrounding of these buildings. Audit, however, evidenced poor condition of the unsold buildings as depicted in the Photographs below:

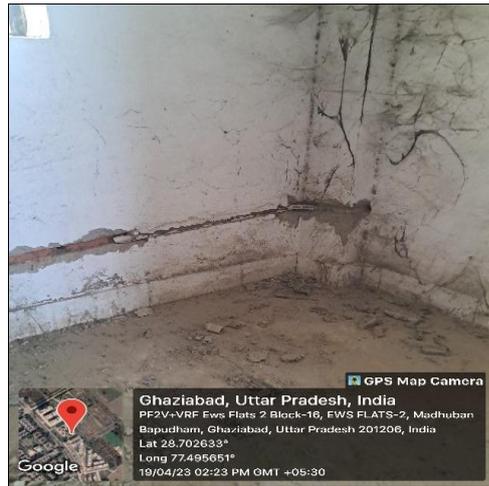
**Photograph 5.1: Damaged condition of dwelling units under Madhuban Bapudham scheme**



**Block-15: EWS**



**Block-15: EWS**



Block 14: Mini MIG



Block 14: Mini MIG

The State Government in its reply (March 2024) stated that GDA publicised advertisement many times about allotment of vacant/undisposed buildings in various schemes of GDA, viz., Indraprastha Housing Scheme, Koyal Enclave, etc. However, due to high cost of buildings, the properties could not be sold. The issue was taken at the State Government and Board of GDA levels and it was decided to declare them as unpopular properties and their cost was kept frozen since 2012. However, expected outcome of sale was not achieved due to Covid pandemic and recession in the market. The State Government also stated that at present, selling of unpopular/undisposed properties in these schemes are in good pace. In pursuance of the directions given in the Board meeting (November 2022), the concerned engineering division has been directed to develop the site and publicise the properties available in the scheme. Therefore, at GDA level, there was no slackness in activities to sale of unpopular properties through FCFS basis. Fact remains that despite the stated efforts made by GDA, the sale of developed properties was very low during 2017-22.

Similar trend persisted during 2022-24 and sale of properties was in the range of 20 to 29 *per cent* of plots developed and one to two *per cent* of building planned respectively as given in **Table 5.2 (A&B)**.

Table 5.2 (A): Status of sale of properties (plots) during 2022-24

*(in number)*

Year	Plots (Residential and non-residential)				
	Opening balance	Developed during the year	Total Col. (2+3)	Allotted ( <i>per cent</i> )	Closing balance Col (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
2022-23	397	190	587	119 (20)	468
2023-24	468	25	493	142 (29)	351
<b>Total</b>				<b>261</b>	<b>-</b>

*(Source: Progress Report of GDA)*

Table 5.2 (B): Status of sale of properties (buildings) during 2022-24

(in number)

Year	Buildings (EWS, LIG, MIG and HIG dwelling units)				
	Opening balance	Planned for development during the year	Total Col. (2+3)	Allotted (per cent)	Closing balance Col (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
2022-23	8,150	0	8,150	49 (1)	8,101
2023-24	8,101	0	8,101	146 (2)	7,955
<b>Total</b>				<b>195</b>	<b>-</b>

(Source: Progress Report of GDA)

### 5.3.1 Lack of transparency in allotment of properties

GDA prepared progress report depicting allotment *vis-à-vis* development of properties. However, GDA did not have consolidated status of allotment of properties through lottery, bid-cum-auction and first come first serve (FCFS) basis. Due to this, Audit could not examine the transparency maintained in the allotment of properties and also could not reconcile between the cost of sale *vis-à-vis* number/details of properties sold. Audit in this respect further examined the records of allotment of properties under the seven test checked schemes<sup>2</sup> which revealed following shortcomings:

#### 5.3.1.1 Allotment of properties through lottery system

GDA put 271 to 1,739 properties developed under the four schemes<sup>3</sup> for sale through lottery system in each year during 2018-22<sup>4</sup>. Against these, 43 to 772 applications were received for the allotment, as detailed in **Table 5.3**.

Table 5.3: Details of properties proposed for allotment through lottery system

Year	No. of schemes	Number of properties included in lottery draw			Number of applications received			No. of lottery draw
		Buildings	Plots	Total	Buildings	Plots	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2018-19	01	271	00	271	43	00	43	1
2019-20	01	981	00	981	254	00	254	2
2020-21	04	1643	96	1739	684	88	772	3
2021-22	01	00	1275	1275	00	321	321	1
<b>Total</b>		<b>2895</b>	<b>1371</b>	<b>4266</b>	<b>981</b>	<b>409</b>	<b>1390</b>	<b>-</b>

(Source: Records of GDA)

Audit scrutiny revealed that the status of actual allotment of properties *vis-à-vis* applications received was not in the records of GDA. Further, GDA also did not make available the status of actual allotment against the abovementioned 1,390 applications, despite requests.

No reply was furnished by the State Government though the matter was referred to the State Government in January 2025.

<sup>2</sup> Indirapuram, Indraprasth, Karpuripuram, Koyal Enclave, Madhuban Bapudham, Nandgram and Rajendra Nagar schemes.

<sup>3</sup> Madhuban Bapudham, Koyal Enclave, Indirapuram and Indraprasth.

<sup>4</sup> No lottery was conducted in the year 2017-18.

### 5.3.1.2 Allotment of properties through bid-cum-auction

In Bid-cum-auction mode, only 14 to 137 properties were recommended for allotment during the period of 2017-22 in test checked seven schemes<sup>5</sup>. However, neither the status of actual allotment of properties was in the records of GDA nor it provided the information in this respect though called for.

The State Government did not furnish specific reply and stated that properties could not be sold out because of Covid pandemic since 2020 and recession in the market. The actual status of allotment of properties against the recommendation for allotment of 14 to 137 properties was not made available by GDA as well as the State Government though requested in December 2024 and January 2025.

- Audit also observed lack of transparency in the allotment of properties through bid-cum-auction. It was noticed that:

(i) In December 2017, 196 properties were put in auction out of which five properties were recommended for allotment. However, the remaining 191 properties were not taken for the next auction held in March 2018. Instead of this, 35 other properties were placed for auction in March 2018.

(ii) In October 2019, 248 properties were placed for auction out of which 14 properties were recommended for allotment. In the next occasion of bid-cum-auction (December 2019), 198 properties were put for auction in which 145 properties were amongst the left over 234 properties. However, reason for not including remaining 89 properties of previous auction was not available in records.

The State Government in reply (March 2024) stated that in the allotment of properties complete transparency is maintained and records are kept in the files. The State Government further stated that after allotment of residential properties, commercial properties are put for allotment through auction in order to get maximum prices. Some of the properties are placed for auction considering the likings of the public in this respect.

The reply of the State Government was not acceptable, as no mention was made by GDA in its records in respect of not placing the unsold properties in the next auction. Due to this, transparency maintained by GDA in the auctions could not be ascertained in the Audit.

### 5.3.1.3 Allotment of unpopular properties through FCFS

As per Government order (1999), GDA was to issue quarterly list of undisposed properties with detailed information containing type of property, cost, reservation category (if any), number and location. The properties which could not be disposed of even after advertisement twice or more could be treated as unpopular properties. The unpopular properties were to be disposed of through first come first serve (FCFS) basis. The Government order further required that the criteria of income, reservation, number of properties would be relaxed in respect of disposal of unpopular properties. These properties were to be disposed of through advertisement and holding special camps.

<sup>5</sup> Indirapuram, Indraprasth, Karpuripuram, Koyal Enclave, Madhuban Bapudham, Nand Gram and Rajendra Nagar.

Audit observed that:

- GDA prepared list of 549 (2019-20), 1,960 (2020-21) and 1,604 (2021-22) unpopular properties in test-checked seven schemes, once in a year, during 2019-22.
- Audit further observed that out of the properties declared unpopular, only 44 (2021-22) and 148 (2020-21) properties were recommended for sale during 2019-22. However, status of actual sale was not made available by GDA and by the State Government, though called for.
- Lack of transparency was also observed in the allotment of unpopular properties as in the FCFS taken place in 2021-22, 1,604 properties were put for FCFS despite the fact that in earlier FCFS (2020-21) at least 1,812 properties remained undisposed.

The State Government did not provide specific reply (March 2024) and stated that after the Covid pandemic in the country from the year 2019-20, the expected sale of these properties could not take place due to low liking of general people in purchasing property and recession in the market.

The fact remains that the allotment of unpopular properties was very less.

#### **5.4 Land not allotted to affected families**

Scrutiny of records revealed that acquisition of 499.45 hectare (1234.13 acre) land for Madhuban Bapudham scheme (MBD) was carried out during May 2005 to June 2010. Out of 499.45 hectare, 323.75 hectare (800 acre) land was obtained through mutual negotiation.

As per Uttar Pradesh Land Acquisition (Determination of compensation and declaration of award by agreement) Rules, 1997, an agreement was entered into (February 2010) between Secretary, GDA and the representatives of land owners of Madhuban Bapudham (MBD) Scheme which envisaged that the affected landowners of MBD would be allotted six *per cent* of developed residential land at the rate of ₹ 3,350 per square meter (sqm). This was further amended by the Board of GDA which decided that out of the aforesaid six *per cent* residential land, landowners may be allotted two *per cent* commercial land.

Scrutiny of records revealed that 762 plots<sup>6</sup> comprising of 1.67 lakh square meter area was earmarked for landowners whose land was acquired for MBD. However, only 115 landowners were allotted (November 2014) 40,718.50 square meter (24 *per cent*) out of 762 plots and the remaining 647 plots of 1.26 lakh square meter (76 *per cent*) were not allotted even after lapse of more than 12 years of agreement as of March 2022. Therefore, GDA could also not realise ₹ 42.17 crore<sup>7</sup> through allotment of plots which was to be paid by the affected families at the time of allotment of developed plots.

The State Government stated (March 2024) that the land could not be developed due to non-existence of dispute free land in continuous segments.

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<sup>6</sup> Under scheme code 791 of MBD; plots size ranged from 40 square meter to 2,382.30 square meter.

<sup>7</sup> (₹ 3,350 per sqm x 125869.70 sqm)

Fact remains that the landowners were not provided developed land as per the agreement even after lapse of 14 years from the date of such agreement.

### 5.5 Pradhan Mantri Awas Yojana-Urban

Pradhan Mantri Awas Yojana (Urban) {PMAY (U)} is a flagship programme of the Ministry of Housing & Urban Poverty Alleviation (MoHUPA), Government of India (GoI), with mandate to provide *pucca* house to eligible urban poor families through states and union territories (UTs). PMAY (U) was launched in June 2015 with the target to provide houses to eligible families/beneficiaries by March 2022.

GoUP fixed (September 2017) target of construction of 9,000 Dwelling Units (DUs) in the development area of GDA under PMAY (U). Subsequently, the target was revised (June 2018) by the GoUP and it was increased to 45,000 DUs. Projects were to be constructed by GDA and private developers.

Against the target of 45,000 DUs, detailed project reports (DPRs) of 25 projects comprising of 20,173 DUs<sup>8</sup> were approved during February 2018 to August 2019 by Central Sanctioning and Monitoring Committee, Ministry of Housing and Urban Affairs, Government of India. However, construction work of only 5,801 DUs was started under 11 projects (five by GDA and six by private developers) approved during February 2018 to July 2019. The work of remaining 14,372 DUs under 14 projects were not started as of March 2024. Significant audit observations are as below:

- Out of 5,801 DUs under construction in 11 projects, only 675 DUs were allotted to the beneficiaries in MBD scheme till March 2022, whereas no project was completed till that date. As per information made available by the State Government (March 2024), 2,572 beneficiaries were issued allotment letter out of 4,678 beneficiaries selected under all the 11 projects till March 2024.
- Of the 14 projects on which works were not started, six projects comprising of 8,628 DUs to be constructed by GDA, were proposed for cancellation (July 2021) due to costly land, agitation of farmers, less demand, etc.
- Six other projects comprising of 4,569 DUs, to be developed by the private developers, were not started due to not completing formalities by the developers<sup>9</sup> and the remaining two projects of private developers were cancelled by GDA<sup>10</sup>.

The State Government in its reply stated (March 2024) that due to occurrence of Covid-19, the allotment process was disrupted in the year 2020-21. However, 4,678 beneficiaries were selected, out of which allotment letters were issued to 2,572 beneficiaries.

<sup>8</sup> The reason for not taking up of 24,827 DUs were not made available to Audit by the State Government.

<sup>9</sup> Non-submission of environmental NOC, non-registration in RERA, etc.

<sup>10</sup> Due to not depositing required fees for approval of map/completing formalities in one case and other project was cancelled on the request of the developer.

The fact remains that the allotment process under PMAY could not be completed even after a lapse of more than two years from the scheduled completion time, i.e., March 2022.

## **5.6 Non-levy of Infrastructure surcharge**

GoUP order (January 1998) required to levy infrastructure surcharge at the rate of 10 *per cent* of the cost of land by the Development Authorities during sale of land. GoUP further directed (March 2001) that the Board of the Development Authorities should not pass any decision which is against the standing orders of the government. It further provided that the Board could only request/recommend for reconsideration or necessary relaxation in the Government Orders<sup>11</sup>.

Scrutiny of records revealed that Board of GDA (October 2014) requested the State Government for not levying infrastructure surcharge on the sale of land parcel measuring above 2,000 sqm area. The Board further directed that till the decision of State Government is received, infrastructure surcharge should not be levied on the bidders during sale of plots having area above 2,000 sqm. The decision taken by the Board of GDA for not levying infrastructure surcharge without the approval of State Government in this respect was irregular.

Audit noticed that GDA allotted two group housing plots (GH 2 and GH 3B) having area of 16,200 sqm and 5,750 sqm in Koyal Enclave to National Building Construction Corporation Limited (NBCCL) in March 2015 and April 2015 respectively. As per prevailing rules, GDA was required to levy ₹ 6.26 crore as infrastructure surcharge on the sale of plots<sup>12</sup> to NBCCL for allotment of land. However, GDA did not levy the infrastructure surcharge.

The State Government in its reply (March 2024) stated that a notice had been issued to NBCCL (December 2019)<sup>13</sup> to deposit due infrastructure surcharge. The State Government further added that notices have been issued to other 431 allottees for deposition of due infrastructure surcharge. Some allottees have filed suits against the liability in various competent courts and some allottees have deposited an amount of ₹ 5.81 crore. Further, as per list enclosed with the reply of the State Government, notice for depositing infrastructure surcharge amounting to ₹ 147.76 crore were issued to 421 allottee, which did not include the amount due against NBCCL ₹ 6.26 crore.

Fact remains that irregular waiving of infrastructure surcharge without approval of State Government resulted into non-receipt of ₹ 154.02 crore.

## **5.7 Interest not levied**

GDA allotted group housing plot having area of 16,200 sqm to National Building Construction Corporation Limited (NBCCL) in March 2015. As per the allotment letter, NBCCL was to deposit ₹ 46.17 crore as the cost of land

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<sup>11</sup> The State Government subsequently excluded the levy of infrastructure surcharge on the sale of land on 26.07.2018. (GO no. 948 (1)/aath-1-18-44 vividh/18 dated 26.07.2018.).

<sup>12</sup> Cost of two plots = ₹ 46.17 crore + ₹ 16.39 crore = ₹ 62.56 crore; Infrastructure surcharge @ 10 *per cent* of cost of plots = ₹ 6.26 crore.

<sup>13</sup> Issued notice in only one case (plot of 16200 sqm) to deposit infrastructure surcharge.

against which NBCCL deposited ₹ 11.54 crore<sup>14</sup> (March 2015) and the remaining cost of land (₹ 34.63 crore) was to be deposited within 90 days (without interest) or in 10 half yearly installments (with yearly interest rate of 16.75 per cent).

NBCCL did not deposit the remaining amount within prescribed timeline due to which GDA initially imposed interest of ₹ 1.06 crore on NBCCL. However, the interest was waived off at a later stage on the ground that the developer was exempted as per order of GoUP (November 2009)<sup>15</sup>. Audit noticed that the said order applies only for departments and subordinate institutions under the jurisdiction of GoUP. Since NBCCL did not fall under the jurisdiction of GoUP, the waiver of interest in the case of NBCCL was irregular.

The State Government, in its reply (March 2024) stated that due to it not being covered under the exemption mentioned in the GO dated 6 November 2009, the process has been initiated to recover the outstanding interest from the allottee institution.

**To sum up**, GDA did not maintain data bank in respect of properties developed and allotted. Scheme-wise details of properties was not available with GDA due to which transparency in allotment of properties was not ascertainable. Sales of the properties during 2017-22 were limited to only one to five per cent of building planned for development and 11 to 50 per cent of plots developed. There was also lack of transparency in allotment through bid-cum-auction as unsold properties of previous auctions were kept out of bidding process in subsequent auction without any reason on record. Under PMAY, during 2017-22 against the target of construction of 45,000 DUs, DPR of only 20,173 DUs were approved. Of these, 20,173 DUs, construction of only 5,801 DUs were started as of March 2022.

**Recommendation 9:** Ghaziabad Development Authority should ensure maintenance and display of scheme-wise data of developed, under development, sold out and unsold properties so that the prospective buyers may be provided complete information with regards to available properties.

**Recommendation 10:** There is an urgent need to identify the bottlenecks and to take corrective measures to enhance the allotment of existing properties and to develop properties in future according to the need of the public.

<sup>14</sup> 25 per cent of cost of land.

<sup>15</sup> As per GoUP order (November 2009), in case of payment of land cost within two years, the interest/penal interest was not to be charged by Uttar Pradesh Avam Vikas Parishad and Development Authorities from State Government's Department and subordinate institutions.



## CHAPTER VI

### **Regulatory Functions**



## CHAPTER VI

### Regulatory Functions

This chapter deals with issues related to compliance of regulatory functions of Ghaziabad Development Authority, *i.e.*, approvals of construction and development work, environmental regulations and enforcement against unauthorized development.

**Audit Objective:** *Whether regulatory functions such as land use conversion, prevention of uncontrolled development, enforcing environmental condition were adhered to and maps/layout plans were sanctioned in compliance with Building bye-laws and applicable rules.*

#### Brief snapshot of the chapter:

- GDA issued demand notes without mentioning details of map fees in the approved format of Uttar Pradesh Online Building Plan Approval System at the time of sanctioning of maps.
- GDA sanctioned maps/layout plans without obtaining requisite documents from applicants.
- Undue benefit was extended to developers due to short/non-levy of ₹ 25.69 crore towards infrastructure development fees and maps fees.
- Due to weak enforcement of GDA, unauthorised construction cases increased from 5,395 to 9,416 during 2017-22.
- Compounded maps were issued in violation of provision of Compounding bye-laws and setback rule under Building bye-laws was not followed at the time of approval of maps.

### 6.1 Introduction

Uttar Pradesh Urban Planning & Development Act, 1973 (UPUP&D Act, 1973) envisages<sup>1</sup> that after declaration of any area as development area, no development of land shall be undertaken or carried out or continued in that area by any person or body, unless permission for such development had been obtained. The Authority is empowered to take action against unauthorised construction by imposing penalty, discontinuing construction works and removal by demolition.

Audit findings related to approval of layout plan/maps and action taken against unauthorised construction is discussed in the succeeding paragraphs:

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<sup>1</sup> Section 14, 15, 26, 27 and 28

## 6.2 Sanction of layout plan and maps

Sections 14 and 15 of UPUP&D Act, 1973 prescribe that every person or body desiring the permission for development work shall make an application in writing in the form prescribed by the State Government along with requisite documents and prescribed fees. GoUP introduced Uttar Pradesh Online Building Plan Approval System<sup>2</sup> (UPOBPS) in October 2017. Subsequently, in August 2020, GoUP introduced a new updated version of Uttar Pradesh Online Building Plan Approval System<sup>3</sup> (UPOBPAS).

Audit examination of records disclosed that 4,217 maps related to residential and non-residential units (commercial, housing, hotel, etc.) were sanctioned by GDA during 2017-22 as detailed in **Table 6.1**.

**Table 6.1: Status of receipt *vis-à-vis* acceptance of maps during 2017-22**

Sl. No.	Financial year	No. of maps received for sanction	No of maps accepted by GDA (in per cent to column 3)
(1)	(2)	(3)	(4)
1.	2017-18 <sup>4</sup>	319	256 (80)
2.	2018-19	1,549	982 (63)
3.	2019-20	993	611 (62)
4.	2020-21	1,127	952 (84)
5.	2021-22	1,658	1,416 (85)
<b>Total</b>		<b>5,646</b>	<b>4,217 (75)</b>

(Source: Information provided by GDA)

Out of the total received 5,646 maps, 423 maps were in process and 1,006 maps were rejected as of March 2022. For detailed scrutiny, Audit selected 68 maps<sup>5</sup> approved during 2017-22. However, GDA despite repeated requests, provided partial information (calculation of map fees, required and attached NOCs, etc.) in respect of 45<sup>6</sup> maps and did not provide any record related to 23 maps approved in UPOBPS. Resultantly audit could not scrutinise procedure and approval of test checked maps in complete form.

The State Government replied (March 2024) that 26 maps<sup>7</sup> under question were provided to audit. The Government further stated (July 2024) that the data related to 26 maps which was made available to audit did not contain details of fees, NOCs, etc., which were to be taken at the time of sanctioning of map. However, the required information/records pertaining to the Maps (fees, other related information/records) have been compiled in soft copy and subsequently forwarded through via e-mail.

The replies of the State Government were not acceptable, because GDA did not provide any record in respect of 23 out of 26 test checked maps sanctioned in UPOBPS during 2017-20 and provided incomplete records related to

<sup>2</sup> (<https://upobps.in>)

<sup>3</sup> (<https://upobpas.in>)

<sup>4</sup> Data not available between April 2017 to September 2017

<sup>5</sup> Based on total plot area which has been mentioned in Appendix 1.2, 26 approved under UPOBPS and 42 approved under UPOBPAS.

<sup>6</sup> Two maps were cancelled after approval.

<sup>7</sup> Out of 26 maps were approved under UPOBPS during 2017-20, partial information of three maps were made available by GDA.

45 maps due to which approval of maps *vis-à-vis* prescribed procedures and norms could not be ascertained in Audit.

Audit examination of records further disclosed shortcomings in sanctioning of maps as discussed below:

### 6.2.1 Lack of transparency in levy/collection of map fees

GoUP introduced UPOBPAS (August 2020) to make uniform and transparent procedure for levy of fees and approval of maps. According to the system, the Authority has to scrutinize the maps submitted by the applicants and if found correct as per prevailing rules, it issues demand note (invoice/challan) comprising of rate of charges/fees, total charge/fees due, total charges/fees previously paid and remaining total charges/fees to be received from the applicants.

Scrutiny of demand notes of test checked maps revealed that GDA did not mention the prescribed area/rates, etc., in concerned columns of demand notes issued (*Appendix-6.1*) due to which audit could not ascertain whether GDA demanded requisite fees/charges during approval of maps or not.

The State Government in reply (March 2024) stated that online system of approval of map was in initial stage, therefore, due to lack of knowledge about complete function and non-activation of details of fees in the chart, the details of required fees were mentioned in the demand note based on calculation as per the rule.

The fact remains that demand note was neither generated online with full details in the prescribed format by GDA nor the calculation sheet of fees/charges of test checked maps were provided to Audit.

### 6.2.2 Approval of maps without no objection certificates

According to para 3.1.3.1 (iii) of the Building Construction and Development Bye-laws (Building Bye-laws), No Objection Certificates (NOCs) would be required from U.P. Pollution Control Board, Fire Department, Archaeological survey of India, etc., before approval of map.

Scrutiny of records disclosed that requirement of NOCs for different categories of maps (residential, non-residential, etc.) were neither mentioned in the bye-laws nor defined by GDA. Audit further observed that out of test checked 45 maps<sup>8</sup>, it was mentioned in 32 maps that the maps have been sanctioned subject to obtaining all required NOCs. However, no details in respect of obtaining these NOCs by the applicants from the concerned departments were available in records. Four maps were sanctioned with the condition that applicants would have to obtain NOCs from one to six<sup>9</sup> departments. However, these maps were sanctioned after obtaining only one to

<sup>8</sup> Records of two cancelled maps were not provided.

<sup>9</sup> Railways, Uttar Pradesh Power Corporation Ltd., Uttar Pradesh Pollution Control Board, Ministry of Environment and Forest, Indian Oil Corporation & Gas Authority of India Ltd, Irrigation Department, National Highway Authority of India, Ground Water Department and Authorities of Hindon Airport.

two NOCs. In seven maps there was no mention about requirement of NOCs. Hence, audit could not ascertain the details of specific NOC's required/collected for approval of test checked maps.

The State Government in reply stated (March 2024) that at the time of application for obtaining no objection certificate from environment department, the department demands a copy of the approved map and other related details of approved map. Since lot of time is spent in issuing no objection certificate by environment department, the Authority gives approval of maps with the condition to obtain and submit no objection certificate from the environment department before starting the construction work, the compliance of which is done by the concerned section of the Authority before carrying out the construction work.

The reply of the State Government does not address the observation and is not tenable because the State Government neither provided the case-wise details of NOCs required for approval of maps nor it submitted documentary evidence in respect of ensuring receipt of all NOCs before approval of maps/start of work. Further, if conditional maps were required to be issued due to practical reasons, this was to be included in the building bye-laws.

### **6.2.3 Sanction of map without certificate of structural drawing/design**

GoUP issued guidelines<sup>10</sup> for making anti-earthquake arrangements in construction of new buildings and all types of infrastructural facilities building (such as hospital, cinema hall, etc.) having plot area more than 500 square meter (sqm.). According to the guidelines, the structural design should be countersigned by the professor of structural engineering of IIT Roorkee or other specified technical institution.

Scrutiny of test check records revealed that a developer<sup>11</sup> submitted map of 2,023.002 sqm. for construction of hotel in June 2019. GDA demanded submission of requisite no objection certificates along with vetted certificate of structural safety and earthquake resistant from IIT Roorkee/Delhi or equivalent institution.

