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

Report of the Comptroller and Auditor General of India on Working of Yamuna Expressway Industrial Development Authority (YEIDA)

Government of Uttar Pradesh

Report No. 7 of 2024

(Performance Audit-Civil)

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Preface

The Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

This Report of the Comptroller and Auditor General of India (CAG) contains results of 'Performance Audit on the working of Yamuna Expressway Industrial Development Authority', covering the period 2005-06 to 2020-21.

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

EXECUTIVE SUMMARY

Executive Summary

Why did we take up this audit?

Yamuna Expressway Industrial Development Authority (YEIDA) was established (April 2001) by the Government of Uttar Pradesh (GoUP) under Section 3 of the Uttar Pradesh Industrial Area Development Act, 1976 (UPIAD Act, 1976) to implement the Yamuna Expressway project and for allied development of the region. The main objective of YEIDA is to secure planned development of its industrial development area.

Audit of YEIDA, since its inception had remained outside the purview of the Comptroller and Auditor General of India (CAG) despite it being a Government entity. CAG's organisation made repeated requests between June 2012 and April 2017 seeking audit of YEIDA which was acceded to by GoUP in July/August 2017 and audit of YEIDA, from the year 2005-06, was entrusted to CAG in January 2018.

The performance audit on the working of YEIDA was undertaken with the objective of assessing the performance of YEIDA in various spheres of its functioning such as preparation of plan(s), acquisition of land, development of land and construction of properties, pricing of properties, allotment/sale of properties, regulation of construction activities by the allottees and internal control systems during the period 2005-06 to 2020-21.

The primary focus of the performance audit was on the policies and procedures adopted by YEIDA for land acquisition, development and construction of properties and allotment of properties. Besides, preparation of Master Plans, pricing of properties and internal control mechanism were also scrutinised to bring out deficiencies and recommend remedial measures in these areas.

YEIDA did not furnish certain records/information during the course of audit which adversely impacted the performance audit. Audit recommends that responsibility may be fixed for not providing records/information during the course of audit.

Audit observations included in the Report point out instances of loss of revenue, short recoveries, undue benefits to allottees and avoidable/excess expenditure having aggregate monetary value of ₹ 8,125.52 crore. Since, the audit findings included in the Report were observed in sample cases, Audit recommends that YEIDA may examine similar issues in other remaining cases for remedial action.

What audit found and what do we recommend?

Audit found significant lapses in the policies/ procedures adopted by YEIDA in the area of planning, acquisition of land, development of land and construction of properties, pricing of properties and allotment of properties. The infractions observed by Audit are outlined in the succeeding paragraphs.

Planning

YEIDA had undertaken acquisition, development and construction activities and started allotment of plots for various land uses since 2008-09 in the area classified as agricultural zone in the Regional Plan 2021. Such development activities carried out by YEIDA till approval/ concurrence of NCRPB in June 2013 were not in conformity with the land use plan of the Regional Plan 2021 and violated the provisions of NCRPB Act, 1985 and Regional Plan 2021.

Further, YEIDA has been implementing its Master Plan (Phase-I) 2031 without it being approved by NCRPB. Audit recommends that YEIDA should ensure that any development activity in areas of National Capital Region (NCR) takes place only after obtaining prior approval of NCRPB.

YEIDA also changed land use and allotted plots for specified land uses without obtaining approval of GoUP for change in land use. Audit recommends that YEIDA/GoUP may fix responsibility for allotment of plots for specified land uses without obtaining approval of GoUP for change in land use and take disciplinary action against responsible officials.

Even after lapse of about nine years from the date of approval of Master Plan (Phase-I) 2031 by GoUP, YEIDA had not prepared sector layout plans for 29 out of 52 sectors. Further, YEIDA has identified four urban centres for development in Phase-II. YEIDA, however, had prepared Master Plans of only two urban centres at Aligarh and Mathura till date. Master Plans of remaining two urban centres at Agra and Hathras were yet not finalised. In absence of a Master Plan, execution of unplanned and uncontrolled development and construction activities could not be ruled out which may hinder planned development activities at later stages. Audit recommends that YEIDA should finalise sector layout plans of remaining sectors and Master Plans of remaining urban centres at the earliest.

Acquisition of land

YEIDA in almost all cases of acquisition of land under the provisions of Land Acquisition Act, 1894 (LAA, 1894) forwarded proposals invoking urgency clause using a customary and standard justification. The customary and standard justification did not provide an acceptable basis for invocation of urgency clause and thereby deprived the landowners their right to being heard. Further, even after invoking urgency clause there were inordinate delays at various stages of the acquisition proceedings resulting in excess expenditure. Besides, unwarranted invocation of urgency clause had resulted in lapse of 36 proposals resulting in loss of ₹ 188.64 crore to YEIDA. Audit recommends that YEIDA should ensure abidance with the statutory provisions, as provided for under the Act and exercise due diligence in invoking urgency clause in carrying out land acquisitions.

Government land was resumed in favour of YEIDA at higher rates resulting in excess payment of ₹ 128.02 crore.

YEIDA purchased land beyond requirement without any roadmap for its utilisation resulting in blockade of funds amounting to ₹ 160.23 crore and undue benefit to landowners. Further, YEIDA suffered a loss of ₹ 4.92 crore due to withdrawal of proposals for acquisition of land in three villages not covered in the planned area of YEIDA. Audit recommends that YEIDA should adhere to Master Plan strictly for acquisition of land to avoid loss/blockade of funds. Further, responsibility for unwarranted purchase of land resulting in blockade of YEIDA's funds should be fixed and action taken against the responsible officials.

Land purchased by YEIDA directly from landowners was not mutated in its favour immediately which was fraught with the risk of illegal transfer to other persons. Further, in some cases land mortgaged by the landowners with banks for loans was also purchased by YEIDA. Besides, periodical reconciliation of amount deposited by YEIDA with district authorities for acquisition of land was

not done and no efforts were made by YEIDA to obtain refund of ₹ 178.79 crore lying with Additional District Magistrate (Land Acquisition). Audit recommends that follow up mechanism should be strengthened by YEIDA so that the acquired land is mutated without delay and advance paid for land acquisition are reconciled periodically. Further, responsibility should be fixed for inordinate delay in mutation of purchased land and purchase of mortgaged land and action taken against the responsible officials.

In four cases, YEIDA purchased land which it had already acquired resulting in excess payment of ₹ 64.35 lakh. Audit recommends that YEIDA should maintain a khasra-wise database of all lands acquired by it through various modes and also carry out periodical land audit. Further, responsibility needs to be fixed for double payment on purchase of land already acquired.

Development and Construction of Properties

YEIDA could develop only five to 36 *per cent* of the area planned to be developed for institutional, industrial and mixed land use zones till completion of first stage of Master Plan (Phase-I) 2031 in 2021.

YEIDA did not prepare Annual Plans for effective planning and monitoring of development and construction works. In the absence of Annual Plans, YEIDA allocated funds and awarded works without assessment of availability of encumbrance free land and progress of the projects in the preceding year which consequently led to short utilisation of allocated funds on one hand and blockade of funds expended on incomplete projects on the other hand. Audit recommends that YEIDA should prepare Annual Plan for effective monitoring and utilisation of funds in execution of developmental projects as per Master Plan.

YEIDA awarded works at higher rates due to incorrect assessment of justified cost and not considering rates of similar works awarded in the past resulting in excess expenditure of ₹ 3.55 crore.

YEIDA awarded the work to architectural firms at higher rates in comparison to the rates paid by other State Public Sector Undertaking *i.e.,* Uttar Pradesh Rajya Nirman Nigam Limited for similar nature of work resulting in excess expenditure of ₹ 1.61 crore. Further, YEIDA adopted incorrect methodology for evaluation of financial bids under Quality cum Cost Based Selection method resulting in award of work at higher rates to an architectural firm and excess expenditure of ₹ 1.96 crore.

YEIDA obtained performance guarantee/ security deposit at the rate of five *per cent* of the contract amount against the required 10 *per cent* resulting in short deposit of performance guarantee/ security deposit by ₹ 38.63 crore and thereby compromised on safeguarding the execution of work and its financial interests.

Audit recommends that YEIDA should strictly follow the extant rules/ regulations/guidelines in preparation of estimates and framing of tender conditions. Further, responsibility should be fixed where prescribed procedures in preparation of estimates and award of works have not been adhered.

YEIDA failed to comply with Indian Road Congress (IRC) guidelines for construction of roads resulting in deficiencies such as unwarranted execution of surface dressing and seal coat, use of unprescribed material in construction of interlocking concrete block pavement, inadmissible execution of semi-dense

bituminous concrete over granular base and laying of close graded premix surfacing of excess thickness which led to avoidable expenditure of ₹ 9.93 crore.

YEIDA short recovered cost of repair of damaged roads by ₹ 1.87 crore from three contractors. Further, YEIDA short deducted Workers' Welfare Cess from the bills of the contractors amounting to ₹ 1.91 crore thereby extended undue favour to the contractors to that extent.

YEIDA neither obtained requisite transit pass nor deducted the prescribed royalty along with cost of minerals amounting to ₹ 35.71 crore from the bills of contractors and thus failed to protect Government revenue. Audit recommends that YEIDA should ensure deduction of statutory dues from the payment made to the contractors.

YEIDA executed development and construction activities in the industrial development area without obtaining prior Environmental Clearance (EC) from State Level Environment Impact Assessment Authority (SEIAA).

Pricing of properties

YEIDA had neither formulated any pricing policy or framed any directive guidelines for fixing of sale prices of properties nor had it adopted the 'model directive principles' for fixing of sale prices issued (November 1999) by the Housing and Urban Planning Department, GoUP. As a result, the basis for determining sale prices was not consistent. Audit recommends that YEIDA should prepare standard policy/guidelines for pricing of properties to streamline the method of pricing.

YEIDA did not consider the input costs adequately resulting in short recovery of costs. Further, YEIDA considered higher saleable area for residential, industrial and institutional properties as compared to approved sector layout plans resulting in calculation of cost of properties recoverable from the allottees on the lower side. Audit recommends that YEIDA should calculate input costs and saleable area correctly before determining sale prices of properties. It should review its methodology for fixing slab-wise sale prices of institutional and industrial properties.

YEIDA fixed the sale price for allotment of plots under the 25-250 acre plot scheme on lower side due to not considering different land uses permissible on the allotted plot and consequently suffered estimated loss of ₹ 469.02 crore. Further, the sale price of built-up flats under a scheme was fixed on the lower side due to incorrect calculation of cost of land to be apportioned in the cost of flats resulting in loss of ₹ 76.97 crore to YEIDA.

YEIDA, fixed prices of Group Housing plots lower than that of individual residential plots during 2008-09 to 2011-12 and at 1.02 to 1.04 times of the prices of individual residential plots during 2012-13 to 2020-21 as against 1.30 to 1.71 times the sale price of residential plots fixed by New Okhla Industrial Development Authority (NOIDA) and 1.5 times fixed by Uttar Pradesh Avas Evam Vikas Parishad and Ghaziabad Development Authority. Further, YEIDA fixed sale prices for allotment of plots for establishment of corporate offices to commercial entities at rates lower than that applicable for allotment of commercial plots resulting in loss of ₹ 122.50 crore to YEIDA. Audit recommends that YEIDA should review the sale prices of plots for Group Housing and Corporate Office to recover genuine prices.

Allotment of properties

(i) Residential Township and Group Housing plots

The eligibility conditions prescribed by YEIDA were not commensurate to the size and value of plot. This allowed applicants to bid for plots of larger size by fulfilling the same technical and financial eligibility criteria as was for plots of smaller size. Besides, YEIDA did not factor in the projects in hands or its own previous allotments to the applicants and considered net worth and solvency of the applicants on case to case basis thereby allowing the applicants to leverage the same net worth and solvency to obtain allotment of multiple plots. Audit recommends that the eligibility criteria for allotment of residential township and group housing plots should be commensurate with the size and value of the plot. Further, the capability of the applicants should be assessed considering the projects in hand. Responsibility should be fixed for framing deficient and inappropriate eligibility conditions favouring incapable bidders and deliberate intention to favour should be investigated through vigilance enquiry.

YEIDA made allotments to applicants who did not meet the prescribed technical eligibility criteria or who did not submit the required documents to establish fulfilment of the prescribed technical eligibility criteria.

In four cases, relevant members of consortium on whose credentials the consortium was able to fulfil the prescribed eligibility criteria for allotment of plot had exited from the consortium before completion of the project. In two cases, the lead member of the consortium had exited the project before issue of temporary occupancy/completion certificate of the project in contravention to the provisions of the scheme brochure. After being pointed out by Audit, YEIDA cancelled (July-August 2022) these two plots. YEIDA allowed members with lower stake in the consortium to become lead member. Further, YEIDA allowed members with minor stake of five *per cent* in the consortium to become relevant member who in some cases fulfilled 100 *per cent* of the eligibility criteria.

YEIDA did not prescribe any eligibility criteria to be fulfilled by the lead member on its own. As a result, in 12 cases, plots were allotted to consortiums wherein no part of the prescribed technical and/or financial eligibility criteria was fulfilled by the lead member. YEIDA allowed sub-division of plot in favour of a relevant member of the consortium who did not fulfil any part of the eligibility criteria prescribed for allotment of the plot and was, therefore, not individually eligible for allotment. Audit recommends that the provisions relating to consortiums should be strengthened to ensure accountability and continued commitment of the lead member as well as relevant members for successful completion of the projects. Deliberate framing of deficient conditions to favour ineligible firms cannot be ruled out and should be investigated from vigilance angle.

YEIDA permitted execution of sub-lease deeds without paying any heed to the capability of the sub-lessees to execute the projects on the sub-leased portions and to pay YEIDA's dues pertaining to the sub-leased portions. Further, YEIDA had permitted sub-lease of land to other developers without levying any transfer charges resulting in loss of ₹ 28.58 crore. Besides, allowing sub-lease also resulted in undue enrichment of an allottee by atleast ₹ 103 crore since the sale consideration was higher than the prevalent reserve price. Audit recommends that sub-lease of plot should be done after ensuring the capability of the

sub-lessee and transfer charges should be levied in case of sub-lease of plot to another developer.

The penalty prescribed by YEIDA for delay in execution of lease deed by the allottees in the scheme brochures was not even sufficient to cover the loss of lease rent due to delay in execution of lease deed. Consequently, in five cases where lease deeds were executed with delay, YEIDA suffered loss of ₹ 1.41 crore. Further, YEIDA had not incorporated suitable provision for levy of penalty in scheme brochures due to which it failed to effectively check delays in submission of detailed layout plans, completion of development work and construction of prescribed FAR. Further, despite inordinate delays on the part of the allottees in submission of detailed layout plan and completion of development works and prescribed FAR construction, YEIDA did not cancel allotments of the defaulting allottees. Audit recommends that YEIDA should prescribe sufficient penalty for delay in execution of lease deed and also prescribe penalties for delays at various stages of execution of the project.

YEIDA had not included any condition in the scheme brochures for recovery of post allotment increase in cost of land, opening of escrow account by the allottees and obtaining performance bank guarantee. Audit recommends that provisions to recover post-allotment increased cost from the allottees, opening of escrow account and obtaining performance bank guarantee should be made in the scheme brochures to safeguard the financial interests of YEIDA and end-users.

YEIDA issued conditional permissions to mortgage land to three allottees/ sub-lessees subject to payment of up to date dues despite there being no provision in the scheme brochures for issue of conditional permission to mortgage.

YEIDA issued allotment letters and checklists with delays resulting in loss of interest and lease rent. Audit recommends that YEIDA should prescribe timeframes for issue of allotment letters and checklists and implement them strictly.

YEIDA failed to take timely action against defaulting allottees as per the terms and conditions of the scheme brochures. Audit recommends that YEIDA should strengthen its monitoring mechanism to ensure compliance of the terms and conditions of the brochures and prompt action must be initiated in case of transgressions. Further, responsibility should be fixed for extending undue favour to allottees by not taking action against defaulting allottees.

YEIDA extended undue benefits to allottees due to granting unwarranted zero period, allowing retention of excess land and not forfeiting the prescribed amount on cancellation of allotment.

All the residential township and group housing projects were delayed by more than three to five years and there were overdues of ₹ 4,226.01 crore against the allottees/sub-lessees. Thus, the exercise of allotting of residential township and group housing plots failed to attain both its objectives of providing homes to end users in time and timely payment of YEIDA's dues.

(ii) Industrial, Institutional, Mixed Land Use and Other properties

YEIDA did not prescribe any technical and financial eligibility criteria for allotment of industrial, institutional and mixed land use plots. Thus, the process of allotment was deficient as it did not enable it to shortlist only those applicants

who were technically and financially capable of executing the project and in paying off YEIDA's dues in time.

YEIDA allotted institutional, industrial and mixed land use plots and plots under 25-250 acre plot scheme on the basis of interview. Audit recommends that YEIDA should frame model brochure/ scheme terms and conditions for allotment of various categories of properties prescribing objective eligibility criteria commensurate to the size and value of the property to be allotted.

YEIDA suffered loss of ₹ 33.70 crore due to charging of lease rent only on premium recovered against land cost and not on external development charges in special development zone and 25-250 acre plot scheme.

The land use pattern prescribed in one scheme for allotment of mixed land use plots was not in consonance with the land use pattern prescribed in the Master Plan (Phase-I) 2031 for mixed land use zone. This resulted in loss of ₹ 23.37 crore to YEIDA on allotment of two plots.

Due to not providing for levy of location charges in respect of certain preferential locations YEIDA suffered loss of ₹ 2.99 crore.

YEIDA allotted two institutional plots at rates lower than the applicable rates resulting in loss of ₹ 2.71 crore. Further, in one case YEIDA short levied penalty for delay in execution of lease deed due to deficient terms and conditions of the scheme brochure.

YEIDA issued checklists for execution of lease deeds to 10,547 allottees only against allotted 29,009 plots. Thus, YEIDA had failed to issue checklists to 64 *per cent* allottees even after delays of 371 to 4,510 days. Besides, even in cases where checklists had been issued, there were delays of up to 4,488 days. This indicated that YEIDA had launched schemes and allotted plots without ensuring availability of encumbrance free land and completion of development activities leading to failure in timely hand over of possession of plots to the allottees. Audit recommends that YEIDA should ensure that plots are allotted only after ensuring availability of encumbrance free land and development of infrastructure facilities.

YEIDA deviated from its established practice of allotment of plots at rates applicable on the date of allotment and allotted seven plots under 25-250 acre plot scheme and 54 plots in the apparel park at pre-revised rates resulting in loss of ₹ 175.55 crore.

YEIDA did not obtain bank guarantee against exemption in stamp duty in case of one plot allotted under the special development zone scheme and failed to get bank guarantees renewed in case of five plots allotted under the 25-250 acre plot scheme resulting in loss of ₹ 95.59 crore to the State Exchequer towards stamp duty as despite default in compliance of conditions of stamp duty exemption, the amount could not be recovered from the allottees.

Against 1,88,03,164.68 sqm allotted area (excluding area of cancelled/ surrendered plots), lease deeds were executed only for 34 *per cent* area and none of the units/ projects were completed thereby defeating the very purpose of allotment of these plots *viz.,* establishment of industries and institutions and development of commercial spaces.

Corporate Governance and Internal Control

Neither GoUP had prescribed the form and dates for submission of Annual Reports by YEIDA, nor YEIDA prepared and submitted Annual Reports to GoUP for laying before the State Legislature as statutorily mandated. Further, GoUP had also not prescribed the form of Annual Statement of Accounts for the Industrial Development Authorities (IDAs). Audit recommends that GoUP should initiate action for ensuring compliance of provisions of the UPIAD Act, 1976 notably relating to preparation of Annual Statement of Accounts and Annual Reports and their laying in the State Legislature.

In the absence of manuals, various irregularities relating to pricing and allotments were noticed. Further, there was lack of uniformity in the terms and conditions of allotment of various categories of plots and across the years within same categories. Besides, there was no uniformity in the pricing procedure over the years. Audit recommends that YEIDA should formulate manuals/ guidelines for pricing and allotment of properties in order to standardise the procedures to be followed for pricing and allotment of properties.

YEIDA approved building plans of allottees but had neither obtained requisite amount of Workers' Welfare Cess nor any proof regarding deposit of Workers' Welfare Cess by the allottees in violation to provisions of Building and Other Construction Workers' Welfare Cess Rules, 1998. Thus, the monitoring mechanism for ensuring compliance of statutory provisions relating to deposit of Workers' Welfare Cess was deficient. Audit recommends that YEIDA should strengthen its monitoring mechanism and ensure deposit of Workers' Welfare Cess before sanctioning building plan of allottees.

The IT system of YEIDA was deficient as it did not maintain vital data regarding acquisition of land, contracts entered into by YEIDA, plots allotted/ sub-leased to builders, developed plots/flats sub-leased by builders to end-users, approval of maps, issue of completion certificates, *etc*. essential for effective monitoring and control of its activities. Further, there was no prescribed system for preparation and submission of periodic returns/reports on various activities of YEIDA to the higher management. In absence of an effective Management Information System, activities of various sections/departments could not be effectively monitored by the higher management. Audit recommends that YEIDA should install an effective Management Information System to enable its Board to make informed decisions and for collection and dissemination of information to improve working within YEIDA.

CHAPTER–I
General

CHAPTER-I

General

Yamuna Expressway Industrial Development Authority (YEIDA) was established (April 2001) by the Government of Uttar Pradesh (GoUP) under Section 3 of the Uttar Pradesh Industrial Area Development Act, 1976 to implement the Yamuna Expressway project and for allied development in the region. The main objective of YEIDA is to secure planned development of its industrial development area falling under six districts (Gautam Buddha Nagar, Bulandshahr, Aligarh, Hathras, Mathura and Agra) of the State. YEIDA prepares development plan(s), acquires and develops land and allots developed land for industrial and other land uses. YEIDA also regulates erection/construction of buildings and setting up of industries in its jurisdiction.

The Board of YEIDA is the apex governing body. The Chief Executive Officer (CEO) appointed by GoUP is a whole-time officer of YEIDA, who carries out day-to-day affairs of YEIDA with the help of other officers.

Audit of YEIDA, since its inception in April 2001, had remained outside the purview of the Comptroller and Auditor General of India (CAG). In January 2018, GoUP appointed CAG as the sole auditor of YEIDA and entrusted audit of all activities and accounts from the year 2005-06 onwards.

The performance audit assesses the performance of YEIDA in various spheres of its functioning such as preparation of plan(s), acquisition of land, development of land, construction of properties, pricing of properties, allotment/sale of properties, regulation of construction activities and internal control systems for the period 2005-06 to 2020-21.

The contents of this Performance Audit Report have been arranged under seven chapters. Chapter-I describes entrustment of audit, audit objectives, audit criteria, audit scope and audit methodology. The other six chapters contain audit findings on various aspects of functioning of YEIDA. Audit observations included in the aforesaid chapters include instances of loss of revenue to YEIDA, short recoveries, undue benefits to allottees and avoidable/ excess expenditure having money value of ₹ 8,125.52 crore.

Introduction

1.1 The Government of Uttar Pradesh (GoUP) conceived (2001) a project for construction of an Expressway, namely Taj Expressway, to (i) provide a fast-moving corridor to minimise the travel time from Delhi to Agra; (ii) connect the main townships/commercial centers on the eastern side of river Yamuna; (iii) open up avenue for industrial and urban development of the region; and (iv) provide the base for convergence to tourism and other allied industries.

To implement the Taj Expressway project and allied development in the region, GoUP established (April 2001) the Taj Expressway Industrial Development Authority under Section 3 of the Uttar Pradesh Industrial Area Development Act, 1976 (UPIAD Act, 1976). GoUP renamed (July 2008) Taj Expressway as Yamuna Expressway and Taj Expressway Industrial Development Authority as Yamuna Expressway Industrial Development Authority (YEIDA).

YEIDA was constituted with the objective to construct the expressway between Noida and Agra with private participation and investment on the lines of the Noida Toll Bridge model. In addition to above, YEIDA was required to acquire land, prepare master plan for the land adjoining the expressway, develop a township and roadside amenities, co-ordinate with various Government departments and agencies and operate the fund created for this purpose. Thus, YEIDA was responsible for implementation of the Yamuna Expressway project as well as for development of township along the area adjoining the Yamuna Expressway.

YEIDA invited (November 2002) offers from interested parties of national/ international repute for development of Techno-Economic Feasibility Report (TEFR) and Detailed Project Report (DPR); arrangement of finances; and construction and operation of a six-lane super expressway between Noida and Agra under Public-Private Partnership (PPP) mode. Jaiprakash Industries Limited (JIL) was selected as the Concessionaire for execution of the project and Concession Agreement was executed on 7 February 2003 for concession period of 36 years. The 165 kms long Yamuna Expressway was opened for public use in August 2012.

The industrial development area of YEIDA covers 1,187 villages with aggregate land of 2,68,862 hectare in six districts (Gautam Buddha Nagar, Bulandshahr, Aligarh, Hathras, Mathura and Agra) of the State. Out of the total area of 2,68,862 hectare, YEIDA has prepared Master Plan (Phase-I) 2031 for an area of 58,397 hectare covering 171 villages of Gautam Buddha Nagar and Bulandshahr districts which was approved by the Board of YEIDA on 19 August 2013 and by GoUP on 8 October 2013. YEIDA has identified four urban centres (one urban centre each in Aligarh, Mathura, Agra and Hathras districts) for development in the second phase. Out of the aforesaid four urban centres, Master Plans of two urban centres, *viz.*, Tappal-Bajna urban centre covering an area of 11,104 hectare in Aligarh and Mathura districts and Raya urban centre covering an area of 9,366 hectare in Mathura district were approved by the Board of YEIDA on 14 December 2015 and by GoUP on 8 May 2017. Maps of area covered under Master Plan (Phase-I) 2031 and urban centres proposed in Phase-II are given in **Appendix-1.1** and **1.2** respectively.

Role of Infrastructure and Industrial Development Department

1.2 YEIDA functions under the administrative control of Infrastructure and Industrial Development Department (IIDD) of GoUP. IIDD formulates industrial and infrastructure development policies and strategies of GoUP for creating an enabling environment for promoting industrial growth in the State. IIDD performs its functions relating to development of industrial areas through seven[1] Industrial Development Authorities (IDAs) constituted under the UPIAD Act, 1976. YEIDA is one of the seven IDAs. In respect of YEIDA, IIDD is responsible for:

[1] New Okhla Industrial Development Authority (NOIDA), Greater Noida Industrial Development Authority (GNIDA), Yamuna Expressway Industrial Development Authority (YEIDA), Uttar Pradesh Expressways Industrial Development Authority (UPEIDA), Gorakhpur Industrial Development Authority (GIDA), Satharia Industrial Development Authority (SIDA) and Uttar Pradesh State Industrial Development Authority (UPSIDA).

- making rules for carrying out the purposes of UPIAD Act, 1976;
- approval of regulations framed by YEIDA for administration of its affairs;
- issuing directions to YEIDA from time to time for efficient administration of UPIAD Act, 1976;
- requiring YEIDA to furnish reports, returns and other information;
- ensuring implementation of Master Plan by YEIDA; and
- ascertaining that development works have been carried out in accordance with the Master Plan.

Functions of YEIDA

1.3 As per Section 6 of the UPIAD Act, 1976, the objective of YEIDA is to secure planned development of the industrial development area for which YEIDA is responsible for performing the following functions:

- preparing a plan for development of the industrial development area;
- demarcating and developing sites for industrial, commercial and residential purposes in accordance with the plan;
- acquiring land for development of the industrial development area;
- providing infrastructure for industrial, commercial and residential purposes;
- providing amenities;
- allocation and transfer, either by way of sale or lease or otherwise, plots of land for industrial, commercial or residential purposes;
- regulating the erection of buildings and setting up of industries; and
- laying down the purpose for which a particular site or plot of land shall be used, namely for industrial or commercial or residential purpose or any other specified purpose in such area.

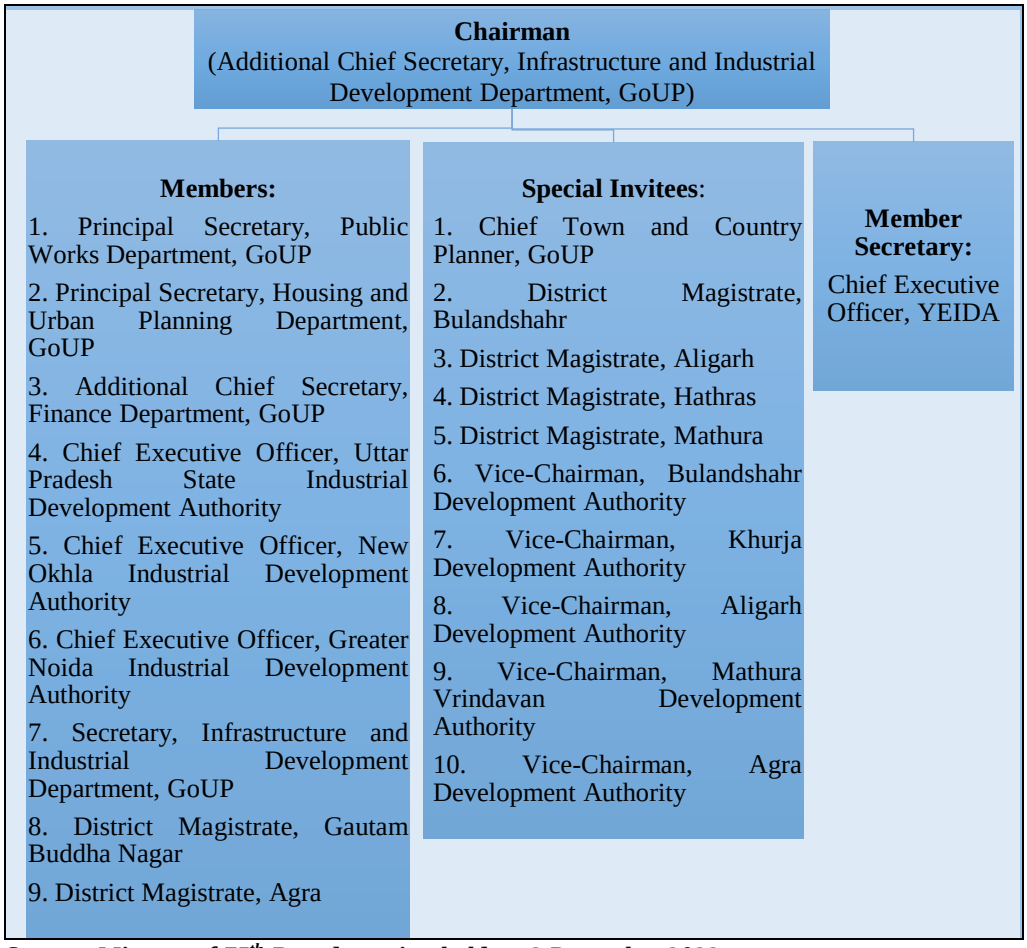
Management of YEIDA

1.4 Section 3 of the UPIAD Act, 1976 provides that the Authority constituted for the purposes of this Act shall be a body corporate consisting of 11 members (including Chief Executive Officer as Member Secretary and five members to be nominated by GoUP). Out of these, Secretary, Industries Department, GoUP or his nominee not below the rank of Joint Secretary shall be the *ex officio* Chairman. Section 4 of the UPIAD Act, 1976 provides that the Chief Executive Officer (CEO) of the Authority shall be appointed by GoUP. Accordingly, GoUP constituted (April 2001) YEIDA consisting of 11 members. Subsequently, the Board of YEIDA in its 51st meeting held on 15 September 2014 decided to include 10 officers[2] as special invitees to the Board in order to have better co-ordination with the concerned Districts/Authorities.

The members and special invitees of the Board of YEIDA as of December 2022 are depicted in **Chart 1.1**.

[2] Chief Town and Country Planner, GoUP; District Magistrate of Bulandshahr, Aligarh, Hathras and Mathura districts and Vice Chairman of Bulandshahr Development Authority, Khurja Development Authority, Aligarh Development Authority, Mathura Vrindavan Development Authority and Agra Development Authority.

Chart 1.1: Members of Board of YEIDA



Source: Minutes of 75th Board meeting held on 2 December 2022

Section 5 (1) of the UPIAD Act, 1976 provides that subject to such control and restrictions as may be determined by general or special orders of GoUP, YEIDA may appoint such number of officers and employees as may be necessary for the performance of its functions and may determine their grades and designations.

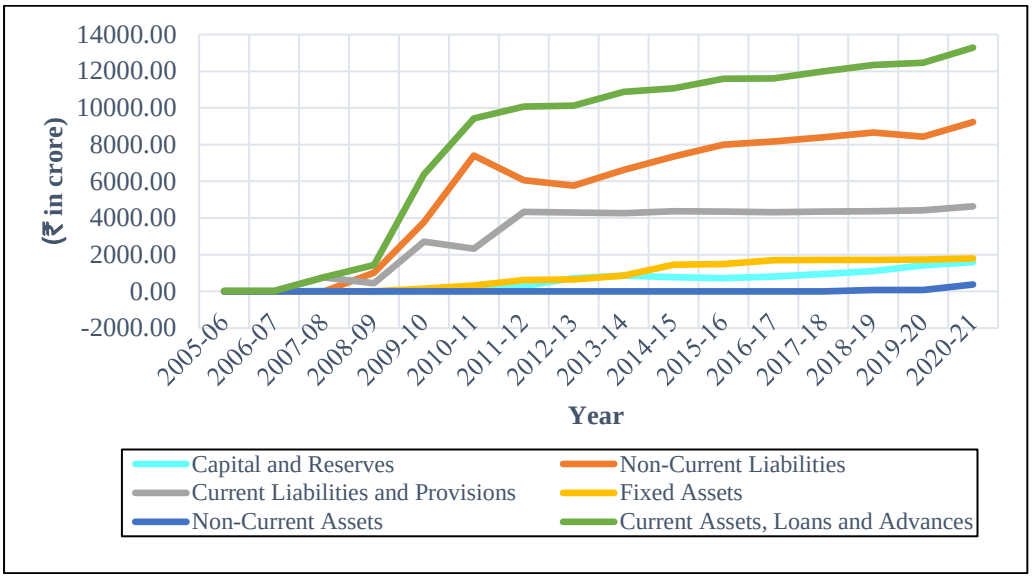
The CEO is a whole-time officer of YEIDA, who carries out day-to-day affairs with the help of Additional Chief Executive Officers (ACEOs), Officers on Special Duty (OSD), General Managers and other officers of YEIDA.

Financial position and working results of YEIDA

1.5 The financial position and working results of YEIDA as per the financial statements[3] for the period 2005-06 to 2020-21 are detailed in **Appendix-1.3** and **1.4** and illustrated in **Charts 1.2** and **1.3** below:

[3] The financial statements of YEIDA prepared on cash basis of accounting up to the year 2015-16 were audited by the Local Fund Audit Department. Subsequently, GoUP entrusted (July 2017/January 2018) the audit of YEIDA to CAG from the year 2005-06 onwards and YEIDA submitted its revised financial statements prepared on accrual basis of accounting for the years from 2005-06 onwards to CAG.

Chart 1.2: Financial Position of YEIDA



Source: Financial statements of YEIDA for the period 2005-06 to 2020-21

An analysis of the financial position of YEIDA during the period 2005-06 to 2020-21 revealed the following:

- **Growth and expansion:** YEIDA has experienced substantial growth over the 16-year period. Total assets/liabilities increased from ₹ 30.93 crore in 2005-06 to ₹ 15,456.62 crore in 2020-21, representing a compound annual growth rate (CAGR) of approximately 47 *per cent*.

- **Capital structure:** YEIDA's capital fund has remained constant at ₹ 20 crore since 2007-08. However, reserves and surplus have shown significant improvement, moving from a deficit of ₹ 0.95 crore in 2005-06 to a surplus of ₹ 1,572.65 crore in 2020-21. This indicates improved profitability and retention of earnings, strengthening YEIDA's financial position.

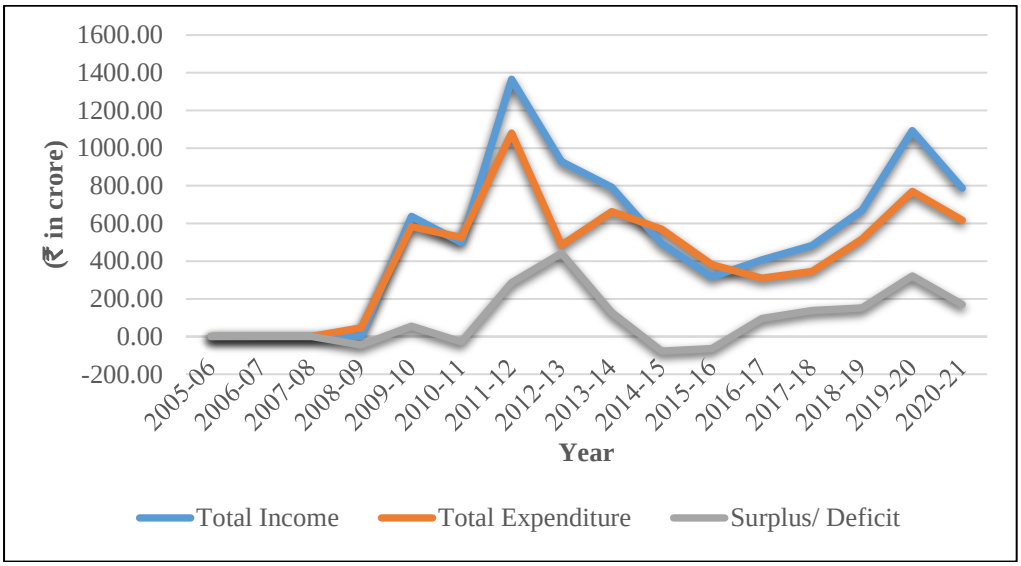
- **Debt profile:** Non-current loan funds peaked at ₹ 4,750 crore in 2010-11 and have since decreased to ₹ 2,015.34 crore in 2020-21. Further, long-term liabilities have steadily increased from ₹ 3.80 crore in 2008-09 to ₹ 7,015.78 crore in 2020-21.

- **Asset composition:** Inventories and fixed assets have grown from ₹ 0.31 crore in 2005-06 to ₹ 13,838.51 crore in 2020-21 indicating significant infrastructure development.

- **Liquidity position:** While current assets significantly outweigh current liabilities, indicating strong liquidity, it's important to note that a large portion of current assets is tied up in inventories. Cash and cash equivalents, though stood at ₹ 762.09 crore in 2020-21, have fluctuated over the years.

Thus, while YEIDA has demonstrated strong growth and an improving financial position, careful management of its substantial assets, liabilities, and ongoing development activities is essential to ensure long-term financial sustainability and effective fulfilment of its mandate.

Chart 1.3: Working results of YEIDA



Source: Financial statements of YEIDA for the period 2005-06 to 2020-21

An analysis of the working results of YEIDA during the period 2005-06 to 2020-21 revealed the following:

- **Revenue from properties:** The revenue from properties (sale of developed land and constructed properties) has been the primary source of revenue, fluctuating significantly over the years. It peaked at ₹ 712.27 crore in 2011-12 and reached ₹ 695.81 crore in 2019-20 before declining to ₹ 434.86 crore in 2020-21. The surplus from properties has been volatile, ranging from a loss of ₹ 7.98 crore in 2008-09 to a high of ₹ 240.32 crore in 2019-20.

- **Urban services:** Revenue from urban services has grown from ₹ 0.09 crore in 2008-09 to ₹ 75.04 crore in 2020-21, primarily driven by fees and charges. However, expenditure on these services has also increased from ₹ 0.25 crore in 2010-11 to ₹ 70.88 crore in 2020-21. The surplus from urban services was negative in 2013-14 and 2014-15.

- **Overall operational performance:** The surplus from operations has generally been positive since 2009-10, with significant fluctuations. It peaked at ₹ 289.05 crore in 2019-20 but decreased to ₹ 149.43 crore in 2020-21.

- **Administrative income and expenditure:** Administrative income, primarily from interest and penalties, has been substantial but volatile. It peaked at ₹ 595.90 crore in 2011-12 and stood at ₹ 277.80 crore in 2020-21. However, administrative expenditure has also been high ranging between ₹ 0.43 crore in 2005-06 and ₹ 455.60 crore in 2011-12. The administrative expenditure stood at ₹ 256.24 crore in 2020-21.

- **Surplus/ Loss:** The total surplus transferred to General Reserve has been positive since 2011-12 barring two years *viz.*, 2014-15 and 2015-16. It reached a high of ₹ 442.61 crore in 2012-13 before declining to ₹ 170.99 crore in 2020-21.

Thus, while YEIDA has demonstrated potential for significant revenue generation and surplus creation, the volatility in its financial performance underscores the need for better financial management.

Entrustment of audit

1.6 Audit of YEIDA, since its inception in April 2001, had remained outside the purview of the Comptroller and Auditor General of India (CAG) despite it being a Government entity. Request for audit, though sought for through repeated references by the CAG's organisation between June 2012 and April 2017, was not acceded to. It was only in July/August 2017 that GoUP entrusted audit of YEIDA and three[4] other Industrial Development Authorities to the CAG with immediate effect. Later (January 2018), GoUP appointed CAG as the sole auditor of all Industrial Development Authorities under IIDD to audit all activities and accounts from the year 2005-06 onwards. Prior to entrustment of audit of YEIDA to CAG, Local Fund Audit Department, GoUP was conducting audit of YEIDA.

Status of finalisation of accounts

1.7 GoUP entrusted (January 2018) audit of YEIDA to CAG beginning from the year 2005-06. YEIDA submitted (November 2022 to June 2024) its financial statements for the years 2005-06 to 2022-23 to office of the Accountant General (Audit-II), Uttar Pradesh, Lucknow for audit after lapse of more than four years since entrustment of audit to CAG. Separate Audit Reports on the financial statements of YEIDA for the years 2005-06 to 2012-13 have been issued and finalisation of Separate Audit Reports for the years 2013-14 to 2021-22[5] is under progress (June 2024).

Yamuna Expressway project

1.8 As discussed in **Paragraph 1.1**, GoUP conceived (2001) the Yamuna Expressway project and established (April 2001) YEIDA to anchor development of the project.

The Yamuna Expressway project was implemented as a Public-Private Partnership (PPP) project. YEIDA invited (November 2002) offers from interested parties of national/ international repute for preparation of Techno-Economic Feasibility Report (TEFR) and Detailed Project Report (DPR); arrangement of finances; and construction and operation of a six lane super expressway between Noida and Agra. Jaiprakash Industries Limited was selected as the Concessionaire for execution of the project and Concession Agreement was executed on 7 February 2003 for concession period of 36 years.

The salient features of the Yamuna Expressway project were as follows:

- The bid variable *i.e.*, the parameter on the basis of which the financial bids were to be evaluated was the concession period to be specified in years, months and days.
- Jaiprakash Industries Limited (JIL) was selected as the Concessionaire for execution of the project (preparation of Techno-Economic Feasibility Report and Detailed Project Report; arrangement of finances; and construction and operation of a six lane super expressway between Noida and Agra) as it had quoted the least concession period of 36 years.

[4] New Okhla Industrial Development Authority (NOIDA), Greater Noida Industrial Development Authority (GNIDA) and Uttar Pradesh State Industrial Development Authority (UPSIDA).

[5] Audit of financial statements of YEIDA for the year 2022-23, received in June 2024, is yet to be taken up (June 2024).

- In return, the Concessionaire was given rights to levy tolls on users of the expressway and rights for development of 2,500 hectare land at five or more locations, of which one location with total area of 500 hectare was to be in Noida or Greater Noida.
- Jaiprakash Industries Limited incorporated (April 2007) Jaypee Infratech Limited as a Special Purpose Vehicle (SPV) for execution of the project.
- Land measuring 1,951.6113 hectare was provided to the Concessionaire for construction of the expressway (including service roads, interchanges, toll plazas and facilities) at premium equivalent to the acquisition cost plus a lease rent of ₹ 100 per hectare per year on lease till the end of the concession period.
- In addition to land for construction of expressway, land measuring 2,470.9696 hectare at five locations, of which one location with total area of 498.9393 hectare was in Noida, was provided to the Concessionaire along the Expressway for commercial, amusement, industrial, institutional and residential development at premium equivalent to the acquisition cost and lease rent of ₹ 100 per hectare per year on lease for a period of 90 years.
- As per the provisions of the Concession Agreement, the project was to be completed within seven years. The progress of the work, however, was adversely affected during the period up to March 2007 due to delay in approval of alignment of the Expressway by YEIDA.
- The 165 kms long Yamuna Expressway was finally opened for public use on 9 August 2012.

Audit of Yamuna Expressway project

1.9 Audit of construction of Yamuna Expressway was earlier conducted during April 2012 to May 2012. During the audit, bid documents, records relating to finalisation and approval of the bid and the Concession agreement of Yamuna Expressway project were examined at the Secretariat of the Infrastructure and Industrial Development Department (IIDD) to ascertain whether the process of selection of the Concessionaire and award of concession was fair, transparent and competitive and risks/ rewards were optimally shared between YEIDA and the Concessionaire and the PPP project and the Concession Agreement were effectively and properly implemented. The audit findings featured in the Audit Report (Economic Sector-Non PSUs), Government of Uttar Pradesh for the year ended 31 March 2013 (Report No.4 of 2014).

Some of the important audit findings are listed below:

- ***No mechanism to assess the reasonableness of concessions:*** GoUP neither prepared any draft feasibility report to work out a tentative concession period nor made provisions in the bid document regarding termination of concession period as soon as the Concessionaire gets 20 *per cent* Return on Equity (ROE) as was suggested by the Finance Department, GoUP.
- ***Non-identification of locations of land parcels and unjustified allotment of land parcel at Noida:*** The locations of land parcels for development were not identified by GoUP at the pre-bid stage to enable assessment of the value of land being given as a concession so as to arrive at a reasonable profit margin for the Concessionaire.
- ***Ambiguous provisions in the bid:*** GoUP took decisions at pre-bid stage which diluted the very spirit of execution of the project on PPP mode, *viz.*:

- The bid document provided an option to the bidders to execute the project either on joint venture basis with 25 *per cent* equity contribution by YEIDA or exclusively by the concessionaire. This provision allowed YEIDA to escape from equity participation, sharing of risks, benefits and responsibilities and was against the principles of PPP as it gave no return to the public sector and allowed bidders 100 *per cent* control over decision-making.

- The bid documents did not require bidders to quote separate concession periods for the two equity options (joint venture with YEIDA or 100 *per cent* exclusively by concessionaire). By not assessing the reasonableness of concession periods for both options, GoUP compromised transparency and accountability in project award and management.

- ***Absence of conditions in the bid to allow reasonable margin:*** No caps were placed in the bid documents on concession period to ensure that the Concessionaire receives only reasonable return on his investment.

- ***Relinquishment of equity participation:*** GoUP did not exercise due diligence while approving the decision for relinquishment of equity participation by YEIDA and accepted the Techno-Economic Feasibility Report/Detailed Project Report of the Concessionaire without analysing the financial pros and cons of implementation of the project without equity participation from YEIDA.

- ***High Internal Rate of Return (IRR):*** GoUP approved the project with 26 *per cent* IRR which was higher than the 20 *per cent* Return on Equity (ROE) considered as reasonable by the Finance Department, GoUP. Further, the possibility that the actual IRR may be higher than estimated IRR of 26 *per cent* cannot be ruled out as the expected cash inflow from sale of all the five land parcels was considered much less than the actual value of the land.

- ***Fixation of Higher Toll Rates:*** Even though GoUP was aware of the high IRR which excluded income from toll collection, the toll rates were fixed at rates which, after deducting O&M expenses, would give additional income to Concessionaire over and above the IRR of 26 *per cent*.

- ***Exemption of stamp duty passed on prior to notification:*** GoUP granted stamp duty exemption worth ₹ 9.98 crore to the Concessionaire before issuing the required notification, which was later provided retrospectively. The terms and conditions of the bid document and the Concession Agreement did not provide for any exemption from stamp duty and permitting this concession *post-facto* was undue benefit to the Concessionaire.

During the present performance audit records relating to implementation of Yamuna Expressway project were called for examination but the same were not furnished to Audit as reported at **Paragraph 1.13** and Sl. No. 16 of **Appendix-1.5**.

Audit objectives

1.10 The present performance audit was undertaken to holistically examine the working of YEIDA in various aspects of its functioning with an aim to bring to fore inadequacies in its functioning which would enable the Management to take corrective action and bolster its efficiency. Accordingly, the objectives of the performance audit were to ascertain whether:

- land was acquired for legitimate development purposes through lawful process and in accordance with the prescribed procedures;
- development and construction activities were carried out qualitatively in an economic, efficient and effective manner;
- costing of properties was done in accordance with the laid down guidelines and allotment/ sale of properties was done in a fair and transparent manner and in accordance with the prescribed procedures; and
- systems of internal control and redressal of customers' grievances/ complaints were functioning effectively.

Audit criteria

1.11 Following criteria were adopted for audit examination:

- Provisions of the UPIAD Act, 1976 and the National Capital Region Planning Board (NCRPB) Act, 1985 to assess the purpose for undertaking land acquisition;
- Provisions of the Regional Plan 2021 of the NCRPB, Sub-Regional Plan 2021 of GoUP and Master Plan, Zonal Plans, Zoning Regulations and Building Bye-Laws of YEIDA to assess legitimate development purposes of various land acquisitions;
- Provisions of the Land Acquisition Act, 1894, the Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement) Rules, 1997 and the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 to assess whether land acquisitions were in accordance with the procedures and methods prescribed under these Acts and Rules;
- Guidelines/instructions from GoUP and the Board/CEO of YEIDA for costing of properties and fixing of premium/reserve price for allotment;
- Work procedure of YEIDA for execution of development works and its accounting to assess whether development cost was recovered through the costing of land;
- Property allotment policies, procedures and terms and conditions of brochures[6] of schemes issued by YEIDA; and
- Administrative approvals, financial sanctions, technical sanctions, approvals/clearances/No Objection Certificates issued by concerned authorities and Contracts/agreements of YEIDA.

Scope and methodology of audit

1.12 The present performance audit covers the performance of YEIDA in various spheres of its functioning such as preparation of Master/Sector/Zonal Plans, acquisition of land, development of land, construction of properties, pricing of properties, allotment/sale of properties, regulation of construction activities and establishment of industries and internal control systems for the period from 2005-06 to 2020-21.

The sample for detailed examination in respect of land acquisition, contracts/ agreements for development/construction works, allotment/sale of properties

[6] Brochure is a document containing complete terms and conditions for the allotment of properties. Terms and conditions of the brochure are also included in the lease deed.

and sanction of maps was selected on the basis of stratified random sampling which is summarised in **Table 1.1** below:

Table 1.1: Details of sampling

Sl. No.	Particulars	Unit	Population details		Sample details			
			No.	Area/Value	No.	Area/Value	No. (in *per cent*)	Area/Value (in *per cent*)
1.	Acquisition of land under provisions of LAA, 1894	Hectare	310	10,344.2671	34	5,162.4999	10.97	49.91
2.	Acquisition of land through direct purchase	Hectare	4,868	2,313.9782	525	521.5065	10.78	22.54
3.	Acquisition of land through resumption	Hectare	334	804.9101	24	361.8330	7.19	44.95
4.	Development/ Construction - Civil works	₹ in lakh	596	2,41,364.27	95	86,330.98	15.94	35.77
5.	Development/ Construction - Electrical works	₹ in lakh	127	32,806.85	28	13,302.18	22.05	40.55
6.	Development/ Construction - Horticulture works	₹ in lakh	210	4,146.46	25	1,088.65	11.90	26.25
7.	Allotment/ sale of residential plots	Sqm	28,073	98,36,640.00	100	2,19,158.00	0.36	2.23
8.	Allotment/ sale of residential flats	Sqm	8,709	4,04,947.57	50	3,542.58	0.57	0.87
9.	Allotment/ sale of commercial plots	Sqm	16	2,036.00	16	2,036.00	100.00	100.00
10.	Allotment/ sale of shops/ showrooms/ offices in shopping complex	Sqm	13	711.43	13	711.43	100.00	100.00
11.	Allotment/ sale of residential township plots	Sqm	14	64,47,828.77	14	64,47,828.77	100.00	100.00
12.	Allotment/ sale of group housing plots	Sqm	5	4,95,722.00	5	4,95,722.00	100.00	100.00
13.	Allotment/ sale of industrial plots	Sqm	2,428	38,55,676.00	64	10,51,070.00	2.64	27.26
14.	Allotment/ sale of mixed land use plots	Sqm	9	23,10,851.00	6	21,47,039.00	66.67	92.91
15.	Allotment/ sale of institutional plots	Sqm	134	14,58,214.00	28	10,94,083.00	20.90	75.03
16.	Allotment/ sale of plots under 25-250 acre plot scheme	Sqm	14	21,06,441.68	9	12,96,668.60	64.29	61.56
17.	Allotment/ sale of plots under special development zone scheme	Sqm	1	1,08,53,327.00	1	1,08,53,327.00	100.00	100.00
18.	Approval of maps	Sqm	44	2,23,66,962.48	22	1,99,24,794.97	50.00	89.08

Source: Information furnished by YEIDA

In addition to above, records related to the concession agreement for implementation of Yamuna Expressway project and records of other wings of YEIDA, *viz.*, Finance, Assets, IT System, Human Resource, Legal, Marketing *etc.*, were also selected for examination during the performance audit.

Audit methodology included:

- explaining the audit objectives and methodology to the Addl. Chief Secretary of the IIDD, GoUP and the Management of YEIDA in the Entry Conference held on 8 October 2021;
- scrutiny of records, analysis of data, raising audit queries and interaction with the officers of YEIDA to assess its performance;

- issue of draft Performance Audit Report along with recommendations to IIDD, GoUP and YEIDA on 27 September 2022 for obtaining their comments;
- discussion on replies/comments of IIDD, GoUP and YEIDA in Exit Conference held on 21 October 2022; and
- incorporation of replies (November 2022) of YEIDA[7] and comments/ views put forth by IIDD, GoUP/YEIDA in the Exit Conference in the Performance Audit Report.

During finalisation, the Performance Audit Report was revised and issued to IIDD, GoUP on 13 September 2023 for response. IIDD, GoUP again forwarded (October 2023) the replies of YEIDA originally furnished by it in November 2022. The replies have been duly considered and incorporated in the Performance Audit Report.

Scope limitation

1.13 YEIDA had not furnished records relating to implementation of Yamuna Expressway project and certain other records/information relating to acquisition of land, execution of development and construction activities, approval of maps, completion certificates, final bills and measurement books as detailed in **Appendix-1.5** up to closure of audit in April 2022 which adversely impacted the performance audit.

Recommendation No. 1

YEIDA may fix responsibility for not providing records/information during the course of audit.

Contents of the Performance Audit Report

1.14 The contents of this Performance Audit Report have been arranged under seven chapters which are as follows:

I. General
II. Planning
III. Acquisition of land
IV. Development and construction of properties
V. Pricing of properties
VI. Allotment of properties
VII. Corporate Governance and Internal Control

Chapter I describes entrustment of audit, audit objectives, audit criteria, audit scope and audit methodology. The other six chapters contain audit findings on various aspects of functioning of YEIDA. Chapter VI –Allotment of properties is further divided in two sub-chapters, *viz*., allotment of residential township and group housing plots and allotment of industrial, institutional, mixed land use and other properties.

The audit observations in aforesaid chapters include instances of loss of revenue to YEIDA, short recoveries, undue benefits to allottees and avoidable/excess expenditure having money value of ₹ 8,125.52 crore.

[7] IIDD, GoUP forwarded (January 2023) the replies of YEIDA furnished by it in November 2022.

Recommendation No. 2

The audit findings included in the Audit Report were observed in sample cases. YEIDA may examine similar issues in other remaining cases for remedial action.

Acknowledgement

1.15 Audit acknowledges the co-operation and assistance extended by YEIDA during conduct of this Performance Audit.

CHAPTER–II
Planning

CHAPTER-II

Planning

The industrial development area of YEIDA comprises of an area of 2,68,862 hectare in six districts (Gautam Buddha Nagar, Bulandshahr, Aligarh, Hathras, Mathura and Agra) of the State. Out of above, an area of 58,397 hectare of Gautam Buddha Nagar and Bulandshahr districts falls within the National Capital Region (NCR) which was classified as agricultural zone in the Regional Plan 2021 notified by National Capital Region Planning Board (NCRPB) on 17 September 2005.

Proposal for a greenfield township to be developed by YEIDA in the area of Gautam Buddha Nagar and Bulandshahr districts was included in the Regional Plan 2021 in June 2013. YEIDA, however, had undertaken acquisition, development and construction activities and started allotment of plots for various land uses since 2008-09. This violated the provisions of NCRPB Act, 1985 which provided that on and from the coming into operation of the finally published Regional Plan, no development shall be made in the region which is inconsistent with the Regional Plan as finally published.

YEIDA has been implementing its Development Plan/Master Plan 2031 since 2008-09 without it being approved by NCRPB and changed land uses without obtaining requisite prior approval of GoUP.

Even after lapse of about nine years from the date of approval (October 2013) of Master Plan by GoUP, YEIDA had not prepared sector layout plans for 29 out of 52 sectors. For development in Phase-II, YEIDA has identified four urban centres at Aligarh, Mathura, Agra and Hathras. Master Plans of two urban centres at Aligarh and Mathura were prepared by YEIDA but Master Plans of remaining two urban centres at Agra and Hathras were yet not finalised. In absence of a Master Plan, execution of unplanned and uncontrolled development and construction activities could not be ruled out which may hinder planned development activities at later stages.

Introduction

2.1 Land is a limited resource capable of being put to competing uses. Therefore, planning plays an important role in ensuring optimum utilisation of land for most suitable purposes and quality of development for individual areas. Planned development of an urban area facilitates provision of support services such as drinking water, sewerage system, internal roads and proper transport, measures to tackle pollution, *etc*. Inadequate planning or frequent changes in Master Plan (MP) may lead to deficiencies in these services besides mismatch in resources such as land *vis-à-vis* demand or possible collusion with pressure groups such as private builders.

As per the Uttar Pradesh Industrial Area Development Act, 1976 (UPIAD Act, 1976) the objective of YEIDA is to secure planned development of its industrial development area and to achieve the said objective it is required to prepare Master Plan for such area. Master Plan is a macro-level plan and primarily includes various sectors into which the industrial development area or part thereof is divided and shows the existing and proposed land uses[1]. For micro level planning, YEIDA is required to prepare layout plans for each sector with provision of circulation system, open spaces and facilities.

[1] Industrial, residential, commercial, public and semi-public, recreational, agricultural, *etc*.

Regulatory framework for development in National Capital Region

2.2 The industrial development area of YEIDA comprises of an area of 2,68,862 hectare of 1,187 notified villages in six districts (Gautam Buddha Nagar, Bulandshahr, Aligarh, Hathras, Mathura and Agra) of the State. Out of above, an area of 58,397 hectare of 171 notified villages of Gautam Buddha Nagar and Bulandshahr districts falls within the National Capital Region (NCR) for which YEIDA is required to follow the provisions of the statutes applicable for development of NCR.

The National Capital Region Planning Board Act, 1985 (NCRPB Act, 1985) was enacted by the Government of India (GoI) with the objective of providing for the constitution of a Planning Board for preparation of a plan for development of NCR[2] and for co-ordinating and monitoring the implementation of such plan and for evolving harmonised policies for control of land uses and development of infrastructure in NCR so as to avoid any haphazard development of the region and for matters connected therewith or incidental thereto. The implementation of provisions of NCRPB Act, 1985 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 of Delhi are members. The composition of NCRPB is given in **Appendix-2.1.**

Section 7 of the NCRPB Act, 1985 provides that NCRPB shall prepare a Regional Plan and shall arrange for preparation of Sub-Regional Plans by the participating States and the Union Territory of Delhi. Further, Section 10(2)(a) of the NCRPB Act, 1985 provides that the Regional Plan shall indicate the policy in relation to land use and allocation of land for different uses. The detailed specific allocation of areas for various land uses of sub-regional and urban importance was, however, to be detailed out in the Sub-Regional Plans and Master Plans to be prepared by the respective participating States. The Sub-Regional Plans and Master Plans are to be prepared within the overall framework of the Regional Plan. Further, Section 29 (1) of NCRPB Act, 1985 provides that on and from the coming into operation of the finally published Regional Plan, no development shall be made in the region which is inconsistent with the Regional Plan as finally published.

NCRPB notified (September 2005) Regional Plan 2021 to promote growth and balanced development of NCR. Thereafter, Sub-Regional Plan 2021 for Uttar Pradesh sub-region was notified by GoUP in December 2013 after approval of NCRPB in July 2013.

The hierarchy of Regional Plan, Sub-Regional Plan and Master Plan is depicted in **Chart 2.1**.

[2] Comprises of the Union Territory of Delhi and certain areas of the participating States *viz.* Haryana, Rajasthan and Uttar Pradesh as per Section 2 (f) and 2 (g) of the NCRPB Act, 1985.

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



Source: NCRPB Act, 1985, Regional Plan 2021 and Yamuna Expressway Industrial Development Area (Preparation and Finalisation of Plan) Regulations, 2011

Process for finalisation of Master Plan

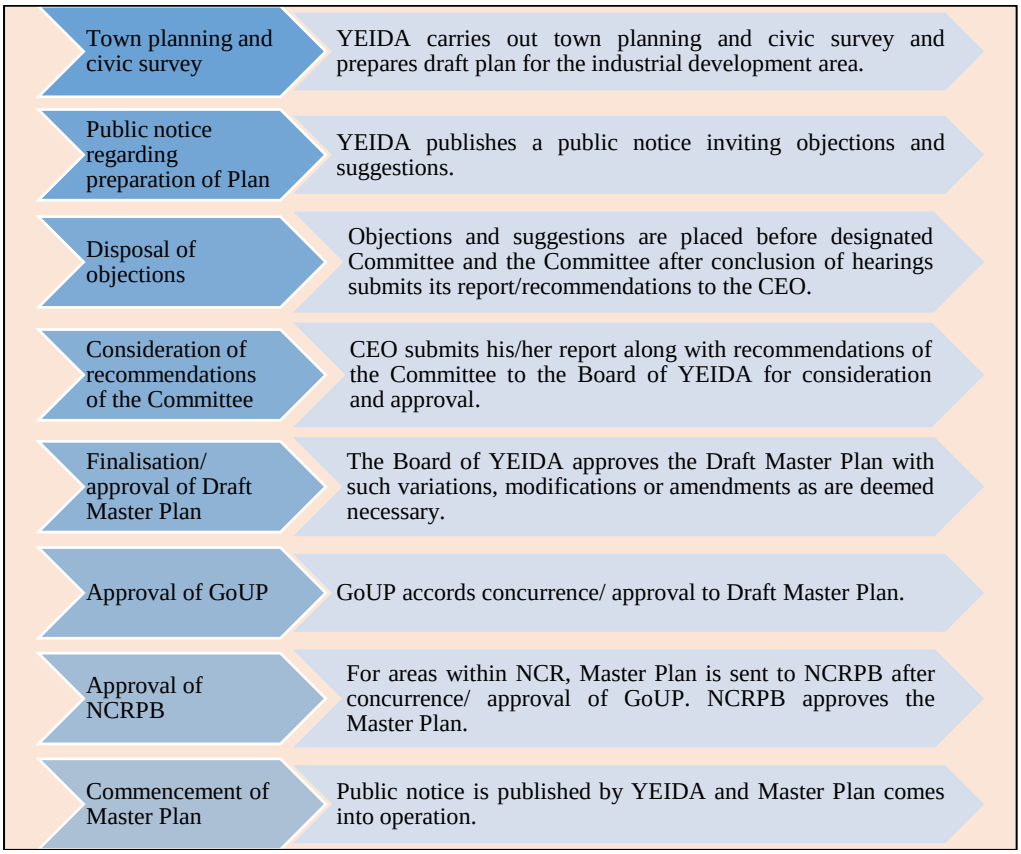
2.3 Master Plan[3] is a development plan which *inter alia* provides details of various land uses along with zoning regulations of each land use indicating permissible/prohibited uses.

In respect of the area which falls within NCR, YEIDA is required to prepare Master Plan in conformity with the Regional Plan and Sub-Regional Plan and get it approved by GoUP and NCRPB. As regards area not falling within NCR, YEIDA is required to prepare Master Plan and get it approved by GoUP.

The process for finalisation of Master Plan is depicted in **Chart 2.2** below:

[3] Section 2(j) of Yamuna Expressway Industrial Development Area (Preparation and Finalisation of Plan) Regulations, 2011 defines Master Plan as the plan prepared by YEIDA for the development of Industrial Development Area under Section 6 (2) of the UPIAD Act, 1976.

Chart 2.2: Process for finalisation of Master Plan



Source: Documented by Audit based on provisions of Yamuna Expressway Industrial Development Area (Preparation and Finalisation of Plan) Regulations, 2011, Regional Plan 2021 and records of YEIDA

Status of Master Plans of YEIDA

2.4 Initially, YEIDA prepared (14 November 2007) a Conceptual Structure Plan for an area of 44,065 hectare of 125 notified villages of Gautam Buddha Nagar and Bulandshahr districts. The Plan basically laid out a network of roads in the area dividing it into land parcels of approximately 1,000 hectare each as Special Development Zones[4]. Later, the Conceptual Structure Plan was slightly modified[5] (23 June 2008) based on satellite imagery data. Thereafter, YEIDA prepared (24 July 2008) a City Level Zonal Plan by incorporating city level facilities[6] in the Conceptual Structure Plan. The City

[4] GoUP formulated (December 2007) a development policy for development of area under YEIDA's jurisdiction. The development policy classified development activities in two categories – (a) development of land less than 1,000 hectare; and (b) development of land equal to or more than 1,000 hectare. The area to be developed under category (b) above *i.e.,* equal to or more than 1,000 hectare was termed as Special Development Zone (SDZ). The allottee of an SDZ was required to utilise the area for at least one core activity (Industrial, Information Technology, Bio-technology, Institutional, Sports, Recreational or Service Industry) along with other permissible activities (Commercial, Institutional and Amenities, Roads and Open Spaces and Residential).

[5] Changes were made in the area reserved for future development and area under plots.

[6] Universities, Colleges, Schools, Hospitals, Police Stations, Fire Stations, Parks, Bus Depots, Disaster Management Centre, Exhibition cum Fair Ground, Integrated Office Complex, International Sports Complex, Veterinary Hospitals, International Convention Centre, Medical College, Nursing and Paramedic Institute, Telephone Exchange, Wholesale Market, Head Post Office, Sewage Pumping Station, Municipal Office, Sewage Treatment Plant, City Park, Old Age Home, Orphanage, Burial/Cremation Ground, Religious Centre, Science Centre, *etc.*

Level Zonal Plan was later (May 2009) rechristened as Yamuna Expressway Area Development Plan 2031. GoUP recommended and forwarded (28 May 2009) the Yamuna Expressway Area Development Plan 2031 to the Commissioner, National Capital Region, Uttar Pradesh Division for necessary action. The same was further forwarded (June 2009) by Commissioner, National Capital Region, Uttar Pradesh Division (NCR Cell) to NCRPB for necessary action. Thereafter, NCRPB directed (August 2009) NCR Cell, Uttar Pradesh to examine the Yamuna Expressway Area Development Plan within the framework of the policies and proposals of Regional Plan 2021 and incorporate the same in the Sub-Regional Plan for Uttar Pradesh Sub-Region.

As YEIDA on one hand, experienced a lack in demand for Special Development Zones and on the other hand, experienced demand for specific land uses, it decided to prepare a Master Plan specifying various land uses such as residential, industrial, commercial, recreational, *etc.* and earmarking some of the areas for mixed use. YEIDA further decided (February 2011) to prepare Master Plan for the entire notified area in two phases. First phase comprises of notified area of Gautam Buddha Nagar and Bulandshahr districts and second phase comprises of notified area of Aligarh, Mathura, Agra and Hathras districts. Master Plan (Phase-I) 2031 covering an area of 58,397 hectare of 171 villages of Gautam Buddha Nagar and Bulandshahr districts was approved by the Board of YEIDA on 19 August 2013 and by GoUP on 8 October 2013.

YEIDA has identified four urban centres[7] for development in the second phase. The Board of YEIDA decided (14 December 2015) to forward Master Plans of two urban centres, *viz.*, Tappal-Bajna urban centre[8] and Raya urban centre[9] to GoUP, which were approved by GoUP on 8 May 2017.

Audit findings

2.5 Audit findings relating to preparation of Master Plans in respect of the notified area under the jurisdiction of YEIDA are discussed in succeeding paragraphs.

Development activities not in conformity with Regional Plan 2021

2.5.1 As discussed in **Paragraph 2.2**, the area of notified villages of Gautam Buddha Nagar and Bulandshahr districts falls within the National Capital Region (NCR). Therefore, YEIDA was required to follow the provisions of NCRPB Act, 1985 for carrying out development activities in the area of such villages. Section 29 (1) of NCRPB Act, 1985 provides that on and from the coming into operation of the finally published Regional Plan, no development shall be made in the region which is inconsistent with the Regional Plan as finally published. Accordingly, any development in the notified area of YEIDA within NCR was to be done in accordance with land use proposed in the Regional Plan 2021 and the Sub-Regional Plan 2021 for Uttar Pradesh sub-region. In view of above, existence of a Master/Development Plan in respect of notified area of YEIDA within NCR in conformity with the Regional Plan and duly approved by GoUP and NCRPB was a pre-requisite for initiating any acquisition and development activities.

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7 Area identified for urbanisation based on detailed analysis.
8 For an area of 11,104 hectare of Aligarh and Mathura districts.
9 For an area of 9,366 hectare of Mathura district.

Audit observed that the area of villages of Gautam Buddha Nagar and Bulandshahr districts notified as the industrial development area of YEIDA was classified as agricultural zone in the land use plan of the Regional Plan 2021 notified by NCRPB on 17 September 2005. Further, the Planning Committee of NCRPB in its meeting (4 June 2013) decided to add the following note in the Regional Plan 2021[10]:

"UP SRP 2021 has proposed a new township YEIDA under the provisions of para 4.3.5 (I) of the RP-2021 as a greenfield township."

Thereafter, NCRPB in its meeting held on 1 July 2013 approved the Sub-Regional Plan for Uttar Pradesh sub-region which included proposal for a greenfield township to be developed by YEIDA with an approximate urbanisable area of 20,000 hectare for an approximate population of 20 lakh in 2021.

Development activities carried out by YEIDA in its notified area till June 2013 were not in conformity with the land use plan of the Regional Plan 2021 as the notified area was classified as agricultural zone in the Regional Plan.

Audit further observed that YEIDA had started allotment of plots for various land uses since 2008-09 and had also undertaken acquisition, development and construction activities[11] since then in the area of notified villages of Gautam Buddha Nagar and Bulandshahr districts classified as agricultural zone in Regional Plan 2021. Such development activities carried out by YEIDA till inclusion of the aforesaid note in the Regional Plan 2021 in June 2013 were not in conformity with the land use plan of the Regional Plan 2021 and thus, violated the provisions of NCRPB Act, 1985 and Regional Plan 2021.

It is worthwhile to mention here that CAG in its Audit Report on the Union Government (Economic & Service Ministries) for the year ended March 2018 (Report No. 3 of 2020) had observed that although NCRPB has prescribed the land use policy in the Regional Plan 2021 it does not have the corresponding powers to enforce these policies. Further, the Hon'ble High Court of Delhi in Raghuraj Singh vs Union of India and Others[12] had observed that NCRPB would certainly be deemed to have failed in its objective if the NCRPB either fails to keep a track of the developments in the region, with a view to gauge and determine whether the same are in consonance with the Regional Plan or not or if the NCRPB despite finding violations of the Regional Plan fails to issue any directions to the erring State/Union Territory or if the NCRPB notwithstanding the erring State/Union Territory not complying with such directions does not withhold financial assistance to such participating State/Union Territory or if notwithstanding all of this, the participating States/Union Territory still proceed and continue with the violations of the Regional Plan.

In its reply, YEIDA stated (November 2022) that urbanisable area for the year 2021 as per its Master Plan is depicted appropriately in the Sub-Regional Plan for Uttar Pradesh sub-region approved by NCRPB. Paragraph 4.3.5 of Regional Plan 2021 clearly states that development of township can be done at suitable location on virgin land. Thus, the township of metro size being developed by YEIDA is in conformity with the Regional Plan. It further stated that development of the area is being carried out in accordance with the provisions of Regional Plan 2021, Sub-Regional Plan 2021 of Uttar Pradesh sub-region and Master Plan approved by GoUP.

[10] Below Table 4.18 (Proposed Metro Centres 2021).
[11] Development and construction activities were started by YEIDA since October 2009.
[12] Writ Petition (Civil) No. 5559 of 2013.

The reply is not acceptable as the area of villages of Gautam Buddha Nagar and Bulandshahr districts notified in the industrial development area of YEIDA was classified as agricultural zone in the land use plan of Regional Plan 2021. Hence, any use of such land for purpose other than agricultural could have been done only after approval/concurrence of NCRPB. Since, such approval/concurrence was given by NCRPB only in June 2013 by adding a note in the Regional Plan 2021 about YEIDA township, use of land for non-agricultural purposes before such approval/concurrence could not be said to be in conformity with the Regional Plan 2021.

Master/Development Plan not approved by NCRPB

2.5.2 Regional Plan 2021 provided that the controlled/development/regulated zone[13] marked in the proposed Land Use Plan of Regional Plan 2021 was under intense pressure of development and the activities within this zone will have to be effectively controlled and monitored. It further provided that all controlled areas/development areas declared by the respective State Governments from time to time within the preview of their own Acts will be deemed as controlled/development/regulated zone and no development in such zones can be undertaken except in accordance with the Master/ Development Plans for the respective controlled areas approved by NCRPB and duly notified by the State Governments under their respective Acts.

Besides, the following judicial pronouncements[14] by the Hon'ble Supreme Court of India and Hon'ble High Court of Allahabad also require concurrence/ consultation of NCRPB in reference to Master/ Development plans:

- The Hon'ble Supreme Court in its judgment[15] (31 March 1994) observed that the overriding effect of the NCRPB Act, 1985 by virtue of Section 27 and total prohibition of any activity of development in violation of the finally published Regional Plan provided in Section 29 of the Act is sufficient to indicate that any claim inconsistent with the finally published Regional Plan in the area cannot be sustained on any ground.
- The Hon'ble Allahabad High Court in its judgement[16] (1 October 1996) stated that one stipulation is inescapable that unless the NCRPB gives the green signal nothing can go ahead. The necessary implication of this is also that at every stage in reference to the plans, aforesaid, each constituent State, a part of the NCR Plan, has to keep a close consultation with the federal agency which is the Board (NCRPB).
- The Hon'ble Allahabad High Court in its judgement[17] (18 December 1998) stated that land uses cannot be changed except with the tacit permission and close scrutiny of the NCRPB. Whatever development is permissible must be

[13] Controlled/Development/Regulated Zone in the Regional Plan refers to the area identified as such in the proposed Land Use Plan of the Regional Plan. Further, all the controlled areas/development areas declared by the respective State Governments from time to time within the preview of their own acts are deemed as controlled/development/regulated zone.

[14] Hon'ble Supreme Court of India judgment dated 31 March 1994 (Ghaziabad Development Authority *vs* Delhi Auto and General Finance Pvt. Ltd.), Hon'ble High Court of Allahabad judgment dated 1 October 1996 in Civil Misc. Petition No. 26,737 of 1993 and Hon'ble High Court of Allahabad judgment dated 18 December 1998 in Civil Misc. Petition No. 13,899 of 1998.

[15] Ghaziabad Development Authority *vs* Delhi Auto and General Finance Pvt. Ltd.

[16] Civil Misc. Petition No. 26,737 of 1993.

[17] Civil Misc. Petition No. 13,899 of 1998.

strictly monitored under the NCRPB Act, 1985 by the authorities named and constituted under it.

In view of the aforesaid provisions of the Regional Plan 2021 read with the judicial pronouncements, the notified area of villages of Gautam Buddha Nagar and Bulandshahr districts falling in NCR was deemed to be controlled/development/regulated zone and no development in such area could be undertaken except in accordance with the Master/Development Plans approved by NCRPB and duly notified by the GoUP. Besides, examination and approval of Master/Development Plans by NCRPB was imperative to ensure that the Master/Development Plans were prepared in conformity with the Regional Plan and do not run counter to the policies and proposals of Regional Plan.

Audit noticed that neither the erstwhile Yamuna Expressway Area Development Plan 2031 nor the Master Plan (Phase-I) 2031 was approved by NCRPB. YEIDA, however, carried out development activities in such area which was in violation of the aforesaid provisions of Regional Plan 2021.

