APPENDICES

Appendix-2.1
(Referred to in paragraph 2.1.9.1)
Incomplete functionality of Budget Module/Budget Allotment Module
(Expenditure against provision in Vote on account whereas same was not provided in the Main budget for the year 2022-23)

(Amount in ₹)

Sl. No.	Grant No.	Head code classification	Object head	Description	Vote on Account total	Expenditure
1	042	2014001058902	01	Salary	4,45,79,000	1,55,33,415
2	042	2014001058902	08	Office expenses	13,00,000	1,735
3	042	2014001058902	09	Electricity expenses	8,50,000	5,000
4	042	2014001058902	13	Telephone expenses	13,50,000	53,548
5	042	2014001058903	01	Salary	32,78,000	5,33,395
6	042	2014001058903	13	Telephone expenses	35,000	1,315
7	049	2235021028902	01	Salary	2,26,16,90,000	26,60,40,784
8	049	2235021028902	07	Honorarium	6,00,00,00,000	1,50,00,00,000
9	049	2235021028902	15	Maintenance of vehicles and petrol expenses	8,70,36,000	2,18,00,000
10	049	2235021028902	17	Rent, license fee and lease rent	23,37,50,000	5,84,00,000
11	049	2235021028902	29	Maintenance	60,00,000	15,00,000
12	049	2235021028902	42	Other expenses	80,55,40,000	20,14,00,000
13	049	2235021028902	43	Materials & supplies	40,000	10,000
14	049	2235021028902	51	Uniform expenses	9,72,00,000	2,43,00,000
15	049	2235021028904	01	Salary	6,39,00,000	90,08,779
16	049	2235021028904	15	Maintenance of vehicles and petrol expenses	65,88,000	16,00,000
17	049	2235021028914	08	Office expenses	20,00,000	5,00,000
18	049	2235021028914	09	Electricty expenses	2,47,20,000	61,80,000
19	049	2235021028914	10	Water Tax	8,24,000	2,06,000
20	049	2235021028914	13	Telephone expenses	4,12,000	1,03,000
21	049	2235021028914	16	Business and special services payments	80,00,000	20,00,000
22	049	2235021028914	17	Rent, license fee and lease rent	44,28,000	11,07,000
23	049	2235021028914	29	Maintenance	4,00,00,000	1,00,00,000
24	049	2235021028914	41	Fooding expenses	6,00,00,000	1,50,00,000
25	049	2235021028914	42	Other expenses	5,76,00,000	1,44,00,000
26	049	2235021028914	43	Materials & supplies	7,44,00,000	1,86,00,000
27	049	2235021028914	46	Purchase of computer hardware/ software	8,00,000	2,00,000
28	049	2235021028914	47	Computer maintenance	24,00,000	6,00,000
29	049	2235021028914	58	Outsourcing expenses	1,60,00,000	40,00,000
30	049	2235021028922	07	Honorarium	4,68,00,000	1,17,00,000
31	049	2235021028922	08	Office expenses	19,50,000	4,88,000
32	049	2235021028922	12	Office furniture	71,50,000	17,88,000
33	049	2235021028922	17	Rent, license fee and lease rent	39,00,000	9,75,000
34	049	2235021028922	29	Maintenance	6,50,000	1,63,000
35	049	2235021028922	42	Other expenses	32,50,000	8,13,000
36	049	2235021028922	44	Training expenses	19,50,000	4,88,000
37	049	2235021028922	46	Purchase of computer hardware/ software	26,00,000	6,50,000
38	049	2235021028922	47	Computer maintenance	26,00,000	6,50,000
39	049	2235021028922	58	Outsourcing expenses	1,95,00,000	48,75,000
Total						**2,19,56,73,971**

***Source:** Comparison of 2022-23 Vote on Account XML file with BudgetOrg and expenditure from cts_bill_ent.*

Appendix-2.2
(Referred to in paragraph 2.1.9.11)
Discrepancies in integration of IFMS and PFMS in context to SNA/CSS

2022-23

(Amount in ₹)