Audit noticed that the developer did not submit vetted certificate of structural safety and earthquake resistance drawing/design to GDA. However, GDA sanctioned map in August 2019 in violation of the GO.

The State Government did not provide specific reply and merely stated that maps are approved after obtaining structural design and drawing from the competent level.

The reply of the State Government was not tenable because vetted certificate of structural safety and earthquake resistance drawing/design received from the developer at the time of approval of the aforementioned map were not available in records provided to Audit.

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<sup>10</sup> February 2001 and July 2001

<sup>11</sup> Map No. MAP20190606155636430 (Plot no. 54 GT road, Sahibabad, Ghaziabad).

### 6.2.4 Short levy of development fee

The Uttar Pradesh Urban Planning and Development (Assessment, Levy and Collection of Development Fee) Rules, 2014 (November 2014) prescribes levy of development fee on the developers for permission of dwelling units/apartments. According to the Rules, in case of an application for building permit for four or more dwelling units/apartments including group housing anywhere in the development area, the development fee up to density of 100 dwelling units per hectare shall be 100 *per cent* of the development fee and 5 *per cent* higher for every additional 25 dwelling units of part thereof (maximum 150 *per cent* for above 325 dwelling units)<sup>12</sup> as per clause 4 (1 and 3) of the Rules.

Scrutiny of records revealed that GDA sanctioned a map<sup>13</sup> of 7.48 hectare (74,786 sqm) for construction of group housing in October 2020 consisting of 3,067 dwelling units (DUs). As such, the developer proposed to construct 410 DUs per hectare (3,067 units/7.48 hectare). Hence, GDA was required to levy ₹ 22.29 crore<sup>14</sup> as development fee, but GDA levied only ₹ 19.62 crore as development fee<sup>15</sup> on the developer which led to short levy of development fee amounting to ₹ 2.67 crore.

The State Government in reply (March 2024) stated that the first map of affordable housing was sanctioned<sup>16</sup> in May 2014 after deposit of development fee of ₹ 19.62 crore for total net area of 63,568.10 sqm. by excluding 15 *per cent* green area out of total plot area of 74,786 square meters. Subsequently, during revised map, the development fee on the total net plot area of 63,568.10 sqm. was calculated as ₹ 17.83 crore<sup>17</sup> as per effective bye-laws. Therefore, no amount was demanded from the developers because amount of ₹ 19.62 crore was already deposited by the developer for development fee.

The reply of the State Government was not tenable, because the development fee was to be calculated on the basis of gross area<sup>18</sup>. However, the Authority calculated development fee on net plot area of 63,568.10 sqm. after deduction of 15 *per cent* green area, which was not correct. The incorrect computation of development fee has led to short levy of ₹ 2.67 crore.

### 6.3 Enforcement

In case of any contravention on the sanctioned permission or illegal<sup>19</sup> construction in the development area, the Authority is empowered to order demolition of the development and/or impose penalty. Besides, the State

<sup>12</sup> Multiplying factor for more than 5 and upto 10 hectare=0.60, additional development fee for more than 325 DUs per hectare=150 *per cent* of original development fee.

<sup>13</sup> Map no. MAP20191012123059560 for construction of affordable group housing in village Shahpur Bamheta Ghaziabad

<sup>14</sup> Area (74,786 sqm) x rate of development fee in 2020-21 (₹ 3,312 per sqm) x multiplication factor as per GO (₹ 0.60) x 150 *per cent* (for DUs in excess of 325 DUs) = ₹ 22,29,22,108.80

<sup>15</sup> GDA in its record has mentioned it as external development fee.

<sup>16</sup> Map No 658/Zone-5/2013-14 of M/s Utility Estate Pvt. Ltd.

<sup>17</sup> 63,568.10 X ₹ 3,116 X ₹ 0.60 X ₹ 1.50 = ₹ 17,82,70,380

<sup>18</sup> Minus the master plan road and green belt, if any.

<sup>19</sup> Work for which permission had not been taken from the Authority under UPUP&D Act, 1973.

Government had also issued necessary directions (May 2018 and August 2018) to the Authorities for checking and removing unauthorised constructions and encroachment.

### 6.3.1 Unauthorised construction

The status of unauthorised construction and action taken by the GDA during 2017-22 is given in **Table 6.2**.

**Table 6.2: Status of unauthorised construction**

Year	OB	Cases identified during the year	Total cases identified upto the end of the year	Action taken during the year					CB	Status of availability of responsible officers to identify unauthorised construction	
				Compounding	Demolition	Disposed <sup>20</sup> off	Total	Per cent (8/4* 100)		Sanctioned post <sup>21</sup>	Person-in-position
2017-18	5,395	1,723	7,118	322	118	8	448	6	6,670	531	452
2018-19	6,670	1,688	8,358 <sup>22</sup>	394	413	0	807	10	7,551	513	419
2019-20	7,551	1,188	8,739	272	332	8	612	7	8,127	450	422
2020-21	8,127	1,173	9,300	105	121	2	228	2	9,072	429	397
2021-22	9,072	992	10,064	475	171	2	648	6	9,416	413	361

(Source: Information provided by GDA)

As detailed in Table 6.2, identification of unauthorised constructions was in declining trend. Further, Junior Engineer and Supervisor/Mate were responsible to collect the information of illegal construction and submit it to the respective zonal in-charge. However, availability of these staff decreased from 452 to 361 against sanctioned strength (including supernumerary post) of 531 to 413 during 2017-22 which may be a reason for less identification of illegal construction in the development area.

Audit test checked action taken in 1,703 cases identified during period from 2017-22 and observed as follows:

- Out of 1,703 cases, there were demolition in 52 cases, sealing in 100 cases, compounding in 334 cases and other actions such as issuance of notices, seal/demolition orders in 354 cases<sup>23</sup>. Remaining 863 cases (51 per cent) were pending in the court (*Appendix-6.2*).

The State Government in reply (March 2024) stated that the Enforcement is divided into eight zones and in each zone, an in-charge, Assistant Engineer (AE), JE and Supervisor/Mate are posted. The JE and Supervisor/Mate collect information of illegal construction on daily basis and send it to the

<sup>20</sup> The cases in which there was no action required after hearing against notice or other reasons.

<sup>21</sup> Including Supernumerary Post

<sup>22</sup> Total Cases identified upto the end of the 2018-19 was 8,366 as per MPR, however, this would be 8,358, which has been accepted by GDA stating that this was due to clerical mistake.

<sup>23</sup> Issued notice in 173 cases and issued seal/demolition order in 167 cases and other action like opening of seal, compounding applied in 14 cases, however, no further action taken by GDA.

respective zonal in-charge for necessary action. The State Government also stated that maximum undisposed cases were related to small dwelling level structure and undisposed cases of unauthorized construction had increased due to enforcement of graded response action plan (GRAP) in NCR, limited availability of police force and prevailing code of conduct before the elections of the Urban Local Bodies, State Assembly and Lok Sabha. In reply, the State Government further added that efforts were being made to demolish/regularise the remaining cases by formulating an action plan at the Authority level.

- Further, audit collected information related to increase in buildings/DUs under jurisdiction of local bodies<sup>24</sup> covered under development area of GDA during 2017-22. Scrutiny of information collected from the local bodies revealed that during 2017-22, number of buildings (residential as well as non-residential) increased by 1.15 lakh in the development area. However, scrutiny of records of GDA revealed that total maps sanctioned by GDA in the same period were only 4,217. The summary of maps approved and increase in number of buildings in the development area during 2017-22 is given in the **Table 6.3**.

**Table 6.3: Summary of maps sanctioned and increase in number of buildings**

Sl. No.	Year	Number of maps applied	Number of maps sanctioned by GDA	Increase in the number of buildings in the development area of GDA <sup>25</sup>	Difference
(1)	(2)	(3)	(4)	(5)	(6)
1	2017-18	319	256	25,015	24,759
2	2018-19	1,549	982	16,430	15,448
3	2019-20	993	611	25,489	24,878
4	2020-21	1,127	952	22,883	21,931
5	2021-22	1,658	1,416	25,321	23,905
<b>Total</b>		<b>5,646</b>	<b>4,217</b>	<b>1,15,138</b>	<b>1,10,921</b>

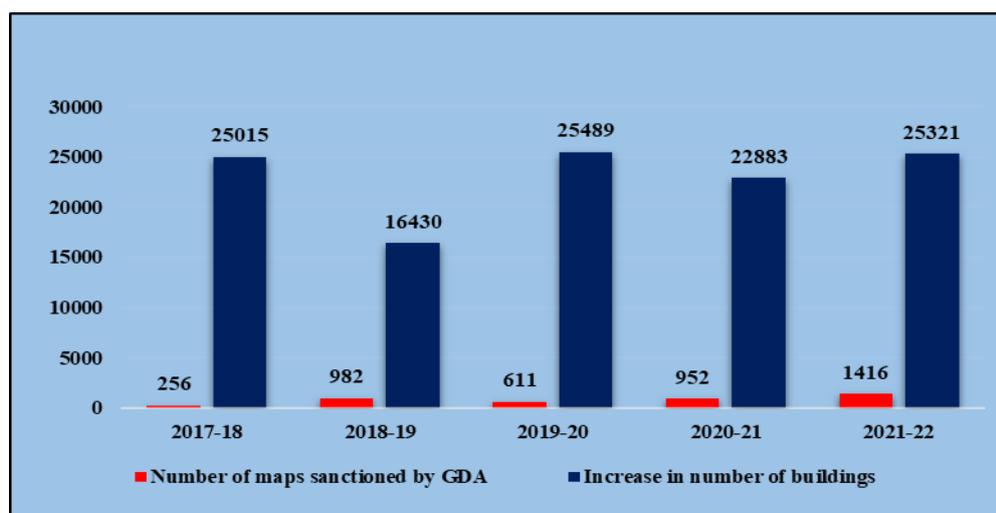
(Source: Information collected from GDA and ULBs under it)

It is evident from Table 6.3 that the number of approved maps is very less in comparison to increase in the number of buildings in development area of GDA during 2017-22. The number of approved maps against the increase in the number of buildings was only 3.66 *per cent*. The graphical presentation of the number of buildings increased in the development area during the year 2017-22 against the sanctioned map is given in **Chart 6.1**.

<sup>24</sup> As per Master Plan Nagar Nigam, Ghaziabad, Municipal council Modi Nagar, Loni, Murad Nagar and Nagar Panchayat Dasna comes under the developemnt area of GDA.

<sup>25</sup> Data collected from Nagar Nigam, Ghaziabad, Municipal council Modi Nagar, Loni, Murad Nagar and Nagar Panchayat Dasna.

**Chart 6.1: Maps sanctioned vis-à-vis increase in number of buildings during 2017-22**



(Source: Information provided by GDA)

As per building bye-laws, the validity of approved maps is for five years which may be extended upto eight years after payment of fees. To assess the number of developments works which were to be completed during 2017-22, it was required to analyse the number of maps approved during 2009-17. However, after repeated requests GDA did not provide details of approved maps during 2009-17<sup>26</sup>.

The State Government in reply (March 2024) stated that the Authority approves the maps of individual residential units and multistorey buildings within the development area. The multistorey buildings comprise of number of flats which are owned by different individuals and municipal bodies treat each flat as single residential building. It also added that there was no provision to accord approval of maps in irregularly developed areas by the private developers. Due to which, there was difference between numbers of approved maps by the Authority to the number of buildings consolidated by the urban bodies. The State Government in its reply (July 2024) further added that during the period 2017-18 to 2021-22, a total of 33 group housing maps were approved in which 26,632 units were proposed for construction.

The reply was not tenable, because even after adding units constructed under group housing schemes, the approved maps for dwelling units during 2017-22 would be 30,816 which was much below than the increase in dwelling units/buildings by 1,15,138 as reported by local bodies. Further, GDA identified only 6,764 cases under illegal construction during the period. Therefore, enforcement of GDA was weak and not effective.

### 6.3.2 Map fees and surcharge in the compounded maps

At the time of approval of map, the Authority determines that all the charges have been correctly imposed and ensure that the developer has paid all the charges to the Authority. As per compounding bye-laws, if any variation in

<sup>26</sup> Except number of 1303 maps for which completion certificate was required to be obtained.

comparison to the sanctioned map has been made, it should be compounded otherwise it should be demolished.

Scrutiny of test checked records revealed that the Authority did not impose following fees/surcharges during map approval and its compounding.

### 6.3.2.1 Short levy of Shelter fee

GoUP formulated (September 2011) a policy to ensure housing construction for economically weaker section (EWS) and lower income group (LIG) categories through cross-subsidisation in new residential schemes in the public, private and cooperative sectors. As per the policy, a minimum of 10 *per cent* EWS dwelling units and 10 *per cent* LIG dwelling units of total residential units proposed in the residential scheme would be proposed and approved in the map having area more than 3,000 sqm, subject to the condition that the number of said units will not be less than five units per acre on the 'gross area' of the scheme. Construction of EWS and LIG units was compulsory in any planned housing scheme, *viz.*, plotted development, group housing or planned in any other manner.

GoUP amended the above policy in December 2013. In the revised policy, if the construction of EWS and LIG dwelling units is not possible, 'Shelter Fee' will be payable by the developer to the Development Authority/Avas evam Vikas Parishad. Hence, the developer will be free to choose either the option of constructing the EWS and LIG buildings or paying the 'shelter fee'.

Scrutiny of records revealed that GDA approved (June 2011) a group housing map<sup>27</sup> of SAV FAB buildtech Private Limited having an area 37,284 sqm for 428 residential dwelling units (DUs) which was revised<sup>28</sup> in January 2012 having 572 DUs. The revised map should have been approved consisting of 114 DUs (57 EWS DUs and 57 LIG DUs) in view of GoUP policy (September 2011), but it was not complied with. Audit scrutiny further revealed that builder constructed 560 DUs against approved 572 DUs without EWS and LIG DUs.

The builder again submitted (March 2015) a revised map for 1,150 DUs (i.e., additional 590 DUs) at the same area with the benefit of 3.75 floor area ratio (FAR)<sup>29</sup>, which was 1.995 FAR before December 2014. In the revised map, the builder opted to pay the shelter fee instead of constructing EWS and LIG DUs. GDA approved (July 2015) the group housing map with 1,150 DUs<sup>30</sup> in July 2015<sup>31</sup> by imposing a shelter fee of ₹ 7.97 crore in lieu of 118 EWS/LIG DUs (59 EWS + 59 LIG) for additional proposed 590 DUs in the revised map. However, GDA was required to levy shelter fee of ₹ 15.53 crore for 230 DUs (115 EWS+115 LIG) by considering the entire number of dwelling units (1150 DUs) approved by the Authority. This resulted in undue benefit of ₹ 7.56 crore to the builder.

<sup>27</sup> SAV FAB Buildtech Pvt. Ltd. (Map no. 1954/T.H.A./ G.H./2010-11 dated 21.06.2011).

<sup>28</sup> Map no. 1411/Zone-4/G.H/2011-12 dated 12.01.2012.

<sup>29</sup> Purchasable 50 *per cent* of basic 2.50 FAR which is 1.25 +2.50.

<sup>30</sup> Out of sanctioned 572 Dwelling Units builder constructed 560 Dwelling Units, and 590 Dwelling Units sanctioned in year 2015. Total dwelling units (560+590) = 1,150.

<sup>31</sup> Map no. 712/zone-7/14-15 dated 23.07.2015.

The State Government in reply (March 2024) stated that, the Group Housing map of the SAV FAB buildtech Pvt. Ltd. was approved in June 2011 (before the GO issued for EWS/LIG in September 2011) with 428 dwelling units. Subsequently, the revised map for 572 units was approved in January 2012 in which construction of dwelling units of EWS/LIG were not proposed. Therefore, shelter fees were not imposed on constructed 560 dwelling units against approved 572 dwelling units. The State Government further stated that subsequently, a revised map of 1,150 dwelling units for the same site was approved in July 2015 with purchasable FAR on the request of the builder, wherein, shelter fee was imposed for only 590 units after deducting 560 earlier constructed units as per prevalent GO of December 2013.

The reply of the State Government was not tenable, as at the time of first revision of map for construction of 572 dwelling units (March 2012), the GO for construction of EWS and LIG dwelling units was effective (September 2011) but GDA did not take cognizance of the GO. Since builder was liable to construct 114 EWS/LIG DUs against 572 DUs approved (March 2012) under Group Housing, the non-compliance thereof should have been rectified at the time of third revision of the map in July 2015 while approving 1,150 DUs. Thus, GDA short levied shelter fees of ₹ 7.56 crore on the developer.

### **6.3.2.2 Non-levy of Infrastructure surcharge**

GoUP provisioned (January 1998) infrastructure surcharge at the rate of 10 *per cent* of the cost of land to be collected by the development authorities on sale of land. Further, the Authority issues completion certificate only after recovery of all dues.

Scrutiny of records revealed that in two cases (Group Housing project; Panchsheel Pebbles by M/s Panchsheel Build Tech Pvt. Ltd. and Max Super Specialty hospital by M/S Crossley Remedies), GDA issued completion certificates in August 2019 and December 2019 respectively. It was also observed that GDA issued notices<sup>32</sup> to the developers for depositing infrastructure surcharge of ₹ 15.46 crore (*Appendix-6.3*) after issuance of completion certificates, which was not deposited by the developers till July 2024. However, both buildings were in use.

The State Government in reply (March and July 2024) stated that:

(i) Completion certificate to M/S Crossley Remedies had been issued in December 2019 after obtaining NOC from the commercial section of GDA. The commercial section of GDA intimated the developer to deposit 10 *per cent* infrastructure charge of ₹ 1.39 crore for the allotted plot in May 2021. In this respect, the Enforcement section issued letters to the developer in May and August 2021. However, the developer did not deposit the fee. Therefore, the completion certificate had been cancelled by the Authority in September 2021. The case was under hearing<sup>33</sup> at the Secretary, Housing and Urban Planning Section, Uttar Pradesh Government level. However, the premise was under use (July 2024).

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<sup>32</sup> In May 2021 to M/s Crossley Remedies and in October 2019 to M/s Panchseel Buildtech

<sup>33</sup> Revision Case No. 16/Re/2022 M/s Crosley Remedies Pvt. Ltd. vs. Ghaziabad Development Authority.

(ii) The completion certificate to M/s Panchsheel Build Tech Pvt. Ltd. had been issued in August 2019 after obtaining the NOC from the commercial section of GDA. The developer did not deposit these charges, therefore, the GDA issued an order to seal the building in January 2020. However, the premise was in use (July 2024).

The State Government did not provide specific reply in respect of issue of NOCs by commercial section of GDA without obtaining recoverable dues from the developers. Further, no action was initiated against the person who issued NOCs without getting recoverable dues and also no action was taken against the developers for using building after cancellation of completion certificate/issue of order to seal of the buildings.

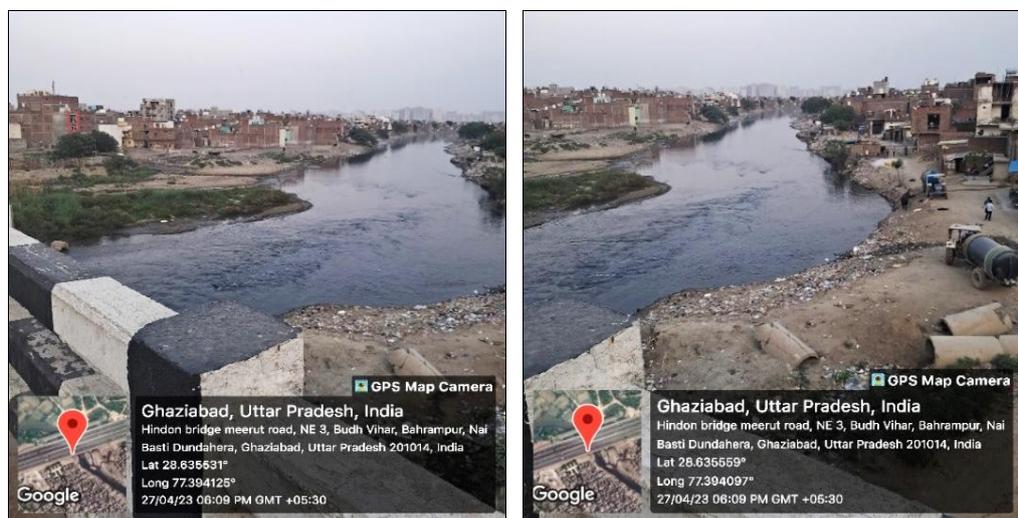
### 6.3.3 Illegal construction in flood plain zones

Government of Uttar Pradesh (GoUP) issued guidelines (March 2010) for 'effective control of illegal construction/encroachment in flood area (flood plain zone) of river' to all Developmental Authorities for clear depiction of flood plain zones along rivers as flood affected areas in the Master Plans. GoUP also directed to reserve the area as Green Zone and effective action under UPUP&D Act, 1973 was to be taken to prevent any type of construction in the flood plain area. Government reiterated that GOs in this regard were also issued in the year 1995 and April 2003. However, the compliance of the instructions was not ensured by the concerned authorities resulting into illegal constructions in the flood plain zones.

Besides, MP-2021 of Ghaziabad envisaged that area up to 200 metres on both sides of the Hindon river would be protected area and no construction activities will be permitted.

Audit noticed that the banks and even bed of the Hindon river were filled with residential and other constructions. The status of the banks of river is depicted in **Photograph 6.1**.

**Photograph 6.1: Construction of buildings at the bank of Hindon river**



**Right bank of Hindon river**

**Left bank of Hindon river**

As informed (June 2023) by GDA, 1.5 square kilometer development area are in flood plain zone in which five illegal colonies were developed and 5,180 buildings<sup>34</sup> were constructed. GDA also informed that the demolition of illegal constructions was carried out on a regular basis. However, Photograph 6.1 of the site revealed that even after action taken by GDA, illegal constructions were carried out in the prohibited area of the MP-2021.

The State Government in reply (March 2024) stated that the flood plain area which comes under the development area of the Authority is declared as prohibited areas by the Authority as per the applicable Master Plan. Further, under the Uttar Pradesh Urban Planning and Development Act, 1973, no approval has been granted by the Authority for any kind of construction activity in the flood plain area and there is no provision for the approval of any kind of map in the flood plain area. Further, the State Government stated that as per GoUP guidelines (March 2010), the Irrigation Department of Uttar Pradesh has been directed to take effective action to remove illegal construction by notifying the areas under Section 55 of the Northern India Canal and Drainage Act, 1873. GDA also regularly informed to the division of Irrigation Department through letter and telephonically to take necessary action to prevent unauthorized constructions/encroachments in the floodplain area.

The reply of the State Government was not tenable, since as per GoUP guidelines (March 2010), the respective Development Authorities/Industrial Development Authorities and Municipal Corporations had been directed to take effective action against unauthorized constructions in flood plain zone of the respective authorities. Further, concerned division<sup>35</sup> of Irrigation Department had replied (June 2023) that only rural area was under the jurisdiction of Irrigation Department. However, the area shown in the observation was within the development area of the Authority.

#### **6.3.4 Non-compliance of Compounding bye-laws**

The Development Authority Compounding Offenses bye-laws 2009 (Compounding bye-laws) envisages that compounding of the construction against approved map would be allowed within prescribed limit as given in the rules. Audit noticed instances in which the Authority violated the guidelines during implementation of bye-laws as discussed in the succeeding paragraphs:

##### ***6.3.4.1 Demolition of non-compoundable area not ensured***

As per Compounding bye-laws, only 10 *per cent* additional area constructed by the developer/person against sanctioned map can be regularised by compounding with levy of requisite fees. However, if construction is more than 10 *per cent* of compounded limit, the Authority may issue compounding map after receipt of compounding fees and oath certificate by including provision for demolition of uncompoundable area within 30 days in addition to other conditions for demolition. Further, the Board of GDA also directed<sup>36</sup>

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<sup>34</sup> Information were not made available except zone 5 and 6.

<sup>35</sup> Irrigation Construction Division, Ghaziabad.

<sup>36</sup> 154<sup>th</sup> Board meeting dated 29-09-2019.

(September 2019) to issue compounded map only if the developer had submitted photograph of demolition of excess constructed area.

Scrutiny of test checked records revealed that in 320 out of 384 cases between year 2017 and 2022 the developers/persons constructed in additional area which was more than 10 *per cent* of the sanctioned map. However, GDA issued 320 compounded maps by taking requisite fees of ₹ 22.78 crore with oath certificate without ensuring demolition of earmarked area within 30 days. Audit further observed that despite instructions issued by the Board, GDA issued 116 compounded maps during 2020-22 without obtaining photographs of demolition of the excess constructed area. Details of compounded maps in which demolition was required is summarised in **Table 6.4**.

**Table 6.4: Details of cases compounded and area to be demolished**

Year	Number of cases	Range of area to be demolished in identified case (in sqm)	Compounding fees (₹ in lakh)
(1)	(2)	(3)	(4)
2017-18	29	1.950 to 298	120.7
2018-19	94	3.15 to 518.26	589.72
2019-20	81	1.91 to 206.506	580.69
2020-21	15	5.76 to 93.390	111.05
2021-22	101	7.360 to 183.11	875.74
<b>Total</b>	<b>320</b>	<b>-</b>	<b>2,277.90</b>

(Source: Information provided by GDA)

The State Government did not provide specific reply (March 2024) and explained only procedure of compounding and mentioned that as per the Compounding Bye-laws 2010, for demolition of uncompoundable area of unauthorized constructions, an affidavit is submitted by the developer and thereafter action for compounding is initiated and after depositing entire amount of compounding fees the compounding map is issued, mainly with the condition that the non-compoundable construction will be demolished under the supervision of a structural engineer, and special attention will be paid to the structural safety and the protection of life and property. During this process if any dispute or damage to life or property occurs the entire responsibility will be borne by the builder/property owner. Further, in cases, where the unauthorised construction is not demolished by the property owner themselves, adequate opportunity for hearing is provided to them through reminder letters, thereafter demolition proceedings are initiated under the relevant provisions of the UPUP&D Act, 1973.