It is worthwhile to mention here that CAG in its Audit Report on the Union Government (Economic & Service Ministries) for the year ended March 2018 (Report No. 3 of 2020) had also pointed out that approval of Master/ Development Plan of various towns in the sub-regions was not ensured by NCRPB.

In its reply, YEIDA stated (November 2022) that neither NCRPB has the right to approve the Master Plan of any region of any State as per the provisions of NCRPB Act, 1985 nor does approval of Master Plan come under its jurisdiction. In this regard, it is worthwhile to mention that Member Secretary, NCRPB in letter dated 10 March 2016 had stated that the NCRPB Act, 1985 does not have any provision for approval of Master/Development Plans. It further stated that NCRPB in its Draft Regional Plan 2041 (Para 3.4.2.6) has deleted the provision regarding obtaining approval of Master Plan from NCRPB.

The reply is not acceptable as approval of Master Plan by NCRPB was explicitly mandated by Regional Plan 2021 (Paragraph 17.4.1). Besides, judicial pronouncements by the Hon'ble Supreme Court of India and Hon'ble High Court of Allahabad as mentioned above also require concurrence/ consultation of NCRPB in reference to Master/Development plans. It is also pertinent to mention here that Master Plan 2021 of Greater Noida Industrial Development Authority was expressly approved (August 2012) by NCRPB.

Recommendation No. 3

YEIDA should ensure that any development activity in areas of NCR takes place only after obtaining prior approval of NCRPB.

Changes in land use without obtaining approval of GoUP

2.5.3 Infrastructure and Industrial Development Department, GoUP vide letter (23 September 1997) directed that no decision in respect of cases of change in land use in NCR be taken without prior permission/approval of GoUP. Further, the Yamuna Expressway Industrial Development Area (Preparation and Finalisation of Plan) Regulations, 2011 provides that any amendment in the Master Plan relating to land use or its extent may be made by YEIDA only with no objection of GoUP.

The 'Yamuna Expressway Area Development Plan 2031' divided the area into land parcels of approximately 1,000 hectares each as Special Development Zones. As YEIDA experienced a lack of demand for Special Development Zones (SDZs), it decided to launch schemes for allotment of land for specified land uses, *viz.*, residential, institutional, mixed land use, *etc*. As the land use of the area under the 'Yamuna Expressway Area Development Plan 2031' was specified as SDZ, YEIDA changed the land use from SDZ to specific land uses as detailed in **Table 2.1** below to enable it to allot land for specific land uses:

Table 2.1: Details of changes in land uses made by YEIDA

Board Meeting No. and Date	Sector	Particulars
29th Board Meeting held on 28 May 2009	Sectors 18 and 22	Land use of Sector-18 and part of Sector-22 (400 hectare) converted to residential
33rd and 34th Board Meeting held on 6 November 2009 and 29 December 2009	Sector-22	Land use of 250 acre (out of 400 hectare[18] earlier converted to residential) converted to integrated township
33rd and 34th Board Meeting held on 6 November 2009 and 29 December 2009	Sector-26	Land use of 100 acre converted to integrated township and named as Sector-26A
35th Board Meeting held on 28 April 2010	Sector-17A	Land use of 100 acre land converted to residential township
35th Board Meeting held on 28 April 2010	Sector-22D	Land use of 100 acre land converted to residential township and land use of remaining land converted to residential
36th Board Meeting held on 2 June 2010	Sectors 22, 22E and 24	Land use of Sector-22, Sector-22E and part of Sector-24 (500 hectare named as Sector-24A) converted to mixed land use
37th Board Meeting held on 31 August 2010	Sector-26B	Land use converted to institutional
37th Board Meeting held on 31 August 2010	Sector-20	Land use converted to residential

Source: Agenda and minutes of meetings of Board of YEIDA and records of YEIDA

Proposals for the aforesaid land use changes were sent (September 2009 to September 2010) to GoUP by YEIDA. YEIDA, however, went ahead and launched various schemes for allotment of plots for specified land uses and allotted land under the said schemes without obtaining approval of GoUP for change in land use.

In its reply, YEIDA stated (November 2022) that the Board of YEIDA had approved the land use changes of the aforementioned sectors and correspondence was made with GoUP from time to time for approval of Master Plan. The fact that various schemes were launched under various land uses was also apprised to GoUP. It further stated that GoUP approved/ recommended the Master Plan/Development Plan 2031 on 14 October 2011 which included the land use changes/land use determination of all sectors. Later, GoUP approved the Master Plan 2031 on 8 October 2013.

The reply corroborates the audit observation that YEIDA, in violation of GoUP orders, had allotted plots for various land uses before 8 October 2013 *i.e.*, date of approval of Master Plan 2031 by GoUP.

Recommendation No. 4

YEIDA/GoUP may fix responsibility for allotment of plots for specified land uses without obtaining approval of GoUP for change in land use and take disciplinary action against responsible officials.

[18] Named as Sector-22A.

Delay in finalisation of sector layout plans

2.5.4 After finalisation of Master Plan, YEIDA was required to prepare layout plans for each sector with provision of circulation system, open spaces and facilities.

Master Plan (Phase-I) 2031, for ease of implementation, proposed for development of the area in two stages - first stage up to 2021 and second stage up to 2031. The overall urban area proposed to be developed till 2031 was 24,739.01 hectare, of which 19,575.12 hectare was proposed to be developed till 2021. In the Master Plan (Phase-I) 2031, the total urbanisable area was divided into 52 sectors out of which area of 40 sectors was to be urbanised up to 2021. Out of above, YEIDA had finalised layout plans of 23 sectors till date (September 2022).

Audit observed that even after lapse of about nine years from the date of approval of Master Plan and after lapse of first stage of Master Plan, YEIDA had not prepared sector layout plans in respect of 29 sectors out which 17 sectors were planned to be urbanised up to 2021. In absence of sector layout plans, YEIDA could not initiate development activities in such sectors.

In its reply, YEIDA stated (November 2022) that sectors are planned on the basis of factors like demand for various land uses, availability of land, *etc*. As and when there is demand for various land uses in the Master Plan area, sectors are planned. It further stated that due to court's stay orders land was not available. As the land became available, development works in already planned sectors are being executed and sectors are being planned adjacent to developed sectors.

The reply is not acceptable because finalisation of sector layout plans is part of planning and hence, should precede acquisition and development activities. The acquisition and development activities may be started by YEIDA after ascertaining demand for properties. Further, if sector layout plans are prepared in advance, it would facilitate early initiation of acquisition and development activities as and when required.

Delay in finalisation of Master Plan (Phase-II)

2.5.5 With an expected large-scale development and intended industrialisation along Yamuna Expressway, YEIDA decided (February 2011) to prepare Master Plan for its entire notified area in two parts, *viz.*, Phase-I (comprising of parts of Gautam Buddha Nagar and Bulandshahr districts) and Phase-II (comprising of parts of Aligarh, Mathura, Agra and Hathras districts).

For phase-II, four urban centres have been identified for urbanisation based on detailed land capability analysis. Master Plans of two urban centres, *viz.*, Tappal-Bajna urban centre and Raya urban centre only have been finalised by YEIDA till date (September 2022). The Master Plans of remaining two urban centres at Agra and Hathras have yet not been finalised. In absence of a duly approved Master Plan, unplanned and uncontrolled development and construction cannot be ruled out which may further hinder planned development activities as and when undertaken by YEIDA.

In its reply, YEIDA stated (November 2022) that while preparing Master Plan (Phase-II) it came to notice that some part of the notified area was overlapping

with notified/regulated area of other agencies[19]. Besides, some villages, the area of which was falling in the midst of the notified area, were not notified as industrial development area of YEIDA. Proposal for notification/ denotification of such villages was sent (February 2014) to GoUP which has issued notification to exclude/ include area of such villages in November 2022. It further stated that action for finalisation of Master Plan (Phase –II) for entire area and Master Plans for urban centres proposed at Hathras and Agra and their approval by GoUP shall be taken at the earliest.

The reply is not acceptable because after YEIDA sent (February 2014) its initial proposal for notification/denotification, GoUP directed (October 2016, February 2017 and September 2021) YEIDA to furnish revised proposal/ complete details of villages. The final proposal for notification/denotification was, however, sent by YEIDA to GoUP only in May 2022 after which notification was finally published by GoUP in November 2022. Thus, the issue regarding notification/denotification of area overlapping with notified/ regulated area of other agencies was resolved only after inordinate delay of more than nine years since the issue was first discussed by YEIDA with the concerned agencies in January 2013.

Recommendation No. 5

YEIDA should finalise sector layout plans of remaining sectors and Master Plans of remaining urban centres at the earliest.

Conclusion

YEIDA executed development activities and allotted plots for various land uses in area of villages of Gautam Buddha Nagar and Bulandshahr districts which was part of NCR and classified as agricultural zone in the Regional Plan 2021 without obtaining prior approval/concurrence of NCRPB.

Further, YEIDA implemented Master Plan (Phase-I) 2031 without approval of NCRPB and changed land uses without obtaining requisite prior approval of GoUP.

YEIDA had also not yet finalised Master Plans of two urban centres and sector layout plans of 29 sectors.

[19] Agra Development Authority, Hathras Regulated Area and Hathras Nagar Palika.

CHAPTER–III
Acquisition of Land

CHAPTER-III

Acquisition of Land

YEIDA acquires land through three modes *viz*., acquisition under the provisions of Land Acquisition Act, 1894 (LAA, 1894), resumption of government land and direct purchase from the landowners.

YEIDA forwarded 25 proposals to the land acquisition authorities for acquisition of land by invoking urgency clause using a customary and standard justification which did not provide an acceptable justification for such invocation depriving the landowners their right to being heard under the provisions of LAA, 1894. Further, even after invoking urgency clause there were inordinate delays at various stages of the acquisition proceedings resulting in excess expenditure. Besides, unwarranted invocation of urgency clause resulted in lapse of 36 proposals and consequential loss of ₹ 188.64 crore to YEIDA.

Government land was resumed by YEIDA at higher rates resulting in excess payment of ₹ 128.02 crore on resumption of 453.6972 hectare land in 25 cases.

YEIDA purchased land beyond requirement without any roadmap for its utilisation resulting in blockade of funds. Further, YEIDA suffered a loss of ₹ 4.92 crore due to withdrawal of proposals for acquisition of 82.4424 hectare land in three villages not covered in the planned area of YEIDA.

In four cases, YEIDA had purchased/acquired land which it had already acquired/purchased. In test checked 149 cases of direct purchase, YEIDA had not got the purchased land mutated in its favour which was fraught with the risk of illegal transfer to other persons. Further, periodical reconciliation of amount deposited by YEIDA with district authorities for acquisition of land was not done and no efforts were made by YEIDA to obtain refund of ₹ 178.79 crore lying with ADM (LA).

Introduction

3.1 YEIDA acquires land through three processes, *i.e.*, acquisition, resumption and direct purchase.

Acquisition

3.1.1 Land is acquired and compensation is paid under the provisions of Land Acquisition Act, 1894 (LAA, 1894) read with the Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement) Rules, 1997 (*Karar Niyamawali*, 1997).

The Government of India (GoI) enacted the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (LAA, 2013) which came into force from 1 January 2014, to replace the LAA, 1894.

Out of 13,463.1554 hectare land acquired by YEIDA during the period 2005-06 to 2020-21, 77 *per cent* (10,344.2671 hectare) of the land was acquired under the provisions of the LAA, 1894[1]. The procedure for acquisition of land

[1] No land was acquired by YEIDA under the provisions of LAA, 2013 during the period January 2014 to March 2021.

under LAA, 1894 which was the principal mode for acquisition of land by YEIDA is depicted in **Chart 3.1** below:

Chart 3.1: Process for acquisition of land under LAA, 1894

Section 4

- Publication of preliminary notification in the Official Gazette by the appropriate Government for land acquisition for public purposes.

Section 5A

- Hearing of objections of the landowners by the Collector.

Section 6

- Declaration by the appropriate Government in the Official Gazette to the effect that particular land is required for public purpose, after considering the report made under Section 5A.

Section 7

- After declaration, Collector to take order from the appropriate Government for acquisition of the land.

Section 11

- **Sub-section (1):** Enquiry and award by Collector for true area of the land and compensation which in his opinion should be allowed subject to approval of the appropriate Government.
- **Sub-section (2):** In cases where persons interested in the land have agreed in writing on the matters to be included in the award, Collector may, without making further enquiry, make an award according to the terms of such agreement.

Section 16

- Collector has to take possession of the land free from all encumbrances.

Section 17

- **Sub-section (1):** In cases of urgency whenever the appropriate Government, so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in Section 9, sub-section (1) take possession of any land needed for a public purpose. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.
- **Sub-section (4):** In the case of any land to which the provisions of sub-section (1) or sub-section (2) of Section 17 are applicable, the appropriate Government may direct that the provisions of Section 5A shall not apply, and, if it does so direct, a declaration may be made under Section 6 at any time after the date of the publication of the notification under Section 4 (1).

Source: LAA, 1894

Compensation for acquisition of land is disbursed by Additional District Magistrate (Land Acquisition) [ADM (LA)] to the landowners. YEIDA deposits the requisite amount towards compensation payable to landowners with the ADM (LA) in a phase-wise manner as detailed in **Table 3.1** below:

Table 3.1: Details of stage-wise amount deposited by YEIDA with ADM (LA)

Stage	Amount
Before issue of notification under Section 4 of the LAA, 1894	10 *per cent* of the amount of compensation and entire amount of land acquisition charges[2]
After issue of notification under Section 4 but before issue of declaration under Section 6 of the LAA, 1894	70 *per cent* of amount of compensation
After issue of declaration under Section 6 of LAA, 1894 as demanded by ADM (LA) from time to time	20 *per cent* of amount of compensation

Source: Concerned land acquisition files of YEIDA

Resumption

3.1.2 In accordance with the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950, the land of *Gram Sabha* is Government's land left at the disposal of the *Gram Sabha* for various purposes. The State Government may at any time, by general or special order, amend or cancel any declaration, and resume such land. YEIDA sends proposals to the District Collector for resumption of *Gram Sabha* land based on which the Divisional Commissioner/GoUP issues notification for resumption of land in favour of YEIDA. The possession of land is, thereafter, handed over to YEIDA after payment of the amount mentioned in the notification.

Direct Purchase

3.1.3 Land is acquired by YEIDA by purchasing the land directly from the landowners based on the rate of compensation approved by the Board of YEIDA and payment is made directly to the landowners. Sale deeds are executed between the landowners and YEIDA.

Finalisation of land acquisition rates

3.1.4 For award under Section 11(1) of LAA, 1894, the basic rate for acquisition of land is decided by the Collector after considering executed sale deeds, as found appropriate, during the last three years prior to the date of final publication of notification under Section 4 of LAA, 1894. In addition to the basic rate, solatium at the rate of 30 *per cent* on the basic rate along with interest at the rate of 12 *per cent* per annum on the basic rate for the period from the date of publication of notification under Section 4 of LAA, 1894 to the date of award or the date of taking possession of the land, whichever is earlier, is also payable to the landowner.

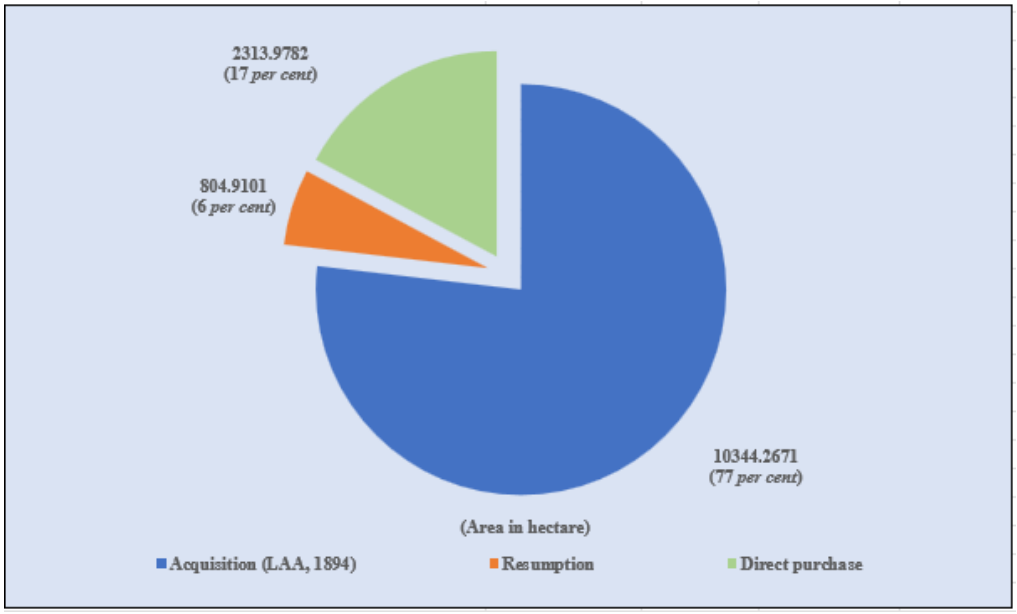
Further, award under Section 11(2) of the LAA, 1894 is made by the Collector at rates agreed to by YEIDA and the landowners. For this, the rate payable to the landowners is decided by the Board of YEIDA under the provisions of *Karar Niyamavali*, 1997. These rates are also made applicable for acquisition of land through direct purchase.

Status of land acquisition

3.2 YEIDA acquired 13,757.8254 hectare land since its inception (April 2001) to 2020-21. Out of above, 13,463.1554 hectare land was acquired during the audit period 2005-06 to 2020-21. The details of land acquired by YEIDA through various modes, *viz.*, acquisition under the provisions of LAA, 1894, resumption and direct purchase is depicted in **Chart 3.2** below:

[2] 10 *per cent* of the amount of compensation.

Chart 3.2: Details of land acquired by YEIDA through various modes

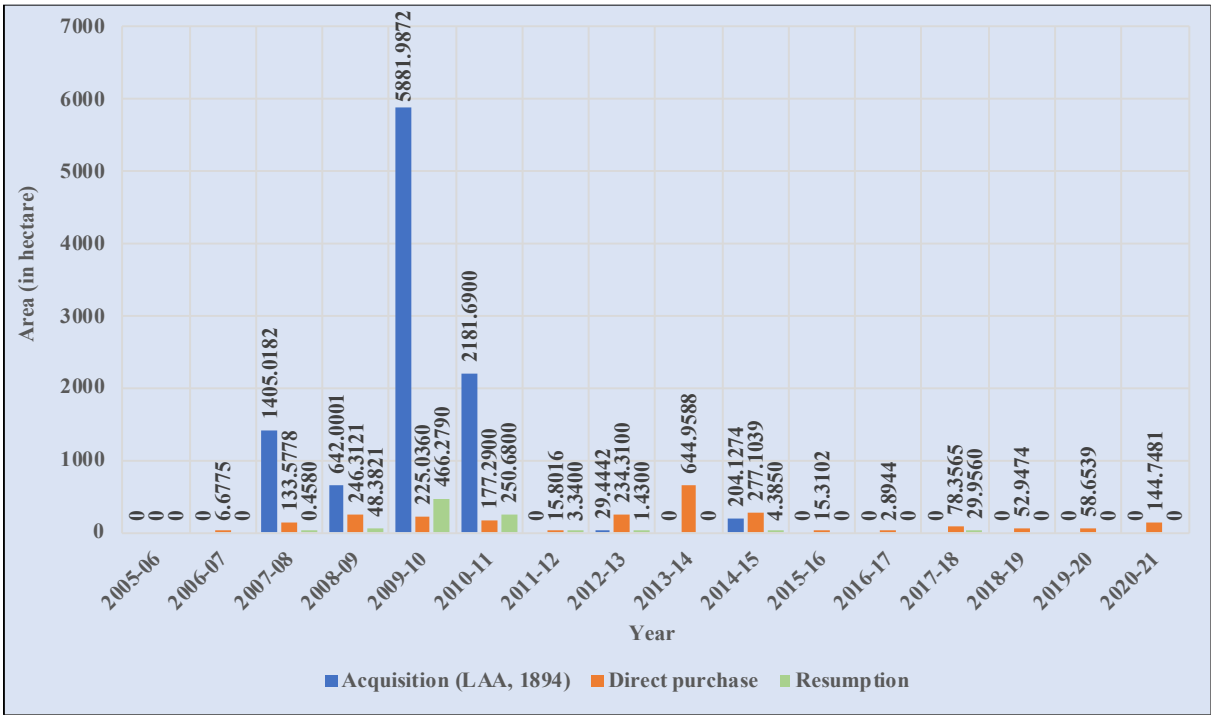


Source: Financial Statements of YEIDA for the period 2005-06 to 2020-21

From the above chart it would be seen that, during the period 2005-06 to 2020-21, YEIDA acquired 77 *per cent* (10,344.2671 hectare) of the land through acquisition under the provisions of LAA, 1894, 17 *per cent* (2,313.9782 hectare) through direct purchase and six *per cent* (804.9101 hectare) through resumption.

Further, the year-wise status of acquisition of land during the period 2005-06 to 2020-21 is depicted in **Chart 3.3** below:

Chart 3.3: Year-wise status of land acquired by YEIDA through various modes



Source: Financial Statements of YEIDA for the period 2005-06 to 2020-21

From the above chart, it would be seen that out of total 13,463.1554 hectare land acquired during 2005-06 to 2020-21, YEIDA had acquired 11,658.7105 hectare (87 *per cent*) of the land during the four years' period 2007-08 to

2010-11 of which 10,110.6955 hectare (87 *per cent*) land was acquired under the provisions of LAA, 1894. Further, out of acquisition of 1,797.7674 hectare land during 2011-12 to 2020-21, 1,525.0848 hectare (85 *per cent*) land was purchased directly from landowners.

Audit Coverage

3.3 Out of total acquisition of 13,463.1554 hectare land in 5,512 cases, Audit had selected, on the basis of stratified random sampling, 583 cases for acquisition of 6,045.8394 hectare land for detailed examination. This included 34 cases[3] (5,162.4999 hectare) of acquisition under the provisions of LAA, 1894, 525 cases of direct purchase (521.5065 hectare) and 24 cases (361.8330 hectare) of resumption.

Audit findings

3.4 The audit findings which emerged as a result of examination of cases selected for detailed examination are discussed in succeeding paragraphs. These audit findings have been organised as under:

- Deficiencies in acquisition of land under LAA, 1894 ***(Paragraphs 3.5 to 3.5.4);***
- Deficiencies in resumption of Government land ***(Paragraphs 3.6 to 3.6.2);***
- Acquisition of land beyond immediate requirement ***(Paragraphs 3.7 to 3.7.2);***
- Ineffective control and follow-up mechanism ***(Paragraphs 3.8 to 3.8.3).***

Deficiencies in acquisition under LAA, 1894

3.5 Audit noticed various discrepancies in acquisition of land under the provisions of LAA, 1894 which are discussed in the succeeding paragraphs.

Acquisition invariably under urgency clause

3.5.1 Section 17(1) of the LAA, 1894 provides that in cases of urgency, whenever the appropriate Government so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in Section 9, sub-section (1), take possession of any land needed for public purposes. Such land shall thereupon vest absolutely with the Government, free from all encumbrances. Further, Section 17(4) of the Act provides that in the case of any land to which, in the opinion of the appropriate Government, the provisions of sub-section (1) are applicable, the appropriate Government may direct that the provisions of Section 5A[4] shall not apply, and, if it does so direct, a declaration may be made under Section 6 in respect of the land at any time after the publication of the notification under Section 4, sub-section (1).

Thus, sub-section (1) of Section 17 empowered the Collector, with the approval of the appropriate Government, to take possession of land in cases of urgency without declaration of award. Further, sub-section (4) of Section 17 enabled the Government to dispense with hearing of objections required under Section 5A.

[3] Under 33 proposals.
[4] Hearing of objections of landowners by the Collector.

In 25 out of 26 proposals for land acquisition, YEIDA invoked urgency clause using a customary and standard justification.

Out of 33 proposals for acquisition of land under the provisions of LAA, 1894 test checked in audit, 26 proposals[5] were for acquisition of land for development of YEIDA township and for development of land by the Concessionaire[6] of Yamuna Expressway project. Audit noticed that in 25[7] out of the aforesaid 26 cases, YEIDA had forwarded (April 2008 to October 2010) its proposals to ADM (LA) by invoking provisions of Section 17(1) and Section 17(4) of LAA, 1894 using a customary and standard justification as follows:

'The project is an important project of prime priority to the Government/YEIDA. There shall be delay in execution of the aforesaid project of public interest as there is a possibility of taking excessive time in disposal of objections under Section 5A of the Land Acquisition Act, 1894. Hence, in order to get possession of land at the earliest it is necessary to invoke provisions of Section 17 in addition to provisions of Section 4 and 6 of the Land Acquisition Act.'

Planned development of the acquired land is a long and arduous procedure which takes a long time. Therefore, the above customary and standard justification mentioned by YEIDA for invocation of provisions of Section 17(1) and 17(4) does not provide acceptable ground for exercise of powers by the State Government under Section 17(1) and Section 17(4) of LAA, 1894.

It is worth mentioning here that usually a period of three to four years is allowed by YEIDA to allottees for completion of construction on the allotted plots after execution of lease deed. Besides, the maximum time which could be taken for finalising proceedings under Section 5A was only one year because as per the provisions of LAA, 1894 declaration under Section 6 was to be made within one year from the date of notification under Section 4. Hence, the time for filing of objections under sub-section (1) of Section 5A and the time spent by Collector in making inquiry under sub-section (2) of Section 5A would not have in any way hampered the object of acquisition.

Besides, the Hon'ble Supreme Court in a similar case[8] had held (15 April 2011) that *"In our view, the above noted factors do not furnish legally acceptable justification for the exercise of power by the State Government under Section 17(1) because the acquisition is primarily meant to cater private interest in the name of industrial development of the district... Even if planned industrial development of the district is treated as public purpose within the meaning of Section 4, there was no urgency which could justify the exercise of power by the State Government under Section 17(1) and 17(4)... Usually, the State Government and its agencies/ instrumentalities would give them two to three years' to put up their factories, establishments, etc. Therefore, time required for ensuring compliance of the provisions contained in Section 5-A cannot, by any stretch of imagination, be portrayed as delay which will frustrate the purpose of acquisition."*

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5 The remaining seven proposals were for acquisition of land for construction of Yamuna Expressway. Urgency clause was invoked in all the seven proposals which has been considered as justified by Audit in view of importance of the project in public interest.

6 Land leased to the Concessionaire of Yamuna Expressway project for commercial, amusement, industrial, institutional and residential use.

7 Except one proposal for acquisition of 70.0479 hectare land in Village-Bhaipur Brahmnan, District-Gautam Buddha Nagar.

8 Civil Appeal No. 3261 of 2011 arising out of Special Leave Petition (Civil) No. 601 of 2009, Radhy Shyam (Dead) through legal representatives and others versus State of Uttar Pradesh and others, relating to acquisition of land by GNIDA in Makora village.

In its reply, YEIDA stated (November 2022) that provisions of Section 17 were invoked in view of urgency of projects on same grounds as was done by NOIDA and GNIDA.

The reply is not acceptable as invoking urgency clause by YEIDA was not justified in view of the timelines of three to four years for making the projects functional which can be further extended on payment of applicable charges. Thus, given the processes and timelines set out, invoking of urgency clause and dispensing with hearing of objections of the landowners was not justified.

Delays in acquisition despite invoking urgency clause

3.5.2 As discussed in **Paragraph 3.5.1,** YEIDA had forwarded its proposals to ADM (LA) for acquisition of land for development of YEIDA township and for development of land by the Concessionaire of Yamuna Expressway project by invoking provisions of Section 17(1) and 17(4) of LAA, 1894 in 25 out of 26 proposals test checked in audit. An analysis of these 25 proposals revealed that though YEIDA claimed urgency in acquisition of land there were inordinate administrative delays at every stage of the acquisition process. Details of time taken at various stages of the acquisition process is detailed in **Table 3.2** below:

Table 3.2: Details of time taken at various stages of the acquisition process

Sl. No.	Stage of acquisition	Time taken (in days)	
		Minimum	Maximum
1.	From the date of sending initial proposal to ADM (LA) to the date of notification under Section 4	27	370
2.	From the date of notification under Section 4 to the date of declaration under Section 6	38	365
3.	From the date of declaration under Section 6 to the date of possession	17	1,176
4.	Total time taken from the date of sending initial proposal to ADM (LA) to the date of possession	137	1,373

Source: Concerned acquisition files of YEIDA

From the above table it would be seen that it took 137 to 1373 days after sending of initial proposal by YEIDA to ADM (LA) for possession of land to be handed over to YEIDA. Possession of 5,562.7594 hectare land was handed over to YEIDA under the above 25 proposals through 52 possession letters. The details of time taken for obtaining possession since sending of initial proposal to ADM (LA) is detailed in **Table 3.3** below:

Table 3.3: Details of time taken for obtaining possession

Time taken for possession	No. of cases	Area (in hectare)
Up to 300 days	18	2,722.2459
301 to 600 days	21	2,455.5859
601 to 900 days	7	350.9462
Above 900 days	5	27.4162
Total	**51**[9]	**5,556.1942**

Source: Concerned acquisition files of YEIDA

From above it would be seen that even after invoking urgency clause YEIDA could obtain possession of 2,833.9483 hectare land only after more than 300 days of sending the initial proposal to ADM (LA). The main reasons for

[9] In one case of possession of 6.5652 hectare land in Village-Jaganpur Afjalpur the date of possession was not available on record.

delays as analysed by Audit were revision in acquisition proposals by YEIDA, corrections required to be carried out in acquisition proposals forwarded by YEIDA, delays in deposit of amount demanded by ADM (LA) and procedural delays at YEIDA and GoUP level.

In its reply, YEIDA stated (November 2022) that there were delays in acquisition proceedings due to farmers' agitation. It further stated that proceedings relating to acquisition of land are done by ADM (LA) and YEIDA has no role in it.

The reply is not acceptable as there were various delays on the part of YEIDA such as revision in acquisition proposals, forwarding of incorrect proposals which later required corrections, delays in deposit of amount demanded by ADM (LA), *etc.*, which led to delays in handing over possession of the acquired land.

Extra expenditure due to delay in acquisition proceedings

3.5.3 Award under Section 11(2) of LAA, 1894 is made by the Collector at rates agreed to by YEIDA and landowners at the time of taking possession. Such rates are decided by the Board of YEIDA under the provisions of *Karar Niyamavali*, 1997 from time to time. In case there are delays in acquisition proceedings and the rate payable to landowners increases in the meantime, such delays further lead to extra expenditure as well.

Delays in deposit of amount demanded by ADM (LA) led to extra expenditure of ₹ 95.43 crore due to revision of rates.

Audit noticed that in eight proposals for acquisition of 1,782.6124 hectare of land, YEIDA had deposited the amount demanded by ADM (LA) towards cost of land[10] with delays of 81 to 281 days[11] from the date of such demand. The aforesaid delays in deposit of amount demanded by ADM (LA) further led to delays in handing over possession of the acquired land. Since, in the meantime the rates were revised, the aforesaid delays in deposit of amount demanded by ADM (LA) led to extra expenditure of ₹ 95.43 crore **(Appendix-3.1)**. No reason for delays in deposit of amount was found in records furnished to Audit.

In its reply, YEIDA stated (November 2022) that the amount demanded by ADM (LA) was deposited timely as per rules. There was delay in acquisition proceedings due to farmers' agitation. It further stated that proceedings relating to acquisition of land is done by ADM (LA) and YEIDA has no role in it.

The reply is not acceptable as in the aforesaid eight proposals there was delay in deposit of amount of compensation by YEIDA for acquisition of land. Resultantly there were delays in getting possession of the acquired land which led to extra expenditure due to change in land rates.

Deduction of acquisition charges due to lapse of acquisition proceedings

3.5.4 Section 6 of LAA, 1894 provides that declaration under this section is required to be made within one year of notification under Section 4. Further, GoUP vide order dated 7 December 2005 provided that if due to any reasons acquisition proceedings are stopped/ended after issue of notification under Section 4, deduction at the rate of 35 *per cent* of acquisition charges[12] shall be made.

[10] 70 *per cent* of total compensation demanded after issue of notification under Section 4 for issue of declaration under Section 6 of the LAA, 1894.

[11] After considering reasonable time of 15 days.

[12] In addition to compensation payable to landowners, ADM (LA) also recovers 10 *per cent* of such amount from YEIDA towards acquisition charges.

In meeting held on 5 September 2011 under the chairmanship of Chief Secretary, GoUP it was directed that in order to respect judgements of Hon'ble Supreme Court and Hon'ble Allahabad High Court in various writ petitions/special leave petitions, provision of Section 17(4) may be withdrawn from proposals wherein notifications have been issued under Section 4 read with Section 17 of LAA, 1894 but declaration under Section 6 had not been issued and opportunity be granted to landowners for hearing under Section 5A of LAA, 1894. It was also directed that in case of proposals which would lapse in October 2011 due to completion of a period of one year from notification under Section 4 of LAA, 1894 the proposals may be denotified and fresh proposals for notification under Section 4(1) of LAA, 1894 may be forwarded.

Unwarranted invocation of urgency clause resulted in lapse of 36 proposals of land acquisition and consequential loss of ₹ 188.64 crore.

Audit noticed that in view of the aforesaid directions, 36 proposals involving acquisition of 6,420.5889 hectare land in 36 villages, wherein notification under Section 4 had been issued by unwarranted invoking of urgency clause under Section 17(1) and 17(4) on same grounds as mentioned in **Paragraph 3.5.1**, lapsed as declarations under Section 6 could not be issued within the prescribed period of one year from the date of notification under Section 4. Consequently, an amount of ₹ 188.64 crore being 35 *per cent* of acquisition charges was deducted by ADM (LA).

The invocation of urgency clause in the aforesaid cases was unwarranted is further corroborated by the fact that even after more than nine years; YEIDA had acquired only 698.2681 hectare land (11 *per cent*) out of total 6420.5889 hectare land involved in above proposals till March 2021. Thus, unwarranted invocation of urgency clause resulted in loss of ₹ 188.64 crore to YEIDA.

In its reply, YEIDA stated (November 2022) that several writ petitions were filed against land acquisition proposals of NOIDA and GNIDA. The Hon'ble Allahabad High Court in majority of the cases had found invocation of urgency clause to be unjustified and quashed the notifications issued for acquisition of land. Since, urgency clause was invoked by YEIDA on similar grounds as that of NOIDA and GNIDA, GoUP found proceeding with issue of declaration under Section 6 to be unjustified in the cases where notifications under Section 4/17 had been issued. It further stated that it has requested GoUP to refund the amount of ₹ 188.64 crore deducted by ADM (LA).

The reply further corroborates the audit finding that unwarranted invocation of urgency clause by YEIDA has resulted in loss to YEIDA on account of deduction of land acquisition charges.

Recommendation No. 6

YEIDA needs to ensure abidance with the statutory provisions, as provided for under the Act and exercise due diligence in invoking urgency clause in carrying out land acquisitions.

Deficiencies in resumption of Government land

3.6 Audit noticed various discrepancies in resumption of Government land which are discussed in the succeeding paragraphs.

Resumption of Government land at higher rates

3.6.1 Government Order (GO) dated 9 May 1984 issued by GoUP provides that Government land vested with *Gram Sabha*/local authorities would be resumed in favour of commercial undertakings of GoUP at market rate.

YEIDA fixed rates for acquisition of land under the provisions of the LAA, 1894 read with *Karar Niyamawali*, 1997 and for direct purchase of land from landowners. These rates were composite flat rates which in addition to the market price of the land also included amount of Solatium[13], interest[14], no litigation incentive/bonus[15], *etc*. Thus, the rates fixed by YEIDA were higher than market rates and were not applicable for resumption of Government land.

Audit noticed that the district authorities demanded and YEIDA made payments for resumption of land at rates fixed by it for acquisition of land under the provisions of the LAA, 1894 read with *Karar Niyamawali*, 1997 and for direct purchase of land from landowners instead of at market rates. Due to resumption of land at rates fixed by YEIDA instead of at market rates, YEIDA made excess payments of ₹ 128.02 crore[16] on resumption of 453.6972 hectare land in 25 cases during 2009-10 to 2015-16 as detailed in **Appendix-3.2**.

Further, in case of resumption of 23.3661 hectare Government land in three villages[17] of Gautam Buddha Nagar, the district authorities demanded and YEIDA made payments at the rate of ₹ 850 per sqm. The rate demanded by the district authorities and paid by YEIDA was even higher than the rate (₹ 800 per sqm) fixed by YEIDA resulting in excess payment of ₹ 1.17 crore.

In its reply, YEIDA stated (November 2022) that paragraph 3(9) of GO dated 16 June 1981 provided for recovery of cost of land at prevalent market rate. Accordingly, YEIDA has made payments to the District Magistrate at rates fixed by it for direct purchase of land from landowners. It further stated that payments were made as per demands raised by the District Magistrate.

The reply is not acceptable as Government land was to be resumed in favour of YEIDA at market rates and not at rates fixed by YEIDA for direct purchase of land from landowners which were higher than the market rates due to inclusion of other components such as solatium, interest, no litigation incentive, *etc*., in addition to market rates. Consequently, YEIDA put additional burden on the end users/allottees. Further, the issue regarding demand raised by the District Magistrate at higher rates than the market rates should have been pursued with the DM in light of provisions of the GO.

Delay in resumption of land

3.6.2 As discussed in **Paragraph 3.1.2**, YEIDA sends proposals to the District Collector for resumption of *Gram Sabha* land based on which the Divisional Commissioner/GoUP issues notification for resumption of land in favour of YEIDA. The possession of land is, thereafter, handed over to YEIDA after payment of the amount mentioned in the notification.

Audit noticed that regular correspondence/ follow-up with district authorities/ GoUP was not done by YEIDA resulting in inordinate delays in issue of notification, handing over possession, refund of excess amount *etc*., as detailed in **Table 3.4** below:

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[13] An amount equal to 30 *per cent* of the compensation.

[14] From the date of notification under Section 4 to the date of award or date of taking possession, whichever is earlier.

[15] No litigation incentive/ bonus is paid to landowners to encourage them to sell their land to YEIDA.

[16] Applicable circle rates have been considered as market rates for the purpose of calculation of excess payments.

[17] Aurangpur, Gunpura and Jaganpur Afjalpur.

Table 3.4: Details of inordinate delays in resumption of land

Sl. No.	Particulars	Delay up to September 2022
1.	YEIDA sent (September 2008 to December 2013) 11 proposals for resumption of 82.1590 hectare land in four villages, but notification for the same was not published till date (September 2022).	8 to 14 years
2.	Notification for resumption of 1.5150 hectare land in village Veerampur was published on 3 March 2014 and an amount of ₹ 1.80 crore was deposited (26 June 2014) by YEIDA. Possession of the aforesaid land was however, not handed over to YEIDA till date (September 2022).	8 years
3.	Notification for resumption of 0.5580 hectare land in village Veerampur was published on 3 March 2015. Possession of the aforesaid land was however, not handed over to YEIDA till date (September 2022).	7 years
4.	Notification for resumption of 2.9844 hectare land in village Jaganpur Afjalpur was published on 31 August 2009 and an amount of ₹ 2.54 crore was deposited (October 2009) by YEIDA. As area of Khasra no. 199 was incorrectly notified as 0.6325 hectare instead of 0.1518 hectare, possession of only 2.5037 hectare land was handed over (22 October 2009) to YEIDA. YEIDA, however, did not claim refund of excess amount of ₹ 40.86 lakh deposited by it against the aforesaid proposal.	12 years

Source: Concerned files of YEIDA

In its reply, YEIDA stated (November 2022) that letters have been sent (August 2020/April 2022) to District Magistrate, Gautam Buddha Nagar for issue of notification, handing over possession and refund of excess amount deposited by it in the aforesaid cases.

The fact remains that due to lack of regular correspondence/ follow-up by YEIDA, 84.2320 hectare land (Sl. No. 1 to 3 of **Table 3.4**) could not be resumed in favour of YEIDA even after lapse of more than seven to 14 years since sending of the proposals. Further, ₹ 40.86 lakh was not refunded to YEIDA even after lapse of more than 12 years since handing over possession of land (Sl. No. 4 of **Table 3.4**).

Acquisition of land beyond immediate requirement

3.7 Audit noticed several instances of acquisition of land beyond immediate requirement which are discussed in the succeeding paragraphs.

Blockade of funds due to unwarranted purchase of land

3.7.1 As discussed in **Paragraph 2.5.1,** approval/concurrence for the greenfield township to be developed by YEIDA was given by NCRPB in June 2013. Thereafter, Master Plan (Phase-I) 2031 incorporating the suggestions of NCRPB/GoUP was approved by GoUP in October 2013. YEIDA, however, launched schemes for allotment of plots and started acquisition of land for its township since 2008-09 resulting in unwarranted purchase of land in two instances. Further, in one instance YEIDA purchased land despite there being no road map for utilisation of such land in near future. These instances of unwarranted purchase of land resulting in blockade of funds are discussed below:

- Uttar Pradesh Power Transmission Corporation Limited (UPPTCL) requested (June 2012) YEIDA to provide 30.3525 hectare[18] land near Yamuna

[18] 75 acre.

Expressway for construction of 765 KV sub-station and identified (August 2012) suitable land at Village-Jahangirpur, District-Gautam Buddha Nagar for the said purpose. UPPTCL further requested (June 2013) to provide an additional 2.0235 hectare[19] land for construction of the sub-station. Accordingly, YEIDA allotted (August 2013 and June 2015) 32.2708 hectare[20] land to UPPTCL.

Audit noticed that YEIDA decided (September 2012) to acquire 100 hectare land for planned development of the area. Accordingly, YEIDA purchased (December 2012 to December 2015) 53.3501 hectare land at a cost of ₹ 93.05 crore against the total requirement of 35.6136 hectare[21].

Audit further noticed that the area of Village-Jahangirpur was not covered under urbanisable area as per Master Plan (Phase-I) 2031 approved by GoUP in October 2013. Therefore, there was no imminent requirement for land other than required for construction of sub-station by UPPTCL. It is also worth mentioning here that the land purchased by YEIDA in addition to the land allotted to UPPTCL for construction of sub-station was still lying undeveloped (September 2022).

Thus, acquisition of land in excess of requirement before approval of Master Plan (Phase-I) 2031 by GoUP in October 2013 has resulted in blockade of YEIDA's funds amounting to ₹ 30.94 crore.

In its reply, YEIDA stated (November 2022) that the land was purchased for planned development, as the area of Village-Jahangirpur was covered under Sector-9, the land use of which was industrial as per applicable Master Plan approved by the Board of YEIDA and GoUP.

The reply is not acceptable as the Master Plan wherein the area of Village-Jahangirpur was covered under Sector-9 was only recommended (October 2011) by GoUP to be included in the Sub-Regional Plan of Uttar Pradesh sub-region. However, as per the Master Plan (Phase-I) 2031 finally approved (October 2013) by GoUP the area of Village- Jahangirpur was not within the urbanisable area.

- The Board of YEIDA in its 39th meeting held on 25 February 2011 decided to launch a mega residential township scheme. Accordingly, a scheme for mega residential township was launched (26 February 2011) by YEIDA. Further, the Board of YEIDA in its 40th meeting held on 29 March 2011 decided to acquire land in villages of Bulandshahr district covered under the mega residential township scheme through direct purchase from landowners. An area admeasuring 1,821.1500 hectare[22] (approximately) was reserved (30 March 2011) for Wave Infratech Pvt. Ltd. at a rate of ₹ 4,450 per sqm under the aforesaid mega residential township scheme.

Audit noticed that reservation of land in favour of Wave Infratech Pvt. Ltd. was cancelled (27 March 2012) as Wave Infratech Pvt. Ltd. did not deposit the due reservation money within the stipulated time. Despite, the fact that reservation of the aforesaid land was cancelled and no new scheme was launched in the area, YEIDA continued purchasing land from landowners. Out of 64.3154

[19] 5 acre.
[20] 79.74 acre.
[21] 32.3760 hectare for sub-station and 3.2376 hectare for development of *abadi* plots.
[22] 4,500 acre.

hectare[23] land purchased at a cost of ₹ 73.16 crore in Village – Vailana, an area of 58.8574 hectare[24] was purchased at a cost of ₹ 67.76 crore during July 2012 to January 2015, *i.e.*, after cancellation of the reservation of land in favour of Wave Infratech Pvt. Ltd.

Audit further noticed that as per Master Plan (Phase-I) 2031 approved by GoUP in October 2013 the area of Village-Vailana was covered under Sectors 1 (part), 14 (part) and 16 (part). As sector layout plans for Sectors 1 and 14 were not yet finalised by YEIDA and for part area of Sector 16 was finalised only in December 2021, there was no imminent requirement for land after cancellation of reservation in favour of Wave Infratech Pvt. Ltd. It is also worth mentioning here that the land purchased by YEIDA in Village-Vailana was still lying undeveloped (September 2022).

Thus, YEIDA had purchased land costing ₹ 67.76 crore even when there was no roadmap for utilisation of the said land in near future which indicates lack of due diligence by YEIDA and has resulted in blockade of YEIDA's funds to that extent.

In its reply, YEIDA stated (November 2022) that mega residential township scheme was launched for allotment of land in Sectors 1, 2, 16, 17 and 17B. It further stated that land was purchased in view of decision of Board of YEIDA which has resulted in increase in its land bank.

The reply is not acceptable as area of Village-Vailana was covered under Sectors 1, 14 and 16 of approved Master Plan (Phase-I) 2031. Since, sector layout plans were not yet finalised by YEIDA for Sectors 1 and 14 and for part area of Sector 16 was finalised only in December 2021, there was no imminent requirement for land after cancellation of reservation in favour of Wave Infratech Pvt. Ltd. YEIDA, however, continued purchasing land even though there was no demand/roadmap for utilisation of the said land in near future resulting in blockade of YEIDA's funds.

- YEIDA purchased 56.8241 hectare land in seven[25] villages of Mathura district at a cost of ₹ 49.97 crore during the period January 2014 to April 2016 and 14.4887 hectare land in Village-Midhawali of Hathras district at a cost of ₹ 11.56 crore during the period May 2014 to January 2015.

Audit noticed that during the period January 2014 to April 2016 when the aforesaid land was purchased by YEIDA, there was no apparent requirement for such land as neither any scheme was launched by YEIDA nor was there any demand for allotment of land in such area. Besides, Master Plan and Sector Layout Plans covering the area of such villages were also not finalised by YEIDA. It is also worth mentioning here that the land purchased by YEIDA in the aforesaid villages was still lying undeveloped (September 2022).

Thus, YEIDA had purchased 71.3128 hectare land at a cost of ₹ 61.53 crore even when there was no roadmap for utilisation of such land in near future which indicates lack of due diligence by YEIDA and has resulted in blockade of YEIDA's funds to that extent.

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[23] 158.9209 acre.
[24] 145.4344 acre.
[25] Kaulana Banger, Kaulana Khader, Madaur, Naujhil Banger, Seupatti Banger, Seupatti Khader and Sotipur Banger.

Further, scrutiny of the names of landowners from whom the aforesaid land was purchased reveals that most of the landowners were residents of districts other than Mathura and Hathras. Besides, land was purchased from the same persons in more than one village. This indicated that the aforesaid land was purchased only to facilitate such landowners since there was no immediate requirement for purchase of such land as Master Plan and Sector Layout Plans covering the area of such villages were not finalised.

In its reply, YEIDA stated (November 2022) that the matter regarding purchase of land in Mathura district is under investigation by investigating agencies. It further stated that a case has been registered with police in case of purchase of land in Village-Midhawali of Hathras district.

The fact remains that YEIDA had purchased 71.3128 hectare land even though there was no roadmap for utilisation of such land resulting in blockade of YEIDA's funds.

Thus, unwarranted purchase of land in above three cases resulted in blockade of YEIDA's funds to the tune of ₹ 160.23 crore. Further, since the land was purchased directly from landowners at rates fixed by YEIDA which were higher than market rates as these rates in addition to market rates included components such as solatium, interest and no litigation incentive, purchase of such land despite there being no immediate requirement had also resulted in undue benefit to the landowners.

Loss due to withdrawal of proposal for acquisition of land

3.7.2 GoUP vide order dated 7 December 2005 provided that if due to any reasons acquisition proceedings are stopped/ended after issue of declaration under Section 6, *suo-moto* deduction at the rate of 50 *per cent* of acquisition charges shall be made.

YEIDA sent proposals to ADM (LA) for acquisition of 287.8578 hectare land in eight villages[26] of Gautam Buddha Nagar district for construction of 60 metre wide sector road and other planned development work. Notification under Section 4 (1) and declaration under Section 6 of LAA, 1894 in respect of the aforesaid villages was published on 31 October 2013 and 3 September 2014 respectively.

Due to lack of due diligence in forwarding proposals for acquisition of land in three villages YEIDA had to drop the acquisition proceedings resulting in loss of ₹ 4.92 crore.

Audit noticed that YEIDA decided (August 2016) not to acquire land (82.4424 hectare) of three villages, *viz.*, Allauddin nagar *urf* Dudhera, Mukimpur Shivara and Sabota Mustafabad because the said villages were not covered in the planned area of YEIDA as per Master Plan (Phase-I) 2031 and it was also facing financial crunch. Accordingly, the acquisition proceedings in the aforesaid three villages were dropped after issue of declaration under Section 6 of LAA, 1894. This shows that YEIDA did not exercise due diligence in forwarding proposals for acquisition of land in the aforesaid three villages resulting in loss of ₹ 4.92 crore[27] to YEIDA.

In its reply, YEIDA stated (November 2022) that as the said villages were not covered in Master Plan 2031 and it could not arrange for loan, the land was not acquired by it in these three villages.

[26] Allauddin Nagar/Dudhera, Bhaipur Brahmnan, Mukimpur Shivara, Mohammadabad Kheda, Karoli Banger, Tirthali, Mehandipur Banger and Sabota Mustafabad.

[27] 50 *per cent* of the acquisition charges deposited by YEIDA.

The reply corroborates the audit finding. Further, YEIDA failed to fix responsibility for lack of due diligence of the concerned officials.

Recommendation No. 7

(i) YEIDA should adhere to Master Plan strictly for acquisition of land to avoid loss/blockade of funds.

(ii) Responsibility for unwarranted purchase of land resulting in blockade of YEIDA's funds should be fixed and action taken against the responsible officials.

Ineffective control and follow-up mechanism

3.8 The deficiencies observed in the control and follow-up mechanism of YEIDA as regards acquisition of land are discussed in succeeding paragraphs.

Purchase of land already acquired under LAA, 1894

3.8.1 In order to prevent duplicity in acquisition of land it is desirable that YEIDA maintain a *khasra-wise* database of land acquired by it through various modes *viz*., acquisition, resumption and direct purchase.

Examination of the details of direct purchase furnished by YEIDA revealed that in the following cases, YEIDA had purchased land directly from landowners and had also acquired the same land under LAA, 1894 as detailed in **Table 3.5** below:

Table 3.5: Details of cases of purchase and acquisition of same land

Sl. No.	Name of village	*Gata/ Khasra* No.	Area as per revenue records (in hectare)	Area acquired through acquisition (in hectare)	Date of possession	Area purchased through sale deeds (in hectare)	Date of purchase	Amount paid for already acquired/ purchased land (in ₹)
1.	Salarpur	406	0.2910	0.2910	26-03-2009	0.0350	18-06-2009	2,80,000
2.	Salarpur	507	1.5280	1.5280	26-03-2009	0.0338	21-04-2010	2,85,610
						0.0542	26-04-2010	4,57,990
3.	Salarpur	272	0.4210	0.4210	26-03-2009	0.4132	16-11-2011	40,90,680
4.	Nilauni Shahpur	386	0.3560	0.3560	05-03-2010	0.1780	29-07-2009	13,21,065
Total			**2.5960**	**2.5960**		**0.7142**		**64,35,345**

Source: Concerned acquisition files and information furnished by YEIDA

YEIDA acquired same land twice, *i.e.*, directly from landowners and also under LAA, 1894 resulting in excess payment of ₹ 64.35 lakh.

Thus, YEIDA made excess payment of ₹ 64.35 lakh on purchase/ acquisition of already purchased/ acquired land. This omission could have been prevented by maintaining *khasra-wise* database of land acquired.

In its reply, YEIDA accepted (November 2022) excess payments in respect of purchase of land at Sl. Nos. 1, 3 and 4 and stated that it has issued recovery certificates in respect of Sl. No. 1 and 3 and has requested ADM (LA) to take necessary action in respect of Sl. No. 4. As regards Sl. No. 2, YEIDA stated that as per revenue records (CH-41 and 45) the area of *Khasra* No. 507 is 1.7039 hectare whereas as per present *Khatauni* the area of *Khasra* No. 507 is 1.5280 hectare. YEIDA further stated that it has requested (October 2022) Sub-Divisional Magistrate, Sadar, Gautam Buddha Nagar to rectify the area in *Khatauni* as per revenue records (CH-41 and 45) and provide it a copy of the corrigendum/correction slip.

The reply in respect of purchase of land at Sl. No. 2 is not acceptable because YEIDA had purchased/ acquired land in excess of area of *Gata/Khasra* as per

Khatauni[28]. Further, integrated database of land acquired through various modes has still not been maintained (September 2022).

Recommendation No. 8

(i) YEIDA should maintain a *khasra-wise* database of all lands acquired by it through various modes and also carry out periodical land audit.

(ii) Responsibility needs to be fixed for double payment on purchase of land already acquired.

Mutation of land purchased through direct purchase not done

3.8.2 Mutation is the change of title ownership from existing owner to new owner when the property is sold or transferred. By mutating a property, the new owner gets the property recorded in his name in the records of Land Revenue Department.

Audit examined the status of mutation in 525 cases of direct purchase selected for detailed examination and noticed that in 149 cases, though the land was purchased by YEIDA through sale deeds (*bainamas*) during November 2008 to July 2021, the ownership of such land continued (as of July 2022) to vest with the landowners as per land revenue records. Not transferring the title of acquired land in YEIDA's favour was fraught with the risk of transfer of these lands purchased by YEIDA to other persons.

Audit further noticed that in 21 cases land was purchased by YEIDA from landowners despite the fact that the same was mortgaged by the landowners with banks against loans obtained by them. This could have been avoided had YEIDA checked the status of loans obtained by the land owners by mortgaging the land, details of which were available in the revenue records. Further, in seven cases the land was mortgaged by the landowners with banks after the same was purchased by YEIDA as the purchased land was not mutated in YEIDA's favour.

Details of all cases where mutation is pending and where land purchased by YEIDA was mortgaged against outstanding loans were not furnished by YEIDA despite being called for by Audit.

In its reply, YEIDA stated (November 2022) that mutation is a legal process and letter has been sent (May 2022) to Tehsil Sadar and Jewar to complete mutation of pending cases in a time bound manner.

The reply is not acceptable as YEIDA has not been able to get the title of land transferred in its favour even after lapse of more than nine months to 13 years since purchase of such land leading to mortgage by landowners with banks against loans in seven cases. Further, after being pointed out by Audit, YEIDA sent (November 2022) letters to the banks to ascertain the status of mortgage. In four cases, the banks had replied that the land was still mortgaged and there were outstanding loans as well.

Reconciliation not done of advance paid for land acquisition

3.8.3 As discussed in **Paragraph 3.1.1** in case of acquisition of land under the provisions of LAA, 1894 YEIDA deposits with the ADM (LA) the amount towards compensation payable to landowners along with acquisition charges in a phase-wise manner. The amount deposited with the ADM (LA) and the

[28] As available on www.upbhulekh.gov.in.

amount disbursed/ adjusted there against should be reconciled periodically and efforts should be made for obtaining refund of excess deposit.

The Management Information System of Land Acquisition Division of GNIDA as adopted[29] by YEIDA also provides for submission of a monthly report on reconciliation of land records with ADM (LA) along with passing of necessary entry in the financial records.

Audit noticed that instead of carrying out periodical reconciliation of amount deposited with ADM (LA), YEIDA had carried out reconciliation in respect of villages of district Gautam Buddha Nagar on two occasions[30] only till date (September 2022). As per reconciliation as on 31 March 2021, an amount of ₹ 178.79 crore was lying with ADM (LA). No efforts were, however, made by YEIDA for obtaining refund of such excess deposit despite the fact that the land acquisition proceedings in all the cases have been completed resulting in blockade of YEIDA's funds to that extent.

Further, reconciliation of amount paid in respect of villages of district Bulandshahr, Aligarh, Mathura, Hathras, and Agra has not been carried out by YEIDA till date (April 2022). As a result, YEIDA failed to ascertain the amount lying with ADM (LA) and hence, could not initiate action for return of excess amount deposited, if any.

In its reply, YEIDA stated (November 2022) that reconciliation of amount deposited with ADM (LA) was done as on 31 May 2014 and 31 March 2021 in respect of Gautam Buddha Nagar and letter has been sent (November 2022) to ADM (LA) Gautam Buddha Nagar to intimate regarding reconciliation.

The reply corroborates the audit finding that periodical reconciliation was not done by YEIDA. Besides, reasons for not obtaining refund of excess amount deposited and/or efforts made by it in this regard were not furnished by YEIDA.

Recommendation No. 9

(i) Follow up mechanism should be strengthened by YEIDA so that the acquired land is mutated without delay and advance paid for land acquisition are reconciled periodically.

(ii) Responsibility should be fixed for inordinate delay in mutation of purchased land and purchase of mortgaged land and action taken against the responsible officials.

Conclusion

YEIDA invariably forwarded its proposals for acquisition of land by invoking urgency clause using a customary and standard justification which did not provide acceptable justification for invoking the urgency clause. YEIDA incurred excess expenditure on account of delay in acquisition proceedings. Further, unwarranted invocation of urgency clause resulted in loss to YEIDA due to lapse of land acquisition proceedings. Payment for resumption of Government land was made at higher rates resulting in excess payment. YEIDA purchased land beyond requirement without any roadmap for its utilisation resulting in blockade

[29] YEIDA had decided to adopt the Manuals/ Work Procedures of GNIDA in its 16th Board meeting held on 10 September 2007.

[30] First reconciliation was carried out as on 31 May 2014 and the second reconciliation as on 31 March 2021.

of funds and undue benefit to the landowners. YEIDA forwarded proposals for acquisition of land in villages that were not covered under Master Plan (Phase-I) 2031 and that too without ensuring availability of funds resulting in loss due to subsequent withdrawal of land acquisition proceedings. In some cases, land mortgaged by the landowners with banks for loans was also purchased. Failure to effect mutation of land and not reconciling advance paid for land acquisition were also observed.

CHAPTER–IV
Development and Construction of Properties

CHAPTER-IV

Development and Construction of Properties

YEIDA executes development and construction activities in its industrial development area through contractors from its own funds. As per Master Plan 2031, YEIDA was required to develop 19,575 hectare land by 2021, but it could not complete the required infrastructure facilities due to not ensuring availability of encumbrance free land to contractors, farmers' agitation, *etc*.

There were deficiencies in system and procedures, such as failure to utilise budget allocation for development and construction activities in absence of preparation of Annual Plans, award of contracts at higher rates, undue favour to architects, short recovery of performance guarantee from contractors, *etc.*

YEIDA failed to comply with Indian Road Congress guidelines for construction of roads resulting in deficiencies *viz.*, unwarranted execution of surface dressing and seal coat, use of unprescribed materials in construction of interlocking concrete block pavement, inadmissible use of semi-dense bituminous concrete over granular base, *etc.* and consequent avoidable expenditure.

YEIDA short deducted statutory dues from the bills of contractors and failed to protect public interest due to not obtaining environmental clearance.

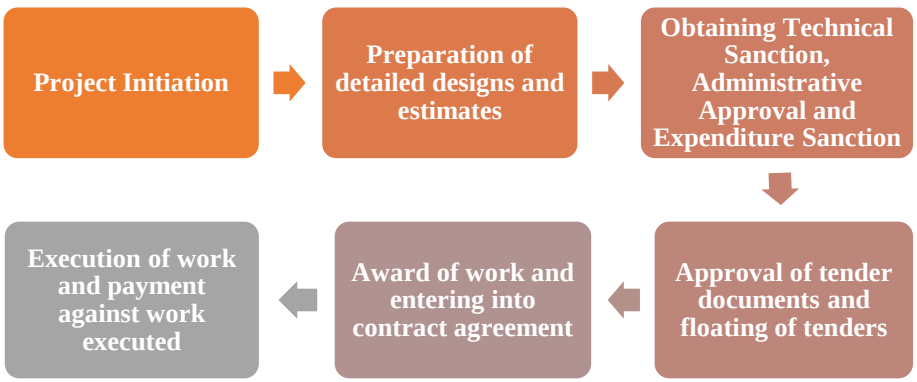
Introduction

4.1 YEIDA after acquisition of land, executes development activities on the land so acquired which includes construction of roads, drains, water supply system, sewerage system, electrification works and horticulture works. It also executes village development activities such as construction of village roads, drains, *etc.*, in villages under its industrial development area. Besides, it executes works relating to maintenance of services and amenities in its industrial development area. YEIDA also develops plots/properties of various categories *viz.*, residential, commercial, group housing, institutional, industrial, *etc*. for allotment and constructs houses for people of various income groups. All the aforesaid activities are carried out by YEIDA through contractors from its own funds.

Activity process

4.1.1 The process followed by YEIDA for execution of development and construction activities is depicted in **Chart 4.1** below:

Chart 4.1: Process for execution of development and construction activities



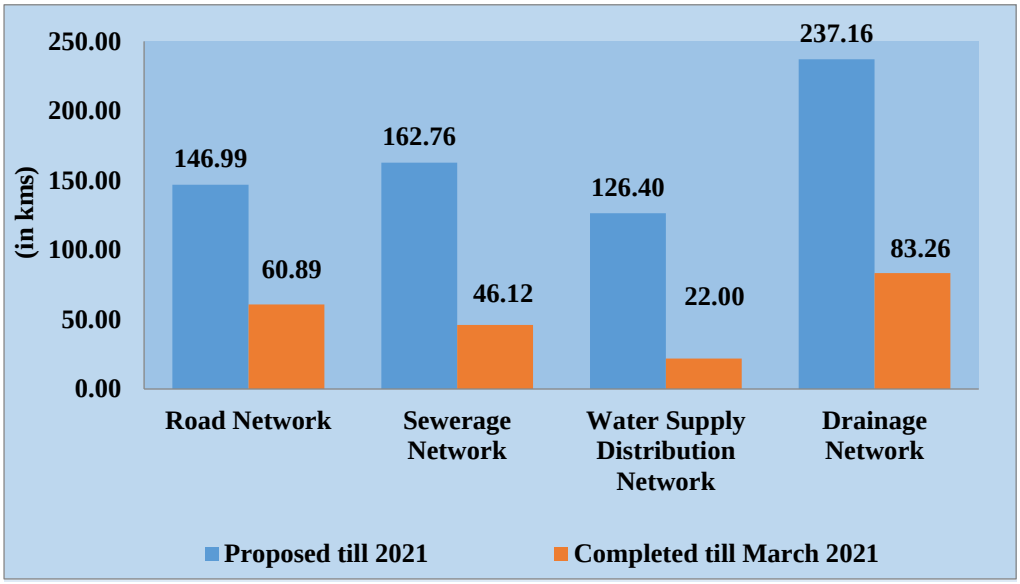
Source: Work procedure of Project Division of GNIDA as adopted by YEIDA

Status of development activities

4.1.2 Master Plan (Phase-I) 2031 proposes development of the area in two stages *viz.*, first stage up to 2021 and next stage up to 2031. As per the Master Plan the total area proposed to be developed/urbanised till 2031 is 24,739.01 hectare out of which 19,575.12 hectare (79 *per cent*) was proposed to be developed/urbanised by 2021.

A comparison of various infrastructure facilities/services *viz.*, water supply, sewerage, drainage and roads to be executed by YEIDA as per respective activity Master Plans up to 2021 and actually completed till March 2021 are depicted in **Chart 4.2** below:

Chart 4.2: Details of infrastructure facilities/services completed till March 2021



Source: Information furnished by YEIDA

From above, it would be seen that YEIDA could complete only 17 to 41 *per cent* of the required infrastructure facilities/services up to March 2021. The delay in development of infrastructure facilities led to delayed handing over of allotted plots to the allottees and subsequently grant of time extension for making the projects functional.

In its reply, YEIDA stated (November 2022) that the main reason for not developing the area was due to litigation/public unrest for demand of additional compensation by the farmers.

The reply is not acceptable because YEIDA had invariably invoked urgency clause in almost all cases of acquisition on unjustifiable grounds (as discussed in **Paragraph 3.5.1)** which led to litigation/stay orders by Courts and farmers' agitation. Had YEIDA done due diligence before invoking urgency clause, hindrances due to litigation and farmers' agitation and consequent delays in execution of development activities could have been avoided.

Audit coverage

4.2 YEIDA entered into 933 contracts of ₹ 2,783.18 crore during the period from 2009-10[1] to 2020-21 for execution of development and construction works. Audit selected 148 contracts valuing ₹ 1,007.22 crore for detailed examination on the basis of stratified random sampling.

[1] No contract for development and construction works was entered into prior to 2009-10.

Out of the sampled 148 contracts, Audit examined 99 contracts[2] valuing ₹ 693.65 crore which was 25 *per cent* of the total contract value. The records related to 49 contracts were not furnished by YEIDA during the course of audit from October 2021 to April 2022.

YEIDA stated (November 2022) that the remaining records will be furnished to Audit. These records will be examined in next audit of YEIDA.

Audit findings

4.3 The audit findings relating to execution of development and construction activities by YEIDA which are discussed in succeeding paragraphs have been grouped as under:

- Deficiencies in system and procedures ***(Paragraphs 4.4 to 4.4.8);***
- Violation of Indian Roads Congress guidelines ***(Paragraphs 4.5 to 4.5.5);*** and
- Statutory provisions not complied with ***(Paragraphs 4.6 to 4.6.5).***

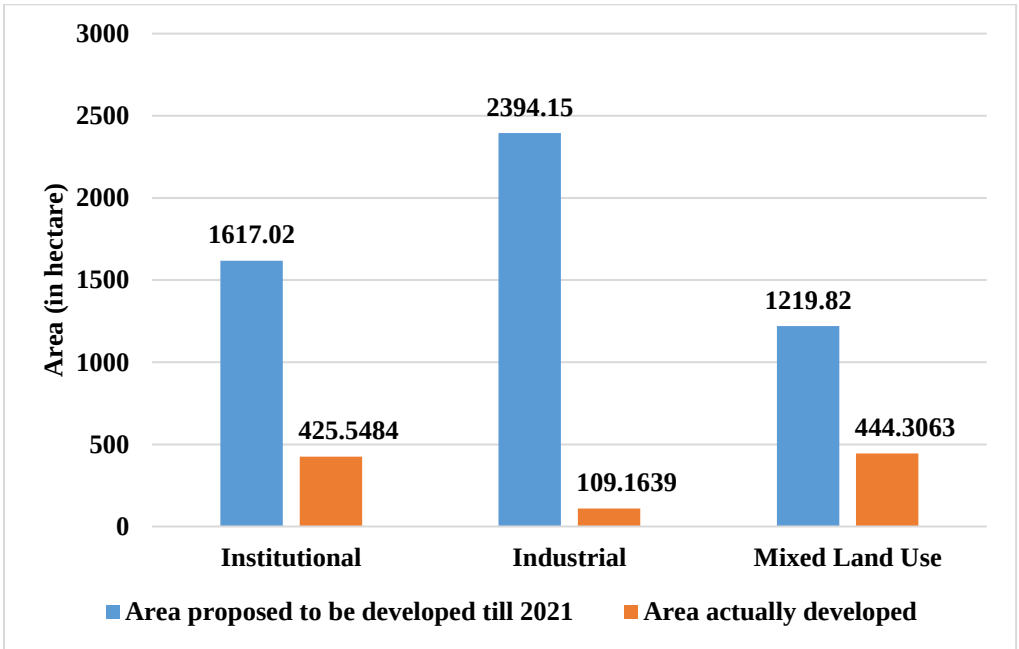
Deficiencies in system and procedures

4.4 Audit noticed several deficiencies in the system and procedures adopted by YEIDA in execution of development and construction activities which are discussed in detail in the succeeding paragraphs.

Target for development of various land use zones not achieved

4.4.1 The estimated area developed[3] by YEIDA *vis-à-vis* the area proposed to be developed by it for institutional, industrial and mixed land use zones till 2021 as per Master Plan (Phase I) 2031 is depicted in **Chart 4.3** below:

Chart 4.3: Area developed by YEIDA *vis-à-vis* area proposed to be developed by 2021



Source: Information furnished by YEIDA

[2] 59 civil works (39 completed and 20 work-in-progress), 15 Electrical and Mechanical works (nine completed and six work-in-progress) and 25 Horticulture works (19 completed and six work-in-progress).

[3] In absence of details of area developed by YEIDA for various land uses, Audit has considered the area of plots for which checklists have been issued as net area developed and then divided the net area developed by the saleable area percentage to arrive at the estimated area developed by YEIDA.

YEIDA could develop only five to 36 *per cent* of area planned to be developed for institutional, industrial and mixed land use zones till 2021.

From the above chart, it is evident that YEIDA could develop only five to 36 *per cent* of area planned to be developed for institutional, industrial and mixed land uses till 2021. Audit noticed that the main reasons for failure of YEIDA in achieving the target for development of various land use zones as per Master Plan (Phase-I) 2031 were litigation/ public unrest in respect of acquired land, delays in completion of development activities and not acquiring of entire land proposed for development under first stage of Master Plan (Phase-I) 2031.

In its reply, YEIDA stated (November 2022) that the main reasons for not developing the planned area were farmers' agitation for additional compensation and litigation and stay orders of the Courts in respect of acquired land. It further stated that after the Hon'ble Supreme Court's judgment dated 19 May 2022 allowing payment of additional compensation to farmers, the hindrance by farmers has been cleared and development works are being completed.

The reply is not acceptable because YEIDA had invariably invoked urgency clause in almost all cases of acquisition on unjustifiable ground (as discussed in **Paragraph 3.5.1)** which led to litigation/stay orders by Courts and farmers' agitation. Had YEIDA done due diligence before invoking urgency clause, hindrances due to litigation and farmers' agitation and consequent delays in development of land could have been avoided.

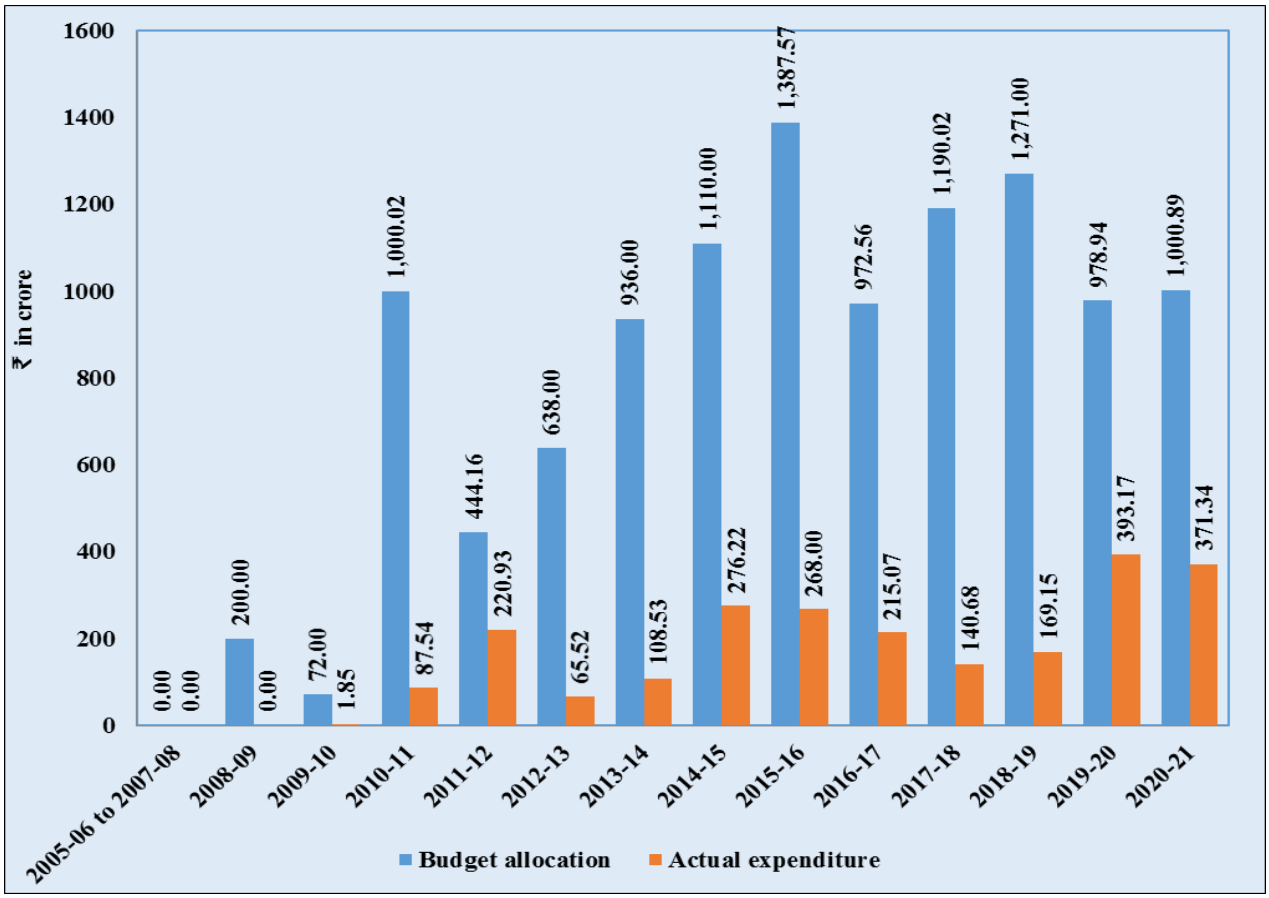
Annual Plan not prepared

4.4.2 The Urban and Regional Development Plans Formulation and Implementation (URDPFI) Guidelines issued (January 2015) by the Ministry of Urban Development, Government of India provide that the local authority shall prepare an Annual Plan in each financial year. The Annual Plan would contain details of new and ongoing projects that the local authority intends to implement during the financial year for necessary financial resource mobilisation and monitoring its performance. Annual Plan, therefore, serves as an important link with the budgetary process and also provides a mechanism to monitor progress of the Development/Master Plan and various projects.

Audit noticed that YEIDA did not prepare Annual Plans containing details of new and ongoing projects that it intended to implement in the financial year after taking into account the physical and financial performance of the preceding year and the priorities, policies and proposals contained in the approved Master Plan. This resulted in allocation of funds for execution of development and construction works in the annual budget and award of works without any scientific basis.

The year-wise allocation of funds for development and construction works and its utilisation during the period 2005-06 to 2020-21 is depicted in **Chart 4.4** below:

Chart 4.4: Year-wise allocation and utilisation of funds for development and construction works



Source: Annual budget of YEIDA for the period 2005-06 to 2021-22

It may be seen from the above chart that during the period 2008-09 to 2020-21, YEIDA could not fully utilise the allocated funds in any of the years and the utilisation of allocated funds ranged between zero and 50 *per cent* only.

YEIDA did not prepare Annual Plans resulting in short utilisation of allocated funds as well as blockade of funds expended on incomplete projects amounting to ₹ 132.88 crore.

Further, out of 99 contracts test checked in audit, works under 17 contracts, awarded during the period March 2010 to January 2021, were lying incomplete even after lapse of three months to 10 years (up to April 2022) after the scheduled date of completion. An expenditure of ₹ 132.88 crore was incurred by YEIDA on such incomplete works till date (April 2022). Since, the nature of the works (roads, sewerage, water supply, drainage, *etc.)* executed under the aforesaid contracts was such that the works were fully utilisable only upon completion of the entire work, YEIDA's funds to the tune of ₹ 132.88 crore remained blocked **(Appendix-4.1)** and the intended purpose of the works also remained unfulfilled.

Audit observed that the main reason for short utilisation of allocated funds and works remaining incomplete was allocation of funds and award of works without ensuring availability of encumbrance free land to contractors due to litigation and farmers' agitation. An Annual Plan prepared after taking into account the physical and financial performance of the preceding year would have ensured allocation of funds and award of works in a scientific manner after considering the availability of encumbrance free land, thereby, ensuring substantial utilisation of allocated funds and avoiding blockade of funds due to works lying incomplete.

In its reply, YEIDA stated (November 2022) that annual planning, detailing the development works *viz.*, sewerage, drainage, roads, electrification, *etc.*, was done by it. Tenders were invited on the basis of approved budget only and the works were monitored every month by the Project Department by preparing progress reports. It could not fully utilise the allocated funds as the works were hindered due to litigation in various courts by landowners and farmers' agitation demanding additional compensation. It further stated that efforts were being made by it to complete the works.