Sl. No	Department code	Department name	No. of cases	Budget allotted	Gross expenditure	Excess
1	0041	Director, Animal Husbandry Department.	15	-	9,11,521	9,11,521
2	0080	Directorate of Panchayati Raj.	2	-	20,08,48,000	20,08,48,000
3	0086	Sharda Regional Area Development and Water Management Project.	40	5,99,55,475	7,27,57,334	1,28,01,859
4	0101	Chief Election Department.	74	27,83,61,215	37,63,86,416	9,80,25,201
5	0107	Directorate of Social Welfare.	11	1,37,84,200	1,86,34,626	48,50,426
6	0116	Directorate of Women Welfare.	64	3,81,55,906	4,56,30,907	74,75,001
7	0117	Child development services and nutrition.	159	19,89,90,260	23,65,00,320	3,75,10,060
8	0149	Controller Legal Measurements.	46	32,59,57,195	44,64,38,995	12,04,81,800
9	0207	Council of State education research and training.	70	7,93,65,000	21,08,60,976	13,14,95,976
10	0212	Registrar (Budget), High Court.	213	39,67,80,408	67,49,82,135	27,82,01,727
Total			**694**	**1,39,13,49,659**	**2,28,39,51,230**	**89,26,01,571**

2023-24

(Amount in ₹)

Sl. No	Department code	Department name	No. of cases	Budget allotted	Gross expenditure	Excess
1	0101	Chief Election Department	73	27,73,96,164	37,96,75,508	10,22,79,344
2	0107	Directorate of Social Welfare.	15	1,59,57,900	2,11,21,355	51,63,455
3	0110	Minor Irrigation Department	1	7,18,000	10,11,318	2,93,318
4	0112	State Prohibition Department	1	86,28,000	95,16,748	8,88,748
5	0117	Child development services and nutrition	76	1,97,04,39,704	2,84,80,10,015	87,75,70,311
6	0149	Controller Legal Measurements.	43	33,22,91,920	46,95,69,533	13,72,77,613
7	0201	District Training Centre	1	5,40,00,000	6,00,82,200	60,82,200
8	0207	Council of State education research and training	6	8,40,87,000	11,07,43,811	2,66,56,811
9	0212	Registrar (Budget), High Court.	176	60,20,26,068	1,52,28,73,005	92,08,46,937
10	0238	Trade Tax Department	1	0	4,09,09,000	4,09,09,000
Total			**393**	**3,34,55,44,756**	**5,46,35,12,493**	**2,11,79,67,737**

Appendix-2.3
(Referred to in paragraph 2.1.9.12)
Misclassification between Revenue and Capital Expenses in IFMS

Classification of Revenue Expenditure as Capital Expenditure

(₹ in crore)

Object Head (Revenue Nature)	Object Head description	Major Head(s) (Capital Nature)	Number of Instances	Gross expenditure
12	Office furniture expenses	4070, 4700, 4701 and 4702	1,101	24.70
15	Maintenance of vehicles and Petrol Expenses	4406	59	0.55
16	Professional and special expenses	4059 and 5054	25	26.53
25	Major Work	4055, 4058, 4059, 4070, 4202, 4210, 4216, 4225, 4235, 4250, 4406, 4415, 4702, 4851, 4853 and 5054	7,849	594.67
29	Maintenance	4215 and 4406	29	100.47
47	Computer Maintenance expenses	4202 and 5054	55	2.18
58	Outsourcing Services expenses	4070	16	2.78
Total			**9,134**	**751.88**

Classification of Capital Expenditure as Revenue Expenditure

(₹ in crore)

Object Head (Capital Nature)	Object head Description	Major Head(s) (Revenue Nature)	Number of Instances	Gross Expenditure
14	Purchase of Motor Vehicle	2012, 2013, 2014, 2039, 2040, 2051, 2052, 2053, 2054, 2055, 2056, 2059, 2070, 2203, 2210, 2217, 2225, 2235, 2251, 2401, 2403, 2406, 2425, 2515, 2701, 2702, 2851, 2852, 2853, 3055 and 3475	172	99.54
Total			**172**	**99.54**

***Source:** Data extraction from cts_bill_entry for the years 2018-19 to 2023-24, on the criteria of object heads 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 27, 29, 31, 32, 33, 35, 36, 38, 39, 40, 41, 44, 45, 47, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58 and 59 as exclusive object heads of revenue nature and 14, 24, 30 and 60 as exclusive object heads of capital nature.*

Appendix-2.4
(Referred to in paragraph 2.1.9.14)
Lack of validation control in beneficiary creation