The reply of the State Government was not tenable because GDA did not adhere to directions of the Compounding Bye-laws and instruction of the Board to ensure demolition of the uncompoundable area.

#### **6.3.4.2 Non-maintenance of setback line**

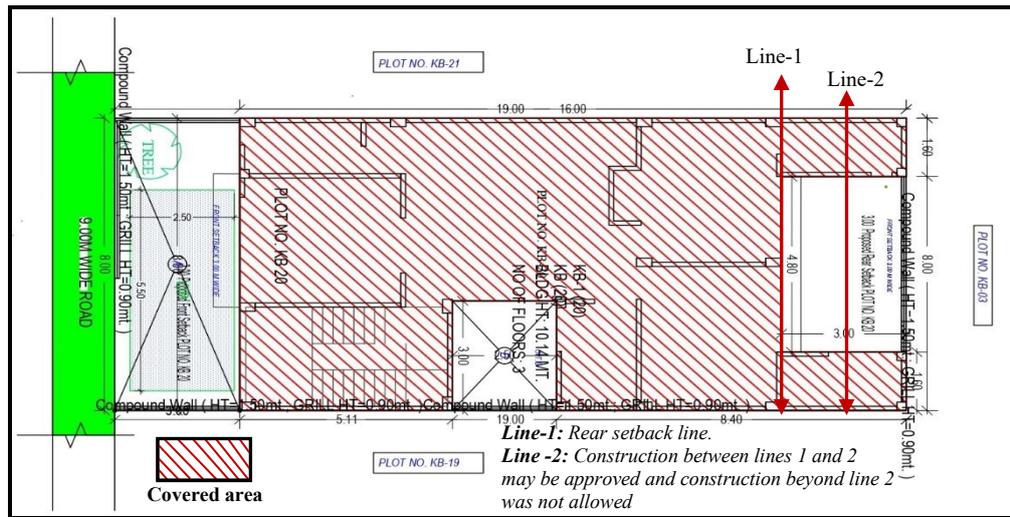
A setback line<sup>37</sup> is defined as a parallel line to the boundary of the plot which shall be maintained during approval of maps and no construction would be allowed beyond the line. Set back area is required for proper ventilation,

<sup>37</sup> As per Building Bye-laws 2008

sunlight, allow vehicles and exit in emergency situations, greenery, etc. Further, as per Compounding Bye-laws, construction up to 50 per cent<sup>38</sup> is permissible in rear set back area.

Scrutiny of records revealed that the rear setback line was not maintained parallel to the boundary of the plot in 288 maps out of 384 compounding cases test-checked in Audit. Photograph of approved map with covered area in rear setback, without maintaining setback parallel to the boundary of plot, is given in **Photograph 6.2**.

**Photograph 6.2: Sample of the approved map to show setback line**



*Horizontal setback line to be maintained (as shown by red line) during approval of map*

The State Government in reply (March 2024) stated that, as per the provision under section 3.4.1 (i) of the Building Bye-laws-2008 (as amended), the map was approved on 40 per cent of rear set back and as per provision mentioned in paragraph 3.3.2 of the Compounding Bye-laws-2010, only 10 per cent of the total open area of the rear setback was compounded.

The reply of the State Government was not acceptable as the bye-laws regarding setback line was not followed. As per paragraph 1.2.21 of the Building Bye-laws-2008 (as amended), the setback line refers to the parallel line of the boundaries of the plot and beyond which it is not permissible to carry out any construction towards the boundaries of the plot. However, the setback line in the approved compounded map was no longer parallel to the boundary of the plot due to permission for the construction in the rear setback. This was contrary to the provisions of the Building bye-laws and envisaged concept of setback area for proper ventilation, sunlight, to allow vehicles and exit in emergency situations, greenery, etc.

<sup>38</sup> Maximum 40 per cent area during approval of maps and additional 10 per cent area in case of compounding.

### 6.3.5 Completion certificate of approved maps not ensured

UPUP&D Act 1973<sup>39</sup> provides that no person shall occupy or use the building before obtaining completion certificate from the Authority. The Authority issues completion certificate after recovery of required fees.

The construction of building must be completed within eight years<sup>40</sup> and completion certificate<sup>41</sup> is required to be obtained from the Authority after its completion for letting the building into use.

As per information provided by GDA (July 2023), construction in respect of 1,303 approved maps were due to be completed during the year 2017-22. Audit noticed that GDA issued completion certificate of only 125 maps out of 1,303 maps (10 *per cent*) during 2017-22. However, status of completion of remaining 1,178 maps were not made available to audit despite repeated requests.

The State Government in reply (March 2024) stated that the Authority issues maps with the condition that the property owner would have to apply to the Authority for obtaining completion certificate within the stipulated construction period before making use of the building. Thereafter, upon inspection by the concerned sections of the Authority, the completion certificate is issued by the competent level as per rule. In cases, where builders/developers did not apply for completion certificates, campaigns are conducted from time to time to inform them to obtain completion certificate by the Authority.

**To sum up**, GDA approved maps without ensuring all requisite records/fees and issued faulty demand note at the time of approval of maps. Due to weak enforcement of GDA, the number of unauthorised/illegal development cases increased continuously during 2017-22 which also extended in the flood plain zone of Hindon river. The compounded maps and completion certificates were issued without ensuring compliance of required condition/recovery of dues and cess from the developers.

**Recommendation 11:** *Ghaziabad Development Authority should ensure availability of all requisite no objection certificates/structural design and fees before approval of maps. Transparency in generating demand note should be ensured by providing requisite details in Uttar Pradesh Online Building Plan Approval System.*

**Recommendation 12:** *The State Government should ensure stringent action is taken by the Ghaziabad Development Authority against unauthorised constructions in the development area. Timely checking and stopping of such construction should be ensured by Ghaziabad Development Authority.*

<sup>39</sup> Section 15A.

<sup>40</sup> The construction work will be completed within five years, subject to extension of three years after deposit of requisite fees/charges and extension of time to complete the construction work.

<sup>41</sup> Residential building having area more than or equal to 300 sqm and all non-residential building, irrespective of area.

**Recommendation 13:** Ghaziabad Development Authority should ensure issuance of compounded maps/completion certificates only after recovery of all dues and verification of removal of non-compoundable area and take action against officials where issued inspite of pending dues and without verifying.

**Recommendation 14:** Responsibility should be fixed against errant officials of Ghaziabad Development Authority who have flouted the rules by giving undue benefit to the builders/developers/beneficiaries by not levying infrastructure development fees, giving sanction of maps without documents, non-monitoring & checking of unauthorised constructions.

## CHAPTER VII

### **Monitoring and Internal Control**



## CHAPTER VII

### Monitoring and Internal Control

This chapter deals with monitoring and internal control in Ghaziabad Development Authority to ensure orderly and efficient conduct of its business including adherence to policies, safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records and preparation of reports and returns in the prescribed format.

***Audit Objective:** Whether adequate and effective monitoring and internal control system was in place in the Authority to accomplish the development works as per plan.*

#### **Brief snapshot of the chapter:**

- The prescribed Management Information System (MIS) was not utilised. Instead, activities and performances were documented and reported through Monthly Progress Reports, which were comparatively less detailed and lacked comprehensive performance documentation.
- GDA conducted only 11 Board meetings against 20 meetings due to be held during April 2017 to March 2022. Further, GDA did not submit the required information, viz., action taken to increase revenue, action taken against encroachments, status of compliance of important Government orders to the Board during these meetings.
- Internal Audit could not add value as its observations were not addressed by GDA to rectify the identified shortcomings.
- GDA had shortage of manpower of 36 *per cent* in centralised cadre and seven *per cent* in non-centralised cadre. Further, GDA also had shortage of engineering cadre staff ranging between 28 and 100 *per cent* under various posts.

#### **7.1 Introduction**

Effective monitoring and internal control system is a crucial management tool that supports the achievement of organizational objectives. It ensures the orderly and efficient operation of activities, adherence to policies, accuracy and completeness of accounting records etc.

Audit observations related to monitoring and internal control including internal audit have been discussed in the succeeding paragraphs:

#### **7.2 Monitoring**

The Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004 (Manual) envisaged to oversee key financial and operational activities of the Development authorities. The manual also prescribes a Management

Information System (MIS) for recording and reporting various transactions and activities of the Development Authorities. The MIS includes 43 forms designed to document and report the performance of various interventions, actions and transactions.

Further, the State Government directed (March 2001) that Board meeting must be held once in a quarter. Thus, GDA's performance was also subject to monitoring by the GDA Board.

Since land acquisition, property development, allotment and the enforcement of legal provisions under the Act to prevent unauthorised construction are the core functions of the Development Authority, GDA's performance in these areas must be effectively monitored through the prescribed mechanisms. Key issues related to deficiencies in land acquisition, property development, property sale/allotment and enforcement activities are discussed in detail in Chapters IV, V and VI of this Report. The primary reasons for these deficiencies were ineffective monitoring, largely due to weak documentation and inadequate record-keeping, as discussed below.

### 7.2.1 Monitoring through MIS

Audit observed that GDA's activities were not documented using the MIS forms prescribed in the Manual. Instead, Monthly Progress Reports (MPRs) were prepared using other set of forms. It was also noticed in this respect that the prescribed MIS was more comprehensive and informative than the MPR used by GDA. The MPR formats did not capture several critical details and information related to vital activities of GDA leading to incomplete performance documentation and reporting. A summary of the discrepancies between the MIS and MPR is given in **Tables 7.1(A)** and **7.1(B)**.

**Table 7.1(A): Deficiencies in MPR in comparison to MIS**

Sl. No.	As per MIS			As per MPR	
	Major activities	MIS form number <sup>1</sup>	Details of information	Form number <sup>2</sup>	Missing information as compared to MIS
(1)	(2)	(3)	(4)	(5)	(6)
1	Development and allotment of Properties	9	Scheme-wise/project-wise and category-wise status of development and allotment of properties	NF-1,2,3,4, 17 and 18	Only category-wise status of development and allotment of properties was available in MPR. Scheme-wise/project-wise status of development and allotment of properties was missing.
		10	Scheme-wise/project-wise, category-wise monthly status of undisposed properties depicting period of construction and current physical status of the properties	NF-1,2,3,4, 17 and 18	Only category-wise monthly status of undisposed properties was available in MPR. Scheme-wise/project-wise details of undisposed properties depicting period of construction and physical status of properties was missing.

<sup>1</sup> Details of information mentioned in the format of MIS is mentioned in *Appendix-7.1 (A)*.

<sup>2</sup> Details of information mentioned in the format of MPR is mentioned in *Appendix-7.1 (B)*.

Sl. No.	As per MIS			As per MPR	
	Major activities	MIS form number <sup>1</sup>	Details of information	Form number <sup>2</sup>	Missing information as compared to MIS
(1)	(2)	(3)	(4)	(5)	(6)
2	Land	19	Land bank with area acquired and cost of land	NF-20	Cost of land not mentioned.
3	Building control	37	Monthly status of unauthorized constructions (no. of cases identified u/s 27, demolition order issued, notice disbursed, demolition under executed, new premises sealed u/s 28-A, Sealed premises released)	NF-33	Information is not available regarding notices disbursed against cases identified u/s 27, new premises sealed u/s 28-A and sealed premises released.

(Source: Accounts Manual 2004 and MPR of GDA)

**Table 7.1(B): MIS details not covered in MPR**

Sl. No.	Major activities	MIS Form number	Information not covered in MPR
(1)	(2)	(3)	(4)
1	Development and allotment of properties	11	Monthly status of instalment due and collected-Scheme/Project-wise and category-wise
		12	Monthly status report on property allotment, including details of the number of completed properties, applications received for sale, actual allotments, and a record of unallotted properties along with the duration they have remained unallotted.
		13	Status of monthly disposal of rented properties
		14	Monthly status of freehold properties
		15	Monthly status of one-time settlement scheme.
2	Land	20	Monthly status of scheme/ project and work-wise land acquisition
		21	Monthly status of payments made for acquisition of land-scheme/project-wise
		22	Monthly status of land acquisition in pipeline
3	Works	16	Monthly physical status of development works- work-wise/scheme/project-wise
		17	Monthly financial status of development works- work-wise/scheme/project-wise
		18	Monthly status of schemes/Projects in pipeline
4	Building control	38	Monthly status of building plan sanctioned
		39	Monthly status of Nazool properties
5	Misc.	43	Monthly status of scheme's/project's profitability /viability

(Source: Accounts Manual 2004 and MPR of GDA)

The State Government stated (March 2024) that required information was submitted to the Government every month.

The State Government's reply was not tenable, as the required information mandated by the MIS in the Manual was neither prepared nor reported at the appropriate level. Poor documentation and reporting undermined a crucial tool for monitoring GDA's performance and consequently, resulted in a lack of transparency in its actions.

## 7.2.2 GDA Board meetings

Audit observed shortcomings in the organisation of the Board meeting in term of its periodicity, quorum, functions, etc., against the directions given by the State Government as discussed in **Table 7.2**.

**Table 7.2: Details of instructions vis-à-vis compliance**

Sl. No.	Details of instructions	Status of compliance
(1)	(2)	(3)
1.	The Board meeting must be held once in every quarter.	GDA did not conduct Board meeting in every quarter during 2017-22. The Board meetings were held in the range of one to three times in a year during the period as detailed in <i>Appendix-7.2</i> .
2.	One third members of the Board would be considered as a simple quorum with a condition that the representative of the government is present in the meeting.	As per the Act, 1973, Board of GDA consists of two ex-officio members of the State Government, viz., Secretary to the State Government department in charge of the Development Authority and Secretary to the State Government in charge of the Department of the Finance or his representative. However, Secretary to the State Government department in charge of the Development Authority or his representative was not present in any of the Board meetings held during 2017-22.
3.	VC must submit the following information in every Board meeting- (i) Details of action taken by the Authority to increase revenue and reduce expenses. (ii) Details of efforts made by the Authority to dispose of properties at maximum value. (iii) Details of land under encroachment and action taken by the Authority to get it free from encroachment; and (iv) Status of compliance of important Government Orders.	VC did not provide required details during the Board meetings held in 2017-22.
4.	VC of the Authority was required to furnish a statement <sup>3</sup> in respect of the Infrastructure Development Fund for the preceding year, which shall contain information regarding the total amount collected by the Authority as City Development charge, Land use conversion charge, Development charges and details of their utilization. Such statements were to be furnished as far as possible in the first meeting of the board of the Authority in every financial year and its copy was also to be sent to the State Government.	GDA did not provide status of receipt & utilization of Infrastructure Development fees in any meeting held during 2017-22.

(Source: Information provided by GDA)

<sup>3</sup> GoUP issued revised guidelines (2014) for City development charge, Land conversion fees and Development fees.

The State Government in its reply (March 2024) stated that the agenda note of each Board meeting is sent to Housing and Urban Planning Department. As per the State Government order (March 2001), the presence of one-third members in the meeting is mandatory and on that basis, the Board meeting was conducted.

The State Government, however, did not provide reply in respect of not holding quarterly meetings of the Board, absence of Secretary to the State Government department in charge of the Development Authority or his representative and not submitting of required information in the Board meeting.

Thus, there was lack of adherence to the prescribed monitoring mechanism (MIS and Board meetings) which deprived the Authority of critical insights into performance gaps hindering timely corrective actions. Besides, it also compromised transparency, particularly in the allotment of developed properties and enforcement activities to prevent unauthorised construction within development area of GDA.

### **7.3 Internal Control**

Audit observations related to internal control management of GDA are discussed in succeeding paragraphs:

#### **7.3.1 Internal Audit**

The Manual envisages the scope of the internal audit/management audit and states that Development Authorities shall have full-fledged Audit Department for carrying out the internal audit throughout the year. It has also been envisaged in the Manual that the internal audit can be assigned to a Chartered Accountant (CA) firm.

The deficiencies observed in the conduct of the internal audit/management audit have been discussed in the succeeding paragraphs:

#### **7.3.2 Ineffective Internal Audit**

The internal audit of GDA during 2017-22 was carried out by engaging a CA firm. Scrutiny of internal audit reports for the period 2017-22 revealed following observations:

- The format in which the internal audit report was to be submitted was prescribed in Para 1.4 of the section 12 of the Manual. However, the internal audit reports were not prepared in the prescribed format.
- GDA did not provide requisitioned records to the firm such as bank statements and bank reconciliations statements to the internal auditor.
- Internal audit reports contain some similar audit observations/comments since first quarter of 2017-18 to the last quarter of 2021-22 which indicates that remedial actions were not taken to address these issues as detailed

**Appendix-7.3.** Action taken on the internal audit reports were also not provided to Audit.

- Audit Committee was required to be formed by GDA as per the provision envisaged in the manual for monitoring the compliance of the objections of the internal audit. However, this committee was also not formed during 2017-22.

The State Government in reply (March 2024) stated that the reports provided by the internal auditor to the Accounts section from time to time were immediately sent to the concerned departments of GDA for action and comments. The action on these were in progress. Continuous efforts were being made to provide the requisitioned records/information to the Internal Audit. In future, the facts/issues found in the internal audit would be resolved by obtaining information from all sections from time to time. However, no specific reply was given by the State Government regarding non-formation of Audit Committee during 2017-22.

The reply was not acceptable, as GDA did not institute prescribed mechanism of Audit Committee to address the internal audit report. As such, the Internal Audit remained ineffective since its observations were not duly addressed by GDA to rectify the identified shortcomings.

## **7.4 Human Resources**

As per the Uttar Pradesh Urban Planning and Development Act, 1973, GDA is headed by Chairman and Vice-chairman (VC) appointed by the State Government. Besides, the State Government may appoint two suitable persons respectively as the Secretary and the Chief Accounts officer of the Authority. Further, the Act empowers GDA, subject to such control and restrictions as may be determined by general or special order of the State Government, to appoint such number of other officers and employees as may be necessary for the efficient performance of its functions and may determine their designation and grades.

The employees of GDA are divided into two categories, i.e., centralised services and non-centralised services along with officers from the State Government. The centralised staff can be transferred to any Development Authority under the department whereas non-centralised staff are not transferred to other Authority.

GDA had staff of 137 centralised and 681 non-centralised officers/officials as on 31 March 2022. Audit observations related to human resource management of GDA are discussed in succeeding paragraphs:

### **7.4.1 Deployment of Human Resources**

#### **7.4.1.1 Utilisation of manpower**

The sanctioned strength and actual person-in-position is given in the **Appendix-7.4** and summarised in **Table 7.3**.

**Table 7.3: Details of sanctioned posts and Person-in-position as of March 2022**

Sl. No.	Category of services/posts	Sanctioned strength	Person -in-position	Shortage (in per cent)
(1)	(2)	(3)	(4)	(5)
1	Officers of State Government	3	3	00
2	Centralised services	213	137	76 (36)
3	Non-centralised services	731	681	50 (07)
<b>Total</b>		<b>947</b>	<b>821</b>	<b>-</b>

(Source: Information provided by GDA)

There are 24 posts under centralised services in which nine posts are related to engineering cadre. Out of these nine engineering posts, shortfalls ranging between 28 to 100 *per cent* in seven posts were noticed as of March 31, 2022, as mentioned in **Table 7.4**.

**Table 7.4: Human resources under engineering posts as on 31 March 2022**

Sl. No.	Name of posts	Sanctioned strength	Person-in-position	Shortage in Person-in-position (per cent)
(1)	(2)	(3)	(4)	(5)
1	Chief Engineer (Electrical)	1	0	1 (100)
2	Executive Engineers (Civil)	8	5	3 (38)
3.	Executive Engineers (Electrical)	2	1	1 (50)
4	Assistant Engineer (Civil)	32	23	9 (28)
5	Assistant Engineer (Electrical)	6	3	3 (50)
6	Junior Engineer (Civil)	115	82	33 (29)
7	Junior Engineer (Electrical)	21	2	19 (90)

(Source: Information provided by GDA)

Audit observed that GDA requested (May 2018 and September 2019) the State Government to fill the vacancy for the smooth execution and timely completion of GDA's projects. However, substantial shortage remained in the engineering cadre as of March 2022.

The State Government in reply (March 2024) stated that posting of centralized service was to be done at the Government level and posting of non-centralized service was to be done at GDA level. In respect of posts of engineering cadre under centralized services, posts were lying vacant due to retirement/transfer of personnel. However, GDA had requested the government for posting from time to time as per requirement. Further, due to retirement of the personnel of non- centralized service and restriction by government on appointment, the posts were lying vacant.

Facts remains that there was shortage in centralized as well as non-centralized cadre despite efforts made by GDA.

#### **7.4.1.2 Training**

Training is a continuous process for improvement of the skills of manpower of an organization. Training assumes greater significance in the present scenario of increasing competition from private sector.

Audit observed that GDA did not prepare any plan during 2017-22 for imparting training as per job profile of the staff and officers. Since development work is an important function of GDA in which human resource of engineering cadre were posted, therefore, training to upgrade the skill of the engineering cadre was important. However, only computer-based training (operation of MIS portal and Dev Auth) was provided to GDA staff. Thus, GDA did not emphasise on skill development of its officers and staff.

The State Government in reply (March 2024) stated that GDA personnel are imparted training from time to time in the training institutes run by the State Government for which instructions are issued by the government, *viz.*, human resources portal, computerization, BLO (NIC), etc.

The reply was not tenable, because GDA did not prepare any plan to impart training to its engineering and other personnel on regular basis.

#### ***7.4.1.3 New pension scheme not implemented***

The centralised as well as non-centralised employees of GDA are entitled to retirement benefits (pension, gratuity and commutation, etc.) as per provisions of the Uttar Pradesh Development Authority Retirement Benefits *Niyamawali* 2011 w.e.f 11 November 2011.

The New pension scheme (NPS) as admissible to the State Government employees appointed on or after 01 April 2005 shall also be applicable to the employees of centralised and non-centralised services who are appointed on or after 01 April 2005.

According to the scheme, Head of the departments/offices/cadre controlling authorities was to obtain an index number for the related employee within one month, in which 10 *per cent* of salary<sup>4</sup> of the employees and matching contribution (or as decided by GoUP) of employer was to be deposited.

Audit observed that 117 employees were recruited on or after 01 April 2005 in GDA under non-centralised service (supervisor, junior clerk, peon, etc.), which were to be covered under new pension scheme. As per scheme, index number was to be obtained by GDA and necessary action was required to get contribution of the employees and providing matching contribution by GDA. Audit further observed that GDA neither ensured to obtain index number nor it provided matching share with the contribution from the employees. Thus, NPS had not been implemented in GDA.

The State Government in its reply (March 2024) stated that the relevant mandate for deduction of NPS of personnel appointed after 01 March 2005, has been received in GDA in the year 2019. Subsequently, required information was sought for from the employees covered under the scheme, which was still awaited at their end. Therefore, appropriate action would be taken after receipt of information from the beneficiaries.

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<sup>4</sup> Basic Pay+ Dearness allowance.

Fact remains that GDA did not extend benefits of the NPS to its employees appointed on or after 01 April 2005. Consequently, the employees and their families were not covered with social security measures.

**To sum up**, monitoring of the activities of GDA was weak, as its activities were not properly documented and reported through the prescribed MIS. Meetings of the Board of GDA were also not held as per the prescribed norms. GDA did not institute prescribed mechanism to take remedial measures on the issues raised by Internal Audit. Furthermore, GDA faced shortage of manpower, particularly in the engineering cadre.