The reply is not acceptable as in the absence of Annual Plans, YEIDA allocated funds and awarded works without assessment of availability of encumbrance free land and performance/progress of the projects in the preceding year which consequently led to short utilisation of allocated funds on one hand and blockade of funds expended on incomplete projects on the other hand.

Recommendation No. 10

YEIDA should prepare an Annual Plan for effective monitoring and utilisation of funds in execution of developmental projects as per Master Plan.

Estimates not prepared on the basis of detailed designs

4.4.3 Clause 4.2.2(2) of the CPWD Works Manual 2007[4] provides that the estimate for a project/work should be comprehensive, supported by complete details and based on drawings and design calculations, where necessary. The Project Department of YEIDA prepares estimates based on CPWD Works Manual.

Audit noticed that in five contracts[5] awarded (August 2013 to October 2014) for construction of multi-storied residential apartments examined by Audit, the estimated quantity for steel reinforcement was calculated as a percentage of estimated quantity of reinforced cement concrete work instead of on the basis of detailed designs. As a result, the actual quantity of steel reinforcement in execution of works increased[6] by 51 *per cent* to 55 *per cent* in four works and six *per cent* in one work resulting in increase in expenditure by ₹ 7.61 crore from the estimated cost during execution of the work as detailed in **Appendix-4.2.**

Thus, YEIDA failed to incorporate the precise quantities in the estimates due to not preparing estimates on the basis of detailed designs. As a result, there was no price discovery in respect of such excess quantities through competitive bidding. Besides, it has also resulted in short deposit of performance security by the contractors as performance security is obtained on the contracted amount whereas actual quantity was more than the estimated quantity on which payment was made.

In its reply, YEIDA stated (November 2022) that the quantity of steel reinforcement was provided as per prescribed standards. The site of the work was, however, changed from Sector-18 to Sector-22D and structural designs were prepared considering factors such as load bearing capacity of land, quality

[4] YEIDA decided (28 April 2010) to adhere to the provisions of CPWD Works Manual 2007 for execution of works except for provisions regarding administrative and financial powers.

[5] Out of eight contracts examined by Audit.

[6] After considering additional flats constructed under the contracts.

and seismic zone-4 resulting in variation in executed quantities. Besides, additional flats were constructed under contracts.

The reply is not acceptable as in other three contracts for construction of multi-storied residential apartments examined by Audit, YEIDA had calculated the estimated quantity for steel reinforcement on the basis of detailed designs whereas, in the above five contracts, it had calculated the estimated quantity of steel reinforcement as a percentage of reinforced cement concrete work instead of on the basis of detailed designs. Further, no evidence was furnished for increase in consumption of steel due to shift in sites. Besides, Audit has calculated the variation in quantity and resultant increase in expenditure after considering the additional flats constructed under the contracts.

Award of works at higher rates due to inflated justified cost

4.4.4 Clause 19.4.3 of the CPWD Works Manual 2007 provides that the tender accepting authority shall satisfy itself about the reasonability of rates before acceptance of the tenders. Clause 19.4.3.1 of the Manual further provides that justification statement for checking the reasonability of rates shall be prepared before opening of tender based on the market rates prevailing on the last date of submission of tender. The method for preparing justification of rates consists of preparing detailed analysis of rates by taking market rates of labour, materials, cartage, *etc*.

Justified cost was calculated considering 21 *per cent* higher rates of 11 KV XLPE cables resulting in extra expenditure of ₹ 1.56 crore.

Audit noticed that YEIDA awarded (November 2013 to February 2014) four contracts for construction of underground electrical lines which included supply and laying of 11 KV XLPE[7] cables. The rates for supply and laying of 11 KV XLPE cables[8] in justification statements prepared by YEIDA were 21 *per cent* higher than the rates for the same item prescribed by Uttar Pradesh Power Corporation Limited (UPPCL), a GoUP Public Sector Undertaking, for the year 2013-14. As a result, the justified cost for award of tender worked out by YEIDA was 18 *per cent* to 19 *per cent* higher than the justified cost worked out on the basis of rates of UPPCL. As the bids for contracts were benchmarked against higher justified cost, the contracts were awarded at higher rates and consequently, YEIDA incurred extra expenditure of ₹ 1.56 crore as detailed in **Appendix-4.3**.

In its reply, YEIDA stated (November 2022) that the estimates were prepared on the basis of GNIDA's Schedule of Rates (SOR). It further stated that YEIDA has approved makes of Class – A category companies of international standards whereas in UPPCL, along with international companies, makes of local and regional companies are also prevalent which supply products to UPPCL at lower rates. Besides, the rate per unit incurred by YEIDA is 4.53 *per cent* less than UPPCL's rates.

The reply is not acceptable as the rates prescribed by UPPCL are based on average purchase rates and thus reflect the prevalent market rates. Further, YEIDA's emphasis on specific makes is also not acceptable as the rates prescribed by UPPCL were based on rates of materials actually purchased, which corroborates that the said products met the prescribed specifications.

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[7] Cross-linked polyethylene (XLPE) is a form of polyethylene (a type of plastic) with cross-links. It is formed into tubing and is used pre-dominantly in insulation for high tension (high voltage) electrical cables, *etc*.

[8] The item of supply and laying 11 KV XLPE cable alone constituted 91 *per cent* to 93 *per cent* of the estimated cost of the works.

Besides, the per unit rate of UPPCL calculated by YEIDA is also incorrect as it includes charges[9] recovered by DISCOMs[10] when works are executed by them whereas in these cases YEIDA has awarded the work of supply and laying of XLPE cable to the contractors.

Tendered rates not compared with rates of similar works accepted in the past

4.4.5 The Work Procedure of Project Division of GNIDA[11] (adopted by YEIDA in September 2007) provides that while finalising the tender, the tender committee will not only examine the tenders with respect to justified rates, but shall also compare the tendered rates with the rates accepted for similar works in the past for checking the reasonability of rates.

Audit noticed that while finalising tenders, YEIDA compared the tendered rates with the justified rates only and did not compare the tendered rates with the rates accepted for similar works in the past. As a result, in five cases, construction works were awarded (May 2010 to January 2021) at higher rates by up to five *per cent* when compared to the rates of works of similar nature that were awarded on the same day or just a day before resulting in excess expenditure of ₹ 1.99 crore as detailed in **Appendix-4.4**.

In its reply, YEIDA stated (November 2022) that in Central Vigilance Commission (CVC) guidelines, there is no provision for negotiation with lowest tenderer considering the previous tendered rates and the awarded rates were below the justification rates.

The reply is not acceptable as the Work Procedure clearly states that the tendered rates shall be compared with the rates accepted for similar works in the past. Further, YEIDA itself had negotiated with the lowest tenderer in several cases. Besides, CVC guidelines[12] also state that there should be no post tender negotiations with the lowest bidder except in certain exceptional situations wherein justification and details of such negotiation is duly recorded and documented without any loss of time.

Award of architectural works at higher rate

4.4.6 Uttar Pradesh Rajkiya Nirman Nigam Ltd. (UPRNN), a GoUP Company engaged in construction works appoints architectural firms for providing comprehensive architectural consultancy at a fee of 1.5 *per cent* (inclusive of service tax) of the total cost of project. Further, in case of repetitive works the fee payable is adjusted for repeats as per the prescribed formula[13].

YEIDA paid higher fee for architectural services resulting in excess expenditure of ₹ 1.61 crore.

Audit noticed that YEIDA had awarded (March 2013 and July 2013) the work of preparation of layout and detailed architectural design including structural design for Group Housing Schemes in Sector-18 and Sector-22D to architectural firms Arch-en-Design and Vastu Mandal respectively at rates awarded by GNIDA without any price discovery on competitive basis. As per the terms and conditions of the agreements entered into with the architects, fees (inclusive of Service Tax) for first block was payable at the rate of

[9] Tools and Plants charges at the rate of 1.5 *per cent* and Establishment and Administration charges at the rate of 31.50 *per cent*.

[10] Electricity Distribution Companies.

[11] Adopted by YEIDA in its 16th Board Meeting held on 10 September 2007.

[12] Circular No. 4/3/07 dated 3 March 2007.

[13] Fa = Ft - (Ft x Vr/Vt/2) where: Fa = Fee after adjustment for repeats, Ft = Fee determined in terms of total project, Vr= Value of repeated units in term excluding the first unit and Vt = Value of the total project.

three *per cent* of the total cost of the block and at the rate of 0.99 *per cent* of the total cost of remaining repetitive blocks. Thus, YEIDA paid higher rates for similar nature of work *vis-a-vis* rates paid by UPRNN which resulted in excess expenditure of ₹ 1.61 crore as detailed in the **Table 4.1** below:

Table 4.1: Details of excess expenditure incurred in award of architectural works

(₹ in lakh)

Sl. No.	Name of the architectural firms	No. of blocks	No. of flats	Cost of single block	Fee for first block at the rate of 3 *per cent*	Fee for repetitive blocks at the rate of 0.99 *per cent*	Total fee paid	Fee payable as per UPRNN rates	Excess expenditure
1.	Arch-En Design	340	5,100	74.62	2.24	250.42	252.66	190.83	61.83
2.	Vastu Mandal	8	1,280	1,413.28	42.40	97.94	140.34	95.40	44.94
		8	768	1,712.10	51.36	118.65	170.01	115.57	54.44
Total		**356**	**7,148**	**3,200.00**	**96.00**	**467.01**	**563.01**	**401.80**	**161.21**

Source: Concerned files of YEIDA

In its reply, YEIDA stated (November 2022) that the architects were engaged on the same terms and conditions and at the same rates at which GNIDA engages architects, after the concurrence of Finance/ Legal departments of YEIDA.

The reply is not acceptable because YEIDA did not explore the rates being paid by other GoUP undertakings, *e.g.*, UPRNN primarily engaged in construction works, which resulted in excess payment for architectural services.

Undue favour to architect in award of work

4.4.7 The Manual of Policies and Procedure of Employment of Consultants and Manual for Procurement of Consultancy and Other Services issued by the Ministry of Finance, GoI in August 2006 and April 2017 respectively prescribe Quality and Cost Based Selection[14] (QCBS) as the desired mode for selection of consultants in case of highly technical, complex and critical assignments. Under the QCBS mode, minimum qualifying marks are prescribed as benchmark for quality of the technical proposal. The consultants who qualify as per the technical evaluation criteria are considered as technically responsive and financial proposals of such consultants are opened. The financial proposals are also given cost score based on relative ranking of prices, with 100 marks for the lowest and pro-rated lower marks for higher priced offers. The total score is then obtained by weighting the quality and cost scores and adding them. The firm obtaining the highest total score is then selected for the assignment.

Audit noticed that YEIDA invited (July 2015) its empaneled architects to submit concept design for construction of a commercial complex at Sector-18. Seventeen firms submitted (August 2015) preliminary presentations to YEIDA. Subsequently, five firms were shortlisted (June 2017) for next level of presentations. Technical proposals of the aforesaid five firms were evaluated (June 2017) and given marks out of 70 against technical criteria prescribed by YEIDA. It was further decided (June 2017) by the Committee[15] constituted for evaluation of technical and financial proposals that financial proposals of only three firms who had obtained more than 40 marks shall be opened and 30 marks

[14] Referred to as 'Combined Quality Cum Cost Based System' in the Manual of Policies and Procedure of Employment of Consultants issued in August 2006.

[15] Comprising of Additional Chief Executive Officer - Chairman, General Manager (Finance), General Manager (Planning), Dy. General Manager (Project) and Sr. Executive (Architect).

shall be given to the lowest bidder and 10 marks to the highest bidder. Thus, YEIDA had not determined the criteria/ methodology for selection of architects beforehand and had not disclosed the same to the bidders before inviting technical and financial proposals from them. Further, the methodology for allotting financial scores to the bids was determined by YEIDA only after evaluation of technical proposals.

Out of the three firms only two firms had submitted their financial proposals. The lowest bidder was allotted 30 marks and the next higher bidder was allotted 20 marks. Thereafter, YEIDA awarded[16] (June 2017) the work to Spatium Architects as it had the highest overall score of 85. The details of technical and financial scores allotted to various firms are detailed in **Table 4.2** below:

Table 4.2: Details of technical and financial scores allotted to various firms by YEIDA

Sl. No.	Name of the architectural firms	Technical score	Financial score		Total marks allotted out of maximum 100 marks
		Marks allotted out of maximum 70 marks	Rates quoted per acre (₹ in lakh)	Marks allotted out of maximum 30 marks	
1.	Bhargava and Associates Pvt. Ltd.	41	Not received	--	41
2.	Deodhar Associates	43	0.95	30	73
3.	Spatium Architects	65	16.00	20	85

Source: Concerned files of YEIDA

From above, it is evident that YEIDA had selected the architect for the aforesaid assignment on the basis of both quality and cost, *i.e.*, through QCBS mode. YEIDA, however, did not allot financial scores to the bids on pro-rata basis, *i.e.*, according to the quoted price *vis-à-vis* the lowest bid as provided in the aforesaid Manuals. Had YEIDA followed the prescribed methodology for ranking of financial proposals, Deodhar Associates would have been entitled for selection with an overall score of 73 instead of Spatium Architects which would have an overall score of 66.78 only as detailed in **Table 4.3** below:

Table 4.3: Details of technical and financial scores to be allotted to various firms

Sl. No.	Name of the architectural firms	Technical score	Financial score		Total marks to be allotted out of maximum 100 marks
		Marks allotted out of maximum 70 marks	Rates quoted per acre (₹ in lakh)	Marks to be allotted out of maximum 30 marks	
1.	Bhargava and Associates Pvt. Ltd.	41	Not received	--	--
2.	Deodhar Associates	43	0.95	30	73[17]
3.	Spatium Architects	65	16.00	1.78[18]	66.78[19]

Source: Concerned files of YEIDA

YEIDA awarded work to an architectural firm at higher rates due to not adhering to the prescribed methodology under QCBS method resulting in excess expenditure of ₹ 1.96 crore.

Thus, YEIDA awarded the work at higher rates to the firm resulting in excess expenditure of ₹ 2.76 crore against which excess expenditure of ₹ 1.96 crore had already been incurred up to September 2022.

In its reply, YEIDA stated (November 2022) that Spatium Architects was selected as it got overall maximum score of 85 marks in technical and financial

[16] At negotiated rate of ₹ 12 lakh per acre against quoted rate of ₹ 16 lakh per acre.
[17] 43 + 30 = 73.
[18] (30 marks x ₹ 95,000 being rate quoted by the lowest bidder)/₹ 16,00,000 being rate quoted by the bidder.
[19] 65 + 1.78 = 66.78.

bid. It further stated that prescribed procedure had been followed and selection of the firm was done in a fair manner.

The reply is not acceptable as YEIDA, due to not exercising due diligence by its Planning Department, failed to adhere to the prescribed methodology under QCBS method for allotting financial scores resulting in award of work at higher rates.

Short recovery of performance guarantee/security deposit

4.4.8 Clause 20.1 of the CPWD Works Manual 2007[20] provided that the contractor shall deposit five *per cent* of the tendered and accepted value of work as performance guarantee. Further, clause 20.2 of the CPWD Works Manual 2007 provided that a sum of five *per cent* of the gross amount of the bill shall be deducted from each running bill of the contractor till the sum along with the sum already deposited as earnest money amounts to security deposit equivalent to five *per cent* of the tendered amount of the work. The Model Bidding Document issued (January 2007) by Uttar Pradesh Public Works Department[21] also provided for deposit of five *per cent* of the contract amount as Performance Security and five *per cent* of the contract amount as Security Deposit by the contractor.

YEIDA obtained performance guarantee/security deposit at the rate of five *per cent* of the contract amount against the required 10 *per cent.*

Audit noticed that during 2009-10[22] to 2020-21, YEIDA in its tender documents provided for obtaining performance guarantee/security deposit at the rate of five *per cent* of the contract amount only against the required 10 *per cent* amount as performance guarantee/ security deposit. Accordingly, YEIDA obtained performance guarantee/ security deposit at the rate of five *per cent*[23] of the contract amount resulting in short deposit of performance guarantee/security deposit by ₹ 38.63 crore **(Appendix-4.5)** in 97 contracts[24].

Thus, YEIDA had compromised on safeguarding the execution of work and its financial interests due to under charging of performance guarantee/security deposit.

In its reply, YEIDA stated (November 2022) that as per the provisions of CPWD Works Manual security deposit at the rate of five *per cent* is being deducted from the bills of contractors. It further stated that performance guarantee in case of tenders below the estimated cost is being obtained as per the provisions of Government Order (25 September 2013).

The reply is not acceptable as in case of contracts awarded during 2009-10 to 2020-21, YEIDA should have obtained five *per cent* performance guarantee in addition to five *per cent* security deposit as per CPWD Manual provisions and additional performance guarantee in case of tenders below the estimated cost as per the cited Government Order. The absence of clause to obtain performance security in the tenders shows lack of due diligence in framing the tender conditions by the concerned officials of YEIDA.

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[20] Adopted (28 April 2010) by YEIDA for execution of works.

[21] Model Bidding document in the Form T2 for Construction Works costing above ₹ 40 lakh dated 5 January 2007.

[22] Since when construction works started in YEIDA.

[23] Subject to maximum of ₹ 20 lakh in seven contracts executed during October 2009 to September 2010.

[24] A total of 99 contracts were examined by Audit. However, two contracts were excluded due to being supply contracts.

Recommendation No. 11

(i) YEIDA should strictly follow the extant rules/regulations/guidelines in preparation of estimates and framing of tender conditions.

(ii) Responsibility should be fixed where prescribed procedures in preparation of estimates and award of works have not been adhered.

Violation of Indian Roads Congress guidelines

4.5 Audit noticed that Indian Roads Congress (IRC) guidelines were not adhered in several instances of road works which are discussed in detail in the succeeding paragraphs.

Unwarranted execution of surface dressing

4.5.1 As per Indian Roads Congress (IRC) guidelines (37-2001), pavement layers were to consist of Granular Sub Base, Granular Base and Bituminous Surfacing. Further, bituminous surfacing was to consist of either a wearing course[25] or a binder course[26] with a wearing course[27] depending upon traffic to be carried. Further, Circular dated 13 June 2007 of UPPWD provided that in case of Other District Roads/Major District Roads/State Highways having width of two or more lanes, there shall be no requirement for execution of work of first layer surface dressing before execution of work of Premix Carpet/ Semi-Dense Bituminous Concrete or bituminous crust over non-bituminous crust.

YEIDA executed unwarranted layer of surface dressing in 10 road works resulting in avoidable expenditure of ₹ 3.16 crore.

Audit noticed that estimates for execution of 10 road works having two or more lanes provided for execution of close graded premix surfacing/semi-dense bituminous concrete as a wearing course. In addition to above, provision for execution of surface dressing as wearing course was also made in the estimates. Since, a wearing course as per pavement design was already provided in the estimates, provision for another wearing course in the form of surface dressing was unwarranted in view of the provisions of IRC-37:2001 and UPPWD Circular. Thus, execution of unwarranted layer of surface dressing in above 10 road works awarded during the period October 2009 to March 2019 led to avoidable expenditure of ₹ 3.16 crore as detailed in **Appendix-4.6.**

In its reply, YEIDA stated (November 2022) that Clause 5 of UPPWD order dated 13 June 2007 is for PMGSY[28] roads. Further, these standards are for roads having less than two lanes but the roads mentioned in the observation are 18 metre and 24 metre wide which are wider than PMGSY single lane roads of 3.62 metre. Further, it was assured that provision would be made as per IRC in future projects.

The reply is not acceptable as the order of UPPWD clearly states that in case of Other District Roads/Major District Roads/State Highways having width of two or more lanes, there is no requirement for execution of work of first layer surface dressing before execution of work of Premix Carpet/Semi-Dense Bituminous Concrete or bituminous crust over non-bituminous crust. Moreover, execution of surface dressing work in the above cases was also in contravention to IRC guidelines.

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[25] Wearing course is the top most layer of a road that carries traffic.

[26] The most commonly used binder courses are Bituminous Macadam and Dense Graded Bituminous Macadam.

[27] The most commonly used wearing courses are Surface Dressing, Open Graded Premix Carpet, Close Graded Premix Surfacing/Mix Seal Surfacing, Semi-Dense Bituminous Concrete and Bituminous Concrete.

[28] Pradhan Mantri Gramin Sadak Yojna.

Extra expenditure on construction of Interlocking Concrete Block Pavements

4.5.2 IRC guidelines (IRC:SP:63-2004) provided that Interlocking Concrete Block Pavement (ICBP) to be used for cycle track and pedestrian footpaths shall consist of 200 mm base (WBM[29]/WMM[30]/crushed rock/soil-cement), 20-30 mm sand bedding and 60 mm concrete blocks.

Audit noticed that YEIDA used dry brick edge flooring, WMM, plain cement concrete and 80/60 mm concrete blocks for construction of ICBP in six contracts awarded during the period January 2013 to December 2019 in contravention of IRC guidelines and incurred extra expenditure of ₹ 1.32 crore as detailed in **Appendix-4.7.**

In its reply,YEIDA stated (November 2022) that work of Bricks on Edge (115 mm), Granular Sub Base (75 mm), sand bedding (50 mm) and concrete blocks (60/80 mm) has been executed. Thus, an aggregate work of 300 to 320 mm ICBP has been executed which was in accordance with the prescribed standards.

The reply is not acceptable as YEIDA used materials (dry bricks/plain cement concrete) in ICBPs which were not in accordance with IRC guidelines resulting in avoidable extra expenditure.

Provision of close graded premix surfacing of excess thickness

4.5.3 IRC guidelines (IRC:SP:78-2008) and Specifications for Road and Bridge Works issued by Ministry of Road Transport and Highways (MORTH) provide that the work of close graded premix surfacing shall consist of preparation, laying and compaction of close graded premix surfacing material of 20 mm thickness composed of graded aggregates premixed with bituminous binder on a previously prepared base/surface to serve as a wearing course.

Audit noticed that, in seven contracts for road works awarded during the period October 2009 to May 2018, YEIDA provided for close graded premix surfacing of 25 mm thickness instead of 20 mm in contravention to the aforesaid provisions of IRC guidelines. This resulted in avoidable extra expenditure of ₹ 1.64 crore on laying of extra five mm layer of close graded premix surfacing as detailed in **Appendix-4.8.**

In its reply, YEIDA stated (November 2022) that the work of 25 mm close graded premix surfacing was done in place of 25 mm premix carpet because the finishing of close graded premix surfacing is smooth with less voids.

The reply is not acceptable as YEIDA in these road works executed excess thickness of close graded premix surfacing by five mm which was not in accordance with IRC guidelines resulting in avoidable extra expenditure.

Inadmissible use of semi-dense bituminous concrete over granular base

4.5.4 According to IRC guidelines (IRC:37-2001 and IRC:111-2009) the work of Semi-Dense Bituminous Concrete (SDBC) as wearing course is to be done over a binder course (Bituminous Macadam or Dense Graded Bituminous Macadam) and not directly over a granular base (Water Bound Macadam or Wet Mix Macadam). As per IRC:37-2001, if wearing course is to be laid directly

[29] Water Bound Macadam.
[30] Wet Mix Macadam.

over granular bases, then other wearing courses such as premix carpet or close graded premix surfacing should be used as wearing course.

In six road works YEIDA laid SDBC directly over WMM in contravention to IRC guidelines and incurred avoidable expenditure of ₹ 1.99 crore.

Audit noticed that in six road works awarded during the period July 2010 to March 2014, YEIDA laid SDBC directly over granular base (Wet Mix Macadam) in contravention to the aforesaid IRC guidelines though in other road works, close graded premix surfacing was used by YEIDA. Thus, YEIDA incurred avoidable expenditure of ₹ 1.99 crore on laying of SDBC in place of close graded premix surfacing (**Appendix-4.9)**.

In its reply, YEIDA stated (November 2022) that the work of semi-dense bituminous concrete as wearing course was done in accordance with IRC guidelines and specifications adopted by GNIDA which prescribe semi-dense bituminous concrete as one of the alternatives for wearing course.

The reply is not acceptable as IRC guidelines provide that SDBC can be used as wearing course only after laying a binder course (Bituminous Macadam or Dense Graded Bituminous Macadam). As in above cases, binder course was not laid, provision for other type of wearing courses such as close graded premix surfacing should have been done.

Unwarranted execution of seal coat in road works

4.5.5 As per Indian Roads Congress (IRC) guidelines (IRC:14-2004) and Specifications for Road and Bridge Works issued by Ministry of Road Transport and Highways (MoRTH) seal coat is to be applied after laying open graded premix carpet. There was, however, no requirement for applying seal coat after laying close graded premix surfacing as per IRC guidelines (IRC:SP: 78-2008) and MoRTH specifications.

Audit noticed that in two road work contracts[31], the Project Department of YEIDA executed the work of applying of seal coat as an extra item at a cost of ₹ 1.82 crore after laying close graded premix surfacing. The unwarranted execution of the aforesaid work has resulted in avoidable extra expenditure of ₹ 1.82 crore as detailed in **Table 4.4** below:

Table 4.4: Details of expenditure on seal coat

Sl. No.	Name of work and contractor	Date of award	Qty. executed (in sqm)	Rate (₹ per sqm)	Amount (₹ in lakh)
1.	Construction of roads, drains and culverts (Prefix-I) - Indu Projects Ltd.	31.05.2010	1,02,309.00	66.00	67.52
2.	Construction of roads, drains and culverts (Prefix-III) - Indu Projects Ltd.	31.05.2010	1,56,986.00	72.90	114.44
Total					**181.96**

Source: Concerned files of YEIDA

In its reply, YEIDA stated (November 2022) that although seal coat is provided in case of open graded premix surfacing, the same was done in the instant cases to close the voids properly considering importance of the roads and to prevent damage from water logging. It further stated that except for these contracts the work of seal coat was not done in any other contract.

[31] (i) Construction of roads, drains and culverts (Prefix-I) awarded (May 2010) to Indu Projects Ltd.; and (ii) Construction of roads, drains and culverts (Prefix-III) awarded (May 2010) to Indu Projects Ltd.

The reply is not acceptable because IRC guidelines and MORTH specifications do not prescribe laying of seal coat in case of close graded premix surfacing. Further, YEIDA itself admitted that it had not executed laying of seal coat in other cases.

Recommendation No. 12

YEIDA should ensure that the applicable IRC guidelines and specifications are strictly adhered to in its road construction works.

Statutory provisions not complied with

4.6 Audit noticed that provisions of tender documents, Government Orders/ notifications and statutes were not complied with in execution of construction and development works by YEIDA which are discussed in detail in the succeeding paragraphs.

Short recovery against execution of sub-standard work

4.6.1 The terms and conditions of the tenders provide that the contractor shall submit a bill each month for all works executed by it in the previous month. The Engineer-in-Charge (EnC) shall then take the requisite measurement and approve the sum payable to the contractor against such executed work. It further provided that if it shall appear to the EnC that any work has been executed with unsound, imperfect or unskilled workmanship or with materials of any inferior description, the contractor shall, notwithstanding that the same may have been inadvertently passed, certified and paid for, rectify or remove and reconstruct the work at his own cost. In the event of the contractor failing to do so within a specified period, the EnC may rectify or remove and re-execute the work at the risk and expense of the contractor.

YEIDA awarded (October 2009 to May 2011) the work of construction of various stretches of 60 metre wide road along Yamuna Expressway to three contractors at a cost of ₹ 34.57 crore. As per the bill of quantity (BOQ) of the work, the thickness of pavement crust was 505 mm comprising of Granular Sub-Base (GSB) - 230 mm; Water Mix Macadam (WMM) - 250 mm and Close Graded Premix Surfacing/ Semi-Dense Bituminous Concrete (SDBC) - 25 mm. The aforesaid works were completed by the contractors up to June 2014 at a cost of ₹ 34.12 crore.

Subsequently, the roads were damaged due to heavy traffic. In view of above, YEIDA engaged (November 2013) Central Road Research Institute (CRRI) to investigate and recommend remedial measures for strengthening of the damaged roads. During site inspection by CRRI and subsequently by a joint committee of YEIDA and RITES Limited, it was found that the pavement crust thickness executed by the contractors was actually less than the thickness provided in the BOQ. Accordingly, YEIDA decided (June 2015) to recover an amount of ₹ 3.33 crore equivalent to the cost of less quantity executed (₹ 2.98 crore) by the contractors along with penalty (₹ 0.35 crore) at the rate of one *per cent* of the contract amount as detailed in **Appendix-4.10**. However, the cost of repair of the damaged roads was worked out at ₹ 4.85 crore by Audit on the basis of recommendation of RITES Limited for providing overlay after correction of bituminous surface. Thus, YEIDA short recovered ₹ 1.87 crore[32] on account of repair of road (**Appendix-4.11)**.

YEIDA short recovered ₹ 1.87 crore from three contractors in lieu of the cost of repair of damaged road.

[32] ₹ 1.87 crore = (₹ 4.85 crore - ₹ 2.98 crore).

Further, out of the aforesaid three contractors, two contractors executed repair works equivalent to the amount of recovery imposed by YEIDA. One contractor, however, neither executed any works nor deposited any amount against the recoverable amount of ₹ 0.96 crore till date (April 2022).

In its reply, YEIDA stated (November 2022) that the works have been executed as per detailed designs provided by the consultant which were approved by YEIDA. Further, due to higher traffic of vehicles and not executing works relating to drainage in view of stay orders/farmers' agitation, the road got damaged at some places and crust thickness was depleted. It further stated that Recovery Certificate for pending recovery from the contractor has been issued through DM Office.

The reply is not acceptable as YEIDA itself imposed penalty and recovered the cost of less executed work from the contractors. Besides, YEIDA did not fix any responsibility against its officials of the Project Department for incorrect measurements at the time of construction of road resulting in sub-standard construction of roads and excess payments to the contractors.

Short deduction and short deposit of Workers' Welfare Cess

4.6.2 The Government of India (GoI) enacted the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) and framed the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules) which provided for levy and collection of a cess[33] on the cost of construction incurred by employers. The aforesaid Act and Rules were made applicable in the State of Uttar Pradesh with the notification (February 2009[34]) of the 'Uttar Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2009[35] (Rules) by the State Government. The State Government also constituted (November 2009[36]) the 'Uttar Pradesh Building and Other Construction Workers' Welfare Board' (Board) under Section 18 of the Act[37]. Rule 4 (3) of the Cess Rules provides that where the levy of Cess pertains to building and other construction work of a Government or of a PSU, such Government or the PSU shall deduct or cause to be deducted the Cess payable at the notified rates from the bills paid for such works.

YEIDA short deducted Workers' Welfare Cess amounting to ₹ 1.91 crore from the bills of 42 contractors.

Audit noticed that in 42 contracts entered (October 2009 to March 2021) into by YEIDA for execution of various development and construction works, the cost of works was inclusive of all taxes and levies payable under the respective statutes. YEIDA made payments amounting to ₹ 499.57 crore against these contracts but deducted Cess amounting to ₹ 3.09 crore against deductible amount of ₹ five crore[38]. This resulted in short deduction and deposit of Cess with the Board amounting to ₹ 1.91 crore (**Appendix-4.12**). Thus, YEIDA failed to comply with its statutory obligation of deducting and depositing the due amount of Cess and also extended undue benefit to the contractors.

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[33] At a rate not exceeding two *per cent*, but not less than one *per cent*.
[34] Notification No. 143/36-2-2009-251(SM)/95 dated 04 February 2009.
[35] Framed in exercise of powers conferred by Section 40 read with Section 62 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.
[36] Notification No. 1411/36-2-2009-251(SM)/95 dated 20 November 2009.
[37] The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.
[38] At the rate of one *per cent* of the total cost.

In its reply, YEIDA stated (November 2022) that provision for Cess was not made in the estimates of works awarded during the period 2009-10 to 2013-14, as the order for deduction was passed by General Manager (Project) in August 2013. Since, 2014-15, provision for Cess is being made in the estimates and accordingly deducted from the bills of the contractors.

The reply is not acceptable because the price quoted by the contractors was inclusive of all taxes and levies, hence, YEIDA should have deducted Cess invariably from the bills of the contractors since its applicability in February 2009.

Royalty on minor minerals short deducted

4.6.3 The Uttar Pradesh Minor Mineral Concession (UPMMC) Rules, 1963 and the Uttar Pradesh Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2002 stipulate that no person shall transport any mineral without a valid transit pass (Form MM-11[39]/Form-C[40]). Further, Section 21(5) of the Mines and Minerals (Development and Regulation) Act, 1957 stipulates that the price of minerals along with the royalty may be recovered for raising minerals without lawful authority. GoUP in its order dated 15 October 2015 reiterated that apart from royalty, the cost of minerals (ordinarily five times of royalty) be deducted from the bills of contractors and deposited into the treasury, if the contractors do not produce the requisite valid transit pass in the form MM-11.

YEIDA failed to deduct royalty and cost of minor minerals amounting to ₹ 35.71 crore from the bills of contractors.

Audit noticed that YEIDA executes various development and construction works through contractors wherein the contractors use minor minerals such as stone grit, coarse sand, fine sand, *etc.* YEIDA, however, did not obtain the requisite transit pass in Form MM-11. Further, against an amount of ₹ 35.95 crore[41] to be deducted from the bills of the contractors towards royalty along with cost of minerals in 42 contracts awarded during the period October 2009 to June 2020, YEIDA had deducted an amount of ₹ 0.24 crore only in seven contracts resulting in short-deduction of ₹ 35.71 crore as detailed in **Appendix-4.13**. Thus, YEIDA failed to protect Government revenue.

In its reply, YEIDA stated (November 2022) that as the Authority makes payment for complete item, it did not examine royalty payment on components of that item. It further stated that contractors take supply from quarries and pay royalty themselves. Besides, in National Capital Region, construction materials are generally brought from outside States, hence, they are brought in the State only after payment of royalty at State's border.

The reply corroborates that YEIDA failed to deduct the statutory dues from the bills of contractors even when the valid transit pass in the Form MM-11 was not furnished by the contractors and thus, did not guard Government interest.

Recommendation No. 13

YEIDA should ensure deduction of statutory dues from the payment made to the contractors.

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[39] Transit pass (Rawanna) issued by the holder of the mining lease or crusher plant for transportation of minor minerals. It includes name and address of the lease holder, nature and quantity of minerals and vehicle registration number through which the minerals are to be transported.

[40] The holder of license for storage of minerals shall issue transit pass in 'Form-C' for lawful transportation of minerals from the store.

[41] Royalty amounting to ₹ 5.99 crore and cost of mineral amounting to ₹ 29.96 crore.

Payment without obtaining Consignee Receipt Certificates

4.6.4 GoUP order (May 2009) provided that original Consignee Receipt Certificates (CRCs) 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 to ensure the quality of road works and it should be directly procured from the refinery.

Audit noticed that YEIDA had not incorporated any condition in the tender documents requiring the contractor to produce original CRCs at the time of claiming payment for bitumen. As a result, YEIDA did not obtain CRCs from contractors for execution of bitumen works amounting to ₹ 22.68 crore in 15 contracts awarded during the period October 2009 to September 2019 as detailed in **Appendix-4.14**. Hence, the quality of bitumen and therefore, the quality of road works could not be ensured in accordance with aforesaid GoUP order.

In its reply, YEIDA stated (November 2022) that YEIDA itself does not procure bitumen and tenders are invited for execution of works including supply of all materials. Besides, third-party lab testing is done before making any payments. It further stated that in view of orders of GoUP and suggestion of Audit, system for obtaining CRCs will be implemented after taking approval from the competent authority.

The fact remains that YEIDA failed to obtain copies of CRCs from the contractors before making any payment for bitumen work.

Environmental Clearance not obtained

4.6.5 As per the notification[42] (14 September 2006) issued by the Ministry of Environment and Forests, Government of India, prior Environmental Clearance (EC) is required to be obtained from the State Environment Impact Assessment Authority (SEIAA) for townships and area development projects covering an area greater than 50 hectares (5,00,000 sqm) and/or built up area greater than 1,50,000 sqm before any construction work or preparation of land is started on the project.

Audit noticed that YEIDA executed development and construction activities in its industrial development area without obtaining prior EC from SEIAA. As a result, YEIDA failed to ensure that the development and construction activities are carried out in an environmentally sustainable manner with due consideration for potential adverse impacts on the environment and take appropriate measures to mitigate such impacts.

In its reply, YEIDA stated (November 2022) that it has obtained EC from SEIAA in respect of its group housing projects. Besides, builders to whom plots have been allotted by YEIDA have also obtained EC.

The reply is not acceptable because YEIDA failed to obtain prior EC from SEIAA for its industrial development area before execution of developmental/ construction works, which was required to be obtained in addition to individual projects. It is pertinent to note that GNIDA had obtained EC for its Master Plan area on 12 October 2013.

[42] Clause 8(b) of Schedule to para 2 and 7 of the Notification (List of projects or activities requiring prior environmental clearance).

Good practices observed in the sampled cases

4.7 In the sampled cases test checked in audit, following good practices were noticed in execution of development and construction activities by YEIDA to minimise deficiencies in execution of works:

- In case of projects having value of ₹ 10 crore and above, YEIDA engaged IITs for vetting of designs and estimates of construction works.
- Quality control tests of the executed works were conducted by third parties.

Conclusion

YEIDA did not prepare Annual Plans resulting in ineffective monitoring and consequent under utilisation of allocated funds as well as blockade of funds spent on incomplete works. Works were not executed in accordance with the applicable guidelines/specifications resulting in avoidable extra expenditure. The works were awarded at higher rates due to incorrect assessment of justified cost and not considering rates of similar works awarded in the past. YEIDA compromised on safeguarding its financial interests by obtaining less performance guarantee/security deposit from the contractors. Statutory dues *viz.* royalty and Workers' Welfare Cess were not deducted from the bills of the contractors in accordance with the provisions of the relevant Acts/Government Orders. Public interest was not protected due to executing development and construction activities in YEIDA's industrial development area without obtaining prior environmental clearance which was required to be obtained for townships and area development projects of more than 50 hectare.

CHAPTER–V
Pricing of Properties

CHAPTER-V

Pricing of Properties

YEIDA periodically determines sale prices for various types of land uses and allots properties or fixes reserve price of properties at such sale price. In absence of a standard pricing policy or directive guidelines, there was no streamlined method for fixing of sale prices and the system of costing mainly depended on past practices. Besides, the methodology adopted by YEIDA was not consistent across years.

The sale prices of properties were fixed without considering all input costs adequately resulting in substantial amount of input costs remaining unrecovered.

Besides, sale prices of group housing plots, corporate office plots, plots allotted under 25-250 acre plot scheme and built-up flats were fixed on the lower side resulting in losses to YEIDA.

Introduction

5.1 Pricing of properties is a critical policy decision and is pivotal to ensure that YEIDA functions in a sustainable manner in the long run. Pricing decisions need to strike the right balance between costs incurred by YEIDA and saleability of properties. Therefore, to take well-informed decisions regarding pricing of properties, YEIDA must firstly have an account of all costs incurred and/or to be incurred on acquisition and development of land and secondly should assess market conditions properly. This would ensure that neither the properties are overpriced so as to affect their saleability nor are they underpriced resulting in losses to YEIDA.

YEIDA being a public entity, and in order to have consistent system of pricing of properties, policy/standard guidelines should be framed so that YEIDA has account of all the costs incurred/to be incurred on acquisition of land, on internal/external development, *etc.*, along with the value of inherent benefits, *viz.*, Floor Area Ratio (FAR[1]), Ground Coverage (GC[2]) and Preferential Location Charges (PLC), *etc.* This will enable full recovery of the above costs and value of inherent benefits from the buyers at the time of allotment of properties. For pricing to be sustainable, it must also include:

- future cost of maintenance;
- interest cost for funds deployed on land acquisition and development; and
- margin over defined cost to take care of the risks due to unforeseen expenditures.

Thus, all these elements form the basis of pricing. Premium and reserve prices are fixed and the allotment of properties is made based on these prices, either at a prefixed price or at the highest bid offered over and above the reserve price. These prices are applied for the following categories of properties:

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1 FAR is the quotient of total covered area (plinth area) on all floors divided by the total area of plot. Higher FAR means more covered area is allowed to be constructed on a given area of the plot and vice versa.

2 GC is the ground area of the plot which can be covered for construction. It is the area other than open space. Higher GC means more ground area can be covered on a given area of plot.

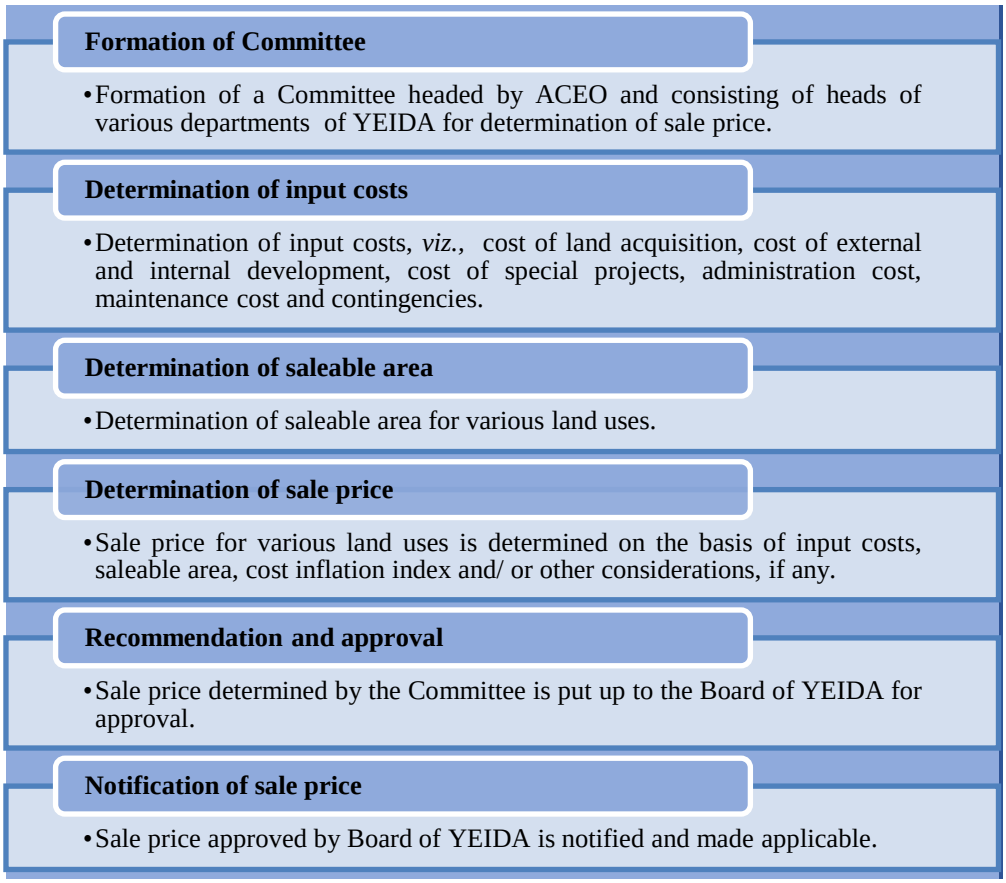
- Premium is fixed for allotment of residential, industrial and institutional plots where allotments are made on the basis of draw of lots or on the recommendations of the Allotment Committee.

- Reserve price is fixed for allotment of Commercial, Group Housing and Residential Township plots where allotment is made to the highest bidder above the reserve price.

Determination of sale price by YEIDA

5.2 YEIDA periodically determines sale price[3] for various types of land uses and allots properties or fixes reserve price of properties at such sale price. The process of determination of sale price for various types of land uses by YEIDA is depicted in **Chart 5.1** below:

Chart 5.1: Process of determination of sale price by YEIDA



Source: Files of YEIDA relating to pricing of properties

The sale prices[4] approved by YEIDA for residential[5], commercial, group housing, institutional and industrial properties during the period 2008-09 to 2020-21 are depicted in **Chart 5.2**.

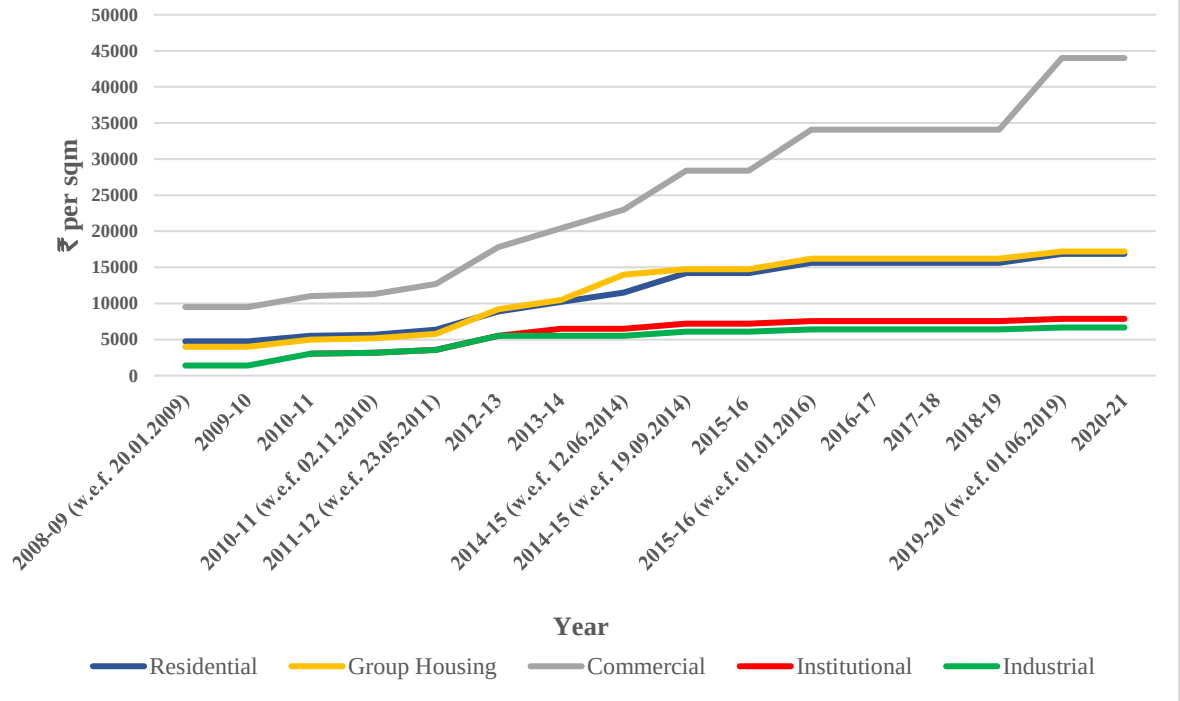
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[3] Fixed premium in case of residential, institutional, mixed land use and industrial properties which are either allotted on the basis of draw of lot or on the basis of interview/ recommendation of Allotment Committee; and reserve price in case of residential township, group housing and commercial properties which are allotted to the highest bidder on the basis of competitive bidding.

[4] As sale prices for industrial, institutional, residential (since 2019-20) and commercial (since 2019-20) properties were fixed in slabs depending upon area (FAR in case of commercial properties), the highest applicable slab rates of these categories have been taken for depiction in **Chart 5.2**.

[5] Residential plots/flats allotted by YEIDA directly to end-users.

Chart 5.2: Sale prices fixed by YEIDA for various land uses



Source: Files of YEIDA relating to pricing of properties

From the above chart it would be seen that, sale price for:

- residential properties increased by 255 *per cent* from ₹ 4,750 per sqm in 2008-09 to ₹ 16,870 per sqm in 2020-21;
- group housing properties increased by 330 *per cent* from ₹ 4,000 per sqm in 2008-09 to ₹ 17,200 per sqm in 2020-21;
- commercial properties increased by 363 *per cent* from ₹ 9,500 per sqm in 2008-09 to ₹ 44,000 per sqm in 2020-21;
- institutional properties increased by 158 *per cent* from ₹ 3,050 per sqm in 2010-11 to ₹ 7,870 per sqm in 2020-21; and
- industrial properties increased by 376 *per cent* from ₹ 1,400 per sqm in 2008-09 to ₹ 6,670 per sqm in 2020-21.

Audit findings

5.3 Audit noticed several deficiencies in pricing of properties by YEIDA which are discussed in succeeding paragraphs.

Standard pricing policy not formulated

5.3.1 In order to have a consistent system for pricing of properties, it was essential that YEIDA formulated a standard pricing policy or framed directive guidelines in this regard. A standard pricing policy or directive guidelines would serve a dual purpose as on one hand it would prevent losses to YEIDA due to errors of omission or commission and on the other, it would eliminate arbitrariness in fixing of sale prices.

YEIDA had not formulated any pricing policy for fixing of sale prices.

Audit noticed that YEIDA had neither formulated any pricing policy or framed any directive guidelines for fixing of sale prices nor had it adopted the 'model directive principles' for fixing of sale prices issued (November 1999) by the Housing and Urban Planning Department, GoUP for Development Authorities

and Uttar Pradesh Avas Evam Vikas Parishad. In absence of a standard pricing policy or directive guidelines, there was no streamlined method for fixing of sale prices and the system of costing mainly depended on past practices. As a result, the basis for determining sale prices was not consistent. Sale prices for the years 2008-09, 2010-11, 2012-13 to 2014-15[6] were determined on the basis of costs of various inputs[7] and saleable area while for the years 2011-12, 2014-15[8], 2015-16 and 2019-20, these were determined by increasing the sale prices of previous year by a certain percentage. Sale prices were not revised by YEIDA during the years 2009-10, 2016-17, 2017-18, 2018-19 and 2020-21 and were kept unchanged at previous years' levels. Thus, in the absence of any pricing guidelines, there was no streamlined method for determining sale prices of properties.

In its reply, YEIDA stated (November 2022) that sale prices are determined in a scientific manner considering all parameters of costing and standard norms. The main reason for not increasing the sale prices in some years was lack of demand. Presently properties (excluding residential) are being allotted through e-auction to the highest bidder resulting in allotment at market rates. It further stated that for allotment of residential properties standard policy will be determined after taking directions from GoUP.

The fact remains that absence of standard pricing policy resulted in inconsistencies in determining sale prices of properties on year to year basis as discussed above and various shortcomings as discussed in succeeding paragraphs. Further, even in case of e-auction of properties sale price needs to be determined to fix reserve price, hence, standard pricing policy would avoid inconsistencies and shortcomings.

Recommendation No. 14

YEIDA should prepare standard policy/guidelines for pricing of properties to streamline the method of pricing.

Inadequate consideration of essential input costs

5.3.2 In order to ensure that YEIDA functions in a sustainable manner in the long run, sale price of properties should be determined in such a manner that all input costs are recovered. Therefore, before taking decisions regarding pricing of properties, YEIDA must firstly have an account of all costs incurred and/or to be incurred.

YEIDA calculated the input costs under four heads, *viz.*, cost of land, cost of external development, cost of internal development and cost of special projects. Further, to cover administrative cost, maintenance cost and contingencies, a specified percentage of such input costs was added to arrive at the total cost. The amount so derived was then divided by the percentage of saleable area to arrive at the cost of properties recoverable from allottees.

Audit noticed that YEIDA did not consider the input costs adequately resulting in short recovery of costs as discussed below:

- **Rehabilitation and resettlement cost not considered:** GoUP adopted (August 2004) the National Policy for Rehabilitation and Resettlement, 2003

[6] Effective from 19 September 2014.
[7] Land, external development, internal development and special projects.
[8] Effective from 12 June 2014 to 18 September 2014.

issued by the Government of India for providing facilities to families affected by land acquisition. Accordingly, ADM (LA) demanded cost towards rehabilitation and resettlement from YEIDA for acquisition of land.

YEIDA, however, while calculating the input costs during the year 2008-09 did not include rehabilitation and resettlement cost resulting in inadequate consideration of input costs.

In its reply, YEIDA stated (November 2022) that there was no case of rehabilitation and resettlement during the year 2008-09, hence, rehabilitation and resettlement cost was not included while calculating land rates for the year 2008-09.

The reply is not acceptable because ADM (LA) had demanded cost towards rehabilitation and resettlement before finalisation (January 2009) of land rates for the year 2008-09 which was also paid by YEIDA.

- **Inadequate consideration of acquisition charges:** In case of acquisition of land under the provisions of Land Acquisition Act, 1894 and Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, ADM (LA), in addition to compensation payable to landowners, also recovers 10 *per cent* of the amount of compensation towards acquisition charges.

YEIDA included acquisition charges at lower rate of ₹ 131 per sqm instead of ₹ 182.76 per sqm.

YEIDA fixed (September 2014), the rate of compensation payable to landowners at ₹ 1,827.60 per sqm. Accordingly, an amount of ₹ 182.76 per sqm, being equal to 10 *per cent* of the rate of compensation, should have been included in the input costs during the year 2014-15[9] towards acquisition charges. YEIDA, however, included ₹ 131 per sqm only resulting in short provision of input costs.

In its reply, YEIDA stated (November 2022) that the compensation rate for the year 2014-15 included ₹ 1310 per sqm towards acquisition cost of land and ₹ 517.60 per sqm towards additional compensation. As additional compensation was paid by YEIDA directly to landowners, no provision towards acquisition charges on such amount was made.

The reply is not acceptable because additional compensation was payable in case of land already acquired by YEIDA. For acquisition of land after enhancement of compensation in September 2014, the applicable rate of compensation itself was ₹ 1,827.60 per sqm. Since, sale prices were being determined for the period after September 2014, an amount equal to 10 *per cent* of the aforesaid rate of compensation should have been included in the input costs.

- **Inadequate consideration of external and internal development cost:** YEIDA, for determining the cost of external and internal development adopted the rates issued annually by Greater Noida Industrial Development Authority (GNIDA).

YEIDA failed to adopt current rates of external and internal development cost resulting in short provision of input costs.

YEIDA, however, for determining the cost of external and internal development for the year 2010-11, adopted the rates of GNIDA applicable for the year 2008-09 enhanced by 20 *per cent* instead of adopting GNIDA's rates for the year 2010-11 which were available[10] at the time of finalisation of sale price by YEIDA in July 2010. As GNIDA's rates for the year 2010-11 were higher than

[9] Effective from 19 September 2014.
[10] Finalised in March 2010.

the rates adopted by YEIDA the same has resulted in short provision of input costs.

In its reply, YEIDA stated (November 2022) that there was an increase of 8.59 *per cent* in the Cost Inflation Index during the year 2009-10. Accordingly, the external and internal development cost prescribed for the year 2008-09 was increased by 20 *per cent* to calculate external and internal development cost for the year 2010-11. It further stated that pricing of GNIDA for the year 2010-11 cannot be applied to YEIDA.

The reply is not acceptable because for calculation of external and internal development cost YEIDA considered the rates issued by GNIDA. Accordingly, instead of increasing the rates prescribed by GNIDA for the year 2008-09 by 20 *per cent*, YEIDA should have adopted the rates issued by GNIDA for the year 2010-11.

- **Cost of metro/rapid transit system not considered:** YEIDA had launched (March 2008) a scheme for allotment of plots for development of Special Development Zones (SDZ). As per the terms and conditions laid down in the brochure/ allocation letter, the premium of the allotted land consisted of actual acquisition cost including interest and external development charges. YEIDA calculated (April 2008) external development charges to be recovered from allottees of the aforesaid scheme at ₹ 721 per sqm which included cost of external development at the rate of ₹ 330 per sqm and cost of special projects at the rate of ₹ 391 per sqm[11]. Cost of special projects *inter-alia* included ₹ 4,500 crore towards cost of rapid transit system/ metro line.

YEIDA later decided (December 2008) that allottees of the aforesaid scheme shall deposit cost of rapid transit system/ metro line as and when demanded by it. Accordingly, the external development charges were revised to ₹ 574 per sqm by excluding the cost of rapid transit system/ metro line. Suitable clause requiring the allottee of the aforesaid scheme to deposit cost of rapid transit system/metro line as and when demanded by YEIDA was also incorporated in the allotment letters and lease deeds.

Audit noticed that the cost of rapid transit system/ metro line was excluded from the cost of special projects only for allottees of the aforesaid scheme with the condition that they shall deposit such cost as and when demanded by YEIDA. Further, as cost of special projects was also a component of input costs for other properties, the cost of rapid transit system/ metro line should have been included in the cost of special projects for arriving at input costs of other properties. YEIDA, however, did not include the same resulting in inadequate provision of input costs.

In its reply, YEIDA stated (November 2022) that the rate of external development charges (₹ 574 per sqm) was duly approved by its Board. Accordingly, the same has been included for calculation of estimated cost. It further stated that as cost of rapid transit/ metro line was not included in the SDZ scheme it is not justified to include the same in the cost of other properties. In future, after operationalisation of metro project, the expenditure of the same

[11] Total cost of special projects including maintenance cost, administrative cost and contingencies worked out ₹ 16,323.41 crore which was divided by saleable area of 41,710 hectare to arrive at per sqm rate of ₹ 391.

would be recovered from the allottees and this would be mentioned in the conditions of lease deed of allottees.

The reply is not acceptable because cost of rapid transit system/metro line was excluded from the cost of special projects only for allottees of SDZ scheme. Hence, YEIDA should have included the cost of rapid transit system/metro line in calculating input costs of other properties.

- ***Ex-gratia* payment not considered:** Compensation payable to landowners for acquisition of land under provisions of LAA,1894 read with the Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement) Rules, 1997 (*Karar Niyamavali*) was decided by the Board of YEIDA from time to time. Accordingly, the applicable rate for the period January 2010 to March 2010 was ₹ 845 per sqm which was enhanced (June 2010) to ₹ 880 per sqm with effect from April 2010.

Possession of 657.3510 hectare land of five villages was handed over to YEIDA during March 2010 when the applicable rate was ₹ 845 per sqm. As the rates were enhanced by YEIDA with effect from April 2010 landowners of the aforesaid five villages demanded that compensation be paid to them at such enhanced rates. In view of the aforesaid demand and agitation by the landowners, YEIDA decided (September 2011) to pay the differential amount of ₹ 35 per sqm as *ex-gratia*.

Since, payment of the aforesaid *ex-gratia* entailed additional cost of ₹ 23.01 crore on acquisition of land the same should have been included in the input costs to enable its recovery. YEIDA, however, did not include the cost of ex-gratia payment while calculating the input costs resulting in short provision of input costs.

In its reply, YEIDA stated (November 2022) that the left out ex-gratia amount would be included in future costing.

- **Incorrect provision towards cost of *abadi* plots:** YEIDA decided (April 2008) to allot developed land (*abadi* plots), equivalent to six *per cent*[12] of land acquired, to landowners from whom land was acquired. YEIDA also decided that landowners desirous of obtaining allotment of *abadi* plots shall be required to deposit 10 *per cent* of amount of compensation along with development charges to be decided by YEIDA. Allotment of *abadi* plots in lieu of acquired land was later (September 2009) increased to seven *per cent* of land acquired.

Further, YEIDA fixed (November 2011 and January 2013) the development charges to be recovered from allottees of *abadi* plots equivalent to the rate of compensation (per sqm) paid in respect of the concerned acquired land which was later (January 2014) revised to 50 *per cent* of the rate of compensation.

Audit noticed that the cost of acquisition and development of the above *abadi* plots was more than the amount recoverable from the concerned allottees[13]. Therefore, the differential amount should have been recovered from allottees of other categories of land by including it in input costs. The differential amount

[12] Subject to minimum plot size of 120 sqm and maximum plot size of 2,500 sqm.

[13] Due to not recovering incidental costs of acquisition *viz.*, acquisition charges, cost of property, cost of rehabilitation and resettlement, annuity and interest and recovering development cost equivalent to/50 *per cent* of rate of compensation against actual cost of external and internal development.

was, however, incorrectly calculated by YEIDA resulting in excess provision on some occasions and short provision on other occasions.

In its reply, YEIDA stated (November 2022) that the procedure/policy in respect of abadi plots is not final and action will be taken as per rules after approval of the proposal.

The reply is not acceptable as YEIDA failed to correctly include differential cost not recoverable from the allottees of *abadi* plots as per extant policy in the input costs of allottees of other categories.

- **Cost of capital on development cost not considered:** YEIDA finances its acquisition and development activities from own as well as borrowed funds. Since, there is a time gap between incurring expenditure on acquisition and development of land and recovery through allotment, the cost of capital required to finance both acquisition and development activities should be included in the input costs.

YEIDA did not include cost of capital on development expenditure resulting in short provision of input costs.

YEIDA, while calculating the input costs, included cost of capital at the rate of 13 *per cent* on cost of land. It, however, did not include cost of capital on development expenditure resulting in short provision for cost of capital.

Further, while calculating the cost of land during the year 2008-09, YEIDA had included cost of capital at the rate of 13 *per cent* for one to nine months[14] instead of for a period of one year as was done in subsequent years, resulting in short provision for cost of capital.

In its reply, YEIDA stated (November 2022) that in costing for the year 2010-11, cost escalation factor of 20 *per cent* was considered to include all charges (interest *etc.*) over actual cost for the year 2008-09. During the year 2011-12, cost escalation factor of 20 *per cent* was included in the actual costing and during the year 2012-13, interest at the rate of 13 *per cent* has been included. It further stated that during 2008-09 interest was calculated in a stage-wise manner as payment towards acquisition of land was made in stages.

The reply is not acceptable because YEIDA had calculated the development cost during the years 2008-09 and 2010-11 by increasing the development cost issued by GNIDA for the year 2008-09 by 20 *per cent*. The increase of 20 *per cent* during the year 2010-11 was not even sufficient to cater the increase in development cost as discussed above under the heading 'Inadequate consideration of external and internal development cost'. Thus, cost of capital was included in development cost only during the year 2008-09 and not afterwards. Further, while calculating cost of land since 2010-11 YEIDA itself had included interest for a period of one year which indicates short provision for cost of capital during the year 2008-09.

- **Inadequate provision for maintenance cost:** GNIDA includes 20 *per cent* of the cost of internal and external development in the input costs to cover the maintenance cost required to be incurred by it on maintenance of amenities.

YEIDA included maintenance cost at the rate of 2.5 *per cent* and five *per cent* only as against 20 *per cent* adopted by GNIDA.

YEIDA, however, while calculating the input costs included maintenance cost at the rate of five *per cent* for residential, group housing and commercial properties and at the rate of 2.5 *per cent* for industrial and institutional properties. Thus, the maintenance cost included in the input costs by YEIDA was much

[14] For nine months on 20 *per cent*, for five months on 70 *per cent* and for one month on 10 *per cent* of the cost of land payable to ADM (LA).

lower than what was being included by GNIDA, working in its immediate vicinity, resulting in short provision for maintenance cost.

In its reply, YEIDA stated (November 2022) that the time of incorporation of GNIDA and YEIDA is different and the actual situation of both Authorities is also different. While GNIDA is developed, allotment and development activities in YEIDA are still in the initial phases. Urban population in the area is also negligible and strengthening and repair works of only main roads is being done. There will be more requirement for maintenance works after completion of development works. It further stated that the Board in its 73rd meeting decided that lease rent charged by YEIDA is for maintenance.

The reply is not acceptable as GNIDA has been providing for maintenance cost at the rate of 20 *per cent* since its initial phases. Besides, YEIDA's contention that lease rent is recovered towards maintenance cost is also not justified as GNIDA includes maintenance cost in the input costs in addition to recovering lease rent from the allottees.

- **Short recovery of administrative and maintenance cost not considered:** YEIDA while determining the sale prices of properties during the year 2008-09[15] included administrative costs at the rate of five *per cent* for residential and commercial properties. During subsequent years the same was included at the rate of seven *per cent*. Further, during the year 2008-09 YEIDA did not include maintenance costs in the sale prices in order to make the schemes more lucrative.

Since, properties were allotted during 2008-09 and 2009-10 at rates lower than their cost due to inclusion of administrative costs at reduced rates and non-inclusion of maintenance cost, the differential amount should have been included in input cost of subsequent years to enable its recovery. YEIDA, however, did not include the aforesaid short recovery of cost while calculating the input costs for subsequent years resulting in short provision towards the aforesaid short recovery.

In its reply, YEIDA stated (November 2022) that in view of the large size of plots in its development area administrative cost was taken at the rate of 2.5 *per cent* for mini SDZ, industrial, micro SDZ and builders plots and at the rate of five *per cent* for residential plots. It further stated that initially maintenance costs were not provided in order the make the scheme more lucrative.

The reply is not acceptable as audit observation is regarding short provision of administrative costs in respect of residential and commercial properties. Further, YEIDA has not included the differential amount relating to properties allotted during 2008-09 and 2009-10 in the sale prices of subsequent years.

- **Short provision of input costs due to not including amount of subsidy:** The sale prices of properties determined by YEIDA includes prices for government offices, hospitals and social infrastructure. YEIDA allotted (July 2019 to February 2021) an area admeasuring 74,120 sqm to Department of Medical Health and Family Welfare, Anti-Terrorist Squad of Uttar Pradesh Police, Uttar Pradesh Police and Uttar Pradesh Power Transmission Corporation Limited for construction of hospital, office, police stations and

[15] The sale prices determined during the year 2008-09 were also applicable during the year 2009-10.

electrical sub-stations respectively at a nominal rate of ₹ one per sqm instead of at the pre-determined sale prices resulting in short recovery of ₹ 53.30 crore. Further, an area of 19,182.78 sqm was allotted (June 2015) to Uttar Pradesh Power Transmission Corporation Limited at a subsidised rate of ₹ 2,870 per sqm as against the applicable rate of ₹ 5,000 per sqm resulting in short recovery of ₹ 4.09 crore. In addition to above, YEIDA had allotted (February 2017) two plots admeasuring 16,00,197 sqm[16] after allowing the allottees a rebate of ₹ 165.70 crore as per Government policy.

Since, the aforesaid plots were allotted at subsidised rates which were lower than the cost of such properties, the short charged amount of ₹ 223.09 crore should have been included in the cost of remaining properties to enable its recovery. YEIDA, however, did not include the same in input costs resulting in short provision of input costs.

In its reply, YEIDA stated (November 2022) that the short recovery on account of allotment of plots to Government agencies at subsidised rates has been included in cost of properties during costing for the year 2022-23. The same was also included during the years 2010-11, 2012-13, 2014-15 and 2017-18.

The reply is not acceptable as during the year 2022-23, YEIDA has included an amount of ₹ 13.03 crore only in the input costs towards subsidised allotment of plots to Government agencies against recoverable amount of ₹ 53.30 crore. Further, the cost of subsidised allotment to Uttar Pradesh Power Transmission Corporation Limited and to other allottees as per Government policy, however, had still not been included in the input costs.

- **Impact of not revising rates not considered while fixing sale prices during subsequent years:** As per general practice YEIDA revises the sale prices of various categories of properties annually. YEIDA, however, did not revise the prices during the years 2009-10, 2016-17, 2017-18, 2018-19 and 2020-21 and had kept the prices unchanged at previous years' levels. As costs of inputs required for execution of development and construction activities had increased[17], not increasing the sale prices during the aforesaid years had resulted in allotment of properties at prices lower than their cost in the said years.

Since, properties in the aforesaid years were allotted at rates lower than their cost, the differential amount should have been included in the input costs of properties during subsequent years to enable its recovery. YEIDA, however, did not include the aforesaid short recovery of input costs while calculating the input costs for subsequent years resulting in short provision towards the aforesaid short recovery.

In its reply, YEIDA stated (November 2022) that allotment rates are fixed by YEIDA in accordance with prevalent practices after considering the demand and with the objective of promoting industrial and other activities. It further stated that efforts are being made to recover the short recovery due to not revising allotment rates in the aforesaid years by increasing the allotment rates and allotment of properties through e-auction.

The fact remains that YEIDA had not included short recovery of input costs due to unchanged sale prices while calculating the input costs for subsequent years.

[16] Including additional area of 3,21,605 sqm.

[17] As evident from the Cost Inflation Index which was 264 (2016-17), 271 (2017-18), 280 (2018-19), 289 (2019-20) and 301 (2020-21) during the respective years.

Further, YEIDA has also not devised any mechanism to ensure recovery of unrecovered input costs by including it in the sale prices of subsequent years.

- **Incorrect fixation of sale prices in slabs:** Sale prices for institutional and industrial properties were fixed by YEIDA in slabs based on the area of plot. The cost of properties recoverable from allottees derived by dividing the total cost by the saleable area was fixed as the price for the initial slab having the least area. Sale prices for subsequent slabs were fixed in a diminishing order with the least rate applicable for the last slab having the largest area.

For example, sale prices for institutional and industrial properties for the year 2010-11 were determined by YEIDA as follows:

The total input costs (cost of land acquisition, cost of external development, cost of internal development and cost of special projects) was calculated at ₹ 2,224 per sqm and rounded off to ₹ 2,220 per sqm. Considering saleable area of 73 *per cent*, the cost recoverable from allottees worked out at ₹ 3,041 per sqm. Accordingly, the sale price for initial slab of up to 4,000 sqm was fixed at ₹ 3,050 per sqm and sale prices for subsequent slabs were fixed in a diminishing order as follows:

Up to 4,000 sqm	₹ 3,050 per sqm
Above 4,000 sqm up to 20,000 sqm	₹ 2,400 per sqm
Above 20,000 sqm up to 60,000 sqm	₹ 2,325 per sqm
Above 60,000 sqm	₹ 2,300 per sqm

Since, the saleable area factors in plots of all sizes, fixing of sale price of the initial slab equal to the cost of properties and of subsequent slabs in a diminishing order resulted in fixing of sale prices of properties of size more than the initial slab area at rates lower than the cost of properties.

In its reply, YEIDA stated (November 2022) that since the internal development cost of plots of larger sizes is less, the rates of plots of larger sizes is fixed less than the rates of plots of smaller sizes. Besides, rates of plots of larger sizes are also kept low in order to attract large industrial and institutional investors.

The reply is not acceptable because YEIDA should have fixed the sale price of slab with average size of plots equal to the cost of properties. Thereafter, sale prices of slabs with larger plot sizes should have been fixed below and of slabs with smaller plot sizes should have been fixed above such sale price so as to ensure full recovery of input costs.

Incorrect consideration of saleable area

5.3.3 The total cost is divided by the saleable area percentage to arrive at the cost of properties recoverable from allottees. Since, the saleable area percentage has a direct impact on the cost of properties recoverable from allottees, a proper assessment of saleable area under various categories should have been made by YEIDA based on sector layout plans finalised by it. As per the sector layout plans approved by YEIDA, the saleable area in case of residential sectors worked out to 56 *per cent* whereas in case of industrial and institutional sectors it worked out to 62 *per cent*[18]. Against above, YEIDA considered saleable area of 62 *per cent*[19] for determining sale prices of residential properties and between 70 to 73 *per cent* for determining sale prices of industrial and institutional

[18] Calculated by Audit based on the approved sector layout plans.
[19] Except in the year 2014-15 wherein saleable area was taken as 50 *per cent*.

properties. Thus, YEIDA had considered higher percentages of saleable area resulting in calculation of cost of properties recoverable from allottees on the lower side.

YEIDA considered saleable area of 62 *per cent* for residential properties and between 70 to 73 *per cent* for industrial and institutional properties which was not as per the approved sector layout plans.

In its reply, YEIDA stated (November 2022) that while pricing of properties saleable area is calculated on justifiable basis *e.g.*, 55 *per cent* for residential and commercial and 70 *per cent* for industrial and institutional properties.

The reply is not acceptable as the saleable area on the basis of approved sector layout plans in case of residential sectors worked out to 56 *per cent* and at 62 *per cent* in case of industrial and institutional sectors. YEIDA, however, had considered higher percentages of saleable area. Further, saleable area percentage of 55 *per cent* for residential and commercial properties was considered by YEIDA during the year 2022-23 only. Earlier, YEIDA had considered saleable area percentage of 62 *per cent* for residential and commercial properties.

Impact of deficiencies in ascertaining input costs and saleable area

Inadequate consideration of input costs and consideration of higher saleable area resulted in calculation of cost of properties on the lower side.

5.3.4 As discussed in **Paragraphs 5.3.2** and **5.3.3** above, the input costs were considered inadequately by YEIDA and saleable area was also considered on the higher side which resulted in calculation of cost of properties on the lower side during the period 2008-09 to 2020-21. Audit calculated the sale prices considering the aforesaid deficiencies in calculation of input costs and saleable area and estimated that input costs approximately amounting to ₹ 4,641.32 crore[20] **(Appendix-5.1)** had been short recovered by YEIDA from allotments[21] made up to March 2021.

Recommendation No. 15

(i) YEIDA should calculate input costs and saleable area correctly before determining sale prices of properties.

(ii) It should review its methodology for fixing slab-wise sale prices of institutional and industrial properties.

Incorrect calculation of external development charges

5.3.5 The terms and conditions the scheme brochure for allotment of SDZ plots provided that in addition to the cost of land, external development charges would also be recovered from the allottees. Further, external development charges were also recoverable from the Concessionaire[22] against land provided to it for development. Accordingly, YEIDA fixed external development charges at ₹ 574 per sqm in September 2009 which was increased to ₹ 651 per sqm in August 2010. The external development charges as calculated by YEIDA

[20] Audit first calculated year-wise premium recoverable from allottees (excluding cancelled/ surrendered plots) based on sale prices worked out after considering the impact of deficiencies pointed out in Paragraphs 5.3.2 and 5.3.3. Thereafter, Audit calculated the difference between premium recovered by YEIDA and premium recoverable as calculated by Audit.

[21] Excluding cancelled/ surrendered allotments.

[22] YEIDA had entered (7 February 2003) into a concession agreement with Jaiprakash Industries Limited for construction and operation of Yamuna Expressway (a six lane 160 km long super expressway with service roads and associated facilities connecting Noida and Agra). As per the terms and conditions of the concession agreement, the Concessionaire was to be granted, by YEIDA, rights for development of 25 million sqm land (at five or more locations) along the Yamuna Expressway for commercial, amusement, industrial, institutional and residential use.

consisted of two components, *viz.*, cost of external development and cost of special projects.

Audit noticed the following deficiencies in calculation of external development charges:

- For determining the cost of external development, YEIDA adopted the rates, as applicable to industrial/ institutional land use which were lower than that applicable for residential/ commercial land use. Since, varied land uses including residential and commercial use were admissible in the aforesaid cases, the cost of external development should also have been considered in proportion to such land uses. YEIDA, however, considered cost of external development as applicable to industrial/institutional land use only resulting in fixing of external development charges on the lower side.

In its reply, YEIDA stated (November 2022) that the core activities admissible under the SDZ scheme primarily fall under industrial and institutional activities. As a result, the cost of external development was calculated according to industrial/institutional land use.

The reply is not acceptable because varied land uses including residential and commercial were admissible in the aforesaid cases, hence, cost of external development should have been calculated considering the proportions of such land uses. Besides, in case of land provided to Concessionaire for development, the primary land use was residential and commercial constituting 77 to 87 *per cent* of the total area.

- YEIDA derived the per sqm cost of special projects by dividing the total cost of special projects by saleable area. YEIDA worked out the saleable area as 41,710 hectare and 48,516.20 hectare[23] in September 2009 and August 2010 respectively as against 34,044.40 hectare **(Appendix-5.2)** worked out by Audit on the basis of approved Conceptual Structural Plan. Thus, YEIDA had considered higher saleable area resulting in calculation of external development charges on the lower side.

In its reply, YEIDA stated (November 2022) that external development charges were calculated by YEIDA considering saleable area of 41,710 hectare in 2008-09 and 48,516 hectare in 2010-11. Thus, the actual cost of special projects was calculated on the basis of saleable area.

The reply is not acceptable because YEIDA had worked out saleable area on the higher side due to considering higher notified area and failure to exclude area under airport and area required for allotment of *abadi* plots from the notified area.

- The cost of special projects *inter-alia* included cost of unsaleable land, *viz.*, land under roads, greens, airport, *etc*. Audit observed that YEIDA had incorrectly calculated (September 2009) the cost of such land at the rate of ₹ 880 per sqm instead of ₹ 1,012.48 per sqm due to not including cost of additional property, cost of rehabilitation and resettlement and interest resulting in short provision towards cost of unsaleable land.

[23] The saleable area of 41,710 hectare was worked out by YEIDA on the basis of total planned area of 44,065 hectare in September 2009. Subsequently, in August 2010 the total planned area and saleable area was revised to 53,000 hectare and 48,516.20 hectare respectively on the basis of survey conducted by consultant appointed by YEIDA for preparation of Water Supply, Sewer and Drainage Master Plan.

In its reply, YEIDA stated (November 2022) that cost of land under roads and greens has been taken as per cost of acquisition. As regard land cost of airport, the same has not been included in cost of special projects since the year 2010-11 as airport is being developed on PPP model wherein YEIDA shall receive equity against investment made by it.

The reply is not acceptable because YEIDA had considered lower cost of acquisition for calculating the cost of unsaleable land to be included in the cost of special projects. Further, the reply regarding exclusion of cost of airport land from cost of special projects since 2010-11 is not relevant as audit observation pertains to short inclusion of cost of airport land in September 2009.

Audit calculated the external development charges recoverable from the Concessionaire[24] considering the aforesaid deficiencies and found external development charges amounting to ₹ 1,338.29 crore **(Appendix-5.3)** had been short recovered by YEIDA.