Sl. No.	Treasury Code	Treasury Name	Number of instances where same Bank Account Number is mapped with multiple Beneficiary IDs
1	1300	Budaun	1,999
2	1400	Moradabad	4,127
3	2100	Fatehpur	2,394
4	2700	Varanasi	6,917
5	2800	Mirzapur	9,397
6	3200	Gorakhpur	4,713
7	4300	Lucknow Collectorate	6,573
8	6900	Sonbhadra	7,748
9	7600	Gautam Budh Nagar	2,353
10	7900	Balrampur	2,022
11	9600	Vidhan Sabha	302
Total			**48,545**

Appendix-2.5
(Referred to in paragraph 2.1.9.15)
Beneficiary type 10- GSTTDS found in other Beneficiary types

(Amount in ₹)

Sl. No.	Beneficiary type	No. of instances	Credit Amount
1	Employee (NEFT)	1	22
2	Non- Employee (NEFT)	48,110	4,43,51,33,168
3	Society Account	159	11,31,590
4	Group-A	64	36,94,519
5	Group-B	6	1,07,750
6	Group-C	3	4,052
7	Group-D	4,650	7,41,51,584
Total		**52,993**	**4,51,42,22,685**

Source: *Extraction from Transaction_data table of sampled treasuries for the years 2018-19 to 2023-24*

Appendix-2.6
(Referred to in paragraph 2.1.9.16)
Non-mapping of Rules relating to HRA
(Cases where HRA not corresponding to prescribed HRA rates)

Sl. No.	Treasury Name	Treasury Code	Number of instances where employees have drawn HRA not corresponding to any prescribed HRA rates
1	Budaun	1300	46,125
2	Moradabad	1400	1,73,315
3	Fatehpur	2100	50,548
4	Varanasi	2700	1,05,459
5	Mirzapur	2800	48,989
6	Gorakhpur	3200	90,081
7	Lucknow Collectorate	4300	1,43,980
8	Sonebhadra	6900	30,936
9	Gautam Budh Nagar	7600	91,108
10	Balrampur	7900	62,130
11	Vidhan Sabha	9600	43
Total			**8,42,714**

Source: *Extraction from 'MON PAY' file*

Appendix-2.7
(Referred to in paragraph 2.1.9.16)
Payment of Bonus not through dedicated Bonus interface
(Statement Showing number of instances where bonus may have been paid more than six times in last financial years)

Sl. No.	Treasury code	Treasury Name	Number of employees whom bonus paid more than 6 times
1	1300	Budaun	78
2	1400	Moradabad	106
3	2100	Fatehpur	3,782
4	2700	Varanasi	251
5	2800	Mirzapur	981
6	3200	Gorakhpur	218
7	4300	Lucknow Collectorate	369
8	6900	Sonebhadra	371
9	7600	Gautam Budh Nagar	56
10	7900	Balrampur	37
Total			**6,249**

Source: *'ddo_transaction' table of sampled treasuries for the years 2018-19 to 2023-24*

Appendix-2.8
(Referred to in paragraph 2.1.9.17)
No check over payment of Non Practicing Allowance (NPA)
(Treasury wise number of instances where payment of NPA exceeded ceiling limit of ₹ 2,37,500.00 - 2018-19 to 2023-24)

(Amount in ₹)

Sl. No.	Treasury Code	Treasury Name	Number of instances	Excess NPA	Excess DA
1	1300	Budaun	43	1,85,365	37,516
2	1400	Moradabad	65	1,76,820	53,361
3	2100	Fatehpur	57	3,30,919	56,243
4	2700	Varanasi	164	4,13,280	1,29,129
5	2800	Mirzapur	14	40,100	6,816
6	3200	Gorakhpur	14	15,080	4,265
7	4300	Lucknow Collectorate	124	2,07,810	57,719
8	6900	Sonebhadra	6	2,760	468
9	7600	Gautam Budh Nagar	72	3,02,590	58,611
10	7900	Balrampur	12	18,640	3,167
Total			**571**	**16,93,364**	**4,07,295**

Source: 'MON ACT' files provided by DoT

Appendix-2.9
(Referred to in paragraph 2.1.9.17)
No check over payment of Non Practicing Allowance (NPA)
Treasury wise number of instances having overpayment of NPA and DA for the ceiling of NPA rate 20% in FY 2018-19 to 2023-24

(Amount in ₹)