**Recommendation 15:** *The State Government should ensure effective monitoring through prescribed Management Information System to identify delay and deviation from norms. Board meetings of Ghaziabad Development Authority should be as per prescribed periodicity and procedures.*

**Recommendation 16:** *The State Government should ensure constitution of the Audit Committee as envisaged in Uttar Pradesh Development Authorities Finance and Accounts Manual, 2004 to ensure effective internal control over the functioning of Ghaziabad Development Authority.*

**Recommendation 17:** *The State Government should ensure deployment of adequate human resource for smooth working of Ghaziabad Development Authority.*



(RAJ KUMAR)

Principal Accountant General (Audit-I)  
Uttar Pradesh

PRAYAGRAJ  
THE

12 JAN 2026

COUNTERSIGNED



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

NEW DELHI  
THE

15 JAN 2026



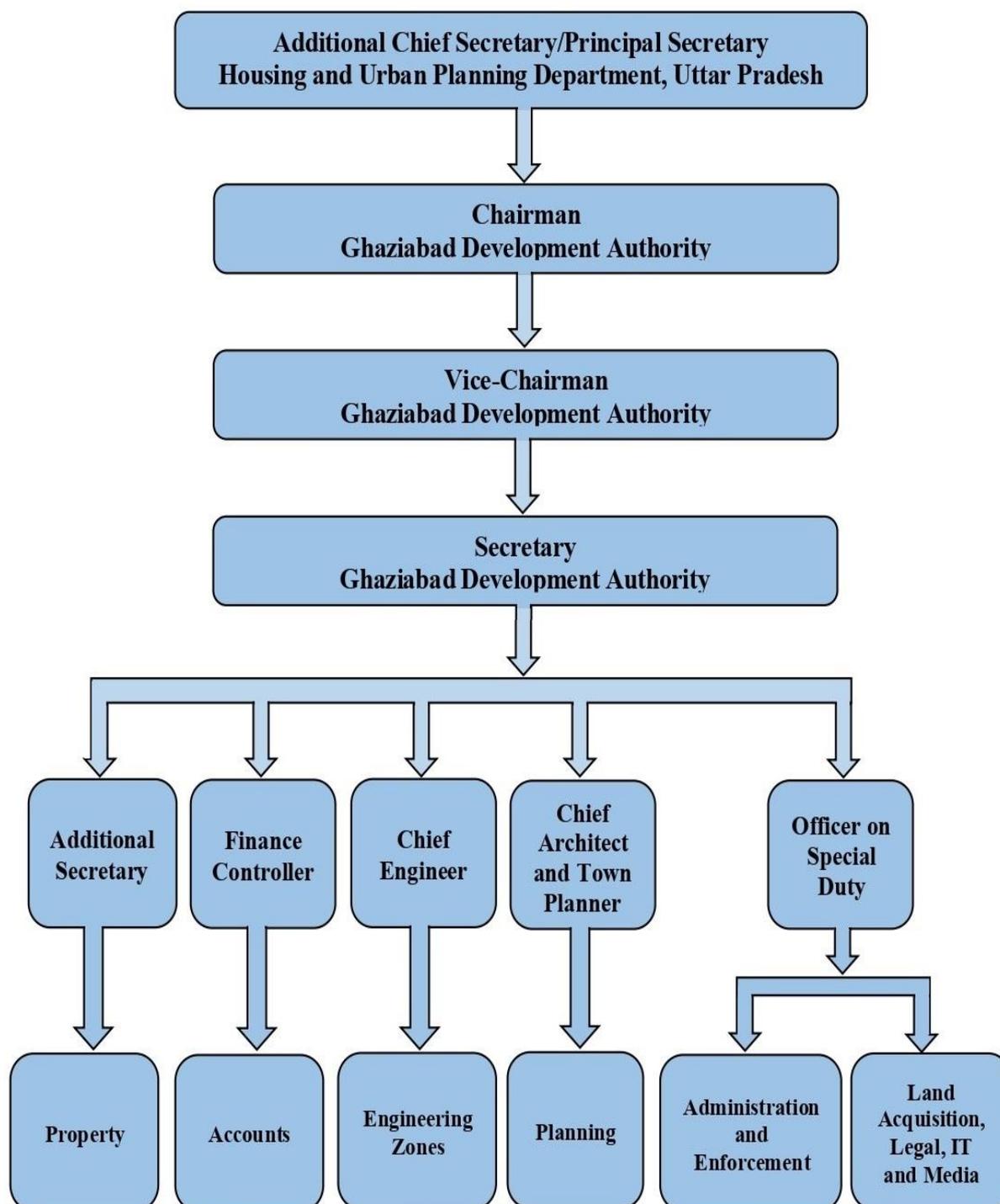
## Appendices



## Appendix-1.1

### Organizational structure of Ghaziabad Development Authority

(Reference: Paragraph no.1.2)



(Source: Website of GDA {<https://gdaghaziabad.in/organisation-chart>})

**Appendix-1.2**  
**Sampling plan for detailed scrutiny of activities of Ghaziabad Development Authority**  
*(Reference: paragraph 1.6)*

Sl. No.	Activity	Particular	Undertaken by Authority	Details		Sampling proposed		Sampling method used	
				Number of bonds executed	Bond value (in crore)	Number of cases selected	Percentage of selection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1	Land Acquisition during 2017-22	(A) More than or equal to one hectare	01 cases	6.06 hectare	01	100	Stratified Random Sampling		
		(B) Less than one hectare	09 cases	1.98 hectare	04	40			
2	Development works executed	(i) Contract bonds executed during 2017-22	(a) Above ₹ 25 crore	7	423.34	7	423.34	Stratified Random Sampling	
			(b) ₹ Above 05 crore upto ₹ 25 Crore	21	167.85	5	45.25		
			(c) ₹ Above 1 crore upto ₹ 5 crore	81	180.08	8	20.34		10
			(d) ₹ Above 50 lakh upto ₹ 1 crore	59	42.80	6	4.48		10
			(e) ₹ Above 25 lakh upto ₹ 50 Lakh	73	25.98	7	2.86		10
			(f) Below ₹ 25 Lakh	737	62.09	14	2.16		2
			<b>Total</b>	<b>978</b>	<b>902.14</b>	<b>47</b>	<b>498.43</b>		
	(ii) Contract bonds executed before 2017-18 and spill over to 2017-22	(a) Above ₹ 25 crore	21	1,065.12	21	1,065.12	Stratified Random Sampling		
		(b) ₹ Above 05 crore upto ₹ 25 Crore	17	240.19	4	60.30		25	
		(c) ₹ Above 1 crore upto ₹ 5 crore	13	22.47	3	4.69		25	
		(d) ₹ Above 50 lakh upto ₹ 1 crore	1	0.83	1	0.83		100	
		(e) ₹ Above 25 lakh upto ₹ 50 Lakh	2	0.66	2	0.66		100	

Sl. No.	Activity	Particular	Undertaken by Authority	Details		Sampling proposed		Sampling method used	
				(3)	(4)	(5)	(6)		(7)
3	Sale of properties during 2017-22		(f) Below ₹ 25 Lakh	3	0.45	3	0.45	100	
			<b>Total</b>	57	<b>1,329.72</b>	<b>34</b>	<b>1,132.05</b>		
		<b>(A) Sale of Residential buildings and plots</b>							
		(i) Above 100 Units		1	693	1	693	100	Stratified Random Sampling
		(ii) Below 100 units		12	179	2	39	20	
		<b>(B) Sale of non-residential buildings and plots</b>							
		(i) Above 100 Units		1	140	1	140	100	
		(ii) Below 100 units		22	358	5	244	20	
		(A) Integrated Township Projects		01		01		100	Stratified Random Sampling
		(B) Total Maps sanctioned area equal to or greater than 4000 Sqm.		31		16		50	
		(C) Total Maps sanctioned area equal to or above 500 Sqm and less than 4000 sqm.		107		11		10	
		(D) Total map sanctioned area less than 500 sqm.		4,079		41		01	
		(E) Pradhan Mantri Awas Yojana		14		04		25	
				<b>Number of scheme / colonies / places involved</b>	<b>Number of cases</b>	<b>Number of scheme involved</b>	<b>Number of cases</b>		
				<b>(A) Residential area</b>					
		(i) Above 300 cases		2	976	2	976	100	
		(ii) Equal or Less than 300 cases		67	4,039	3	504	5	
				<b>(B) Non-residential area</b>					
		(i) Above 100 cases		2	227	2	227	100	
		(ii) Equal or Less than 100 cases		51	500	3	34	5	
4	Approval of Maps during 2017-22								
5	Enforcement Activities during 2017-22								

**Appendix-1.3**  
**Records/information not submitted to Audit**  
*(Reference: paragraph 1.7)*

Details of records/information not made available to audit (1)	Details of requisitions/reminder issued by audit to GDA (2)	Details of requisitions/reminder issued by audit to Government (3)
(i) Records related to approval of maps, which were selected for test check, during 2017-20.	(i) Letter no. PAG (Audit-I)/AMG-IV/PA-GDA/14 dated 06-09-2022;	(i) Letter no. PAG (Audit-I)/AMG-IV/PA-GDA/13 dated 06-09-2022;
(ii) Subsidiary records related to calculation of fees which were mentioned in the demand note of approval of maps on OBPAS during 2020-22	(ii) Letter no. PAG (Audit-I)/AMG-IV/PA-GDA/15 dated 26-09-2022;	(ii) PAG (Audit-I)/AMG-IV/PA-GDA/16 dated 07-10-2022;
(iii) Colony-wise details of created, allotted and disposal of assets (land and building).	(iii) Letter no. PAG (Audit-I)/AMG-IV/PA-GDA/17-18 dated 07-10-2022;	(iii) DO letter- PAG (Audit-I)/AMG-IV/PA-GDA/2022-23/cell/105 dated 06-01-2023;
(iv) Records related to costing of land and buildings of selected Rajendra Nagar, Nandgram and Indirapuram schemes for test check.	(iv) Letter- PAG (Audit-I)/AMG-IV/PA-GDA/cell/106-107 dated 06-01-2023	(iv) PAG (Audit-I)/AMG-IV/PA-GDA/489 dated 14-02-2023;
(v) Details of area-wise encroached land.	(v) Letter no. PAG (Audit-I)/AMG-V/PA-GDA/64 dated 29-04-2023	(v) PAG (Audit-I)/AMG-IV/PA-GDA/69 dated 15-05-2023;
(vi) In Madhuban Bapudham Scheme, 499.45 ha land for GDA was acquired through Additional District Magistrate (ADM) Land Acquisition (LA) during May 2005 to June 2010. GDA and ADM(LA) provided incomplete information in respect of number of applicants affected, amount of land compensation distributed with details of applicants, undischarged compensation amount kept in different Hon'ble Courts (District Court & Tribunal) and balance amount available at the level of ADM (LA)/GDA in respect of the land acquisition of Madhuban Bapudham scheme. Apart from this, GDA and ADM (LA) did not provide reasons for applicants not receiving the compensation.	(vi) Letter no. PAG (Audit-I)/PA-GDA/74 dated 19-06-2023	(vi) Letter no. PAG (Audit-I)/AMG-IV/PA-GDA/21(cell) dated 02-06-23;
	(vii) Letter no. PAG (Audit-I)/PA-GDA/83 dated 17-07-2023	(vii) Letter no. PAG (Audit-I)/PA-GDA/81 dated 06-07-2023
	(viii) Letter no. PAG (Audit-I)/PA-GDA/88 dated 21-07-2023	(viii) PAG (Audit-I)/PA-GDA/82 dated 14-07-2023;
	(ix) Audit memos issued to GDA.	(ix) PAG(Audit-I)/PA-GDA/91 dated 31-07-2023
	(x) Audit memos issued to ADM (LA) and the State Government.	

## Appendix-2.1

### Composition of National Capital Region Planning Board

(Reference: Paragraph 2.2)

#### Members

1. Union Minister, Housing and Urban Affairs, Chairman
2. Chief Minister of Haryana, Member
3. Chief Minister of Rajasthan, Member
4. Chief Minister of Uttar Pradesh, Member
5. Lieutenant Governor, National Capital Territory of Delhi, Member
6. Chief Minister of National Capital Territory of Delhi, Member
7. Minister of Urban Development, Government of Rajasthan, Member
8. Minister of Urban Development, Government of Uttar Pradesh, Member
9. Chairman, Railway Board, Member
10. Secretary, Ministry of Road Transport and Highways, Member
11. Secretary, Ministry of Housing and Urban Affairs, Member
12. Chief Secretary, Government of Haryana, Member
13. Chief Secretary, Government of Rajasthan, Member
14. Chief Secretary, Government of Uttar Pradesh, Member
15. Chief Secretary, Government of National Capital Territory of Delhi, Member
16. Principal Secretary, Town and Country Planning Department, Government of Haryana, Member
17. Member Secretary, National Capital Region Planning Board, Member Secretary

#### Co-opted Members:

1. Secretary, Ministry of Environment, Forest and Climate Change
2. Chief Planner, Town and Country Planning Organisation, Government of India

(Source: Website of NCRPB {<https://ncrpb.nic.in/members.html>}).

## Appendix-2.2

### Changes in condition in zoning regulation of Master Plan-2021 of Modinagar as compared to Master Plan-2021 of Ghaziabad

(Reference: Paragraph 2.3.1)

Land use as per Master plan	Activity No.	Conversion of land use for the activity	Condition as per MP-2021 Ghaziabad	Condition as per MP-2021 Modinagar
(1)	(2)	(3)	(4)	(5)
Residential	4.4	Commercial / business office	Conditional Permissible	Not Permissible
	4.7	Weather Research Centre / Wireless Centre / Microwave	Special Permissible	Not Permissible
	5.21	Health club/ Gymnasium	Conditional Permissible	Permissible
Office	2.5	Auction market	Not Permissible	Special Permissible
	5.7	Creche and Day Care Centre	Conditional Permissible	Special Permissible
	6.3	Water works	Not Permissible	Special Permissible
	8.2	Multifunction open site	Permissible	Not Permissible
	8.5	Caravan Park Picnic Site, Camp	Special Permissible	Not Permissible
Community facility	6.4	Microwave centre	Special Permissible	Permissible
	8.3	Golf / Racecourse	Special Permissible	Permissible
	8.5	Caravan Park Picnic Site, Camp	Special Permissible	Permissible
Entertainment	1.2	Group Housing	Conditional Permissible	Not Permissible
	2.1	Retail shops	Conditional Permissible	Permissible
	2.2	Showroom	Conditional Permissible	Not Permissible
	2.3	Weekly shop	Permissible	Not Permissible
	2.5	Auction market	Special Permissible	Not Permissible
	2.6	Auction and Confectioners, Dough Mill	Permissible	Not Permissible
	2.11	Hotel	Conditional Permissible	Permissible
	2.17	Petrol/Diesel Filling Station	Special Permissible	Not Permissible
	3.1	Service/ Cottage and Industry	Special Permissible	Not Permissible
	3.2	Information Technology / Software Technology Park	Special Permissible	Not Permissible
	3.9	Electrical generation plant / centre	Special Permissible	Not Permissible
	4.3	Bank	Special Permissible	Permissible
	4.4	Commercial / business office	Special Permissible	Not Permissible
	4.5	Labour welfare centre	Special Permissible	Not Permissible
	4.6	PAC/Police Lines	Special Permissible	Not Permissible
	4.7	Weather Research Centre / Wireless Centre / Microwave	Special Permissible	Not Permissible
	5.3	Hostel	Special Permissible	Permissible
	5.4	Orphanage	Special Permissible	Not Permissible
	5.6	Handicapped Children's House	Permissible	Not Permissible
	5.7	Creche and Day Care Centre	Permissible	Special Permissible
5.8	Old age care centre	Special Permissible	Not Permissible	
5.9	Primary educational institution	Special Permissible	Not Permissible	
5.10	Higher Secondary, Inter /College	Special Permissible	Not Permissible	
5.11	University	Special Permissible	Not Permissible	
5.12	Polytechnic, Engi Medi/ Dental	Special Permissible	Not Permissible	

Land use as per Master plan	Activity No.	Conversion of land use for the activity	Condition as per MP-2021 Ghaziabad	Condition as per MP-2021 Modinagar
(1)	(2)	(3)	(4)	(5)
		College		
	5.13	Management Institute/ Special Educational Institute	Special Permissible	Not Permissible
	5.15	Police Station/ Outpost, Fire Centre	Permissible	Not Permissible
	5.19	Nursing home	Not Permissible	Conditional Permissible
	5.20	Clinical laboratory	Permissible	Not Permissible
	5.24	Sewing, weaving, embroidery, painting computer training etc.	Permissible	Not Permissible
	5.26	Yoga, Meditation and Religious Discourse Centre / Satsang	Special Permissible	Permissible
	5.29	Baraat Ghar, Backet Hall	Special Permissible	Permissible
	5.30	Conference / meeting hall	Permissible	Special Permissible
	5.33	Telephone, Radio and Television Office/Centre	Permissible	Not Permissible
	5.34	Research and Development, Centre Balance Centre	Permissible	Not Permissible
	5.35	Social welfare centre	Permissible	Not Permissible
	6.2	Tubewells and head reservoirs, electricity station / sub-centre	Permissible	Not Permissible
	6.3	Water works	Permissible	Not Permissible
	6.4	Microwave centre	Permissible	Not Permissible
	6.5	Compost plot	Special Permissible	Not Permissible
	7.2	Taxi, tempo rickshaw etc.	Special Permissible	Conditional Permissible
	7.4	Bus stand	Special Permissible	Conditional Permissible
	7.6	Motor Garage, Service Garage and Workshop	Conditional Permissible	Special Permissible
	7.9	Railway Godown, Railway Yard/Bus que shelter	Special Permissible	Not Permissible
	7.10	Weighing station	Special Permissible	Not Permissible
	7.11	Airport	Special Permissible	Not Permissible
	8.4	Stadium/Sports Training Centre	Permissible	Not Permissible
	8.6	Traffic Park	Permissible	Not Permissible
	8.10	Flying Club/Helipad	Permissible	Not Permissible
	8.11	Shooting range	Permissible	Not Permissible
	9.1	Horticulture, nursery, garden, forest and agriculture	Permissible	Not Permissible
	9.2	Farmhouse	Special Permissible	Not Permissible
	10.1	Public facilities	Permissible	Special Permissible
	10.3	Traffic and transportation	Special Permissible	Not Permissible
	10.4	Service/ cottage industry	Not Permissible	Special Permissible
Institutional green area	2.1	Retail shops (as per attached list)	Conditional Permissible	Not Permissible
	2.2	Showroom	Conditional Permissible	Not Permissible
	2.3	weekly shop	Conditional Permissible	Not Permissible
	2.17	Petrol/Diesel Filling Station	Special Permissible	Not Permissible
	2.18	Gas warehouse/gas establishment	Special Permissible	Not Permissible
	2.19	Mandi, warehouse House,	Special Permissible	Not Permissible

Land use as per Master plan	Activity No.	Conversion of land use for the activity	Condition as per MP-2021 Ghaziabad	Condition as per MP-2021 Modinagar
(1)	(2)	(3)	(4)	(5)
		Collection Centre Junkyard		
	3.3	Small industry	Special Permissible	Not Permissible
	3.9	Electrical generation plant / centre	Special Permissible	Not Permissible
	4.5	Labour welfare centre	Special Permissible	Not Permissible
	5.4	Orphanage	Special Permissible	Not Permissible
	5.6	Handicapped Children's House	Special Permissible	Not Permissible
	5.7	Creche and Day Care Centre	Special Permissible	Not Permissible
	5.8	Old age care centre	Special Permissible	Not Permissible
	5.16	Library / reading room	Conditional Permissible	Permissible
	5.20	Clinical laboratory	Special Permissible	Not Permissible
	5.23	Music / Dance and regular Prayer Centre, Arts Centre	Conditional Permissible	Special Permissible
	5.24	Sewing, weaving, embroidery, painting computer training etc.	Special Permissible	Permissible
	5.25	Auditorium, theatre	Conditional Permissible	Permissible
	5.26	Yoga, Meditation and Religious discourse Centre / Satsang	Special Permissible	Permissible
	5.27	Religious building	Special Permissible	Permissible
	5.30	Conference / meeting hall	Conditional Permissible	Permissible
	5.32	Art gallery, Exhibition Centre	Conditional Permissible	Not Permissible
	5.35	Social welfare centre	Special Permissible	Not Permissible
	7.1	Parking place	Permissible	Conditional Permissible
	7.2	Taxi, tempo rickshaw etc.	Permissible	Not Permissible
	7.3	Transport Nagar, Bus Depot	Not Permissible	Conditional Permissible
	7.4	Bus stand	Special Permissible	Not Permissible
	8.4	Stadium/Sports Training Centre	Not Permissible	Permissible
	8.6	Traffic Park	Special Permissible	Not Permissible
	8.8	Club, swimming pool	Conditional Permissible	Not Permissible
	8.9	Zoo, Water Jeevashala, Bird Sharan Site	Special Permissible	Not Permissible
	10.3	Traffic and transportation	Special Permissible	Not Permissible
Green Belt	2.15	Standing cinema, circus, exhibition, fair site	Not Permissible	Permissible
	6.1	Sewage Treatment Plant, dumping Ground, etc.	Special Permissible	Permissible
	6.5	Compost plot	Not Permissible	Special Permissible
	6.6	Slaughter house	Not Permissible	Conditional Permissible
	6.7	Cellular/mobile tower	Permissible	Special Permissible
	7.4	Bus stand	Permissible	Conditional Permissible
	8.2	Multi -country open site	Not Permissible	Special Permissible
	8.4	Stadium/Sports Training Centre	Not Permissible	Special Permissible
	8.7	Amusement park	Not Permissible	Special Permissible
	8.9	Zoo, Water Jeevashala, Bird Sharan Site	Special Permissible	Permissible

Land use as per Master plan	Activity No.	Conversion of land use for the activity	Condition as per MP-2021 Ghaziabad	Condition as per MP-2021 Modinagar
(1)	(2)	(3)	(4)	(5)
	8.10	Flying Club/Helipad	Not Permissible	Special Permissible
	8.11	Shooting range	Not Permissible	Special Permissible
Agriculture green	3.3	small industry	Special Permissible	Not Permissible
	3.5	dangerous / polluting industry	Not Permissible	Special Permissible
	4.3	Bank	Special Permissible	Not Permissible
	4.5	Labour welfare centre	Special Permissible	Not Permissible
	4.6	PAC/Police Lines	Permissible	Special Permissible
	5.13	Management Institute/ Special Educational Institute	Not Permissible	Special Permissible
	6.6	Pushuvadhshala	Special Permissible	Conditional Permissible
	8.8	Club, swimming pool	Special Permissible	Not Permissible
	10.2	Wholesale commercial	Special Permissible	Not Permissible
	10.5	Special Industry (Dangerous and hazardous)	Special Permissible	Not Permissible

(Source: Master Plan-2021 of Ghaziabad and Modinagar)

### Appendix-2.3 (A)

#### Physical targets as per Master Plan-2021 of Ghaziabad

(Reference: Paragraph 2.3.4)

<b>Stage-1 (2002-07)</b>	
1.	Market of building material in the proposed commercial area on NH-24 bypass.
2.	Proposed industrial area near NH-24 bypass.
3.	Proposed parking area on Ambedkar Road and at the site of the old bus stand.
4.	Proposed Transport Nagar on NH-24 bypass.
5.	Proposed bus stand on Loni Road
6.	Strengthening of Hindon Cut Road
7.	Strengthening of Kanawani Dam Road
<b>Stage-2 (2007-12)</b>	
1.	Development of part of proposed industrial area on the new proposed route on Meerut Road.
2.	Development of the proposed Transport Nagar on Meerut Road.
3.	Development of a bus stand in Dasna.
4.	Development of Institutional Area at Meerut Road.
<b>Stage-3 (2012-17)</b>	
1.	Development of the proposed residual industrial area on Meerut Road.
2.	Development of the proposed Transport Nagar on Bulandshahr Road.
3.	Development of the proposed residual institutional area on Meerut Road.
<b>Stage-4 (2017-22)</b>	
1.	For the improvement of urban villages, improvement plans of village Pasaunda, Ghukna, Sihani, Kundaheda, Prahladgadi, Makanpur and similar should be prepared and implemented.
2.	Redevelopment plan of unauthorizedly developed areas like Nandgram, Kundaheda, Pasaunda etc. should be prepared and implemented.
3.	Land acquisition plan (Action Plan) should be prepared and implemented for timely availability of land for residential and industrial needs.
4.	Land should be reserved for the construction of all the proposed main master plan routes and the following roads should be constructed: 4.1 Strengthening of the road along Hindon Cut and Kanawani Dam. 4.2 Construction of road near the stadium connecting Meerut Road and NH-24. 4.3 Strengthening and construction of pipeline road. 4.4 Construction of expressway. 4.5 Construction of proposed road connecting Meerut Road and Pipeline Road from Hapur Road near Dasna. 4.6 Shifting of the old bus stand to the new proposed site. 4.7 Development of proposed commercial parking spaces at the old bus stand and Ambedkar Road. 4.8 Doubling of the railway bridge on the link road near Mohan Nagar. 4.9 Implementation of IRBT or Metro Rail project to make the railway route smooth and strong for daily commuters.

(Source: Master plan-2021 of Ghaziabad)

**Appendix-2.3 (B)**  
**Financial targets as per Master Plan-2021 of Ghaziabad**

*(Reference: Paragraph 2.3.4)*

*(₹ in crore)*

<b>Particulars</b>	<b>2002-2007</b>	<b>2007-2012</b>	<b>2012-2017</b>	<b>2017-2022</b>	<b>Total</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Land Development	2203.00	1425.00	1425.00	1425.00	6478.00
Road construction	715.00	167.00	166.00	166.00	1214.00
Infrastructure facilities	476.00	295.00	295.00	295.00	1361.00
<b>Total</b>	<b>3394.00</b>	<b>1887.00</b>	<b>1886.00</b>	<b>1886.00</b>	<b>9053.00</b>

*(Source: Master plan 2021 of Ghaziabad)*

Appendix-2.4

Changes in land use in zonal development plan of Zone-1 in comparison to Master Plan-2021 of Ghaziabad

(Reference: Paragraph 2.4.2)

Sl. No.	Land use as per master plan-2021	Land use as per zonal development plan-2021	Reason for conversion
1.	River	River, entertainment and river front development	The master plan was prepared in 2005, however, since then the course of the river has changed a lot.
2.	Development of river front	Mid density Residential	A mini bypass road has been constructed near the Hindon river, which is acting as an embankment. The areas adjacent to this embankment were shown as river front development in the master plan, which has no relevance now. Hence, the nearby areas have been converted into residential and park areas.
3.	Entertainment	(i) Residential (ii) Public utilities	(i) Residential schemes have been approved in this area by the Ghaziabad Development Authority. Due to which the land use of this part has been proposed as residential land use. (ii) Due to the electricity sub-station under construction by the Authority, the land use for public utilities has been proposed by making partial amendments in this area.
4.	Residential	Commercial	A commercial area is proposed along the 45 meter road shown in the master plan, but due to mini bypass road constructed by the authority and the 45 meter road proposed by realigning it in the zonal development plan, this land use has been proposed between two major roads.
5.	Parks/open space	Residential	Residential schemes have been approved in this area by the Ghaziabad Development Authority, which have been included as residential land use as before.
6.	Residential/public and semi public	Mixed	In view of UP Urban Housing and Habitat Policy-2014, mixed land use has been proposed on major roads and crossings due to the possibility of impact of mega project proposals in the nearby areas.
7.	Transport Nagar/bus stand	Mixed	The area of transport Nagar/Bus Station land use proposed in the Master Plan is available only to the extent of approximately one-third due to maps of other uses approved by the Authority, alignment of new road at Master Plan level on the basis of ground condition and constructions already done at the site, on which it is not appropriate to propose Transport Nagar/Bus Station land use at Master Plan level. Hence, due to potential location at this place, mixed land use has been proposed.