Sale price of plots allotted under 25-250 acre plot scheme fixed on lower side

5.3.6 YEIDA launched (July 2009) a scheme for allotment of plots of size between 25 acres and 250 acres for development of any one key activity *viz.*, Industrial, IT/ITES, Bio-tech, Institutional, Sports, Recreational or Service Industry. The terms and conditions laid down in the brochure *inter-alia* prescribed the following break-up for permissible activities/different land uses:

Key Activity		Minimum 75 *per cent*
Other Activities	Commercial	Maximum 10 *per cent*
	Residential including Group Housing and plotted development area	Maximum 10 *per cent*
	Institutional Facilities	Maximum 5 *per cent*

YEIDA fixed the sale price under the 25-250 acre plot scheme without considering different land uses permissible on the allotted plot.

Audit noticed that the sale price of ₹ 1,629 per sqm (Premium - ₹ 1,055 per sqm and External Development Charges - ₹ 574 per sqm) fixed by YEIDA under the above scheme did not take into account different land uses permissible on the allotted plot. The sale price on the basis of permissible land uses for the allotted plot worked out to ₹ 3,842 per sqm against ₹ 1,629 per sqm charged by YEIDA as detailed in **Table 5.1** below:

Table 5.1: Sale price on the basis of permissible land uses

Particulars		Land use (in *per cent*)	Rate for permissible land use (₹ per sqm)	Sale price based on proportion of permissible land use (₹ per sqm)
Key activity		75	3,114[25]	2,336
Other activities	Commercial	10	9,500	950
	Residential including Group Housing and plotted development area	10	4,000	400
	Institutional Facilities	5	3,114	156
Total				**3,842**

Source: Scheme file and pricing files of YEIDA

Thus, due to incorrect fixation of sale price, YEIDA suffered loss of approximately ₹ 469.02 crore on allotment of 13 plots under the aforesaid scheme (**Appendix-5.4**).

[24] Short recovery of external development charges has not been calculated in case of plot allotted under SDZ since the same was cancelled by YEIDA in February 2020.

[25] YEIDA had assessed the cost for development of area under institutional use at ₹ 2,273 per sqm. After considering a saleable area of 73 *per cent* the allotment price of plots for institutional use works out to ₹ 3,114 per sqm.

It is worthwhile to mention here that YEIDA later (May 2018) calculated the sale price on the basis of different land uses permissible under the allotted plot at ₹ 2,670 per sqm and raised demand (June 2018) for difference of ₹ 1,041 per sqm (₹ 2,670 per sqm - ₹ 1629 per sqm) along with interest. No amount, however, has been deposited by any allottee against the said demand.

In respect of above, Audit further noticed that for calculating the sale price on the basis of different land uses permissible under the allotted plot, YEIDA had considered the rate of ₹ 1,650 per sqm for land under key activity and institutional facilities which was not correct as the said rate of ₹ 1,650 per sqm was applicable for mini/ micro special development zones. YEIDA had assessed the cost for development of area under institutional use at ₹ 2,273 per sqm. Therefore, after considering a saleable area of 73 *per cent*, the sale price of plots for institutional use works out to ₹ 3,114 per sqm. Consequently, the sale price of plots under the aforesaid scheme on the basis of permissible land uses works out to ₹ 3,842 per sqm as detailed in **Table 5.1** above.

In its reply, YEIDA stated (November 2022) that during the year 2009, the cost of land for industrial and institutional schemes was calculated at ₹ 2,273 per sqm. After allowing subsidy on aforesaid rates, the rates for SDZ was fixed at ₹ 1,564 per sqm, for mini/micro SDZ at ₹ 1,650 sqm and for industrial plots at ₹ 1,400 per sqm. The amount of subsidy was loaded on commercial properties. It further stated that the rate of aforesaid scheme was determined on the basis of activity at ₹ 2,670 per sqm which was ₹ 1,041 higher than the published rate of ₹ 1,629 per sqm for which action is being taken for recovery.

The reply is not acceptable because the subsidised rate of ₹ 1,650 per sqm was applicable for mini/micro SDZ and not for institutional plots. Besides, the above subsidised rate was arrived at after loading of subsidy on commercial properties. As no commercial property was allotted during 2008-09, the cost of subsidy had not been recovered by YEIDA. In view of the above, consideration of subsidised rate of ₹ 1,650 per sqm for institutional use was not correct and rate of ₹ 3,114 per sqm should have been considered for this use by YEIDA for calculation of differential amount recoverable from allottees.

Sale price of built-up flats fixed on lower side

5.3.7 YEIDA launched (April 2013) a scheme for allotment of 4,425 affordable flats admeasuring 29.76 sqm (super area) each in multi-storied (G + 3) apartments in Sector-18. The price of flats at ground floor was fixed at ₹ 7.75 lakh each and of flats at first, second and third floor at ₹ 7.22 lakh each. YEIDA allotted (January 2014) 4,500 flats under the aforesaid scheme. Out of above, 122 flats were surrendered/ cancelled by the allottees/YEIDA. The cost of flats consisted of two major components *viz.*, cost of land and cost of construction.

Audit noticed that YEIDA had calculated the land cost to be included in the price of flats by multiplying the super area of flats (29.76 sqm) with the rate applicable for residential plots (₹ 8,900 per sqm) and then apportioned the said cost in the ratio of 2:1:1:1 to flats at ground, first, second and third floors respectively. The aforesaid methodology adopted by YEIDA for calculating land cost to be apportioned between the flats was not correct as it did not ensure recovery of the cost of entire plot (including non-saleable area but excluding

area to be sold for other purposes[26]) on which the affordable flats were constructed. YEIDA should have calculated the cost of land to be included in the price of flats by multiplying the area of plot (excluding area to be sold for other purposes) with the applicable land rate for group housing plots (₹ 9,200 per sqm) and then apportioning the said cost to flats at each floor in the prescribed ratio.

YEIDA wrongly calculated the cost of land to be apportioned amongst the flats resulting in loss of ₹ 76.97 crore.

As per Audit's calculation, the cost of land to be apportioned amongst the flats worked out to ₹ 4.79 lakh for flats at ground floor and ₹ 1.80 lakh for flats at first, second and third floor against ₹ 1.06 lakh and ₹ 0.53 lakh respectively calculated by YEIDA. Thus, sale price of built-up flats allotted under the aforesaid scheme was fixed on the lower side resulting in loss of ₹ 76.97 crore[27] to YEIDA.

In its reply, YEIDA stated (November 2022) that the sale price of flats was calculated considering the cost of flats in nearby areas and in view of the fact that these were flats of EWS category. It further stated that the purpose of EWS scheme was to allot flats at less rates to workers of industrial units to be established in the area.

The reply is not acceptable because the methodology adopted by YEIDA did not ensure recovery of the cost of plot on which the flats were constructed. Besides, if YEIDA intended to allot the flats at subsidised rates, the cost should have been calculated correctly and the amount of subsidy should have been loaded on the cost of remaining properties. The same was, however, not done by YEIDA.

Sale price of group housing plots fixed on lower side

5.3.8 The Yamuna Expressway Industrial Development Area Building Regulations, 2010 (Building Regulations) permitted Floor Area Ratio (FAR)[28] of 3.0 for Group Housing plots and 1.0 to 1.8 for individual residential plots.

Since, higher FAR in case of Group Housing plots would lead to higher densities it would require higher investment on providing physical and social infrastructure. Besides, the builders construct flats/residences on the group housing plots with the motive to earn profit by selling the flats/residences to ultimate dwellers. Therefore, the sale price of Group Housing plots should be fixed at a rate higher than that for individual residential plots. In this context it is pertinent to mention that NOIDA fixes sale prices of Group Housing plots at 1.30 to 1.71 times the sale price of residential plots. Besides, Ghaziabad Development Authority (GDA) and Uttar Pradesh Avas Evam Vikas Parishad (UPAVP) under the Housing and Urban Planning Department (HUPD) of GoUP fix the sale price of Group Housing plots at 1.5 times the price of residential plots. YEIDA, however, fixed prices of Group Housing plots lower than that of individual residential plots during 2008-09 to 2011-12 and at 1.02 to 1.04 times[29]

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[26] Convenient shopping, senior secondary school, nursing home, nursery school, kiosks and milk booth.

[27] On allotment of 4,378 flats (excluding 122 surrendered/cancelled flats).

[28] Floor Area Ratio (FAR) is the quotient of total covered area on all floors divided by the total area of plot. Higher FAR means more covered area is allowed to be constructed on a given area of the plot and vice-versa.

[29] Except for the period 12 June 2014 to 19 September 2014 when the sale price for Group Housing plots was fixed at 1.22 times the sale price of individual residential plots due to loading the impact of no increase in the sale price of industrial and institutional properties in the cost of Group Housing plots.

of the prices of individual residential plots during 2012-13 to 2020-21. Thus, fixing of prices of Group Housing plots on lower side has resulted in loss of ₹ 37.98 crore[30] **(Appendix-5.5)** on allotment of two Group Housing plots.

In its reply, YEIDA stated (November 2022) that in case of residential plots, internal development works are carried out by YEIDA whereas in case of group housing plots internal development works are executed by the developers. Despite this, internal development cost of group housing plots has been kept equivalent to that of residential plots. It further stated that considering the difference in various aspects such as saleability, internal and external development costs, FAR, *etc.*, it would not be appropriate to compare group housing plots and individual residential plots and fix the sale price of group housing plots at 1.5 times the sale price of individual residential plots. Earlier, even GNIDA determined the rates of group housing plots similarly.

The reply is not acceptable because despite larger plot size of Group Housing plots, NOIDA, GDA and UPAVP fixed sale prices of Group Housing plots at 1.30 to 1.71 times the sale price of residential plots as against 0.84 to 1.04 times fixed by YEIDA.

Sale price of corporate office plots fixed on lower side

5.3.9 Clause 2 of the Yamuna Expressway Industrial Development Area (Preparation and Finalisation of Plan) Regulations, 2011 defines 'commercial use' and 'institutional use' as the use as defined in the Master Plan. Master Plan (Phase-I) 2031 includes public administration offices, education facilities, health facilities, socio-cultural facilities, telecommunication facilities, postal facilities, security, fire-fighting services, water supply system and public distribution services under institutional use and centres of trade and commerce under commercial use. It further defines 'Office/Corporate Office' as a premise used for office of commercial establishment or profit-making organisation.

Audit noticed that YEIDA allots plots for establishment of corporate offices under institutional plots schemes. The rates for allotment of corporate offices were fixed by YEIDA higher than the rates for allotment of plots for establishment of institutions such as senior secondary school, inter college, degree college, management/engineering institute, university, training institute *etc.*, but lower than the rates for allotment of plots for commercial use. Since, plots for establishment of corporate offices are allotted to entities engaged in commercial activities, the rates of these plots should be fixed at par with rates for commercial plots.

Thus, fixing of rates for allotment of plots for establishment of corporate offices to commercial entities at rates less than that applicable for allotment of commercial plots resulted in loss of ₹ 122.50 crore[31] to YEIDA.

In its reply, YEIDA stated (November 2022) that the corporate office scheme launched by YEIDA is an institutional scheme and support activities admissible as per Master Plan and Building Regulations have only been allowed. No commercial activity is allowed on such plots whereas in case of commercial

[30] Calculated considering sale price of Group Housing plots at 1.45 times (being average co-efficient used by NOIDA during 2010-11 *i.e.*, the year during which the schemes under which the two group housing plots were allotted were launched) the sale price of residential plots fixed by YEIDA.

[31] On allotment of 85 plots considering the difference in sale prices of commercial plots and corporate office plots as fixed by YEIDA.

plots, allottees can plan shops, offices, *etc.*, and sell them. Further, in case of corporate office, the allottee cannot sub-lease and has to himself develop the plot which comes under institutional category.

The reply is not acceptable because plots for establishment of corporate offices are allotted to entities engaged in commercial activities. Hence, the sale price of such plots should be fixed at par with commercial plots.

Recommendation No. 16

YEIDA should review the sale prices of plots for Group Housing and Corporate Office to recover genuine prices.

Conclusion

YEIDA did not prepare any standard guidelines for pricing of properties due to which there was no streamlined method of pricing. The method of pricing was not found to be consistent across the years and prices were fixed without consideration of all input costs. Further, no mechanism was developed to ensure recovery of costs which could not be factored in the sale price of properties. Sale prices of group housing plots and corporate office plots were fixed on the lower side. Besides, sale prices of plots allotted under 25-250 acre plot scheme and built-up flats were incorrectly fixed by YEIDA resulting in losses to it.

CHAPTER–VI
Allotment of Properties

CHAPTER-VI

Allotment of Properties

General

Introduction

6.1 The main objective of YEIDA is to develop the industrial development area within its jurisdiction as per the approved Master Plan and to achieve the above objective, YEIDA undertakes development of residential, commercial, industrial, institutional and mixed land use zones.

The Property Department of YEIDA deals with the allotments of various categories of properties and its post-allotment follow up. The Planning Department of YEIDA is responsible for approval of building plans and maps of the allotted plots and ensuring the construction of building as per the approved building plans and maps.

For development of residential zones, YEIDA either allots plots to builders on the basis of competitive bidding who further develop plots/flats/individual residences and sell them to end users or allots plots/ flats directly to end-users on the basis of draw of lots.

For development of Special Development Zones[1] (SDZ) and other zones such as commercial, industrial, institutional and mixed land use, YEIDA allots plots to applicants on different basis as detailed in **Table 6.1** below:

Table 6.1: Details of basis of allotment of various types of properties

Type of property	Basis of allotment
Special Development Zone	Pre-determined eligibility criteria and assessment of past experience, track record, financial arrangements, availability of technical and non-technical resources and preliminary project report
25 to 250 acre plot scheme[2]	Interview
Institutional	Interview
Industrial – Up to 2000/ 4000 sqm	Draw of lots
Industrial – Above 2100/ 4000 sqm	Initially on the basis of interview and later on the basis of pre-determined criteria and project presentation
Mixed Land Use	Initially on the basis of interview and later on the basis of pre-determined criteria and project presentation
Commercial	Competitive bidding

Source: Brochures of schemes launched by YEIDA

[1] As per the policy framed (December 2007) by GoUP for development of YEIDA's area, development of land equal to or more than 1,000 hectare was termed as Special Development Zone (SDZ). The allottees of SDZ were required to utilise the allotted area for at least one core activity (industrial, information technology, bio-technology, institutional, sports, recreational or service industry) along with other permissible activities (commercial, institutional and amenities, roads and open spaces and residential).

[2] In order to meet the demand for plots of smaller sizes, YEIDA launched (July 2009) a scheme for allotment of plots of size between 25 and 250 acres (25-250 acre plot scheme). Allottees of 25-250 acre plot scheme were required to utilise the allotted area for one core activity (industrial, information technology, bio-technology, institutional, sports, recreational or service industry) along with other permissible activities (commercial, institutional and amenities, roads and open spaces and residential).

Process of allotment on the basis of competitive bidding

6.2 The process of allotment since launching of schemes till follow-up of post allotment compliances in respect of residential township, group housing and commercial properties which are allotted on the basis of competitive bidding is depicted in **Chart 6.1** below:

Chart 6.1: Process of allotment of properties on the basis of competitive bidding

Finalisation of terms and conditions of brochure

- The terms and conditions of the brochures which *inter-alia* include provisions regarding technical and financial eligibility criteria for submission of bids, allotment process, completion schedule, payment terms, sub-lease, cancellation, *etc*., are finalised by YEIDA.

Launching of Scheme

- Scheme is launched and bids are invited under two bid system, except in case of commerical properties where only financial bids are invited, against the reserve price fixed by YEIDA.

Bid evaluation

- Technical bids are evaluated against prescribed technical and financial parameters after ensuring deposit of prescribed earnest/ registration money and non-refundable processing fee. Thereafter, financial bids of technically qualified bidders are opened. In case of commercial properties, financial bids are opened after ensuring deposit of earnest/ registration money and non-refundable processing fee along with the prescribed documents.

Approval for allotment

- The bidder quoting the highest rate against the specified reserve price is recommended for allotment of plot by the Allotment Committee. Allotment of property is finally approved by the Chief Executive Officer (CEO) of YEIDA.

Issue of reservation and allotment letter

- After approval of CEO, reservation letter is issued to the allottee for deposit of reservation money within 30 days. After receipt of reservation money, YEIDA issues allotment letter to the allottee for deposit of allotment money within 60 days and remaining amount in instalments on specified dates.

Issue of checklist and execution of lease deed

- On receipt of prescribed allotment money, YEIDA issues checklist and lease plan to the allottee for execution of lease deed. Consequent to execution of lease deed, physical possession of the property is handed over to the allottee.

Approval of building plan

- After execution of lease deed, the allottee obtains approval of the building plan and constructs the buildings as per the approved plan.

Completion of the project

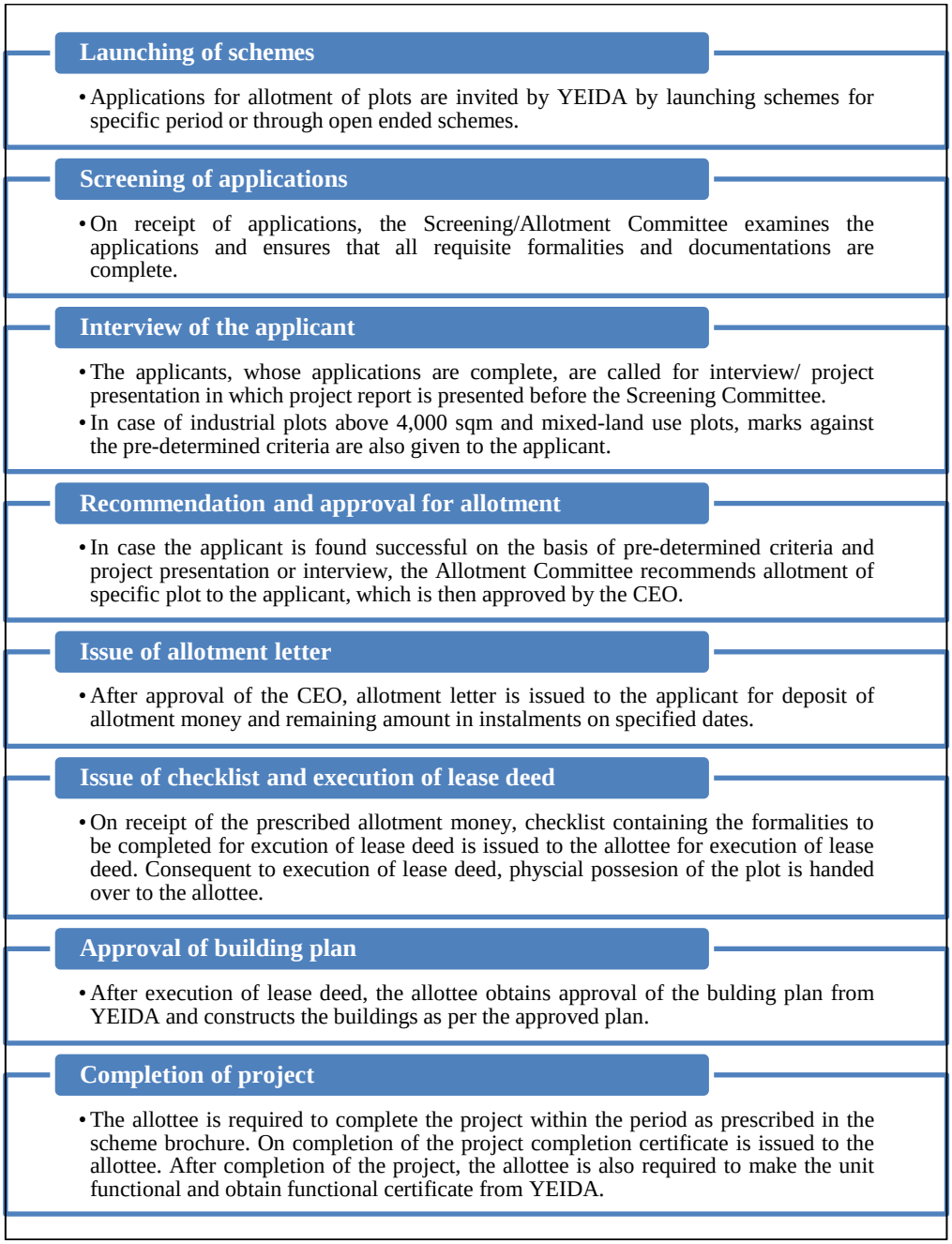
- The allottee is required to complete the project within the period as prescribed in the scheme brochure. On completion of the project (phase-wise/ complete project), occupancy (phase-wise)/ completion certificates are issued and in case of residential township and group housing plots, permission is given for sub-lease of units to ultimate dwellers.

Source: Scheme brochures and allotment files of YEIDA

Process of allotment on the basis of pre-determined criteria and project presentation or interview

6.3 The process of allotment since launching of schemes till follow-up of post allotment compliances in respect of industrial, mixed-land use and institutional properties which are allotted to entrepreneurs who are found eligible on the basis of pre-determined criteria and project presentation or interview is depicted in **Chart 6.2**.

Chart 6.2: Process of allotment on the basis pre-determined criteria and project presentation or interview



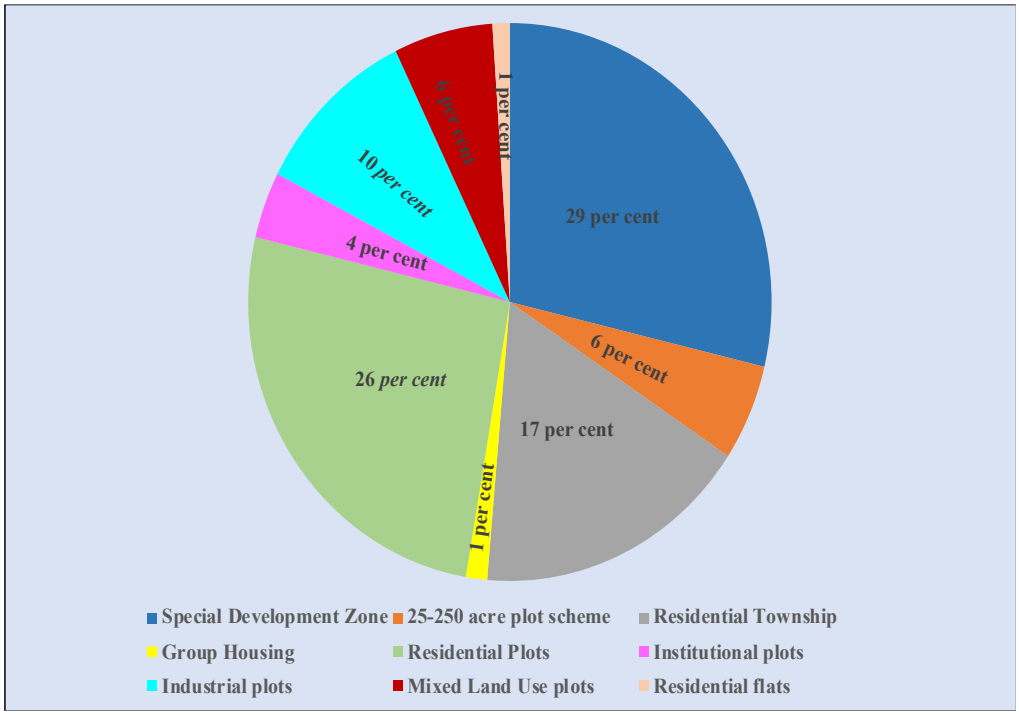
Source: Scheme brochures and allotment files of YEIDA

Status of allotments

6.4 YEIDA allotted 39,416 properties admeasuring 3,77,72,395.45 sqm under various categories since 2008-09[3] to 2020-2021. The area allotted under various categories (in *per cent*) is depicted in **Chart 6.3** below:

[3] No allotments were made by YEIDA before the year 2008-09.

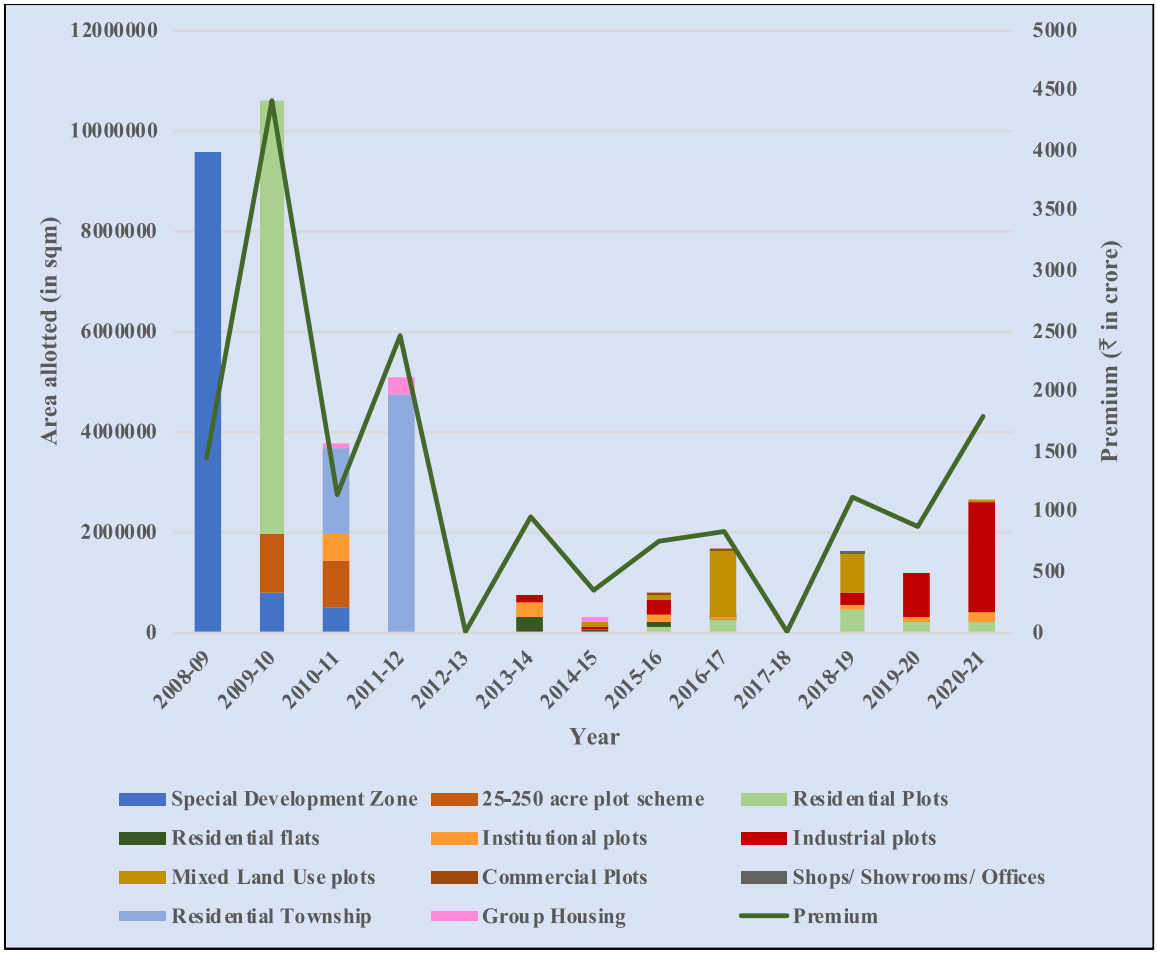
Chart 6.3: Area-wise allotment of properties (in *per cent*) under various categories since 2008-09 to 2020-21



Source: Information furnished by YEIDA

The year-wise allotments of properties are depicted in **Chart 6.4** below:

Chart 6.4: Year-wise allotment of properties



Source: Information furnished by YEIDA

From the above chart, it would be seen that:

- Out of the total area allotted by YEIDA during the period 2008-09 to 2020-21, 77 *per cent* area was allotted in the initial four years *viz.*, 2008-09 to 2011-12.
- Out of the total area allotted to builders (residential township and group housing plots), 99 *per cent* area was allotted during two years *viz.*, 2010-11 and 2011-12. No allotment was made to builders after the year 2014-15.
- Allotment of industrial plots began only from the year 2013-14 and 58 *per cent* of industrial allotments were made in the year 2020-21 alone.

Allotment of properties under various categories

6.5 This Chapter contains two sub-chapters which deal with allotment of properties under various categories, *viz.*,

- Sub-chapter VI (1): Allotment of Residential Township and Group Housing plots;
- Sub-chapter VI (2): Allotment of Industrial, Institutional, Mixed Land Use and Other properties.

Common irregularities/deficiencies in allotment of properties

6.6 Audit noted several irregularities in the process of allotment and post-allotment compliances which have been discussed in detail in sub-chapters VI (1) to VI (2). A number of irregularities/deficiencies of similar nature were observed across the categories of allotments. While these are discussed in detail in the respective sub-chapters, some of the issues having a common thread across various categories are highlighted in the succeeding paragraphs.

(i) Absence of standard working manual/guidelines

YEIDA did not formulate any manual prescribing the standard terms and conditions for allotment of properties under various categories. In absence of a manual for allotment of properties, there was lack of uniformity in the terms and conditions for allotment of properties under various categories and across years within the same category. Further, there were several deficiencies in the terms and conditions laid down in the scheme brochures and the procedures adopted by YEIDA for allotment of properties. These deficiencies/ irregularities are discussed in detail in sub-chapters VI (1) and VI (2).

(ii) Deficient brochure conditions:

The terms and conditions laid down in the scheme brochures are YEIDA's primary enabler for achievement of the envisioned development and for regulating the allottees. Audit noticed several deficiencies in the terms and conditions laid down in the scheme brochures which on one hand adversely affected the projects and on the other hand resulted in losses to YEIDA. Audit also noticed instances where existing terms and conditions were relaxed in successive brochures to the detriment of YEIDA's interests.

(iii) Minimum eligibility criteria not prescribed:

YEIDA had not prescribed any technical and financial eligibility criteria to be fulfilled by the applicants in order to be eligible for allotment of industrial, institutional and mixed-land use plots. Thus, the allotment process of the aforesaid categories of plots was deficient as it did not enable YEIDA to

shortlist only those applicants who were technically and financially capable of executing the project and in paying off YEIDA's dues in time.

(iv) Allotment of plots without ensuring intactness:

YEIDA should ensure that plots being allotted are free from all encumbrances/encroachment and dispute so that there is no delay in preparation of lease plan and issue of checklist thereon for ensuring smooth handover of the possession of plot to the allottees. This would also enable allottees to construct the project within the prescribed period and fulfil the desired objective of allotment. Audit observed that YEIDA failed to ensure allotment of encumbrance free plots which adversely affected the objective of its allotment.

(v) Delay in execution of projects:

None of the projects/ units was fully completed on any of the allotted plots and hence, the purpose of allotment of the properties remained unfulfilled.

(vi) Deficiencies in post-allotment compliances:

Audit noticed that the systems and procedures for ensuring post-allotment compliances were deficient which on one hand resulted in not taking timely action against allottees for default in complying with the terms and conditions of allotment and on the other hand in losses due to not recovering the applicable charges/penalty.

The ensuing sub-chapters bring out the various irregularities in allotment of properties, position of development of allotted properties and the responses of the YEIDA thereto.

CHAPTER–VI (1)
Allotment of Residential Township and Group Housing Plots

CHAPTER-VI

Allotment of Properties

VI (1) Allotment of Residential Township and Group Housing Plots

YEIDA allotted 14 residential township plots under three schemes for construction of plotted/flatted residential dwellings. After sub-division of one plot in two plots, sub-lease by four allottees to 11 sub-lessees and by one sub-lessee to three sub-lessees, there were 29 allottees/sub-lessees. Out of the above 29 allottees/sub-lessees, plots of 16 allottees/sub-lessees were cancelled/surrendered. Projects of remaining 13 allottees/sub-lessees were significantly delayed and there were overdues of ₹ 4,185.56 crore against 12 allottees/sub-lessees.

Similarly, YEIDA allotted five group housing plots under three schemes. Out of the above five plots, allotment of three plots was cancelled by YEIDA and one plot was partially surrendered by the allottee. Projects on remaining two plots (including partially surrendered plot) were significantly delayed and there were overdues of ₹ 40.45 crore against one allottee.

Thus, the objective of allotting residential township and group housing plots remained broadly unfulfilled.

Audit noticed several deficiencies in the scheme brochures and dilution of conditions in subsequent brochures which adversely affected execution of projects and interests of YEIDA and end users. Besides, there were several instances where the terms and conditions prescribed in the scheme brochures were not adhered to resulting in losses to YEIDA and undue benefits to the allottees. The eligibility criteria for allotment were not commensurate to the size and value of plots adversely affecting selection of capable applicants. YEIDA allotted plots to unqualified applicants and allowed consortium members to leave projects prematurely, undermining project execution and payment of YEIDA's dues. Sub-division and sub-lease of plots enabled ineligible entities to secure plots indirectly. Critical safeguards like escrow accounts, performance bank guarantees, and penalties for project delays were missing.

Audit also observed that the systems and procedures relating to allotment of properties and ensuring post-allotment compliances were deficient resulting in losses to YEIDA and adversely impacting execution of the projects. Instances of delayed allotment letters and checklists, short recovery of dues, and granting unjustified zero period were noticed, resulting in financial losses to YEIDA and undue benefits to allottees.

Introduction

6.1.1 YEIDA allots plots to builders under two categories *viz.,* residential township and group housing on lease of 90 years on the basis of competitive bidding. As per the scheme brochures, residential township is a premise comprising a mix of land uses such as residential (plotted and flatted – maximum 55 *per cent*); roads, parks and open spaces (minimum 35 *per cent*); commercial (maximum 5 *per cent*); and institutional and facilities (minimum 5 *per cent*). Further, the Yamuna Expressway Industrial Development Area Building Regulations, 2010 (Building Regulations) defines 'Group Housing' as a premise of size not less than 2,000 sqm comprising of either residential

flats or cluster of flats and independent houses/villas with basic amenities like parking, park, convenience shop, public utilities, *etc.*

Property Department of YEIDA frames the eligibility criteria/terms and conditions of allotment of residential township and group housing plots and follows up the post-allotment compliances. Planning Department of YEIDA is responsible for sanction of layout/building plans and monitoring completion of development/construction works in accordance with the sanctioned layout/building plans. Finance Department of YEIDA is responsible for all financial matters related to allotment of residential township and group housing plots.

YEIDA allotted (June 2010 to December 2011) 14 residential township plots measuring 2,57,155 sqm to 8,19,105 sqm under three schemes launched during the period March 2010 to March 2011. Similarly, YEIDA allotted (February 2011 to September 2014) five group housing plots measuring 82,346 sqm to 1,37,700 sqm under three schemes launched during the period November 2010 to June 2014.

The process of allotment of residential township and group housing plots is depicted in **Chart 6.1** of **Chapter 6**.

Status of allotments

6.1.2 The scheme-wise details of allotment of residential township plots are given in **Table 6.1.1** below:

Table 6.1.1: Details of allotment of residential township plots

Scheme	Date of launch of scheme	No. of plots allotted	Total area of allotted plots (in sqm)	Total premium of allotted plots (₹ in crore)
YEA-RT-01	19-03-2010	2	8,97,000.00	319.19
YEA-RT-02	05-11-2010	4	16,14,525.00	761.90
YEA-RT-03	01-03-2011	8	39,36,303.77	1,894.47
Total		**14**	**64,47,828.77**	**2,975.56**

Source: Concerned allotment files and information furnished by YEIDA

Out of the above 14 plots, one plot was sub-divided[1] in two plots. Four allottees (including allottee of sub-divided plot) had sub-leased (June 2013 to October 2014) area admeasuring 5,93,476.61 sqm to 11 sub-lessees. Besides, one sub-lessee further sub-leased (May 2014 to November 2020) area admeasuring 73,223.54 sqm to three sub-lessees. Further, 16 out of the 29 plots (including one sub-divided and eight sub-leased plots) were cancelled (14 plots)/surrendered (2 plots).

The terms and conditions laid down in the scheme brochures provided that YEIDA shall be free to exercise its right of cancellation of allotment in case of default on the part of the allottee for breach/ violation of the terms and conditions of allotment or on not depositing the allotment amount.

An amount of ₹ 4,185.56 crore was overdue against 12 allottees/sub-lessees out of the remaining 13 allottees/sub-lessees as on 30 September 2022 for a default period ranging up to 127 months as detailed in **Table 6.1.2** below:

[1] Plot No. TS-01, Sector-22D allotted to a consortium was sub-divided amongst Special Purpose Company formed by the consortium members (Logix Infrabuild Pvt. Ltd.) and a member (Logix Buildestates Pvt. Ltd.) of the consortium.

Table 6.1.2: Details of overdues as on 30 September 2022

Period of overdues	No. of defaulting allottees/sub-lessees	Overdues against defaulting allottees/sub-lessees as on 30 September 2022 (₹ in crore)
Above five years	4	2,132.27
Three to five years	2	1,163.07
One to three years	1	13.21
Below one year	5	877.01
Total	**12**	**4,185.56**

Source: Information furnished by YEIDA

It may be seen from above table that an amount of ₹ 3,295.34 crore was overdue against six allottees/sub-lessees for more than three years. YEIDA, however, did not take action for cancelling the plots of defaulting allottees/ sub-lessees despite being provided for in the scheme brochures. The details of residential township plots allotted by YEIDA and plots further sub-leased by the allottees/sub-lessee along with their status and overdues as on 30 September 2022 are given in **Appendix-6.1.1** and **6.1.2** respectively.

Further, the scheme-wise details of allotment of group housing plots are given in **Table 6.1.3** below:

Table 6.1.3: Details of allotment of group housing plots

Scheme	Date of launch of scheme	No. of plots allotted	Total area of allotted plots (in sqm)	Total premium of allotted plots (₹ in crore)
YEA-GH-01/2010	11-11-2010	1	82,346	44.88
YEA-GH-02/2011	25-02-2011	3	3,20,676	174.09
YEA-GH-03/2014	05-06-2014	1	92,700	136.45
Total		**5**	**4,95,722**	**355.42**

Source: Concerned allotment files and information furnished by YEIDA

Out of the above five plots, three plots were cancelled (May 2019 to August 2022) by YEIDA on account of default by the allottees in complying with the terms and conditions of allotment *viz.*, payment of dues, completion of project within stipulated time, *etc.* and one plot was partially[2] surrendered (November 2021) by the allottee under the provisions of Project Settlement Policy, 2016 notified by GoUP on 15 December 2016. An amount of ₹ 40.45 crore was overdue against one out of the remaining two allottees as on 30 September 2022 for a default period of five months. The details of group housing plots allotted by YEIDA along with their status and overdues as on 30 September 2022 are given in **Appendix-6.1.3**.

Audit coverage

6.1.3 All 14 residential township plots and five group housing plots allotted during the period covered in the Performance Audit *i.e.*, 2005-06 to 2020-21 were selected for detailed examination. Audit examined the allotment files of the above plots during the course of audit from October 2021 to April 2022. Files relating to issue of completion/partial completion certificates were, however, not submitted by YEIDA during the course of audit. Responsibility needs to be fixed by YEIDA for not providing records to Audit.

[2] Area of 47,843.70 sqm surrendered out of total area of 1,02,995.70 sqm (including 5,410.70 sqm additional area allotted).

Audit findings

6.1.4 The audit findings, which are discussed in succeeding paragraphs, have been grouped under the following broad categories:

- Deficiencies relating to scheme brochures and brochure conditions not being complied with ***(Paragraphs 6.1.5 to 6.1.5.9)***;
- Deficiencies in systems and procedures of allotment ***(Paragraphs 6.1.6 to 6.1.6.10)***; and
- Outcome of allotment of residential township and group housing plots ***(Paragraph 6.1.7)***.

Deficiencies relating to scheme brochures and brochure conditions not being complied with

6.1.5 YEIDA had not formulated any Manual for allotment of properties standardising the terms and conditions for allotment and the procedures/ timeframes to be followed for various pre-allotment and post-allotment activities. As a result, there were several deficiencies in the terms and conditions included in the scheme brochures which adversely affected execution of projects and interests of YEIDA and end-users. Besides, there were several instances where the terms and conditions prescribed in the scheme brochures were not adhered to. These deficiencies are discussed in succeeding paragraphs.

Deficiencies in eligibility criteria prescribed by YEIDA

6.1.5.1 The terms and conditions laid down in the scheme brochures *inter-alia* prescribed the technical and financial eligibility criteria to be fulfilled by the applicants to be eligible to bid for allotment of residential township and group housing plots. The technical and financial eligibility criteria were prescribed in terms of minimum construction completed during the last five years, minimum net worth, minimum solvency and minimum turnover from real estate activities as detailed below:

Technical eligibility criteria:

In case of residential township plots, the applicants were required to submit compounding sanctioned plans/completion certificates[3] for a minimum 1,39,354.56 sqm[4] construction executed[5] during the last five years along with approximate cost and date of completion.

Similarly, in case of group housing plots, the applicants were required to submit compounding sanctioned plans/completion certificates for a minimum of 69,677.28 sqm[6] constructed executed during the last five years along with approximate cost and date of completion.

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[3] Compounding sanctioned plans/completion certificates issued by the competent statutory authority were to be attached separately for each of the residential/ commercial/IT/ITES building completed.

[4] 15 lakh sq.ft.

[5] Activities like land development/housing/construction/colonising jobs of bonafide allotted land, commercial/IT/ITES projects, development executed, *etc.* but excluding merely trading in real estate.

[6] In case of scheme YEA-GH-03/2014 for allotment of group housing plots, the applicants were required to either submit compounding/completion certificates for construction executed during the last five years equal to at least 15 *per cent* of the total FAR of the plot or approved plans of existing projects executed during the last five years for an area not less than the area applied for.

Financial eligibility criteria:

In case of residential township plots, the applicants were required to fulfil the following financial eligibility criteria:

Minimum net worth duly certified by the tenderer's statutory auditors/Chartered Accountant	₹ 20 crore
Minimum solvency as per certificate not more than six months old from a nationalised/scheduled bank	₹ 10 crore
Minimum total turnover from real estate/construction activities for the last three accounting years duly audited by the tenderer's statutory auditors/Chartered Accountant	₹ 200 crore

Similarly, in case of group housing plots, the applicants were required to fulfil the following financial eligibility criteria:

Minimum net worth duly certified by the tenderer's statutory auditors/Chartered Accountant	₹ 20 crore[7]
Minimum solvency as per certificate not more than six months old from a nationalised/scheduled bank	₹ 5 crore[8]
Minimum total turnover from real estate/construction activities for the last three accounting years duly audited by the tenderer's statutory auditors/Chartered Accountant	₹ 100 crore[9]

Audit noticed the following deficiencies in the eligibility criteria prescribed by YEIDA which compromised on short-listing of technically and financially capable applicants to bid for allotment of residential township and group housing plots and thus had put execution of projects and/or timely payment of YEIDA's dues at risk:

- **Eligibility criteria not commensurate to the size and value of plots**

The minimum net worth prescribed by YEIDA for allotment of residential township and group housing plots was extremely low as the plots offered for allotment were valued between 6.80 and 18.21 times the prescribed minimum net worth in case of residential township plots and between 2.19 and 8.12 times in case of group housing plots. This allowed applicants to bid for plots in excess of their financial capability.

YEIDA prescribed extremely low net worth and uniform technical and financial eligibility criteria for all plots irrespective of the size of plots.

Further, the size of plots offered for allotment ranged between 4,00,000 sqm and 8,09,400 sqm in case of residential township plots and between 84,987 sqm and 2,04,190 sqm[10] in case of group housing plots. Since, the plots being offered for allotment were of varied sizes, the technical and financial eligibility criteria should have been prescribed commensurate to the size of plots. YEIDA, however, prescribed uniform technical and financial eligibility criteria for all plots irrespective of the size of plots[11]. This allowed applicants to bid for plots of larger size by fulfilling the same technical and financial eligibility criteria as was for plots of smaller size. Thus, the prescribed eligibility criteria were not commensurate to the size and value of plots and

[7] In case of scheme YEA-GH-03/2014 for allotment of group housing plots, the minimum net worth prescribed was ₹ 20 crore for plots of area up to one lakh sqm and ₹ 30 crore for plots of area above one lakh sqm.

[8] In scheme YEA-GH-03/2014 the minimum solvency prescribed was ₹ five crore for plots of area up to one lakh sqm and ₹ 10 crore for plots of area above one lakh sqm.

[9] In scheme YEA-GH-03/2014 the minimum turnover prescribed was ₹ 100 crore for plots of area up to one lakh sqm and ₹ 200 crore for plots of area above one lakh sqm.

[10] Except in case of scheme YEA-GH-03/2014 wherein the plots size ranged between 50,000 sqm and 1,74,000 sqm.

[11] Except in scheme YEA-GH-03/2014.

thereby, failed to ensure allotment of plots to capable applicants. This also shows that no scientific planning to match competence of bidders with quantum of work was done by YEIDA.

In its reply, YEIDA stated (November 2022) that the scheme brochures were approved by the Board of YEIDA and allotments were made to the successful bidders after recommendation of the Plot Allotment Committee and approval of the Chief Executive Officer. It further stated that the terms and conditions for allotment were determined with a view to develop the area considering prevailing conditions, financial liquidity, market demand and YEIDA being a new Authority. YEIDA assured that in view of the audit observation the terms and conditions of future schemes would be determined taking into consideration the net worth, solvency, turnover and other projects of the applicant.

The reply does not address the issue of framing deficient eligibility criteria. Also the fact remains that the technical and financial eligibility criteria prescribed in the scheme brochures were deficient which compromised on selection of capable bidders. This also indicates that YEIDA was either not seriously inclined towards completion of the project and wanted to favour incompetent builders or did not do scientific evaluation of the requirement of the project.

- **Financial outlay required to execute projects in hand not factored in**

As an applicant could have other projects in hand at the time of applying for allotment of plots, it was necessary that the financial capability of the applicant be evaluated after factoring such other projects in hand as well.

YEIDA considered net worth and solvency of the applicants on case to case basis thereby allowing them to obtain allotment of multiple plots on the basis of same net worth.

Audit noticed that YEIDA required the applicants to submit a list of projects in hand, status of their implementation, cost incurred and expected time of completion of each project separately. It, however, did not factor in the financial outlay required to execute the projects in hand while evaluating fulfilment of the prescribed financial eligibility criteria by the applicants and allowed them to bid for plots provided they had the minimum net worth and solvency.

Further, YEIDA did not even factor in its own previous allotments to the applicants and considered net worth and solvency of the applicants on case to case basis thereby allowing the applicants to leverage the same net worth and solvency to obtain allotment of multiple plots. An instance of an applicant using the same net worth and solvency for garnering allotment of two residential township plots is detailed in **Table 6.1.4** below:

Table 6.1.4: Details of multiple allotments using same net worth and solvency

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Area of plot (in sqm)	Consortium member(s) whose net worth and solvency used to fulfil the eligibility criteria	Minimum net worth required (₹ in crore)	Net worth of the member(s) (₹ in crore)	Minimum solvency required (₹ in crore)	Solvency of the member(s) (₹ in crore)
1.	Greenbay Infrastructure Pvt. Ltd.	17-02-2011	TS-06, Sector-22D	4,08,622	Orris Infrastructure Pvt. Ltd.	20.00	32.87	10.00	10.00
2.	Orris Developers Pvt. Ltd.	16-08-2011	TS-02, Sector-22D	8,19,105		20.00		10.00	

Source: Concerned allotment files of YEIDA

It would be seen from **Table 6.1.4** above that in both the cases, the consortiums used the net worth and solvency of Orris Infrastructure Pvt. Ltd. who was the lead member in both the consortiums. Therefore, had YEIDA considered the net worth and solvency of the applicant on a consolidated basis, *i.e.*, after considering previous allotments as well, the aforesaid applicant would have become ineligible for allotment of the second residential township plot.

Audit observed that in both the aforesaid cases, the projects were delayed by more than five years and an amount of ₹ 989.55 crore was outstanding against the allottees as on 30 September 2022. Thus, by not considering previous allotments made to the applicants on same net worth and solvency, YEIDA had put at risk execution of the projects and timely payment of dues.

In its reply, YEIDA stated (November 2022) that the scheme brochures were approved by the Board of YEIDA and allotments were made to the successful bidder after recommendation of the Plot Allotment Committee and approval of the Chief Executive Officer. It further stated that there was no restriction in the scheme brochures on allotment of plots to companies already working. YEIDA further assured that the terms and conditions of future schemes would be determined taking into consideration the audit observation.

The fact remains that by not factoring in the projects in hand of the applicants, YEIDA allowed the applicants to leverage the same net worth and solvency to garner allotment of multiple plots. This not only led to an undue favour to the applicant, it also shows lack of intent and application of mind in framing the eligibility conditions on the part of YEIDA which adversely affected execution of the project and led to huge outstanding dues of ₹ 989.55 crore.

Recommendation No. 17

(i) The eligibility criteria for allotment of residential township and group housing plots should be commensurate with the size and value of the plot.

(ii) The capability of the applicants should be assessed considering the projects in hand.

(iii) Responsibility should be fixed for framing deficient and inappropriate eligibility conditions favouring incapable bidders and deliberate intention to favour should be investigated through vigilance enquiry.

Irregular allotment to technically ineligible bidders

YEIDA made allotments to four applicants who did not meet the prescribed technical eligibility criteria. Further, in seven cases allotment was made to applicants who did not submit the required documents.

6.1.5.2 The terms and conditions laid down in the scheme brochures *inter-alia* provided that financial bid of only technically qualified bidders would be opened. Further, relevant documents in support of fulfilment of the prescribed technical and financial eligibility criteria were also required to be submitted by the applicants. In case one or more parameters of technical and financial eligibility criteria were not fulfilled or the relevant documents were not submitted, the applicant was not technically qualified and therefore ineligible. In all such cases, the next stage *viz.* opening of the financial bid was not warranted, let alone the bidder being considered for allotment.

Audit noticed that in four cases, residential township plots having total area of 22,42,054 sqm and valuing ₹ 1,078.10 crore were allotted to applicants who did not meet the prescribed technical criteria as detailed in **Table 6.1.5** below:

Table 6.1.5: Details of allotment of residential township plots to ineligible applicants

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Area (in sqm)	Premium (₹ in crore)	Remarks
1.	Greenbay Infrastructure Pvt. Ltd.	17-02-2011	TS-06, Sector-22D	4,08,622	192.05	Against the requirement of minimum 1,39,354.56 sqm construction completed during the last five years, construction of only 1,178.20 sqm area was completed (by lead member Orris Infrastructure Pvt. Ltd.) and remaining area of 2,10,940.44 sqm was under construction.
2.	Orris Developers Pvt. Ltd.	16-08-2011	TS-02, Sector-22D	8,19,105	388.34	
3.	Supertech Township Project Ltd.	01-08-2011	TS-05, Sector-22D	4,07,041	193.34	Against the requirement of minimum 1,39,354.56 sqm construction completed during the last five years, compounding sanctioned plans/ completion certificates was submitted for 1,47,618.56 sqm. The date of compounding sanctioned plan/ completion certificate for 22,318.10 sqm construction was, however, tampered and increased by a year to make it eligible for consideration.
4.	Dwarikapati Builders Pvt. Ltd.	22-12-2011	TS-03, Sector-18	6,07,286	304.37	Against the requirement of minimum 1,39,354.56 sqm construction completed during the last five years, entire area of 1,88,342.80 sqm was under construction.
Total				**22,42,054**	**1,078.10**	

Source: Concerned allotment files of YEIDA

In addition to above, in five cases, residential township plots having area of 16,83,127.77 sqm and valuing ₹ 810.16 crore were allotted to applicants who did not submit the required documents to establish fulfilment of the prescribed technical eligibility criteria as detailed in **Table 6.1.6** below:

Table 6.1.6: Details of allotment of residential township plots to applicants who did not submit required documents

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Area allotted (in sqm)	Premium (₹ in crore)	Documents not submitted
1.	Three C Homes Pvt. Ltd.	17-02-2011	TS-01, Sector-22A	3,92,474.00	183.48	Compounding sanctioned plans/ completion certificates in support of construction completed during the last five years not submitted.
2.	Sunworld City Ltd.	16-08-2011	TS-07, Sector-22D	4,14,538.00	195.91	
3.	Paras Buildtech India Pvt. Ltd.	08-08-2011	TS-08, Sector-22D	3,31,315.77	156.71	
4.	Three C Residency Pvt. Ltd.	22-12-2011	TS-01, Sector-18	2,57,155.00	129.58	
5.	Silver Line Furnishing and Furnitures Pvt. Ltd.	22-12-2011	TS-02, Sector-18	2,87,645.00	144.48	
Total				**16,83,127.77**	**810.16**	

Source: Concerned allotment files of YEIDA

Audit observed that out of the above nine plots (**Table 6.1.5** and **6.1.6**), four plots[12] were cancelled by YEIDA as the allottees failed to deposit the dues and execute the project as prescribed in the scheme brochure/lease deed and one plot[13] was surrendered by the allottee. The projects on remaining four plots[14]

[12] Plot No. TS-03, Sector-18 allotted to Dwarikapati Builders Pvt. Ltd.; Plot No. TS-01, Sector-22A allotted to Three C Homes Pvt. Ltd.; Plot No. TS-01, Sector-18 allotted to Three C Residency Pvt. Ltd.; and Plot No. TS-02, Sector-18, allotted to Silver Line Furnishing and Furnitures Pvt. Ltd.

[13] Plot No. TS-08, Sector-22D allotted to Paras Buildtech India Pvt. Ltd.

[14] Plot No. TS-06, Sector-22D allotted to Greenbay Infrastructure Pvt. Ltd.; Plot No. TS-02, Sector-22D allotted to Orris Developers Pvt. Ltd.; Plot No. TS-05, Sector-22D, allotted to Supertech Township Project Ltd.; and Plot No. TS-07, Sector-22D allotted to Sunworld City Ltd.

were delayed by more than five years and an amount of ₹ 2,279.62 crore was outstanding against the allottees as on 30 September 2022.

Similarly, in two cases, group housing plots having area of 1,79,931 sqm and valuing ₹ 97.59 crore were allotted to applicants who did not submit the required documents to establish fulfilment of the prescribed technical and financial eligibility criteria as detailed in **Table 6.1.7** below:

Table 6.1.7: Details of allotment of group housing plots to applicants who did not submit the required documents

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Area allotted (in sqm)	Premium (₹ in crore)	Documents not submitted
1.	Omnis Developers Pvt. Ltd.	17-02-2011	GH-01, Sector 22A	82,346	44.88	Net worth certificate and compounding sanctioned plans/completion certificates not submitted.
2.	IITL-Nimbus The Palm Village	09-06-2011	GH-03, Sector 22A	97,585	52.71	Compounding sanctioned plans/completion certificates not submitted.
Total				**1,79,931**	**97.59**	

Source: Concerned allotment files of YEIDA

Audit observed that out of the above, one plot (GH-03, Sector-22A) was partially surrendered by the allottee, and an amount of ₹ 40.45 crore was outstanding against the other allottee (Omnis Developers Pvt. Ltd.) as on 30 September 2022. Besides, the projects on both the plots were delayed by more than three to five years.

As the aforesaid applicants either did not fulfil the prescribed technical eligibility criteria or they did not submit the required documents like net worth certificate and completion certificate/compounding sanctioned plans to establish fulfilment of the prescribed technical and/or financial eligibility criteria, they should have been disqualified at the technical bid stage itself. YEIDA, however, allotted plots to such ineligible applicants.

In its reply, YEIDA stated (November 2022) that allotments were made as per the relevant provisions of the scheme brochures to successful bidders on the recommendations of Allotment Committee after approval of the Chief Executive Officer.

The reply is neither correct nor acceptable because YEIDA failed to disqualify applicants who did not submit the required documents as is clear from **Table 6.1.6** and **6.1.7**.

Deficiencies in scheme brochures regarding consortiums

6.1.5.3 The Uttar Pradesh Procurement Manual for 'Procurement of Goods'[15] defines consortium as an association of several persons, firms or companies. YEIDA allowed two or more entities to come together as a consortium and participate in the bidding process for allotment of residential township and group housing plots.

In case a consortium desired to participate in the bidding process for allotment of residential township and group housing plots, the members were required to submit a Memorandum of Agreement (MoA) conveying their intent to jointly

[15] Issued by the Department of Micro, Small and Medium Enterprises, GoUP on 1 April 2016.

apply for the scheme and in case the plot is allotted to them, to form a Special Purpose Company (SPC)/Special Purpose Vehicle (SPV) to execute the project. Members of the consortium were required to specify one lead member who alone shall be authorised to correspond with YEIDA. Further, other members of the consortium with equity stake of at least five *per cent*[16] were to be considered as relevant members. The lead member and the relevant members of the consortium were required to jointly qualify the prescribed technical and financial eligibility criteria.

YEIDA allotted 12 residential township plots and four group housing plots to consortiums. Audit noticed the following deficiencies in provisions relating to consortiums which had put execution of the project and timely payment of YEIDA's dues at risk:

- **Exit of key members before completion of project**

As per the terms and conditions laid down in the scheme brochures, the shareholding of the lead member in the consortium was required to remain at least 30 *per cent*[17] till issue of temporary occupancy/completion certificate for the project[18]. There was no restriction on exit of other members of the consortium.

The lead member and the relevant members of the consortium were required to jointly qualify the prescribed technical and financial eligibility criteria. Hence, it was necessary that restrictions be placed on exit of those relevant members as well on whose credentials the consortium was able to fulfil the prescribed eligibility criteria before completion of the project. YEIDA, however, did not include any provision in the scheme brochures restricting exit of such relevant members before completion of the project.

Audit noticed[19] that in three cases where residential township plots were allotted to consortiums, relevant members of the consortium on whose credentials the consortium was able to fulfil the prescribed eligibility criteria, had exited from the consortium before completion of the project. The details are given in **Table 6.1.8** below:

Table 6.1.8: Details of relevant members who exited the consortium before completion of the project

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of member(s) who exited consortium
1.	SDS Infracon Pvt. Ltd.	14-06-2010	TS-01, Sector-26A	Ultra Home Construction Pvt. Ltd.

[16] Residential Township plots: 10 *per cent* in scheme YEA-RT-01 and five *per cent* in schemes YEA-RT-02 and YEA-RT-03. Group Housing plots: Five *per cent* in schemes YEA-GH-01/2010 and YEA-GH-02/2011 and 15 *per cent* in scheme YEA-GH-03/2014.

[17] Residential Township plots: 26 *per cent* in scheme YEA-RT-01 and 30 *per cent* in schemes YEA-RT-02 and YEA-RT-03. Group Housing plots: 30 *per cent* in schemes YEA-GH-01/2010 and YEA-GH-02/2011 and 26 *per cent* in scheme YEA-GH-03/2014.

[18] Residential Township plots: Till issue of temporary occupancy/completion certificate of at least one phase of the project in scheme YEA-RT-01 and till issue of temporary occupancy/ completion certificate for the project in schemes YEA-RT-02 and YEA-RT-03. Group Housing plots: Till issue of temporary occupancy/completion certificate for the project schemes YEA-GH-01/2010 and YEA-GH-02/2011. In scheme YEA-GH-03/2014, the consortium was allowed to change the lead member within the consortium with the consent of all relevant members.

[19] As per information available on the website of Ministry of Corporate Affairs, Government of India (GoI).

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of member(s) who exited consortium
2.	Silver Line Furnishing and Furnitures Pvt. Ltd.	22-12-2011	TS-02, Sector-18	1. Three C Universal Developers Pvt. Ltd. 2. Vistar Constructions Pvt. Ltd. 3. Dashmesh Promoters and Developers Pvt. Ltd.
3.	Sunworld City Ltd.	16-08-2011	TS-07, Sector-22D	Odeon Builders Pvt. Ltd.

Source: Concerned allotment files of YEIDA and information available on the website of Ministry of Corporate Affairs, GoI

Audit observed that out of above, one plot (TS-02, Sector-18) was cancelled (July 2022) by YEIDA as the allottee failed to deposit the dues and execute the project as prescribed in the scheme brochure/lease deed. The projects on remaining two plots were delayed by more than five years and an amount of ₹ 1,279.28 crore was outstanding against the allottees as on 30 September 2022.

Similarly, in one case where a group housing plot (Plot No. GH-01A and 01B, Sector-26A) was allotted to a consortium, the relevant member[20] of the consortium on whose credentials the consortium fulfilled the prescribed eligibility criteria had exited the project before completion of the project. Audit observed that the aforesaid plot was cancelled (August 2022) by YEIDA as the allottee failed to deposit the dues and execute the project as prescribed in the scheme brochure/lease deed.

Further, in two cases of residential township plots the lead member of the consortium had exited the project before issue of temporary occupancy/ completion certificate of the project which violated the provisions of the scheme brochures. The details are given in **Table 6.1.9** below:

Table 6.1.9: Details of lead members who exited the consortium before completion of the project

Sl. No.	Name of the allottee	Plot No.	Date of allotment	Name of lead member
1.	HC Infracity Pvt. Ltd.	TS-04, Sector-22D	27-04-2011	Housing Development and Infrastructure Ltd.
2.	Silver Line Furnishing and Furnitures Pvt. Ltd.	TS-02, Sector-18	22-12-2011	Amniti Builders and Developers Pvt. Ltd.

Source: Concerned allotment files of YEIDA and information available on the website of Ministry of Corporate Affairs, GoI

After being pointed out by Audit, YEIDA cancelled (July-August 2022) the above two plots wherein the lead member had exited the project. It further stated (November 2022) that as per the scheme brochure there was no restriction on changing of relevant members. It further assured that in future schemes, the terms and conditions would be determined mandating continuance of lead member and relevant members till completion of the project.

The fact remains that allowing relevant member of the consortium, on whose credentials the consortium fulfilled the eligibility criteria, to exit before completion of the project had adversely impacted execution of the project and payment of YEIDA's dues.

[20] Surprise Suppliers Pvt. Ltd.

- **Lead member not required to be largest shareholder**

The terms and conditions laid down in the brochure of the first scheme (YEA-RT-01) launched (March 2010) by YEIDA for allotment of residential township plots *inter-alia* provided that the lead member should be the single largest shareholder in the consortium. This provision ensured that the lead member had the highest stake in executing the project and thus, had maximum authority on taking necessary decisions regarding the project. YEIDA, however, did not include the aforesaid provision in the brochure of schemes (YEA-RT-02 and YEA-RT-03) launched subsequently (November 2010 to March 2011). This allowed members to become the lead member without having the highest stake in the consortium.

Audit noticed that in three cases, YEIDA allowed members with lower stake in the consortium to become lead member as detailed in **Table 6.1.10** below:

Table 6.1.10: Details of cases where lead member was not largest shareholder

Sl. No.	Name of the allottee	Plot No.	Date of allotment	Name of lead member with share	Name of largest shareholder with share
1.	Adore Infrasmith Pvt. Ltd.	TS-03, Sector-22D	20-06-2011	Annova Infracon Pvt. Ltd. - Lead Member (30 *per cent*)	Indo Infracon Pvt. Ltd. (39 *per cent*)
2.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	17-02-2011	Orris Infrastructure Pvt. Ltd. (32.50 *per cent*)	Haldiram Manufacturing Company Pvt. Ltd. (37.50 *per cent*)
3.	Orris Developers Pvt. Ltd.	TS-02, Sector-22D	16-08-2011	Orris Infrastructure Pvt. Ltd. (45 *per cent*)	Kuki Realtors (50 *per cent*)

Source: Concerned allotment files of YEIDA

Audit observed that out of above three cases, one plot (TS-03, Sector-22D) was cancelled (February 2012) by YEIDA due to failure to deposit allotment money and in the remaining two cases the projects were delayed and an amount of ₹ 989.55 crore was outstanding against the allottees as on 30 September 2022.

In its reply, YEIDA stated (November 2022) that the terms and conditions of schemes YEA-RT-02 and YEA-RT-03 were fixed considering the response of scheme YEA-RT-01. Further, the terms and conditions in the scheme brochures were approved by the Board of YEIDA. YEIDA further assured to incorporate the audit suggestion in brochures of future schemes.

The reply is not acceptable as YEIDA diluted the terms and conditions of scheme YEA-RT-01 in subsequent schemes. The fact also remains that relaxing the condition for the lead member of the consortium led to reduced commitment of lead member to the project and further to defaults and delays in the projects.

- **Reduction in shareholding requirement for being considered as relevant member**

The terms and conditions laid down in the brochure of the first scheme (YEA-RT-01) launched (March 2010) by YEIDA for allotment of residential township plots *inter-alia* provided that each member of the consortium with equity stake of at least 10 *per cent* will be considered as relevant member. This provision ensured that relevant members had significant stake in the

YEIDA amended the provision in the brochures and allowed members with five *per cent* stake (earlier ten *per cent*) in the consortium to be considered as relevant member.

consortium and thus, had active involvement in execution of the project. YEIDA, however, amended the aforesaid provision in the brochures of schemes (YEA-RT-02 and YEA-RT-03) launched subsequently (November 2010 to March 2011), thereby allowing members with five *per cent* stake in the consortium to be considered as relevant member. This allowed members with even a minor stake of five *per cent* to become relevant members of the consortium and lend their technical and financial eligibility to qualify the consortium for allotment of plots.

Audit noticed that in three cases, YEIDA allowed members with minor stake of five *per cent* in the consortium to become relevant member who fulfilled 100 *per cent* of the eligibility criteria as detailed in **Table 6.1.11** below:

Table 6.1.11: Details of cases where relevant member with minor share fulfilled the eligibility criteria

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of relevant member with share	Contribution in fulfilling criteria of net worth	Contribution in fulfilling criteria of solvency	Contribution in fulfilling criteria of turnover	Contribution in fulfilling technical criteria
1.	Adore Infrasmith Pvt. Ltd.	20-06-2011	TS-03, Sector-22D	Vipul Ltd. (5 *per cent*)	100 *per cent*	--	100 *per cent*	100 *per cent*
2.	Three C Homes Pvt. Ltd.	17-02-2011	TS-01, Sector-22A	1. Three C Universal Developers Pvt. Ltd. (5 *per cent*)	66 *per cent*	100 *per cent*	80 *per cent*	81 *per cent*
				2. Dashmesh Promoters and Developers Pvt. Ltd. (5 *per cent*)	34 *per cent*	--	20 *per cent*	19 *per cent*
3.	Sunworld City Ltd.	16-08-2011	TS-07, Sector-22D	Odeon Builders Pvt. Ltd. (5 *per cent*)	100 *per cent*	100 *per cent*	100 *per cent*	100 *per cent*

Source: Concerned allotment files of YEIDA

Thus, even after fulfilling 100 *per cent* of the eligibility criteria, these relevant members have no significant say in decision making for execution of the project.

Audit observed that out of above three cases, two plots (TS-03, Sector-22D and TS-01, Sector-22A) were cancelled (February 2012 and January 2021) by YEIDA due to overdues and not initiating the project and in the remaining one case the project was delayed and an amount of ₹ 703.14 crore was outstanding against the allottee as on 30 September 2022.

In its reply, YEIDA stated (November 2022) that for technical and financial eligibility of the consortium, consolidated eligibility of all the members of the consortium is considered. There was no effect on consortium eligibility by reducing shareholding of relevant member from 10 to 5 *per cent*. YEIDA, however, assured that the shareholding of relevant member would be kept at 10 *per cent* in future schemes.

The reply is not acceptable because reducing the required shareholding for relevant members led to members with minor stake lending their credentials to qualify the consortium for allotment without their firm commitment to the project. It also enabled other members of the consortium who were otherwise ineligible, to garner allotment of plots beyond their capability leading to

overdues and delays in projects. This requires vigilance enquiry for fixing of responsibility of the concerned officials for dilution of conditions to the detriment of YEIDA and undue benefit to the members of the consortium.

- **Qualification of lead member not prescribed**

In 12 cases, plots were allotted to consortiums wherein no part of the prescribed technical and/or financial eligibility criteria was fulfilled by the lead member.

The lead member was required to have a substantial shareholding[21] in the consortium and was not allowed to exit the project till completion of the project[22]. Hence, in order to safeguard the financial interests of YEIDA and to ensure execution of the project it was necessary that certain percentage of the prescribed eligibility criteria be fulfilled by the lead member on its own.

YEIDA, however, did not prescribe any eligibility criteria to be fulfilled by the lead member on its own. As a result, in eight cases, residential township plots were allotted to consortiums wherein no part of the prescribed technical and/or financial eligibility criteria was fulfilled by the lead member as detailed in **Table 6.1.12** below:

Table 6.1.12: Details of allotment of residential township plots wherein no part of the eligibility criteria was fulfilled by the lead member

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of Lead Member	Remarks	Status/ overdues as on 30 September 2022 (₹ in crore)
1.	SDS Infracon Pvt. Ltd.	14-06-2010	TS-01, Sector-26A	SDS Infratech Pvt. Ltd.	No part of net worth, turnover and technical eligibility fulfilled by the lead member.	576.14
2.	Three C Homes Pvt. Ltd.	17-02-2011	TS-01, Sector-22A	Anushria Realtors Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Cancelled
3.	Adore Infrasmith Pvt. Ltd.	20-06-2011	TS-03, Sector-22D	Annova Infracon Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Cancelled
4.	Logix Infrabuild Pvt. Ltd. and Logix Buildestates Pvt. Ltd.	11-05-2011	TS-01, Sector-22D	Logix Colonisers Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Sub-divided in two plots – One plot surrendered and ₹ 275.09 crore overdue against the other plot
5.	Sunworld City Ltd.	16-08-2011	TS-07, Sector-22D	Sunworld Infrastructure Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	703.14

[21] Residential Township plots: 26 *per cent* in case of scheme YEA-RT-01 and 30 *per cent* in subsequent schemes YEA-RT-02 and YEA-RT-03. Group Housing plots: 30 *per cent* in case of schemes YEA-GH-01/2010 and YEA-GH-02/2011 and 26 *per cent* in case of subsequent scheme YEA-GH-03/2014.

[22] Residential Township plots: Till issue of temporary occupancy/completion certificate of at least one phase of the project in case of scheme YEA-RT-01 and till issue of temporary occupancy/completion certificate for the project in subsequent schemes YEA-RT-02 and YEA-RT-03. Group Housing plots: Till issue of temporary occupancy/completion certificate for the project in case of schemes YEA-GH-01/2010 and YEA-GH-02/2011. In subsequent scheme YEA-GH-03/2014, the consortium was allowed to change the lead member within the consortium with the consent of all relevant members.

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of Lead Member	Remarks	Status/ overdues as on 30 September 2022 (₹ in crore)
6.	Three C Residency Pvt. Ltd.	22-12-2011	TS-01, Sector-18	Silver Sands Estates Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Cancelled
7.	Silver Line Furnishing and Furnitures Pvt. Ltd.	22-12-2011	TS-02, Sector-18	Amniti Builders and Developers Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Cancelled
8.	Dwarikapati Builders Pvt. Ltd.	22-12-2011	TS-03, Sector-18	Dwarikapati Builders Pvt. Ltd.	No part of financial and technical eligibility fulfilled by the lead member.	Cancelled
Total						**1554.37**

Source: Concerned allotment files and information furnished by YEIDA

Audit observed that out of the above eight plots, one plot was further sub-divided in two plots (Sl. No. 4 of Table 6.1.12). Five plots out of the aforesaid nine plots (including sub-divided plot) were cancelled by YEIDA as the allottees failed to deposit the dues and execute the project as prescribed in the brochure/lease deed and one plot was surrendered by the allottee. In case of remaining three plots also the projects were delayed and an amount of ₹ 1,554.37 crore was outstanding against the allottees as on 30 September 2022.

Similarly, in four cases, group housing plots were allotted to consortiums wherein no part of the prescribed technical and/or financial eligibility criteria was fulfilled by the lead member as detailed in **Table 6.1.13** below:

Table 6.1.13: Details of allotment of group housing plots wherein no part of the eligibility criteria was fulfilled by the lead member

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Name of Lead Member	Remarks	Status/ overdues as on 30 September 2022 (₹ in crore)
1.	Omnis Developers Pvt. Ltd.	17-02-2011	GH-01, Sector-22A	Fab Distributor (P) Ltd.	No part of technical eligibility criteria fulfilled by the lead member.	40.45
2.	SDS Housing Pvt. Ltd.	16-08-2011	GH-1A/1B, Sector-26A	SDS Infratech Pvt. Ltd.	No part of technical eligibility criteria, net worth and turnover fulfilled by the lead member.	Cancelled
3.	IITL-Nimbus The Palm Village	09-06-2011	GH-03, Sector-22A	Nimbus Projects Ltd.	No part of technical eligibility criteria and solvency fulfilled by the lead member.	Partially surrendered
4.	Presidency Green View Pvt. Ltd.	26-09-2014	GH-02, Sector-22A	Presidency Infraheights Pvt. Ltd.	No part of technical eligibility criteria and turnover fulfilled by the lead member.	Cancelled

Source: Information furnished by YEIDA

Audit observed that out of above, two plots were cancelled by YEIDA on account of default by the allottees in complying with the terms and conditions of allotment and one plot was partially surrendered by the allottee under the

provisions of Project Settlement Policy, 2016. In case of the remaining one plot, the project was delayed and an amount of ₹ 40.45 crore was overdue against the allottee as on 30 September 2022.

Thus, by not prescribing any eligibility criteria to be fulfilled by the lead member, YEIDA had failed to safeguard its financial interests and ensure execution of the project.

In its reply, YEIDA stated (November 2022) that qualification of the lead member was not restricted in the scheme brochure. It further assured that the eligibility of the lead member and relevant member would be ensured in future schemes.

The fact remains that the lead member of above eight consortiums had minimal participation in the eligibility criteria for allotment of plots leading to allotment to bidders who were otherwise ineligible to garner allotment of plots. It not only adversely impacted the execution of the project and payment of YEIDA's dues, it also shows lack of serious intention towards completion of the project.

- **Sub-division of plot in favour of ineligible member of consortium**

The terms and conditions laid down in the brochure of the first scheme (YEA-RT-01) launched (March 2010) by YEIDA for allotment of residential township plots *inter-alia* provided that in case the plot is allotted to a consortium, the lease deed shall be executed in favour of Special Purpose Company (SPC) which should be a registered firm or an incorporated company and should have the same shareholders and same shareholdings as given in the registered/ notarized Memorandum of Agreement (MOA).

The above provision ensured that the responsibility of execution of project on the entire plot was on all members of the consortium. YEIDA, however, amended the aforesaid provision in the brochure of scheme YEA-RT-03 launched in March 2011, thereby permitting execution of more than one lease deed by sub-dividing the plot in favour of the lead member and/ or the relevant member(s) and/or Special Purpose Company(ies) formed by them. This allowed even those members of the consortium to garner plots who did not fulfil any part of the prescribed eligibility criteria and therefore, were not individually eligible for allotment.

The allotted plot was sub-divided in two plots and lease deed of one of the plots was executed in favour of a relevant member of the consortium who did not fulfil any part of the eligibility criteria.

Audit noticed that a plot (Plot no. 01, Sector-22D) was allotted (May 2011) to a consortium having Logix Colonisers Pvt. Ltd. as the lead member. The plot was subsequently sub-divided in two plots and lease deed of one of the plots was executed (November 2012) in favour of a relevant member (Logix Buildestates Pvt. Ltd.) of the consortium who did not fulfil any part of the eligibility criteria prescribed for allotment of the plot and was therefore, not individually eligible for allotment. Since, the members of the consortium were required to jointly qualify the technical and financial eligibility criteria, it was necessary that the onus of execution of the project on the entire plot be put upon the consortium by requiring the consortium members to execute the project by incorporating a Special Purpose Vehicle.

Audit observed that the project on the aforesaid plot was delayed and an amount of ₹ 275.09 crore was outstanding against the allottee as on 30 September 2022. Thus, due to permitting sub-division of the plot in favour of a relevant member, YEIDA allowed an otherwise ineligible entity to garner

plot by becoming member of a consortium which adversely affected execution of the project and payment of YEIDA's dues.

In its reply, YEIDA stated (November 2022) that the plot was sub-divided as per the provisions of the scheme brochure. It further assured that audit's suggestion would be considered in framing of terms and conditions of future schemes.

The fact remains that no eligibility criteria was prescribed by YEIDA for the member in whose favour plot was sub-divided thereby allowing an otherwise ineligible entity to garner the plot.

From the above, it may be seen that for successful execution of a project, the consortium consisting of different entities was required to work in unison but the deficient provisions relating to consortiums had served to weaken the consortiums, thereby jeopardising execution of the project and timely payment of YEIDA's dues. It also affected the commitment of the allottee developers to the projects and compromised the position of the home buyers.

Recommendation No. 18

(i) The provisions relating to consortiums should be strengthened to ensure accountability and continued commitment of the lead member as well as relevant members for successful completion of the projects.

(ii) Deliberate framing of deficient conditions to favour ineligible firms cannot be ruled out and should be investigated from vigilance angle.