Sl. No.	Treasury Code	Treasury Name	Number of instances	Excess NPA	Excess DA
1	1300	Budaun	275	3,08,178	3,31,356
2	1400	Moradabad	18	2,713	1,037
3	2100	Fatehpur	124	73,316	1,16,407
4	2700	Varanasi	12	4,724	1,636
5	2800	Mirzapur	78	67,828	1,38,233
6	3200	Gorakhpur	794	8,37,661	14,08,706
7	4300	Lucknow Collectorate	242	1,71,196	2,34,382
8	6900	Sonebhadra	36	6,998	1,713
9	7600	Gautam Budh Nagar	36	14,650	3,660
10	7900	Balrampur	45	94,805	27,674
Total			**1,660**	**15,82,069**	**22,64,804**

Source: 'MON ACT' files provided by DoT

Appendix-2.10
(Referred to in paragraph 2.1.9.17
No check over payment of Non Practicing Allowance (NPA)
(NPA to Irregular Designations)

Sl. No.	Designation	Number of instances
1	Additional Commissioner	5
2	Collection Amin	10
3	Const	19
4	Constable	4
5	Forest Range Officer	1
6	Guard	1
7	HC	1
8	HC	2
9	HC Ap	1
10	Head Const	10
11	Head Constable	1
12	JC	3
13	Jeep Chalak	1
14	Photo Lab Asstt.	5
15	Seanch Pryavekshak	1
16	Seench Pal	3
17	Senier Assitent	1
18	SI	5
19	SI Ap	2
20	Sr.D.A.O.	20
21	Sr.Div.Account Officer	10
Total		**106**

Appendix-2.11
(Referred to in paragraph 2.1.9.18)
Absence of validation control on GPF subscription limit
(GPF percentage less than ten *per cent*)

Sl. No	Treasury Code	Treasury Name	Number of cases
1	0200	Saharanpur	3
2	0300	Muzaffarnagar	1
3	0400	Meerut	3
4	0500	Bulandshahar	3
5	0600	Aligarh	7
6	0700	Mathura	5
7	0800	Agra	9
8	0900	Mainpuri	2
9	1100	Bareilly	38
10	1200	Bijnor	16
11	1300	Budaun	49
12	1400	Moradabad	29
13	1500	Shahjahanpur	37
14	1700	Rampur	2
15	1800	Fatehgarh	1
16	1900	Etawah	23
17	2000	Kanpur Nagar	34
18	2100	Fatehpur	3
19	2200	Prayagraj Collectorate	22
20	2300	Jhansi	40
21	2500	Hamirpur	1
22	2600	Banda	9
23	2700	Varanasi	3
24	2800	Mirzapur	26
25	2900	Jaunpur	19
26	3000	Gazipur	2
27	3100	Ballia	1
28	3200	Gorakhpur	17
29	3300	Basti	39
30	3400	Azamgarh	3
31	3500	Deoria	2
32	4300	Lucknow Collectorate	112
33	4400	Unnao	2
34	4500	Rai Bareilly	2
35	4600	Sitapur	29
36	4700	Hardoi	27
37	4800	Lakhimpur Kheri	1
38	4900	Faizabad	25
39	5000	Gonda	10
40	5100	Bahraich	13
41	5200	Sultanpur	13
42	5300	Pratapgarh	7
43	5400	Barabanki	2
44	5800	Lalitpur	14
45	5900	Ghaziabad	29
46	6000	Lucknow Jawahar Bhawan	732
47	6200	Kanpur Dehat	4
48	6300	PAO New Delhi	44
49	6400	Prayagraj Civil Lines	28
50	6600	Mau	1
51	6800	Firozabad	1
52	6900	Sonebhadra	3

Sl. No	Treasury Code	Treasury Name	Number of cases
53	7000	Maharajganj	13
54	7300	Padrauna	1
55	7600	Gautam Budh Nagar	9
56	7700	Chandauli	1
57	7800	Hathras	1
58	7900	Balrampur	2
59	8000	Sant Kabir Nagar	1
60	8100	Auraiya	3
61	8200	Kaushambi	19
62	8300	Baghpat	5
63	8400	Kannauj	1
64	8500	Shravasti	2
65	8600	Jyotiba Phule Nagar	1
66	8900	Chatrapati Shahuji Maharaj Nagar	1
67	9000	Hapur	2
68	9100	Shamli	1
69	9700	Lucknow IRLA Cheque	844
Total			**2,455**

Appendix-2.12
(Referred to in paragraph 2.1.9.18)
Absence of validation control on GPF subscription limit
(GPF more than 5 lakh)