Sl. No.	Land use as per master plan-2021	Land use as per zonal development plan-2021	Reason for conversion
8.	Wholesale business	Residential	A 30 m wide road has been aligned on the basis of ground condition under the Zonal Development Plan as a divider between the bulk commercial and residential land use proposed in the Master Plan. Due to this proposed route, some part of the wholesale business land use which is in continuation of the residential land use of the master plan has been proposed as residential land use from the planning point of view.
9.	Industrial	(i) Transport (ii) Commercial & mixed use (iii) Helipad	(i) Due to the alignment of the new route of the master plan level, the industrial land use of the master plan is divided into two parts. Due to the connectivity of the junction of this new route and Hindon Elevated Road with all the areas, Transport Nagar/Bus Station land use has been proposed in this area. (ii) In view of UP Urban Housing and Habitat Policy-2014, commercial and mixed land use has been proposed in this area due to the possibilities of impact of the proposals of mega projects in the nearby areas and connectivity of the junction of the new route of the master plan level and Hindon Elevated Road with all the areas. (iii) The Zonal Development Plan for the zone proposes world class amenities/services, large scale business, mixed use and industries which are accessible through helipad and will act as feeder for the proposed Meerut Airport
10.	Transport Nagar and institutional green area	Public and semi public	Due to the approval of the institutional plan by Ghaziabad Development Authority, due to continuity and transfer of the Transport Nagar/Bus Station land use of the master plan elsewhere, public/semi-public land use has been proposed in this area.
11.	Park & playground	Residential	In view of the housing schemes approved by the Ghaziabad Development Authority, this area has been kept as it is and converted into residential land use.
12.	Institutional	Residential & wholesale business	In view of the maps approved by the Authority and the construction done on the site, the alignment of the 45 m wide road shown in the master plan as a divider between residential / bulk commercial and institutional land use has been changed. Due to this, residential / bulk commercial land use has been proposed on the basis of continuity.

(Source: Zonal development plan-Zone-1)

## Appendix-2.5

### Status of development of land use *vis-à-vis* target set in Master Plan-2021 of Ghaziabad

(Reference: Paragraph 2.5.1)

(in hectare)

Land use proposed in master plan (1)	Target (2)	Achievement (3)
Residential	6,975.00	5,481.40
Commercial	491.00	165.65
Industrial	1,933.00	2,078.95
Office	501.00	485.64
Public/Semi-public facilities (Facilities)	1,201.00	736.00
Park/Open/Entertainment area	2,484.00	511.00
Transportation	1,392.00	2,655.00
Other	125.00	625.00
<b>Total</b>	<b>15,554.00</b>	<b>12,738.64</b>

(Source: Master plan-2021 and draft Master Plan-2031 of Ghaziabad)

**Appendix-3.1 (A)**  
**Statement showing receipt of Ghaziabad Development Authority**  
*(Reference: Paragraph 3.2)*

Head	(i) Revenue Receipt														
	2017-18			2018-19			2019-20			2020-21			2021-22		
	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Income from Rent	1,651.00	651.28	39	2,036.00	677.78	33	1,023.00	541.02	53	766.00	500.28	65	840.00	578.55	69
Addition stamp duty	5,000.00	0.00	0	6,000.00	0.00	0	6,000.00	0.00	0	500.00	0.00	0	500.00	0.00	0
Maintenance charges	800.00	1,063.38	133	950.00	1,297.62	137	1,400.00	1,688.53	121	2,000.00	1,548.02	77	2,000.00	1,913.42	96
Interest Income	11,355.00	9,569.76	84	16,780.00	3,124.47	19	13,200.00	2,629.42	20	8,520.00	3,373.97	40	8,200.00	2,488.75	30
Development charges and levies	50,041.00	34,351.08	69	52,111.00	34,762.85	67	57,375.00	23,978.92	42	40,149.00	17,265.99	43	39,749.00	18,913.66	48
Other Incomes (Sale of master Plan, forms, scrape sale)	210.00	88.61	42	125.00	58.15	47	85.00	131.31	154	120.00	56.56	47	85.00	36.18	43
Income deduction (refund)	450.00	736.45	164	750.00	644.79	86	800.00	240.99	30	330.00	225.26	68	240.00	221.45	92
Income from levy	100.00	13.69	14	20.00	17.58	88	20.00	15.34	77	20.00	3.86	19	20.00	37.87	189
Transfer/Mutation fee	1,000.00	710.05	71	800.00	845.83	106	1,000.00	960.32	96	1,000.00	792.67	79	1,000.00	1,249.28	125
Penalty by court	70.00	45.31	65	70.00	94.27	135	110.00	220.00	200	250.00	0.15	0	50.00	73.36	147
Earnest/Registration money	4,551.00	3,294.43	72	4,506.00	4,131.76	92	5,002.00	2,781.23	56	3,502.00	8,844.41	253	8,501.00	3,474.05	41
Other Incomes (RTI, Maint. Service, Restoration charges & sale of plants)	1,000.00	1,759.24	176	2,000.00	1,479.52	74	500.00	631.82	126	800.00	1,427.26	178	1,500.00	504.80	34
Free hold charges	500.00	461.99	92	300.00	193.55	65	300.00	83.45	28	300.00	47.61	16	50.00	430.40	861
Other deposit work	2,000.00	21,000.91	1,050	30,000.00	13,871.00	46	10,000.00	3,186.28	32	3,500.00	1,600.00	46	1,000.00	0.00	0
Land Payment (Income)	1,000.00	49.09	5	100.00	1,532.05	1532	100.00	200.50	201	100.00	1,005.78	1006	100.00	101.48	101
Income tax refund received	1,000.00	0.00	0	1,000.00	0.00	0	10.00	0.00	0	10.00	0.00	0	10.00	0.00	0
Corona Relief Fund	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	70.21	-	2.00	0.00	0
<b>Total</b>	<b>80,728.00</b>	<b>73,795.27</b>	<b>91</b>	<b>1,17,548</b>	<b>62,731.22</b>	<b>53</b>	<b>96,925.00</b>	<b>37,289.13</b>	<b>38</b>	<b>61,867.00</b>	<b>36,762.03</b>	<b>59</b>	<b>63,847.00</b>	<b>30,023.25</b>	<b>47</b>

(₹ in lakh)

Head (1)	(ii) Capital receipt														
	2017-18			2018-19			2019-20			2020-21			2021-22		
	Proposed (2)	Actual (3)	Actual in per cent (4)	Proposed (5)	Actual (6)	Actual in per cent (7)	Proposed (8)	Actual (9)	Actual in per cent (10)	Proposed (11)	Actual (12)	Actual in per cent (13)	Proposed (14)	Actual (15)	Actual in per cent (16)
Sale of plot/land/buildings	30,000.00	34,306.42	114	40,699.00	17,474.70	43	35,900.00	14,203.30	40	29,241.00	18,203.41	62	37,375.00	30,389.06	81
Recovery from projects	60.00	0.00	0	30.00	0.01	0	0.00	0.00	-	6.00	0.00	0	6.00	0.00	0
Loan Receipts	1,35,003.00	100.00	0	88,002.00	1,23,945.88	141	10,102.00	9,160.80	91	202.00	0.00	0	202.00	0.00	0
Recovery of loans	1,003.00	501.65	50	4,119.00	0.02	0	503.00	0.86	0	503.00	0.00	0	502.00	0.68	0
Government grants	500.00	0.00	0	100.00	0.00	0	100.00	0.00	0	100.00	0.00	0	100.00	0.00	0
<b>Total</b>	<b>1,66,566.00</b>	<b>34,908.07</b>	<b>21</b>	<b>1,32,950.00</b>	<b>1,41,420.61</b>	<b>106</b>	<b>46,605.00</b>	<b>23,364.96</b>	<b>50</b>	<b>30,052.00</b>	<b>18,203.41</b>	<b>61</b>	<b>38,185.00</b>	<b>30,389.74</b>	<b>80</b>

(Source: Information provided by GDA)

**Appendix-3.1 (B)**  
**Statement showing expenditure of Ghaziabad Development Authority**  
*(Reference: Paragraph 3.2)*

Head	(i) Revenue Expenditure														
	2017-18			2018-19			2019-20			2020-21			2021-22		
	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Establishment cost	8,315.00	6,200.77	75	8,135.00	7,157.87	88	8,240.00	6,819.19	83	7,930.00	6,967.85	88	7,805.00	7,416.57	95
Training, workshop & Consultancy	300.00	232.17	77	500.00	201.24	40	300.00	268.81	90	300.00	166.83	56	130.00	152.20	117
Vehicle Running	330.00	224.90	68	274.00	265.38	97	310.00	231.01	75	270.00	207.31	77	240.00	202.88	85
Administrative Cost	3,540.50	2,206.86	62	3,313.00	2,346.10	71	3,008.00	1,026.67	34	1,956.00	1,401.27	72	1,604.00	785.82	49
Office Equipment	50.00	36.06	72	100.00	24.60	25	250.00	25.83	10	50.00	16.61	33	20.00	21.19	106
Repair & Maintenance (Civil, Elect. Etc.)	5,706.00	4,438.14	78	6,280.00	4,704.28	75	5,670.00	4,858.41	86	5,625.00	4,454.80	79	5,450.00	3,467.53	64
Survey expenses	100.00	59.28	59	100.00	120.37	120	100.00	190.26	190	100.00	15.66	16	100.00	1.56	2
Refund of security/Reg. Amount	5,006.00	1,319.63	26	3,006.00	6,107.73	203	7,806.00	4,913.00	63	5,006.00	3,416.91	68	4,906.00	2,542.53	52
Tax/Paid/TDS/Trade Tax/Bank Charge	1,000.00	0.00	0	500.00	0.00	0	500.00	0.00	0	500.00	0.00	0	500.00	0.00	0
Deposit Works	100.00	21,000.40	21000	30,000.00	10,585.00	35	10,000.00	0.00	0	5,000.00	403.61	8	100.00	0.00	0
<b>Total</b>	<b>24,447.50</b>	<b>35,718.21</b>	<b>146</b>	<b>52,208.00</b>	<b>31,512.57</b>	<b>60</b>	<b>36,184.00</b>	<b>18,333.18</b>	<b>51</b>	<b>26,737.00</b>	<b>17,050.85</b>	<b>64</b>	<b>20,855.00</b>	<b>14,590.28</b>	<b>70</b>

(₹ in lakh)

Head	(ii) Capital Expenditure														
	2017-18			2018-19			2019-20			2020-21			2021-22		
	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent	Proposed	Actual	Actual in per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Land payment	1,50,000.00	13,601.32	9	80,000.00	1,18,014.53	148	20,000.00	5,734.58	29	5,000.00	1,376.57	28	20,000.00	777.56	4
Purchase of fixed assets	90.00	0.00	0	90.00	0.00	0	90.00	0.00	0	90.00	55.30	61	110.00	0.00	0
Construction/development work	1,00,000.00	43,973.70	44	80,000.00	54,215.29	68	50,000.00	21,770.05	44	27,500.00	12,844.34	47	28,000.00	9,762.01	35
Loans & advances	115.00	510.86	444	56.00	348.00	621	56.00	0.00	0	56.00	0.87	2	56.00	42.13	75
Repayment of loans	3,510.00	2,835.00	81	7,700.00	10,888.45	141	23,000.00	26,998.12	117	27,100.00	20,305.71	75	26,260.00	25,400.79	97
Refund of deposits	2,050.00	6,277.91	306	4,050.00	3,847.76	95	4,550.00	3,998.69	88	3,700.00	2,628.81	71	2,600.00	4,072.91	157
Future Maintenance (Facilitation services paid to Nagar Nigam)	50.00	400.00	800	250.00	114.53	46	400.00	0.00	0	400.00	0.00	0	200.00	0.00	0
Contribution of UP Infra Dev. Fund	100.00	1,100.00	1,100	1,200.00	0.00	0	100.00	0.00	0	100.00	0.00	0	100.00	0.00	0
PMAY	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	2,500.00	1,879.52	75	2,000.00	1,519.39	76
<b>Total</b>	<b>2,55,915.00</b>	<b>68,698.79</b>	<b>27</b>	<b>1,73,346.00</b>	<b>1,87,428.56</b>	<b>108</b>	<b>98,196.00</b>	<b>58,501.44</b>	<b>60</b>	<b>66,446.00</b>	<b>39,091.12</b>	<b>59</b>	<b>79,326.00</b>	<b>41,574.79</b>	<b>52</b>

(Source: Information provided by GD4)

## Appendix-3.2

## Statement of calculation of loss of interest due to not availing facility of flexi account

(Reference: Paragraph 3.4.1)

(in ₹)

(i) HDFC Bank Account Number 50100103586023							
Sl. No.	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-1,00,000)	5	6	7=(4*6)/12	8=(7-5)
1	Dec-19	1,47,41,224.00	1,46,41,224.00		5.5	67,106.00	67,106.00
2	Jan-20	1,48,04,900.00	1,47,04,900.00	63,676.00	5.5	67,397.00	3,721.00
3	Feb-20	12,32,84,900.00	12,31,84,900.00		6.3	6,46,721.00	6,46,721.00
4	Mar-20	1,91,84,900.00	1,90,84,900.00		6.3	1,00,196.00	1,00,196.00
5	Apr-20	4,52,66,964.00	4,51,66,964.00	8,82,064.00	5.8	2,18,307.00	-6,63,757.00
6	May-20	9,86,964.00	8,86,964.00		5.8	4,287.00	4,287.00
7	Jun-20	9,86,964.00	8,86,964.00		5.8	4,287.00	4,287.00
8	Jul-20	12,84,616.00	11,84,616.00	2,97,652.00	3.75	3,702.00	-2,93,950.00
9	Aug-20	12,84,616.00	11,84,616.00		3.75	3,702.00	3,702.00
10	Sep-20	12,84,616.00	11,84,616.00		3.75	3,702.00	3,702.00
11	Oct-20	2,94,303.00	1,94,303.00	9,687.00	3.75	607.00	-9,080.00
12	Nov-20	2,94,303.00	1,94,303.00		3.9	631.00	631.00
13	Dec-20	2,94,303.00	1,94,303.00		3.9	631.00	631.00
14	Jan-21	3,23,289.00	2,23,289.00	28,986.00	3.9	726.00	-28,260.00
15	Feb-21	8,11,755.00	7,11,755.00		4.9	2,906.00	2,906.00
16	Mar-21	1,48,25,706.00	1,47,25,706.00		4.9	60,130.00	60,130.00
17	Apr-21	1,49,27,041.00	1,48,27,041.00	1,01,335.00	4.9	60,544.00	-40,791.00
18	May-21	1,49,27,041.00	1,48,27,041.00		4.9	60,544.00	60,544.00
19	Jun-21	1,49,27,041.00	1,48,27,041.00		3.5	43,246.00	43,246.00
20	Jul-21	2,29,12,666.00	2,28,12,666.00	1,54,918.00	3.5	66,537.00	-88,381.00
21	Aug-21	2,79,64,866.00	2,78,64,866.00		3.5	81,273.00	81,273.00
22	Sep-21	2,88,87,477.00	2,87,87,477.00		3.5	83,963.00	83,963.00
23	Oct-21	2,96,07,140.00	2,95,07,140.00	2,45,843.00	3.5	86,062.00	-1,59,781.00
24	Nov-21	3,08,84,195.00	3,07,84,195.00		4.9	1,25,702.00	1,25,702.00
25	Dec-21	3,29,93,596.00	3,28,93,596.00		4.9	1,34,316.00	1,34,316.00
26	Jan-22	3,36,88,409.00	3,35,88,409.00	2,81,064.00	4.9	1,37,153.00	-1,43,911.00
27	Feb-22	3,36,88,409.00	3,35,88,409.00		5	1,39,952.00	1,39,952.00
28	Mar-22	3,37,83,161.00	3,36,83,161.00		5	1,40,347.00	1,40,347.00
<b>Total (i)</b>				<b>20,65,225.00</b>		<b>23,44,675.00</b>	<b>2,79,450.00</b>
*As per bank policy, bank account has to maintain ₹ 1,00,000 to avail auto sweep facility.							
(ii) HDFC Bank Account Number 50100243489286							
Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-1,00,000)	5	6	7=(4*6)/12	8=(7-5)
1	Oct-18	5,13,60,000.00	5,12,60,000.00		7.15	3,05,424.00	3,05,424.00
2	Nov-18	5,13,60,000.00	5,12,60,000.00		6	2,56,300.00	2,56,300.00
3	Dec-18	5,13,60,000.00	5,12,60,000.00		7.3	3,11,832.00	3,11,832.00
4	Jan-19	5,18,66,564.00	5,17,66,564.00	5,06,564.00	7.3	3,14,913.00	-1,91,651.00
5	Feb-19	5,18,66,564.00	5,17,66,564.00		7.3	3,14,913.00	3,14,913.00
6	Mar-19	5,18,66,564.00	5,17,66,564.00		6.25	2,69,618.00	2,69,618.00
7	Apr-19	8,69,22,063.00	8,68,22,063.00	8,15,499.00	7.3	5,28,168.00	-2,87,331.00
8	May-19	7,04,98,581.00	7,03,98,581.00		6.65	3,90,125.00	3,90,125.00
9	Jun-19	7,13,09,625.00	7,12,09,625.00	8,11,044.00	7	4,15,389.00	-3,95,655.00
10	Jul-19	6,13,44,755.00	6,12,44,755.00		6.45	3,29,191.00	3,29,191.00

11	Aug-19	6,13,44,755.00	6,12,44,755.00		6.45	3,29,191.00	3,29,191.00
12	Sep-19	4,40,41,965.00	4,39,41,965.00		5.5	2,01,401.00	2,01,401.00
13	Oct-19	2,61,61,874.00	2,60,61,874.00	5,83,961.00	5.5	1,19,450.00	-4,64,511.00
14	Nov-19	18,40,579.00	17,40,579.00		5.5	7,978.00	7,978.00
15	Dec-19	15,57,210.00	14,57,210.00		5.5	6,679.00	6,679.00
16	Jan-20	17,23,664.00	16,23,664.00	1,66,454.00	5.5	7,442.00	-1,59,012.00
17	Feb-20	17,23,664.00	16,23,664.00		6.3	8,524.00	8,524.00
18	Mar-20	17,23,664.00	16,23,664.00		6.3	8,524.00	8,524.00
19	Apr-20	17,38,664.00	16,38,664.00	15,000.00	5.8	7,920.00	-7,080.00
20	May-20	17,38,664.00	16,38,664.00		5.8	7,920.00	7,920.00
21	Jun-20	17,38,664.00	16,38,664.00		5.8	7,920.00	7,920.00
22	Jul-20	17,52,642.00	16,52,642.00	13,978.00	3.75	5,165.00	-8,813.00
23	Aug-20	17,52,642.00	16,52,642.00		3.75	5,165.00	5,165.00
24	Sep-20	17,52,642.00	16,52,642.00		3.75	5,165.00	5,165.00
25	Oct-20	12,63,318.00	11,63,318.00	10,676.00	3.75	3,635.00	-7,041.00
26	Nov-20	1,35,83,318.00	1,34,83,318.00		3.9	43,821.00	43,821.00
27	Dec-20	1,17,12,778.00	1,16,12,778.00		3.9	37,742.00	37,742.00
28	Jan-21	1,18,17,760.00	1,17,17,760.00	1,04,982.00	3.9	38,083.00	-66,899.00
29	Feb-21	55,90,104.00	54,90,104.00		4.9	22,418.00	22,418.00
30	Mar-21	3,90,104.00	2,90,104.00		4.9	1,185.00	1,185.00
31	Apr-21	2,46,61,256.00	2,45,61,256.00	71,152.00	4.9	1,00,292.00	29,140.00
32	May-21	3,97,41,256.00	3,96,41,256.00		4.9	1,61,868.00	1,61,868.00
33	Jun-21	2,97,41,256.00	2,96,41,256.00		3.5	86,454.00	86,454.00
34	Jul-21	4,00,89,999.00	3,99,89,999.00	3,48,743.00	3.5	1,16,637.00	-2,32,106.00
35	Aug-21	4,00,90,042.00	3,99,90,042.00		3.5	1,16,638.00	1,16,638.00
36	Sep-21	4,00,90,042.00	3,99,90,042.00		3.5	1,16,638.00	1,16,638.00
37	Oct-21	4,04,52,345.00	4,03,52,345.00		3.5	1,17,694.00	1,17,694.00
38	Nov-21	1,62,11,830.00	1,61,11,830.00		4.9	65,790.00	65,790.00
39	Dec-21	29,43,638.00	28,43,638.00		4.9	11,612.00	11,612.00
40	Jan-22	31,60,715.00	30,60,715.00	2,17,077.00	4.9	12,498.00	-2,04,579.00
41	Feb-22	31,60,715.00	30,60,715.00		5	12,753.00	12,753.00
42	Mar-22	1,30,80,715.00	1,29,80,715.00		5	54,086.00	54,086.00
<b>Total (ii)</b>				<b>36,65,130.00</b>		<b>52,84,158.00</b>	<b>16,19,028.00</b>

\*As per bank policy, bank account has to maintain ₹ 1,00,000 to avail auto sweep facility.

<b>(iii) HDFC Bank Account Number 50100299389350</b>							
Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-1,00,000)	5	6	7=(4*6)/12	8=(7-5)
1	Aug-19	27,35,002.00	26,35,002.00		6.45	14,163.00	14,163.00
2	Sep-19	48,15,002.00	47,15,002.00		5.5	21,610.00	21,610.00
3	Oct-19	55,82,436.00	54,82,436.00	32,434.00	5.5	25,128.00	-7,306.00
4	Nov-19	55,82,436.00	54,82,436.00		5.5	25,128.00	25,128.00
5	Dec-19	55,82,436.00	54,82,436.00		5.5	25,128.00	25,128.00
6	Jan-20	56,38,719.00	55,38,719.00	56,283.00	5.5	25,386.00	-30,897.00
7	Feb-20	66,48,719.00	65,48,719.00		6.3	34,381.00	34,381.00
8	Mar-20	82,93,719.00	81,93,719.00		6.3	43,017.00	43,017.00
9	Apr-20	1,04,20,605.00	1,03,20,605.00	76,886.00	5.8	49,883.00	-27,003.00
10	May-20	1,04,20,605.00	1,03,20,605.00		5.8	49,883.00	49,883.00
11	Jun-20	1,05,35,605.00	1,04,35,605.00		5.8	50,439.00	50,439.00
12	Jul-20	1,19,88,695.00	1,18,88,695.00	98,090.00	3.75	37,152.00	-60,938.00
13	Aug-20	1,86,93,695.00	1,85,93,695.00		3.75	58,105.00	58,105.00
14	Sep-20	1,86,93,695.00	1,85,93,695.00		3.75	58,105.00	58,105.00
15	Oct-20	1,88,53,058.00	1,87,53,058.00	1,59,363.00	3.75	58,603.00	-1,00,760.00
16	Nov-20	1,88,53,058.00	1,87,53,058.00		3.9	60,947.00	60,947.00
17	Dec-20	1,88,53,058.00	1,87,53,058.00		3.9	60,947.00	60,947.00
18	Jan-21	1,90,18,929.00	1,89,18,929.00	1,65,871.00	3.9	61,487.00	-1,04,384.00

19	Feb-21	1,90,23,929.00	1,89,23,929.00		4.9	77,273.00	77,273.00
20	Mar-21	1,90,23,929.00	1,89,23,929.00		4.9	77,273.00	77,273.00
21	Apr-21	1,91,88,105.00	1,90,88,105.00	1,64,176.00	4.9	77,943.00	-86,233.00
22	May-21	1,91,88,105.00	1,90,88,105.00		4.9	77,943.00	77,943.00
23	Jun-21	1,91,88,105.00	1,90,88,105.00		3.5	55,674.00	55,674.00
24	Jul-21	1,93,55,541.00	1,92,55,541.00	1,67,436.00	3.5	56,162.00	-1,11,274.00
25	Aug-21	1,93,55,541.00	1,92,55,541.00		3.5	56,162.00	56,162.00
26	Sep-21	1,93,35,541.00	1,92,35,541.00		3.5	56,104.00	56,104.00
27	Oct-21	1,94,86,292.00	1,93,86,292.00	1,70,751.00	3.5	56,543.00	-1,14,208.00
28	Nov-21	1,87,11,274.00	1,86,11,274.00		4.9	75,996.00	75,996.00
29	Dec-21	1,84,21,274.00	1,83,21,274.00		4.9	74,812.00	74,812.00
30	Jan-22	1,70,98,980.00	1,69,98,980.00	1,67,706.00	4.9	69,413.00	-98,293.00
31	Feb-22	1,73,63,980.00	1,72,63,980.00		5	71,933.00	71,933.00
32	Mar-22	1,70,95,095.00	1,69,95,095.00		5	70,813.00	70,813.00
<b>Total (iii)</b>				<b>12,58,996.00</b>		<b>17,13,536.00</b>	<b>4,54,540.00</b>

\*As per bank policy, bank account has to maintain ₹ 1,00,000 to avail auto sweep facility

<b>(iv) ICICI Bank Account Number 695501700055</b>							
Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-30,000)	5	6	7=(4*6)/12	8=(7-5)
1	Oct-20	49,71,867.00	49,41,867.00		3.75	15,443.00	15,443.00
2	Nov-20	78,61,393.00	78,31,393.00		3.9	25,452.00	25,452.00
3	Dec-20	1,47,78,377.00	1,47,48,377.00	1,08,708.00	3.9	47,932.00	-60,776.00
4	Jan-21	2,14,78,893.00	2,14,48,893.00		3.9	69,709.00	69,709.00
5	Feb-21	2,60,08,061.00	2,59,78,061.00		4.9	1,06,077.00	1,06,077.00
6	Mar-21	3,17,95,051.00	3,17,65,051.00	2,52,545.00	4.9	1,29,707.00	-1,22,838.00
7	Apr-21	61,76,590.00	61,46,590.00		4.9	25,099.00	25,099.00
8	May-21	8,43,312.00	8,13,312.00		4.9	3,321.00	3,321.00
9	Jun-21	15,73,561.00	15,43,561.00	42,400.00	3.5	4,502.00	-37,898.00
10	Jul-21	21,47,018.00	21,17,018.00		3.5	6,175.00	6,175.00
11	Aug-21	1,10,21,566.00	1,09,91,566.00		3.5	32,059.00	32,059.00
12	Sep-21	1,80,80,233.00	1,80,50,233.00	1,23,547.00	3.5	52,647.00	-70,900.00
13	Oct-21	2,93,99,580.00	2,93,69,580.00		3.5	85,661.00	85,661.00
14	Nov-21	5,42,20,641.00	5,41,90,641.00		4.9	2,21,278.00	2,21,278.00
15	Dec-21	5,61,80,641.00	5,61,50,641.00	4,41,688.00	4.9	2,29,282.00	-2,12,406.00
16	Jan-22	6,19,30,941.00	6,19,00,941.00		4.9	2,52,762.00	2,52,762.00
17	Feb-22	6,72,46,364.00	6,72,16,364.00		5	2,80,068.00	2,80,068.00
18	Mar-22	7,14,46,568.00	7,14,16,568.00	5,89,024.00	5	2,97,569.00	-2,91,455.00
<b>Total (iv)</b>				<b>15,57,912.00</b>		<b>18,84,743.00</b>	<b>3,26,831.00</b>

\*As per bank policy, bank account has to maintain ₹ 30,000 to avail auto sweep facility.