Deficiencies in provisions relating to sub-lease

6.1.5.4 The terms and conditions laid down in the scheme brochures for allotment of residential township plots *inter-alia* provided that the allottee shall have option to sub-lease 70 *per cent* of the land earmarked for 'residential', 'institutional and facilities' and 'commercial' use with prior approval of YEIDA. The terms and conditions further provided that on execution of sub-lease deed[23], the sub-lessee will be bound to comply with the provisions of payment of proportionate share of lease premium, lease rent and other charges in respect of land area so sublet and shall be treated as an independent entity for purposes of land use, building bye-laws and payments to YEIDA. Hence, it was necessary that the technical and financial capability of the sub-lessee be ensured by YEIDA before execution of sub-lease deed. YEIDA, however, did not prescribe any eligibility criteria to be fulfilled by the sub-lessee and thus, gave a *carte-blanche* to the allottees to sub-lease portions of the allotted land in a manner they deemed fit.

Audit noticed that YEIDA permitted execution of sub-lease deeds in 14 cases for an area admeasuring 6,66,700.15 sqm without paying any heed to the capability of the sub-lessees to execute the projects on the sub-leased portions and to pay YEIDA's dues pertaining to the sub-leased portions. Further, in 11 out of the above 14 cases, YEIDA had permitted execution of sub-lease deeds despite there being overdues ranging between ₹ 18.39 crore to ₹ 359.21 crore against the allottees/sub-lessee (**Appendix-6.1.4**).

Audit observed that out of the above 14 cases, eight sub-leased plots were cancelled (November 2019 to April 2022) by YEIDA on account of overdues and failure to execute the project as per prescribed timelines. Further, in the

[23] A tripartite agreement between YEIDA, allottee and sub-lessee.

remaining six cases also the projects were delayed and there were overdues of ₹ 633.37 crore against five out of the six sub-lessees as on 30 September 2022.

From above it is thus evident that YEIDA's decision to allow sub-lease of plots without prescribing any eligibility criteria for sub-lessees effectively served as a backdoor entry for transfer of valuable property into the hands of ineligible entities. Further, allowing sub-lease also served as a medium for undue enrichment of the allottees. This is evident from the fact that in one case Orris Developers Private Limited had sub-leased (12 June 2013) one-half (4,09,552.51 sqm) of the total leased area (8,19,105 sqm) to ATS Realty Pvt. Ltd. at a sale consideration of ₹ 10,800 per sqm as against allotment rate of ₹ 4,741 per sqm just after 21 months of allotment resulting in undue enrichment of the allottee (Orris Developers Pvt. Ltd.) by atleast ₹ 103 crore[24].

Audit further observed that out of above 14 cases of sub-lease, in 12 cases YEIDA had permitted sub-lease of 6,19,787.07 sqm land to other developers without levying any transfer charges resulting in loss of ₹ 28.58 crore[25] as detailed in **Table 6.1.14** given below:

Table 6.1.14: Details of cases where transfer charges were not levied

Sl. No.	Plot No.	Name of the lessee	Name of the sub-lessee	Date of execution of sub-lease deed	Area sub-leased (in sqm)	Transfer charges (₹ in crore)
1.	GH-01/TS-04, Sector-22D	HC Infracity Pvt. Ltd.	Pratham Real Ventures Pvt. Ltd.	06-02-2014	11,610.00	0.61
2.	GH-02/TS-04, Sector-22D	HC Infracity Pvt. Ltd.	Cosmic Structures Ltd.	19-03-2014	10,262.00	0.54
3.	GH-10/TS-04, Sector-22D	HC Infracity Pvt. Ltd.	Lotus Buildmart Pvt. Ltd.	06-02-2014	10,332.00	0.54
4.	GH-11/TS-04, Sector-22D	HC Infracity Pvt. Ltd.	Trivelli Projects Pvt. Ltd.	21-10-2014	11,610.00	0.86
5.	GH-12/TS-04, Sector-22D	HC Infracity Pvt. Ltd.	Sukriti Infracon Pvt. Ltd.	06-02-2014	25,000.00	1.31
6.	GH-01/TS-06, Sector-22D	Greenbay Infrastructure Pvt. Ltd.	Emerald Promoters Pvt. Ltd.	24-01-2014	37,812.34	1.99
7.	GH-04/TS-01B, Sector-22D	Logix Buildestates Pvt. Ltd.	U.G. Infrastructure Pvt. Ltd.	20-05-2014	10,103.02	0.53
8.	GH-03/TS-01B, Sector-22D	Logix Buildestates Pvt. Ltd.	Growth Infradevelopers Pvt. Ltd.	31-07-2014	18,440.93	1.29
9.	GH-06/TS-01B, Sector-22D	Logix Buildestates Pvt. Ltd.	Sunwhite Infratech Pvt. Ltd.	12-05-2014	11,253.81	0.59
10.	GH-01/TS-01B, Sector-22D	Logix Buildestates Pvt. Ltd.	Oasis Realtech Pvt. Ltd.	26-02-2014	37,500.00	1.97
11.	TS-02A, Sector-22D	Orris Developers Pvt. Ltd.	ATS Realty Pvt. Ltd.	12-06-2013	4,09,552.51	16.97
12.	P-05/TS-02A, Sector-22D	ATS Realty Pvt. Ltd.	Ajay Realcon India Pvt. Ltd.	30-05-2014	26,310.46	1.38
Total					**6,19,787.07**	**28.58**

Source: Concerned allotment files and information furnished by YEIDA

[24] Calculated at the rate of ₹ 2,515 per sqm being difference between sale consideration (₹ 10,800 per sqm) and prevalent reserve price on the date of execution of sub-lease deed (₹ 8,285 per sqm).

[25] Calculated at the rate of five *per cent* of prevalent reserve price on the date of execution of sub-lease deed.

Thus, YEIDA suffered loss of ₹ 28.58 crore due to not levying transfer charges in case of sub-lease of land to other developers.

In its reply, YEIDA stated (November 2022) that the scheme brochures were approved by the Board of YEIDA which contained provision for sub-lease. This would enable execution of the project simultaneously by the allottee/ sub-lessees to ensure timely completion of the project. It further stated that as per scheme brochures no transfer charges were to be levied in case of first sub-lease of developed plot. However, for subsequent sales, transfer charges were payable. It further assured that audit's suggestion would be considered in framing of terms and conditions of future schemes.

The reply is not acceptable as YEIDA allowed sub-lease of plots without payment of outstanding dues and also did not ensure the financial and technical eligibility of the sub-lessees, thereby jeopardizing execution of the project and timely payment of its dues. Further, the cases of sub-lease without levy of transfer charges pointed out by Audit pertain to transfer of plots by the allottees to other developers whereas the provision quoted by YEIDA in its reply relates to transfer of developed plots/ built-up space to end-users. Besides, YEIDA too had recovered transfer charges at the rate of five *per cent* of prevalent reserve price in two cases where plots were transferred to other developers.

Recommendation No. 19

(i) YEIDA should prescribe eligibility criteria for sub-lessees and sub-lease of plot should be done after ensuring the capability of the sub-lessee.

(ii) Sub-lease of plots without prescribing any eligibility criteria for sub-lessees should be investigated from vigilance angle.

(iii) Transfer charges should be levied in case of sub-lease of plot to another developer.

Deficiencies relating to penal provisions

6.1.5.5 The objective of providing penal provisions is to deter the concerned party from violating the conditions prescribed for desired outcome. The terms and conditions laid down in the scheme brochures of residential township and group housing plots *inter-alia* required the allottees to complete various activities such as execution of lease deed, submission of detailed layout plan and completion of development and construction works within the prescribed time.

Audit noticed the following deficiencies in penal provisions for default in complying with the aforesaid terms and conditions stipulated in the scheme brochures:

- **Inadequate penalty for delays in execution of lease deeds**

The terms and conditions laid down in the scheme brochures of residential township and group housing plots *inter-alia* provided that in addition to the premium of plot, the allottee shall pay in advance every year, lease rent at the rate of one *per cent* of premium of the plot. First such payment shall fall due on the date of execution of lease deed and thereafter, every year, on or before the last date of the previous financial year. Thus, lease rent at the rate of one *per cent* of premium was payable from the date of execution of lease deed.

The terms and conditions further provided that in case of delay in execution of lease deed by the allottee, extension can be granted by YEIDA subject to payment of penalty at the rate of ₹ 10 for each 1,000 sqm area per day[26].

Audit noticed that the penalty prescribed by YEIDA for delay in execution of lease deed by the allottees in the scheme brochures was not even sufficient to cover the loss of lease rent due to delay in execution of lease deed. Hence, instead of acting as a deterrence it in turn worked as a catalyst for delaying execution of lease deed.

Consequently, in case of three residential township plots where lease deeds were executed with delay of seven to 114 days beyond the period prescribed in the checklist YEIDA suffered loss of ₹ 82.03 lakh as detailed in **Table 6.1.15** given below:

Table 6.1.15: Details of cases showing loss due to prescribing inadequate penalty for delay in execution of lease deeds in case of residential township plots

(₹ in lakh)

Sl. No.	Name of the allottee	Plot No.	Date of issue of checklist	Area (in sqm)	Time allowed for execution of lease deed	Date of execution of lease deed	Delay in execution of lease deed (in days)	Lease rent for period of delay	Penalty recovered	Loss to YEIDA
1.	HC Infracity Pvt. Ltd.	TS-04, Sector-22D	04-11-2011	4,07,533	2 months[27]	26-04-2012	114	59.82	11.50	48.32
2.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	03-12-2011	4,08,622	30 days	27-03-2012	85	44.72	13.50	31.22
3.	Three C Residency Pvt. Ltd.	TS-01, Sector-18	11-01-2012	2,57,155	30 days	17-02-2012	7	2.49	--	2.49
Total				**10,73,310**				**107.03**	**25.00**	**82.03**

Source: Concerned allotment files and information furnished by YEIDA

Similarly, in case of two group housing plots where lease deeds were executed with delays of 130 to 381 days beyond the period prescribed in the checklist, YEIDA suffered loss of ₹ 59 lakh as detailed in **Table 6.1.16** given below:

Table 6.1.16: Details of cases of loss due to prescribing inadequate penalty for delay in execution of lease deeds in case of group housing plots

(₹ in lakh)

Sl. No.	Name of the allottee	Plot No.	Date of issue of checklist	Area (in sqm)	Time allowed for execution of lease deed	Date of execution of lease deed	Delay in execution of lease deed (in days)	Lease rent for period of delay	Penalty recovered	Loss to YEIDA
1.	Omnis Developers Pvt. Ltd.	GH-01, Sector-22A	03-05-2011	82,346	2 months[28]	17-07-2012	381	46.85	3.55	43.30
2.	IITL-Nimbus The Palm Village	GH-03, Sector-22A	27-01-2012	97,585	30 days	05-07-2012	130	18.77	3.07	15.70
Total				**1,79,931**				**65.62**	**6.62**	**59.00**

Source: Concerned allotment files and information furnished by YEIDA

[26] Except in case of scheme YEA-GH-03/2014 for allotment of group housing plots where penalty as per rules prevailing at the time of grant of extension was payable by the allottee in case of delay in execution of lease deed.

[27] No time limit was prescribed in the checklist for execution of lease deed. In absence of any time limit, Audit has considered a period of two months as YEIDA had allowed a period of two months in checklists issued earlier during July 2010.

[28] No time limit was prescribed in the checklist for execution of lease deed. In absence of any time limit, Audit has considered a period of two months as YEIDA had allowed a period of two months in checklists issued earlier during July 2010 for residential township plots.

In its reply, YEIDA stated (November 2022) that lease deeds were delayed due to agitation by farmers and litigation and the same were executed after obtaining encumbrance free land. In case of group housing plot allotted to Omnis Developers Pvt. Ltd. execution of lease deed was delayed due to delay in obtaining information regarding Court's stay orders and status of acquisition. It further assured that audit's suggestion would be considered in framing of terms and conditions of future schemes.

The reply does not address the audit observation regarding insufficient penalty for delay in execution of lease deed by the allottees.

- **Penalties for delays in submission of detailed layout plan and completion of development works and construction not prescribed**

The terms and conditions laid down in the scheme brochures of residential township and group housing plots *inter-alia* provided that the lessee is required to submit building plan together with the detailed layout plan showing the phases for execution of the project for approval within nine months[29] from the date of possession[30] *i.e.,* date of execution of lease deed and shall start land development and internal development within 18 months from the date of possession[31]. The land development and internal developments had to be completed by the allottee within five years[32] from the date of possession to the satisfaction of YEIDA. Further, the allottee was required to complete the construction of minimum 15 *per cent*[33] of the total Floor Area Ratio (FAR) of the allotted plot as per approved layout plan and get temporary occupancy/completion certificate of the first phase within a period of three years[34] from the date of execution of lease deed[35]. The Board of YEIDA, in its 51st meeting (15 September 2014), decided to allow a further period of two years for completion of projects.

In order to ensure compliance of the aforesaid provisions by the allottees it was necessary that suitable provisions for levy of penalty be incorporated in the brochures to act as a deterrence in case of failure of allottees to adhere to the prescribed timelines. YEIDA, however, did not prescribe any penalty for delays in submission of detailed layout plan and completion of development works and prescribed FAR construction.

Audit noticed that in case of residential township plots four allottees had submitted the detailed layout plans with delays of 22 to 201 days and two allottees had not submitted the detailed layout plan till cancellation of their

[29] Six months in case of scheme YEA-GH-03/2014 for allotment of group housing schemes.
[30] Due date of execution of lease deed in case of scheme YEA-GH-03/2014 for allotment of group housing plots.
[31] In case of scheme YEA-GH-03/2014 for allotment of group housing plots, the allottee was required to start construction within 12 months from the due date of execution of lease deed.
[32] Except in case of scheme YEA-GH-03/2014 for allotment of group housing plots.
[33] Applicable in case of residential township plots. For group housing plots, the allottees were required to complete construction of minimum area according to bye-laws and get temporary occupancy/ completion certificate of the first phase.
[34] Five years in case of scheme YEA-RT-01 for allotment of residential township plots and YEA-GH-01/2010 for allotment of group housing plots.
[35] Due date of execution of lease deed in case of scheme YEA-GH-03/2014 for allotment of group housing plots.

allotment by YEIDA. Further, out of the 12 allottees[36], five allottees had not completed the development works and construction of prescribed FAR till their cancellation/ surrender. Besides, the remaining seven allottees had also not completed the development works and construction of prescribed FAR as of September 2022. The details of delays[37] are given in **Table 6.1.17** below:

Table 6.1.17: Details of delay in submission of layout/ building plan, completion of development works and construction of prescribed FAR as on 30 September 2022

Sl. No.	Name of the allottee	Plot No.	Date of execution of lease deed	Date of cancellation/ surrender, if any	Delay in submission of layout/ building plan (in days)	Delay in completion of development works (in days)	Delay in completion of prescribed FAR (in days)
1.	Supertech Ltd.	TS-01, Sector-17A	13-08-2010	--	22	1,875	1,875
2.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	13-08-2010	--	0	1,875	1,875
3.	Three C Homes Pvt. Ltd.	TS-01, Sector-22A	10-06-2011	12-01-2021	201	948	1678
4.	HC Infracity Pvt. Ltd.	TS-04, Sector-22D	26-04-2012	08-08-2022	201	1,201	1,931
5.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	27-03-2012	--	0	1,284	2,014
6.	Logix Infrabuild Pvt. Ltd.	TS-01A, Sector-22D	26-11-2012	12-07-2017	0	--	--
7.	Logix Buildestates Pvt. Ltd.	TS-01B, Sector-22D	26-11-2012	--	0	1,040	1,770
8.	Orris Developers Pvt. Ltd.	TS-02, Sector-22D	11-01-2012	--	0	1,359	2,089
9.	Supertech Township Project Ltd.	TS-05, Sector-22D	13-12-2011	--	0	1,388	2,118
10.	Sunworld City Ltd.	TS-07, Sector-22D	14-09-2012	--	43	1,113	1,843
11.	Three C Residency Pvt. Ltd.	TS-01, Sector-18	17-02-2012	16-04-2019	2,342	59	789
12.	Silver Line Furnishing and Furnitures Pvt. Ltd.	TS-02, Sector-18	01-03-2012	27-07-2022	3,526	1,245	1,975

Source: Concerned allotment files and information furnished by YEIDA

Similarly, in case of group housing plots only two allottees had submitted the building plan within the prescribed time. Further, none of the allottees had completed the development works and only one allottee had obtained occupancy/completion certificate of the first phase and that too with delay of 1,028 days. The details of delays[38] are given in **Table 6.1.18** below:

[36] Out of 15 allottees (including one sub-divided plot), plots of three allottees were cancelled/ surrendered before execution of lease deed.

[37] In case of cancelled/ surrendered plots, the delays in completion of various activities have been calculated up to the date of cancellation/ surrender.

[38] In case of cancelled plots, the delays in completion of various activities have been calculated up to the date of cancellation.

Table 6.1.18: Details of delays in submission of layout/ building plan, completion of development works and construction of first phase as on 30 September 2022

Sl. No.	Name of the allottee	Plot No.	Date of execution of lease deed	Date of cancellation/ surrender, if any	Delay in submission of layout/ building plan (in days)	Delay in completion of development works (in days)	Delay in completion of construction of first phase (in days)
1.	Omnis Developers Pvt. Ltd.	GH-01, Sector-22A	17-07-2012	--	3,454	1,172	1,172
2.	SDS Housing Pvt. Ltd.	GH-01A/01B, Sector-26A	12-12-2011	02-08-2022	3,612	1,330	2,060
3.	IITL-Nimbus The Palm Village	GH-03, Sector-22A	05-07-2012	--	0	1,184	1,914
4.	Ajnara India Ltd.	GH-04, Sector-22A	07-12-2011	21-04-2022	0	1,232	1,028[39]
5.	Presidency Green View Pvt. Ltd.	GH-02, Sector-22A	31-03-2015	30-05-2019	1,339	--	--

Source: Concerned allotment files and information furnished by YEIDA

Thus, due to not incorporating suitable provisions for levy of penalty, YEIDA failed to effectively check such delays.

Further, the terms and conditions laid down in the scheme brochures provided that YEIDA in case of default on the part of the allottee for breach/ violation of the terms and conditions of allotment/ lease deed shall be free to exercise its right of cancellation of allotment/ lease deed. Despite inordinate delays on the part of the allottees in submission of detailed layout plan and completion of development works and prescribed FAR construction, YEIDA did not proceed with cancellation of allotment/ lease deed of the defaulting allottees.

In its reply, YEIDA stated (November 2022) that the development works were stalled due to litigation by landowners for extra compensation and Court's stay orders. It also stated that if there is delay in submission of layout plan it would ultimately lead to delay in project completion for which the scheme brochures prescribe penalty. It further assured that in future stage-wise penalties would be prescribed in the scheme brochures.

The reply is not acceptable as stage-wise penalties would have deterred the allottees from delaying the project even in the earlier stages of the project, thereby ensuring timely completion of the project.

Recommendation No. 20

YEIDA should prescribe sufficient penalty for delay in execution of lease deed and also prescribe penalties for delays at various stages of execution of the project.

Absence of provision for recovery of increase in cost

6.1.5.6 The reserve price of residential township and group housing plots was fixed by YEIDA on the basis of input costs (towards cost of land, external development, internal development and special projects) which tend to increase significantly due to changes in policies/rules/regulations at Government and/or YEIDA's level, thereby having an impact on the cost of allotted plots. Hence, it was necessary that suitable provision for recovery of increase in cost beyond a certain threshold after allotment be incorporated in

[39] Up to date of obtaining partial completion certificate.

the scheme brochures to safeguard YEIDA against loss and litigation on account of such increase. YEIDA, however, did not incorporate any condition in the brochures of schemes launched for allotment of residential township and group housing plots[40] for recovery of increase in cost of land after allotment.

Audit observed that the cost of land increased due to direction of GoUP for payment of no litigation incentive[41] to landowners for which demands were raised (December 2014) on the allottees by YEIDA. Since, the demand for increase in cost of land on account of payment of no litigation incentive was not backed by any condition in the scheme brochures it led to litigation against YEIDA. The matter could be resolved only after the judgment of the Hon'ble Supreme Court of India on 19 May 2022 upholding YEIDA's demand for increase in cost of land. In the meantime, the overdues (including interest) on account of the aforesaid demand had spiralled to ₹ 1,317.18 crore against 12 allottees/sub-lessees of residential township plots and to ₹ 31.34 crore against one allottee of group housing plot as on 30 September 2022.

In its reply, YEIDA assured (November 2022) that provision regarding recovery of increase in cost of plots due to various reasons would be included in future schemes.

The fact remains that absence of provision for recovery of increase in cost of plot after allotment had led to litigation and spiralling of overdues.

Provision for opening of escrow account not included

6.1.5.7 An escrow account is a temporary contractual arrangement between two transacting parties where a third party (usually a bank) holds the financial payments until specified conditions are met. Having an escrow account reduces the risk of not fulfilling contractual commitments. In order to safeguard the interests of YEIDA as regard payment of dues by the developer and also ensuring application of funds collected by the developer from the ultimate buyers/ dwellers on the concerned projects, provision of escrow account is a reliable mechanism.

It is also notable that the Real Estate (Regulation and Development) Act, 2016 (RERA Act) notified on 26 March 2016 provides[42] that 70 *per cent* of the amounts realised for the real estate project from the allottees, from time to time, shall be deposited in a separate account in a scheduled bank to cover the cost of land and construction and shall be used only for that purpose.

YEIDA did not include any condition in the scheme brochure for opening of escrow account by allottees.

Audit noticed that YEIDA had not included any condition for opening of escrow account by the allottees in the scheme brochures of residential township and group housing plots. Thus, YEIDA put at stake not only recovery of its dues but also execution of the project, as it had no control over diversion of funds raised/collected by the allottees for other purposes which is evident from the following:

- The total overdues of YEIDA against 12 allottees/sub-lessees[43] of residential township plots had spiralled to ₹ 4,185.56 crore and against one allottee of group housing plot to ₹ 40.45 crore as on 30 September 2022.

[40] Except in case of scheme YEA-GH-03/2014 for allotment of group housing plots.
[41] No litigation incentive at the rate of ₹ 517.60 per sqm (64.7 *per cent*).
[42] Under Section 4(2)(l)(D)
[43] Including sub-lease cases and excluding cancelled/surrendered cases.

- YEIDA had formed (30 October 2017) a committee to examine the financial statements of allottees/sub-lessees of residential township and group housing plots which found that eight allottees/sub-lessees of residential township plots had siphoned off ₹ 840.43 crore (**Appendix-6.1.5**) out of funds collected from end users for purposes other than execution of the project.

In its reply, YEIDA stated (November 2022) that to protect the rights of third parties it has framed[44] a policy for opening of escrow account at the time of reschedulement of dues and issue of part completion certificate. Accordingly, escrow accounts have been opened by four allottees/sub-lessees of residential township plots. It further assured that provision for opening escrow account would be included in future schemes.

The fact remains that not including provision for opening escrow account in the scheme brochures had led to spiralling of overdues and siphoning off of funds by the allottees/sub-lessees.

Provision for obtaining performance bank guarantee not included

6.1.5.8 In order to safeguard the financial interests of an organisation, it is prudent to obtain reasonable amount of performance guarantee for due performance of the contract. Accordingly, obtaining performance bank guarantee from the allottees would have safeguarded the interests of YEIDA against defaults by allottees in payment of dues and completion of projects in the stipulated period. Besides, it would also have safeguarded the interests of end users for timely delivery of dwelling units.

Audit noticed that YEIDA had not included any provision in the scheme brochures of residential township and group housing plots for obtaining performance bank guarantee. Thus, YEIDA put at stake not only recovery of its dues but also execution of the project.

In its reply, YEIDA stated (November 2022) that if the allottee deposits bank guarantee for complete project it will result in shortage of liquidity leading to difficulty in completion of the project. Hence, condition for obtaining bank guarantee was not included in the scheme brochures. It further assured that provision for obtaining bank guarantee would be included in future schemes.

The reply is not acceptable because obtaining performance bank guarantee for a reasonable amount would have safeguarded the interests of YEIDA and end users without severely impacting liquidity of the allottee.

Recommendation No. 21

Provisions to recover post-allotment increased cost from the allottees, opening of escrow account and obtaining performance bank guarantee should be made in the scheme brochures to safeguard the financial interests of YEIDA and end-users.

Deficiencies in grant of permission to mortgage

6.1.5.9 The terms and conditions laid down in the scheme brochures of residential township plots permitted the lessees, with prior approval of YEIDA, to mortgage the land in favour of any financial institution(s)/ scheduled bank(s) for raising loan for the purpose of financing the project

[44] The policy was approved by the Board of YEIDA in its 65th Meeting held on 30 May 2019.

upon payment of up to date dues or on receipt of assurance of payment of up to date dues from the financial institution(s)/scheduled bank(s).

Audit noticed that YEIDA issued (August 2018 to February 2021) conditional permissions to mortgage land to three allottees/sub-lessees subject to payment of up to date dues despite there being no provision in the scheme brochures for issue of conditional permission to mortgage as detailed in **Table 6.1.19** below:

Table 6.1.19: Details of issue of conditional permissions to mortgage land

Sl. No.	Name of the allottee/ sub-lessee	Plot No.	Date of execution of lease deed/ sub-lease deed	Area mortgaged (in sqm)	Date of issue of permission to mortgage	Overdues as on date of issue of permission to mortgage (₹ in crore)
1.	Supertech Limited	TS- 01, Sector-17A	13-08-2010	4,07,949.94	02-11-2018	114.03
2.	ATS Realty Pvt. Ltd.	TS-02A, Sector-22D	12-06-2013	66,525.14	29-08-2018	262.45
3.	Oasis Realtech Pvt. Ltd.	GH- 01/TS- 01B, Sector-22D	26-02-2014	37,500.00	10-02-2021	21.46

Source: Concerned allotment files and information furnished by YEIDA

In its reply, YEIDA stated (November 2022) that permissions to mortgage land issued to Supertech Ltd. and ATS Reality Pvt. Ltd. were automatically cancelled as no payment was made by the concerned financial institution/ bank to YEIDA. It further stated that Oasis Realtech Pvt. Ltd. has cleared all its dues against premium. YEIDA further assured that in future mortgage permission will be given only after payment of up to date dues.

The reply is not acceptable as conditional permissions to mortgage land were issued by YEIDA in contravention to the provisions of the scheme brochures. Besides, there was no mechanism at YEIDA to ensure that loans are not disbursed by concerned financial institutions/banks against such conditional permissions without clearance of YEIDA's dues.

Deficiencies in systems and procedures of allotment

6.1.6 Audit observed that the systems and procedures relating to allotment of properties and ensuring post-allotment compliances were deficient in YEIDA resulting in losses to YEIDA and adversely impacting execution of the projects. These are discussed in the succeeding paragraphs.

Delays in issue of allotment letter

6.1.6.1 As per the scheme brochures of residential township and group housing plots, reservation letter is issued to the successful bidder to deposit reservation money (10 *per cent*[45] of premium) within 30 days of the issue of such reservation letter. After confirmation of deposit of reservation money, allotment letter is issued with the condition to deposit allotment money (20 *per cent*[46] of premium) within 60 days[47] of issue of such allotment letter. The balance premium is payable in half-yearly instalments along with interest at prescribed rate from the date of issue of allotment letter.

Since, interest on balance premium (after adjusting reservation money and allotment money) is chargeable from the date of issue of allotment letter, it

[45] Five *per cent* in scheme YEA-RT-01 for allotment of residential township plots.
[46] Five *per cent* in scheme YEA-RT-01 for allotment of residential township plots.
[47] 90 days in case of scheme YEA-GH-03/2014 for allotment of group housing plots.

was necessary that YEIDA devise a suitable mechanism to ensure issue of allotment letter immediately after confirmation of receipt of reservation money.

Audit noticed that YEIDA issued allotment letters to seven allottees (excluding cancelled/ surrendered plots) of residential township plots with delays of up to 105 days[48]. Consequently, the time period for recovery of balance premium was extended resulting in loss of interest amounting to ₹ 14.22 crore[49] as detailed in **Table 6.1.20** below:

Table 6.1.20: Details of cases of loss of interest due to delay in issue of allotment letter

Sl. No.	Name of the allottee	Plot No.	Date of deposit of reservation money	Date of issue of allotment letter	Amount for which instalments fixed (₹ in crore)	Delay in issue of allotment letter (in days)	Loss of interest (₹ in crore)
1.	Supertech Ltd.	TS-01, Sector-17A	12-05-2010	14-06-2010	129.60	28	0.85
2.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	12-05-2010	14-06-2010	157.67	28	1.03
3.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	25-01-2011	17-02-2011	134.44	18	0.56
4.	Logix Buildestates Pvt. Ltd.	TS-01B, Sector-22D	28-04-2011	11-05-2011	133.15	8	0.25
5.	Orris Developers Pvt. Ltd.	TS-02, Sector-22D	29-04-2011 to 20-05-2011	16-08-2011	268.62	83	5.19
6.	Supertech Township Project Ltd.	TS-05, Sector-22D	20-04-2011	01-08-2011	134.56	98	3.07
7.	Sunworld City Ltd.	TS-07, Sector-22D	28-04-2011	16-08-2011	133.88	105	3.27
Total							**14.22**

Source: Concerned allotment files and information furnished by YEIDA

YEIDA issued allotment letters to nine allottees with delays resulting in loss of interest of ₹ 14.84 crore.

Similarly, YEIDA issued allotment letters to two allottees (excluding cancelled plots) of group housing plots with delays[50] of 18 to 57 days resulting in loss of interest[51] of ₹ 62.14 lakh as detailed in **Table 6.1.21** below:

Table 6.1.21: Details of cases of loss of interest due to delay in issue of allotment letter

Sl. No.	Name of the allottee	Plot No.	Date of deposit of reservation money	Date of issue of allotment letter	Amount for which instalments fixed (₹ in crore)	Delay in issue of allotment letter (in days)	Loss of interest (₹ in lakh)
1.	Omnis Developers Pvt. Ltd.	GH-01, Sector-22A	25-01-2011	17-02-2011	31.41	18	13.17
2.	IITL-Nimbus The Palm Village	GH-03, Sector-22A	08-04-2011	09-06-2011	36.89	57	48.97
Total							**62.14**

Source: Concerned allotment files and information furnished by YEIDA

[48] In the absence of any timeframe for issue of allotment letter after receipt of reservation money, Audit has computed delays after allowing five days for issue of allotment letter.

[49] Calculated at the rate of 8.5 *per cent* per annum being the minimum rate of interest recovered by YEIDA from its allottees on its dues.

[50] In absence of any timeframe for issue of allotment letter after receipt of reservation money, Audit has computed delay after allowing five days.

[51] Calculated at the rate of 8.5 *per cent* per annum.

In its reply, YEIDA stated (November 2022) that there was delay in issue of allotment letters as development works were stalled due to farmers' agitation and Court's stay orders. It further stated that allotment letters were issued in respect of such land that was free from Court's stay orders which resulted in delays in issue of allotment letters. YEIDA also assured that audit's observation would be considered in framing of terms and conditions of future schemes.

The reply is not acceptable because as per the scheme brochures the land was in possession of YEIDA in seven out of the aforesaid nine cases. Further, allotment letters in respect of land free from Court's stay orders could have been issued timely. YEIDA, however, issued the allotment letters with delays.

Delays in issue of checklist

6.1.6.2 Consequent to receipt of allotment money, YEIDA is required to issue checklist to the allottee for execution of lease deed. Since, lease rent is payable from the date of execution of lease deed it was necessary that YEIDA devise a suitable mechanism to ensure issue of checklist immediately after confirmation of receipt of allotment money.

Audit noticed that YEIDA issued checklists to five allottees (excluding cancelled/ surrendered plots) of residential township plots with delays[52] of up to 107 days. This resulted in delays in execution of lease deeds and consequent loss of lease rent of ₹ 1.12 crore as detailed in **Table 6.1.22** below:

Table 6.1.22: Details of cases of loss of lease rent due to delay in issue of checklist

Sl. No.	Name of the allottee	Plot No.	Date of deposit of allotment money	Date of issue of checklist	Delay in issue of checklist (in days)	Loss of lease rent (₹ in lakh)
1.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	02-07-2010	20-07-2010	13	6.33
2.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	13-08-2011	03-12-2011	107	56.30
3.	Orris Developers Pvt. Ltd.	TS-02, Sector-22D	09-12-2011	23-12-2011	9	9.58
4.	Supertech Township Project Ltd.	TS-05, Sector-22D	21-09-2011 to 03-11-2011	12-12-2011	34	17.76
5.	Sunworld City Ltd.	TS-07, Sector-22D	01-06-2012 to 06-06-2012	14-08-2012	64	21.83
Total						**111.80**

Source: Concerned allotment files of YEIDA

YEIDA issued checklists to seven allottees with delays resulting in delay in execution of lease deed and consequent loss of lease rent of ₹ 1.31 crore.

Similarly, YEIDA issued checklists to two allottees (excluding cancelled plots) of group housing plots with delays of 17 to 115 days. This resulted in delays in execution of lease deeds and consequent loss of lease rent of ₹ 18.70 lakh as detailed in **Table 6.1.23** below:

Table 6.1.23: Details of cases of loss of lease rent due to delay in issue of checklist

Sl. No.	Name of the allottee	Plot No.	Date of deposit of allotment money	Date of issue of checklist	Delay in issue of checklist (in days)	Loss of lease rent (₹ in lakh)
1.	Omnis Developers Pvt. Ltd.	GH-01, Sector-22A	11-04-2011	03-05-2011	17	2.09

[52] In the absence of any timeframe for issue of checklist after receipt of allotment money, Audit has computed delays after allowing five days for issue of checklist.

Sl. No.	Name of the allottee	Plot No.	Date of deposit of allotment money	Date of issue of checklist	Delay in issue of checklist (in days)	Loss of lease rent (₹ in lakh)
2.	IITL-Nimbus The Palm Village	GH-03, Sector-22A	29-09-2011	27-01-2012	115	16.61
Total						**18.70**

Source: Concerned allotment files of YEIDA

In its reply, YEIDA stated (November 2022) that there was delay in execution of lease deeds as development works were stalled due to farmers' agitation and Court's stay orders on the allotted area. It further stated that lease deeds were executed in respect of such land that was free from Court's stay orders. In case of group housing plot allotted to Omnis Developers Pvt. Ltd. it stated that execution of lease deed was delayed due to delay in obtaining information regarding Court's stay orders and status of acquisition. YEIDA also assured that future schemes would be launched only after obtaining full possession of the land and audit's suggestion would be incorporated in the terms and conditions.

The reply is not acceptable because the checklists for execution of lease deeds in respect of land free from Court's stay orders could have been issued timely. YEIDA, however, issued checklists with delays.

Recommendation No. 22

YEIDA should prescribe timeframes for issue of allotment letters and checklists and implement them strictly.

Delay in deposit of reservation and allotment money

6.1.6.3 The terms and conditions laid down in the scheme brochures of residential township and group housing plots *inter-alia* provided that normally extension for depositing reservation money and allotment money shall not be allowed. However, on receipt of request from the allottee in writing and on being satisfied with the reasons mentioned, YEIDA may grant extension of maximum 30 days in scheme YEA-RT-01, 120 days in schemes YEA-RT-02 and YEA-GH-01/2010 and 60 days in schemes YEA-RT-03, YEA-GH-02/2011 and YEA-GH-03/2014 to deposit the reservation/allotment money. Thereafter, ordinarily no further extension of time will be granted and the allotment will be cancelled along with forfeiture of earnest money.

Audit noticed that YEIDA allowed three allottees[53] of residential township plots to deposit reservation money with delays of 22 to 83 days and five allottees[54] to deposit allotment money with delays of 35 to 205 days by granting time extensions. Audit further noticed that YEIDA granted time extensions to deposit reservation and allotment money to allottees on grounds such as the allottees not being able to arrange funds, delays in incorporation of Special Purpose Companies, *etc*., which were attributable to the allottees and therefore, were not satisfactory reasons for grant of time extensions in Audit's view.

[53] Adore Infrasmith Pvt. Ltd., H.C. Infracity Pvt. Ltd., and Orris Developers Pvt. Ltd.

[54] (i) H.C. Infracity Pvt. Ltd., (ii) Greenbay Infrastructure Pvt. Ltd., (iii) Logix Infrabuild Pvt. Ltd. and Logix Buildestates Pvt. Ltd.; (iv) Orris Developers Pvt. Ltd.; and (v) Supertech Township Project Ltd.

Similarly, YEIDA allowed two allottees[55] of group housing plots to deposit allotment money with delays of 53 to 74 days by granting time extensions on grounds such as difficulty in arranging funds by the allottees which were attributable to the allottees and therefore, were not satisfactory reasons for grant of time extensions in Audit's view.

Grant of extension at such initial stages of the project for reasons controllable by the allottees encouraged laxity in execution of projects by the allottees.

In its reply, YEIDA stated (November 2022) that time extensions were granted by CEO/Board of YEIDA as per the provisions of the scheme brochures on being requested by the allottees.

The reply is not acceptable as the reasons on the basis of which time extensions were granted were attributable to the allottees and hence, did not warrant time extension as per the terms and conditions of the scheme brochures. Further, in some cases the extension given was even more than the maximum period of extension allowed in the scheme brochures.

Failure to take timely action against allottees for not complying with provisions of scheme brochure

6.1.6.4 The terms and conditions laid down in the scheme brochures of group housing plots provided that YEIDA will be free to exercise its right of cancellation of lease deed in case of breach/ violation of terms and conditions of lease deed by the allottee. If at the time of cancellation, the plot is occupied by the lessee, then an amount equivalent to 25 *per cent* of the total premium of the plot shall be forfeited and possession of the plot will be resumed by YEIDA with structures thereon.

YEIDA allotted (16 August 2011) a group housing plot (Plot no. GH-01A/01B, Sector-26A) to SDS Housing Pvt. Ltd. and lease deed was executed on 12 December 2011 for an area of 1,37,700 sqm. Similarly, YEIDA allotted (17 February 2011) another group housing plot (Plot no. GH-01, Sector-22A) to Omnis Developers Pvt. Ltd. and lease deed was executed on 17 July 2012 for an area of 82,346 sqm.

Audit noticed that the aforesaid allottees failed to comply with various terms and conditions laid down in the brochure regarding submission of detailed layout plan, completion of development works, completion of construction of first phase and payment of YEIDA's dues as detailed in **Table 6.1.24** below:

Table 6.1.24: Details of failure of allottees to comply with brochure conditions

Sl. No.	Name of the allottee	Date of execution of lease deed	Status of submission of building plan	Status of completion of development works	Status of completion of first phase of construction	Overdues as on 30 September 2022 (₹ in crore)
1.	Omnis Developers Pvt. Ltd.	17-07-2012	Not submitted	Not completed	Not completed	40.45
2.	SDS Housing Pvt. Ltd.	12-12-2011	Not submitted	Not completed	Not completed	Cancelled on 02-08-2022

Source: Information furnished by YEIDA

Thus, despite the allottees not complying with the terms and conditions laid down in the scheme brochure on several counts, YEIDA belatedly cancelled

[55] (i) IITL-Nimbus The Palm Village; and (ii) Ajnara India Ltd.

YEIDA failed to take timely action against defaulting allottees despite failure to comply with the terms and conditions on multiple counts.

allotment in one case and failed to take action as per terms and conditions of the scheme brochure in the other case.

In its reply, YEIDA stated (November 2022) that in case of Omnis Developers Pvt. Ltd. several notices were issued to the allottee to deposit the defaulted amount. Further, the overdues of the allottee have been rescheduled after deposit of 10 *per cent* of the defaulted amount by the allottee as per the reschedulement policy of YEIDA. In case of SDS Housing Pvt. Ltd., YEIDA stated that the allotment of the plot has been cancelled due to violation of various conditions of the lease deed by the allottee.

The reply is not acceptable as YEIDA failed to take timely action against the allottees even after continuous failure of the allottees to comply with the terms and conditions of allotment resulting in undue favour to the allottees. Further, the outstanding amount of Omnis Developers Pvt. Ltd. was rescheduled (May 2022) after prolonged default of more than 10 years by the allottee in addition to failure to comply with other terms and conditions of allotment as detailed in **Table 6.1.24** above.

Recommendation No. 23

(i) YEIDA should strengthen its monitoring mechanism to ensure compliance of the terms and conditions of the brochures and prompt action must be initiated in case of transgressions.

(ii) Responsibility should be fixed for extending undue favour to allottees by not taking action against defaulting allottees.

Short recovery of premium and lease rent for additional land

6.1.6.5 The terms and conditions laid down in the scheme brochures of residential and group housing plots *inter-alia* provided that in case of allotment of any additional land payment of premium for the same shall be made in lump sum[56] within 30 days from the date of communication of such additional land. It also provided that the applicable rate of allotment of additional land shall be the accepted tender rate[57] at the time of communication about the additional land.

In addition to the premium of the plot, the lessee is also required to pay lease rent annually at the rate of one *per cent* of the premium of plot. The lessee also has the option to pay one-time lease rent equivalent to lease rent of 11 years.

Audit noticed the following deficiencies in recovery of premium and lease rent for additional land:

- YEIDA allotted (14 June 2010) a residential township plot (TS-01, Sector 26A) to SDS Infracon Pvt. Ltd. and lease deed for an area of 5,03,997.01 sqm was executed on 13 August 2010. Thereafter, Planning Department informed (12 July 2017) the Property Department that the dimensions of the plot as per boundary wall constructed by the allottee was different from the sanctioned

[56] Except in case of scheme YEA-GH-03/2014 for allotment of group housing plots where payment for additional land was to be made in lump sum in case the variation in the area of plot allotted was up to five *per cent*. In case the variation was in excess of five *per cent* the payment plan was to be rescheduled.

[57] Except in case of scheme YEA-RT-03 for allotment of residential township plots where the applicable rate of allotment of additional area was the then applicable reserve price increased by the percentage of the accepted bid above the reserve price.

layout plan and attached a new layout plan of the plot as per the boundary wall for necessary action.

Audit noticed that the area of the plot as per the new layout plan was 5,09,491 sqm against leased area of 5,03,997.01 sqm. Thus, the allottee was in possession of 5,493.99 sqm area in excess of leased area. YEIDA, however, had not demanded premium and lease rent in respect of such additional land from the allottee even after lapse of more than five years depriving it of revenue amounting to ₹ 9.89 crore (Premium - ₹ 8.91 crore[58]; one-time lease rent - ₹ 0.98 crore[59]).

In its reply, YEIDA stated (November 2022) that the area of the plot is being verified.

The reply is not acceptable as YEIDA failed to take cognisance of excess land in possession of the allottee even after lapse of more than five years since it came to it's notice.

- YEIDA allotted (01 August 2011) a residential township plot (TS-05, Sector-22D) to Supertech Township Project Limited and lease deed for an area of 4,01,401 sqm was executed on 13 December 2011. Thereafter, the allottee intimated (18 September 2014) that the area of land at site is in excess of allotted land and requested YEIDA to get the land surveyed and allow them to retain such excess land.

YEIDA demanded (29 May 2015) ₹ 10.54 core[60] as premium for additional land admeasuring 7,144 sqm along with one-time lease rent amounting to ₹ 1.16 crore[61]. The allottee deposited the aforesaid amount of additional premium and one-time lease rent on 29 January 2016 and 30 January 2016 respectively, *i.e.*, with a delay of about seven months from the due date. In the meanwhile, the reserve price was revised by YEIDA with effect from 21 December 2015. Since the amount of additional premium and one-time lease rent was deposited by the allottee after revision of reserve price, YEIDA raised (14 October 2016) revised demand based on such revised reserve price (Premium - ₹ 11.59 crore[62] and one-time lease rent - ₹ 1.16 crore[63]). The allottee deposited (21 October 2016) the balance amount against premium of additional land amounting to ₹ 1.05 crore.

Audit noticed that YEIDA, in the revised demand, demanded one-time lease rent at the rate of 10 *per cent* of premium instead of the applicable 11 *per cent* of the premium resulting in loss of ₹ 17.39 lakh[64].

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[58] Calculated at the rate of ₹ 16,225 per sqm being the prevalent reserve price as on 12 July 2017.

[59] Calculated at the rate of 11 *per cent* of premium.

[60] Calculated at the rate of ₹ 14,750 per sqm being the prevalent reserve price as on date of demand *i.e.*, 29 May 2015.

[61] Calculated at the rate of 11 *per cent* of premium of additional land.

[62] Calculated at the rate of ₹ 16,225 per sqm being the prevalent reserve price applicable on the date of demand *i.e.*, 14 October 2016.

[63] Calculated at the rate of 10 *per cent* of premium of additional land.

[64] Including interest of ₹ 5.80 lakh calculated at the rate of 8.50 *per cent* per annum from the due date of deposit (13 November 2016) of premium of additional land to 30 September 2022.

In its reply, YEIDA stated (November 2022) that demand has been raised (November 2022) on the allottee for payment of balance lease rent along with interest.

The fact remains that YEIDA incorrectly short recovered lease rent which is yet to be recovered from the allottee.

- YEIDA issued (27 December 2010) reservation letter for a group housing plot (GH-01, Sector 22A) admeasuring 1,04,440 sqm to Omnis Developers Pvt. Ltd. at a price of ₹ 5,450 per sqm. As an area of 22,094 sqm was affected by court stay, YEIDA issued (17 February 2011) allotment letter for an area of 82,346 sqm only and intimated the allottee that the remaining area shall be allotted as soon as the affected land is cleared from Court's stay orders. Lease deed for 82,346 sqm was executed on 17 July 2012. Subsequently, revised lease plan was prepared (March 2013) by YEIDA after availability of the area affected by Court's stay orders. YEIDA, however, failed to allot the additional land of 22,094 sqm till date (September 2022). Thus, lack of decision making by YEIDA resulted in above land remaining unallotted.

In its reply, YEIDA stated (November 2022) that lease deed of area affected from Court's stay order was not executed. Hence, payment of premium, lease rent and extra compensation was not due on the part of allottee. In future allotment of balance area of 22,094 sqm will be done on the then effective rates.

The reply is not acceptable because YEIDA had already prepared revised lease plan in March 2013 after availability of additional area but it failed to allot the area to the allottee till date (September 2022).

Undue favour to allottee by extending benefit of zero period

6.1.6.6 YEIDA in its 46th Board meeting (11 January 2013), approved policy for grant of zero period to allottees to whom physical possession could not be handed over or the allottees could not start development/ construction work due to dispute, encroachment, litigation etc. YEIDA, thereafter issued an office order on 9 April 2013 implementing the zero period policy. The policy *inter-alia* provided that entire amount deposited by the allottee during zero period would be adjusted towards outstanding principal amount.

YEIDA allotted (9 June 2011) a group housing plot (no. GH-04, Sector-22A) admeasuring 85,391 sqm to Ajnara India Ltd. and possession of the plot was handed over to the allottee after execution of lease deed on 7 December 2011. YEIDA declared (September 2013) the period of 7 December 2011 to 21 March 2013 as zero period for the allottee in view of hindrance in execution of development works due to agitation by farmers for payment of additional compensation. Accordingly, YEIDA adjusted the amount deposited by the allottee during the zero period towards outstanding principal amount.

YEIDA extended undue favour of ₹ 4.35 crore to an allottee by irregularly granting benefit of zero period.

Audit noticed that since taking over of possession of the plot on 7 December 2011 to 8 February 2013, *i.e.*, when the allottee applied for grant of benefit of zero period, it had never intimated YEIDA regarding having any hindrance in executing development/construction works. In fact, the allottee had submitted detailed layout plan for approval on 22 February 2012 which was approved by YEIDA on 22 January 2013. Further, the plot was free from Court's stay orders and there was no legal hindrance on the plot. YEIDA,

however, accorded benefit of zero period to the allottee thereby extending undue favour of ₹ 4.35 crore[65] to the allottee.

In its reply, YEIDA stated (November 2022) that due to continuous protest by farmers for extra compensation, stoppage of development and construction work at site, hindrance in work and not giving possession of full plot area, zero period was granted to the allottee. It further stated that the plot was cancelled (April 2022) due to continuous default in payment of dues and not completing the project within the prescribed time by the allottee.

The reply is not acceptable because the allottee neither informed regarding any hindrance in execution of work on the plot prior to issue (January 2013) of policy for grant of zero period nor was the plot affected by any stay orders hindering execution of work on the plot. YEIDA, however, extended undue favour of ₹ 4.35 crore by granting benefits of zero period for which responsibility must be fixed. Further, the impact of undue favour by allowing zero period was not negated after cancellation of the plot as had the benefit of zero period not been allowed to the allottee, interest for such period would have been charged on the outstanding amount.

Undue favour to allottee by allowing retention of excess land

6.1.6.7 The Government of Uttar Pradesh (GoUP) formulated (15 December 2016) a Project Settlement Policy (PSP) to facilitate speedy completion and development of housing projects at NOIDA, Greater NOIDA and YEIDA. The policy *inter-alia* provided an option to the allottee to surrender partial area of the allotted plot to enable it to complete the project on the balance area. In case an allottee opted for partial surrender of the allotted plot, 15 *per cent* of the amount already deposited by the allottee towards premium was to be forfeited and land valued equal to balance 85 *per cent* of the deposited premium amount was to be retained by the allottee. The remaining portion of allotted land was to be surrendered by the allottee in favour of YEIDA. Further, the terms and conditions laid down in the scheme brochure of scheme YEA-GH-02/2011 provided that payment made by the allottee will be first adjusted towards the interest due, if any and thereafter the balance will be adjusted towards the premium due and lease rent payable.

YEIDA allotted (9 June 2011) a group housing plot (GH-03, Sector-22A) to IITL-Nimbus The Palm Village and lease deed was executed (5 July 2012) for area of 1,02,995.70 sqm at a cost of ₹ 55.63 crore[66].The allottee citing the fact that the entire project site was not available for development in view of farmers' agitation, requested (26 May 2017) YEIDA to grant approval for partial surrender of allotted land under PSP. Thereafter, YEIDA allowed 55,152 sqm land to be retained by the allottee valuing ₹ 29.79 crore considering ₹ 35.04 crore as the amount deposited by the allottee towards premium and forfeiting ₹ 5.25 crore being 15 *per cent* of such amount.

Audit noticed that YEIDA had incorrectly considered ₹ 35.04 crore as the amount deposited by the allottee towards premium instead of ₹ 30.36 crore. Due to this, land valuing ₹ 29.79 crore (55,152 sqm) was allowed to be retained by the allottee instead of land valuing ₹ 25.81 crore (47,777 sqm)

[65] Interest at applicable rate of 12 *per cent* on outstanding amount for the tenure of zero period allowed.

[66] At the rate of ₹ 5,401 per sqm.

being equal to 85 *per cent* of the correct amount of premium already deposited. This has resulted in extension of undue benefit of ₹ 3.98 crore to the allottee.

In its reply, YEIDA while accepting the audit observation stated (November 2022) that lease rent for the excess area of 7,375 sqm retained by the allottee has been recovered and action for surrender of the same is being taken.

Undue favour to allottee due to not forfeiting the prescribed amount on cancellation of allotment

6.1.6.8 YEIDA allotted (26 September 2014) a group housing plot (GH-02, Sector-22A) to Presidency Greenview Pvt. Ltd. Lease deed was executed for an area of 92,237.73 sqm (excluding area[67] affected by stay orders and encroachments) and possession of the plot was handed over to the allottee on 31 March 2015. Thereafter, the allottee repeatedly requested for grant of zero period on the ground that physical possession of plot was not handed over to it and there were hindrances by the farmers. In view of above, YEIDA decided (30 May 2019) to cancel the plot and return the entire amount deposited by the allottee along with simple interest at the rate of four *per cent* per annum calculated from the date of issue of allotment letter.

In respect of above audit noticed the following:

- YEIDA was required to hand over possession of the plot after execution of lease deed by the allottee. Accordingly, possession of the plot was handed over to the allottee by YEIDA on 31 March 2015 after execution of lease deed.
- As per the terms and conditions of the scheme brochure, the allottee was required to submit building plan together with detailed layout plan for approval by 30 September 2015. Further, the allottee was required to start construction before 29 February 2016 and obtain occupancy/completion certificate for first phase by 28 February 2018. The allottee, however, had not even submitted the building plan along with detailed layout plan till cancellation of the plot on 30 May 2019.
- The allottee was required to pay 70 *per cent* of the premium in 12 half-yearly installments beginning 26 June 2015. The allottee, however, had deposited only the first installment till the date of cancellation of the plot. Thus, the allottee had defaulted in payment of seven half-yearly installments[68] resulting in accumulation of outstanding dues amounting to ₹108.44 crore.
- YEIDA sanctioned (12 April 2017) reschedulement of installments of the allottee with the condition to deposit ₹ 4.10 crore up to 15 May 2017 to avail the facility. The allottee, however, failed to deposit the requisite amount within the due date.
- The allottee filed a court case against YEIDA in the Hon'ble Allahabad High Court demanding zero period and handing over of physical possession of the plot. Hon'ble High Court vide its order dated 30 May 2017 directed

[67] 9,793.27 sqm.

[68] The defaulted instalments pertained to the period from 26 December 2015 to 26 December 2018.

the allottee to pay two installments within a period of three months and make a fresh representation to CEO, YEIDA for decision on merit in accordance with law. The allottee, however, did not deposit the requisite amount within the due date. Accordingly, its representation was rejected (June 2018) by CEO, YEIDA.

Due to refund of deposited amount along with interest instead of cancellation of plot YEIDA extended undue favour of ₹ 37.80 crore to an allottee.

The terms and conditions of the scheme brochure provided that if due to unavoidable circumstances the possession of the plot is not handed over to the allottee/lessee, the full amount deposited by the allottee/lessee would be refunded along with simple interest at the rate of four *per cent* per annum. As possession of the plot was handed over to the allottee on 31 March 2015, the aforesaid clause was not attracted in the instant case. Instead, in view of the transgressions of the terms and conditions of the scheme brochure by the allottee as discussed above, the plot ought to have been cancelled along with forfeiture of 20 *per cent* of the amount of premium. YEIDA, however, returned the entire amount along with interest.

Thus, due to refund of deposited amount along with interest at the rate of four *per cent* per annum instead of cancellation of plot along with forfeiture of 20 *per cent* of the amount of premium, YEIDA extended undue favour of ₹ 37.80 crore to the allottee.

In its reply, YEIDA stated (November 2022) that the amount deposited by the allottee was refunded along with interest as per the decision of the Board of YEIDA.

The reply is not acceptable because possession of the plot (excluding area affected by stay orders and encroachments) was handed over to the allottee on 31 March 2015. Hence, in view of repeated transgressions of the terms and conditions of the scheme brochure by the allottee, the plot should have been cancelled along with forfeiture of 20 *per cent* of the amount of premium as per Clause 25 of the scheme brochure instead of making refund to the allottee.

Environmental Clearance not obtained by allottee

6.1.6.9 As per the provisions of notification dated 14 September 2006 (EIA notification 2006) issued by the Ministry of Environment and Forests, GoI, townships and area development projects covering an area greater than or equal to 5,00,000 sqm and or built up area greater than or equal to 1,50,000 sqm shall be required to obtain environmental clearance (EC) from the State Environment Impact Assessment Authority (SEIAA) before any construction work or preparation of land is started on the project.

YEIDA allotted (14 June 2010) a plot (TS-01, Sector-26A) to SDS Infracon Pvt. Ltd. and lease deed was executed (13 August 2010) for an area of 5,03,997.01 sqm. Thereafter, layout plan of the plot was sanctioned by YEIDA on 19 October 2013. The terms and conditions laid down in the sanction letter for layout plan provided that the layout plan would be valid only after obtaining EC and if any construction work is commenced before obtaining EC sanction of layout out plan would stand cancelled and necessary action would be taken in accordance with the provisions of building bye-laws of YEIDA.

Audit noticed that SEIAA had not granted EC to the project proposed by the lessee on the allotted plot till date (September 2022)[69]. Despite the fact that EC

[69] As per information available on SEIAA website (File No. 1092), the present status of EC of NRI Township (project proposed by the allottee on the allotted plot) was "Deferred".

was not granted by SEIAA, the lessee, in violation of the provisions of notification dated 14 September 2006 and terms and conditions laid down for sanction of layout plan, executed development works on the plot and had also allotted plots to end-users. YEIDA, however, failed to take cognizance of the aforesaid violation and hence, no action was initiated by YEIDA in this regard till date (September 2022).

In its reply, YEIDA stated (November 2022) that it had issued conditional temporary occupancy certificate to the allottee on 29 December 2017 for two months which was cancelled on 6 March 2018 due to not adhering the conditions contained therein.

The reply is not acceptable as YEIDA failed to ensure compliance of the provisions of EIA notification 2006 and its own directions issued while sanctioning the layout plan of the project.

Cost of minor minerals not recovered

6.1.6.10 The terms and conditions laid down in the scheme brochures of residential township and group housing plots *inter-alia* provided that YEIDA had the right to all mines, minerals, coals, washing gold, earth oil, quarries in or under the plot and had full right and power for obtaining it. Ordinary clay and ordinary sand are defined as minor minerals under Section 3 (e) of the Mines and Minerals (Development and Regulation) Act, 1957. Therefore, YEIDA has the right over any disposable earth and sand excavated by the allottees from their plots.

YEIDA, however, had not devised any mechanism to monitor disposal of minor minerals (earth and sand) by the allottees to enable it to recover the sale proceeds of such minerals from the allottees.

Audit noticed that permission to excavate minor minerals (earth and sand) valuing ₹ 6.29 crore was obtained (April 2013 to September 2016) by seven allottees/sub-lessees of residential township plots **(Appendix-6.1.6**) and valuing ₹ 40 lakh by one allottee[70] of group housing plot from District Mining Office, Gautam Buddha Nagar. In absence of any mechanism to monitor disposal of minor minerals by the allottees, YEIDA, failed to recover sale proceeds of such minor minerals.

In its reply, YEIDA stated (November 2022) that all rights related to mining is with District Magistrate (DM). It further stated that the DM would be requested to obtain No Objection Certificate from YEIDA before granting permission to excavate minor minerals.

The fact remains that YEIDA has not devised any mechanism to monitor disposal of earth/sand by the allottees and recover the sale proceeds of such earth/sand from the allottees.

Outcome of allotment of residential township and group housing plots

6.1.7 One of the main objectives of YEIDA is to develop an urban township on its notified area which cannot be fulfilled without completion of residential township and group housing projects within the prescribed time.

YEIDA had allotted 15 residential township plots (including one sub-divided plot) admeasuring 64,47,828.77 sqm. Four allottees had sub-leased area admeasuring 5,93,476.61 sqm to 11 sub-lessees. Besides, one sub-lessee

[70] IITL-Nimbus The Palm Village.

further sub-leased area admeasuring 73,223.54 sqm to three sub-lessees. Thus, there were total 29 allottees/sub-lessees against the aforesaid 15 allotments.

Out of the 29 plots (including sub-divided and sub-leased plots) allotment/ sub-lease of 14 plots admeasuring 24,23,989.10 sqm (38 *per cent* of allotted area) were cancelled by YEIDA as of 30 September 2022 due to failure of the allottees/sub-lessees to deposit the dues and execute the project as per the conditions of scheme brochures/lease deed. Further two plots admeasuring 7,37,424.77 sqm (11 *per cent* of allotted area) were surrendered by the allottees. Thus, out of 64,47,828.77 sqm area allotted, an area of 31,61,413.87 sqm (49 *per cent* of allotted area) were either cancelled by YEIDA or surrendered by the allottees without execution of projects on the allotted/sub-leased plots.

Further, the projects on remaining 13 plots were also delayed and as of 30 September 2022 there were delays of 34 to 61 months in completion of development works and delays of 58 to 69 months in completion of construction of prescribed 15 *per cent* of FAR in first phase. It is worth mentioning here that only four allottees/sub-lessees had obtained partial completion certificates from YEIDA as of 30 September 2022. Besides, an amount of ₹ 4,185.56 crore was overdue for period ranging from two to 127 months against 12 allottees/ sub-lessees as on 30 September 2022.

Similarly, YEIDA had allotted five group housing plots admeasuring 4,95,722 sqm under three schemes. Out of the five plots allotment of three plots admeasuring 3,15,791 sqm (64 *per cent* of allotted area) were cancelled by YEIDA as of 30 September 2022 due to reasons such as failure of the allottees to deposit the dues, execute the project as per the conditions of scheme brochures/ lease deed and hindrances on the allotted land. Further, one plot was partially surrendered (9 *per cent* of the allotted area) by the allottee under the provisions of Project Settlement Policy. Thus, out of 4,95,722 sqm area allotted, an area of 3,63,634.70 sqm (73 *per cent* of allotted area) were either cancelled by YEIDA or surrendered by the allottees without execution of projects on the allotted plots.

Further, the projects on remaining two plots (including partially surrendered plot) were also delayed and as of 30 September 2022 there was delay of 38 months in completion of development works and delays of 38 to 62 months in completion of construction of first phase. Besides, an amount of ₹ 40.45 crore was overdue for five months against one allottee as on 30 September 2022.

Timely execution of the projects and sub-lease of the dwelling units to end users along with timely payment of dues were the essence of allotting residential township and group housing plots. Thus, if the achievement of allotting residential township and group housing plots is assessed on the aforesaid criteria, it would be seen that the exercise of allotting of residential township and group housing plots failed to attain both its objectives of providing homes to end users in time and timely payment of YEIDA's dues.

No reply was furnished by YEIDA/ GoUP to the audit observation.

Conclusion

The provisions in scheme brochures were deficient to the detriment of YEIDA and end users. The eligibility criteria prescribed were inadequate

and not commensurate to the value of plot which compromised on selection of capable applicants. YEIDA extended undue favours to developers by allotting plots to technically unqualified applicants. The weak provisions relating to consortiums failed to induce serious commitment of consortium members towards timely execution of the projects. The consortium members were allowed to leave the consortium before completion of the projects. Sub-division and sub-lease of plots facilitated ineligible entities to secure allotment of plots through back door.

Important conditions for safeguarding the interests of YEIDA and end users such as opening escrow account, submission of performance bank guarantee, penalty for not adhering to prescribed timeframes for submission of detailed layout plan and completion of development and construction works were not provided in the scheme brochures. Conditional permissions to mortgage were issued without ensuring clearance of dues by the allottees/ sub-lessees.

There were instances of delays in issue of allotment letters and checklists and short recovery of premium and lease rent for additional land. Undue benefits were given to allottees by granting unjustified zero period and refunding the amount deposited along with interest instead of forfeiting the prescribed amount on cancellation of plot. Besides, mechanism for recovery of cost of minor minerals was not established.

All the projects were delayed by three to five years and there were overdues of ₹ 4,226.01 crore against 13 allottees/ sub-lessees. Thus, the objective of allotting residential township and group housing plots remained unfulfilled.

It is recommended to get the instances cited by Audit and similar cases indicating undue favour examined from vigilance angle. Loosely framed brochure conditions and further dilution of controls in subsequent brochures gave immense scope of misuse of powers thereby affecting completion of the projects.

CHAPTER–VI (2)
Allotment of Industrial, Institutional, Mixed Land Use and Other Properties

CHAPTER-VI

Allotment of Properties

VI (2) Allotment of Industrial, Institutional, Mixed Land Use and Other Properties

YEIDA allotted 30,675 plots between 2008-09 and 2020-21 under industrial, institutional, mixed land use, commercial and residential categories admeasuring 3,04,23,185.68 sqm, out of which 1,666 plots (five *per cent*) admeasuring 1,16,20,021.00 sqm were cancelled/ surrendered.

Of the remaining 29,009 plots admeasuring 1,88,03,164.68 sqm, lease deeds were not executed in respect of 23,832 plots (82 *per cent*) admeasuring 1,24,86,474 sqm. Further, none of the units/projects on the allotted plots were completed as of April 2022 there by defeating the purpose of allotment.

Several deficiencies and omissions were noticed in the scheme brochures which adversely affected execution of projects and interests of YEIDA. Compliance to the terms and conditions of the scheme brochures was also deficient. Besides, the systems and procedures for allotment of properties and ensuring post-allotment compliances were found to be lacking.

Introduction

6.2.1 The main objective of YEIDA is to develop the industrial development area within its jurisdiction as per the approved Master Plan and to achieve the above objective, YEIDA undertakes development of residential, commercial, industrial, institutional and mixed land use zones.

For development of residential zones, YEIDA either allots plots to builders on the basis of competitive bidding who further develop plots/flats/individual residences and sell them to end users or allots plots/flats directly to end-users on the basis of draw of lots.

For development of Special Development Zones[1] (SDZ) and non-residential zones such as commercial, industrial, institutional and mixed land use, YEIDA allots plots to applicants on different basis as detailed in **Table 6.2.1** below:

Table 6.2.1: Details of basis of allotment of various types of properties

Type of property	Basis of allotment
Special Development Zone	Pre-determined eligibility criteria and assessment of past experience, track record, financial arrangements, availability of technical and non-technical resources and preliminary project report
25 to 250 acre plot scheme[2]	Interview

[1] As per the policy framed (December 2007) by GoUP for development of YEIDA's area, development of land equal to or more than 1,000 hectare was termed as Special Development Zone (SDZ). The allottees of SDZ were required to utilise the allotted area for at least one core activity (industrial, information technology, bio technology, institutional, sports, recreational or service industry) along with other permissible activities (commercial, institutional and amenities, roads and open spaces and residential).

[2] In order to meet the demand for plots of smaller sizes, YEIDA launched (July 2009) a scheme for allotment of plots of size between 25 and 250 acres (25-250 acre plot scheme). Allottees of 25-250 acre plot scheme were required to utilise the allotted area for one core activity (industrial, information technology, bio technology, institutional, sports, recreational or service industry) along with other permissible activities (commercial, institutional and amenities, roads and open spaces and residential).

Type of property	Basis of allotment
Institutional	Interview
Industrial – Up to 2000/4000 sqm	Draw of lots
Industrial – Above 2100/4000 sqm	Initially on the basis of interview and later on the basis of pre-determined criteria and project presentation
Mixed Land Use	Initially on the basis of interview and later on the basis of pre-determined criteria and project presentation
Commercial	Competitive bidding

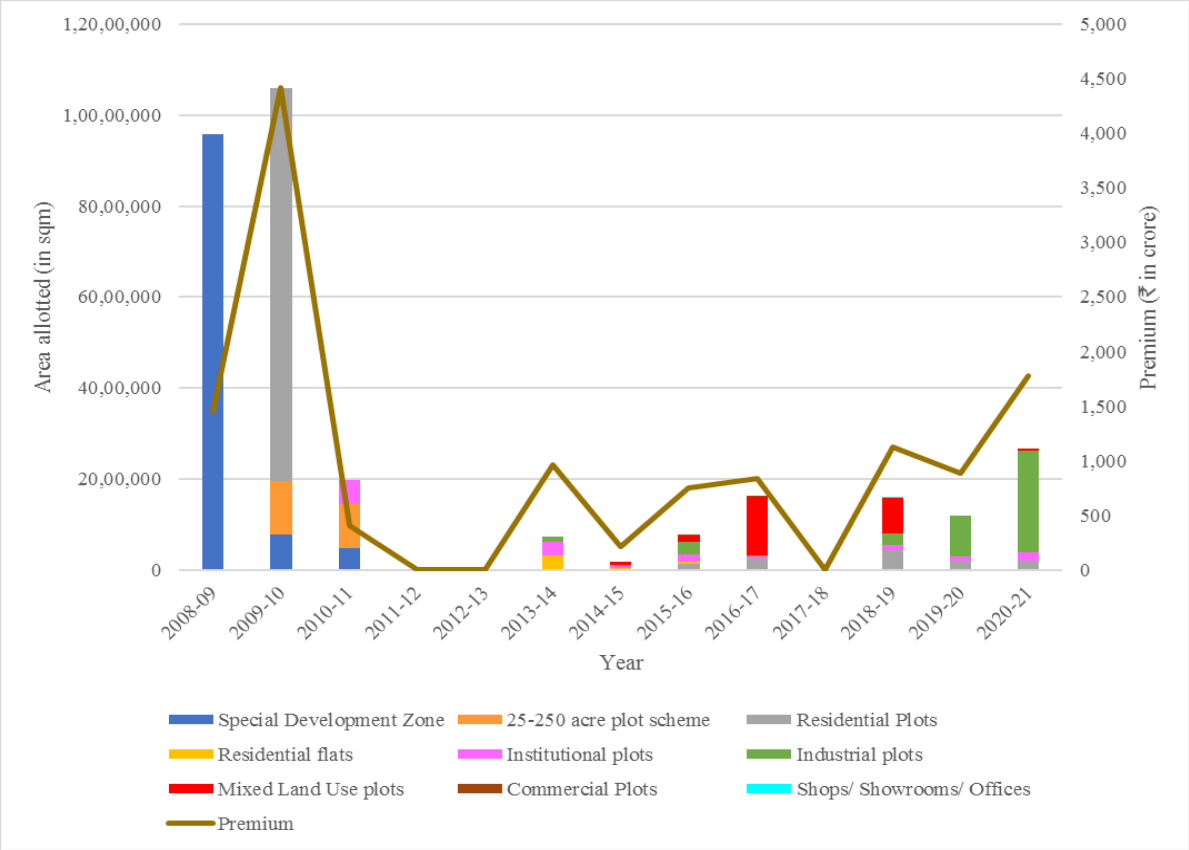
Source: Brochures of schemes launched by YEIDA

Audit observations on allotment of plots to builders (residential township and group housing plots) have already been discussed in **sub-chapter VI (1)**. This sub-chapter deals with audit observations on allotment of industrial, institutional, mixed land use and other categories of properties.

Status of allotments

6.2.2 YEIDA allotted 39,397 properties[3] admeasuring 3,08,28,844.68 sqm and valuing ₹ 12,831.93 crore during the period 2008-09[4] to 2020-21. The year-wise allotment of various categories of properties during the period 2008-09 to 2020-21, is depicted in **Chart 6.2.1** below:

Chart 6.2.1: Year-wise allotment under various categories



Source: Information furnished by YEIDA

From the above chart it would be seen that maximum area of 2,01,68,208.00 sqm (65 *per cent of* total allotted area) was allotted by YEIDA during the

[3] Including constructed properties *i.e.,* flats and shops/showrooms/offices but excluding residential township and group housing plots allotted to developers covered in sub-chapter VI (1).

[4] No allotments were made by YEIDA before the year 2008-09.

initial two years, *viz.*, 2008-09 and 2009-10. No allotments were made during three years, *viz.*, 2011-12, 2012-13 and 2017-18.

Out of the 39,397 allotments made by YEIDA during the period 2008-09 to 2020-21, 4,548 allotments admeasuring 1,18,11,963.13 sqm (38 *per cent* of total allotted area) and valuing ₹ 2,803.25 crore were cancelled/surrendered as of April 2022. An amount of ₹ 1,710.09 crore was overdue against 9,339 allottees out of the remaining 34,849 allottees as of April 2022. The details are given in **Table 6.2.2** below:

Table 6.2.2: Details of allotments made and amount overdue against allottees

Category of property	No. of properties allotted	No. of properties cancelled/ surrendered	No. of properties remaining	No. of properties with overdues	Amount of overdues (₹ in crore)
Plots:					
Special Development Zone	1	1 (100 *per cent*)	0	0	0
25-250 acre plot scheme	14	1 (7 *per cent*)	13	4 (31 *per cent*)	172.54
Institutional plots	134	2 (1 *per cent*)	132	80 (61 *per cent*)	388.22
Industrial plots	2,428	46 (2 *per cent*)	2,382	1,449 (61 *per cent*)	318.58
Mixed Land Use plots	9	0	9	6 (67 *per cent*)	255.55
Residential plots	28,073	1,603 (6 *per cent*)	26,470	5,139 (19 *per cent*)	450.87
Commercial plots	16	13 (81 *per cent*)	3	2 (67 *per cent*)	0.05
Total	**30,675**	**1,666 (5 *per cent*)**	**29,009**	**6,680 (23 *per cent*)**	**1,585.81**
Constructed properties:					
Residential flats	8,709	2,882 (33 *per cent*)	5,827	2,656 (46 *per cent*)	124.23
Shops/Showroom/ Offices	13	0	13	3 (23 *per cent*)	0.05
Total	**8,722**	**2,882 (33 *per cent*)**	**5,840**	**2,659 (46 *per cent*)**	**124.28**
Grand Total	**39,397**	**4,548 (12 *per cent*)**	**34,849**	**9,339 (27 *per cent*)**	**1,710.09**

Source: Information furnished by YEIDA

Audit coverage

6.2.3 Out of 39,397 properties allotted by YEIDA during the audit period, 287 (one *per cent*) properties were selected for detailed examination by Audit on the basis of stratified random sampling. The details are given in **Table 6.2.3** below:

Table 6.2.3: Details of properties selected for detailed examination

Category of property	No. of properties allotted	No. of properties selected for detailed examination	Percentage of properties selected for detailed examination
Plots:			
Special Development Zone	1	1	100.00
25-250 acre plot scheme	14	9	64.29
Institutional plots	134	28	20.90
Industrial plots	2,428	64	2.64

Category of property	No. of properties allotted	No. of properties selected for detailed examination	Percentage of properties selected for detailed examination
Mixed Land Use plots	9	6	66.67
Residential plots	28,073	100	0.36
Commercial plots	16	16	100.00
Total	**30,675**	**224**	**0.73**
Constructed properties:			
Residential flats	8,709	50	0.57
Shops/Showroom/ Offices	13	13	100.00
Total	**8,722**	**63**	**0.72**
Grand Total	**39,397**	**287**	**0.73**

Source: Information furnished by YEIDA

Audit examined allotment files of the above properties during the course of audit from October 2021 to April 2022.

Audit findings

6.2.4 The audit findings which are discussed in succeeding paragraphs have been grouped as under:

- Deficiencies relating to scheme brochures and brochure conditions not complied with ***(Paragraphs 6.2.5* to *6.2.5.11)***;
- Deficiencies in systems and procedures ***(Paragraphs 6.2.6* to *6.2.6.7)***; and
- Outcome of allotments ***(Paragraph 6.2.7)***.

Deficiencies relating to scheme brochures and brochure conditions not complied with

6.2.5 Audit noticed deficiencies in the terms and conditions included in the scheme brochures which adversely affected execution of projects and interests of YEIDA. Besides, there were instances where the terms and conditions prescribed in the scheme brochures were not adhered to. These deficiencies are discussed in succeeding paragraphs.

Minimum technical and financial eligibility criteria not prescribed

6.2.5.1 Technical and financial eligibility criteria in terms of required experience in execution of project(s) of similar nature and size, minimum net worth, minimum solvency and minimum turnover from similar activities serves as an objective and efficient criteria to filter in only those applicants who are capable of executing the project and paying off YEIDA's dues in time.

YEIDA did not prescribe any technical and financial eligibility criteria for allotment of plots under institutional, industrial and mixed land use categories.

Audit noticed that YEIDA allotted 2,571 institutional, industrial and mixed land use plots and 14 plots under 25-250 acre plot scheme during the period 2009-10 to 2020-21 admeasuring 97,31,182.68 sqm and valuing ₹ 4,007.21 crore. YEIDA, however, did not prescribe any technical and financial eligibility criteria to be fulfilled by the applicants in order to be eligible for allotment of plots under the above categories. Thus, the process of allotment adopted by YEIDA in the above cases was deficient as it did not enable YEIDA to shortlist only those applicants who were technically and financially capable of executing the project and in paying off YEIDA's dues in time.

In its reply, YEIDA stated (November 2022) that allotment of industrial plots above 4,000 sqm was made on the basis of objective criteria which included elements such as net worth, solvency/liquidity, turnover, project viability, *etc.*,

on the basis of which eligibility of applicants was determined. It further stated that allotment of plots under 25-250 acre plot scheme was made after examination of prescribed documents and project presentation by the applicants.

The reply does not address the audit query of why there was no minimum eligibility requirement for allotment of plots under 25-250 acre plot scheme and institutional plots.

Discretionary allotment of plots on the basis of interview

6.2.5.2 The terms and conditions laid down in the scheme brochures for allotment of institutional, industrial (one scheme launched in December 2013 for allotment of industrial plots above 2,100 sqm)[5] and mixed land use (four schemes launched during 2014-16)[6] plots and plots under 25-250 acre plot scheme *inter-alia* provided that the applicant shall along with its application submit a Project Report giving details of the key activity and time schedule for completion of the project. The application along with the requisite documents shall be screened by a Screening Committee and applicants whose application is submitted with complete information shall have to appear for interview for examining the viability of the project. The allotment of the plot was subject to the recommendation of Allotment/Screening Committee after interview of the applicant.

Audit noticed that YEIDA allotted (November 2009 to February 2021) 135 institutional, industrial and mixed land use plots and 14 plots under 25-250 acre plot scheme admeasuring 47,10,602.68 sqm and valuing ₹ 1,432.36 crore on the basis of interview under the above mentioned schemes. Audit observed that evaluation of projects was based on project reports submitted by the applicants instead of on the basis of pre-determined eligibility.