(Amount in ₹)

Sl. No.	Treasury Code	Name of Treasury	Employee Code	Number of times GPF deducted in 2023-24	Total amount of GPF subscribed during the year
1	0200	Saharanpur	02002118576	11	5,50,000
2	0800	Agra	0800295117940	13	5,15,000
3	2800	Mirzapur	271788423167	12	5,40,000
4	2800	Mirzapur	280029423119	12	5,04,000
5	0600	Aligarh	CPU-59597	13	5,10,000
6	4300	Lucknow Collectorate	LJU-22699	11	6,00,000
7	0400	Meerut	LJU-25709	12	6,00,000
8	3500	Deoria	LJU-26396	8	5,78,288
9	6400	Prayagraj Civil Lines	MEDU-39572	4	5,20,000
10	0200	Saharanpur	MEDU-69047	11	5,24,963
11	3200	Gorakhpur	PU-144981	10	8,00,000
12	0800	Agra	PU-145854	13	5,20,000
13	5400	Barabanki	PU-159614	12	5,21,883
14	1900	Etawah	RGU-3690	11	6,20,000
Total					**79,04,134**

***Source:** ‘MON ACT’ file provided by DoT for the year 2023-24*

Appendix-2.13
(Referred to in paragraph 2.2)
Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899

(Amount in ₹)

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
1	SR-Dadri Gautam Buddh Nagar	19941	3507	29-01-2022	A	B	224 MI	0.1814 Hec.	Chauhaddi not mentioned	170 lakh/Hec.	3084000	5%	154500	30840	8500	15419000	770950	154190	739,800
		19527	40496	09-12-2021	C	D	224 MI	83.61 SM	Residential Plot and 18 Feet wide Road	8500/SM	711000	4%	28500	7110					
		19952	3694	31-01-2022	B	E	224 MI	83.61 SM	Residential Plot and Two side 17 Feet wide Road	8500/SM	747000	4%	30000	7470					
2		19795	1119	12-01-2022	A	B	324 MI	0.1686 Hec.	Chauhaddi not mentioned	170 lakh/Hec.	2867000	5%	143500	28670	8500	14331000	716550	143310	687,690
		19408	38742	26-11-2021	C	D	324 MI	83.61 SM	Residential Plot and 17 Feet wide Road	8500/SM	711000	5%	35600	7110					
		20203	7636	03-03-2022	B	E	324 MI	50.16 SM	Residential Plot and 18 Feet wide Road	8500/SM	427000	5%	21400	4270					
3		20822	17305	13-05-2022	A	B	241 & 242	0.2530 Hec.	Chauhaddi not mentioned	200 lakh/Hec.	5060000	5%	253000	50600	6000	15180000	759000	151800	607,200
		19547	40813	10-12-2021	C	D	241	104.51 SM	Residential Plot and 22 Feet wide Road	6000/SM	628000	5%	31400	6280					
		19547	40812	10-12-2021	C	E	242	66.88 SM	Residential Plot and 18 Feet wide Road	6000/SM	960000	4%	38400	9600					
		21629	30003	26-08-2022	B	F	241 & 242	41.80 SM	Residential Plot and 18 Feet wide Road	6000/SM	251000	5%	12600	2510					
4		18920	31342	24-09-2021	A	B	554	0.1686 Hec.	Chauhaddi not mentioned	170 lakh/Hec.	2868000	5%	143500	28680	6000	10116000	505800	101160	434,780
		12942	1358	19-01-2019	C	D	554	83.61 SM	Residential Plot and 12 Feet wide Road	6000/SM	502000	4%	21100	10040					
		19982	32272	10-07-2021	E	F	554	167.22 SM	Residential Plot and 12 Feet wide Road	6000/SM	1004000	4%	40200	10040					
5	SR-I Noida	10998	7093	14-12-2021	A	B	879/2 MI	0.1686 Hec.	Chauhaddi not mentioned	2640/SM	4451040	5%	222552	44520	13000	21918000	1095900	219180	1,048,008
		10069	2848	24-07-2020	C	D	879/2 MI	50.16 SM	Residential Plot and 15 Feet wide Road	13000/SM	653000	4%	26150	6530					
		11023	7406	28-12-2021	E	F	879/2 MI	41.80 SM	Residential Plot and 25 Feet wide Road	13000/SM	544000	5%	27200	5440					
6	SR-Mahsee Bahraich	6325	4652	06-02-2021	A	B	38 MI	0.0810 Hec.	200 m away from the road and Abadi	19 lakh/Hec.	185000	4 & 5%	7400	1850	5500	4455000	212750	44550	248,050
		6143	1189	30-06-2021	C	D	38 MI	81.04 SM	House and less than 15 Feet wide Road	5500/SM	446000	4%	17840	4460					
		6345	4998	01-12-2020	E	F	38 MI	186.39 SM	House and Residential land and sampark marg	6300/SM	1453000	5%	72650	14530					
7		6024	7963	19-10-2019	A	B	818	0.0440 Hec.	Away from the road and Abadi.	48 lakh/Hec. +10% &+20%	279000	6 & 7%	16740	2790	7500	3300000	221000	33000	234,470
		5422	6547	11-07-2022	A	C	818	120.00 SM	Residential Plot and 14 Feet wide Road	7500SM	900000	7%	63000	9000					
8	SR Sadar-II Saharanpur	8927	6237	16-07-2022	A	B	77	0.2377 Hec.	Agriculture land, Away from Non agriculture activities in same araji	1,60,00,00 0/Hec.	3806000 (Including Tube well 2000)	6 & 7%	256600	38060	5000	11,887,000	822,090	118,870	646,300