<b>(v) ICICI Bank Account Number 695501700219</b>							
Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-30,000)	5	6	7=(4*6)/12	8=(7-5)
1	Apr-20	6,24,532.00	5,94,532.00		5.8	2,874.00	2,874.00
2	May-20	1,49,91,847.00	1,49,61,847.00		5.8	72,316.00	72,316.00
3	Jun-20	4,73,45,773.00	4,73,15,773.00	2,66,419.00	5.8	2,28,693.00	-37,726.00
4	Jul-20	5,87,48,658.00	5,87,18,658.00		3.75	1,83,496.00	1,83,496.00
5	Aug-20	13,06,55,555.00	13,06,25,555.00		3.75	4,08,205.00	4,08,205.00
6	Sep-20	15,13,66,914.00	15,13,36,914.00	11,01,480.00	3.75	4,72,928.00	-6,28,552.00
7	Oct-20	17,79,01,839.00	17,78,71,839.00		3.75	5,55,849.00	5,55,849.00
8	Nov-20	17,04,20,337.00	17,03,90,337.00		3.9	5,53,769.00	5,53,769.00
9	Dec-20	17,20,92,367.00	17,20,62,367.00	16,94,417.00	3.9	5,59,203.00	-11,35,214.00
10	Jan-21	19,25,61,558.00	19,25,31,558.00		3.9	6,25,728.00	6,25,728.00

11	Feb-21	16,34,92,605.00	16,34,62,605.00		4.9	6,67,472.00	6,67,472.00
12	Mar-21	15,35,97,605.00	15,35,67,605.00	15,36,176.00	4.9	6,27,068.00	-9,09,108.00
13	Apr-21	15,92,00,802.00	15,91,70,802.00		4.9	6,49,947.00	6,49,947.00
14	May-21	10,40,17,476.00	10,39,87,476.00		4.9	4,24,616.00	4,24,616.00
15	Jun-21	10,40,56,320.00	10,40,26,320.00	11,99,421.00	3.5	3,03,410.00	-8,96,011.00
16	Jul-21	11,94,93,633.00	11,94,63,633.00		3.5	3,48,436.00	3,48,436.00
17	Aug-21	12,46,87,833.00	12,46,57,833.00		3.5	3,63,585.00	3,63,585.00
18	Sep-21	16,24,18,869.00	16,23,88,869.00	12,68,755.00	3.5	4,73,634.00	-7,95,121.00
19	Oct-21	16,89,63,339.00	16,89,33,339.00		3.5	4,92,722.00	4,92,722.00
20	Nov-21	22,29,43,321.00	22,29,13,321.00		4.9	9,10,229.00	9,10,229.00
21	Dec-21	24,23,50,705.00	24,23,20,705.00	19,93,188.00	4.9	9,89,476.00	-10,03,712.00
22	Jan-22	28,17,25,723.00	28,16,95,723.00		4.9	11,50,258.00	11,50,258.00
23	Feb-22	30,74,24,731.00	30,73,94,731.00		5	12,80,811.00	12,80,811.00
24	Mar-22	30,75,46,146.00	30,75,16,146.00	26,26,251.00	5	12,81,317.00	-13,44,934.00
<b>Total (v)</b>				<b>1,16,86,107.00</b>		<b>1,36,26,041.00</b>	<b>19,39,934.00</b>

\*As per bank policy, bank account has to maintain ₹ 30,000 to avail auto sweep facility.

(vi) BOB Bank Account Number 77210100005776

Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-50,000)	5	6	7=(4*6)/12	8=(7-5)
1	Apr-20	1,18,57,623.00	1,18,07,623.00		5.8	57,070.00	57,070.00
2	May-20	1,19,55,722.00	1,19,05,722.00	98,099.00	5.8	57,544.00	-40,555.00
3	Jun-20	1,19,55,722.00	1,19,05,722.00		5.8	57,544.00	57,544.00
4	Jul-20	1,19,55,722.00	1,19,05,722.00		3.75	37,205.00	37,205.00
5	Aug-20	1,20,40,407.00	1,19,90,407.00	85,238.00	3.75	37,470.00	-47,768.00
6	Sep-20	1,20,40,407.00	1,19,90,407.00		3.75	37,470.00	37,470.00
7	Oct-20	1,20,40,407.00	1,19,90,407.00		3.75	37,470.00	37,470.00
8	Nov-20	1,19,22,508.00	1,18,72,508.00	83,251.00	3.9	38,586.00	-44,665.00
9	Dec-20	1,19,02,828.00	1,18,52,828.00		3.9	38,522.00	38,522.00
10	Jan-21	1,19,02,828.00	1,18,52,828.00		3.9	38,522.00	38,522.00
11	Feb-21	1,19,85,426.00	1,19,35,426.00	82,598.00	4.9	48,736.00	-33,862.00
12	Mar-21	1,19,60,386.00	1,19,10,386.00		4.9	48,634.00	48,634.00
13	Apr-21	1,23,77,586.00	1,23,27,586.00		4.9	50,338.00	50,338.00
14	May-21	1,24,59,459.00	1,24,09,459.00	81,873.00	4.9	50,672.00	-31,201.00
15	Jun-21	1,24,59,459.00	1,24,09,459.00		3.5	36,194.00	36,194.00
16	Jul-21	1,24,41,419.00	1,23,91,419.00		3.5	36,142.00	36,142.00
17	Aug-21	1,25,27,770.00	1,24,77,770.00	86,351.00	3.5	36,393.00	-49,958.00
18	Sep-21	1,25,27,770.00	1,24,77,770.00		3.5	36,393.00	36,393.00
19	Oct-21	1,25,27,770.00	1,24,77,770.00		3.5	36,393.00	36,393.00
20	Nov-21	1,25,94,606.00	1,25,44,606.00	86,836.00	4.9	51,224.00	-35,612.00
21	Dec-21	1,25,94,606.00	1,25,44,606.00		4.9	51,224.00	51,224.00
<b>Total (vi)</b>				<b>6,04,246.00</b>		<b>9,19,747.00</b>	<b>3,15,501.00</b>

\*As per bank policy, bank account has to maintain ₹ 50,000 to avail auto sweep facility.

(vii) BOB Bank Account Number 77210100003446

Sl. No	Month/Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-50,000)	5	6	7=(4*6)/12	8=(7-5)
1	Apr-21	2,40,94,134.00	2,40,44,134.00		4.9	98,180.00	98,180.00
2	May-21	7,65,58,303.00	7,65,08,303.00	3,86,224.00	4.9	3,12,409.00	-73,815.00
3	Jun-21	4,36,83,925.00	4,36,33,925.00		3.5	1,27,266.00	1,27,266.00
4	Jul-21	5,58,52,983.00	5,58,02,983.00		3.5	1,62,759.00	1,62,759.00
5	Aug-21	2,53,00,557.00	2,52,50,557.00	5,47,056.00	3.5	73,647.00	-4,73,409.00
6	Sep-21	4,81,77,723.00	4,81,27,723.00		3.5	1,40,373.00	1,40,373.00
7	Oct-21	10,67,56,678.00	10,67,06,678.00		3.5	3,11,228.00	3,11,228.00

8	Nov-21	26,40,14,207.00	26,39,64,207.00	9,41,794.00	4.9	10,77,854.00	1,36,060.00
9	Dec-21	22,06,08,846.00	22,05,58,846.00		4.9	9,00,615.00	9,00,615.00
<b>Total (vii)</b>				<b>18,75,074.00</b>		<b>32,04,330.00</b>	<b>13,29,256.00</b>
<b>*As per bank policy, bank account has to maintain ₹ 50,000 to avail auto sweep facility.</b>							
<b>(viii) SBI Bank Account Number 33750387975</b>							
Sl. No	Month/ Year	Monthly Minimum Balance	Amount available for auto sweep*	Actual Interest received	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account	Loss of Interest
1	2	3	4=(3-35,000)	5	6	7=(4*6)/12	8=(7-5)
1	Apr-20	2,72,81,141.00	2,72,46,141.00		5.8	1,31,690.00	1,31,690.00
2	May-20	2,72,81,141.00	2,72,46,141.00	6,55,405.00	5.8	1,31,690.00	-5,23,715.00
3	Jun-20	2,79,22,640.00	2,78,87,640.00		5.8	1,34,790.00	1,34,790.00
4	Jul-20	2,79,22,640.00	2,78,87,640.00		3.75	87,149.00	87,149.00
5	Aug-20	2,79,22,640.00	2,78,87,640.00		3.75	87,149.00	87,149.00
6	Sep-20	2,79,22,640.00	2,78,87,640.00		3.75	87,149.00	87,149.00
7	Oct-20	2,79,22,640.00	2,78,87,640.00		3.75	87,149.00	87,149.00
8	Nov-20	2,79,22,640.00	2,78,87,640.00	4,12,896.00	3.9	90,635.00	-3,22,261.00
9	Dec-20	2,83,04,568.00	2,82,69,568.00		3.9	91,876.00	91,876.00
10	Jan-21	2,83,04,568.00	2,82,69,568.00		3.9	91,876.00	91,876.00
11	Feb-21	2,83,04,568.00	2,82,69,568.00		4.9	1,15,434.00	1,15,434.00
12	Mar-21	2,83,04,568.00	2,82,69,568.00	46,394.00	4.9	1,15,434.00	69,040.00
<b>Total (viii)</b>				<b>11,14,695.00</b>		<b>12,52,020.00</b>	<b>1,37,325.00</b>
<b>*As per bank policy, bank account has to maintain ₹ 35,000 to avail auto sweep facility.</b>							
<b>(ix) SBI Bank Current Account Number 32019573951</b>							
Sl. No	Month/ Year	Monthly Minimum Balance	Amount available for auto sweep*	Fixed deposit rate of interest (in per cent)	Interest as per auto sweep account		
1	2	3	4=(3-35000)	5	6=(4*5)/12		
1	Oct-20	1,09,51,746.00	1,09,16,746.00	3.75	34,115.00		
2	Nov-20	1,09,51,746.00	1,09,16,746.00	3.9	35,479.00		
3	Dec-20	1,09,51,746.00	1,09,16,746.00	3.9	35,479.00		
4	Jan-21	1,09,51,746.00	1,09,16,746.00	3.9	35,479.00		
5	Feb-21	1,09,51,746.00	1,09,16,746.00	4.9	44,577.00		
6	Mar-21	1,09,51,746.00	1,09,16,746.00	4.9	44,577.00		
7	Apr-21	1,09,51,097.00	1,09,16,097.00	4.9	44,574.00		
8	May-21	1,09,51,097.00	1,09,16,097.00	4.9	44,574.00		
9	Jun-21	1,09,51,097.00	1,09,16,097.00	3.5	31,839.00		
10	Jul-21	1,09,51,097.00	1,09,16,097.00	3.5	31,839.00		
11	Aug-21	1,09,51,097.00	1,09,16,097.00	3.5	31,839.00		
12	Sep-21	1,09,51,097.00	1,09,16,097.00	3.5	31,839.00		
13	Oct-21	1,86,57,679.00	1,86,22,679.00	3.5	54,316.00		
14	Nov-21	2,18,66,689.00	2,18,31,689.00	4.9	89,146.00		
15	Dec-21	2,18,66,689.00	2,18,31,689.00	4.9	89,146.00		
16	Jan-22	2,47,22,700.00	2,46,87,700.00	4.9	1,00,808.00		
17	Feb-22	2,47,22,700.00	2,46,87,700.00	5	1,02,865.00		
18	Mar-22	2,47,22,051.00	2,46,87,051.00	5	1,02,863.00		
<b>Total (ix)</b>						<b>9,85,354.00</b>	
<b>Grand Total (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)+(ix)</b>						<b>73,87,220.00</b>	

\*As per bank policy, bank account has to maintain ₹ 35,000 to avail auto sweep facility.

(Source: Information provided by GDA)

Calculation of the interest has been carried out as follows:

- Calculation for auto sweep = Minimum balance in the month X minimum FD rate during the month for the year /12
- Rate of fixed deposit interest has been taken from fixed deposit register of GDA and bank statement. In case of non-availability of fixed deposit rate of interest during the month, minimum rate of interest taken from previous/ subsequent months.

## Appendix-4.1

## Non-recovery of dues from developers for acquisition of land for dumping yard

(Reference: Paragraph 4.2.3 (ii))

Name of the developer (1)	Due land to be provided by the developer (in acre) (2)	Land provided by the developer (in acre) (3)	Remaining land to be provided by the developer (in acre) (4)	Amount due in respect of due land (₹ in crore) (5)	Amount deposited by the developers (₹ in crore) (6)	Amount remaining to be recovered from developers (₹ in crore) (7)
M/s Uppal Chadha Hi-Tech Developers Pvt. Ltd.	23.00	18.1196	4.88	5.39	0.00	5.39
M/s Crossing Infrastructure	3.41	0.00	3.41	3.77	3.84	-0.07
M/s Ansal Properties Infra Private Limited	1.33	0.00	1.33	1.47	0.35	1.12
M/s Agarawal Associates promoters Limited	1.75	0.00	1.75	1.93	0.51	1.42
M/s Emmar MGF Land Limited	1.11	0.00	1.11	1.23	0.33	0.90
M/s SMV agencies private limited	2.84	0.00	2.84	3.14	1.52	1.62
M/s Samagra Crossing Limited	0.69	0.00	0.69	0.764	0.40	0.364
M/s Landcraft Developers Private Limited	0.87	0.00	0.87	0.963	0.455	0.508
<b>Total</b>	<b>35.00</b>	<b>18.1196</b>	<b>16.88</b>	<b>18.657</b>	<b>7.405</b>	<b>11.252<sup>1</sup></b>

(Source: Information collected from GDA)

<sup>1</sup> Included cost and registry charge of 1.89 acre of land (₹ 2.087 crore) which was not purchased by the GDA till March 2024. Therefore balance amount which was to be recovered from the developers was ₹ 11.25 crore - ₹ 2.09 crore = ₹ 9.15 crore

## Appendix-4.2

## Details of land use conversion charge

(Reference: Paragraph 4.2.3 (iii))

Name of the village	Name of the developer	Khasra Number	Area in hectare	Factor as per Telescopic Method	Circle rate		Amount (5*7*20%) In ₹
					Per Sqm	Per hectare	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Galand	M/s Upal Chaddha	1663	0.6180	0.5812	1,550	1,55,00,000	18,01,720
Galand	M/s Upal Chaddha	1664	0.8450	0.7855	1,550	1,55,00,000	24,35,050
Galand	M/s Upal Chaddha	1658	0.2550	0.2545	1,550	1,55,00,000	7,88,950
Galand	M/s Upal Chaddha	1659	0.2590	0.2581	1,550	1,55,00,000	8,00,110
Galand	M/s Upal Chaddha	1660	0.3310	0.3229	1,550	1,55,00,000	10,00,990
Galand	M/s Upal Chaddha	1680	0.2700	0.268	1,550	1,55,00,000	8,30,800
Galand	M/s Upal Chaddha	1676	0.3790	0.3661	1,550	1,55,00,000	11,34,910
Galand	M/s Upal Chaddha	1678	0.4309	0.41281	1,550	1,55,00,000	12,79,711
Galand	M/s Upal Chaddha	1674	0.1260	0.126	1,550	1,55,00,000	3,90,600
Galand	M/s Upal Chaddha	1672	0.1860	0.186	1,550	1,55,00,000	5,76,600
Galand	M/s Upal Chaddha	1673	0.4100	0.394	1,550	1,55,00,000	12,21,400
Galand	M/s Upal Chaddha	1675	0.3790	0.3661	1,550	1,55,00,000	11,34,910
Galand	M/s Upal Chaddha	1685	0.1770	0.177	1,550	1,55,00,000	5,48,700
Piplehda	M/s Upal Chaddha	765	0.6160	0.5794	1,550	1,55,00,000	17,96,140
Piplehda	M/s Upal Chaddha	767	0.3850	0.3715	1,550	1,55,00,000	11,51,650
Piplehda	M/s Upal Chaddha	768	0.7130	0.6667	1,550	1,55,00,000	20,66,770
Piplehda	M/s Upal Chaddha	774	0.2810	0.2779	1,550	1,55,00,000	8,61,490
Piplehda	M/s Upal Chaddha	775	0.1880	0.188	1,550	1,55,00,000	5,82,800
Piplehda	M/s Upal Chaddha	776	0.4840	0.4606	1,550	1,55,00,000	14,27,860
Piplehda	Purchased by Authority	760	0.5300	0.502	1,550	1,55,00,000	15,56,200
Piplehda	Purchased by Authority	761	0.6180	0.5812	1,550	1,55,00,000	18,01,720
Piplehda	Purchased by Authority	762	1.0640	0.9762	1,550	1,55,00,000	30,26,220
Piplehda	Purchased by Authority	763	1.5420	1.3586	1,550	1,55,00,000	42,11,660
Piplehda	Purchased by Authority	769	1.0230	0.9434	1,550	1,55,00,000	29,24,540
Piplehda	Purchased by Authority	755	0.0630	0.063	1,550	1,55,00,000	1,95,300
Piplehda	Purchased by Authority	764	0.5440	0.5146	1,550	1,55,00,000	15,95,260
Piplehda	Purchased by Authority	771	0.1640	0.164	1,550	1,55,00,000	5,08,400
Piplehda	Purchased by Authority	772	0.1640	0.164	1,550	1,55,00,000	5,08,400
Piplehda	Purchased by Authority	773	0.3540	0.3436	1,550	1,55,00,000	10,65,160
<b>Total</b>							<b>3,92,24,029</b>
<b>Total ₹ in crore</b>							<b>3.92</b>

(Source: Information provided by GDA)

## Appendix-4.3

## Details of expenditure for acquisition of land for cricket stadium

(Reference: Paragraph 4.2.4)

Sl. No.	Village	Area		Rate/ Sqm	Date of registry	Amount			Total (col 7+8+9)
		Hectare	Sqm			Compensation	Stamp duty	Registration charge	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Morti	0.3413	3,413.00	5,500	06.02.2015	1,87,71,500	13,14,040	10,050	2,00,95,590
2	Morti	0.0250	250.00	5,500	13.02.2015	13,75,000	96,250	10,050	14,81,300
3	Morti	0.1175	1,175.00	5,500	09.03.2015	64,62,500	4,52,410	10,050	69,24,960
4	Morti	0.1700	1,700.00	5,500	09.03.2015	93,50,000	6,54,500	10,050	1,00,14,550
5	Morti	0.0806	806.00	5,500	09.03.2015	44,33,000	3,10,310	10,050	47,53,360
6	Morti	0.1976	1,976.00	5,500	09.03.2015	1,08,68,000	7,60,760	10,050	1,16,38,810
7	Morti	0.3712	3,712.00	5,500	09.03.2015	2,04,16,000	14,29,120	10,050	2,18,55,170
8	Morti	0.1515	1,515.00	5,500	09.03.2015	83,32,500	5,83,310	10,050	89,25,860
9	Morti	0.1010	1,010.00	5,500	16.04.2015	55,55,000	3,88,850	10,050	59,53,900
10	Morti	0.1390	1,390.00	5,500	16.04.2015	76,45,000	5,35,150	10,050	81,90,200
11	Morti	0.4496	4,496.00	5,500	16.04.2015	2,47,28,000	17,30,960	10,050	2,64,69,010
12	Morti	0.1195	1,195.00	5,500	16.04.2015	65,72,500	4,60,075	10,050	70,42,625
13	Morti	0.1270	1,270.00	5,500	16.04.2015	69,85,000	4,88,950	10,050	74,84,000
14	Morti	2.4980	24,980.00	5,500	16.04.2015	13,73,90,000	96,17,300	10,050	14,70,17,350
15	Morti	0.1173	1,173.00	5,500	27.05.2015	64,51,500	4,51,605	10,050	69,13,155
16	Morti	0.1260	1,260.00	5,500	27.05.2015	69,30,000	4,85,100	10,050	74,25,150
17	Morti	0.0315	315.00	5,500	27.05.2015	17,32,500	1,21,275	10,050	18,63,825
18	Morti	0.4250	4,250.00	5,500	13.05.2015	2,33,75,000	16,36,250	10,050	2,50,21,300
19	Morti	0.0762	762.00	5,500	13.05.2015	41,91,000	2,93,370	10,050	44,94,420
20	Morti	0.3065	3,065.00	5,500	13.05.2015	1,68,57,500	11,80,025	10,040	1,80,47,565
21	Morti	0.1906	1,906.00	5,500	25.05.2015	1,04,83,000	7,33,810	10,040	1,12,26,850
22	Morti	0.0540	540.00	5,500	25.05.2015	29,70,000	2,07,900	10,050	31,87,950
23	Morti	0.0090	90.00	5,500	25.05.2015	4,95,000	34,650	10,050	5,39,700
24	Morti	0.0168	168.00	5,500	18.06.2015	9,24,000	64,680	10,050	9,98,730
25	Morti	0.0255	255.00	5,500	27.05.2015	14,02,500	98,175	10,050	15,10,725
26	Morti	0.0568	568.00	5,500	25.05.2015	31,24,000	2,16,880	10,050	33,50,930
27	Morti	0.1580	1,580.00	5,500	27.05.2015	86,90,000	6,08,300	10,050	93,08,350
28	Morti	0.1580	1,580.00	5,500	09.07.2015	86,90,000	6,08,300	10,050	93,08,350
29	Morti	0.1054	1,054.00	5,500	27.05.2015	57,97,000	4,05,790	10,050	62,12,840
30	Morti	0.1580	1,580.00	5,500	18.06.2015	86,90,000	6,08,300	10,050	93,08,350
31	Morti	0.1075	1,075.00	5,500	18.06.2015	59,12,500	4,13,875	10,050	63,36,425
32	Morti	0.0578	578.00	5,500	09.07.2015	31,79,000	2,22,530	10,050	34,11,580
33	Morti	0.1075	1,075.00	5,500	18.06.2015	59,12,500	4,13,875	10,050	63,36,425
34	Morti	0.1140	1,140.00	5,500	18.06.2015	62,70,000	4,38,900	10,050	67,18,950
35	Morti	0.0570	570.00	5,500	18.06.2015	31,35,000	2,19,450	10,050	33,64,500
36	Morti	0.1900	1,900.00	5,500	18.06.2015	1,04,50,000	7,31,500	10,050	1,11,91,550
37	Morti	0.4980	4,980.00	5,500	18.06.2015	2,73,90,000	19,17,300	10,050	2,93,17,350
38	Morti	0.0084	84.00	5,500	18.06.2015	4,62,000	32,340	10,050	5,04,390
39	Morti	0.1044	1,044.00	5,500	18.06.2015	57,42,000	4,01,940	10,050	61,53,990
40	Morti	0.0630	630.00	5,500	16.09.2015	34,65,000	2,42,550	10,050	37,17,600
41	Morti	0.0350	350.00	5,500	16.09.2015	19,25,000	1,34,750	10,050	20,69,800
42	Morti	0.0068	68.00	5,500	16.09.2015	3,74,000	26,180	7,530	4,07,710
43	Morti	0.0890	890.00	5,500	16.09.2015	48,95,000	3,42,650	10,050	52,47,700
44	Morti	0.0250	250.00	5,500	16.09.2015	13,75,000	96,250	10,050	14,81,300
45	Morti	0.0442	442.00	5,500	14.01.2016	24,32,000	1,70,170	20,080	26,22,250
46	Morti	0.060624	606.24	5,500	NA	33,34,320	2,33,410	20,080	35,87,810
47	Morti	0.1800	1,800.00	5,500	31.03.2016	99,00,000	6,93,000	20,080	1,06,13,080
48	Morti	0.88783	8,878.30	5,500	04.01.2016	4,88,30,650	34,18,150	20,060	5,22,68,860