In its reply, YEIDA stated (November 2022) that allotment of plots under one industrial scheme and three mixed land use schemes were done on the basis of interviews as the standards of objective criteria were not determined at that time. As regards institutional plots, YEIDA stated that allotments were made after examination of prescribed documents and project presentation by the applicants.

The reply is not acceptable as allotment of plots under the above schemes was done on the basis of interview without any pre-determined parameters. Moreover, it conferred discretionary powers upon the Allotment Committee.

Recommendation No. 24

YEIDA should frame model brochure/scheme terms and conditions for allotment of various categories of properties prescribing objective eligibility criteria commensurate to the size and value of the property to be allotted.

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[5] YEIDA launched (June 2013 to June 2016) three schemes for allotment of industrial plots up to 2,000 sqm on the basis of draw of lots and one scheme (December 2013) for allotment of industrial plots above 2,100 sqm on the basis of interview. In subsequent schemes launched since March 2018, YEIDA allotted industrial plots up to 4,000 sqm on the basis of draw of lots and plots above 4,000 sqm on the basis of pre-determined criteria and project presentation.

[6] In four schemes launched (2014-2016) by YEIDA for allotment of mixed land use plots, plots were allotted on the basis of interview. In two schemes launched subsequently (2018-2019, plots were allotted on the basis of pre-determined criteria and project presentation.

Deficiencies in scheme brochure (July 2009) of 25-250 acre plot scheme

6.2.5.3 The terms and conditions laid down in the scheme brochure of 25-250 acre plot scheme *inter-alia* required the allottees/lessees to complete various activities such as execution of lease deed, submission of detailed drawings/ maps and completion of development and construction works.

Audit noticed the following deficiencies in provisions regarding activities required to be completed by the allottees/lessees:

- **Time limit for execution of lease deed and penalty for delays not prescribed:** The terms and conditions laid down in the scheme brochures *inter-alia* provided that in addition to the premium of plot and external development charges, lease rent shall be chargeable from the date of execution of lease deed at the rate of 2.5 *per cent* of the premium per annum and shall be payable annually in advance. Since, lease rent was chargeable from the date of execution of lease deed and any delay in execution of lease deed would result in loss to YEIDA, it was necessary that suitable conditions be incorporated in the scheme brochure prescribing the time limit for execution of lease deed and penalty to be levied in case of delay. YEIDA, however, did not prescribe any time limit and penalty in the brochure of 25-250 acre plot scheme.

Audit noticed that there were delays of eight to 77 days in execution of lease deeds in four cases, considering a period of 60 days from the date of issue of checklist as period allowable[7] for execution of lease deed. However, as there was no prescribed time limit for execution of lease deed and penalty in case of delay, YEIDA could not levy penalty of ₹ 14.25 lakh[8] on the allottees as detailed in **Table 6.2.4** below:

Table 6.2.4: Details showing delays in execution of lease deeds

Sl. No.	Name of the allottee	Area as per lease plan (in sqm)	Date of issue of checklist	Date of execution of lease deed	Delay in execution of lease deed (in days)	Penalty (₹ in lakh)
1.	G.L. Bajaj Educational Trust	1,01,953.00	04-08-2010	11-10-2010	8	0.72
2.	Satilila Educational Foundation	2,42,655.13	09-06-2011	25-08-2011	17	3.58
3.	Chandralekha Constructions (P) Ltd.	2,02,868.60	09-06-2011	25-08-2011	17	2.99
4.	Shanti Educational Society	1,03,879.59	12-04-2011	27-08-2011	77	6.96
Total						**14.25**

Source: Concerned allotment files and information furnished by YEIDA

Audit observed that YEIDA in the brochure of scheme launched (December 2013) for allotment of industrial plots had provided that the allottee shall be required to execute the lease deed and get the same registered within 60 days from the date of issue of checklist. The scheme brochure further provided that extension of six months can be granted on payment of penalty equal to three *per cent* of the total premium of the plot on pro-rata basis.

[7] Allowable period of 60 days for execution of lease deed has been considered by Audit on the basis of time allowed by YEIDA in the scheme launched by it in December 2013 for allotment of industrial plots.

[8] Calculated at the rate prescribed in the scheme launched by YEIDA in December 2013 for allotment of industrial plots.

In its reply, YEIDA stated (November 2022) that lease rent was charged from the allottees as per the provisions of scheme brochure from the date of execution of lease deed. Therefore, there was no loss to YEIDA.

The reply is not acceptable as it does not address the audit observation regarding not prescribing any time limit for execution of lease deed and penalty to be levied in case of delay.

- **Time limit for submission of detailed drawings/maps and penalty for delays not prescribed:** The terms and conditions laid down in the brochure *inter-alia* provided that the allottee can start development/construction works after getting the requisite approvals of detailed drawings/maps from YEIDA.

Since, development/construction work was to be started only after getting the requisite approvals it was necessary that suitable conditions be incorporated in the brochure prescribing the time limit for submission of detailed drawings/ maps by the allottees and penalty to be levied in case of delays. YEIDA, however, neither prescribed any time limit for submission of detailed drawings/maps nor any penalty in case of delays.

Audit noticed that out of 13 allottees (excluding one cancelled plot) only three allottees[9] had got detailed drawings/maps approved from YEIDA as of April 2022. The remaining 10 allottees had not submitted the detailed drawings/maps even after lapse of more than 10 to 12 years since execution of lease deeds.

Thus, due to not incorporating suitable provision prescribing the time limit for submission of detailed drawings/maps and for levy of penalty in case of delays, YEIDA failed to check such delays.

In its reply, YEIDA stated (November 2022) that the allottees could not start construction works on the allotted plots due to farmers' agitation demanding additional compensation. It further stated that penalty is prescribed in the scheme brochure for delay in completion of construction and action would be taken for not completing construction within the prescribed time.

The reply is not acceptable as it does not address the audit observation regarding not including suitable provision prescribing the time limit for submission of detailed drawings/maps and for levy of penalty in case of delays.

Short charging of lease rent

6.2.5.4 The terms and conditions for allotment of plots under Special Development Zone (SDZ) scheme and 25-250 acre plot scheme provided that in addition to the premium of plot[10], the allottees shall pay external development charges at applicable rates and lease rent at the rate of 2.5 *per cent* of premium per annum.

Audit observed that the allotment rates fixed by YEIDA for allotment of various properties within its industrial development area comprises of four cost components *viz.*, cost of land, cost of external development, cost of internal development and cost of special projects. Further, YEIDA charges lease rent in case of institutional, industrial and mixed land use plots at the rate

[9] Maruti Educational Trust, Smt. Shakuntala Educational and Welfare Society and S.K. Contracts Pvt. Ltd.

[10] Comprising of cost of land.

of 2.5 *per cent* of the total premium of the plot which comprises of the aforesaid four cost components.

YEIDA suffered loss of ₹ 33.70 crore due to providing for levy of lease rent only on premium recovered against land cost and not on external development charges.

Since, external development charges being recovered by YEIDA in the SDZ scheme and 25-250 acre plot scheme were also part of the total premium of the plots, lease rent should have been charged on external development charges also and not only on premium recovered against cost of land. Thus, YEIDA suffered loss of ₹ 33.70 crore[11] due to providing for levy of lease rent only on premium recovered against land cost.

In its reply, YEIDA stated (November 2022) that the Board of YEIDA in its 26th meeting held on 23 December 2008 decided to charge lease rent only on cost of land. Accordingly, lease rent has not been charged on external development cost.

The reply is not acceptable as external development charges are part of total premium and hence, lease rent should have been recovered on external development charges as well, as was being levied by YEIDA in allotment of institutional, industrial and mixed land use plots.

Loss due to incorrect provision of various land uses

6.2.5.5 Master Plan (Phase-I) 2031 approved by the Board of YEIDA on 19 August 2013 prescribes the type of land uses and their extent in mixed land use zone as follows:

Industrial/Institutional/Recreational	Minimum 75 *per cent*
Residential	Maximum 12 *per cent*
Commercial	Maximum 8 *per cent*
Institutional (Facilities)	Minimum 5 *per cent*

YEIDA launched its first scheme for allotment of mixed land use plots in January 2014. As per the scheme brochure, the type of permissible land uses and their extent was as follows:

Industry/Institution/Warehouse/IT and ITES	91 *per cent* minimum
Institution and other facilities	5 *per cent* minimum
Commercial (only for self-use)	1 *per cent* maximum
Residential (Flatted) (For Staff Housing only)	3 *per cent* maximum

The allotment rates were also fixed according to the aforesaid land use pattern.

The land use pattern prescribed in the scheme brochure was not in consonance with the land use pattern prescribed in the Master Plan (Phase-I) 2031 for mixed land use zone resulting in loss of ₹ 23.37 crore on allotment of two plots.

Audit noticed that the land use pattern prescribed in the scheme brochure was not in consonance with the land use pattern prescribed in the Master Plan (Phase-I) 2031 for mixed land use zone. As the rates for industrial/ institutional use are less than that for residential and commercial use, provision of excess area under industrial/institutional use and less area under residential and commercial use in the scheme has resulted in loss of ₹ 23.37 crore to YEIDA on allotment of two plots. Besides, the objective of development of mixed land use zone was also compromised.

In its reply, YEIDA stated (November 2022) that the allotments were done as per the permissible land usage approved by the Board of YEIDA in its 48th meeting held on 8 January 2014. It further assured that in future schemes the allotments would be made according to permissible land uses as per Master Plan (Phase-I) 2031.

[11] As the plot allotted under SDZ scheme was cancelled by YEIDA in February 2020, loss of lease rent has not been calculated on plot allotted under SDZ scheme.

The fact remains that the land use pattern prescribed in the scheme brochure was not in accordance with the Master Plan resulting in loss to YEIDA.

Deficiencies regarding provisions for levy of location charges

6.2.5.6 Location charges are generally levied by Authorities in case the allotted plot is located at some preferential location giving it a location advantage. In order to have uniformity in levy of location charges across all types of properties, it was necessary that YEIDA formulated a policy prescribing the criteria (including exceptions, if any) for levy of location charges.

Audit noticed that YEIDA had not formulated any policy for recovery of location charges from allottees of various categories of properties. As a result, there was no uniformity in levy of location charges in respect of different categories of properties as discussed below:

- **Industrial plots** – The terms and conditions laid down in the brochures of schemes launched by YEIDA for allotment of industrial plots[12] provided that if the allotted plot is located on 30/45 metre or more wide roads or corner plot or plots facing green belts/parks, the allottee shall pay location charges in lumpsum at the rate of five *per cent* of the total premium for each preferential location subject to a maximum of 15 *per cent* of the total premium, before execution of lease deed.

- **Institutional plots** – The terms and conditions laid down in the brochures of schemes launched by YEIDA for allotment of institutional plots provided that location charges shall be payable by the allottee/lessee at the rate of five *per cent* of the total premium before execution of lease deed in lump sum, in case the allotted plot is located on 45 metre or more wide road, provided that the size of the allotted plot is 60,000 sqm[13] or less. No location charges shall be levied if the size of the allotted plot is more than 60,000 sqm.

- **Mixed Land Use plots** – The first scheme launched (January 2014) by YEIDA for allotment of mixed land use plots provided for levy of location charges at the rate of five *per cent* of the premium of plot in case the plot is situated on 45 metre and above wide road. The aforesaid clause, however, was not included in the terms and conditions of schemes launched thereafter. As a result, no location charges were recoverable in case of schemes launched after the scheme of January 2014.

Thus, due to not providing for levy of location charges in respect of corner plots and plots facing park/green belt in case of institutional plots/mixed land use plots allotted under the scheme of January 2014; and not including provision for levy of location charges for any preferential location in mixed land use plot schemes launched after January 2014, YEIDA suffered loss of ₹ 2.99 crore in seven test checked cases as detailed in **Appendix-6.2.1**.

Due to not providing for levy of location charges on certain preferential locations, YEIDA suffered loss of ₹ 2.99 crore.

In its reply, YEIDA stated (November 2022) that it is an autonomous body and it has the right to take appropriate decisions for development of its area. It further stated that the brochures are approved by the Board of YEIDA and

[12] Except scheme YEA/OPEN-IND (2013)-01 which provided for levy of location charges at the rate of five *per cent* of total premium in case the allotted plot is located on 45 metre of above size roads.

[13] 60,705 sqm (15 acres) in case of three schemes launched in November 2010, January 2014 and June 2016.

location charges are being recovered from allottees as per brochure conditions. In case of mixed land use plots, YEIDA stated that to attract allottees to invest in YEIDA's area for speeding up industrial development, decisions regarding levy of location charges were taken as per demand of time. YEIDA, however, assured that in future schemes location charges would be levied on all three locations.

The reply is not acceptable as exclusion of some preferential locations for levy of location charges for some categories of properties was not justified which resulted in loss to YEIDA.

Short levy of transfer charges

6.2.5.7 The Government of Uttar Pradesh (GoUP), with a view to counter the challenges posed by the economic slowdown, announced (January 2009 and October 2009) various relief measures applicable up to March 2010 which was further extended up to March 2011. The said relief measures *inter-alia* provided that the allotted plot can be transferred to another eligible legal person competent to own property, without making it functional after levying transfer charges at the rate of two *per cent* of premium of land.

YEIDA launched (November 2010) a scheme for allotment of institutional plots. The terms and conditions of the scheme brochure *inter-alia* allowed transfer of plot within 60 days from the date of issuance of reservation letter after levying transfer charges at the rate of one *per cent* of the total premium instead of two *per cent* of the total premium as prescribed in the aforesaid Government Orders.

Audit noticed that an institutional plot admeasuring 4,00,000 sqm was allotted (29 March 2011) to Sharcon Infrastructure Pvt. Ltd. for establishment of an educational institute at a total premium of ₹ 93.10 crore under the aforesaid scheme. YEIDA allowed transfer of the above plot by Sharcon Infrastructure Pvt. Ltd. to Bahujan Prerna Trust without making it functional after levying transfer charges amounting to ₹ 93.10 lakh being one *per cent* of the premium. Audit further noticed that there was no mechanism to ensure capability of the transferee to execute the project on the plot.

Thus, YEIDA suffered loss of ₹ 93.10 lakh on transfer of the aforesaid plot due to levy of transfer charges at a rate lower than that prescribed in the Government Orders.

In its reply, YEIDA stated (November 2022) transfer charges have been recovered as per conditions prescribed in the scheme brochure.

The reply is not acceptable as YEIDA levied transfer charges at rates lower than that provided in the Government Order.

Loss due to charging short premium

6.2.5.8 YEIDA launched (November 2010) a scheme for allotment of institutional plots. The terms and conditions laid down in the brochure *inter-alia* provided the following rates for allotment of land for establishment of educational institutes:

Area of plot (in sqm)	Rate per sqm (in ₹)
Up to 4000 sqm	3,175
Addition to 4000 sqm to 20000 sqm	2,475
Addition to 20000 sqm to 60000 sqm	2,400
Addition to 60000 sqm	2,375

Similarly, YEIDA launched (June 2019) another scheme for allotment of institutional plots wherein the following rates were prescribed for allotment of plots for establishment of senior secondary school:

Area of plot (in sqm)	Rate per sqm (in ₹)
Up to 4000	7,870
4001 to 8000	7,100
8001 to 20000	6,340
20001 to 40000	5,570
40001 to 80000	4,810
Above 80001	4,150

YEIDA allotted two institutional plots at rates lower than the applicable rates resulting in loss of ₹ 2.71 crore.

Audit noticed that YEIDA allotted two plots under the aforesaid schemes at rates lower than that applicable resulting in loss of ₹ 2.71 crore as detailed in **Table 6.2.5** below:

Table 6.2.5: Details of plots allotted at lower rates

Sl. No.	Name of the allottee	Date of allotment	Area allotted (in sqm)	Allotment rate applied (₹ per sqm)	Applicable allotment rate (₹ per sqm)	Loss to YEIDA (₹ in crore)
1.	Sharcon Infrastructure Pvt. Ltd.	29-03-2011	4,00,000	2,327.54	2,389.50[14]	2.48
2.	Shri Shri Ravishankar Vidya Mandir Trust	10-11-2020	19,016	6,699.58	6,821.70[15]	0.23
Total						**2.71**

Source: Concerned allotment files of YEIDA

YEIDA accepted (November 2022) the audit observation and stated that it had issued revised payment plan to the allottees.

Short levy of charges for delay in execution of lease deed

6.2.5.9 The terms and conditions of scheme (MLU/2016/04) for allotment of mixed land use plots *inter-alia* provided that the allottee shall execute the lease deed and take physical possession within 60 days from the date of issue of the checklist. In case of failure to execute the lease deed and taking over of possession within the above stipulated time period, the allotment was liable to be cancelled and amount deposited was to be forfeited as per rules prevailing at the time of cancellation. In exceptional circumstances, the CEO or authorised officer of YEIDA was authorised to grant extension of time for execution of lease deed and taking over of possession. The extension, if granted, was subject to payment of following penalty:

Delay	Penalty
For first six months	1.5 times of annual lease rent
06 months to 01 year	2 times of annual lease rent
1 years to 2 years	3 times of annual lease rent
More than two years	Plot will be cancelled

YEIDA allotted (6 February 2017) a plot (No. 01A, Sector 24A) admeasuring 8,18,190 sqm to Patanjali Food and Herbal Park Noida Pvt. Ltd.at a premium of ₹ 253.07 crore. The checklist for execution of lease deed was issued to the allottee on 1 November 2017. The allottee, however, did not execute the lease deed within the prescribed period of 60 days. Subsequently, the allottee requested (October and December 2018) YEIDA to execute the lease deed. Thereafter, YEIDA issued (18 December 2018) revised checklist to the

[14] [(4,000 sqm x ₹ 3,175) + (16,000 sqm x ₹ 2,475) + (40,000 sqm x ₹ 2,400) + (3,40,000 sqm x ₹ 2,375)] = ₹ 95,58,00,000/4,00,000 sqm = ₹ 2,389.50 per sqm.

[15] [(4,000 sqm x ₹ 7,870) + (4,000 sqm x ₹ 7,100) + (11,016 sqm x ₹ 6,340) = ₹ 12,97,21,440/19,016 sqm = ₹ 6,821.70 per sqm.

allottee against which the allottee executed lease deed on 7 August 2019 with further delay of more than five months. YEIDA charged penalty of ₹ 17.63 crore for delay in execution of lease deed. The delay in execution of lease deed was, however, calculated from the date of issue of revised checklist instead of from the date of issue of initial checklist resulting in short-levy of penalty.

In its reply, YEIDA stated (November 2022) that at the time of issue of first checklist, orders regarding exemption of stamp duty were not applicable, hence, the matter was referred to GoUP for directions. GoUP vide order dated 25 June 2018 extended the concessions available to Patanjali Ayurved Ltd. under GO dated 2 November 2016 to the allottee (Patanjali Food and Herbal Park Noida Pvt. Ltd.) also. Thereafter, checklist was issued to the allottee in accordance with the revised lease plan. As the allottee did not execute the lease deed within the stipulated period of 60 days, penalty was levied for delay of up to six months.

The reply is not acceptable as the issue regarding the allottee not being eligible for stamp duty exemption arose only after execution (7 August 2019) of lease deed when the allottee approached office of the Sub-Registrar, Gautam Buddha Nagar for registration of the lease deed after which GoUP granted exemption from stamp duty vide GO dated 28 January 2020. Prior to execution of lease deed, the allottee was in correspondence with GoUP regarding permission to sub-lease 20 *per cent* of the area which was allowed by GoUP vide order dated 25 June 2018. The terms and conditions of the scheme were deficient as they did not provide for dealing with situations like above. The terms and conditions should clearly mention the circumstances for exemption from levy of penalty for delay in execution of lease deed in order to deter the allottees from delaying execution of lease deed after issue of checklist in matters not concerning YEIDA.

Short levy of location charges

6.2.5.10 YEIDA launched (June 2019) a scheme for allotment of institutional plots. The terms and conditions laid down in the scheme brochure *inter-alia* provided that location charges shall be payable by the allottee/lessee at the rate of five *per cent* of the total premium before execution of lease deed in lump sum, in case the allotted plot is located on 45 metre or more wide road, provided that the allotment is of size 60,000 sqm or less.

YEIDA allotted (10 November 2020) an institutional plot admeasuring 13,492 sqm under the aforesaid scheme to Kent Foundation for establishment of a senior secondary school at a premium of ₹ 9.47 crore. Check-list for execution of lease deed for the above plot was issued to the allottee on 12 May 2021.

Audit noticed that as per the lease plan the plot was located on 45 metre wide road. YEIDA, however, did not demand location charges in the checklist issued to the allottee resulting in loss of ₹ 47.35 lakh.

YEIDA accepted (June 2022) the audit observation and stated that it had issued (May 2022) revised checklist including location charges to the allottee.

Undue favour to allottee on surrender of plot

6.2.5.11 The terms and conditions of scheme launched (June 2019) by YEIDA for allotment of institutional plots *inter-alia* provided that an allottee can surrender the allotted plot to YEIDA before its cancellation. The request for

surrender shall contain signatures of allottee/lessee and in case of incorporated company/society/charitable society/trust, the request for surrender shall be accompanied with a certified copy of the resolution of Board of Directors/ Executives. The terms and conditions provided for the following deductions in case of surrender of plot:

- Up to 30 days from the date of issuance of allotment letter, no deductions shall be made.
- From 31 to 60 days from the date of issuance of allotment letter, 10 *per cent* of registration money shall be deducted.
- Beyond 60 days, 10 *per cent* of the total premium or the amount deposited up to the date of surrender, whichever is less, shall be forfeited. The balance if any shall be refunded without interest.

YEIDA allotted (1 June 2020) an institutional plot admeasuring 8,000 sqm to Jagat Narayan Samajik Kalyan Samiti at a premium of ₹ 6.30 crore. The allottee had deposited reservation money amounting to ₹ 59.88 lakh and was required to deposit balance reservation money amounting to ₹ 3.08 lakh within seven days of issue of allotment letter and allotment money amounting to ₹ 1.26 crore within 60 days from the date of issue of allotment letter. YEIDA received (24 June 2020) an application for surrender of the aforesaid plot on the basis of which YEIDA refunded (3 February 2021) the entire amount of ₹ 59.88 lakh deposited by the allottee without any deduction considering the request for surrender received within 30 days from the date of issuance of allotment letter.

Audit observed that the application dated 24 June 2020 was neither signed by the authorised signatory of the allottee nor accompanied with a certified copy of the resolution of Board of Executives. Audit further observed that the Board of Executives of the allottee had decided to surrender the plot in meeting held on 14 August 2020 and the application for surrender duly signed by the authorized signatory accompanied with certified copy of the resolution of Board of Executives was forwarded by the allottee to YEIDA on 11 September 2020. Thus, proper application for surrender of plot authorised by the Board of the allottee was made after 60 days of issuance of allotment letter. In view of above, the entire amount of ₹ 59.88 lakh deposited by the allottee should have been forfeited by YEIDA. YEIDA, however, refunded the entire amount without any deductions resulting in undue favour of ₹ 59.88 lakh to the allottee.

In its reply, YEIDA stated (November 2022) that the allottee had applied for surrender of plot on 24 June 2020. Accordingly, after obtaining required documents from the allottee the amount deposited was refunded as the application for surrender was made within 30 days of issue of allotment letter.

The reply is not acceptable because the authorised and proper application for surrender of plot as per scheme brochure's terms and conditions was made after 60 days of issue of allotment letter.

Deficiencies in systems and procedures

6.2.6 Audit noticed several deficiencies in the systems and procedures adopted by YEIDA for allotment of properties and ensuring post-allotment compliances which are discussed in the succeeding paragraphs.

Allotment of plots without ensuring availability of encumbrance free land and completion of development activities

6.2.6.1 YEIDA should ensure that plots being allotted are free from all encumbrances/encroachment and dispute so that there is no delay in preparation of lease plan and issue of checklist for execution of lease deeds thereon for ensuring smooth handover of the possession of plot to allottees. This would also enable allottees to construct the project within the prescribed period and fulfill the purpose of allotment.

YEIDA had issued checklists for execution of lease deeds to 10,547 allottees only against 29,009 plots allotted due to allotment of plots without ensuring availability of encumbrance free land and completion of development activities.

Audit noticed that YEIDA allotted 29,009 plots (excluding cancelled/ surrendered plots) during the period 2008-09 to 2020-21. Against the aforesaid allotments, YEIDA had issued checklists for execution of lease deeds to 10,547 allottees (36 *per cent*) only till April 2022. Thus, YEIDA had failed to issue checklists to 18,462 allottees even after delays[16] of 371 to 4,510 days (till April 2022) as detailed in **Table 6.2.6** below:

Table 6.2.6: Details of delays in issue of checklist in cases where checklists have not been issued till April 2022

Delay in issue of checklist (in days)	No. of plots	Area (in sqm)
Up to 1000	2,635	31,35,925.00
1001 to 2000	1,881	6,11,585.00
2001 to 3000	2,373	6,90,144.00
3001 to 4000	13	7,18,525.00
Above 4000	11,560	42,39,700.00
Total	**18,462**	**93,95,879.00**

Source: Information furnished by YEIDA

Besides, even in cases where checklists had been issued, there were delays of 12 to 4,488 days in their issue as detailed in **Table 6.2.7** below:

Table 6.2.7: Details of delays in issue of checklist in cases where checklists have already been issued

Delay in issue of checklist (in days)	No. of plots	Area (in sqm)
Up to 1000	790	34,02,089.68
1001 to 2000	813	3,01,795.00
2001 to 3000	78	56,650.00
3001 to 4000	296	1,10,800.00
Above 4000	1,370	6,20,500.00
Total	**3,347**[17]	**44,91,834.68**

Source: Information furnished by YEIDA

The aforesaid delays indicate that YEIDA had launched schemes and allotted plots without ensuring availability of encumbrance free land and completion of development activities leading to failure in timely execution of lease deeds and hand over of possession of plots to the allottees. Thus, the objective of allotment of plots remained unfulfilled and had also resulted in unwarranted hardships to the allottees.

[16] Delays have been calculated after allowing a period of 60 days from the date of issue of allotment letter for deposit of allotment money, wherever applicable, and a further period of five days from due date of deposit of allotment money for issue of checklist.

[17] Out of 10,547 cases where checklists were issued by YEIDA, the date of issue of checklist was not available in the data furnished by YEIDA in 7,197 cases. Further, in three cases the checklists were issued in time.

Since lease rent was chargeable from the date of execution of lease deed, the delays in issue of checklists and consequent delays in execution of lease deeds had resulted in loss of lease rent[18] amounting to ₹ 498.96 crore to YEIDA till April 2022 as detailed in **Table 6.2.8** below:

Table 6.2.8: Details of loss of lease rent due to delay in issue of checklist

Sl. No.	Property category	No. of plots allotted (excluding cancelled/ surrendered plots)	Checklists issued	Checklists not issued till April 2022	Delays[19] in issue of checklist (in days)	Loss of lease rent (₹ in crore)
1.	25-250 acre plot scheme	13	13	0	38 to 232	0.91
2.	Institutional	132	82	50	87 to 3,989	70.55
3.	Industrial	2,382	453	1,929	12 to 2,975	122.10
4.	Mixed Land Use	9	7	2	31 to 2,213	19.40
5.	Residential	26,470	9,992	16,478	39 to 4,510	285.77
6.	Commercial	3	0	3	1,878 to 2,436	0.23
	Total	**29,009**	**10,547**	**18,462**		**498.96**

Source: Information furnished by YEIDA

In its reply, YEIDA stated (November 2022) that checklists could not be issued to allottees in time as infrastructure facilities could not be developed due to agitation by farmers for payment of additional compensation. It further stated that after judgment (19 May 2022) of the Hon'ble Supreme Court the hindrance due to farmers' agitation has been resolved and checklists would be issued to the allottees after completing development works.

The fact remains that YEIDA should have ensured availability of encumbrance free land before allotment. Further, invoking of urgency clause invariably in almost all cases had led to litigation and agitation by farmers. Had YEIDA done due diligence before invoking urgency clause, hindrances due to litigation and farmers' protests and consequent delays in development of land could have been avoided.

Recommendation No. 25

YEIDA should ensure that plots are allotted only after ensuring availability of encumbrance free land and development of infrastructure facilities.

Besides, Audit also noticed instances of delays in issue of checklists even when encumbrance free land was available with YEIDA for execution of lease deed. These instances are discussed below:

(A) The terms and conditions of scheme launched (November 2010) by YEIDA for allotment of institutional plots *inter-alia* provided that the allottee shall execute the lease deed and take physical possession of the plot within 30 days from the date of issue of checklist/ information to do so.

As discussed in **Paragraph 6.2.5.7**, YEIDA allotted (29 March 2011) an institutional plot admeasuring 4,00,000 sqm under the aforesaid scheme to Sharcon Infrastructure Pvt. Ltd. for establishment of an educational institute at

[18] Since, in case of residential plots one-time lease rent at the rate of 10 *per cent* of premium is payable, loss of interest at the rate of 8.5 *per cent* per annum on one-time lease rent for the period of delay has been calculated instead of loss of lease rent.

[19] In cases where checklists have not been issued till 30 April 2022, delays have been calculated up to this date.

the rate of ₹ 2,327.54 per sqm. The said plot was transferred (May 2011) by Sharcon Infrastructure Pvt. Ltd. to Bahujan Prerna Trust.

The Project Department of YEIDA furnished the lease plan for the aforesaid plot to Property Department on 25 June 2014. As per the lease plan, the total area of the plot was 3,73,910.70 sqm out of which 66,643.20 sqm was encroached area and an area of 3,07,267.50 sqm was available for execution of lease deed. The Property Department, however, had not issued checklist for execution of lease deed till date (April 2022). As checklist for execution of lease deed was not issued, lease deed could not be executed resulting in loss of lease rent of ₹ 14.30 crore to YEIDA.

In its reply, YEIDA stated (November 2022) that out of total area 3,73,910.70 sqm, 66,643.20 sqm was affected by Court's stay orders. Since, writ petitions were pending and there was agitation by farmers for payment of additional compensation, checklist could not be issued to the allottee.

The reply is not acceptable as an area of 3,07,267.50 was free from Courts stay orders and was available for execution of lease deed. YEIDA, however, did not issue checklist to the allottee resulting in loss of lease rent.

(B) The terms and conditions of scheme launched (January 2014) for allotment of institutional plots *inter-alia* provided that checklist shall be issued to the allottee within 15 days from the date of receiving the lease plan from the concerned department. The allottee shall execute the lease deed and take physical possession of the plot within 60 days from the date of issue of checklist.

YEIDA allotted (30 April 2015) an institutional plot admeasuring 1,41,645 sqm under the aforesaid scheme to Hans Vahini Shiksha Samiti for establishment of educational institutes and hospital at a premium of ₹ 75.20 crore.

Audit noticed that lease plan for the aforesaid plot was sent to the Property Department by the Project Department on 22 August 2017. As per the lease plan, the total area of the plot was 1,41,900 sqm out of which an area of 11,832.20 sqm was affected by stay orders and an area of 1,30,067.80 sqm was available for execution of lease deed. The Property Department, however, failed to issue checklist for execution of lease deed to the allottee within the prescribed period of 15 days. The checklist for execution of lease deed was finally issued to the allottee on 14 December 2020, *i.e.*, after a delay of more than three years and lease deed was executed on 14 January 2021. The inordinate delay in issue of checklist by YEIDA has resulted in loss of lease rent of ₹ 5.51 crore.

In its reply, YEIDA stated (November 2022) that out of total area 1,41,900 sqm, 11,832.20 sqm was affected by Court's stay orders. Since, writ petitions were pending and there was agitation by farmers for payment of additional compensation, checklist could not be issued to the allottee. It further stated that the allottee had approached Hon'ble Allahabad High Court and thereafter Hon'ble Supreme Court against notice issued by YEIDA for payment of dues. After orders (December 2017) of the Hon'ble Supreme Court and legal and financial scrutiny, lease plan was issued to the allottee.

The reply does not address the audit observation on delay of more than three years in issue of checklist. It is also not acceptable as an area of

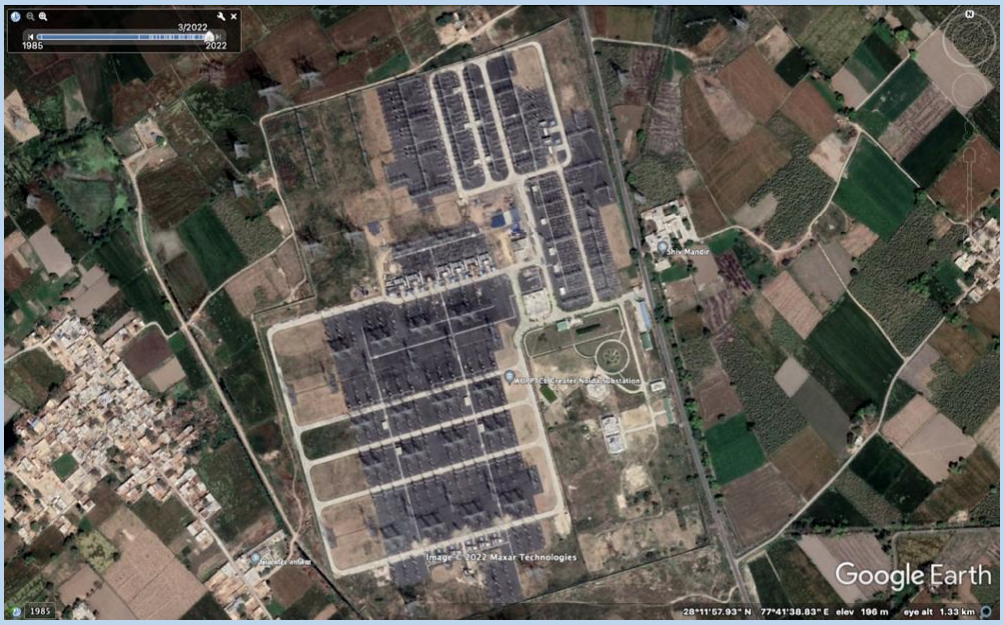
1,30,067.80 sqm was free from Court's stay orders and was available for execution of lease deed. YEIDA, however, issued checklist to the allottee belatedly resulting in loss of lease rent.

(C) YEIDA allotted (August 2013 and June 2015) 3,22,707.78 sqm land at a premium of ₹ 83.21 crore to Uttar Pradesh Power Transmission Corporation Limited (UPPTCL) for construction of 765 KVA sub-station.

Audit noticed that lease plan for the aforesaid plot was sent to the Property Department by the Project Department of YEIDA on 18 March 2015. As per the lease plan, the total area of the plot was 3,22,696.57 sqm. The Property Department, however, had not issued checklist for execution of lease deed and lease deed had not been executed till date (April 2022).

Audit further observed that the allottee had already constructed the said sub-station as was evident from Google Earth image given below.

Image 6.2.1: Sub-station constructed by UPPTCL (March 2022)



Thus, the allotted land was in possession of the allottee without execution of lease deed resulting in loss of lease rent of ₹ 16.50 crore[20].

In its reply, YEIDA stated (November 2022) that notice for deposit of lease rent has been issued to UPPTCL but the same has not been deposited till date. Hence, lease deed could not be executed as lease deed is executed only after deposit of lease rent.

The reply is not acceptable as YEIDA should have ensured that construction is started by the allottee only after execution of lease deed.

Undue favour in screening of applications

6.2.6.2 The terms and conditions laid down in the brochures for allotment of plots under 25-250 acre plot scheme, institutional plots, industrial plots and mixed land use plots *inter-alia* required the applicants to submit certain

[20] Construction, as visible from Google Earth, was started by UPPTCL in October 2014. Therefore, loss of lease rent on 3,03,525 sqm land allotted in August 2013 has been calculated from November 2014 and on 19,182.78 sqm land allotted in June 2015 from July 2015.

documents[21] along with their applications. The applications were to be screened by a Screening Committee and applicants who had submitted the required documents/ information were eligible to appear for interview/ project presentation.

Audit noticed that in 37 cases out of 107 cases examined by Audit incomplete documents and/or documents not signed by applicant and/or certified by the Architects/Chartered Accountants (details in **Appendix-6.2.2**) were submitted by the applicants. YEIDA, however, instead of rejecting the applications, considered the applicants to be eligible and allotted plots to them, thereby extending undue favour to the allottees.

In its reply, YEIDA stated (November 2022) that after screening of the documents by the Screening Committee eligible applicants were called for interview and allotments were made by the Allotment Committee based on project presentation and available documents in compliance with the brochure conditions,

The reply is not acceptable as the required documents were not available on record and incomplete applications should have been rejected by YEIDA.

Loss due to not charging premium as applicable on the date of allotment

YEIDA allotted seven plots under 25 to 250 acre size plot scheme and 54 plots in apparel park at lower rates resulting in loss of ₹ 175.55 crore.

6.2.6.3 YEIDA allots institutional, industrial and residential category plots at rates applicable on the date of allotment. A clause regarding the same is also included in the brochures of various schemes launched by YEIDA. Audit noticed that in two cases, YEIDA deviated from its practice of allotment of plots at rates applicable on the date of allotment resulting in loss of ₹ 175.55 crore as discussed below:

(A) In the scheme for allotment of plots of size between 25 and 250 acres launched in July 2009, clause for allotment of plots at rates as applicable on the date of allotment was not included in the brochure.

Audit noticed that in seven cases, reservation letters were issued to the applicants during October 2009 with the direction to deposit amount equal to 10 *per cent* of the premium within 30 days of issue of reservation letter. YEIDA, however, could not issue allotment letters to the applicants immediately after deposit of reservation money as the land to be allotted was not in possession of YEIDA. Allotment letters to the aforesaid seven applicants could be issued by YEIDA only on 28 February 2011, *i.e.*, after a delay of more than a year. Meanwhile, YEIDA had revised the land rates effective from 2 November 2010. As there was no condition in the scheme brochure to charge premium at rates applicable on the date of allotment, YEIDA decided (February 2011) to charge premium as mentioned in the brochure enhanced by 12 *per cent* per annum interest compounded half yearly.

[21] (i) Project Report certified by CA; (ii) Background of promoters; (iii) Feasibility report of the proposed project certified by CA; (iv) Audited financial statements of last three years; (v) Net worth statement certified by CA; (v) Turnover certificate of last three years' turnover certified by CA; (vi) Documents establishing source of finance; (vii) Three years projected cash flow; (viii) Land use pattern, construction plan and implementation schedule certified by Architect; (ix) Copy of certificate of incorporation/registration, memorandum and articles of association of the company or rules and regulations of society/trust or partnership deed as applicable; (x) Affidavit certifying that all the statements made in application/annexures are true and correct; and (xi) MoU duly attested by notary in case of consortium/Joint Venture.

Thus, due to not charging rates as applicable on the date of allotment, YEIDA suffered loss of ₹ 168.79 crore as detailed in **Table 6.2.9** below:

Table 6.2.9: Details of loss due to not allotting plots at rates applicable on the date of allotment

(₹ in crore)

Sl. No.	Name of the allottee	Date of allotment	Area (in sqm)	Total premium recovered	Total premium to be recovered	Loss to YEIDA
1.	Satilila Educational Foundation	28-02-2011	2,42,655.13	44.72	86.99	42.27
2.	Tyag Buildspace Pvt. Ltd.	28-02-2011	1,01,128.78	18.64	36.75	18.11
3.	HPS IT Solutions Pvt. Ltd.	28-02-2011	1,00,586.00	18.54	36.57	18.03
4.	Chandralekha Constructions (P) Ltd.	28-02-2011	2,02,868.60	37.38	72.89	35.51
5.	S. K. Contracts (P) Ltd.	28-02-2011	1,01,075.70	18.63	36.74	18.11
6.	MMA Grains Mills Pvt. Ltd.	28-02-2011	1,00,852.88	18.59	36.67	18.08
7.	Shanti Educational Society	28-02-2011	1,03,879.59	19.06	37.74	18.68
Total				**175.56**	**344.35**	**168.79**

Source: Concerned allotment files and information furnished by YEIDA

In its reply, YEIDA stated (November 2022) that the decision of charging interest at the rate of 12 *per cent* for the delayed period in between issue of reservation letter and allotment letter was taken with the approval of the Board. It further stated that it is an autonomous body and it has the right to take such decisions for development of the area.

The reply is not acceptable because allotment of plots at rates other than at rates applicable on the date of allotment was not only against the general practice but also was detrimental to the financial interests of YEIDA as it resulted in allotments at lower rates and losses to YEIDA.

(B) A Memorandum of Understanding (MOU) was signed on 24 January 2018 between GoUP, Society of Noida Apparel Export Cluster (NAEC) and YEIDA, for allotment of plots to members of NAEC for establishment of an apparel park in the industrial development area of YEIDA. The Board of YEIDA in its 63rd meeting held on 7 May 2018 approved allotment of plots to members of NAEC in the apparel park and directed to start the allotment process.

Consequently, YEIDA asked (August 2018) interested members of NAEC to apply for allotment of plots and deposit 10 *per cent* registration money. NAEC provided (3 October 2019), a list of 65 applicants who had deposited 10 *per cent* registration money with YEIDA for allotment of plots.

As YEIDA had decided to revise the allotment rates in its 65th Board meeting held on 30 May 2019, a proposal was put up to the Board in its 66th meeting held on 21 December 2019 to allot plots to applicants who had deposited the registration money before revision of rates at pre-revised rates. The Board of YEIDA decided to allot plots to 64 applicants who had deposited registration money before its 65th meeting. Out of the above 64 applicants, YEIDA allotted (April 2020 to May 2021) plots to 54 applicants at rates applicable up to 30 May 2019 even though revised rates were applicable during the period of these allotments.

Thus, YEIDA deviated from its established practice of allotment of plots at rates as applicable on the date of allotment and allotted plots to the aforesaid applicants at pre-revised rates resulting in loss of ₹ 6.76 crore as detailed in **Appendix-6.2.3**. Further, even though proposal was put up to the Board of

YEIDA for allotment of plots to members of NAEC at pre-revised rates, there was no mention in the Board's decision of allotment rates to be applied.

In its reply, YEIDA stated (November 2022) that allotment of plots to members of NAEC at pre-revised rates was approved by the Board of YEIDA.

The reply in not acceptable because in the instant case YEIDA deviated from its established practice of allotment of industrial plots at rates applicable on the date of allotment resulting in loss to YEIDA.

Plot not cancelled despite allotment money not deposited

6.2.6.4 YEIDA invited (February 2015) sealed bids for allotment of commercial plots on 'As is where is basis'. The terms and conditions of the scheme provided that the allottee shall have to deposit 20 *per cent* of the total premium as allotment money within 60 days from the date of issue of allotment letter. In case of failure to deposit this amount within time, the allotment will stand cancelled and the entire earnest money deposited shall be forfeited.

YEIDA issued (19 August 2015) allotment letter in favour of Flamingo Buildwell and Developers Pvt. Ltd. requiring the allottee to deposit allotment money of ₹ 27.92 lakh within 60 days of issue of allotment letter.

Audit noticed that the allottee did not deposit the allotment money within the stipulated time of 60 days. YEIDA, however, did not initiate any action for cancellation of the plot nor forfeited the earnest money amounting to ₹ 12 lakh.

The Board of YEIDA in its 64th meeting held on 27 November 2018 decided to refund entire amount deposited by allottees of commercial plots as YEIDA was unable to hand over possession of the plots due to not completing of development works. The allottee, thereafter, on 11 June 2019 requested YEIDA to refund the entire amount deposited by it as YEIDA had not handed over possession of plot to it. YEIDA refunded the entire amount of ₹ 13.96 lakh (Earnest Money - ₹ 12 lakh and Reservation Money - ₹ 1.96 lakh) to the allottee on 28 June 2019.

Thus, YEIDA extended undue favour of ₹ 12 lakh to the allottee due to not cancelling the plot and forfeiting earnest money for failure of the allottee in deposit of allotment money within stipulated time.

In its reply, YEIDA stated (November 2022) that the amount deposited by the allottee was refunded in accordance with the brochure conditions because YEIDA was not able to hand over possession of the plot due to litigation and farmers' agitation.

The reply is not acceptable because the allottee had not deposited the allotment money within the due time, hence, the plot should have been cancelled and earnest money should have been forfeited by YEIDA as per brochure conditions. Besides, the Board's decision to refund the amount deposited by the allottees was taken more than three years after the prescribed time for cancellation of plot due to not depositing of allotment money.

Undue favour to allottee

6.2.6.5 The terms and conditions of scheme launched (November 2010) by YEIDA for allotment of institutional plots *inter-alia* provided that the allottee shall execute the lease deed and take physical possession of the plot within 30 days from the date of issue of checklist. In the event of failure to do so, the allotment would be liable for cancellation. In exceptional circumstances, CEO or its authorised officer can grant time extension maximum up to 12 months on payment of penalty equivalent to annual lease rent. Further, in case of default on the part of the allottee for breach/violation of terms and conditions of allotment or not depositing of premium installments, YEIDA shall be free to exercise its rights of cancellation of allotment. In the event of cancellation, 20 *per cent* of the total premium or the amount deposited up to the date of cancellation, whichever is the least, shall be forfeited and balance, if any, shall be refunded without any interest.

YEIDA allotted (29 March 2011) an institutional plot admeasuring 1,000 sqm under the aforesaid scheme to Shri Saurabh Goel for establishment of corporate office at a premium of ₹ 51.50 lakh. The checklist for execution of lease deed for the aforesaid institutional plot was issued to the allottee on 30 March 2012.

Audit noticed that the allottee had not executed lease deed for the aforesaid plot till date (April 2022). Besides, the allottee had also not deposited any amount since March 2012 and an amount of ₹ 1.44 crore was overdue as of April 2022.

In view of the allottee not complying with the terms and conditions of the scheme brochure as discussed above, the plot ought to have been cancelled along with forfeiture of 20 *per cent* of the amount of total premium amounting to ₹ 10.30 lakh. No action, however, was taken by YEIDA in this regard.

In its reply, YEIDA stated (November 2022) that several notices were issued to the allottee to deposit the overdue amount and execute the lease deed. It further stated that in view of Board's decision dated 24 August 2022 granting time extension to allottees for execution of lease deed up to 31 March 2023[22], the allottee has been given time extension up to that date. If the allottee does not execute lease deed till the extended date after deposit of overdues, action would be taken as per brochure conditions.

The reply is not acceptable because even after continued default by the allottee in execution of lease deed and payment of dues no action was initiated by YEIDA against the allottee.

Loss due to not obtaining/getting renewed bank guarantees against stamp duty exemption availed by allottees

6.2.6.6 As per Government Orders[23] issued by GoUP, allottees fulfilling the laid down criteria were eligible to avail exemption in stamp duty on execution of lease deed. The allottees availing exemption from stamp duty were required to furnish bank guarantee equivalent to the amount of exemption of stamp duty. If the allottees failed to complete the project within the stipulated period,

[22] Extension was granted as 'No Litigation Incentive' could not be distributed by YEIDA to the landowners.

[23] Dated 19 January 2005, 17 August 2009 and 21 August 2009.

YEIDA was required to encash the bank guarantee and deposit the amount in the treasury.

In respect of above Audit noticed the following:

- YEIDA allotted (February 2009 to December 2010) one plot admeasuring 1,08,53,327 sqm to JPSK Sports Pvt. Ltd. under the SDZ scheme. Lease deeds were executed for an area of 96,57,390 sqm and the allottee availed exemption from stamp duty amounting to ₹ 86.47 crore. YEIDA, however, failed to obtain bank guarantee from the allottee against stamp duty exemption availed. Further, the plot was cancelled (12 February 2020) by YEIDA on account of unpaid dues and not completing the project within the stipulated period. Thus, in absence of bank guarantee the amount of exempted stamp duty could not be recovered from the allottee resulting in loss of ₹ 86.47 crore to the State exchequer.

In its reply, YEIDA stated (June 2022) that there was no provision for obtaining bank guarantee in Government Order dated 17 August 2009 on the basis of which exemption from payment of stamp duty was allowed to the allottee.

YEIDA did not obtain bank guarantee against exemption from stamp duty in case of one plot under SDZ scheme and failed to renew bank guarantees in case of five plots under the 25-250-acre plot scheme resulting in loss of ₹ 95.59 crore to the State Exchequer.

The reply is not acceptable because the above Government Order clearly stated that to compensate for the loss of revenue in case the project is not implemented, the concerned Department shall issue certificate for admissibility of exemption from stamp duty only after obtaining bank guarantee from the allottee.

- Five allottees under the 25-250 acre plot scheme had availed exemption of stamp duty amounting to ₹ 9.12 crore and had submitted bank guarantees of equivalent amount against such exemption. Audit observed that the allottees had failed to execute the projects as per the stipulated time schedule and the bank guarantees submitted by them had also expired. The details are given in **Table 6.2.10** below:

Table 6.2.10: Details of expired bank guarantees against exemption of stamp duty

Sl. No.	Name of the allottee	Date of execution of lease deed	Area leased (in sqm)	Amount of bank guarantee (₹ in crore)	Remarks
1.	XIMA Enterprises Pvt. Ltd.	14-02-2011	1,01,400.00	1.20	BG expired on 21-10-2016
2.	Smt. Shakuntala Educational and Welfare Society	22-01-2010 and 07-04-2010	2,10,418.72	1.94	BG expired on 20-01-2016
3.	India Knowledge City Foundation	30-12-2009 and 11-10-2010	2,02,315.96	2.21	BG for ₹ 0.73 crore expired on 30-12-2010 and for ₹ 1.48 crore on 18-09-2011
4.	Babu Banarasi Das Northern India Foundations	19-10-2010	1,22,880.00	1.44	BG expired on 16-08-2016
5.	Satilila Educational Foundation	25-08-2011	2,42,655.13	2.33	BG expired on 31-10-2017
Total				**9.12**	

Source: Concerned allotment files and information furnished by YEIDA

Thus, YEIDA failed to monitor renewal of bank guarantees in the above cases resulting in loss of ₹ 9.12 crore to the State Exchequer towards stamp duty as despite default in compliance of conditions of stamp duty exemption, the amount could not be recovered from the allottees.

In its reply, YEIDA stated (November 2022) that efforts are being made for getting the bank guarantees renewed by the allottees. It further stated that notices have been issued to the allottees stating that allotments would be cancelled if bank guarantees are not renewed.

The fact remains that neither YEIDA had obtained renewed bank guarantees from the allottees nor had it cancelled the plots till date.

Penalty for delay in obtaining completion certificate not levied

6.2.6.7 The terms and conditions laid down in the lease deeds executed with allottees of 25-250 acre plot scheme *inter-alia* provided that the lessee shall be required to complete construction of minimum 40 *per cent* of the permissible area earmarked for core activity and obtain completion certificate within a period of six years from the date of execution of last lease deed. Thereafter, within six months from issue of completion certificate, the lessee shall ensure functioning of the core activity and get functional certificate from YEIDA. In case of failure to do so, penalty at the rate of four *per cent* of the total premium per year on pro-rata monthly basis or at rates which may be revised from time to time shall be chargeable. The Board of YEIDA, in its 51st meeting (15 September 2014), decided to allow a further period of two years for completion of projects.

Audit noticed that even after delays of 24 to 52 months beyond the stipulated period for completion of the prescribed construction, none of the 13 allottees (excluding cancelled plot) had obtained completion certificate from YEIDA as of April 2022. YEIDA, however, had not levied any penalty on the allottees. It is worthwhile to mention here that only three allottees had got detailed drawings/maps approved from YEIDA and the remaining 10 allottees had not even got the detailed drawings/ maps approved from YEIDA so far (April 2022).

Further, the terms and conditions laid down in the lease deeds provided that in case the lessee fails to start and complete construction or commence the activity for which the land has been allotted within the prescribed time period the allotment/lease can be cancelled/ determined. Despite inordinate delays on the part of the allottees in starting and completing construction on the allotted plots, YEIDA did not proceed with cancellation of allotment/ lease deed of the defaulting allottees.

In its reply, YEIDA stated (November 2022) that the allottees could not start construction works on the allotted plots due to farmers' agitation demanding additional compensation. It further stated that construction would be started by the allottees after completion of development works.

The reply is not acceptable because an additional period of two years for completion of construction was allowed by the Board of YEIDA in view of hindrance in work due to farmers' agitation. However, none of the allottees had completed the prescribed construction even in the extended period.

Outcome of allotments

6.2.7 As part of its objective to develop the industrial development area, YEIDA undertakes development of industrial, institutional, mixed land use, commercial and residential zones. The status of completion of stipulated activities *viz.*, issue of checklist, execution of lease deeds and completion of

units/ projects in respect of properties allotted under various categories is detailed in **Table 6.2.11** below:

Table 6.2.11: Status of completion of stipulated activities

Sl. No.	Property category	Plots allotted		Plots cancelled/ surrendered		Checklists issued (excluding cancelled/ surrendered plots)		Lease deeds executed (excluding cancelled/ surrendered plots)		No. of units/ projects completed
		No.	Allotted area (in sqm)	No.	Allotted area (in sqm)	No.	Allotted area (in sqm)	No.	Allotted area (in sqm)	
1.	SDZ	1	1,08,53,327.00	1	1,08,53,327.00	--	--	--	--	--
2.	25-250 acre plot scheme	14	21,06,441.68	1	1,21,410.00	13	19,85,031.68	13	19,85,031.68	--
3.	Institutional	134	14,58,214.00	2	20,000.00	82	3,98,039.00	51	2,87,301.00	--
4.	Industrial	2428	38,55,676.00	46	34,400.00	453	6,11,318.00	59	3,51,483.00	--
5.	Mixed Land Use	9	23,10,851.00	--	--	7	21,70,851.00	6	17,10,449.00	--
6.	Commercial	16	2,036.00	13	1,688.00	--	--	--	--	--
7.	Residential	28,073	98,36,640.00	1,603	5,89,196.00	9,992	42,42,046.00	5,048	19,82,426.00	--
Total		**30,675**	**3,04,23,185.68**	**1,666**	**1,16,20,021.00**	**10,547**	**94,07,285.68**	**5,177**	**63,16,690.68**	--

Source: Information furnished by YEIDA

It may be seen from the above table that during the period 2005-06 to 2020-21, YEIDA allotted 30,675 plots admeasuring 3,04,23,185.68 sqm, out of which 1,666 plots admeasuring 1,16,20,021.00 sqm (38 *per cent* of allotted area) were cancelled/surrendered. Further, checklists were issued only in respect of 10,547 plots admeasuring 94,07,285.68 sqm (50 *per cent* of allotted area excluding area of cancelled/ surrendered plots) and lease deeds were executed in respect of 5,177 plots admeasuring 63,16,690.68 sqm (34 *per cent* of allotted area excluding area of cancelled/ surrendered plots). Delays in issue of checklists led to delays in execution of lease deeds thereby extending the period for completion of units/projects. As none of the units/projects on the allotted properties were completed as of April 2022, the purpose of allotment of the aforesaid properties *viz.*, establishment of industries and institutions and development of commercial spaces remained entirely unfulfilled.

No reply was furnished by YEIDA/ GoUP to the audit observation.

Conclusion

The terms and conditions laid down in the scheme brochures for allotment of institutional, industrial and mixed land use plots and plots under 25-250 acre plot scheme, did not prescribe any technical and financial eligibility criteria to be fulfilled by the applicants in order to be eligible for allotment of plots. Plots were allotted on the basis of interview.

YEIDA suffered losses due to excess provision of industrial/institutional land use and less provision of residential and commercial land use under mixed land use plot scheme. YEIDA extended undue favour to allottees due to short charging applicable charges *viz.*, transfer charges, location charges, penalty for delay in execution of lease deed, *etc.* and not taking action as per the terms and conditions of the scheme brochures. There was no uniformity in provisions for levy of location charges and YEIDA did not provide for levy of location charges for corner plots and plots facing park/ green belt in case of institutional and mixed land use plots resulting in losses. Plots were allotted at lower rates and charges for delay in execution of lease deed were short levied.

YEIDA had launched schemes and allotted plots even though it was not in a position to hand over possession of the plots within a reasonable time

after allotment as acquisition/ development activities were not completed. Plots were allotted despite the applicants not submitting the prescribed documents.

Against 1,88,03,164.68 sqm allotted area (excluding area of cancelled/ surrendered plots), lease deeds were executed only for 34 *per cent* area and none of the units/ projects were completed as of April 2022, thereby defeating the very purpose of allotment of these plots.

CHAPTER–VII
Corporate Governance and Internal Control

CHAPTER-VII

Corporate Governance and Internal Control

Corporate governance plays a vital role in ensuring transparency, accountability and efficient management within an organisation. Further, an effective internal control system is a pre-requisite for any successful organisation. YEIDA did not prepare and submit Annual Reports to the Government and the form of Annual Statement of Accounts has not been prescribed by the State Government. Further, YEIDA failed to ensure compliance of statutory provisions for deposit of Workers' Welfare Cess and Goods and Services Tax.

YEIDA did not formulate manuals for pricing of properties and allotments under various categories and there was lack of uniformity in the pricing procedure and scheme brochure conditions.

The IT System of YEIDA was deficient as it did not provide the current status as well as history of transactions/events. Besides, YEIDA does not have an effective MIS system. Hence, the activities of various sections/ departments could not be effectively monitored by the top management of YEIDA.

Introduction

7.1 Corporate governance is a system of rules, practices and processes by which an organisation is directed and controlled. The primary aim of corporate governance is to ensure that organisations operate in an ethical, transparent and accountable manner, while also safeguarding the interests of all stakeholders.

Further, internal controls, in simple terms, are activities and safeguards that are put in place by the management of an organisation to ensure that its activities are proceeding as planned. An effective internal control system is a pre-requisite for any successful organisation.

Audit findings

7.2 The provisions of the Uttar Pradesh Industrial Area Development (UPIAD) Act, 1976 establish a framework for decision making and accountability of Industrial Development Authorities in Uttar Pradesh. By adhering to these principles, YEIDA can foster a conducive environment for industrial growth, attract investments and contribute to the sustainable development of its industrial development area.

Audit analysed corporate governance and the system of internal controls in YEIDA with reference to the functions of YEIDA laid down in the Uttar Pradesh Industrial Area Development (UPIAD) Act, 1976 and the powers of the State Government laid down in the UPIAD Act, 1976 as well as other applicable laws.

The audit findings have been classified as follows:

- Governance and policy framework at Government and Board level ***(Paragraphs 7.3 to 7.3.4)***
- Compliance with applicable statutory provisions ***(Paragraphs 7.4 to 7.4.4);***
- Lack of transparency and accountability ***(Paragraphs 7.5 to 7.5.3);*** and
- Monitoring mechanism and internal control system ***(Paragraphs 7.6 to 7.6.4)***.

Governance and policy framework at Government and Board level

7.3 The overarching framework of Industrial Development Authorities is regulated by UPIAD Act, 1976. Section 18 of UPIAD Act, 1976 provides that the State Government may by notification make rules for carrying out the purposes of this Act. Further, the Board of YEIDA is required to formulate policies and frame procedures which are consistent with the framework of the applicable Acts.

In this respect, the following lapses at the level of the State Government and the Board of YEIDA were noticed:

Annual Report not being prepared and placed in the legislature

7.3.1 The annual report of an organisation contains its audited annual accounts and information about important activities carried out by it during the year. Section 23 of UPIAD Act, 1976 provides that YEIDA shall prepare every year a report of its activities during that year and submit the report to the State Government in such form and on or before such date as the State Government may specify and such report shall be laid before both houses of the Legislature.

YEIDA did not prepare and submit Annual Report to GoUP for laying before the State Legislature, as statutorily mandated.

Audit noticed that neither GoUP has prescribed the form and dates for submission of such reports by YEIDA, nor YEIDA prepared and submitted Annual Reports to GoUP for laying before the State Legislature, as statutorily mandated. This indicated that the Government as well as YEIDA failed to comply with the roles assigned in the UPIAD Act, 1976 and consequently inhibited legislative oversight over the activities of YEIDA.

In its reply, YEIDA stated (November 2022) that it has finalised annual accounts for the period 2005-06 to 2020-21 on accrual basis and the Balance Sheet and Income and Expenditure Statement have been made available to GoUP.

The reply confirms that no annual report has been submitted to GoUP which clearly reflects that the provisions of the UPIAD Act, 1976 were not being complied with. Moreover, the GoUP has not yet prescribed the form of the annual report.

Form of accounts not approved by the State Government

7.3.2 Section 22 (1) of UPIAD Act, 1976 provides that the Industrial Development Authority shall maintain proper accounts and other relevant records and prepare an Annual Statement of Accounts including the Balance Sheet in such form as the State Government may specify.

GoUP has not prescribed the form of accounts for Industrial Development Authorities (IDAs) resulting in lack of uniformity in preparation of accounts by IDAs.

Audit noticed that the IIDD, GoUP which is the administrative head of the Authorities, has not prescribed the form of Annual Statement of Accounts for the Industrial Development Authorities (IDAs). Thus, GoUP failed to perform its role prescribed in the UPIAD Act, 1976.

In absence of the form prescribed by the GoUP, the preparation of Annual Statements of Accounts by the IDAs was not standardised and there was lack of uniformity in preparation of accounts among these IDAs.

The Annual Statement of Accounts of YEIDA were initially prepared on cash basis of accounting up to the year 2019-20 which have now been revised on accrual basis from the year 2005-06 onwards.

The Annual Accounts up to the year 2015-16 had been certified by the Local Fund Audit Department as per the requirement of the Section 22 of the

UPIAD Act, 1976. Subsequently, GoUP entrusted (July 2017/January 2018) the audit of YEIDA to CAG from the year 2005-06 onwards. YEIDA has submitted (November 2022) its Annual Accounts from the year 2005-06 to 2020-21 in the Office of the Accountant General (Audit-II), Uttar Pradesh, Lucknow.

In its reply, YEIDA stated (November 2022) that it had maintained its accounts on cash basis up to the financial year 2019-20. It further stated that on the suggestion of the Accountant General (Audit-II), Uttar Pradesh and directions of GoUP, it has decided to maintain its accounts on accrual basis since 2005-06 by preparing an accounting policy. The accounting policy was approved by the Board in its 66th meeting held on 21 December 2019 and sent to GoUP for approval. The Balance Sheet and Income and Expenditure statement for the years 2005-06 to 2020-21 have been approved by the Board.

The fact remains that format for the Annual Statement of Accounts has not been prescribed by GoUP as required under the provisions of the UPIAD Act, 1976 till date (November 2022).

Recommendation No. 26

GoUP should initiate action for ensuring compliance of provisions of the UPIAD Act, 1976 notably relating to preparation of Annual Statement of Accounts and Annual Reports and their laying in the State Legislature.

Absence of standard working manuals/guidelines

7.3.3 A manual is a set of written guidelines/instructions approved by the competent authority which standardises the procedures to be followed by an organisation in its day-to-day working.

YEIDA did not formulate manuals for pricing and allotment of properties under various categories.

Audit noticed that YEIDA did not formulate manuals for pricing and allotment of properties under various categories. In the absence of manuals, various irregularities/discrepancies relating to pricing and allotments were noticed, as discussed in Chapters-V and VI. Further, there was lack of uniformity in the terms and conditions of allotment of various categories of plots and across the years within same categories. Besides, there was no uniformity in the pricing procedure over the years.

In its reply, YEIDA stated (November 2022) that allotment rates are fixed by it considering the market demand and marketability of properties including factors such as land cost, internal development, external development, *etc.* It further stated that it is a self-financed autonomous body and policy decisions like pricing of properties, *etc*., are taken by the Board. As regards allotment of properties it stated that it allots plots through Allotment Committee after recommendations of the Screening Committee, furnishing of financial certificate by Finance Department and submission of documents and project presentation by the applicants. Further, the Board in its 73rd Board meeting (26 April 2022) decided to allot all type of properties, except residential properties, through e-auction.

The fact remains that YEIDA has not formulated any standard working manual/guidelines for pricing and allotment of properties resulting in lack of uniformity and various deficiencies in pricing and allotments.

Recommendation No. 27

YEIDA should formulate manuals/guidelines for pricing and allotment of properties in order to standardise the procedures to be followed for pricing and allotment of properties.

Invoking urgency clause for acquisition of land without acceptable justification

7.3.4 YEIDA in 25 out of 26 cases[1] of land acquisition for development of YEIDA township/development by Concessionaire, examined in Audit, forwarded its proposals to the Additional District Magistrate (Land Acquisition) with a standard justification for invoking urgency clause under Section 17 of Land Acquisition Act (LAA), 1894. The standard justification given by YEIDA in its land acquisition proposals did not provide an acceptable justification for invoking urgency clause because planned development of the acquired land takes a long time as discussed in **Paragraph 3.5.1** of Chapter-III.

Audit noticed that YEIDA did not formulate any parameter to define cases in which urgency clause under LAA, 1894 would be invoked. Thus, lack of internal control in land acquisition cases either from GoUP or from Board led to routine use of urgency clause which also deprived the right of landowners to public hearing as provided under Section 5A of LAA, 1894.

In its reply, YEIDA stated (November 2022) that provisions of Section 17 were invoked in view of urgency of projects on same grounds as done by NOIDA and GNIDA.

The reply is not acceptable as no specific justification was given for invocation of urgency clause for individual cases of acquisition due to which land owners' right to hearing were dispensed. In this context, it is pertinent to point out that Hon'ble Supreme Court, in its judgement[2] (May 2015) has also held that invocation of Sections 17(1) and 17(4) was wrong. In this respect GoUP has also issued orders (January 2012) for stopping the invocation of urgency clause for acquisition of land.

Compliance with applicable statutory provisions

7.4 Corporate governance ensures compliance with applicable laws and regulations. By adhering to applicable statutory provisions YEIDA can minimise legal risks and avoid penalties.

Audit noticed the following instances where YEIDA had failed to comply with applicable statutory provisions governing its operations:

Preparation of Master Plan without corresponding Regional Plan/Sub-Regional Plan

7.4.1 GoI enacted (February 1985) National Capital Region Planning Board (NCRPB) Act, 1985, which provided for constitution of a Planning Board for preparation of a plan (Regional Plan) for development of National Capital Region (NCR) and for co-ordinating and monitoring the implementation of such plan so as to avoid any haphazard development of NCR. The development area (Phase-I) of YEIDA, covering area of Gautam Buddha Nagar and Bulandshahr districts, falls within the ambit of NCR, therefore, YEIDA and GoUP, as the participating State, are required to comply with the provisions of the NCRPB Act, 1985.

NCRPB Act, 1985 required that the participating States, after due consideration of the observations made by NCRPB, finalise the Sub-Regional

[1] In addition to these 26 cases, in seven cases for acquisition of land for construction of Yamuna Expressway, urgency clause was invoked which has been considered justified by Audit in view of importance of the project in public interest.

[2] Savitri Devi *vs.* State of U.P and Others in Civil Appeal No. 4506 of 2015.

Plans after ensuring that it is in conformity with the Regional Plan. Regional Plan 2021 (published in September 2005) further provided that Sub-Regional Plan and Master Plan of authorities should be prepared within the overall framework of the Regional Plan.

Audit noticed that GoUP approved a lower-level plan *i.e.,* Master Plan (Phase-I), 2031 of YEIDA in October 2013 without preparation of higher-level plans *i.e.,* Regional Plan and Sub-Regional Plan for horizon year 2031 so far (November 2022). Further, as discussed in **Paragraph 2.5.2** of Chapter-II YEIDA implemented Master Plan (Phase-I) 2031 without approval of NCRPB. Thus, GoUP and YEIDA failed to observe the overarching framework of the NCRPB Act, 1985.

In its reply, YEIDA stated (November 2022) that the process of preparation and approval of Master Plan by YEIDA and Regional Plan by NCRPB is different and it is not necessary that Regional Plan/Sub-Regional Plan is approved before approval of Master Plan of any region. The Master Plan is required to be in conformity with the Regional Plan/Sub-Regional Plan. It further stated that the proposed urbanisable area and population for the year 2021 as contained in the Master Plan has been included in Sub-Regional Plan 2021 and development works are being executed accordingly.

The reply is not acceptable as preparation of Master Plan by YEIDA without preparation of corresponding Regional Plan/Sub-Regional Plan by NCRPB/ GoUP has effectively overturned the hierarchy of planning structure wherein Master Plans were to be based on Sub-Regional Plan and not *vice-versa*.

Expenditure beyond mandate of UPIAD Act, 1976

7.4.2 Section 6 (1) of the UPIAD Act, 1976 lays down that the objects of Authority shall be to secure the planned development of the industrial development area. Further, Section 20 (2) regarding 'Fund of the Authority' provides that the fund shall be applied towards meeting the expenses incurred by the Authority in the administration of this Act and for no other purposes. Thus, the provisions of the UPIAD Act, 1976 bind YEIDA to incur expenses only for the defined functions of YEIDA.

Audit observed that YEIDA incurred expenditure of ₹ 36 lakh during the period 2016-17 to 2019-20 on providing grants/sponsorships to Uttar Pradesh Bharat Scout and Guide, Greycell Marcom Pvt. Ltd. and Indian Floorball Federation which was beyond the functions of YEIDA as specified under the UPIAD Act, 1976. Thus, YEIDA incurred expenditure of ₹ 36 lakh beyond the mandate of UPIAD Act, 1976.

In its reply, YEIDA stated (November 2022) that the expenditures were made to increase awareness amongst the investors about its schemes and to encourage them for investment in its development area. It further stated that the expenditure was met from its budget resources after approval of CEO.

The reply is not acceptable as these expenditures were beyond the functions of YEIDA as mandated under UPIAD Act, 1976.

Not ensuring deposit of Workers' Welfare Cess

7.4.3 GoI enacted the Building and Other Construction Workers' Welfare Cess Act, 1996 and framed Building and Other Construction Workers' Welfare Cess Rules (Cess Rules), 1998 which provided for levy and collection of a cess[3] on the cost of construction incurred by employers. The aforesaid Act and

[3] At such rate not exceeding two *per cent*, but not less than one *per cent*.

Rules were made applicable in the State of Uttar Pradesh with the notification (February 2009[4]) of the 'Uttar Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2009[5] by GoUP. GoUP also constituted (November 2009[6]) the 'Uttar Pradesh Building and Other Construction Workers' Welfare Board (Welfare Board) under Section 18 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996.

Rule 4(4) of the Cess Rules, 1998 provides that where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Welfare Board for an amount of Workers' Welfare Cess payable at the notified rates on the estimated cost of construction.

Audit noticed that YEIDA, in the following seven cases test checked in Audit, had approved building plans of the allottees but had neither obtained crossed demand draft for the requisite amount of Workers' Welfare Cess nor any proof regarding deposit of Workers' Welfare Cess by such allottees. The details are given in **Table 7.1** below:

Table 7.1: Details of cases where deposit of Workers' Welfare Cess not ensured at the time of approval of building plans

Sl. No.	Name of the allottee/ lessee/ sub-lessee	Plot No. and Sector	Date of submission of map	Date of approval of map	Area of plot (in sqm)	Built-up area (in sqm)	Amount of Workers' Welfare cess (in ₹)
1.	Three C Homes Pvt. Ltd.	GH-01, TS-01, Sector-22A	09-06-2014	01-08-2014	1,08,180.35	5,39,252.95	6,76,76,245
2.	Cosmic Structures Ltd.	GH-02, TS-04 Sector-22D	26-06-2014	21-01-2015	10,262.00	49,335.67	61,91,627
3.	Greenbay Infrastructure Pvt. Ltd.	GH-02, TS-06 Sector-22D	21-03-2014	25-03-2014	17,095.31	70,896.49	84,79,220
4.	Emerald Promoters Pvt. Ltd.	GH-01, TS-06, Sector-22D	04-08-2015	04-09-2015	37,812.34	1,01,416.26	1,44,01,109
5.	Oasis Realtech Pvt. Ltd.	GH-01, TS-01B, Sector-22D	22-07-2014	24-12-2014	37,500.00	1,98,646.49	2,49,30,135
6.	ATS Realty Pvt. Ltd.	P6, TS-02A, Sector-22D	23-01-2017	23-03-2017	18,130.00	91,177.10	1,29,47,148
7.	ATS Realty Pvt. Ltd.	P8, TS-02A, Sector-22D	22-06-2016	23-03-2017	32,201.90	1,62,606.88	2,30,90,177
Total							**15,77,15,661**

Source: Concerned approval files and information furnished by YEIDA

Thus, the monitoring mechanism for ensuring compliance of statutory provisions relating to deposit of Workers' Welfare Cess was deficient. As a result, deposit of requisite Workers' Welfare Cess with the Welfare Board could not be vouchsafed in Audit.

In its reply, YEIDA stated (November 2022) that it has been collecting proof of registration and deposit of Workers' Welfare Cess at the time of approval of building plans as per its office order dated 14 June 2016. It further stated that Labour Department vide letter dated 05 May 2016 had directed YEIDA to ensure deposit of Workers' Welfare Cess before issuing completion certificates of construction works. In all the cases pointed out by Audit, the

[4] Notification No. 143/36-2-2009-251(SM)/95 dated 04 February 2009.
[5] Framed in exercise of powers conferred by Section 40 read with Section 62 of the Act.
[6] Notification No. 1411/36-2-2009-251(SM)/95 dated 20 November 2009.

building plans were approved before 2016 and as per instructions of Labour Department, Workers' Welfare Cess will be deposited before issue of completion certificate.

The fact remains that due to weak monitoring mechanism YEIDA failed to comply with the statutory provisions for deposit of Workers' Welfare Cess.

Recommendation No. 28

YEIDA should strengthen its monitoring mechanism and ensure deposit of Workers' Welfare Cess before sanctioning building plan of allottees.

Avoidable payment of penal interest

7.4.4 Notification no. 13/2017 dated 28 June 2017 issued by the Central Board of Indirect Taxes and Customs (CBITC) provides that services supplied by a Local Authority to a business entity are taxable[7] under GST on reverse charge basis by the recipient of such services. Further Notification no. 3/2018 dated 25 January 2018 issued by CBITC provides that services supplied by the Local Authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 are also taxable in the hand of the recipient under Reverse Charge Mechanism (RCM).

Due to not adhering to the provisions of GST notifications, YEIDA had to bear avoidable interest burden of ₹ 4.87 crore.

Audit noticed that even in cases where the recipients of the services were required to deposit GST under reverse charge mechanism, YEIDA recovered GST amounting to ₹ 12.26 crore during the period July 2017 to September 2021 from such recipients. Further, instead of depositing the aforesaid amount with the tax authorities, YEIDA claimed input tax credit amounting to ₹ 10.95 crore in respect of the aforesaid amount and deposited only ₹ 1.31 crore. Consequently, an enquiry was initiated (August 2021) by the Directorate General of Goods and Services Tax Intelligence, Meerut Zonal Unit on the aforesaid matter and issued summons to YEIDA. Thereafter, YEIDA, with a view to avoid penalty, deposited (September 2021) the aforesaid amount of ₹ 10.95 crore along with interest at the rate of 18 *per cent* amounting to ₹ 4.87 crore on advice of its Chartered Accountant.

Thus, due to not adhering to the provisions of the aforesaid notifications regarding payment of GST, YEIDA had to bear avoidable interest burden of ₹ 4.87 crore.

In its reply, YEIDA stated (November 2022) that due to ambiguity regarding disclosure of RCM liabilities the same were shown as normal liability of YEIDA and such liabilities got adjusted automatically through input tax credit whereas these should have been paid through cash ledger only. It further stated that YEIDA has not evaded any GST during the last four years and it was due to ambiguity in the GST Act that RCM liabilities got adjusted through input tax credit.

The fact remains that due to irregularly availing input tax credit in respect of GST to be deposited in cash, YEIDA had to pay avoidable interest of ₹ 4.87 crore.

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[7] Excluding the following services:
(i) renting of immovable property;
(ii) services by the department of posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union Territory or local authority;
(iii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; and
(iv) transport of goods or passengers.

Lack of transparency and accountability

7.5 Transparency and accountability are the fundamental pillars of corporate governance. Audit noticed the following instances depicting lack of transparency and accountability in YEIDA's operations:

Relaxing of brochure conditions to the detriment of YEIDA

7.5.1 The terms and conditions laid down in the scheme brochure are YEIDA's primary enabler for achievement of the envisioned development and for regulating the allottees.

Audit observed that these covenants were relaxed in successive brochures to the benefit of the allottees and to the detriment of YEIDA's interest as discussed in **Paragraph 6.1.5.3** of Chapter-VI (1) and **Paragraph 6.2.5.6** of Chapter-VI (2) without any justification on record. As a result, projects were lying incomplete causing distress to home buyers who had invested their life savings in such projects.

In its reply, YEIDA stated (November 2022) that brochures for allotment of properties are prepared by a Committee after due deliberations and the same are approved by the Board.

The reply is not acceptable as the brochure conditions were relaxed to the detriment of YEIDA and ultimate home buyers.