Sl. No.	Village	Area		Rate/ Sqm	Date of registry	Amount			Total (col 7+8+9)
		Hectare	Sqm			Compensation	Stamp duty	Registration charge	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
49	Morti	0.07574	757.40	5,500	04.01.2016	41,65,700	2,91,600	20,100	44,77,400
50	Morti	0.1010	1,010.00	5,500	04.01.2016	55,55,000	3,88,850	10,050	59,53,900
51	Morti	0.0600	600.00	5,500	04.01.2016	33,00,000	2,31,385	20,080	35,51,465
52	Morti	0.0600	600.00	5,500	04.01.2016	33,00,000	2,31,385	20,080	35,51,465
53	Morti	0.10445	1,044.50	5,500	04.01.2016	57,44,750	4,02,140	20,080	61,66,970
54	Morti	0.0356	356.00	5,500	04.01.2016	19,58,000	1,37,060	20,080	21,15,140
55	Morti	0.0178	178.00	5,500	04.01.2016	9,79,000	68,530	19,660	10,67,190
56	Morti	0.0178	178.00	5,500	04.01.2016	9,79,000	68,530	19,660	10,67,190
57	Morti	0.0178	178.00	5,500	14.01.2016	9,79,000	68,530	19,660	10,67,190
58	Morti	0.0245	245.00	5,500	14.01.2016	13,47,363	1,88,640	20,100	15,56,103
59	Morti	0.1470	1,470.00	5,500	14.01.2016	80,85,000	5,65,950	20,100	86,71,050
60	Morti	0.1960	1,960.00	5,500	14.01.2016	1,07,80,000	7,54,600	20,100	1,15,54,700
61	Morti	0.0200	200.00	5,500	14.01.2016	11,00,000	77,000	20,080	11,97,080
62	Morti	0.0527	527.00	5,500	14.01.2016	28,98,500	2,02,895	20,100	31,21,495
63	Morti	0.1260	1,260.00	5,500	14.01.2016	69,30,000	4,85,100	20,080	74,35,180
64	Morti	0.0313	313.00	5,500	14.01.2016	17,32,500	1,21,280	20,100	18,73,880
65	Morti	0.112125	1,121.25	5,500	14.01.2016	61,66,875	4,31,690	20,080	66,18,645
66	Morti	0.121249	1,212.49	5,500	10.03.2016	66,68,695	4,66,810	20,080	71,55,585
67	Morti	0.2400	2,400.00	5,500	10.03.2016	1,32,00,000	9,24,000	20,100	1,41,44,100
68	Morti	0.2590	2,590.00	5,500	11.03.2016	1,42,45,000	9,97,150	20,100	1,52,62,250
69	Morti	0.1200	1,200.00	5,500	28.03.2016	66,00,000	4,62,000	20,080	70,82,080
70	Morti	0.0630	630.00	5,500	07.04.2016	34,65,500	2,42,550	20,080	37,28,130
71	Morti	0.0760	760.00	5,500	NA	41,80,000	2,92,600	20,080	44,92,680
72	Morti	0.00677	67.60	5,500	12.05.2016	3,22,350	26,100	7,540	3,55,990
73	Morti	0.07999	799.90	5,500	12.05.2016	43,99,450	3,08,000	20,100	47,27,550
74	Morti	0.00677	67.60	5,500	23.06.2016	3,22,350	26,100	7,540	3,55,990
75	Morti	0.012625	126.25	5,500	04.07.2016	6,94,375	48,650	13,900	7,56,925
76	Morti	0.020625	206.25	5,500	04.07.2016	11,34,375	79,500	20,080	12,33,955
77	Morti	0.007875	78.75	5,500	04.07.2016	4,33,125	30,400	8,760	4,72,285
78	Morti	0.056833	568.33	5,500	08.07.2016	31,25,815	2,18,820	20,080	33,64,715
79	Morti	0.00677	67.70	5,500	27.07.2016	14,89,400	1,04,300	20,140	16,13,840
80	Morti	0.1832	1,832.00	5,500	02.09.2016	1,00,76,000	7,05,320	20,100	1,08,01,420
81	Morti	0.010777	107.77	5,500	21.10.2016	5,92,735	41,500	11,860	6,46,095
82	Morti	0.0630	630.00	5,500	17.07.2017	34,65,000	2,42,600	20,080	37,27,680
83	Morti	0.0695	695.00	5,500	17.07.2017	38,22,500	2,67,700	20,080	41,10,280
84	Morti	0.33733	3,373.30	5,500	17.07.2017	1,85,53,150	12,98,800	20,080	1,98,72,030
85	Morti	0.33733	3,373.30	5,500	01.08.2017	1,85,53,150	12,98,800	20,080	1,98,72,030
86	Morti	0.33733	3,373.30	5,500	04.08.2017	1,85,53,150	12,98,800	20,080	1,98,72,030
87	Morti	0.02182	218.20	5,500	03.08.2016	7,44,700	52,150	15,000	8,11,850
<b>Total</b>		<b>13.18</b>	<b>1,31,770.43</b>			<b>72,53,12,478</b>	<b>5,08,73,030</b>	<b>12,36,170</b>	<b>77,74,21,678</b>
<b>in acre</b>		<b>32.56</b>			<b>₹ In lakh</b>	<b>7253.12</b>	<b>508.73</b>	<b>12.36</b>	<b>7774.22</b>
					<b>₹ in crore</b>	<b>72.53</b>	<b>5.09</b>	<b>0.12</b>	<b>77.74</b>

(Source: Information provided by GDA) NA-Not available

## Appendix-4.4

## Details of payment for bituminous work without original CRCs

(Reference: Paragraph 4.3.4.5)

(In ₹)

Agreement number	Year	Name of work	Agreement amount (₹ in lakh)	Primer coat (sqm)		Tack coat (sqm)		Open graded premix (sqm)		Seal coat (sqm)		BM (cum)	DGEM (cum)	BC (cum)	Total	Below /Above in %	Amount (12 X 13)	Net payment {12 - in below and + in above} 14}
				Amt.	(5)	Amt.	(6)	Amt.	(7)	Amt.	(8)							
<b>1. Expenditure on execution of work</b>																		
<b>(A) Details of contracts entered into 2017-18 to 2021-22</b>																		
326	2019-20	Construction work of Northern peripheral road starting from Meerut NH-58 to Outer Ring Road and 45.00 meter wide road and Outer Ring Road to Bhavapur in Rajnagar Extension area.	4,602.60	6,74,378	5,26,716	NA	NA	1,13,55,806	77,24,935	NA	2,02,81,834	18.13 % Below	36,77,097	1,66,04,738				
172	2018-19	Residual work of 24.00 meter wide road, drainage and sewerage system in Rajnagar Extension area.	511.84	1,41,575	81,866	3,25,288	NA	NA	NA	NA	15,34,011	5.49% Below	84,217	14,49,795				
178	2018-19	Construction of U turn near Muradnagar Jhilmil Dhaba and construction work of two U turns at Raj Chaupala, Modinagar.	779.15	NA	88,800	NA	NA	NA	30,51,230	15,07,220	46,47,250	21.10 % Below	9,80,570	36,66,680				
173	2018-19	Residual work of 30.00 meter wide road, drainage and sewerage system in Rajnagar Extension area.	302.67	1,26,707	1,40,891	NA	NA	NA	29,93,998	20,68,138	53,29,736	6% Below	3,19,784	50,09,952				
79	2021-22	Residual work of 18	44.40	5,513	6,048	NA	NA	NA	1,63,905	1,09,369	2,84,835	0.1% Below	285	2,84,550				

1. Expenditure on execution of work														
Agreement number	Year	Name of work	Agreement amount (₹ in lakh)	Primer coat (sqm)	Tack coat (sqm)	Open graded premix (sqm)	Seal coat (sqm)	BM (cum)	DCBM (cum)	BC (cum)	Total	Below /Above in %	Amount (12 X 13)	Net payment {12 - in below and + in above} 14}
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(A) Details of contracts entered into 2017-18 to 2021-22														
		meter wide road at Khasra No. 527 Noomagar in Rajnagar Extension area.												
98	2021-22	Road construction work from Ramlal's contract in Modinagar to Jaharveer via Sikri Mata Temple.	10.96		19,933				2,77,780	2,63,731	5,61,444	18% Above	1,01,060	6,62,503
<b>Total (A)</b>			<b>6,251.62</b>	<b>9,48,172</b>	<b>10,73,422</b>	<b>9,85,283</b>	<b>3,25,288</b>	<b>1,13,55,806</b>	<b>2,12,86,892</b>	<b>81,95,444</b>	<b>4,41,70,308</b>	<b>0.00</b>	<b>75,96,095</b>	<b>3,67,76,332</b>
(B) Spilled over work during 2017-18 to 2021-22														
		Construction work of 45 Meter wide road (Meerut Road to the end of Village Sikoard), arrangement of sewer and Drainage as per Zonal Plan under area of Rajnagar Extension		13,53,603	14,51,238	NA	NA	NA	2,96,82,660	2,17,33,032	5,42,20,533		10,84,411	5,53,04,944
296	2016-17	Construction work of 30 meter wide road under Madhuban-Bapudham Scheme	5,813.71	3,22,081	4,11,431	NA		NA	90,29,117	61,88,012	1,59,50,641	2% above	3,19,013	1,62,69,654
,788	2009-10	Construction work of 45.00 Meter wide road, drainage and sewerage arrangement for proposed circular plan under area of Rajnagar Extension	2,535.90	25,49,172	21,91,244	NA	33,59,412	1,15,11,599	2,62,97,980	46,18,645	5,05,28,052	14.58% above	73,66,990	5,78,95,041
824	2014-15	Construction work of 45.00 Meter wide road, drainage and sewerage arrangement for proposed circular plan under area of Rajnagar Extension	543.23	1,21,600	6,35,857	NA	NA	NA	90,73,396	67,10,612	1,65,41,465	5% above	8,27,073	1,73,68,538
<b>Total (B)</b>			<b>8,892.84</b>	<b>43,46,455</b>	<b>46,89,770</b>	<b>0.00</b>	<b>33,59,412</b>	<b>1,15,11,599</b>	<b>7,40,83,152</b>	<b>3,92,50,301</b>	<b>13,72,40,690</b>	<b>-</b>	<b>95,97,487</b>	<b>14,68,38,177</b>
<b>Grant total (A + B)</b>			<b>15,144.46</b>	<b>52,94,628</b>	<b>57,63,192</b>	<b>9,85,283</b>	<b>36,84,6700</b>	<b>2,28,67,405</b>	<b>9,53,70,045</b>	<b>4,74,45,745</b>	<b>18,14,10,998</b>	<b>-</b>	<b>1,71,93,582</b>	<b>18,36,14,509</b>
<b>Grand total (₹ in crore)</b>			<b>151.44</b>	<b>0.53</b>	<b>0.58</b>	<b>0.10</b>	<b>0.37</b>	<b>2.29</b>	<b>9.54</b>	<b>4.74</b>	<b>18.14</b>	<b>-</b>	<b>1.72</b>	<b>18.36</b>

2. Quantity of executed work during 2017-18 to 2021-22										
Agreement Number	Years	Name of Works	Agreement Amount	Primer Coat (sqm)	Tack Coat (sqm)	Open graded premix (sqm)	Seal Coat (sqm)	BM (cum)	DGBM (cum)	BC (cum)
				Qty (5)	Qty (6)	Qty (7)	Qty (8)	Qty (9)	Qty (10)	Qty (11)
<b>(A) During 2017-18 to 2021-22</b>										
326	2019-20	Construction work of peripheral road starting from Meerut NH-58 to Outer Ring Road and 45.00 meter wide road from Outer Ring Road to Bhavapur in Rajnagar Extension area.	4,602.60	32,422	46,612	NA	NA	1,621	953	NA
172	2018-19	Residual work of 24.00 meter wide road, drainage and sewerage system in Rajnagar Extension area.	511.84	6,806	7,245	7,245	7,245	NA	NA	NA
178	2018-19	Construction of U turn near Muradnagar Silbil Dhaba and construction work of two U turns at Raj Chaupala, Modinagar.	779.15	NA	18,844	NA	NA	NA	914	474
173	2018-19	Residual work of 30.00 meter wide road, drainage and sewerage system in Rajnagar Extension area.	302.67	6,092	12,468	NA	NA	NA	369	235
79	2021-22	Residual work of 18 meter wide road at Khasra No. 527 Noornagar in Rajnagar Extension area.	44.40	315	630	NA	NA	NA	21	13
98	2021-22	Road construction work from Ramlal's contract in Modinagar to Jaharveer via Sikri Mata Temple.	10.96	NA	712	NA	NA	NA	36	31
<b>Total (A)</b>			<b>6,251.62</b>	<b>45,635</b>	<b>94,511</b>	<b>7,245</b>	<b>7,245</b>	<b>1,621</b>	<b>2,693</b>	<b>923</b>

2. Quantity of executed work during 2017-18 to 2021-22										
Agreement Number	Years	Name of Works	Agreement Amount	Primer Coat (sqm)	Tack Coat (sqm)	Open graded premix (sqm)	Seal Coat (sqm)	BM (cum)	DGBM (cum)	BC (cum)
				Qty (5)	Qty (6)	Qty (7)	Qty (8)	Qty (9)	Qty (10)	Qty (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>(A) During 2017-18 to 2021-22</b>										
<b>(B) Spilled over work of during 2017-18 to 2021-22</b>										
296	2016-17	Construction work of 45 Meter wide road (Meerut Road to the end of Village Sikoad), arrangement of sewer and Drainage as per Zonal Plan under area of Rajnagar Extension	5,813.71	51,273 14,473	1,02,925 29,180	NA NA	NA NA	NA NA	3,093 941	2,066 588
788	2009-10	Construction work of 30 meter wide road under Madhuban-Bapudham Scheme	2,535.90	68,618	1,80,349	NA	79,986	1,639.53	3,602	543
824	2014-15	Construction work of 45.00 Meter wide road, drainage and sewerage arrangement for proposed circular plan under area of Rajnagar Extension	543.23	3,200	32,277	NA	NA	NA	956	646
<b>Total (B)</b>			<b>8,892.84</b>	<b>1,37,564</b>	<b>3,44,731</b>	<b>0.00</b>	<b>79,986</b>	<b>1,639.53</b>	<b>8,592</b>	<b>3,844</b>
<b>Grant total (A +B)</b>			<b>15,144.46</b>	<b>1,83,199</b>	<b>4,39,241</b>	<b>7,245</b>	<b>87,231</b>	<b>3,260.63</b>	<b>11,285</b>	<b>4,766</b>

(Source: Information provided by GDA)

NA-Not Applicable

### Appendix-4.5 Details of short-term tender notice

(Reference: Paragraph 4.3.6.1)

Sl. No.	Agreement number	Particulars	Year	Agreement amount (₹ in lakh)	Details of first tender/re-tender	Date of inviting tender	Last date of receipt of tender	Date of agreement	Diff. (col. 9-8)	Delay (col. 10-31 days)	Days provided for NIT (col. 8-7)	Due time for NIT	Short period provided for NIT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	4	Construction of office building of Authority in Madhuban Baudham Scheme	2021-22	11,285.48	Retender	19.12.2020	30.12.2020	11.05.2021	132	101	12	28	16
2	326	Construction of Northern Peripheral Road (NPR) from Meerut Road NH-58 to the Outer Ring Road and construction of outer ring road from NPR to Bhowapur in the Rajnagar Extension area	2019-20	4,602.60	First tender	13.02.2019	27.02.2019	22.06.2019	115	84	15	28	13
3	303	Beautification work of pond park and other parks in Koyal Enclave scheme	2019-20	4,01.86	First tender	02.02.2019	18.02.2019	18.06.2019	120	89	17	28	11
4	673	Maintenance work horticulture work near city forest of Karhaida village	2020-21	252.22	Retender	09.11.2020	17.11.2020	07.01.2021	51	20	9	28	19
5	133	Development work in Tulsi Niketan	2018-19	161.40	Retender	16.05.2018	24.05.2018	07.08.2018	75	44	9	28	19
6	707	Maintenance work – Supply of Security Guard	2020-21	98.32	Retender	30.09.2020	13.10.2020	04.03.2021	142	111	14	21	07
<b>Total</b>				<b>16,801.88</b>	-	-	-	-	-	-	-	-	-

(Source: Information collected from GDA)

### Appendix-4.6 Details of test required to be conducted as per MoRTH/IRC specifications

(Reference: Paragraph 4.3.7)

Type of construction	Name of test	(A) Number of quality test required as per norms for earthwork										Total samples required to be taken (10+12)	Number of samples tested	
		326/FC/EE Zone-1/2019 dt 22-06-2019					296/FC/EE-Zone-1/2017 dated 03-01-2017							
		Quantity	Unit	Norms	Quantity of work done	Number of samples required to be taken (6/3)	Number of samples tested	Quantity of work done	Number of samples required to be taken (9/3)	Quantity of work done	Number of samples required to be taken (11/3)			
Earthwork	Gradation/sand content	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	Plasticity index	8000	cum	1 to 2 test		48	1		10		7	17	10	
	Standard proctor test	8000	cum	1 to 2 test		48	1		10		7	17	0	
	California bearing ratio test	3000	cum	1 test	385438.19	128	0	78550.45	26	52051.06	17	43	35	
	Natural moisture content	250	cum	1 test		1542	30		314		208	522	0	
	Moisture content	250	cum	2 to 3 test		3084	0		628		416	1044	0	
<b>Total test to be conducted for earthwork (A)</b>													<b>1660</b>	<b>45</b>
<b>Corresponding samples test to be taken in which test conducted (B)</b>													<b>34</b>	<b>45</b>

Type of construction	Name of test	(B) No. of Quality test required as per norms for sub-base/base work										Total samples required to be taken (12+15)	Number of samples tested			
		326/FC/EE Zone-1/2019 dt 22-06-2019					296/FC/EE-Zone-1/2017 dated 03-01-2017									
		Quantity	Unit	Norms	Quantity of work done	Surface area of road (Column 6 X width of layer)	Number of samples required to be taken (6&7/3)	Number of samples tested	Quantity of work done	Surface area of road (Column (12) x width of layer)	Number of samples required to be taken (13&14/3)					
Granular sub-base	Gradation	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	Atterberg Limits	400	cum	1		-	46	7	-	-	30	-	-	9	39	8
	Moisture content prior to compaction	400	cum	1	18382.74	-	46	0	-	-	30	3795.38	-	9	39	0
	Density of compacted	400	cum	1		-	46	0	-	-	30	-	-	9	39	0
<b>Total test to be conducted for sub-base/base work</b>													<b>46</b>	<b>10</b>		

Type of construction	Name of test	Frequency of test			(B) No. of Quality test required as per norms for sub-base/base work						Agreement no 296/FC/EE-Zone-1/2017 dated 03-01-2017			Number of samples tested		
		Quantity	Unit	Norms	Agreement no 326/FC/EE Zone-1/2019 dt 22-06-2019			Part-A Morita			Part-B Sikrod					
					(3)	(4)	(5)	Quantity of work done	Surface area of road (Column 6 X width of layer)	Number of samples required to be taken (6&7 /3)	Number of samples tested	Quantity of work done	Surface area of road (Column 10 X width of layer)		Number of samples required to be taken (10&11 /3)	Quantity of work done
(1)	layer				(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Wet Mix Macadam	Aggregate Impact Value	1000	cum	1		-	12	6		-	10		-	4	14	2
	Grading of aggregate	200	cum	1		-	62	1		-	49		-	18	67	6
	Combined flakiness and elongation indices	500	cum	1	12316.20	-	25	0		-	20		-	7	27	0
	Atterberg limits of portion of aggregate passing 425 micron sieve	200	cum	1		-	62	0	9765.52	-	49	3616.91	-	18	67	0
	Density of compacted layer	1000	cum	1		49264.80	49	5		39062.08	39		14467.66	14	53	5
<b>Total test to be conducted for Sub-base and base layer (C)</b>							<b>409</b>	<b>19</b>		<b>-</b>	<b>303</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>404</b>	<b>31</b>
<b>Corresponding samples test to be taken in which test conducted (D)</b>							<b>169</b>	<b>19</b>		<b>-</b>	<b>169</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>232</b>	<b>31</b>

Type of construction	Name of test	Frequency of test			(C) No. of Quality test required as per norms for bituminous work						Agreement no 296/FC/EE-Zone-1/2017 dated 03-01-2017			Number of samples tested		
		Quantity	Unit	Norms	Agreement no 326/FC/EE Zone-1/2019 dt 22-06-2019			Part-A Morita			Part-B Sikrod					
					(3)	(4)	(5)	Quantity of work done	Surface area of road (Column 6 X width of layer)	Number of samples required to be taken (6&7 /3)	Number of samples tested	Quantity of work done	Surface area of road (Column 10 X width of layer)		Number of samples required to be taken (10&11 /3)	Quantity of work done
(1)	layer				(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Bituminous Macadam	Aggregate Impact value of las Angeles abrasion value	200	cum	1		-	8	0		-	0		-	0	0	0
	Combine flakiness and elongation indices	350	cum	1	1621.10	-	5	0	0.00	-	0	0.00	-	0	0	0
	Density of compacted	700	sqm	1		32422.00	46	0		0.00	0		0.00	0	0	0

Type of construction	Name of test	Frequency of test		Agreement no 326/FC/EE Zone-1/2019 dt 22-06-2019					Agreement no 296/FC/EE-Zone-1/2017 dated 03-01-2017					Total tests require (12+15)	Number of samples tested	
		Quantity	Unit	Norms	Quantity of work done	Surface area of road (Column 6 X width of layer)	Number of samples required to be taken (6&7 /3)	Number of samples tested	Part-A Morta			Part-B Sikrod				
									Quantity of work done	Surface area of road (Column 10 X width of layer)	Number of samples required to be taken (10&11 /3)	Quantity of work done	Surface area of road (Column 13 X width of layer)			Number of samples required to be taken (13&14 /3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Dense bituminous Macadam	Aggregate impact value/las Angeles abrasion value flakiness and elongation indices Density of compacted layer	350	cum	1	953.23	-	3	0	3092.58	-	9	940.73	-	3	12	0
		700	sqm	1	14665.08	21	0	47578.15	68	14472.75	21	89	0			
		<b>Total test to be conducted for bituminous work (E)</b>							<b>86</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>86</b>	<b>-</b>	<b>-</b>	<b>27</b>
<b>Corresponding samples test to be taken in which test conducted (F)</b>							<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant total (B+D+E)</b>							<b>1855</b>	<b>58</b>							<b>266</b>	<b>76</b>

(Source: Specifications of MoRTH and IRC)

- Samples for dry density of compacted layer of soil could not be included due to not availability of measurement of area of subgrade in the records.
- Required samples of works which were to be taken on the day of working could not be included due to lack of information of working days and lots of material used for execution of work.

## Appendix-4.7 Details of physical progress of Hi-tech and Integrated Township projects

(Reference: Paragraph 4.3.8.1)

Sl. No.	Name of developer	Date of issue of license	Date of approval of DPR	Area approved as per DPR (in acres)	Area of Land acquired (in acres)	No of units constructed as per DPR		Status of units constructed upto March 2022		No. of units constructed other than EWS & LIG	Status of development work (in per cent)					Status of project	
						EWS	LIG	EWS	LIG		Road	Water supply	Sewerage	Drain	Electrification		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>Hi-tech Township projects</b>																	
1	M/S Uppal Chadha Hi-Tech developers Pvt. Ltd.	21-05-2005	10-07-2009	4,494.31	2,866.99	13,137	13,137	576	00	5,450	50%	44%	53%	50%	44%	Under progress	
2	M/s Suncity Hi-Tech Infra Pvt. Ltd.	21-5-2205	11-05-2011	4,312.99	684.07	2,466	2,466	00	00	144	15%	10%	15%	15%	10%	Under progress	
<b>Total</b>						<b>15603</b>	<b>15603</b>	<b>576</b>	<b>00</b>	<b>5594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Integrated township projects</b>																	
1	M/s Crossing Infra Pvt Ltd	29-05-2006	03.02.2007	360.00	257.58	2,214	1,575	496	468	15,000	63%	63%	63%	63%	50%	Under progress	
2	M/s Ansal Properties Infra Ltd.	29-05-2006	09-05-2007	140.63	114.08	392	318	128	32	2960	86%	63%	76%	87%	66%	Under progress	
3	M/s Associated Promoters Agarawal Pvt. Ltd	29-05-2006	07-05-2007	185.00	184.69	540	522	00	144	1970	100%	100%	100%	100%	100%	Under progress	
4	M/s Emmar MGF Land Limited	12-09-2008	13-10-2013	117.68	75.00	593	363	24	24	1093	70%	80%	85%	85%	90%	Under progress	
5	M/s S.M.V. Agency Pvt. Ltd	29-05-2006	13-02-2007	300.00	186.65	450	270	00	00	2100	63%	48%	57%	57%	48%	Under progress	
6	M/s Samagra Constructions Ltd	29-05-2006	23-02-2007	72.90	68.88	360	339	00	00	899	96%	68%	55%	55%	62%	Under progress	
7	M/s Landcraft Developers Pvt. Ltd	29-11-2006	22-10-2007	91.60	67.69	303	224	167	74	2,295	65%	83%	65%	65%	65%	Under progress	
<b>Total</b>						<b>4,852</b>	<b>3,611</b>	<b>815</b>	<b>742</b>	<b>26,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>						<b>20,455</b>	<b>19,214</b>	<b>1,391</b>	<b>742</b>	<b>31,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Source: Monthly progress report of GDA)

### Appendix-4.8

#### Details of delay in completion of Hi-tech and Integrated Township

(Reference: Paragraph 4.3.8.2 (i))

Sl. No.	Name of developer	Date of execution of development agreement	Schedule date of completion	Status of time extension	Status of project	Delay upto March 2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Hi-Tech Township projects</b>						
1	M/s Uppal Chadha Hi-Tech Developers Pvt. Ltd.	10-07-2009	09-07-2019	Not Available	Under progress	NA
2	M/s Sun City Hi-Tech Infra Pvt. Ltd.	05.11.2011	04.11.2016	14.11.2021	Under progress	2 years and 3 months
<b>Integrated Township projects</b>						
1	M/s Crossing Infra Pvt Ltd	03-02-2007	02/02/2012	02-02-2014	Under progress	10 years and 1 months
2	M/s Ansal Properties Infra Private Limited	09-05-2007	08/05/2012	30-11-2019	Under progress	4 years and 3 months
3	M/s Agarwal Associates promoters Limited	07-05-2007	06/05/2012	06-05-2014	Under progress	9 years and 10 months
4	M/s Emmar MGF Land Limited	18-05-2011	17/05/2016	17-05-2018	Under progress	5 years and 9 months
5	M/s SMV agencies private limited	13-02-2007	12-02-2012	12-02-2014	Under progress	10 years
6	M/s Samagra Crossing Limited	23-02-2007	22-02-2012	22-02-2014	Under progress	10 years
7	M/s Landcraft Developers Private Limited	22-10-2007	21-10-2012	Not Available	Under progress	NA

(Source: Information provided by GDA)

### **Appendix-4.9 (A)**

#### ***Deficiencies in completed schemes/colonies in Tulsi Niketan scheme***

*(Reference: Paragraph 4.3.9.2 {i})*

- The site was low lying with reference to adjoining road level due to which the problem of severe water logging during rainy season was a routine feature.
- Rebound hammer test depict the poor concrete.
- The spalling of cover concrete and resultant exposure of reinforcement was noticed.
- In the concluding report, University recommended that all structures under examination (EWS, LIGs and Shops) should be dismantle as they had distorted to such an extent that there retrofitting and rehabilitation could be costlier than new construction.

### **Appendix-4.9 (B)**

#### ***Deficiencies in completed schemes/colonies in Indirapuram scheme***

*(Reference: Paragraph 4.3.9.2 {ii})*

- The side platforms and drains of most of the roads in Indirapuram are damaged and dilapidated.
- The drains had been encroached upon, which had blocked them.
- The drains are filled with mud, debris, and silt, which prevents water from draining, and leads to waterlogging on the roads.
- Indirapuram is facing problems of sewer overflows.
- The arrangement of draining of storm water had not been carried out.

**Appendix-5.1**  
**Status of availability and allotment of properties during 2017-22**  
*(Reference: Paragraph no. 5.3)*

<b>Residential plots</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Developed During the year</b>	<b>Total</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	0	0	0	0	0
2018-19	61	2	63	33	30
2019-20	30	66	96	76	20
2020-21	20	414	434	112	322
2021-22	322	32	354	347	7
<b>Non-Residential plots</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Developed During the Year</b>	<b>Total</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	340	66	406	46	360
2018-19	299	0	299	13	286
2019-20	286	2	288	20	268
2020-21	268	268	536	122	414
2021-22	414	22	436	46	390
<b>Total of residential and non-residential plots</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Developed During the Year</b>	<b>Total</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	340	66	406	46	360
2018-19	360	2	362	46	316
2019-20	316	68	384	96	288
2020-21	288	682	970	234	736
2021-22	736	54	790	393	397

*(Source- Monthly Progress Reports of GDA)*

<b>EWS buildings</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Planned During the Year</b>	<b>Total available</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	7,630	2,296	9,926	0	9,926
2018-19	9,926	4,614	14,540	187	14,353
2019-20	14,353	480	14,833	943	13,890
2020-21	13,890	0	13,890	462	13,428
2021-22	1,656	0	1,656	12	1,644
<b>LIG buildings</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Planned During the Year</b>	<b>Total available</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	1,402	0	1,402	0	1,402
2018-19	1,402	0	1,402	266	1,136
2019-20	1,136	0	1,136	1	1,135
2020-21	1,135	0	1,135	0	1,135
2021-22	1,135	0	1,135	30	1,105

<b>MIG buildings</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Planned During the Year</b>	<b>Total available</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	2,514	0	2,514	119	2,395
2018-19	2,395	0	2,395	17	2,378
2019-20	2,378	0	2,378	192	2,186
2020-21	2,186	0	2,186	40	2,146
2021-22	2,146	0	2,146	12	2,134
<b>HIG buildings</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Planned During the Year</b>	<b>Total available</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	3,277	0	3,277	0	3,277
2018-19	3,277	0	3,277	6	3,271
2019-20	3,271	0	3,271	0	3,271
2020-21	3,271	0	3,271	0	3,271
2021-22	3,271	0	3,271	4	3,267
<b>Total buildings</b>					
<b>Year</b>	<b>Opening Balance</b>	<b>Planned During the Year</b>	<b>Total available</b>	<b>Allotted</b>	<b>Balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4(2+3)</b>	<b>5</b>	<b>6 (4-5)</b>
2017-18	14,823	2,296	17,119	119	17,000
2018-19	17,000	4,614	21,614	476	21,138
2019-20	21,138	480	21,618	1,136	20,482
2020-21	20,482	0	20,482	502	19,980
2021-22	8,208	0	8,208	58	8,150

(Source- Monthly Progress Reports of GDA)

## Appendix-6.1

## Lack of transparency in levy/collection of map fees

(Reference: Paragraph 6.2.1)

(Amount in ₹)

Particulars	Area (sqm)/ estimated cost	Rate	Total fees	Previously paid amount	Balance
(1)	(2)	(3)	(4)	(5)	(6)
<b>Sample-1</b>					
<b>Map no- GDA/LD/20-21/0911</b>					
Site Inspection fees	0.00	0.00	4,34,877.00	0.00	4,34,877.00
Labour Cess	27,00,00,000.00	0.00	57,681.00	0.00	57,681.00
External Development Charges	2,44,122.40	0.00	1,54,37,405.00	0.00	1,54,37,405.00
Water charges	2,44,122.40	0.00	0.00	0.00	0.00
Building construction permission fees	2,44,122.40	0.00	9,89,197.00	0.00	9,89,197.00
Other charges	0.00	0.00	49,52,370.00	0.00	49,52,370.00
Sub-division charge	0.00	0.00	16,12,724.00	0.00	16,12,724.00
<b>Sample-2</b>					
<b>Map no- GDA/BP/21-22/0454</b>					
Site Inspection fees	76,994.57	21.55	16,58,156.00	0.00	16,58,156.00
Labour Cess	0.00	13,400.00	1,03,41,351.00	0.00	1,03,41,351.00
External Development Charges	0.00	0.00	0.00	0.00	0.00
Water charges	1,78,615.73	0.00	0.00	0.00	0.00
Development charges	0.00	0.00	0.00	0.00	0.00
Building construction permission fees	10,90,196.15	16.15	7,73,223.00	24,884.00	7,73,223.00
Compounding fees	1,832.73	52.00	95,302.00	0.00	95,302.00
Other charges	0.00	0.00	0.00	0.00	0.00
<b>Sample-3</b>					
<b>Map no- GDA/BP/20-21/0932</b>					
Site Inspection fees	0.00	0.00	5,85,460.00	0.00	5,85,460.00
Stacking Charges	99,830.90	40.00	36,57,310.00	0.00	36,57,310.00
Labour Cess	45,81,42,300.00	0.00	0.00	0.00	0.00
External Development Charges	0.00	0.00	0.00	0.00	0.00
Water charges	53,000.00	3,038.00	0.00	0.00	0.00
Development charges	0.00	0.00	0.00	0.00	0.00
Building construction permission fees	99,830.90	5.00	1,22,474.00	3,62,216.00	1,22,474.00
Other charges	0.00	0.00	2,00,000.00	0.00	2,00,000.00
<b>Sample-4</b>					
<b>Map no- GDA/BP/20-21/0494</b>					
<b>1st demand (14-06-2021)</b>					
Site Inspection fees	0.00	0.00	6,66,151.00	0.00	6,66,151.00
Stacking Charges	31,057.82	40.00	0.00	0.00	0.00
Labour Cess	40,06,45,878.00	0.00	41,54,553	0.00	41,54,553
External Development Charges	0.00	0.00	0.00	0.00	0.00
Water Charges	7,621.85	3,038.00	0.00	0.00	0.00
Development charges	0.00	0.00	0.00	0.00	0.00
Building construction permission fees	31,057.82	30.00	8,40,118.00	1,58,335.00	8,40,118.00
Other charges	0.00	0.00	2,00,000.00	0.00	2,00,000.00
Purchasable FAR	0.00	0.00	1,07,69,898.00	0.00	1,07,69,898.00

<b>Particulars</b>	<b>Area (sqm)/ estimated cost</b>	<b>Rate</b>	<b>Total fees</b>	<b>Previously paid amount</b>	<b>Balance</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>2nd demand (25-03-2022)</b>					
Site Inspection fees	0.00	0.00	0.00	0.00	0.00
Stacking Charges	30,867.05	0.00	0.00	0.00	0.00
Labour Cess	40,06,45,878.00	0.00	0.00	41,54,553.00	0.00
External Development Charges	0.00	0.00	0.00	0.00	0.00
Water charges	0.00	0.00	0.00	0.00	0.00
Development charges	0.00	0.00	0.00	0.00	0.00
Building construction permission fees	30,867.05	0.00	0.00	9,98,453.00	0.00
Other charges	0.00	0.00	0.00	0.00	0.00
Purchasable FAR	0.00	0.00	3,23,09,694.00	0.00	3,23,09,694.00

*(Source: Information provided by GDA)*

## Appendix-6.2

**Summary of action taken by Ghaziabad Development Authority in test checked cases of unauthorised/irregular construction**

*(Reference: Paragraph no. 6.3.1)*

Year	Name of area	No. of action taken		Nature of action				
		Residential	Non-residential	Seal	Demolition	Pending in court	Compounding	Other action <sup>2</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2017-18	GDA Colony <sup>3</sup>	312	5	13	4	174	28	98
	Other than GDA Colony <sup>4</sup>	43	48	3	23	42	0	23
2018-19	GDA Colony	368	9	20	2	152	102	101
	Other Colony	41	36	21	1	44	0	11
2019-20	GDA Colony	255	7	14	2	131	79	36
	Other Colony	21	41	3	1	45	10	3
2020-21	GDA Colony	199	6	12	9	145	16	23
	Other Colony	17	37	1	2	48	0	3
2021-22	GDA Colony	211	10	11	7	51	97	55
	Other Colony	4	33	2	1	31	2	1
<b>Total</b>		<b>1,465</b>	<b>238</b>	<b>100</b>	<b>52</b>	<b>863</b>	<b>334</b>	<b>354</b>

*(Source: Information provided by GDA)*

<sup>2</sup> Other Action are those action where GDA didn't take proper action, in these cases GDA issued only notice and seal/demolition order and some cases compounding applied but GDA didn't take further action.

<sup>3</sup> Those colonies (22 colonies) which were developed by GDA.

<sup>4</sup> Those colonies which were not developed by GDA.

### Appendix-6.3

#### Short levy of Infrastructure surcharge

(Reference: Paragraph 6.3.2.2)

Name	Map no.	Date of issue of completion certificate	Date of issue notice for Infrastructure surcharge	Amount of Infrastructure surcharge as per noticed issued by GDA	Action taken by GDA
(1)	(2)	(3)	(4)	(5)	(6)
M/s Crosslay Remedies, Plot No.-W-3, Sec.-1, Vaishali, Ghaziabad	Map no.- 989/THA/ Institution/ 2006, dated 21.09.2006	07.12.2019	21.05.2021	₹ 1,39,36,148.00	Completion certificate was cancelled on 06.09.2021 as per reply received from government in March 2024 and July 2024 but the building is in use.
M/S Panchsheel Buildtech Pvt. Ltd., Plot No- G.H-18A, Sec.-3, Vaishali, Ghaziabad	Map.No- 180/4/Zone- 6/GH/14-15, dated 18.06.2015	22.08.2019	10.10.2019	₹ 14,06,81,588.00	As per reply of government in March 2024 and July 2024, Seal order had been issued by Enforcement wing on 13.01.2020. However, the building was in use.
<b>Total</b>				<b>₹ 15,46,17,736.00 or say ₹ 15.46 crore</b>	-

(Source: Information collected from records of GDA)

**Appendix-7.1 (A)**  
**Details of Management Information System reports**

*(Reference: Paragraph no. 7.2.1)*

<b>MIS Report No.</b>	<b>Report pertains to</b>	<b>Periodicity</b>	<b>Responsible Department</b>	<b>To whom it is to be put up</b>	<b>Further submission at higher level</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
MIS-1	Daily Cash Balance	Daily	Finance and Accounts Department	Head of the Finance and Accounts Department	Not Mentioned
MIS-2	Weekly Bank Balance Report	Weekly	Finance and Accounts Department	Head of the Finance and Accounts Department	Not Mentioned
MIS-3	Bank Reconciliation Report	Monthly	Finance and Accounts Department	Head of the Finance and Accounts Department	Vice Chairman
MIS-4	Stores and Material Inspection Report	Monthly	Stores Department	Finance and Accounts Department	Vice Chairman
MIS-5	Half Yearly Fixed Assets Inspection Report	Half Yearly	Purchase and Supply Department	Head of Purchase and Supply Department	Not Mentioned
MIS-6	Monthly Stock Status Report	Monthly	Stores Department	Head of Stores Department and /or S.E. /C.E	Copy to Head of Department, Finance and Accounts Department and Vice Chairman
MIS-7	Quarterly Insurance Adequacy, Claims and Follow-Up Report	Quarterly	Stores Department & Purchase and Supply Department	Prepared by Purchase and Supply Department	Vice Chairman, Head of Department and the Finance and Accounts Department
MIS-8	Monthly Status of Purchases Forecast Report	--	Stores Department & Purchase and Supply Department	Prepared by Purchase and Supply Department	S.E./C.E., Finance and Accounts Department and Vice Chairman.
MIS-9	Monthly Status of Sales and Forecast Report	Monthly	Property Department	Head of Property Department	Additional Secretary/Secretary, Vice-Chairman

MIS Report No.	Report pertains to	Periodicity	Responsible Department	To whom it is to be put up	Further submission at higher level
(1)	(2)	(3)	(4)	(5)	(6)
MIS-10	Monthly Status of Undisposed Properties Report	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-11	Monthly Status of Instalment Due and Collection Report	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-12	Monthly Allotment Report	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-13	Monthly Disposal of Rented Properties	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-14	Monthly Status of Freehold Properties	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-15	Monthly Status of One-Time Settlement Scheme	Monthly	Property Department	Head of Property Department	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-16	Monthly Work-Wise Scheme/Project Progress (Physical)	Monthly	Engineering and Works Department	S.E/C.E	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-17	Monthly Work-Wise Scheme/Project Progress (Financial)	Monthly	Engineering and Works Department	S.E/C.E	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-18	Monthly Status of Scheme/Projects in Pipeline	Monthly	Engineering and Works Department	S.E/C.E	Head of Finance and Accounts Department Additional Secretary/ Secretary, Vice-Chairman
MIS-19	Land Bank	Monthly	Land Acquisition Department	Head of Land Acquisition Department/Planning Department	Head of Engineering and Works Department, Head of Finance and Accounts, Additional Secretary/Secretary, Vice-Chairman

MIS Report No.	Report pertains to	Periodicity	Responsible Department	To whom it is to be put up	Further submission at higher level
(1)	(2)	(3)	(4)	(5)	(6)
MIS-20	Monthly Status of Land Acquisition Progress Report	Monthly	Land Acquisition Department	Head of Land Acquisition /Planning Department	Head of Engineering and Works Department, Head of Finance and Accounts, Additional Secretary/Secretary, Vice-Chairman
MIS-21	Monthly Status of Land Acquisition Payment	Monthly	Land Acquisition Department	Head of Land Acquisition /Planning Department	Head of Engineering and Works Department, Head of Finance and Accounts, Additional Secretary/Secretary, Vice-Chairman
MIS-22	Monthly Status of Land Acquisition in Pipeline	Monthly	Land Acquisition Department	Head of Land Acquisition /Planning Department	Head of Engineering and Works Department, Head of Finance and Accounts, Additional Secretary/Secretary, Vice-Chairman
MIS-23	Monthly Status of Loans and Instalments Due and Funds Earmarked	Monthly	Finance and Accounts Department	HOD the Finance and Accounts Department	Head of Engineering and Works Department, Additional Secretary/Secretary, Vice-Chairman
MIS-24	Monthly Follow-up Report on Fresh Borrowing Arrangements	Monthly	Finance and Accounts Department	S.E/C.E	Head of Finance and Accounts Department Additional Secretary/Secretary, Vice-Chairman
MIS-25	Monthly Status of Loan Guarantee and Security	Monthly	Finance and Accounts Department	S.E/C.E	Head of Finance and Accounts Department Additional Secretary/Secretary, Vice-Chairman
MIS-26	Quarterly Inflow and Outflow Statement and Forecast	Quarterly	Finance and Accounts Department	HOD the Finance and Accounts Department	HOD the Engineering and Works Department, Additional Secretary/Secretary, Vice-Chairman
MIS-27	Quarterly Report on Investment Proposal and Decision	Quarterly	Finance and Accounts Department	HOD the Finance and Accounts Department	HOD the Engineering and Works Department, Investment Committee, Additional Secretary/Secretary, Vice-Chairman

MIS Report No. (1)	Report pertains to (2)	Periodicity (3)	Responsible Department (4)	To whom it is to be put up (5)	Further submission at higher level (6)
MIS-28	Monthly Maturities Due and Investment Follow-Up Report	Monthly	Finance and Accounts Department	HOD the Finance and Accounts Department	HOD the Engineering and Works Department, Investment Committee, Additional Secretary/Secretary, Vice-Chairman
MIS-29	Monthly Trial Balance Report	Monthly	Finance and Accounts Department	Head of the Finance and Accounts Department	Secretary, Vice-Chairman
MIS-30	Quarterly Income and Expenditure Account	Quarterly	Finance and Accounts Department	Head of the Finance and Accounts Department	Secretary, Vice-Chairman
MIS-31	Quarter Inflow & Outflow Report	Quarterly	Finance and Accounts Department	Not Mentioned	Not Mentioned
MIS-32	Annual Budget	Annual	Various Department (s)	Not Mentioned	Not Mentioned
MIS-33	Review of Budget MIS	At the end of 1st, 2nd & 3rd Quarter	Various Department (s)	Not Mentioned	Not Mentioned
MIS-34	Review of Budget MIS	At the end of 1st, 2nd & 3rd Quarter	Various Department (s)	Not Mentioned	Not Mentioned
MIS-35	Review of Budget MIS	At the end of 1st, 2nd & 3rd Quarter	Various Department (s)	Not Mentioned	Not Mentioned
MIS-36	Balance Sheet	Quarterly	Finance and Accounts Department	Not Mentioned	Not Mentioned
MIS-37	Monthly Status of Unauthorized Construction	Monthly	Building Control Department	HOD Building Control Department	SE/CE, SAO/CAD, Security/Vice Chairman
MIS-38	Monthly Status of Building Plan Sanction	Monthly	Building Control Department	HOD Building Control Department	SE/CE, SAO/CAO, Security/Vice Chairman
MIS-39	Monthly Status of Nazool	Monthly	Nazool	HOD the Nazool Department	SE/CE, SAO/CAO, Security/Vice

MIS Report No.	Report pertains to	Periodicity	Responsible Department	To whom it is to be put up	Further submission at higher level
(1)	(2)	(3)	(4)	(5)	(6)
	Properties		Department Finance and Accounts Department Internal Audit		Chairman
MIS-40	Monthly Compliance Report on Audit Paras	Monthly	Property Department & Finance and Accounts Department	Not Mentioned	Not Mentioned
MIS-41	Monthly Status Report on Litigation, Legal Cases for and against for Properties and others	Monthly	Various Departments	Head of Department-Law/Administrative	The Concerned Department, Secretary /Vice Chairman
MIS-42	Monthly status of Infra structure Development Fund Account	Monthly	Various Departments	Not Mentioned	SE/CE, SAO/CAO, Secretary
MIS-43	Monthly status of Scheme/Project Profitability /Viability,	Monthly	Various Departments	HOD The Finance and accounts Department/ the Property Department /the Engineering and Work Department	Secretary /Vice- Chairman
As per reporting pattern of Govt. of U.P.	Reporting to Govt. in prescribed Format	As per requirement of Government	Various Departments	Not Mentioned	Not Mentioned

(Source: Uttar Pradesh Development Authorities Finance and Accents manual 2004)

### Appendix-7.1 (B)

#### Details of the data mentioned in Monthly Progress Reports

(Reference: Paragraph 7.2.1)

MPR No. (1)	Report pertains to (2)	Details of information (3)
NF-1	EWS Buildings	Status of EWS Buildings planned, constructed, under construction, allotted by GDA.
NF-2	LIG Buildings	Status of LIG Buildings planned, constructed, under construction, allotted by GDA.
NF-3	MIG Buildings	Status of MIG Buildings planned, constructed, under construction, allotted by GDA.
NF-4	HIG Buildings	Status of HIG Buildings planned, constructed, under construction, allotted by GDA.
NF-17	Residential plots	Status of residential plots developed and allotted and total amount received against their allotment.
NF-18	Non-residential properties (Commercial, Institutional, Educational, Small shops, Community facility, Vegetable market platform)	Status of non-residential plots developed and allotted and total amount received against their allotment.
NF-20	Land bank	Total acquired land from all sources including land resumption, total possession of land, planned land, developed land, saleable land, sold land.
NF-33	Unauthorised constructions	Identified unauthorised constructions, disposed unauthorised constructions, compounded unauthorised constructions, issued demolition orders, demolished constructions

(Source: MPR of GDA)

## Appendix-7.2

### Details of the Board meetings held during 2017-22

(Reference: Paragraph 7.2.2)

Year	Quarter	Board Meeting No.	Date	Total Number of Board Meeting held during year
(1)	(2)	(3)	(4)	(5)
2017-18	Quarter-1	-		2
	Quarter-2	148	17.07.2017	
	Quarter-3	-		
	Quarter-4	149	30.01.2018	
2018-19	Quarter-1	150	15.06.2018	3
	Quarter-2	-		
	Quarter-3	151	30.11.2018	
	Quarter-4	152	06.03.2019	
2019-20	Quarter-1	153	25.06.2019	3
	Quarter-2	154	28.09.2019	
	Quarter-3	-		
	Quarter-4	155	23.01.2020	
2020-21	Quarter-1	-		2
	Quarter-2	156	06.08.2020	
	Quarter-3	-		
	Quarter-4	157	20.02.2021	
2021-22	Quarter-1	-		1
	Quarter-2	158	26.08.2021	
	Quarter-3	-		
	Quarter-4	-		
<b>Total</b>				<b>11</b>

(Source: Information provided by GDA)

### Appendix-7.3

#### Details of internal audit comments of similar nature during 2017-22

(Reference: Paragraph 7.3.2)

<b>Internal audit report contains similar observations / comments since first quarter of 2017-18 to last quarter of 2021-22 as details below:</b>	
(i)	We were not provided the password of Income Tax site, so we are unable to comment on the status of the ITR, outstanding demand, status of Income Tax cases pending etc.
(ii)	We were not provided with the password of Traces Site, so we are unable to comment on the status of TDS Returns, demand thereof, status of TDS cases pending.
(iii)	We were not provided with the password of Service Tax, VAT, WCT etc./GST site, so we are unable to comment thereon.
(iv)	We were not provided complete list of pending Income Tax cases/ Service tax cases, VAT cases and status thereof.
(v)	During the course of Audit, we have found that email id and phone/mobile numbers in TDS Return/Traces site, ITR/Income Tax site, etc., are using other than GDA/responsible persons official email id, Phone No., due to which any pending compliance information not directly reported to GDA by departments.

(Source: Internal Audit report provided by GDA)

## Appendix-7.4

## Status of sanctioned strength and person-in-position as on 31 March 2022

(Reference: Paragraph no. 7.4.1.1)

Sl. No.	Name of Posts	Sanctioned Strength	Men-in-Position
(1)	(2)	(3)	(4)
<b>(A) Officers of State Government as per Act</b>			
1	Vice-Chairman	1	1
2	Secretary	1	1
3.	Finance controller	1	1
<b>Sub Total (A)</b>		<b>3</b>	<b>3</b>
<b>(B) Centralised Services Staff</b>			
1	Officer on special duty	1	2
2	Joint Secretary	3	0
3	Additional Secretary	1	1
4	Chief Architect & Town Planner	1	1
5	Town Planner	1	1
6	Chief Engineer (Civil)	1	1
7	Chief Engineer (Electrical)	1	0
8	Superintending Engineer (Civil)	1	1
9	Executive Engineers (Civil)	8	5
10	Executive Engineers (Electricals)	2	1
11	Horticulture Officer	1	1
12	Tehsildar	0	1
13	Account officer	1	0
14	Assistant Engineer (Civil)	32	23
15	Assistant Engineer (Electrical)	6	3
16	Junior Engineer (Civil)	115	82
17	Junior Engineer (Electrical)	21	2
18	Under Secretary	1	1
19	Office Superintendent	1	0
20	Assistant Horticulture Officer	0	0
21	Horticulture Superintendent	1	0
22	Accountant	4	4
23	Care Taker	2	2
24	Stenographer/Personal Assistant	8	5
<b>Sub Total(B)</b>		<b>213</b>	<b>137</b>
<b>(C) Non-Centralised Services Staff</b>			
1	Assistant Programmer	2	2
2	Executive System	1	0
3	Draftman	10	8
4	Law Officer	1	0
5	Law Assistant	2	0
6	Senior Assistant	7	3
7	Senior Clerk	25	13
8	Cashier	1	1
9	Account Clerk	7	3
10	Assistant Care Taker	1	1
11	Horticulture Inspector	8	7
12	Horticulture Supervisor	1	1
13	Junior Clerk	107	95
14	Typist	1	1

Sl. No.	Name of Posts	Sanctioned Strength	Men-in-Position
(1)	(2)	(3)	(4)
15	Assistant Cost Accountant	1	1
16	Surveyor	1	0
17	Ameen	5	5
18	Telephone Operator	1	1
19	Computer Operator	12	12
20	Driver	23	23
21	Police Inspector (On Deputation)	1	1
22	Police Sub Inspector (On Deputation)	2	1
23	Constable (On Deputation)	6	5
24	Work Supervisor	193	193
25	Mohrir	1	0
26	Gardener	52	52
27	Kursi Bunkar	1	0
28	Peon	69	69
29	Feroboy	3	1
30	Electrician	9	9
31	Plumber	1	1
32	Chaukidar	6	4
33	Security Guard	23	23
34	Daftari	2	1
35	Meson	1	1
36	Carpenter	1	1
37	Beldar	1	1
38	Pump Operator	14	14
39	Work Met	84	84
40	Sweeper	32	32
41	Gunman	2	2
42	Photo State Operator	1	1
43	Sah Chalak	1	0
44	Helper	2	2
45	Aya	2	2
46	Cook	2	2
47	Junior Fitter	2	2
<b>Sub Total(C)</b>		<b>731</b>	<b>681</b>
<b>Total (A)+(B)+(C)</b>		<b>947</b>	<b>821</b>

(Source: Information provided by GDA)



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