Discretionary allotments through interview

7.5.2 In case of institutional plots, industrial plots, mixed land use plots and plots under 25 to 250 acre plots scheme, YEIDA made allotments on the basis of project presentation and interview of the applicants.

Audit noticed that YEIDA allotted 135 institutional, industrial and mixed land use plots and 14 plots under 25 to 250 acre plots scheme during the period November 2009 to February 2021 admeasuring 47,10,602.68 sqm and valuing ₹ 1,432.36 crore on interview basis. Audit observed that no pre-determined eligibility criteria were prescribed by YEIDA for adjudging the most suitable applicant as discussed in **Paragraph 6.2.5.2** of Chapter-VI (2).

In its reply, YEIDA stated (November 2022) that allotments are made by the Allotment Committee on the basis of documents submitted and project presentation by the applicants after recommendation of the Screening Committee. Further, allotment of industrial (above 4,000 sqm) and mixed land use plots is done on the basis of objective criteria and of industrial plots up to 4,000 sqm through draw of lots. It further stated that the Board in its 73rd meeting (26 April 2022) has decided to allot all type of properties (except residential) through e-auction.

The reply is not acceptable as in the cases pointed out by Audit allotment of plots was done on the basis of interview without any pre-determined parameters. Moreover, it conferred discretionary powers upon the Allotment Committee. It is also clarified that audit has not commented upon schemes wherein allotment of industrial and mixed land use plots was made on the basis of pre-determined criteria, and on allotment of plots through e-auction introduced by YEIDA in April 2022.

Allotment of plots without ensuring their intactness

7.5.3 For integrated development of the allotted area, YEIDA was to ensure that plots allotted to the allottees are free from all encumbrances/encroachment and disputes.

Audit noticed that YEIDA failed to ensure availability of encumbrance free land and completion of development works before allotment of plots as discussed in **Paragraph 6.2.6.1** of Chapter-VI (2). Allotment of plots without ensuring intactness gave rise to disputes with allottees, resulting in non-payment of dues, reschedulement and allowance of zero period and also delays in completion of projects which ultimately impacted the end buyers adversely.

In its reply, YEIDA stated (November 2022) that after allotment of plots, hindrances were faced in executing development works and handing over possession to allottees due to various legal disputes as farmers filed court cases demanding extra compensation. After judgment (19 May 2022) of the Hon'ble Supreme Court, extra compensation is to be paid to farmers. It further stated that allottees will be given possession after completing development works.

The fact remains that YEIDA should have ensured availability of encumbrance free land before allotment.

Monitoring mechanism and internal control system

7.6 Monitoring covers the day-to-day oversight of activities as well as periodic assessment of activities. This entails establishing a system for assimilating financial, operational and compliance information and sharing of such information with the top management as well as with other sections/ departments and stakeholders in order to make informed decisions. Further, internal controls refer to the processes, policies and procedures implemented within an organisation to ensure efficient and effective operation of its activities. Internal controls aim to mitigate risks and prevent errors, fraud and mismanagement.

Audit noticed the following deficiencies in the monitoring mechanism and internal control system of YEIDA:

Deficiencies in the data maintained by IT System

7.6.1 The output reports generated from the data maintained by the Information Systems Wing should be able to provide the current status as well as history of transactions/events. The IT system was deficient to the extent that it did not maintain data regarding the following:

- *Khasra*-wise details of land to be acquired, *Khasra*-wise details of land actually acquired through various modes and current status of land acquired, *viz.*, whether allotted, encroached, affected by stay orders/ litigation, *etc.*, to make the acquisition and property management transparent and accurate and to avoid repurchase of acquired land.
- Details regarding contracts entered into by YEIDA for execution of development and construction works including running bill-wise payments, statutory and other deductions made, performance guarantee submitted, physical and financial progress, present status, *etc*. for timely completion of works and their effective monitoring.

- Details regarding plots[8] allotted/sub-leased to builders for effective monitoring of completion of projects and construction of buildings.
- Details regarding developed plots/flats sub-leased by builders to end-users for effective monitoring of interest of end users and YEIDA.
- Details regarding approval of maps, issue of completion/occupancy certificates, issue of functional certificate, *etc.*, for effective monitoring of constructions according to approved maps.
- Details of outstanding dues on any past date for effecting monitoring and collection of dues.

In its reply, YEIDA stated (November 2022) that the Land Department maintains khasra-wise details of land and Legal Department maintains details regarding stay orders, litigation, *etc.* It further stated that it is in the process to integrate and simplify the above information by adopting Upyog Platform Module developed by GoI. In respect of work contracts, E-MB/E-Bill system has been made applicable. Further, regarding details of residential township and group housing plots, in-house software has been developed and data feeding work is in progress. Regarding building plans/completion certificate/ functional certificate, in-house software has been developed through which applications are being received and certificates are being issued online and Upyog Platform Module will be adopted to make the process contact less. In respect of details of outstanding dues of past date, the system is being updated.

The reply confirms that presently YEIDA has no integrated IT system covering all its activities for effective monitoring and control.

Absence of effective Management Information System (MIS)

7.6.2 Management Information System (MIS) is a structured system for collecting, storing and dissemination of information in the form needed to carry out the functions of Management.

Audit noticed that there was no prescribed system for preparation and submission of periodic returns/ reports on various activities of YEIDA to the higher management. Thus, due to lack of effective MIS, activities of various sections/departments could not be effectively monitored by the higher management.

In its reply, YEIDA stated (November 2022) that action is being taken for implementing ERP system which will include software modules for all departments of YEIDA for effective management of data and MIS.

The reply confirms that presently YEIDA does not have an effective MIS covering all its activities.

Recommendation No. 29

YEIDA should install an effective Management Information System to enable its Board to make informed decisions and for collection and dissemination of information to improve working within YEIDA.

Cost of minor minerals not recovered as per terms of brochure

7.6.3 As per the terms and conditions of the scheme brochures (residential township and group housing plots) YEIDA has the right over all minerals in or under the plot. Accordingly, YEIDA has right over any disposable earth and sand excavated by allottees from their plots.

[8] Residential Township and Group Housing.

Audit observed that YEIDA had no system to monitor extraction of minor minerals (earth and sand) by the allottees from the allotted plots. When Audit cross-verified with the records of District Mining Officer, Gautam Buddha Nagar it was observed that eight allottees/ sub-lessees had obtained permission to excavate minor minerals (earth and sand) costing ₹ 6.69 crore as discussed **Paragraph 6.1.6.10** of Chapter-VI (1)**.** In absence of any mechanism to monitor disposal of minor minerals by the allottees, YEIDA failed to recover the sale proceeds of such minor minerals.

In its reply, YEIDA stated (November 2022) that the power to frame rules and perform enforcement activities in relation to mining under Mines and Minerals (Development and Regulation) Act, 1957 is vested with the District Magistrate and Mining Department of GoUP. Clear provisions relating to mines and minerals have been inserted in the scheme brochure, which is approved by the Board.

The reply is not acceptable because as per the provisions of the scheme brochures, YEIDA has right over any disposable earth and sand excavated from the allotted plots. It, however, failed to devise any mechanism to monitor excavation of these minor minerals to enable it recover the cost of such minor minerals from the allottees.

Weak internal control system

7.6.4 As discussed in **Paragraph 7.6**, an effective internal control system is a pre-requisite for any successful organisation as it aims to mitigate risks and prevent errors, fraud and mismanagement.

Audit observed significant failures in YEIDA's internal control system, as evidenced by the following audit findings discussed in detail in the previous Chapters:

- As discussed in **Paragraph 5.3.6** of Chapter-V, YEIDA launched a scheme in July 2009 for allotment of plots ranging from 25 acres to 250 acres for various key activities, including industrial, IT/ITES, bio-tech, institutional, sports, recreational and service industry. The terms and conditions outlined in the brochure specified the permissible land uses allocating specific percentages to each category.

Audit noticed that YEIDA fixed the sale price at ₹ 1,629 per sqm (premium of ₹ 1,055 per sqm and external development charges of ₹ 574 per sqm) for the plots under the scheme without considering the different land uses permitted. Based on the proportion of permissible land uses, the sale price worked out to ₹ 3,842 per sqm. The aforesaid discrepancy in fixation of sale price resulted in loss of ₹ 469.02 crore to YEIDA on allotment of 13 plots under the scheme. This indicates that the internal control mechanisms were inadequate in ensuring the accurate fixation of sale price for plots based on their permissible land uses.

In its reply, YEIDA stated (November 2022) that the rate for the scheme in question was determined at ₹ 2,670 per sqm which was ₹ 1,041 higher than the published rate of ₹ 1,629 per sqm and action is being taken for recovery of the difference amount. The reply is not acceptable as the correct sale price based on the proportion of permissible land uses was ₹ 3,842 per sqm.

- As discussed in **Paragraph 6.2.5.8** of Chapter-VI, YEIDA launched two schemes for allotment of institutional plots in November 2010 and June 2019. The schemes specified rates for allotment of land for educational institutes and senior secondary schools based on the area of the plot.

Audit noticed that YEIDA allotted two plots at rates lower than the applicable rates resulting in loss of ₹ 2.71 crore. The aforesaid loss occurred due to failure of internal control in ensuring that the appropriate allotment rates were charged.

YEIDA acknowledged (November 2022) the audit observation and stated that it has issued revised payment plans to the allottees.

- As discussed in **Paragraph 6.2.5.10** of Chapter-VI, YEIDA launched a scheme in June 2019 for allotment of institutional plots which included provision for levy of location charges at the rate of five *per cent* of the total premium in case the allotted plot is located on 45 metre or more wide road. YEIDA allotted (November 2020) an institutional plot measuring 13,492 sqm to Kent Foundation for establishment of a senior secondary school at a premium of ₹ 9.47 crore.

Audit observed that YEIDA did not demand location charges from the allottee despite the lease plan indicating that the plot was located on 45 metre wide road resulting in loss of ₹ 47.35 lakh. The aforesaid loss occurred due to failure of internal control in ensuring that location charges are recovered from the allottee wherever applicable.

YEIDA accepted (November 2022) the audit observation and stated that it has issued a revised checklist including the location charges to the allottee in May 2022.

- As discussed in **Paragraph 6.1.6.7** of Chapter-VI, the Government of Uttar Pradesh (GoUP) introduced the Project Settlement Policy (PSP) on 15 December 2016 to facilitate completion and development of housing projects in NOIDA, GNIDA and YEIDA. The policy provided an option for allottees to surrender a portion of their allotted plots allowing them to complete their projects on the remaining area. According to the policy, if an allottee chose to surrender a part of the plot, 15 *per cent* of the premium amount already deposited would be forfeited and the allottee could retain land valued at 85 *per cent* of the deposited premium. The remaining portion of the allotted land was to be surrendered to YEIDA.

YEIDA had allotted a group housing plot (GH-03, Sector-22A) to IITL-Nimbus The Palm Village on 9 June 2011. Lease deed for an area of 1,02,995.70 sqm was executed on 5 July 2012. Due to the unavailability of the entire project site for development because of ongoing farmers' agitation, the allottee requested YEIDA on 26 May 2017 to approve the partial surrender of the allotted land under the PSP. Subsequently, YEIDA allowed the allottee to retain 55,152 sqm of land valued at ₹ 29.79 crore being equal to 85 per cent of amount of ₹ 35.04 crore considered as premium deposited. Audit, however, observed that the actual premium deposited by the allottee was ₹ 30.36 crore. Thus, the allottee was allowed to retain land valued at ₹ 29.79 crore (55,152 sqm) instead of land valued at ₹ 25.81 crore (47,777 sqm) resulting in undue benefit of ₹ 3.98 crore to the allottee. This indicates that the internal control mechanism in YEIDA was inadequate to ensure correct accountal of the premium amount deposited by the allottee. In reply, YEIDA accepted the error and stated (November 2022) that lease rent for excess area of 7,375 sqm retained by the allottee has been recovered and action is being taken for surrender of the excess land.

From the above, it is evident that YEIDA failed to establish and enforce proper controls over pricing and collection of premiums and other charges

resulting in financial losses. These failures also suggest a lack of oversight and monitoring.

Conclusion

The corporate governance and internal control system in YEIDA was found to be ineffective. The GoUP and Board of YEIDA failed to perform their oversight roles as per UPIAD Act, 1976 and NCRPB Act, 1985. Annual Reports of YEIDA were not prepared and laid before the State Legislature inhibiting legislative oversight over the activities of YEIDA. There were instances of expenditure incurred on activities beyond the ambit of YEIDA. Besides, instances of failure in compliance with the statutory provisions were also noticed. The absence of manuals and guidelines for pricing and allotment of properties had resulted in irregularities/discrepancies relating to pricing and allotments. There was lack of MIS system as YEIDA had not prescribed formats for periodic returns/reports to be prepared by its various sections/ departments resulting in ineffective monitoring of various activities/ departments by the top management.

All of these translated in failure to achieve the objectives of YEIDA, distress for end-use stakeholders like home buyers who invested their life savings in schemes of YEIDA and losses to YEIDA.

Lucknow
The 15 November 2024

(TANYA SINGH)
Accountant General (Audit-II),
Uttar Pradesh

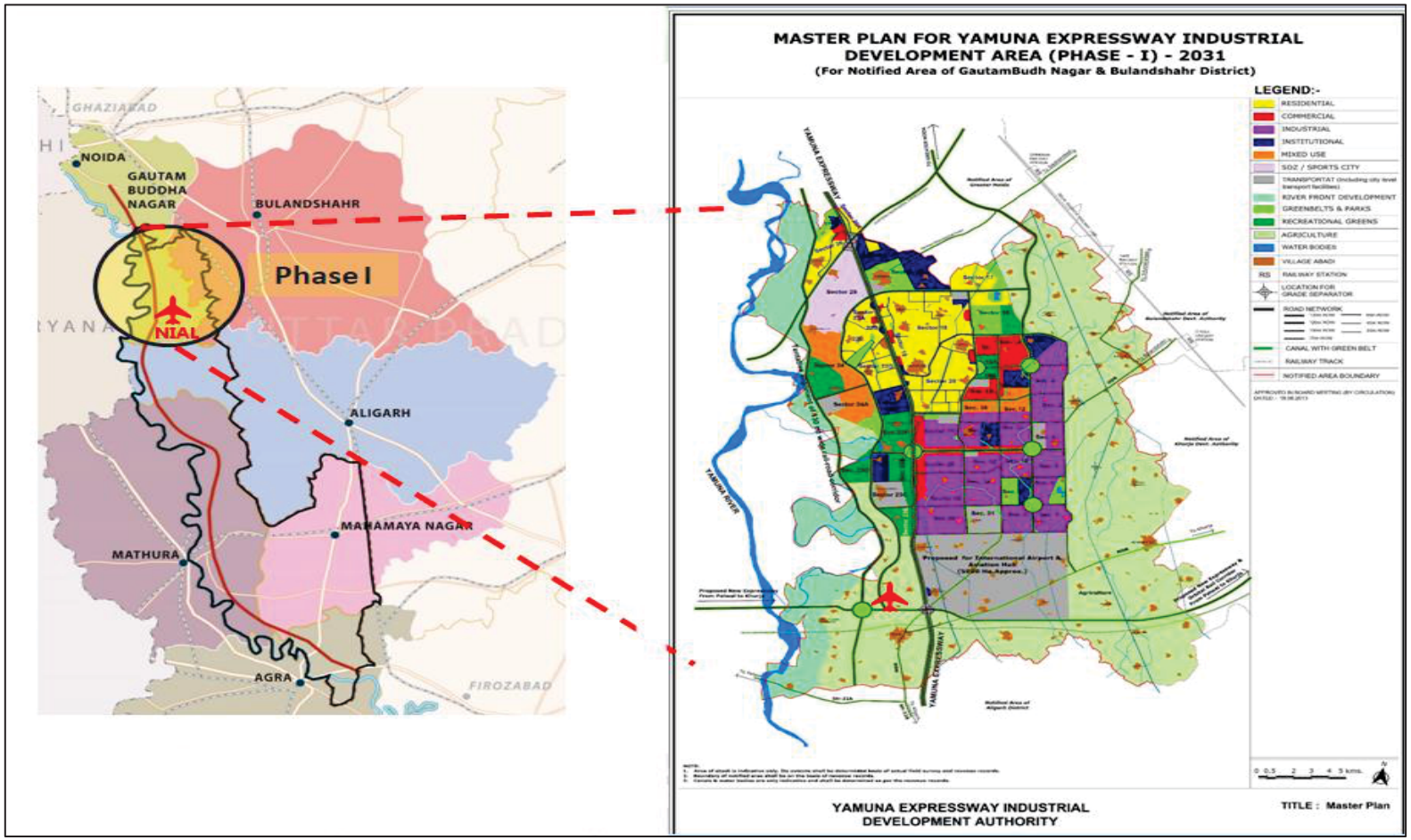
Countersigned

New Delhi
The 18 NOV 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

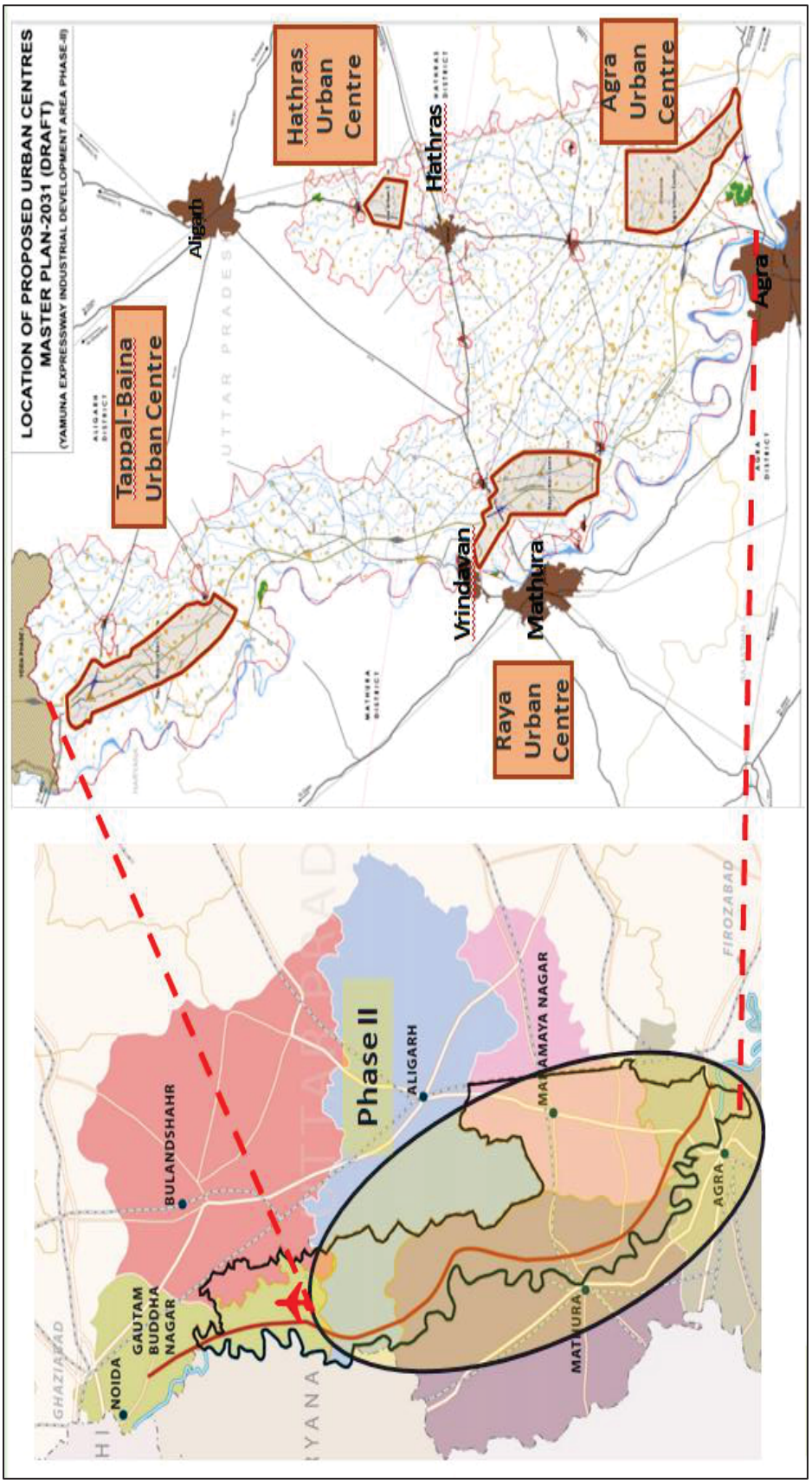
APPENDICES

Appendix-1.1
(Referred to in Paragraph 1.1)
Map showing area covered under Master Plan (Phase-I) 2031



Source: YEIDA's website

Appendix-1.2
(Referred to in Paragraph 1.1)
Map showing urban centres proposed in Phase-II



Source: YEIDA's website

Appendix-1.3
(Referred to in Paragraph 1.5)
Statement showing financial position of YEIDA for the period 2005-06 to 2020-21

(₹ in crore)

Particulars	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Sources of Funds																
Capital Fund	10.00	10.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Reserve and Surplus	-0.95	-0.56	-0.46	-44.67	10.11	-17.36	268.30	710.91	839.86	762.84	698.54	795.08	933.66	1085.45	1407.99	1572.65
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	9.13	12.51	13.48	14.11	28.94	29.64	29.30	31.53	110.89	169.37	197.26
Non-Current Loan Funds	0.00	0.00	0.00	1015.40	2020.00	4750.00	3108.33	2731.25	2893.74	3073.96	2998.52	2519.66	2656.96	2385.72	2215.33	2015.34
Long Term Liabilities	0.00	0.00	0.00	3.80	1758.80	2645.05	2942.04	3013.04	3716.38	4255.09	4968.42	5623.30	5714.42	6165.74	6050.71	7015.78
Provisions	0.02	0.03	404.89	180.74	2112.77	2103.54	4294.84	4225.66	4184.94	4284.60	4249.12	4213.33	4205.50	4187.51	4246.80	4371.78
Other Current liabilities	21.86	22.46	358.89	254.70	590.61	231.38	46.04	64.58	75.03	88.35	110.30	99.64	138.47	183.76	169.56	263.81
Total	**30.93**	**31.93**	**783.32**	**1429.97**	**6512.29**	**9741.74**	**10692.06**	**10778.92**	**11744.06**	**12513.78**	**13074.54**	**13300.31**	**13700.54**	**14139.07**	**14279.76**	**15456.62**
Application of funds																
Fixed Assets	0.31	0.31	0.49	0.45	138.27	315.71	615.84	659.50	868.70	1446.70	1481.79	1698.97	1709.57	1714.59	1740.44	1795.27
Long Term Loans and Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	76.25	374.67
Inventories	0.00	0.00	722.75	636.19	5879.69	7445.12	9557.70	9703.08	10119.54	10558.69	10798.11	10694.31	11346.16	11370.80	11610.05	12043.24
Sundry Debtors	0.00	0.00	0.00	0.00	0.00	47.41	146.65	141.13	135.95	135.58	129.76	123.32	142.02	141.23	155.02	132.45
Cash and Cash Equivalent	8.73	9.01	18.60	61.39	241.77	279.77	153.24	30.13	255.38	66.28	131.82	83.16	91.46	283.93	230.67	762.09
Other Current Assets, Loans and Advances	21.89	22.61	41.48	731.94	252.56	1653.73	218.63	245.08	364.49	306.53	533.05	700.55	411.33	553.52	467.33	348.90
Total	**30.93**	**31.93**	**783.32**	**1429.97**	**6512.29**	**9741.74**	**10692.06**	**10778.92**	**11744.06**	**12513.78**	**13074.53**	**13300.31**	**13700.54**	**14139.07**	**14279.76**	**15456.62**

Source: Financial Statements of YEIDA for the period 2005-06 to 2020-21

Appendix-1.4
(Referred to in Paragraph 1.5)
Statement showing working results of YEIDA for the period 2005-06 to 2020-21

(₹ in crore)

Particulars	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
A. Revenue from Properties																
Sale of Developed Land	0.00	0.00	0.00	0.00	436.48	223.06	712.27	346.22	322.62	240.80	50.47	61.11	72.46	165.24	656.80	398.88
Sale of Constructed Properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.34	43.56	39.01	35.98
Less: Cost of sales	0.00	0.00	0.00	7.98	325.91	210.16	606.04	159.07	264.23	184.84	20.45	13.69	132.23	149.00	455.49	289.59
Surplus from Properties (A)	0.00	0.00	0.00	-7.98	110.57	12.90	106.23	187.15	58.39	55.96	30.02	47.42	15.57	59.80	240.32	145.27
B. Urban Services																
1. Lease Rent	0.00	0.00	0.00	0.02	23.04	27.04	44.62	36.81	34.99	31.98	25.55	22.75	5.92	3.76	18.34	10.19
2. Fee and Charges	0.00	0.00	0.00	0.07	14.48	13.75	12.61	2.13	5.68	9.88	6.69	5.96	31.85	16.02	67.36	63.37
3. Forfeiture of property	0.00	0.00	0.00	0.00	0.05	0.01	0.04	0.00	0.10	2.35	1.37	0.82	40.94	1.64	1.51	1.48
Less: Expenditure (Maintenance etc.)	0.00	0.00	0.00	0.00	0.00	0.25	18.14	14.82	89.37	51.57	24.42	12.76	15.48	14.21	38.48	70.88
Surplus from Urban Services (B)	0.00	0.00	0.00	0.09	37.57	40.55	39.13	24.12	-48.60	-7.36	9.19	16.77	63.23	7.21	48.73	4.16
C. Surplus from Operations (A+B)	0.00	0.00	0.00	-7.89	148.14	53.45	145.36	211.27	9.79	48.60	39.21	64.19	78.80	67.01	289.05	149.43
D. Administrative Incomes (Interest and Penalty etc.)	0.50	0.91	1.06	1.70	163.75	235.18	595.90	543.20	428.77	208.21	232.75	315.67	257.35	439.09	310.54	277.80
Less: Expenditures	0.43	0.52	0.96	37.10	257.11	316.10	455.60	311.86	309.61	333.79	336.07	283.32	197.57	283.89	277.05	256.24
Surplus from administration (D)	0.07	0.39	0.10	-35.40	-93.36	-80.92	140.30	231.34	119.16	-125.58	-103.32	32.35	59.78	155.20	33.49	21.56
Less: Prior period items	0.00	0.00	0.00	0.92	0.00	0.00	0.00	0.00	0.00	0.04	0.19	0.00	0.00	70.41	0.00	0.00
Total Surplus transferred to General Reserve (C+D)	0.07	0.39	0.10	-44.21	54.78	-27.47	285.66	442.61	128.95	-77.02	-64.30	96.54	138.58	151.80	322.54	170.99

Source: Financial Statements of YEIDA for the period 2005-06 to 2020-21

Appendix-1.5
(Referred to in Paragraph 1.13)
Statement showing details of records/ information not furnished by YEIDA

Sl. No.	Audit requisition no. and date	Details of records/ information not furnished to Audit
(1)	(2)	(3)
1.	AREQ 25125 dated 26.10.2021	Files relating to issue of completion/ partial completion certificates in respect of five Group Housing plots and one Residential Township plot. File relating to approval of building layout/ maps in respect of one Group Housing plot (Allotted to IITL-NIMBUS).
2.	AREQ 32317 dated 03.12.2021	Files relating to issue of completion/ partial completion certificates in respect of 13 Residential Township plots.
3.	AREQ 34064 dated 10.12.2021	Information regarding completion of construction work, extension of time and penalty levied in respect of Group Housing and Residential Township plots.
4.	AREQ 34826 dated 14.12.2021	Basis for arriving at reserve price of ₹ 3400 per sqm for allotment of residential township plots under scheme YEA-RT-01 along with detailed calculations.
5.	AREQ 37588 dated 23.12.2021	Information regarding sanctioned plots/ flats, sold/ unsold plots/ flats, sub-lease deeds executed, completion/ occupancy certificate issued, compounding charges, escrow account, loan obtained, mortgage, etc., in respect of Group Housing and Residential Township plots.
6.	AREQ 39615 dated 04.01.2022 and AREQ 65008 dated 13.04.2022	Allottee-wise outstanding dues as on 31 March 2021 in respect of all residential township, group housing, 25-250 acres plot scheme, SDZ, mixed land use, industrial and institutional plots.
7.	AREQ 45375 dated 02.02.2022	Bainamas in respect of 525 sampled cases of direct purchase.
8.	AREQ 47693 dated 09.02.2022	Information regarding grant of term loan to Supertech Limited by L&T Infrastructure Finance Co. Ltd.
9.	AREQ 21382 dated 27.09.2021 and AREQ 50293 dated 18.02.2022	Estimate/Payment files in respect of 36 contracts/ agreements out of 95 requisitioned contracts/ agreements.[1]
10.	AREQ 50334 dated 18.02.2022	Estimate/Payment files in respect of 13 contracts/ agreements out of 28 requisitioned contracts/agreements.
11.	AREQ 56395 dated 10.03.2022	Information regarding sector-wise area acquired, area in possession, saleable area, non-saleable area and allotted area.
12.	AREQ 57255 dated 14.03.2022	Records pertaining to purchase of land through bainama in Mathura district and related CBI enquiry. Complete details of land acquired through various modes viz., acquisition, resumption and direct purchase during the period 2005-06 to 2020-21.
13.	AREQ 61956 dated 30.03.2022	Information regarding status of implementation of Master Plan.
14.	AREQ 62236 dated 01.04.2022	Files relating to approval of sector layout plans, approval of layout plan of SDZ plot, approval of layout plan of LFD plots and approval of layout/ building plans in respect of 14 applicants out of 22 applicants.[1]
15.	AREQ 62280 dated 01.04.2022	Details regarding database of land acquired, land audit, allotment of plots against 7 *per cent* abadi land and lease back/ adjustment (samayojan) cases.
16.	AREQ 62921 dated 05.04.2022	Files relating to execution of concession agreement for construction of Yamuna Expressway and development of land, allotment of land to concessionaire, execution of lease deeds with concessionaire, arbitration proceedings and details regarding amount demanded and payment made by the concessionaire.
17.	AREQ 64961 dated 13.04.2022	Details of land acquired for concessionaire but not yet transferred/ allotted to the concessionaire.
18.	OBS 247793 dated 31.03.2022	Details of land purchased directly from landowners since January 2016 in various villages of Gautam Buddha Nagar and Bulandshahr districts along with payment made there against.
19.	OBS 247801 dated 31.03.2022	Details of village-wise payment of additional compensation/ no litigation incentive.
20.	OBS 247817 dated 31.03.2022	Files relating to purchase of land in Hathras district along with present status of such land.
21.	OBS 247819 dated 31.03.2022	Proposal-wise details of amount deposited, disbursed, adjusted and returned in respect of all land acquisition proposals of all six districts as on 31 March 2021.
22.	OBS 249606 dated 05.04.2022	Payment details in respect of resumption of 43.6763 hectare land in eight proposals.

[1] YEIDA submitted these files in September 2022 vide letter dated 7 September 2022 after closure of audit in April 2022. Hence, the same could not be examined by Audit.

Sl. No.	Audit requisition no. and date	Details of records/ information not furnished to Audit
(1)	(2)	(3)
23.	OBS 258290 dated 08.04.2022	Details of cases wherein land purchased has not been mutated in favour of YEIDA. Details of cases where mutation is pending due to land being hypothecated against outstanding loans.
24.	OBS 260388 dated 13.04.2022	Copy of sale deeds in respect of 8 cases of direct purchase of land.

Source: Requisitions issued by Audit

Appendix-2.1
(Referred to in Paragraph 2.2)
Statement showing composition of National Capital Region Planning Board

Sl. No.	Members	Status
(1)	(2)	(3)
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
18.	Secretary, Ministry of Environment, Forest and Climate Change	Co-opted Member
19.	Chief Planner, Town and Country Planning Organisation, Government of India	Co-opted Member

Source: NCRPB's website

Appendix-3.1
(Referred to in Paragraph 3.5.3)
Statement showing excess expenditure due to delay in acquisition proceedings

Sl. No.	Name of Village	Name of District	Date of notification u/s 4/17	Area as per notification u/s 4/17 (in hectare)	Date of demand	Date of deposit of amount	Delay in deposit of amount (in days)	Date of declaration u/s 6/17	Area as per declaration u/s 6/17 (in hectare)	Date of handing over of possession	Area handed over (in hectare)	Rate paid (₹ per sqm)	Rate to be paid if no delay (₹ per sqm)	Excess expenditure (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1.	Nilauni Shahpur	Gautam Buddha Nagar	26/02/2009	347.1881	10/04/2009	11/01/2010	261	01/02/2010	347.1881	05/03/2010	328.6102	845	800	147874590
2.	Mirzapur	Gautam Buddha Nagar	26/02/2009	176.2095	13/04/2009	19/01/2010	266	19/02/2010	176.2095	05/04/2010	173.9478	880	800	139158240
3.	Pachokra	Gautam Buddha Nagar	26/02/2009	50.939	10/04/2009	19/01/2010	269	19/02/2010	50.939	17/07/2010	41.6525	880	800	33322000
4.	Rustumpur	Gautam Buddha Nagar	26/02/2009	360.6642	13/04/2009	03/02/2010	281	26/02/2010	360.6642	17/07/2010	336.1968	880	800	268957440
5.	Acchepur	Gautam Buddha Nagar	26/02/2009	81.912	11/05/2009	22/01/2010	241	19/02/2010	81.912	23/07/2010	64.6746	880	800	51739680
6.	Parsaul	Gautam Buddha Nagar	26/02/2009	246.236	05/05/2009	27/01/2010	252	19/02/2010	246.236	23/08/2010	193.3965	880	800	154717200
7.	Rabupura	Gautam Buddha Nagar	26/02/2009	231.716	13/04/2009	11/01/2010	258	01/02/2010	231.716	10/03/2010	214.5892	845	800	96565140
8.	Dankaur	Gautam Buddha Nagar	30/11/2009	287.7476	05/12/2009	11/03/2010	81	01/04/2010	287.7476	09/06/2010	176.9029	880	845	61916015
Total				**1782.6124**					**1782.6124**					**954250305**

Source: Concerned files of YEIDA for acquisition of land

Appendix-3.2
(Referred to in Paragraph 3.6.1)
Statement showing excess payment on resumption of land at higher rates

Sl. No.	Name of village	Area (in sqm)	Date of notification	Date of deposit	Rate Paid (₹ per sqm)	Circle Rate[2] as on date of notification (₹ per sqm)	Excess payment on resumption (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Achchheja Bujurg	68060	28/10/2009	03/12/2009	800.00	550.00	17015000
2.	Achchheja Bujurg	9060	30/12/2009	08/02/2010	800.00	550.00	2265000
3.	Achchheja Bujurg	171050	24/08/2009	15/09/2009	800.00	550.00	42762500
4.	Aurangpur	88664	14/07/2009	31/07/2009	850.00	600.00	22166000
5.	Aurangpur	760	01/04/2009	22/05/2009	800.00	600.00	152000
6.	Chandpur	80720	25/08/2009	23/09/2010	800.00	550.00	20180000
7.	Chandpur	27710	20/08/2009	23/09/2010	800.00	550.00	6927500
8.	Gunpura	555530	04/04/2009	29/05/2009	800.00	550.00	138882500
9.	Gunpura	119960	14/07/2009	31/07/2009	850.00	550.00	35988000
10.	Kherli Bhav	110160	23/01/2015	04/10/2017	1827.60	1168.80	72573408
11.	Kherli Bhav	189400	16/04/2015	04/10/2017	1827.60	1168.80	124776720
12.	Mathurapur	37450	08/04/2009	27/05/2009	800.00	550.00	9362500
13.	Mirzapur	571906	16/09/2009	20/10/2009	800.00	550.00	142976500
14.	Mirzapur	91917	20/10/2009	04/11/2009	800.00	550.00	22979250
15.	Munjkheda	416015	14/07/2009	10/08/2009	800.00	550.00	104003750
16.	Munjkheda	14290	29/06/2012	01/03/2013	1093.00	610.00	6902070
17.	Munjkheda	11020	15/09/2009	30/09/2009	800.00	550.00	2755000
18.	Nilauni Shahpur	277906	22/10/2009	05/11/2009	800.00	550.00	69476500
19.	Nilauni Shahpur	191830	20/10/2009	05/11/2009	800.00	550.00	47957500
20.	Parsaul	276410	25/08/2009	22/09/2010	800.00	550.00	69102500
21.	Parsaul	406158	07/09/2009	22/09/2010	800.00	550.00	101539500
22.	Rampur Bangar	3050	15/09/2009	29/09/2009	800.00	550.00	762500
23.	Salarpur	534576	16/09/2009	20/10/2009	800.00	550.00	133644000
24.	Salarpur	268220	10/05/2010	02/06/2010	845.00	550.00	79124900
25.	Veerampur	15150	03/03/2014	26/06/2014	1190.00	800.00	5908500
Total		**4536972**					**1280183598**

Source: Concerned files of YEIDA for resumption of land and Circle Rates

[2] Circle rate refers to the minimum rate determined by the concerned District Magistrate for valuation of properties for the purpose of levy of stamp duty.

Appendix-4.1
(Referred to in Paragraph 4.4.2)
Statement showing details of works lying incomplete

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount (₹ in lakh)	Scheduled date of start	Scheduled date of completion	Delay in months till 30 April 2022	Actual expenditure (₹ in lakh)	Reasons for delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Providing and laying sewerage system in Zone-II (Part) Group-III	NKG Infrastructure Ltd.	26/03/2010	1866.93	03/09/2010	02/09/2011	127	1515.35	Stay orders and farmers agitation.
2.	Providing and laying trunk sewerage system in Zone-I (Group-I)	SSG Infratech Pvt. Ltd.	18/08/2010	1784.13	25/08/2010	24/08/2011	128	1678.54	Stay orders, dispute, encroachment *etc.*
3.	Construction of central verge from Ch. 13.60 Km to Kherli Bhav of 120 mtr wide road along Sector-22A and 22D	Om Construction	23/09/2011	165.52	27/09/2011	26/11/2011	125	88.96	Stay order by Hon'ble Allahabad High Court.
4.	Construction of 100 mtr wide peripheral road left side main carriageway between Sector-29 and 32 (Road No. 14)	A.M.T. Builders Pvt. Ltd.	24/12/2013	453.16	01/01/2014	31/12/2014	87	335.73	Land not purchased and contractor's fault. Penalty at the rate of 0.10 per cent imposed by YEIDA.
5.	Construction of 45 mtr wide road both side main carriageway in Sector-24 (Part B)	Omveer Singh	27/08/2014	815.94	08/09/2014	07/09/2015	79	136.29	Land not purchased/ acquired.
6.	Construction of 33 Kv double circuit underground line from 220 Kv sub-station at Sector-18 to 33/11 Kv sub-station Sector-22A	S.T. Electricals	10/06/2016	818.01	22/06/2016	21/06/2017	58	723.70	Problem in land acquisition and demand for additional compensation/ abadi land.
7.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors & Engineers Pvt. Ltd.	11/05/2018	2965.10	21/05/2018	20/11/2019	29	2866.54	Farmers agitation for additional compensation, NGT orders and COVID 19.
8.	Internal development work of road, drain, sewer and water supply of Pocket- P, Sector-20	R.K. Gupta Contractor	21/08/2018	1803.67	31/08/2018	29/02/2020	26	884.95	Additional compensation not distributed and stay orders.
9.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-II/I	Manisha Projects Pvt. Ltd.	08/03/2019	2070.68	09/03/2019	08/09/2020	19	811.07	Land not available at site and farmers dispute/ protest.
10.	Construction of drainage system in industrial Sector-32	R.K. Tyagi Construction (P) Ltd.	09/03/2019	2549.06	11/03/2019	10/03/2020	25	2455.12	Only partial land purchased, NGT orders and COVID-19.

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount (₹ in lakh)	Scheduled date of start	Scheduled date of completion	Delay in months till 30 April 2022	Actual expenditure (₹ in lakh)	Reasons for delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11.	Internal development work of road, drain, sewerage and water supply of Pocket-K, Sector-20	Sunil Kumar Jain	21/08/2019	1360.55	30/08/2019	28/02/2021	14	328.89	Stay order for 64.7 *per cent* additional compensation distribution.
12.	Providing and laying interlocking tiles from Sumer Singh's house to Shiv Mandir, Shiv Mandir to Khemchand Masterji's house and Yuvraj Ameen Sahib's house to Shamshan Ghat in Village-Thasrana	Darshan Construction	25/09/2019	25.34	04/10/2019	03/01/2020	27	4.30	Dispute amongst villagers regarding width of the road.
13.	Construction of 2 nos. tubewell for OHT at Sector-18 (Zone-II)	A.R. International	25/09/2019	164.45	07/10/2019	06/04/2020	24	98.99	Stay order for 64.7 *per cent* additional compensation distribution.
14.	Providing and laying DBM and BC and kerb stone repair work of 100 mtr wide road both side carriageway from Ch. 0.00 to 4.00 Km (Road No. 3) in between Sector-18 and 20	Dev Yash Projects and Infrastructure Pvt. Ltd.	27/09/2019	694.07	10/10/2019	09/10/2020	18	539.36	Dispute by farmers at the site work.
15.	Supply, installation, testing and commissioning of Lift for MIG (G+16) housing in Sector-22D	Lisha Engineers Private Limited	01/05/2020	649.69	19/05/2020	20/11/2020	17	487.26	Correction work required in civil work due to change in size of lift door.
16.	Providing street light (poles and cable only) in Pocket-J, 4A, 7A, 7C, 7D, 7E and 7F of Sector-18	Shiv Electricals	22/05/2020	441.44	05/06/2020	04/12/2020	16	125.86	Demand for additional compensation.
17.	Construction of underground L.T. network for Pocket-F, Sector-20	Lisha Engineers Private Limited	01/01/2021	296.91	12/01/2021	11/01/2022	3	207.58	Demand for additional compensation.
Total				**18924.65**				**13288.49**	

Source: Concerned tender and payment files of YEIDA

Appendix-4.2
(Referred to in Paragraph 4.4.3)
Statement showing details of variation in quantity of steel

Sl. No.	Name of the work	Name of the Contractor	Date of award	Contract amount (₹ in lakh)	Rate of steel (₹ per kg)	Estimated quantity (in kg)	Actual quantity (in kg)	Variation (in kg)	Variation Amount (₹ in lakh)	Variation (in *per cent*)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Col. 8 - Col. 7	(10) Col. 9 x Col. 6	(11)
1.	Construction of 300 nos. (20 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-J Block 323 to 342)	Krishna Construction Co.	06/08/2013	1531.92	62.25	561246.40	844800.37	283553.97	176.51	51
2.	Construction of 330 nos. (22 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-H Block 289 to 295, 276 to 289, 295 to 302)	SPG Infraprojects Pvt. Ltd.	06/08/2013	1685.60	62.25	612268.80	945005.89	332737.09	207.13	54
3.	Construction of 360 nos. (24 blocks) affordable houses (four storeyed G-3) on 29.76 sqm area in Sector-18 (Group-K Block-220 to 217, 231 to 234 and 236 to 251)	Iqbal Construction Co.	06/08/2013	1838.31	62.25	663291.20	1025410.19	362118.99	225.42	55
4.	Construction of 180 nos. (12 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-M Block 157-168)	Parmeshwar Dayal	06/08/2013	919.24	62.25	331645.60	507019.02	175373.42	109.17	53
5.	Construction of 420 nos. (28 Blocks) affordable houses (four storeyed G+3) on 29.76 sqm area in Sector-22D	Pushpdeep Infrastructure Pvt. Ltd.	21/10/2014	2311.11	66.50	1007002.64	1071639.83	64637.19	42.98	6
Total				**8286.18**		**3175454.64**	**4393875.30**	**1218420.66**	**761.21**	

Source: Concerned tender and payment files of YEIDA

Appendix-4.3
(Referred to in Paragraph 4.4.4)
Statement showing details of works awarded at higher rates due to incorrect assessment of justified cost

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Tender premium/ (discount) (in *per cent*)	Total BOQ amount (including Workers' Welfare Cess)	Cost of XLPE cable in BOQ	Cost of XLPE cable in BOQ amount (in *per cent*)	Justified cost as per YEIDA	Overall justified cost as analysed by Audit	Higher justified cost worked out by YEIDA over justified cost analysed by Audit (in *per cent*)	Justified tender premium/ (discount) as analysed by Audit (in *per cent*)	Higher rates awarded vis-à-vis justified tender premium/ (discount) as analysed by Audit (in *per cent*)	BOQ cost executed on which tender premium/ (discount) allowed	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Col. 8 x 100/ Col. 7	(10)	(11)	(12)	(13)	(14) Col. 13 – Col. 6	(15)	(16) Col. 15 x Col. 14/100
1.	Construction of 11 Kv underground line for Feeder-2 from Sector-17A 33/11 Kv sub-station (Location-1) to 33/11 Kv sub-station (Location-2) in Sector-17A	Deepak Enterprises	08/11/2013	121.83	0.50	122.43	114.32	93	124.76	104.89	19	-14.33	14.83	119.72	17.75
2.	Construction of 11 Kv underground line for Feeder-1 from Sector-17A 33/11 Kv sub-station (Location-1) to 33/11 Kv sub-station (Location-2) in Sector-17A	Anubhavi Construction	22/11/2013	118.68	-2.10	122.43	114.32	93	124.76	104.89	19	-14.33	12.23	121.34	14.84
3.	Construction of 11 Kv underground line from Sector-17A 33/11 Kv sub-station to Sector-22D along 120 mtr wide road	Ekta Electricals	17/01/2014	510.50	-3.50	529.02	481.43	91	538.54	454.86	18	-14.02	10.52	535.90	56.38

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Tender premium/ (discount) (in *per cent*)	Total BOQ amount (including Workers' Welfare Cess)	Cost of XLPE cable in BOQ	Cost of XLPE cable in BOQ amount (in *per cent*)	Justified cost as per YEIDA	Overall justified cost as analysed by Audit	Higher justified cost worked out by YEIDA over justified cost analysed by Audit (in *per cent*)	Justified tender premium/ (discount) as analysed by Audit (in *per cent*)	Higher rates awarded vis-à-vis justified tender premium/ (discount) as analysed by Audit (in *per cent*)	BOQ cost executed on which tender premium/ (discount) allowed	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Col. 8 x 100/ Col. 7	(10)	(11)	(12)	(13)	(14) Col. 13 – Col. 6	(15)	(16) Col. 15 x Col. 14/100
4.	Construction of 11 Kv underground line from Sector-17A, 33/11 Kv sub-station to Sector-22D along 30 mtr wide road	S.T. Electricals	10/02/2014	528.89	-2.00	539.68	496.65	92	549.46	463.14	19	-14.18	12.18	551.36	67.16
Total				**1279.90**		**1313.56**	**1206.72**		**1337.52**	**1127.78**				**1328.32**	**156.13**

Source: Concerned tender and payment files of YEIDA

Appendix-4.4
(Referred to in Paragraph 4.4.5)
Statement showing excess expenditure due to award of works at higher rates

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	BOQ amount	Tender premium/ (discount) (in *per cent*)	BOQ cost executed on which tender premium/ discount allowed	Extra/ Substitute items executed on which tender premium/ (discount) not allowed	Expenditure incurred before GST	Input Credit	GST paid over and above BOQ amount after input credit	Actual expenditure	GST to be paid over and above BOQ amount after input credit	Expenditure as per lowest bid accepted for similar works	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Col. 13 – Col. 15
1(A)	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	2386.52	20.20									
1(B)	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	2133.17	20.75	2028.55	67.52	0.00	0.00	0.00	2516.99	0.00	2505.84	11.15
2(A)	Construction of central verge from Ch. 13.60 Km to Kherli Bhav of 120 mtr wide road along Sector-22A and 22D	Om Construction	23/09/2011	165.52	145.77	13.55									
2(B)	Construction of central verge on 30 mtr wide road from Ch. 13.70 to 20.30 Km at Sector-22D	Yaam Enterprises	23/09/2011	63.80	55.72	14.50	43.82	0.00	0.00	0.00	0.00	50.17	0.00	49.76	0.41
3(A)	Development work in Village-Jaganpur	Buildwell Associates	16/01/2013	503.92	369.17	36.50									
3(B)	Development work in Village-Dhanori	Buildwell Associates	16/01/2013	290.23	205.11	41.50	193.13	21.02	0.00	0.00	0.00	294.30	0.00	284.64	9.66
4(A)	Construction of 384 nos. 2 BHK (S+16) houses (Group-B) at GH-06, Sector- 22D (Block-3, 4, 5, 6)	Gautam Builders	14/06/2016	6765.94	7329.58	-7.69									
4(B)	Construction of 384 nos. 2 BHK (S+16) houses (Group-C) at GH-06, Sector- 22D (Block-7, 8, 9, 10)	Pushpdeep Infrastructure Pvt. Ltd.	14/06/2016	6930.85	7329.58	-5.44	6677.49	1072.51	3297.89	191.18	701.58	7897.14	674.54	7719.86	177.28
5(A)	Construction of boundary wall for parks in Block-1B, Sector-18	Maa Jwala Traders	07/01/2021	104.11	142.22	-26.80									

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	BOQ amount	Tender premium/ (discount) (in *per cent*)	BOQ cost executed on which tender premium/ discount allowed	Extra/ Substitute items executed on which tender premium/ (discount) not allowed	Expenditure incurred before GST	Input Credit	GST paid over and above BOQ amount after input credit	Actual expenditure	GST to be paid over and above BOQ amount after input credit	Expenditure as per lowest bid accepted for similar works	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Col. 13 – Col. 15
5(B)	Construction of boundary wall for parks in Pocket-J, Sector-18	Krishna Associates	07/01/2021	138.59	188.33	-26.41	113.18	0.00	0.00	0.00	9.99	93.28	9.94	92.79	0.49
Total				**20407.35**	**20285.17**		**9056.17**	**1161.05**	**3297.89**	**191.18**	**711.57**	**10851.88**	**684.48**	**10652.89**	**198.99**

Source: Concerned tender and payment files of YEIDA

Appendix-4.5
(Referred to in Paragraph 4.4.8)
Statement showing short deposit of Performance Guarantee (PG) and Security Deposit (SD)

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	5.60	603.17	29.41	23.81	58.82	0.00	14.40	20.00	38.82
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	7.50	1623.40	83.67	76.17	167.34	0.00	12.50	20.00	147.34
3.	Providing and laying sewerage system in Zone-II (Part) Group-III	NKG Infrastructure Ltd.	26/03/2010	1866.93	7.50	1515.35	93.35	75.77	176.62	0.00	12.50	20.00	156.62
4.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	7.50	2516.99	128.79	121.29	257.58	12.50	0.00	20.00	237.58
5.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	7.50	2674.94	143.43	133.75	284.68	12.50	0.00	20.00	264.68
6.	Construction of road, drain and sewerage system in 25 to 250 acre institutional area in Sector-17A	Kasana Builders (P) Ltd.	30/07/2010	2404.59	7.50	2405.60	120.23	112.73	240.46	12.50	0.00	20.00	220.46
7.	Providing and laying trunk sewerage system in Zone-I (Group-I)	SSG Infratech Pvt. Ltd.	18/08/2010	1784.13	7.50	1678.54	89.21	81.71	178.42	12.50	0.00	20.00	158.42
8.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	21.73	1185.55	59.76	38.03	119.52	38.04	0.00	59.77	59.75

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
9.	Construction of central verge on 30 mtr wide road from Ch. 13.70 to 20.30 Km at Sector-22D	Yaam Enterprises	23/09/2011	63.80	1.12	50.17	3.19	2.07	6.38	0.00	2.07	3.19	3.19
10.	Construction of central verge from Ch. 13.60 Km to Kherli Bhav of 120 mtr wide road along Sector-22A and 22D	Om Construction	23/09/2011	165.52	2.95	88.96	8.28	4.45	15.68	0.00	4.45	7.40	8.28
11.	Development work in Village-Parsaul	S.S. Constructions	26/09/2011	595.93	9.42	605.56	29.80	20.38	59.60	0.00	20.88	30.30	29.30
12.	Landscaping 60 mtr wide road side plantation from entry point and central verge with one year maintenance Ch. 7.10 to 12.10 Km	Trimurti Enterprises	09/12/2011	52.13	1.05	52.52	2.61	1.56	5.22	0.00	1.56	2.61	2.61
13.	Construction of 9 mtr wide approach road from 120 mtr wide road to Village-Salarpur	Dayal Builders	14/12/2011	43.13	0.83	41.09	2.16	1.33	4.32	0.00	1.33	2.16	2.16
14.	Supply of plants for display at Authority Office and CEO Camp Office at Yamuna Expressway Authority for one year	Tree House	03/08/2012	3.65	0.07	4.25	0.18	0.11	0.36	0.00	0.14	0.21	0.15
15.	Plantation of trees and shrubs on 45 mtr wide road center verge and both sides patri, internal roads in Sector-17A, (Part-C) with one year maintenance	Bhagat Ji Contractor & Landscaper	29/11/2012	8.78	0.20	8.38	0.44	0.24	0.88	0.00	0.24	0.44	0.44
16.	Construction of central verge in road no. R6	Shankar Construction Co.	30/11/2012	42.60	0.75	40.50	2.13	1.38	4.26	0.00	1.38	2.13	2.13
17.	Plantation of trees and shrubs on 60 mtr wide road center verge and both side patri, internal roads in Sector-17A (Part-A) with one year maintenance	Sheetal Enterprises	01/01/2013	19.03	0.40	18.12	0.95	0.55	1.90	0.00	0.55	0.95	0.95

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
18.	Development work in Village-Dhanori	Buildwell Associates	16/01/2013	290.23	4.76	294.30	14.51	9.75	29.02	0.00	9.96	14.72	14.30
19.	Development work in Village-Jaganpur	Buildwell Associates	16/01/2013	503.92	7.40	565.97	25.20	17.80	50.40	0.00	21.15	28.55	21.85
20.	Construction of 11 Kv overhead line from Sector-17A to Sector-26A along 60 mtr wide road	Tejinder Singh	08/03/2013	45.95	0.84	44.91	2.30	1.46	4.60	0.00	1.46	2.30	2.30
21.	Merging of 30 mtr wide road of YEA and 45 mtr wide road of GNIDA near village Jaganpur Afjalpur	Nexus Buildtech 'N' Construction Co.	14/03/2013	12.22	0.24	10.88	0.61	0.37	1.22	0.00	0.38	0.62	0.60
22.	Providing and laying sewerage system in Sector-22	Pushpdeep Infrastructure Pvt. Ltd.	10/04/2013	650.34	12.30	642.44	32.52	20.22	65.04	0.00	20.22	32.52	32.52
23.	Construction of 330 nos. (22 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-H Block 289 to 295, 276 to 289, 295 to 302)	SPG Infraprojects Pvt. Ltd.	06/08/2013	1685.60	26.25	2005.12	84.28	58.03	168.56	60.00	15.22	101.47	67.09
24.	Construction of 360 nos. (24 blocks) affordable houses (four storeyed G-3) on 29.76 sqm area in Sector-18 (Group-K Block-220 to 217, 231 to 234 and 236 to 251)	Iqbal Construction Co.	06/08/2013	1838.31	28.00	2178.83	91.92	63.92	183.84	80.50	9.35	117.85	65.99
25.	Construction of 180 nos. (12 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-M Block 157-168)	Parmeshwar Dayal	06/08/2013	919.24	17.72	1089.15	45.96	28.24	91.92	29.00	8.39	55.11	36.81

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
26.	Construction of 300 nos. (20 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-J Block 323 to 342)	Krishna Construction Co.	06/08/2013	1531.92	24.77	1827.07	76.60	51.83	153.20	51.83	5.92	82.52	70.68
27.	Plantation of trees, shrubs and lawn on 100 mtr wide road from Ch. 0.00 to 3.60 Km of road no. 3 with one year maintenance	Sheetal Enterprises	09/09/2013	20.00	0.42	18.90	1.00	0.58	2.00	0.00	0.58	1.00	1.00
28.	Plantation of trees, shrubs and lawn on 60 mtr wide road both side patri and center verge from Ch. 13.60 to 15.30 Km with one year maintenance	M.K. Enterprises	09/09/2013	11.87	0.24	12.15	0.59	0.35	1.18	0.00	0.47	0.71	0.47
29.	Plantation of trees, shrubs and lawn on 60 mtr wide road both side patri and center verge from Ch. 18.90 Km to 21.10 Km with one year maintenance	Ashok Kumar & Co.	09/09/2013	15.66	0.32	13.36	0.78	0.46	1.56	0.00	0.46	0.78	0.78
30.	Barbed wire fencing of 60 mtr wide road central verge from Ch. 21.10 to 22.30 Km	Om Construction Co.	16/09/2013	10.66	0.22	10.52	0.53	0.31	1.06	0.00	0.31	0.53	0.53
31.	Repairing of 60 mtr wide damaged road left side carriageway (Ch. 7.10 to 12.70 Km)	A-One Associates	08/11/2013	59.50	1.16	57.54	2.98	1.82	5.96	0.00	1.82	2.98	2.98
32.	Construction of 11 Kv underground line for Feeder-2 from Sector-17A 33/11 Kv sub-station (Location-1) to 33/11 Kv sub-station (Location-2) in Sector-17A	Deepak Enterprises	08/11/2013	121.83	2.50	120.32	6.09	3.59	12.18	0.00	3.59	6.09	6.09

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
33.	Plantation of trees and shrubs on 30 mtr wide road both side patri and central verge from Ch. 6.95 to 13.60 Km with one year maintenance	Deva Nursery & Farms	22/11/2013	24.42	0.52	23.57	1.22	0.70	2.44	0.00	0.70	1.22	1.22
34.	Providing street light on 120 mtr wide road from 45 mtr wide road near Gujar Dera to 45 mtr wide road T-Point near TS-7, Sector-22	Ekta Electrical	26/11/2013	168.88	3.80	160.70	8.44	4.64	16.88	0.00	4.64	8.44	8.44
35.	Providing street light at Village-Fatehpur Atta	Anupam Construction Co.	27/11/2013	57.20	1.10	61.29	2.86	1.76	5.72	0.00	1.97	3.07	2.65
36.	Construction of internal road of Pocket-D, Sector-20 (Part-II)	Khushi Builders	16/12/2013	141.11	3.00	143.19	7.06	4.06	14.12	0.00	4.06	7.06	7.06
37.	Construction of 60 mtr wide road left side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Shiv Shakti Construction	19/12/2013	171.56	3.40	171.42	8.58	5.18	17.16	0.00	5.18	8.58	8.58
38.	Construction of 100 mtr wide peripheral road left side main carriageway between Sector-29 and 32 (Road No. 14)	A.M.T. Builders Pvt. Ltd.	24/12/2013	453.16	8.94	335.73	22.66	13.72	45.32	0.00	13.72	22.66	22.66
39.	Construction of 11 Kv underground line from Sector-17A 33/11 Kv sub-station to Sector-22D along 120 mtr wide road	Ekta Electricals	17/01/2014	510.50	10.60	520.55	25.53	14.93	51.06	0.00	15.43	26.03	25.03
40.	Construction of 60 mtr wide road right side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Bharat Construction	06/02/2014	165.86	3.35	172.60	8.29	4.94	16.58	0.00	5.78	9.13	7.45

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
41.	Construction of 11 Kv underground line from Sector-17A, 33/11 Kv sub-station to Sector-22D along 30 mtr wide road	S.T. Electricals	10/02/2014	528.89	10.80	541.47	26.44	15.64	52.88	15.65	0.63	27.08	25.80
42.	Construction of 75 mtr wide peripheral road left side main carriageway between Sector-28 and 29 (Road No. 13)	Jai Shiva Infraprojects Pvt. Ltd.	04/03/2014	420.69	8.80	483.93	21.03	12.23	42.06	0.00	15.27	24.07	17.99
43.	Construction of boundary wall around OHT campus in Sector-20, Pocket D for Pocket A, B, C and D	Khushi Builders	13/06/2014	13.54	0.26	13.11	0.68	0.42	1.36	0.00	0.42	0.68	0.68
44.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-V	Universal Contractors & Engineers (P) Ltd.	17/06/2014	2857.09	39.70	2140.74	142.85	103.15	285.70	0.00	100.99	140.69	145.01
45.	Construction of 45 mtr wide road both side main carriageway in Sector-24 (Part B)	Omveer Singh	27/08/2014	815.94	18.15	136.29	40.80	6.81	65.76	0.00	22.65	40.80	24.96
46.	Construction of 420 nos. (28 Blocks) affordable houses (four storeyed G+3) on 29.76 sqm area in Sector-22D	Pushpdeep Infrastructure Pvt. Ltd.	21/10/2014	2311.11	35.00	2359.76	115.56	80.56	231.12	80.56	3.48	119.04	112.08
47.	Providing and laying sewer line by trenchless method (900 mm dia) at Ch. 11.50 Km of Yamuna Expressway	R.K. Builders	06/01/2015	139.77	2.90	141.51	6.99	4.09	13.98	0.00	4.18	7.08	6.90
48.	Development work in Village-Muradgarhi	Singh Infratech	11/02/2015	97.76	2.00	97.13	4.89	2.89	9.78	0.00	2.89	4.89	4.89
49.	Patch repairing of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	S.K.V. Infratech Pvt. Ltd.	27/02/2015	76.08	1.61	73.65	3.80	2.19	7.60	0.00	2.20	3.81	3.79

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
50.	Surface dressing of ground along 45 mtr wide road, drain cleaning in Sector-17A	I.S. Builders & Construction Co.	27/04/2015	4.06	0.10	3.94	0.20	0.10	0.40	0.00	0.10	0.20	0.20
51.	Construction of 320 nos. 1 BHK (LIG) houses (Group-D) at GH-06, Sector-22D	Pushpdeep Infratructure Pvt. Ltd.	22/05/2015	2591.07	36.85	2904.54	129.55	92.70	259.10	92.71	15.44	145.00	114.10
52.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	13.85	622.03	30.45	16.60	60.90	16.70	0.00	30.55	30.35
53.	Repair of primary school, boundary wall and main gate in Village-Jaganpur Afjalpur	P.N. Construction	08/02/2016	5.70	0.15	6.63	0.29	0.14	0.58	0.00	0.18	0.33	0.25
54.	Providing and fixing of M.S. Board (Size 2.45 mtr x 1.85 mtr)	Pankaj Jain	09/06/2016	14.83	0.35	15.19	0.74	0.39	1.48	0.00	0.41	0.76	0.72
55.	Construction of 33 Kv double circuit underground line from 220 Kv sub-station at Sector-18 to 33/11 Kv sub-station Sector-22A	S.T. Electricals	10/06/2016	818.01	21.10	723.70	40.90	19.80	81.80	19.81	0.00	40.91	40.89
56.	Construction of 384 nos. 2 BHK (S+16) houses (Group-B) at GH-06, Sector- 22D (Block-3, 4, 5, 6)	Gautam Builders	14/06/2016	6765.94	83.50	7708.62	338.30	254.80	676.60	0.00	276.80	360.30	316.30
57.	Construction of 384 nos. 2 BHK (S+16) houses (Group-C) at GH-06, Sector- 22D (Block-7, 8, 9, 10)	Pushpdeep Infrastructure Pvt. Ltd.	14/06/2016	6930.85	83.50	7897.14	346.54	263.04	693.08	0.00	263.05	346.55	346.53
58.	Construction of 3000 Kl capacity UGR in Sector-17A	Chandna Associates	27/07/2016	129.32	3.24	117.48	6.47	3.23	12.94	0.00	3.23	6.47	6.47
59.	Construction of alternative feeder line 33 Kv underground line from 33/11 Kv sub-station Dankaur to 33/11 Kv sub-station Sector-17A	Ambar Electrical Works	08/08/2016	156.52	4.24	161.88	7.83	3.59	15.66	0.00	5.84	10.08	5.58

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
60.	Providing street light on 24 mtr, 45 mtr and 60 mtr wide road of Pocket-A at Sector-20	Classic Electricals	24/10/2016	95.09	2.58	95.48	4.75	2.17	9.50	0.00	2.18	4.76	4.74
61.	Providing and fixing M.S. Boards for following NGT guidelines and Sector-20 direction boards	Pankaj Jain	04/11/2016	4.04	0.10	3.96	0.20	0.10	0.40	0.00	0.11	0.21	0.19
62.	Construction of RCC retaining wall of approach road for culvert at 60 mtr wide road at Ch. 29.450 Km	Kapil Enterprises	26/05/2017	197.68	5.30	132.54	9.88	4.58	19.76	0.00	4.59	9.89	9.87
63.	Development of trees for 7 per cent abadi plots Sector-25 (SDZ) with three months maintenance	Deva Nursery & Farms	20/06/2017	4.12	0.10	4.09	0.21	0.11	0.42	0.00	0.13	0.23	0.19
64.	Barbed wire fencing of 50 mtr wide green belt along 30 mtr wide road side from Ch. 14.70 to 15.50 Km	Ravi Associates	14/08/2017	3.80	0.10	4.02	0.19	0.09	0.38	0.00	0.09	0.19	0.19
65.	Barbed wire fencing work around the green belt park in Pocket-U, Sector-20	Saleem Javed	19/01/2018	6.15	0.18	5.26	0.31	0.13	0.62	0.00	0.27	0.45	0.17
66.	Plantation of trees and shrubs on cycle track side patri from Ch. 7.10 to 12.60 Km with one year maintenance	Chaudhary Associates	12/03/2018	6.91	0.22	7.74	0.35	0.13	0.70	0.00	0.17	0.39	0.31
67.	Maintenance of trees, shrubs and lawn in 60 mtr wide road side patri entry point and central verge from Ch. 7.10 to 12.60 Km for one year	Chaudhary Associates	15/03/2018	10.29	0.28	12.84	0.51	0.23	1.02	0.00	0.37	0.65	0.37
68.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors & Engineers Pvt. Ltd.	11/05/2018	2965.10	37.50	2866.54	148.26	110.76	296.52	0.00	110.76	148.26	148.26

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
69.	Development work in Sector-18 (Part) (Road, Drain, Sewer and Water Supply) Group-II/2	Pushpdeep Infrastructure Pvt. Ltd.	21/08/2018	2517.02	32.18	99.56	125.85	4.98	163.01	0.00	4.06	36.24	126.77
70.	Internal development work of road, drain, sewer and water supply of Pocket- P, Sector-20	R.K. Gupta Contractor	21/08/2018	1803.67	25.75	884.95	90.18	44.25	160.18	0.00	39.87	65.62	94.56
71.	Development work in Village-Atta Gujran (Part-2)	Anil Kumar	26/11/2018	45.76	1.00	41.83	2.29	1.29	4.58	0.00	1.29	2.29	2.29
72.	Providing street light (poles and cables only) in Pocket-2A, 2B and 2C of Sector-18	Powertech Engineers	15/02/2019	274.91	5.92	200.58	13.75	7.83	27.50	0.00	7.83	13.75	13.75
73.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-II/I	Manisha Projects Pvt. Ltd.	08/03/2019	2070.68	28.35	811.07	103.53	40.55	172.43	32.83	7.81	68.99	103.44
74.	Construction of RCC drain along 75 mtr wide road no. 13 (LHS) towards Sector-28	Kapil Enterprises	08/03/2019	891.41	18.52	874.70	44.57	26.05	89.14	12.84	13.22	44.58	44.56
75.	Construction of drainage system in industrial Sector-32	R.K. Tyagi Construction (P) Ltd.	09/03/2019	2549.06	37.57	2455.12	127.45	89.88	254.90	0.00	89.89	127.46	127.44
76.	Maintenance of trees, shrubs and lawn on 60 mtr wide road entry point Ch. 7.10 Km to Ch. 12.60 Km with cycle track and plantation of shrubs Ch. 11.22 Km to 11.44 Km and plantation of seasonal plants for one year	Bhagat Ji Contractor & Landscaper	25/07/2019	35.68	0.72	35.17	1.78	1.06	3.56	0.00	1.07	1.79	1.77
77.	Internal development work of road, drain, sewerage and water supply of Pocket-K, Sector-20	Sunil Kumar Jain	21/08/2019	1360.55	24.63	328.89	68.03	16.44	109.10	0.00	14.87	39.50	69.60

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
78.	Plantation of trees and shrubs on both side patri and central verge of 30 mtr and 45 mtr wide road from affordable flats to 120 mtr wide road in Sector-22D with one year maintenance	Gagan Enterprises	06/09/2019	7.00	0.16	7.10	0.35	0.19	0.70	0.00	0.20	0.36	0.34
79.	Providing and laying interlocking tiles from Sumer Singh's house to Shiv Mandir, Shiv Mandir to Khemchand Masterji's house and Yuvraj Ameen Sahib's house to Shamshan Ghat in Village-Thasrana	Darshan Construction	25/09/2019	25.34	0.60	4.30	1.27	0.22	2.09	0.00	0.22	0.82	1.27
80.	Construction of 2 nos. tubewell for OHT at Sector-18 (Zone-II)	A.R. International	25/09/2019	164.45	3.16	98.99	8.22	4.95	16.33	0.00	5.06	8.22	8.11
81.	Providing and laying DBM and BC and kerb stone repair work of 100 mtr wide road both side carriageway from Ch. 0.00 to 4.00 Km (Road No. 3) in between Sector-18 and 20	Dev Yash Projects and Infrastructure Pvt. Ltd.	27/09/2019	694.07	16.20	539.36	34.70	18.50	69.40	0.00	18.50	34.70	34.70
82.	Strengthening of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	Manisha Projects Pvt. Ltd.	30/09/2019	369.25	8.86	368.68	18.46	9.60	36.92	0.00	9.60	18.46	18.46
83.	Providing and laying of CC interlocking tiles from Green Valley School turn (Village-Kureb) to Nangla Handa	Bhanwar Singh	10/12/2019	67.04	1.29	70.68	3.35	2.06	6.70	0.00	2.25	3.54	3.16
84.	Supply, installation, testing and commissioning of Lift for MIG (G+16) housing in Sector-22D	Lisha Engineers Private Limited	01/05/2020	649.69	11.62	487.26	32.48	20.86	64.96	0.00	20.87	32.49	32.47

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
85.	Providing street light on 24 mtr wide road from 60 mtr wide road to Pocket-I and J, Sector-18	Ritik Enterprises	21/05/2020	27.36	0.66	27.56	1.37	0.71	2.74	0.00	0.71	1.37	1.37
86.	Providing street light (poles and cable only) in Pocket-J, 4A, 7A, 7C, 7D, 7E and 7F of Sector-18	Shiv Electricals	22/05/2020	441.44	9.34	125.86	22.07	6.29	37.70	0.00	5.63	14.97	22.73
87.	External fire fighting with hydrant system and water transfer pumps (UGR) for LIG and MIG at Sector-22D	A.S. Engineers Co.	01/06/2020	88.03	2.00	75.15	4.40	2.40	8.80	0.00	2.40	4.40	4.40
88.	Construction of approach road of 45 mtr wide road in Sector-24	HCS Construction Enterprise	15/06/2020	6.03	0.18	5.92	0.30	0.12	0.60	0.00	0.13	0.31	0.29
89.	Maintenance of trees and shrubs on 60 mtr wide road central verge and both side patri with cycle track Ch. 13.60 to 22.30 km for one year	Deepti Infratech	04/09/2020	24.78	0.54	21.72	1.24	0.70	2.48	0.00	0.70	1.24	1.24
90.	Repairing of barbed wire fencing work of 120 mtr wide road central verge road no. 2	Pavi Associates	12/10/2020	14.93	0.31	14.85	0.75	0.44	1.50	0.00	0.44	0.75	0.75
91.	Barbed wire fencing work of 10 mtr wide green belt along 45 mtr wide road both side Pocket-J, 5C, 5D, 3C, 3D and 4A, Sector-18	Pulkit Kumar Builders	11/11/2020	50.33	1.44	49.35	2.52	1.08	5.04	0.00	1.08	2.52	2.52
92.	Maintenance of trees and shrubs on both side patri and central verge of 30 mtr and 45 mtr wide road from affordable flats to 120 mtr wide road in Sector-22D and 100 mtr wide road between Sector-24 and 24A from Ch. 0.00 to 1.05 Km for one year	Green Garden Nursery	11/12/2020	16.34	0.35	13.80	0.82	0.47	1.64	0.00	0.47	0.82	0.82

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Earnest money obtained by YEIDA	Actual expenditure	Performance guarantee to be obtained	Security deposit to be deducted	Total performance guarantee/ security deposit to be obtained/ deducted	FDR/ NSC/ BG deposited	Amount deducted from bills	Total performance guarantee/ security deposit actually obtained/ deducted	Short recovery of performance guarantee/ security deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 5 x 0.05	(9)	(10) Col. 6 + Col. 8 + Col. 9	(11)	(12)	(13) Col. 6 + Col. 11 + Col. 12	(14) Col. 10 - Col. 13
93.	Construction of underground L.T. network for Pocket-F, Sector-20	Lisha Engineers Private Limited	01/01/2021	296.91	7.17	207.58	14.85	7.68	29.70	0.00	7.68	14.85	14.85
94.	Maintenance of trees and shrubs on 50 mtr wide green belt along 120 mtr wide road from Ch. 4.60 to 8.50 Km for one year	Maha Laxmi Construction	07/01/2021	37.42	0.78	34.88	1.87	1.09	3.74	0.00	1.09	1.87	1.87
95.	Construction of boundary wall for parks in Pocket-J, Sector-18	Krishna Associates	07/01/2021	138.59	3.77	93.28	6.93	3.16	13.86	0.00	3.16	6.93	6.93
96.	Construction of boundary wall for parks in Block-1B, Sector-18	Maa Jwala Traders	07/01/2021	104.11	2.85	37.07	5.21	1.85	9.91	0.00	1.66	4.51	5.40
97.	Providing and laying DBM and BC for 7.00 mtr wide service road along 60 mtr wide road left side carriageway (Ch. 13.60 to 15.20 Km and Ch. 15.700 to 18.888 Km) along Yamuna Expressway	JSS Infratech	04/03/2021	190.57	5.03	168.12	9.53	4.50	19.06	0.00	4.50	9.53	9.53
Total				**68903.06**	**914.38**	**63058.19**	**3445.19**	**2323.86**	**6683.43**	**580.47**	**1325.45**	**2820.30**	**3863.13**

Source: Concerned tender and payment files of YEIDA

Appendix-4.6
(Referred to in Paragraph 4.5.1)
Statement showing avoidable expenditure due to unwarranted provision of Surface Dressing

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Qty. as per estimate			Qty. as per actual execution		Tender premium/ (discount) (in *per cent*)	Avoidable expenditure
					Qty. (sqm)	Rate (₹ per sqm)	Amount (₹ in lakh)	Qty. (sqm)	Amount (₹ in lakh)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 6 x Col. 7/ 100000	(9)	(10) Col. 9 x Col. 7/ 100000	(11)	(12) Col. 10 x (100 + Col. 11) /100)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	41662.00	44.80	18.66	35200.00	15.77	4.98	16.56
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	129950.00	44.80	58.22	120879.83	54.15	10.23	59.69
3.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	111728.07	44.80	50.05	160845.00	72.06	20.20	86.62
4.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	97530.30	44.80	43.69	118378.30	53.03	20.75	64.03
5.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	73700.00	59.85	44.11	39658.21	23.74	1.98	24.21
6.	Construction of 9 mtr wide approach road from 120 mtr wide road to Village-Salarpur	Dayal Builders	14/12/2011	43.13	1473.50	60.45	0.89	1446.00	0.87	4.00	0.90
7.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-V	Universal Contractors and Engineers (P) Ltd.	17/06/2014	2857.09	8267.00	71.38	5.90	9692.90	6.92	-3.67	6.67
8.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	44000.00	102.80	45.23	39325.00	40.43	-11.90	35.62

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Qty. as per estimate			Qty. as per actual execution		Tender premium/ (discount) (in *per cent*)	Avoidable expenditure
					Qty. (sqm)	Rate (₹ per sqm)	Amount (₹ in lakh)	Qty. (sqm)	Amount (₹ in lakh)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 6 x Col. 7/ 100000	(9)	(10) Col. 9 x Col. 7/ 100000	(11)	(12) Col. 10 x (100 + Col. 11) /100)
9.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors and Engineers Pvt. Ltd.	11/05/2018	2965.10	42385.00	71.38	30.25	25330.00	18.08	7.99	19.52
10.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-II/I	Manisha Projects Pvt. Ltd.	08/03/2019	2070.68	28329.00	71.38	20.22	2767.80	1.98	13.00	2.24
Total				**17446.13**	**579024.87**		**317.22**	**553523.04**	**287.03**		**316.06**

Source: Concerned tender and payment files of YEIDA

Appendix-4.7
(Referred to in Paragraph 4.5.2)
Statement showing excess expenditure incurred on laying of Interlocking Concrete Block Pavement (ICBP)

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	As per actual execution								As per IRC guidelines				Excess expenditure
					Dry Brick		WMM		PCC		ICBP		WMM		ICBP		
					Qty. (in sqm)	Rate (₹ per sqm)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in sqm)	Rate (₹ per sqm)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in sqm)	Rate (₹ per sqm)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1.	Development work in Village-Jaganpur	Buildwell Associates	16/01/2013	503.92	23582.13	418.30	0.00	0.00	2358.21	3342.89	23582.13	775.32	4716.43	1929.53	23582.13	775.32	86.47
2.	Development work in Village-Dhanori	Buildwell Associates	16/01/2013	290.23	5345.44	393.10	0.00	0.00	534.54	3465.34	5345.44	803.72	1069.09	1929.53	5345.44	803.72	18.91
3.	Development work in Village-Muradgarhi	Singh Infratech	11/02/2015	97.76	5262.82	332.76	0.00	0.00	526.28	3521.43	5262.82	744.55	1052.56	1698.26	5262.82	744.55	18.17
4.	Development work in Village-Atta Gujran (Part-2)	Anil Kumar	26/11/2018	45.76	1325.93	412.87	99.44	1881.82	0.00	0.00	1325.93	518.23	265.19	1881.82	1325.93	518.23	2.36
					59.29	412.87	4.45	1881.82	0.00	0.00	59.29	518.23	11.86	1881.82	59.29	518.23	0.11
5.	Providing and laying interlocking tiles from Sumer Singh's house to Shiv Mandir, Shiv Mandir to Khemchand Masterji's house and Yuvraj Ameen Sahib's house to Shamshan Ghat in Village-Thasrana	Darshan Construction	25/09/2019	25.34	59.85	354.98	0.00	0.00	5.99	3268.42	59.85	496.07	11.97	2294.78	59.85	496.07	0.13
6.	Providing and laying of CC interlocking tiles from Green Valley School turn (Village-Kureb) to Nangla Handa	Bhanwar Singh	10/12/2019	67.04	3256.00	470.85	244.20	2294.78	0.00	0.00	3256.00	794.34	651.20	2294.78	3256.00	794.34	5.99
Total				**1030.05**	**38891.46**		**348.09**		**3425.02**		**38891.46**		**7778.30**		**38891.46**		**132.14**

Source: Concerned tender and payment files of YEIDA

Appendix-4.8
(Referred to in Paragraph 4.5.3)
Statement showing excess expenditure incurred on Close Graded Premix Surfacing (CGPS) work of excess thickness

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Quantity of CGPS executed (in sqm)	Rate (₹ per sqm)	Amount	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	35035.00	129.52	45.38	9.08
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	120879.83	136.00	164.40	32.88
3.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	102309.00	140.07	143.30	28.66
4.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	156986.00	136.00	213.50	42.70
5.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-V	Universal Contractors and Engineers (P) Ltd.	17/06/2014	2857.09	36152.56	171.37	61.95	12.39
6.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	39325.00	220.65	86.77	17.35
7.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors and Engineers Pvt. Ltd.	11/05/2018	2965.10	54619.40	192.11	104.93	20.99
Total				**14137.05**	**545306.79**		**820.23**	**164.05**

Source: Concerned tender and payment files of YEIDA

Appendix-4.9
(Referred to in Paragraph 4.5.4)
Statement showing excess expenditure incurred on laying Semi-Dense Bituminous Concrete (SDBC) in place of Close Graded Premix Surfacing (CGPS)

(₹ in lakh)

Sl. No.	Name of Work	Name of Contractor	Date of Award	Contract Amount	SDBC (as per actual execution)			CGPS (as per Audit)			Excess expenditure
					Qty. executed (in cum)	Rate (₹ per cum)	Amount	Qty. (in sqm)	Rate (₹ per sqm)	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Col. 6 x Col. 7	(9) Col. 6 /0.025	(10)	(11) Col. 9 x Col. 10	(12) Col. 8 - Col. 11
1.	Construction of road, drain and sewerage system in 25 to 250 acre institutional area in Sector-17A	Kasana Builders (P) Ltd.	30/07/2010	2404.59	2690.94	8621.70	232.00	107637.60	116.83	125.75	106.25
2.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	991.45	8084.87	80.16	39658.00	110.96	44.00	36.16
3.	Construction of 9 mtr wide approach road from 120 mtr wide road to Village-Salarpur	Dayal Builders	14/12/2011	43.13	36.38	8831.11	3.21	1455.20	113.15	1.65	1.56
4.	Construction of 60 mtr wide road left side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Shiv Shakti Construction	19/12/2013	171.56	261.52	10072.68	26.34	10460.80	140.52	14.70	11.64
5.	Construction of 60 mtr wide road right side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Bharat Construction	06/02/2014	165.86	271.15	10072.68	27.31	10846.00	140.52	15.24	12.07
6.	Construction of 75 mtr wide peripheral road left side main carriageway between Sector-28 and 29 (Road No. 13)	Jai Shiva Infraprojects Pvt. Ltd.	04/03/2014	420.69	733.59	9516.12	69.81	29343.60	131.46	38.58	31.23
Total				**4401.10**	**4985.03**		**438.83**	**199401.20**		**239.92**	**198.91**

Source: Concerned tender and payment files of YEIDA

Appendix-4.10
(Referred to in Paragraph 4.6.1)
Statement showing penalty imposed by YEIDA on contractors for execution of sub-standard works

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Actual expenditure	Less thickness of crust as per CRRI and RITES Ltd. (in cm)	Qty. of less crust (in cum)	Rate of crust (₹ per cum)	Value of less crust	Penalty at the rate of one *per cent* of contract amount	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Col. 8 x Col. 9)	(11) Col. 5 x 0.01	(12)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	603.17	20.56	8367.92	1799.36	150.57	5.88	₹ 95.74 lakh pending for recovery from contractor.
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part) - Ch. 10.80 to 12.50 Km left side)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	1623.40	4.17	779.79	1889.34	14.73	16.73	Repair work of ₹ 47.77 lakh has been done by the contractor for the less thickness of crust.
	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part) - Ch. 11.50 to 12.50 Km right side)					15.90	1749	1889.34	33.04		
3.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	1185.55	10.92	5285.28	1884.59	99.61	11.95	Repair work of ₹ 99.61 lakh has been done by the contractor for the less thickness of crust.
Total				**3456.70**	**3412.12**		**16181.99**	**7462.63**	**297.95**	**34.56**	

Source: Concerned tender and payment files of YEIDA

Appendix-4.11
(Referred to in Paragraph 4.6.1)
Statement showing short recovery from contractors considering course correction suggested by RITES Ltd.

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Length (in mtr)	Crust thickness (in mm)		Multiplying factor as per RITES Ltd.	Course correction required (in mm)							Recovery to be done	Recovery done by YEIDA	Short recovery
									Total	DBM (in mm)	DBM (in cum)	Rate (₹ per cum)	PCC (in mm)	PCC (in cum)	Rate (₹ per cum)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	3700	**As per IRC**	480.00	0.2	96.00									
						Actual existing	274.40	0.1	27.44									
						Thickness of course correction (in mm)			**68.56**	50.00	2035.00	7348.72	18.56	755.39	3521.43	176.15	150.57	25.58
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part) - Ch. 10.80 to 12.50 Km left side)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	1700	**As per IRC**	480.00	0.2	96.00									
						Actual existing	438.30	0.1	43.83									
						Thickness of course correction (in mm)			**52.17**	50.00	935.00	7348.72	2.17	40.58	3521.43	70.14	14.73	55.41
	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part) - Ch. 11.50 to 12.50 Km right side)				1000	**As per IRC**	480.00	0.2	96.00									
						Actual existing	321.00	0.1	32.10									
						Thickness of course correction (in mm)			**63.90**	50.00	550.00	7348.72	13.90	152.90	3521.43	45.80	33.04	12.76
3.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	4400	**As per IRC**	480.00	0.2	96.00									
						Actual existing	370.80	0.1	37.08									
						Thickness of course correction (in mm)			**58.92**	50.00	2420.00	7348.72	8.92	431.73	3521.43	193.04	99.61	93.43
Total																**485.13**	**297.95**	**187.18**

Source: Concerned tender and payment files of YEIDA

Appendix-4.12
(Referred to in Paragraph 4.6.2)
Statement showing details of short deduction of Workers' Welfare Cess

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Actual expenditure	Workers' Welfare Cess to be deducted	Workers' Welfare Cess actually deducted	Short deduction of Workers' Welfare Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7) Col. 6 x 0.01	(8)	(9) Col. 7 - Col. 8
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	603.17	6.03	0.00	6.03
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	1623.40	16.23	0.00	16.23
3.	Providing and laying sewerage system in Zone-II (Part) Group-III	NKG Infrastructure Ltd.	26/03/2010	1866.93	1515.35	15.15	0.00	15.15
4.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	2516.99	25.17	0.00	25.17
5.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	2674.94	26.75	0.00	26.75
6.	Construction of road, drain and sewerage system in 25 to 250 acre institutional area in Sector-17A	Kasana Builders (P) Ltd.	30/07/2010	2404.59	2405.60	24.06	0.20	23.86
7.	Providing and laying trunk sewerage system in Zone-I (Group-I)	SSG Infratech Pvt. Ltd.	18/08/2010	1784.13	1678.54	16.79	0.00	16.79
8.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	1185.55	11.86	0.00	11.86
9.	Construction of central verge on 30 mtr wide road from Ch. 13.70 to 20.30 Km at Sector-22D	Yaam Enterprises	23/09/2011	63.80	50.17	0.50	0.00	0.50
10.	Construction of central verge from Ch. 13.60 Km to Kherli Bhav of 120 mtr wide road along Sector-22A and 22D	Om Construction	23/09/2011	165.52	88.96	0.89	0.00	0.89
11.	Development work in Village-Parsaul	S.S. Constructions	26/09/2011	595.93	605.56	6.06	0.00	6.06
12.	Construction of 9 mtr wide approach road from 120 mtr wide road to Village-Salarpur	Dayal Builders	14/12/2011	43.13	41.09	0.41	0.00	0.41
13.	Construction of central verge in road no. R6	Shankar Construction Co.	30/11/2012	42.60	40.50	0.41	0.00	0.41
14.	Development work in Village-Dhanori	Buildwell Associates	16/01/2013	290.23	294.30	2.94	0.00	2.94
15.	Development work in Village-Jaganpur	Buildwell Associates	16/01/2013	503.92	565.97	5.66	0.00	5.66

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Actual expenditure	Workers' Welfare Cess to be deducted	Workers' Welfare Cess actually deducted	Short deduction of Workers' Welfare Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7) Col. 6 x 0.01	(8)	(9) Col. 7 - Col. 8
16.	Construction of 11 Kv overhead line from Sector-17A to Sector-26A along 60 mtr wide road	Tejinder Singh	08/03/2013	45.95	44.91	0.45	0.00	0.45
17.	Merging of 30 mtr wide road of YEA and 45 mtr wide road of GNIDA near village Jaganpur Afjalpur	Nexus Buildtech 'N' Construction Co.	14/03/2013	12.22	10.88	0.11	0.00	0.11
18.	Providing and laying sewerage system in Sector-22	Pushpdeep Infrastructure Pvt. Ltd.	10/04/2013	650.34	642.44	6.42	0.00	6.42
19.	Construction of 360 nos. (24 blocks) affordable houses (four storeyed G-3) on 29.76 sqm area in Sector-18 (Group-K Block-220 to 217, 231 to 234 and 236 to 251)	Iqbal Construction Co.	06/08/2013	1838.31	2178.83	21.79	21.74	0.05
20.	Construction of 330 nos. (22 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-H Block 289 to 295, 276 to 289, 295 to 302)	SPG Infraprojects Pvt. Ltd.	06/08/2013	1685.60	2005.12	20.05	20.01	0.04
21.	Construction of 300 nos. (20 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-J Block 323 to 342)	Krishna Construction Co.	06/08/2013	1531.92	1827.07	18.27	18.23	0.04
22.	Repairing of 60 mtr wide damaged road left side carriageway (Ch. 7.10 to 12.70 Km)	A-One Associates	08/11/2013	59.50	57.54	0.58	0.19	0.39
23.	Construction of 11 Kv underground line for Feeder-2 from Sector-17A 33/11 Kv sub-station (Location-1) to 33/11 Kv sub-station (Location-2) in Sector-17A	Deepak Enterprises	08/11/2013	121.83	120.32	1.20	0.00	1.20
24.	Providing street light on 120 mtr wide road from 45 mtr wide road near Gujar Dera to 45 mtr wide road T-Point near TS-7, Sector-22	Ekta Electrical	26/11/2013	168.88	160.70	1.61	0.00	1.61
25.	Providing street light at Village-Fatehpur Atta	Anupam Construction Co.	27/11/2013	57.20	61.29	0.61	0.00	0.61
26.	Construction of 60 mtr wide road left side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Shiv Shakti Construction	19/12/2013	171.56	171.42	1.71	0.00	1.71
27.	Construction of 100 mtr wide peripheral road left side main carriageway between Sector-29 and 32 (Road No. 14)	A.M.T. Builders Pvt. Ltd.	24/12/2013	453.16	335.73	3.36	1.00	2.36

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Actual expenditure	Workers' Welfare Cess to be deducted	Workers' Welfare Cess actually deducted	Short deduction of Workers' Welfare Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7) Col. 6 x 0.01	(8)	(9) Col. 7 - Col. 8
28.	Construction of 60 mtr wide road right side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Bharat Construction	06/02/2014	165.86	172.60	1.73	1.66	0.07
29.	Construction of 75 mtr wide peripheral road left side main carriageway between Sector-28 and 29 (Road No. 13)	Jai Shiva Infraprojects Pvt. Ltd.	04/03/2014	420.69	483.93	4.84	4.79	0.05
30.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-V	Universal Contractors & Engineers (P) Ltd.	17/06/2014	2857.09	2140.74	21.41	20.24	1.17
31.	Construction of 45 mtr wide road both side main carriageway in Sector-24 (Part B)	Omveer Singh	27/08/2014	815.94	136.29	1.36	1.25	0.11
32.	Construction of 420 nos. (28 Blocks) affordable houses (four storeyed G+3) on 29.76 sqm area in Sector-22D	Pushpdeep Infrastructure Pvt. Ltd.	21/10/2014	2311.11	2359.76	23.60	23.55	0.05
33.	Construction of 320 nos. 1 BHK (LIG) houses (Group-D) at GH-06, Sector-22D	Pushpdeep Infratructure Pvt. Ltd.	22/05/2015	2591.07	2904.54	29.05	27.66	1.39
34.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	622.03	6.22	5.95	0.27
35.	Construction of 33 Kv double circuit underground line from 220 Kv sub-station at Sector-18 to 33/11 Kv sub-station Sector-22A	S.T. Electricals	10/06/2016	818.01	723.70	7.24	7.14	0.10
36.	Construction of 384 nos. 2 BHK (S+16) houses (Group-C) at GH-06, Sector- 22D (Block-7, 8, 9, 10)	Pushpdeep Infrastructure Pvt. Ltd.	14/06/2016	6930.85	7897.14	78.97	73.87	5.10
37.	Construction of 384 nos. 2 BHK (S+16) houses (Group-B) at GH-06, Sector- 22D (Block-3, 4, 5, 6)	Gautam Builders	14/06/2016	6765.94	7708.62	77.09	72.06	5.03
38.	Construction of 3000 Kl capacity UGR in Sector-17A	Chandna Associates	27/07/2016	129.32	117.48	1.17	1.14	0.03
39.	Internal development work of road, drain, sewer and water supply of Pocket- P, Sector-20	R.K. Gupta Contractor	21/08/2018	1803.67	884.95	8.85	5.63	3.22
40.	Construction of boundary wall for parks in Pocket-J, Sector-18	Krishna Associates	07/01/2021	138.59	93.28	0.93	0.83	0.10
41.	Construction of boundary wall for parks in Block-1B, Sector-18	Maa Jwala Traders	07/01/2021	104.11	37.07	0.37	0.33	0.04

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Actual expenditure	Workers' Welfare Cess to be deducted	Workers' Welfare Cess actually deducted	Short deduction of Workers' Welfare Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7) Col. 6 x 0.01	(8)	(9) Col. 7 - Col. 8
42.	Providing and laying DBM and BC for 7.00 mtr wide service road along 60 mtr wide road left side carriageway (Ch. 13.60 to 15.20 Km and Ch. 15.700 to 18.888 Km) along Yamuna Expressway	JSS Infratech	04/03/2021	190.57	168.12	1.68	1.50	0.18
Total				**50110.20**	**49956.59**	**499.58**	**308.97**	**190.61**

Source: Concerned tender and payment files of YEIDA

Appendix-4.13
(Referred to in Paragraph 4.6.3)
Statement showing details of royalty on minor minerals short deducted

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	21066.98	48	8395.47	32	7410.00	22	86102.38	9	22.18	110.90	0.00	133.08
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	66307.76	48	26284.14	32	6101.76	22	18165.50	9	43.22	216.10	0.00	259.32
3.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	84286.77	48	33764.44	32	10357.83	22	83371.52	9	61.04	305.20	0.00	366.24
4.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	67655.12	48	27782.75	32	0.00	22	53960.99	9	46.22	231.10	0.00	277.32
5.	Construction of road, drain and sewerage system in 25 to 250 acre institutional area in Sector-17A	Kasana Builders (P) Ltd.	30/07/2010	2404.59	51631.81	48	23896.08	32	5779.44	22	180733.37	9	49.97	249.85	19.88	279.94
6.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	35739.02	48	14478.07	32	0.00	22	161330.59	9	36.31	181.55	2.66	215.20
7.	Construction of central verge on 30 mtr wide road from Ch. 13.70 to 20.30 Km at Sector-22D	Yaam Enterprises	23/09/2011	63.80	170.38	48	184.04	32	0.00	22	2518.87	9	0.37	1.85	0.00	2.22

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
8.	Construction of central verge from Ch. 13.60 Km to Kherli Bhav of 120 mtr wide road along Sector-22A and 22D	Om Construction	23/09/2011	165.52	56.00	48	171.47	32	0.00	22	25079.00	9	2.34	11.70	0.00	14.04
9.	Construction of 9 mtr wide approach road from 120 mtr wide road to Village-Salarpur	Dayal Builders	14/12/2011	43.13	591.51	48	77.74	32	0.00	22	11610.30	9	1.35	6.75	0.00	8.10
10.	Construction of central verge in road no. R6	Shankar Construction Co.	30/11/2012	42.60	136.74	72	87.60	75	0.00	33	6159.97	14	1.03	5.15	0.00	6.18
11.	Development work in Village-Jaganpur	Buildwell Associates	16/01/2013	503.92	3694.02	72	4159.43	75	0.00	33	4259.00	14	6.38	31.90	0.00	38.28
12.	Providing and laying sewerage system in Sector-22	Pushpdeep Infrastructure Pvt. Ltd.	10/04/2013	650.34	267.55	72	141.29	75	0.00	33	0.00	14	0.3	1.50	0.00	1.80
13.	Construction of 180 nos. (12 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-M Block 157-168)	Parmeshwar Dayal	06/08/2013	919.24	2588.90	72	2572.23	75	62.50	33	0.00	14	3.81	19.05	0.08	22.78
14.	Construction of 360 nos. (24 blocks) affordable houses (four storeyed G-3) on 29.76 sqm area in Sector-18 (Group-K Block-220 to 217, 231 to 234 and 236 to 251)	Iqbal Construction Co.	06/08/2013	1838.31	5184.55	72	5118.69	75	101.58	33	0.00	14	7.61	38.05	0.03	45.63
15.	Construction of 330 nos. (22 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-H Block 289 to 295, 276 to 289, 295 to 302)	SPG Infraprojects Pvt. Ltd.	06/08/2013	1685.60	4770.12	72	4288.65	75	60.96	33	0.00	14	6.67	33.35	0.03	39.99

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
16.	Construction of 300 nos. (20 Blocks) affordable houses (four-storeyed G+3) on 29.76 sqm area in Sector-18 (Group-J Block 323 to 342)	Krishna Construction Co.	06/08/2013	1531.92	4387.62	72	4333.67	75	87.66	33	0.00	14	6.44	32.20	1.02	37.62
17.	Repairing of 60 mtr wide damaged road left side carriageway (Ch. 7.10 to 12.70 Km)	A-One Associates	08/11/2013	59.50	1097.67	72	198.99	75	504.96	33	0.00	14	1.11	5.55	0.00	6.66
18.	Construction of internal road of Pocket-D, Sector-20 (Part-II)	Khushi Builders	16/12/2013	141.11	5189.48	72	1037.34	75	0.00	33	22737.60	14	7.70	38.50	0.00	46.20
19.	Construction of 60 mtr wide road left side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Shiv Shakti Construction	19/12/2013	171.56	5542.52	72	2151.08	75	0.00	33	2251.07	14	5.92	29.60	0.00	35.52
20.	Construction of 60 mtr wide road right side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Bharat Construction	06/02/2014	165.86	5437.73	72	2097.66	75	0.00	33	684.87	14	5.58	27.90	0.00	33.48
21.	Construction of 75 mtr wide peripheral road left side main carriageway between Sector-28 and 29 (Road No. 13)	Jai Shiva Infraprojects Pvt. Ltd.	04/03/2014	420.69	14517.05	72	5814.66	75	0.00	33	47606.81	14	21.48	107.40	0.00	128.88
22.	Construction of boundary wall around OHT campus in Sector-20, Pocket D for Pocket A, B, C and D	Khushi Builders	13/06/2014	13.54	27.14	72	63.95	75	0.00	33	0.00	14	0.07	0.35	0.00	0.42

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
23.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-V	Universal Contractors & Engineers (P) Ltd.	17/06/2014	2857.09	24789.26	72	9211.37	75	0.00	33	0.00	14	24.76	123.80	0.00	148.56
24.	Construction of 420 nos. (28 Blocks) affordable houses (four storeyed G+3) on 29.76 sqm area in Sector-22D	Pushpdeep Infrastructure Pvt. Ltd.	21/10/2014	2311.11	6182.44	72	5950.74	75	111.68	33	0.00	14	8.95	44.75	0.10	53.60
25.	Development work in Village-Muradgarhi	Singh Infratech	11/02/2015	97.76	700.41	72	713.75	75	0.00	33	100.31	14	1.05	5.25	0.00	6.30
26.	Patch repairing of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	S.K.V. Infratech Pvt. Ltd.	27/02/2015	76.08	1115.08	72	0.00	75	0.00	33	0.00	14	0.8	4.00	0.00	4.80
27.	Construction of 320 nos. 1 BHK (LIG) houses (Group-D) at GH-06, Sector-22D	Pushpdeep Infratructure Pvt. Ltd.	22/05/2015	2591.07	9838.15	72	8389.99	75	177.66	33	0.00	14	13.43	67.15	0.00	80.58
28.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	20615.93	72	8147.42	75	0.00	33	54408.20	14	28.57	142.85	0.00	171.42
29.	Repair of primary school, boundary wall and main gate in Village-Jaganpur Afjalpur	P.N. Construction	08/02/2016	5.70	30.20	110	49.69	150	0.00	65	0.00	30	0.11	0.55	0.00	0.66
30.	Construction of 384 nos. 2 BHK (S+16) houses (Group-B) at GH-06, Sector- 22D (Block-3, 4, 5, 6)	Gautam Builders	14/06/2016	6765.94	17101.78	110	13618.67	150	408.20	65	0.00	30	39.51	197.55	0.00	237.06

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
31.	Construction of 384 nos. 2 BHK (S+16) houses (Group-C) at GH-06, Sector- 22D (Block-7, 8, 9, 10)	Pushpdeep Infrastructure Pvt. Ltd.	14/06/2016	6930.85	17795.36	110	13965.97	150	408.22	65	0.00	30	40.79	203.95	0.00	244.74
32.	Construction of 3000 Kl capacity UGR in Sector-17A	Chandna Associates	27/07/2016	129.32	629.44	110	368.92	150	1.01	65	0.00	30	1.25	6.25	0.00	7.50
33.	Providing and fixing M.S. Boards for following NGT guidelines and Sector-20 direction boards	Pankaj Jain	04/11/2016	4.04	14.84	110	7.42	150	0.00	65	0.00	30	0.03	0.15	0.00	0.18
34.	Construction of RCC retaining wall of approach road for culvert at 60 mtr wide road at Ch. 29.450 Km	Kapil Enterprises	26/05/2017	197.68	1152.35	110	579.02	150	0.00	65	8955.44	30	4.82	24.10	0.00	28.92
35.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors & Engineers Pvt. Ltd.	11/05/2018	2965.10	42844.49	110	12585.18	150	0.00	65	0.00	0	66.01	330.05	0.00	396.06
36.	Development work in Sector-18 (Part) (Road, Drain, Sewer and Water Supply) Group-II/2	Pushpdeep Infrastructure Pvt. Ltd.	21/08/2018	2517.02	1084.37	110	271.90	150	0.00	65	0.00	0	1.6	8.00	0.00	9.60
37.	Development work in Village-Atta Gujran (Part-2)	Anil Kumar	26/11/2018	45.76	255.29	110	309.71	150	0.00	65	0.00	0	0.75	3.75	0.00	4.50
38.	Construction of RCC drain along 75 mtr wide road no. 13 (LHS) towards Sector-28	Kapil Enterprises	08/03/2019	891.41	5767.07	110	2899.61	150	0.00	65	0.00	0	10.69	53.45	0.00	64.14
39.	Internal development work of road, drain, sewerage and water supply of Pocket-K, Sector-20	Sunil Kumar Jain	21/08/2019	1360.55	4987.11	110	1559.54	150	0.00	65	0.00	0	7.83	39.15	0.00	46.98

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Stone grit		Coarse Sand/ Moorum		Fine Sand/ Jamuna Sand		Good earth		Royalty amount to be deducted	Cost of mineral to be deducted	Amount deducted	Amount short deducted
					Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)	Qty. (in cum)	Rate (₹ per cum)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
40.	Strengthening of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	Manisha Projects Pvt. Ltd.	30/09/2019	369.25	8842.69	110	0.00	150	0.00	65	0.00	0	9.73	48.65	0.00	58.38
41.	Providing and laying of CC interlocking tiles from Green Valley School turn (Village-Kureb) to Nangla Handa	Bhanwar Singh	10/12/2019	67.04	283.52	110	366.15	150	0.00	65	0.00	0	0.86	4.30	0.00	5.16
42.	Construction of approach road of 45 mtr wide road in Sector-24	HCS Construction Enterprise	15/06/2020	6.03	375.85	110	75.25	150	0.00	65	0.00	0	0.53	2.65	0.00	3.18
Total				**50520.16**	**544752.07**		**246169.74**		**31573.46**		**770035.79**		**599.17**	**2995.85**	**23.80**	**3571.22**

Source: Concerned tender and payment files of YEIDA

Appendix-4.14
(Referred to in Paragraph 4.6.4)
Statement showing cases where Consignee Receipt Certificates not obtained

(₹ in lakh)

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Tender Premium / (Discount) (in *per cent*)	Bituminous items	Quantity executed	Rate (in ₹)	Amount of bitumen work executed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Construction of 60 mtr wide road along Yamuna Expressway from 7.10 to 10.80 Km	Techno Construction Company	08/10/2009	588.12	4.98	Surface Dressing	35200.00	44.80	16.55
						Tack Coat	35200.00	15.10	5.58
						Prime Coat	35200.00	26.00	9.61
						Semi Dense Bituminous Concrete	35035.00	123.38	45.38
2.	Construction of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 10.80 to 22.30 Km (Part)	I.S.P. Construction Pvt. Ltd.	22/03/2010	1673.31	10.23	Surface Dressing	120879.83	44.80	59.69
						Tack Coat	120879.83	15.10	20.12
						Prime Coat	121429.83	14.68	19.65
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	120879.83	123.83	165.00
3.	Construction of road, drain and culvert (Prefix-III) R3 (Part), R5 (Part) and R1 (Part)	Indu Projects Ltd.	31/05/2010	2868.59	20.20	Surface Dressing	160845.00	44.80	86.61
						Tack Coat	156986.00	15.10	28.49
						Prime Coat	163145.00	14.68	28.79
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	156986.00	123.38	232.81
4.	Construction of road, drain and culvert (Prefix-I) R3 (Part) and R6 (Part)	Indu Projects Ltd.	31/05/2010	2575.80	20.75	Surface Dressing	118378.30	44.80	64.04
						Tack Coat	102309.00	15.10	18.65
						Prime Coat	120125.30	14.68	21.29
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	102309.00	116.00	143.30
5.	Construction of road, drain and sewerage system in 25 to 250 acre institutional area in Sector-17A	Kasana Builders (P) Ltd.	30/07/2010	2404.59	7.38	Tack Coat	107694.55	7.45	8.62
						Prime Coat	107694.55	20.00	23.13
						Semi Dense Bituminous Concrete	2690.94	8029.15	232.00
6.	Construction of right side carriageway of 60 mtr wide road with box culvert along Yamuna Expressway from Ch. 7.10 to 13.60 Km	Sunil Kumar Jain	20/05/2011	1195.27	1.98	Surface Dressing	39658.21	59.85	24.21
						Tack Coat	39658.21	8.50	3.44
						Prime Coat	39685.21	19.12	7.74
						Semi Dense Bituminous Concrete	991.45	7927.90	80.16
7.	Repairing of 60 mtr wide damaged road left side carriageway (Ch. 7.10 to 12.70 Km)	A-One Associates	08/11/2013	59.50	2.70	Bituminous Macadam	218.98	7286.50	16.39
						Bituminous Concrete	217.33	10076.00	22.49
						Tack Coat	10845.06	13.45	1.50

Sl. No.	Name of the work	Name of the contractor	Date of award	Contract amount	Tender Premium / (Discount) (in *per cent*)	Bituminous items	Quantity executed	Rate (in ₹)	Amount of bitumen work executed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
8.	Construction of 60 mtr wide road left side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Shiv Shakti Construction	19/12/2013	171.56	2.50	Surface Dressing	10461.00	96.00	10.29
						Tack Coat	10461.00	13.00	1.39
						Prime Coat	10461.00	33.00	3.54
9.	Construction of 60 mtr wide road right side carriageway from Ch. 22.70 to 23.70 Km along Yamuna Expressway	Bharat Construction	06/02/2014	165.86	2.50	Surface Dressing	10846.00	96.00	10.67
						Tack Coat	10846.00	13.00	1.45
						Prime Coat	10846.00	33.00	3.67
						Semi Dense Bituminous Concrete	271.15	9827.00	27.31
10.	Construction of 75 mtr wide peripheral road left side main carriageway between Sector-28 and 29 (Road No. 13)	Jai Shiva Infraprojects Pvt. Ltd.	04/03/2014	420.69	-4.11	Tack Coat	29198.73	31.15	8.72
						Prime Coat	29198.73	28.95	8.11
						Semi Dense Bituminous Concrete	733.59	9924.00	69.81
11.	Patch repairing of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	S.K.V. Infratech Pvt. Ltd.	27/02/2015	76.08	-5.10	Dense Graded Bituminous Macadam	462.06	7743.65	33.96
						Bituminous Concrete	300.43	10611.75	30.25
						Tack Coat	23482.63	33.20	7.40
12.	Construction of 60 mtr wide road both side carriageway Ch. 27.00 to 29.00 Km (2000 mtr) along Yamuna Expressway (Group-C)	Hardik Construction	27/07/2015	609.04	-11.90	Surface Dressing	39325.00	102.80	35.62
						Tack Coat	39325.00	13.85	4.80
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	39325.00	250.45	86.77
13.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-III	Universal Contractors and Engineers Pvt. Ltd.	11/05/2018	2965.10	7.99	Surface Dressing	25333.00	71.38	19.53
						Tack Coat	54619.40	11.60	6.84
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	54619.40	177.90	104.93
14.	Development work of Sector-18 (Part) (Road, Sewer, Water Supply and Drain) Group-II/I	Manisha Projects Pvt. Ltd.	08/03/2019	2070.68	13.00	Surface Dressing	2767.80	71.38	2.23
						Tack Coat	18799.75	11.60	2.46
						Closed graded premix surfacing/ Mixed Seal Surfacing (Type A)	18799.75	177.90	37.79
15.	Strengthening of 60 mtr wide road right side carriageway (Ch. 7.10 to 12.50 Km) along Yamuna Expressway	Manisha Projects Pvt. Ltd.	30/09/2019	369.25	-16.60	Tack Coat	135770.56	9.85	11.15
						Bituminous Concrete	2537.66	7511.80	158.98
						Dense Graded Bituminous Macadam	3554.45	6574.48	194.89
Total				**18213.44**					**2267.80**

Source: Concerned tender and payment files of YEIDA

Appendix-5.1
(Referred to in Paragraph 5.3.4)
Statement showing estimated short recovery of input costs by YEIDA from allotments (excluding cancelled/ surrendered allotments) made up to March 2021

(₹ in crore)

Category of plots	Particulars	Years												
		2009-10	2010-11 (w.e.f. 02.11.2010)	2011-12	2013-14	2014-15	2014-15 (w.e.f. 19.09.2014)	2015-16	2016-17	2018-19	2019-20	2020-21	2020-21 (w.e.f. 19.12.2020)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Residential plots	Area allotted (in sqm)	8252500.00	0.00	0.00	0.00	0.00	0.00	110790.00	221880.00	343726.00	138636.00	179912.00	0.00	9247444.00
	Premium of area allotted	3919.94	0.00	0.00	0.00	0.00	0.00	157.32	346.58	536.90	231.24	300.77	0.00	5492.75
	Premium as per Audit	5619.13	0.00	0.00	0.00	0.00	0.00	154.36	319.42	516.65	212.22	281.00	0.00	7102.78
	Amount short recovered	1699.19	0.00	0.00	0.00	0.00	0.00	-2.96	-27.16	-20.25	-19.02	-19.77	0.00	1610.03
Residential Township plots	Area allotted (in sqm)	897000	2389414.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3286414.90
	Premium of area allotted	319.19	1129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1448.69
	Premium as per Audit	421.00	1236.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1657.58
	Amount short recovered	101.81	107.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208.89
Group Housing	Area allotted (in sqm)	0.00	82346.00	49741.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132087.30
	Premium of area allotted	0.00	44.88	26.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.74
	Premium as per Audit	0.00	91.10	61.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.33
	Amount short recovered	0.00	46.22	34.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.59
Institutional	Area allotted (in sqm)	0.00	524336.00	0.00	303525.00	27250.00	5000.00	149645.00	33000.00	117925.00	91320.00	79573.00	106640.00	1438214.00
	Premium of area allotted	0.00	146.36	0.00	77.70	16.46	3.53	82.54	23.06	66.77	49.80	61.81	44.06	572.09
	Premium as per Audit	0.00	226.25	0.00	179.57	19.35	4.09	126.76	28.62	105.52	82.81	73.23	101.95	948.15
	Amount short recovered	0.00	79.89	0.00	101.87	2.89	0.56	44.22	5.56	38.75	33.01	11.42	57.89	376.06
Industrial	Area allotted (in sqm)	0.00	0.00	0.00	112800.00	0.00	25000.00	283200.00	22500.00	251455.00	910765.00	2215556.00	0.00	3821276.00
	Premium of area allotted	0.00	0.00	0.00	62.04	0.00	13.76	172.75	14.41	141.66	508.80	1313.37	0.00	2226.79
	Premium as per Audit	0.00	0.00	0.00	66.73	0.00	20.43	239.90	19.51	225.00	825.88	2038.98	0.00	3436.43
	Amount short recovered	0.00	0.00	0.00	4.69	0.00	6.67	67.15	5.10	83.34	317.08	725.61	0.00	1209.64
Mixed Land Use	Area allotted (in sqm)	0.00	0.00	0.00	0.00	80000.00	0.00	140000.00	1278592.00	772259.00	0.00	40000.00	0.00	2310851.00
	Premium of area allotted	0.00	0.00	0.00	0.00	39.60	0.00	109.03	397.64	325.76	0.00	19.48	0.00	891.51
	Premium as per Audit	0.00	0.00	0.00	0.00	60.63	0.00	150.37	1108.79	691.02	0.00	36.81	0.00	2047.62
	Amount short recovered	0.00	0.00	0.00	0.00	21.03	0.00	41.34	711.15	365.26	0.00	17.33	0.00	1156.11
Grand Total	**Area allotted (in sqm)**	**9149500.00**	**2996096.90**	**49741.30**	**416325.00**	**107250.00**	**30000.00**	**683635.00**	**1555972.00**	**1485365.00**	**1140721.00**	**2515041.00**	**106640.00**	**20236287.20**
	Premium of area allotted	**4239.13**	**1320.74**	**26.86**	**139.74**	**56.06**	**17.29**	**521.64**	**781.69**	**1071.09**	**789.84**	**1695.43**	**44.06**	**10703.57**
	Premium as per Audit	**6040.13**	**1553.93**	**61.23**	**246.30**	**79.98**	**24.52**	**671.39**	**1476.34**	**1538.19**	**1120.91**	**2430.02**	**101.95**	**15344.89**
	Amount short recovered	**1801.00**	**233.19**	**34.37**	**106.56**	**23.92**	**7.23**	**149.75**	**694.65**	**467.10**	**331.07**	**734.59**	**57.89**	**4641.32**

Source: Concerned files relating to pricing of properties and information furnished by YEIDA.

Appendix-5.2
(Referred to in Paragraph 5.3.5)
Statement showing saleable area as calculated by YEIDA and Audit

(Area in hectare)

	Particulars	Saleable area as calculated by YEIDA[3]		As calculated by Audit
		In September 2009	In August 2010	
	Notified area	**44065**	**53000**	**42457**
i.	Area proposed for extension of Abadi	758	912	758
ii.	Area reserved for future development works	14430	17356	11982.30
	Total planned area	**28877**	**34732**	**29716.70**
	Area proposed for sector roads	1595	1918	834
	Green Area		1022	
	Total area presently available for development	**27282**	**31792**	**28882.70**
	Saleable area percentage (in *per cent*)	94.48	91.54	97.19
i.	Area proposed for Airport	2314	2314	2314
ii.	Area reserved for development by Concessionaire	1000	1000	1000
iii.	Area required for abadi plots			4169.90
	Area available for development of SDZ	**23968**	**28478**	**21398.80**
	Total Saleable Area	41710	48516.20	34044.40

Source: Concerned files relating to pricing of properties by YEIDA

[3] The saleable area of 41,710 hectare was worked out by YEIDA on the basis of total planned area of 44,065 hectare in September 2009. Subsequently, in August 2010 the total planned area and saleable area was revised to 53,000 hectare and 48,516.20 hectare respectively on the basis of survey conducted by consultant appointed by YEIDA for preparation of Water Supply, Sewer and Drainage Master Plan.

Appendix-5.3
(Referred to in Paragraph 5.3.5)
Statement showing short recovery of external development charges by YEIDA

Particulars	Percentage in total area (in *per cent*)	September 2009 (₹ per sqm)	August 2010 (₹ per sqm)
(1)	(2)	(3)	(4)
LFD-02			
Cost of External Development-Residential & Commercial	86.96	708	779
Cost of External Development-Industrial & Institutional	13.04	57	62
Cost of Special Projects		510	562
Total EDC for LFD-02		**1275**	**1403**
EDC charged by YEIDA		574	651
Area on which EDC charged (in hectare)		446.4493	
Loss to YEIDA (₹ in crore)		**312.96**	
LFD-03			
Cost of External Development-Residential & Commercial	76.91	626	689
Cost of External Development-Industrial & Institutional	23.09	100	110
Cost of Special Projects		510	562
Total EDC for LFD-03		**1236**	**1361**
EDC charged by YEIDA		574	651
Area on which EDC charged (in hectare)		530.8814	
Loss to YEIDA (₹ in crore)		**351.44**	
LFD-04			
Cost of External Development-Residential & Commercial	82.67	673	741
Cost of External Development-Industrial & Institutional	17.33	75	83
Cost of Special Projects		510	562
Total EDC for LFD-04		**1258**	**1386**
EDC charged by YEIDA		574	651
Area on which EDC charged (in hectare)		496.1438	
Loss to YEIDA (₹ in crore)		**339.36**	
LFD-05			
Cost of External Development-Residential & Commercial	79.14	644	709
Cost of External Development-Industrial & Institutional	20.86	91	100
Cost of Special Projects		510	562
Total EDC for LFD-05		**1245**	**1371**
EDC charged by YEIDA		574	651
Area on which EDC charged (in hectare)		498.5558	
Loss to YEIDA (₹ in crore)		**334.53**	
Total Loss to YEIDA (₹ in crore)		**1338.29**	

Source: Concerned files relating to pricing of properties and information furnished by YEIDA.

Appendix-5.4
(Referred to in Paragraph 5.3.6)
Statement showing estimated loss due to allotment of plots under 25-250 acre plot scheme at lower rates

Sl. No.	Name of the allottee	Core Activity	Plot No.	Sector	Date of allotment	Area allotted (in sqm)	Rate charged (₹ per sqm)	Premium of allotted area	Rate to be charged[4] (₹ per sqm)	Rate short charged (₹ per sqm)	Loss to YEIDA (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Maruti Educational Trust	Institutional	1	17A	20/11/2009	303525.00	1629	494442225	3842	2213	671700825
2.	G.L. Bajaj Educational Trust	Institutional	6	17A	10/12/2009	101175.00	1629	164814075	3842	2213	223900275
3.	Xima Enterprises Pvt. Ltd.	IT/ ITES	4	17A	10/12/2009	101175.00	1629	164814075	3842	2213	223900275
4.	Smt. Shakuntala Educational and Welfare Society	Institutional	2	17A	10/12/2009	202350.00	1629	329628150	3842	2213	447800550
5.	India Knowledge City Foundation	Institutional	3	17A	10/12/2009	202350.00	1629	329628150	3842	2213	447800550
6.	Babu Banarasi Das Northern India Foundations	Institutional	5	17A	10/12/2009	121410.00	1629	197776890	3842	2213	268680330
7.	Satilila Educational Foundation	Institutional	16	17A	28/02/2011	242655.13	1843	447257372	4368	2525	612704203
8.	Tyag Buildspace Pvt. Ltd.	Institutional	17	17A	28/02/2011	101128.78	1843	186399145	4368	2525	255350170
9.	HPS IT Solutions Pvt. Ltd.	Institutional	19	17A	28/02/2011	100586.00	1843	185390646	4368	2525	253979650
10.	Chandralekha Constructions (P) Ltd.	Institutional	10	17A	28/02/2011	202868.60	1842	373774224	4367	2525	512243215
11.	S.K. Contracts (P) Ltd.	Service Industry[5]	2A	17A	28/02/2011 and 04/10/2011	101075.70	1843	186300375	4368	2525	255216143
12.	MMA Grains Mills Pvt. Ltd.	Institutional	18	17A	28/02/2011	100852.88	1843	185886514	4368	2525	254653522
13.	Shanti Educational Society	Institutional	12A	17A	28/02/2011	103879.59	1835	190593509	4360	2525	262295965
Total						**1985031.68**		**3436705350**			**4690225672**

Source: Information furnished by YEIDA

[4] Audit worked out the sale price of plots under 25-250 acre plot scheme at ₹ 3,842 per sqm on the basis of permissible activities/ land uses. In case of Sl. No. 7 to 13, allotment letters were issued to the allottees in February 2011 after reservation of plots on October 2009. In view of the significant time lag between reservation of plot and allotment of plot, YEIDA included interest at the rate of 12 *per cent* per annum on the balance amount payable (10 *per cent* of premium was paid by the allottees as reservation money) for a period of one year and 46 days for calculating the allotment rate. Accordingly, Audit too has included interest at the rate of 12 *per cent* per annum on balance amount payable for a period of one year and 46 days for calculating the rate to be charged in these cases.

[5] Multipurpose Exhibition Hall cum Centre, Conference Centre, Amusement Park, Auditorium, Convention Centre, *etc.*

Appendix-5.5
(Referred to in Paragraph 5.3.8)
Statement showing loss due to allotment of group housing plots at lower rates

Sl. No.	Name of the allottee	Plot No.	Sector	Date of allotment	Area allotted (in sqm)	Rate of allotment (₹ per sqm)	Total premium (in ₹)	Reserve price fixed by YEIDA (₹ per sqm)	Reserve price if fixed at 1.45 times the rates for residential plots (₹ per sqm)	Loss of Premium (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Omnis Developers Pvt. Ltd.	GH-01	22A	17-02-2011	82346.00	5450	448785700	5150	8192.50	225833905
2.	IITL-Nimbus the Palm Village	GH-03	22A	09-06-2011	55152.00[6]	5401	297875952	5150	8192.50	153956808
Total										**379790713**

Source: Concerned allotment files and information furnished by YEIDA

[6] Including additional area of 5410.70 sqm and excluding area of 47,843.70 sqm surrendered by the allottee under Project Settlement Policy .

Appendix 6.1.1
(Referred to in Paragraph 6.1.2)
Statement showing details of residential township plots allotted by YEIDA along with their status and overdues as on 30 September 2022

(₹ in crore)

Sl. No.	Name of the allottee	Plot No.	Date of allotment	Area allotted (in sqm)	Rate of allotment (₹ per sqm)	Total premium amount	Premium amount overdue as on 30 September 2022	No Litigation Incentive amount overdue as on 30 September 2022	Lease rent amount overdue as on 30 September 2022	Total amount overdue as on 30 September 2022	Date of last payment	Default period till 30 September 2022 (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.	Supertech Ltd.	TS-01, Sector-17A	14/06/2010	400000	3600	144.00	214.64	174.53	32.17	421.34	09/03/2017	66
2.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	14/06/2010	497000	3525	175.19	330.18	215.20	30.76	576.14	22/11/2018	46
3.	Three C Homes Pvt. Ltd.	TS-01, Sector-22A	17/02/2011	392474	4675	183.48	Cancelled on 12/01/2021					
4.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	17/02/2011	408622	4700	192.05	102.61	130	24.24	256.85	31/12/2021	9
5.	HC Infracity Pvt. Ltd.	TS-04, Sector-22D	27/04/2011	407533	4700	191.54	Cancelled on 08/08/2022					
6A.	Logix Infrabuild Pvt. Ltd.	TS-01A, Sector-22D	11/05/2011	406109	4700	190.87	Surrendered on 12/07/2017					
6B.	Logix Buildestates Pvt. Ltd.	TS-01B, Sector-22D	11/05/2011	406109	4700	190.87	173.26	83.80	18.03	275.09	18/05/2016	76
7.	Adore Infrasmith Pvt. Ltd.	TS-03, Sector-22D	20/06/2011	405896	4800	194.83	Cancelled on 01/02/2012					
8.	Supertech Township Project Ltd.	TS-05, Sector-22D	01/08/2011	407041	4750	193.34	380.51	165.95	40.47	586.93	27/09/2018	48
9.	Paras Buildtech India Pvt. Ltd.	TS-08, Sector-22D	08/08/2011	331315.77	4730	156.71	Surrendered on 04/12/2011					
10.	Orris Developers Pvt. Ltd.	TS-02, Sector-22D	16/08/2011	819105	4741	388.34	496.2	183.11	53.39	732.70	22/02/2012	127
11.	Sunworld City Ltd.	TS-07, Sector-22D	16/08/2011	414538	4726	195.91	495.35	169.15	38.64	703.14	07/08/2014	97
12.	Three C Residency Pvt. Ltd.	TS-01, Sector-18	22/12/2011	257155.00	5039	129.58	Cancelled on 16/04/2019					
13.	Silver Line Furnishing and Furnitures Pvt. Ltd.	TS-02, Sector-18	22/12/2011	287645.00	5023	144.48	Cancelled on 27/07/2022					
14.	Dwarikapati Builders Pvt. Ltd.	TS-03, Sector-18	22/12/2011	607286.00	5012	304.37	Cancelled on 03/04/2012					
Total				**6447828.77**		**2975.56**	**2192.75**	**1121.74**	**237.70**	**3552.19**		

Source: Concerned allotment files and information furnished by YEIDA

Appendix 6.1.2
(Referred to in Paragraph 6.1.2)
Statement showing details of plots further sub-leased by the allottees/sub-lessee along with their status and overdues as on 30 September 2022

(₹ in crore)

Sl. No.	Name of the sub-lessee	Name of the allottee/ sub-lessee	Plot No.	Area (in sqm)	Date of execution of sub-lease deed	Premium amount overdue as on 30 September 2022	No Litigation Incentive amount overdue as on 30 September 2022	Lease rent amount overdue as on 30 September 2022	Total amount overdue as on 30 September 2022	Date of last payment	Default period till 30 September 2022 (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	ATS Realty Pvt. Ltd.	Orris Developers Pvt. Ltd.	TS-02A, Sector-22D	409552.51	12/06/2013	408.06	147.12	26.57	581.75	31/05/2022	4
2.	Emerald Promoters Pvt. Ltd.	Greenbay Infrastructure Pvt. Ltd.	GH-01/TS-06, Sector-22D	37812.34	24/01/2014	Cancelled on 05/01/2021					
3.	Lotus Buildmart Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-10/TS-04, Sector-22D	10332.00	06/02/2014	Cancelled on 29/11/2019					
4.	Pratham Realventures Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-01/TS-04, Sector-22D	11610.00	06/02/2014	No overdues					
5.	Sukriti Infracon Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-12/TS-04, Sector-22D	25000.00	06/02/2014	Cancelled on 29/11/2019					
6.	Cosmic Structures Ltd.	HC Infracity Pvt. Ltd.	GH-02/TS-04, Sector-22D	10262.00	19/03/2014	Cancelled on 05/01/2021					
7.	Trivelli Projects Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-11/TS-04, Sector-22D	11610.00	21/10/2014	Cancelled on 01/04/2022					
8.	Oasis Realtech Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-01/TS-01B, Sector-22D	37500.00	26/02/2014	0.32	12.54	0.35	13.21	10/04/2021	17
9.	Sunwhite Infratech Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-06/TS-01B, Sector-22D	11253.81	12/05/2014	Cancelled on 01/04/2022					
10.	U.G. Infrastructure Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-04/TS-01B, Sector-22D	10103.02	20/05/2014	Cancelled on 01/04/2022					
11.	Growth Infradevelopers Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-03/TS-01B, Sector-22D	18440.93	31/07/2014	Cancelled on 01/04/2022					
12.	Ajay Realcon India Pvt. Ltd.	ATS Realty Pvt. Ltd.	P-05/TS-02A, Sector-22D	26310.46	30/05/2014	0.00	16.14	0.84	16.98	10/06/2022	3
13.	Ajay Realcon India Pvt. Ltd.	ATS Realty Pvt. Ltd.	P-06/TS-02A, Sector-22D	18130.05	04/11/2020	1.79	7.10	0.00	8.89	15/06/2022	3
14.	Starcity Infradevelopers Pvt. Ltd.	ATS Realty Pvt. Ltd.	P-03/TS-02A and P-04/TS-02A, Sector-22D	28783.03	04/11/2020	0.00	12.54	0.00	12.54	29/07/2022	2
Total				**666700.15**		**410.17**	**195.44**	**27.76**	**633.37**		

Source: Concerned allotment files and information furnished by YEIDA

Appendix 6.1.3
(Referred to in Paragraph 6.1.2)
Statement showing details of group housing plots allotted by YEIDA along with their status and overdues as on 30 September 2022

(₹ in crore)

Sl. No.	Name of the allottee	Plot No.	Date of allotment	Area allotted (in sqm)	Rate of allotment (₹ per sqm)	Total premium amount	Premium amount overdue as on 30 September 2022	No Litigation Incentive amount overdue as on 30 September 2022	Lease rent amount overdue as on 30 September 2022	Total amount overdue as on 30 September 2022	Date of last payment	Default period till 30 September 2022 (in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.	Omnis Developers Pvt. Ltd.	GH-01, Sector-22A	17/02/2011	82346	5450	44.88	--	31.34	9.11	40.45	02/04/2022	5
2.	IITL-Nimbus The Palm Village	GH-03, Sector-22A	09/06/2011	97585	5401	52.71	Partially surrendered (47,843.70 sqm) on 30-11-2021 under provisions of Project Settlement Policy					
3.	Ajnara India Ltd.	GH-04, Sector-22A	09/06/2011	85391	5490	46.88	Cancelled on 21/04/2022					
4.	SDS Housing Pvt. Ltd.	GH-01A/01B, Sector-26A	16/08/2011	137700	5410	74.50	Cancelled on 02/08/2022					
5.	Presidency Green View Pvt. Ltd.	GH-02, Sector-22A	26/09/2014	92700	14720	136.45	Cancelled on 30/05/2019					
Total				**495722**		**355.42**	**--**	**31.34**	**9.11**	**40.45**		

Source: Concerned allotment files and information furnished by YEIDA

Appendix- 6.1.4
(Referred to in Paragraph 6.1.5.4)
Statement showing details of cases of sub-lease despite overdues

Sl. No.	Name of the sub-lessee	Name of the allottee/ sub-lessee	Plot no.	Date of sub-lease deed	Overdues (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Lotus Buildmart Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-10/TS-04, Sector-22D	06/02/2014	18.39
2.	Pratham Realventures Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-01/TS-04, Sector-22D	06/02/2014	18.39
3.	Cosmic Structures Ltd.	HC Infracity Pvt. Ltd.	GH-02/TS-04, Sector-22D	19/03/2014	18.39
4.	Sukriti Infracon Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-12/TS-04, Sector-22D	06/05/2014	18.39
5.	Trivelli Projects Pvt. Ltd.	HC Infracity Pvt. Ltd.	GH-11/TS-04, Sector-22D	21/10/2014	29.15
6.	Oasis Realtech Pvt. Ltd	Logix Buildestates Pvt. Ltd.	GH-02/TS-01B, Sector-22D	26/02/2014	27.24
7.	Sunwhite Infratech Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-06/TS-01B, Sector-22D	12/05/2014	28.10
8.	U. G. Infrastructure Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-01A/TS-01B, Sector-22D	20/05/2014	28.00
9.	Growth Infradevelopers Pvt. Ltd.	Logix Buildestates Pvt. Ltd.	GH-03/TS-01B, Sector-22D	31/07/2014	28.10
10.	Ajay Realcon India Pvt. Ltd.	ATS Realty Pvt. Ltd.	P-06/TS-02A, Sector-22D	04/11/2020	359.21
11.	Starcity Infradevelopers Pvt. Ltd.	ATS Realty Pvt. Ltd.	P-03 and P-04/TS-02A, Sector-22D	04/11/2020	359.21

Source: Concerned allotment files of YEIDA

Appendix-6.1.5
(Referred to in Paragraph 6.1.5.7)
Statement showing details of allottees/sub-lessees who siphoned off amount collected from end users

(₹ in crore)

Sl. No.	Name of the allottee/sub-lessee	Plot No. and Sector	Date of allotment/ sub-lease deed	Defaulted amount as of February 2018	Amount siphoned off
(1)	(2)	(3)	(4)	(5)	(6)
1.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	14/06/2010	279.84	182.44
2.	Three C Homes Pvt. Ltd.	TS-01, Sector-22A	17/02/2011	227.99	27.93
3.	Greenbay Infrastructure Pvt. Ltd.	TS-06, Sector-22D	17/02/2011	380.10	173.10
4.	Logix Buildestates Pvt. Ltd.	TS-01B, Sector-22D	11/05/2011	162.93	37.84
5.	Supertech Township Project Ltd.	TS-05, Sector-22D	01/08/2011	347.67	262.82
6.	Sunworld City Ltd.	TS-07, Sector-22D	16/08/2011	393.12	27.55
7.	ATS Realty Pvt. Ltd.	TS-02A, Sector-22D	12/06/2013	259.02	120.75
8.	Oasis Realtech Pvt. Ltd.	GH-01, TS-01B, Sector-22D	26/02/2014	14.32	8.00
Total				**2064.99**	**840.43**

Source: Concerned allotment files of YEIDA

Appendix 6.1.6
(Referred to in Paragraph 6.1.6.10)
Statement showing details of permission to excavate minor minerals (earth and sand) obtained by allottees/sub-lessees from District Mining Office, Gautam Buddha Nagar

Sl. No	Name of the allottee/ sub-lessee	Plot No.	Date of permission	Earth			Sand		
				Quantity (in cum)	Rate of royalty (₹ per cum)	Amount of royalty (in ₹)	Quantity (in cum)	Rate of royalty (₹ per cum)	Amount of royalty (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Supertech Township Project Ltd.	TS-05, Sector-22D	15/04/2013	24513	14	343182	0	0	0
			21/06/2013	20016	14	280224	10008	33	330264
			09/10/2013	24420	14	341880	12210	33	402930
			01/01/2015	4000	14	56000	8000	33	264000
2.	ATS Realty Pvt. Ltd.	TS-02A, Sector-22D	04/07/2014	5433	14	76062	28388	33	936804
			01/11/2014	15189	14	212646	85439	33	2819487
			18/05/2015	8392	14	117488	47205	33	1557765
3.	Oasis Realtech Pvt. Ltd.	GH-01, TS-01B, Sector-22D	21/07/2014	8000	14	112000	16000	33	528000
			13/01/2015	4000	14	56000	8000	33	264000
4.	SDS Infracon Pvt. Ltd.	TS-01, Sector-26A	20/09/2014	6050	14	84700	27250	33	899250
5.	Cosmic Structures Ltd.	GH-02, TS-04, Sector-22D	18/05/2015	4000	14	56000	12000	33	396000
6.	Three C Homes Pvt. Ltd.	TS-01, Sector-22A	05/08/2015	4000	14	56000	10000	33	330000
			19/03/2016	8000	30	240000	6000	65	390000
			24/06/2016	10000	30	300000	4000	65	260000
			08/09/2016	10000	30	300000	4000	65	260000
7.	Emerald Promoters Pvt. Ltd.	GH-01, TS-06, Sector-22D	19/10/2015	2128	14	29792	4256	33	140448
			13/04/2016	900	30	27000	1800	65	117000
Total						**2688974**			**9895948**
Total royalty (Earth and Sand)									**12584922**
Cost of minor mineral calculated at five times the amount of royalty									**62924610**

Source: Information furnished by District Mining Office, Gautam Buddha Nagar

Appendix 6.2.1
(Referred to in Paragraph 6.2.5.6)
Statement showing loss due to short levy of location charges

(Amount in ₹)

Sl. No.	Name of the allottee	Category	Plot No.	Date of allotment	Date of issue of checklist	Area as per lease plan (in sqm)	Premium	Preferential location(s)	Location charges recovered	Location charges to be recovered	Short levy of location charges
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	J.P. Consultant Associates	Institutional	Plot No. 14/18, Sector-17A	25/03/2011	05/09/2011	2027.00	10456600	45 mtr wide road and corner plot	522830	1045660	522830
2.	Bharatiya Varishtha Nagarik Samiti	Institutional	Plot No. OAH-01, Sector-18	30/03/2017	07/01/2019	3250.00	14511250	Corner plot	0	725563	725563
3.	Yingtong Electronic Technology India Pvt. Ltd.	Mixed Land Use	Plot No. 17B, Sector-24	26/12/2018	01/04/2019	43812.00	153533678	45 mtr wide road	0	7676684	7676684
4.	Xihi Technology Pvt. Ltd.	Mixed Land Use	Plot No. 17A, Sector-24	26/12/2018	10/04/2019	47668.00	167835461	45 mtr wide road	0	8391773	8391773
5.	Gaurav Chauhan	Institutional	Plot No. NS-01, Sector-18	13/02/2019	07/01/2021	1100.00	8347000	Corner plot	0	417350	417350
6.	Kent Foundation	Institutional	Plot No. SS-04, Sector-20	10/11/2020	12/05/2021	13492.70	94704789	45 mtr wide road and corner plot	4735240	9470479	4735239
7.	Vyakti Vikas Kendra India	Institutional	Plot No. SWC-01, Sector-20	10/11/2020	25/10/2021	22115.00	147740584	45 mtr wide road and corner plot	7387029	14774058	7387029
Total									**12645099**	**42501567**	**29856468**

Source: Concerned allotment files of YEIDA

Appendix 6.2.2
(Referred to in Paragraph 6.2.6.2)
Statement showing details of incomplete documents submitted by allottees

Sl. No.	Category	Name of the allottee	Date of allotment	Plot No.	Documents not submitted by allottee
(1)	(2)	(3)	(4)	(5)	(6)
1.	25-250 Acre Plot Scheme	Maruti Education Trust	20/11/2009	Plot No. 01, Sector-17A	1. Project Report not available in file
					2. Background of promoters not available in file
					3. Feasibility Report not available in file
					4. Land required depicting the land use pattern, construction plan and schedule of implementation not available in file
					5. Affidavit of the applicant certifying that all the statements made in the application/annexures are true and correct not available in file
2.	25-250 Acre Plot Scheme	Greatech Infrastructure Pvt. Ltd.	10/12/2009	Plot No. 11, Sector-17A	1. Project Report not available in file
					2. Feasibility Report not available in file
					3. Land required depicting the land use pattern, construction plan and schedule of implementation not available in file
3.	25-250 Acre Plot Scheme	G.L. Bajaj Educational Trust	10/12/2009	Plot No. 06, Sector-17A	1. Project Report not available in file
4.	25-250 Acre Plot Scheme	XIMA Enterprises Pvt. Ltd.	10/12/2009	Plot No. 04, Sector-17A	1. Construction plan and schedule of implementation not certified by Architect
5.	25-250 Acre Plot Scheme	HPS IT Solutions Pvt. Ltd.	28/02/2011	Plot No. 19, Sector-17A	1. Land use pattern not available in file
					2. Construction plan and schedule of implementation not certified by Architect
6.	25-250 Acre Plot Scheme	MMA Grains Mills Pvt. Ltd.	28/02/2011	Plot No. 18, Sector-17A	1. Construction plan and schedule of implementation not certified by Architect
7.	25-250 Acre Plot Scheme	Shanti Educational Society	28/02/2011	Plot No. 12A, Sector-17A	1. Construction plan and schedule of implementation not certified by Architect
					2. Feasibility Report not available in file
					3. Land required depicting the land use pattern, construction plan and schedule of implementation not available in file
					4. Certificate of incorporation/registration, MoA, AoA, rules/regulations of Society/Trust, Partnership Deed not available in file
					5. Affidavit of the applicant certifying that all the statements made in the application/annexures are true and correct is not available in file
8.	25-250 Acre Plot Scheme	Satilila Educational Foundation	28/02/2011	Plot No. 16, Sector-17A	1. Affidavit of the applicant certifying that all the statements made in the application/annexures are true and correct not available in file
					2. Land required depicting the land use pattern, construction plan and schedule of implementation not certified by Architect

Sl. No.	Category	Name of the allottee	Date of allotment	Plot No.	Documents not submitted by allottee
(1)	(2)	(3)	(4)	(5)	(6)
9.	Industrial Plot	Balram Kumar Gupta (Divyashree Balaji Export Pvt. Ltd.)	02/01/2014	Plot No. 30, Sector-33	1. Financial Statement of Turnover not submitted
					2. Financial Statement of Net worth not submitted
					3. Liquidity Certificate not submitted
					4. Project Report not certified by CA
					5. Statement of sources of finance not signed by applicant and also not certified by CA
					6. Feasibility Report not certified by CA
					7. Projected Cash Flow not certified by CA
					8. Land use pattern, construction plan and implementation schedule not certified by Architect
					9. Financial Statements for 2011-12 only attached and that too not certified by CA
10.	Industrial Plot	Arihant Infracolonisers Pvt. Ltd	09/08/2019	Plot No. 67, Sector-32	1. Schedule of implementation of project not certified by Architect
11.	Industrial Plot	Harkesh Gupta	22/11/2019	Plot No. 247, Sector-32	1. Liquidity certificate not submitted
12.	Industrial Plot	Basant Overseas	28/05/2020	Plot No. 118, Sector-33	1. Statement of sources of fund not certified by CA
13.	Industrial Plot	Arushi Electronics Pvt. Ltd.	12/06/2020	Plot No. 103, Sector-33	1. Land use pattern, schedule of implementation not certified by Architect
14.	Industrial Plot	Rennex Medicals	28/09/2020	Plot No. M-53, Sector-29	1. Schedule of implementation not submitted
15.	Industrial Plot	AF Perfect Printing Pvt. Ltd. (Fashion Legacy)	16/10/2020	Plot No. M-352, Sector-29	1. Land use pattern, construction schedule and implementation schedule not certified by Architect
					2. Statement of Net worth not certified by CA
					3. Statement of Turnover not certified by CA
16.	Industrial Plot	Mahendra Kumar Sharma (Toshi Enterprises)	16/10/2020	Plot No. M-221, Sector-29	1. Construction plan not submitted 2. Land use pattern not certified by Architect
17.	Industrial Plot	Moonshine Media Pvt. Ltd.	16/10/2020	Plot No. M-228, Sector-29	1. Project Report not certified by CA
					2. Projected cash flow statement not certified by CA
					3. Statement of sources of funds not certified by CA
					4. Land use pattern, construction plan and implementation schedule not certified by Architect
18.	Industrial Plot	Sachi Keshwani	16/10/2020	Plot No. A108, Sector-29	1. Liquidity certificate not submitted
19.	Industrial Plot	Vipin Nijhawan (SR and Sons)	16/10/2020	Plot No. 157, Sector-33	1. Background of promoters not submitted
					2. Statement of Turnover not certified by CA
					3. Statement of Net Worth not certified by CA
					4. Feasibility Report not certified by CA

Sl. No.	Category	Name of the allottee	Date of allotment	Plot No.	Documents not submitted by allottee
(1)	(2)	(3)	(4)	(5)	(6)
					5. Project Report not certified by CA
					6. Statement of sources of funds not certified by CA
					7. Land use pattern, construction plan and implementation schedule not certified by Architect
					8. Three Years' projected cash flow not certified by CA
					9. Three Years' audited balance sheet not certified by CA
20.	Industrial Plot	Aar Aay Products Pvt. Ltd.	17/10/2020	Plot No. M-148, Sector-29	1. Liquidity certificate not submitted
21.	Industrial Plot	Vform Technopack Pvt. Ltd.	13/11/2020	Plot No. 105, Sector-33	1. Certificate of incorporation not submitted
					2. Project implementation schedule not certified by Architect
22.	Industrial Plot	Anuj Mittal	13/11/2020	Plot No. 311, Sector-33	1. Liquidity certificate not submitted
					2. Statement of net worth not certified by CA
					3. Land use pattern, construction plan and implementation schedule not certified by Architect
					4. Feasibility Report not certified by CA
					5. Three years' projected cash flows not certified by CA
					6. Statement of sources of finance not certified by CA
23.	Institutional Plot	Anoop Agrawal	25/03/2011	Plot No. 14/7, Sector-17A	1. Land required depicting the land use pattern, construction plan and schedule of implementation not submitted
					2. Financial Statement of Turnover not submitted
					3. Financial Statement of Net worth not submitted
					4. Liquidity Certificate not submitted
24.	Institutional Plot	Punit Agrawal (Affinity Exim Pvt. Ltd.)	25/03/2011	Plot No. 14/2, Sector-17A	1. Liquidity Certificate not submitted
					2. MoA and AoA of the Company not submitted
25.	Institutional Plot	Rohit Surfactants Pvt. Ltd.	25/03/2011	Plot No. 14/17, Sector-17A	1. Feasibility Report and Projected Cash Flows not submitted
					2. Land use pattern not certified by Architect
26.	Institutional Plot	Sunil Kumar Dang	25/03/2011	Plot No. 14/5, Sector-17A	1. Project Report not signed by applicant
					2. Land required depicting the land use pattern, construction plan and schedule of implementation not submitted
					3. Three years audited Balance Sheet not submitted
					4. Financial Statement of Turnover of preceding three years not submitted
					5. Financial Statement of Net worth not submitted
					6. Liquidity Certificate not submitted
27.	Institutional Plot	Svarrnim Infrastructure Pvt. Ltd.	25/03/2011	Plot No. 7/5, Sector-17A	1. Project implementation schedule not certified by Architect
					2. Land use pattern not certified by Architect

Sl. No.	Category	Name of the allottee	Date of allotment	Plot No.	Documents not submitted by allottee
(1)	(2)	(3)	(4)	(5)	(6)
28.	Institutional Plot	Sharcon Infrastructure Pvt. Ltd. (later transferred to Bahujan Prerna Trust)	29/03/2011	Plot No. 01, Sector-26B	1. Land required depicting the land use pattern, construction plan and schedule of implementation not submitted
29.	Institutional Plot	Greater Noida Jain Medical and Research Center	18/02/2015	Plot No. I-1, Sector-22A	1. Schedule of implementation not certified by Architect
30.	Institutional Plot	Hans Vahini Shiksha Samiti	30/04/2015	Plot No. 02, Sector-22E	1. Project Report not certified by CA
					2. Projected cash flows not certified by CA
31.	Institutional Plot	Bhartiya Varishtha Nagarik Samiti	30/03/2017	Plot No. OAH-01, Sector-18	1. Project Report not certified by CA
					2. Feasibility Report not certified by CA
					3. Land use pattern, Construction plan and Schedule of implementation not certified by Architect
32.	Institutional Plot	Gaurav Chauhan	13/02/2019	Plot No. NS-01, Sector-18	1. Source of funding document not submitted
					2. Letter from bank stating that they have in principal agreed to consider the project for financing not submitted
					3. Financial Statement of Turnover of preceding three years not submitted
					4. Financial Statement and liquidity is of father of the applicant submitted instead of the applicant
33.	Institutional Plot	Greatech Infrastructure Pvt. Ltd.	08/03/2019	Plot No. 01, Sector-22E	1. Project Report not certified by CA
					2. Land required depicting the land use pattern, construction plan and schedule of implementation not submitted
					3. Liquidity Certificate not submitted
					4. Feasibility Report and Projected Cash Flows not submitted
34.	Institutional Plot	St. Andrews Edification Society	16/08/2019	Plot No. 23 and 24, Sector-22E	1. Financial Statements and Turnover of St. Andrews Scots Education Society submitted
					2. Net worth is as on 31.03.2018 instead of 31.03.2019
35.	Institutional Plot	A.M. Jaipuriya Public Charitable Trust	16/09/2019	Plot No. OAH-02, Sector-18	1. Land required depicting the land use pattern, construction plan and schedule of implementation not submitted
					2. Project Report not certified by CA
					3. Background of the applicant and its promoters not submitted
					4. Feasibility Report not submitted
36.	Institutional Plot	RNSS Capitals Advisors	01/06/2020	Plot No. O-10, Sector-22E	1. Letter from bank stating that they have in principal agreed to consider the project for financing not attached
					2. Land use pattern, Construction plan and Schedule of implementation not certified by Architect
37.	Institutional Plot	Shri Shri Ravishankar Vidya Mandir Trust	10/11/2020	Plot No. SS-05, Sector-20	1. Land use pattern, Construction plan and Schedule of implementation not certified by Architect

Source: Concerned allotment files of YEIDA

Appendix-6.2.3
(Referred to in Paragraph 6.2.6.3)
Statement showing loss due to allotment of plots at lower rates to members of NAEC

(Amount in ₹)

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Sector	Area (in sqm)	Rate charged (₹ per sqm)	Rate to be charged (₹ per sqm)	Loss due to allotment at lower rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Sahu Exports Pvt. Ltd.	09/04/2020	A08	29	20000	5145.00	5356.00	4220000
2.	Orient Fashion Exports India Pvt. Ltd.	23/06/2020	A6	29	16000	5276.25	5492.50	3460000
3.	Priti Wears	23/06/2020	A16	29	4000	6405.00	6670.00	1060000
4.	Maharana Of India	23/06/2020	A42	29	1000	6405.00	6670.00	265000
5.	Raghu Creations Pvt. Ltd.	03/07/2020	A19	29	5000	6216.00	6472.00	1280000
6.	Rainbow Fab Art Pvt. Ltd.	03/07/2020	A15	29	4000	6405.00	6670.00	1060000
7.	Moissante Apparels Pvt. Ltd.	03/07/2020	A53	29	2000	6405.00	6670.00	530000
8.	S.K. Textile Mills	03/07/2020	A61	29	2000	6405.00	6670.00	530000
9.	Zeus Fashions	03/07/2020	A60	29	2000	6405.00	6670.00	530000
10.	Prudent Exim	03/07/2020	A40	29	1000	6405.00	6670.00	265000
11.	Twenty Second Miles	03/07/2020	A41	29	1000	6405.00	6670.00	265000
12.	H & M Traders	03/07/2020	A23	29	500	6405.00	6670.00	132500
13.	Thukral Fashion Wear	03/07/2020	A24	29	500	6405.00	6670.00	132500
14.	CRV Impex	10/07/2020	A59	29	2000	6405.00	6670.00	530000
15.	Home Fashion	10/07/2020	A66	29	2000	6405.00	6670.00	530000
16.	Alka Enterprises	10/07/2020	A25	29	500	6405.00	6670.00	132500
17.	Shrihans Enterprises	10/07/2020	A27	29	500	6405.00	6670.00	132500
18.	Radiant Exports	05/08/2020	A09	29	40000	4672.50	4863.00	7620000
19.	Kashiram Fabrics Pvt. Ltd.	05/08/2020	A02	29	20000	5145.00	5356.00	4220000
20.	Kavita Women Wear Pvt. Ltd.	05/08/2020	A10	29	12000	5495.00	5720.00	2700000
21.	Pooja International	05/08/2020	A05	29	10000	5670.00	5902.00	2320000
22.	SVM Inc.	05/08/2020	A77	29	5000	6216.00	6472.00	1280000
23.	Manpar Exim Inc.	05/08/2020	A22	29	5000	6216.00	6472.00	1280000
24.	New Delhi Export House	05/08/2020	A14	29	4000	6405.00	6670.00	1060000
25.	Sai Creations	05/08/2020	A17	29	4000	6405.00	6670.00	1060000
26.	Silver Apparels	05/08/2020	A13	29	4000	6405.00	6670.00	1060000
27.	Startup Studios	05/08/2020	A54	29	2000	6405.00	6670.00	530000
28.	Affordable Exports Pvt. Ltd.	05/08/2020	A34	29	1000	6405.00	6670.00	265000
29.	ANM International	05/08/2020	A51	29	1000	6405.00	6670.00	265000
30.	Indo Knits	05/08/2020	A48	29	1000	6405.00	6670.00	265000
31.	Raj Trading Co.	05/08/2020	A50	29	1000	6405.00	6670.00	265000

Sl. No.	Name of the allottee	Date of allotment	Plot No.	Sector	Area (in sqm)	Rate charged (₹ per sqm)	Rate to be charged (₹ per sqm)	Loss due to allotment at lower rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
32.	Sikhi Management Solutions	05/08/2020	A26	29	500	6405.00	6670.00	132500
33.	Bawa Residency	25/08/2020	A43	29	1000	6405.00	6670.00	265000
34.	Valmon Business Solution Pvt. Ltd.	25/08/2020	A37	29	1000	6405.00	6670.00	265000
35.	Shweta Arora Couture	25/08/2020	A32	29	500	6405.00	6670.00	132500
36.	Kapoor Enterprises	04/09/2020	A11	29	12000	5495.00	5720.00	2700000
37.	B L International Pvt. Ltd.	04/09/2020	A68	29	10000	5670.00	5902.00	2320000
38.	She Boss Pvt. Ltd.	04/09/2020	A21	29	5000	6216.00	6472.00	1280000
39.	Doozy Realtors Pvt. Ltd.	04/09/2020	A-18A	29	4000	6405.00	6670.00	1060000
40.	Arihant Trading Co.	04/09/2020	A62	29	2000	6405.00	6670.00	530000
41.	B K Fashions	04/09/2020	A52	29	2000	6405.00	6670.00	530000
42.	Elitz Lifestyle Pvt. Ltd.	04/09/2020	A67	29	2000	6405.00	6670.00	530000
43.	Home D'Luxe	04/09/2020	A49	29	1000	6405.00	6670.00	265000
44.	Britomatics India Pvt. Ltd.	04/09/2020	A47	29	1000	6405.00	6670.00	265000
45.	Neer	04/09/2020	A44	29	1000	6405.00	6670.00	265000
46.	Prima Exports	04/09/2020	A36	29	1000	6405.00	6670.00	265000
47.	Spring Overseas	04/09/2020	A35	29	1000	6405.00	6670.00	265000
48.	M.K. Enterprises	04/09/2020	A28	29	500	6405.00	6670.00	132500
49.	Abhay Enterprises	04/09/2020	A30	29	500	6405.00	6670.00	132500
50.	Kapil Bhatia Creations	04/09/2020	A31	29	500	6405.00	6670.00	132500
51.	Takshak Management India Pvt. Ltd.	04/09/2020	A33	29	500	6405.00	6670.00	132500
52.	Sansh Apparels Pvt. Ltd.	09/09/2020	A1	29	32000	4790.63	4986.25	6259840
53.	N.S. Creations Pvt. Ltd.	09/09/2020	A83	29	3000	6405.00	6670.00	795000
54.	Moda Cocktail	25/05/2021	A7	29	20000	5145.00	5632.00	9740000
Total					**276000**			**67639840**

Source: Information furnished by YEIDA

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