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
9		**8940**	**6461**	**24-09-2021**	**A**	**B**	**77**	**0.2377 Hec.**	**Agriculture land, Away from Non agriculture activities in same araji**	**1,60,00,00 0/Hec.**	**3806000 (Including Tube well 2000)**	**6 & 7%**	**256600**	**38060**	**5000**	**11,887,000**	**822,090**	**118,870**	**646,300**
		8385	7131	24-09-2021	C	A	76 & 77	260.57 SM	Exchange of Residential Plots	5200/SM	1390000	7%	97300	13900					
		8385	7125	25-03-2022	A	D	77 & 78	263.37 SM	Gift of Residential Plots & 5 feet wide road	4500/SM	1186000	6 & 7%	73100	11860					
		8707	2549	13-09-2022	C	E	76 & 77	32.51 SM	Commercial Plot & Segment road	8800/SM	287000	6%	17,250	2,870					
		9064	8584	23-11-2021	C	F	76 & 77	32.51 SM	Residential Plots & Segment road	13000/SM	423000	6%	25,400	4,230					
10		**8479**	**8743**	**17-11-2021**	**A**	**B**	**23**	**0.1366 Hec.**	**Agriculture land, near road and Near Non agriculture activities**	**2,40,00,00 0/Hec.***	**32,81,000 (Including Tube well 2000)**	**7%**	**229700**	**32810**	**4600**	**6,285,600**	**440,020**	**62,860**	**240,370**
		8470	8583	15-12-2021	B	C	23	177.11 SM	Residential Plots & three side 20 feet wide road	Agreement	500000/ 250000	2%	10100	2500					
		8521	9467	14-12-2021	B	D	23	106.60 SM	Residential Plots & 20 feet wide road and House in 25 meter radius	4800/SM	512000	6%	30750	5120					
		* If agriculture land is situated in radius of 100 meter of non-agriculture activities and area is more than 0.100 hectare then 50 *per cent* extra on agriculture rate according to general instruction No. 15B of Circle rate effective date 18.08.2021.																	
11		**9107**	**9355**	**03-10-2022/ 11-08-22**	**A**	**B**	**265/2**	**0.102 Hec.**	**Agriculture land, Chak road and Near Non agriculture activities**	**1,57,50,00 0/Hec.***	**1607000**	**7%**	**112500**	**16070**	**4500**	**4,592,000**	**321,440**	**45,920**	**238,790**
		9057	8481	07-09-2022	Family of B	C	265/2	83.61 SM	Residential Plots & 18 feet wide road	4500/SM	377000	6%	22,650	3,770					
		9161	10269	01-11-2022	B	E	265/2	83.61 SM	Residential Plots & 18 feet wide road	5900/SM	494000	7%	34,600	4,940					
12	**SR Chandausi, Sambhal**	**11427**	**26954**	**02-12-2021**	**A**	**B**	**171**	**0.1355 Hec.**	**Agriculture land, Away from road and near Abadi**	**1,60,00,00 0/Hec.**	**2168000**	**5%**	**108400**	**21680**	**7000**	**9,485,000**	**474,250**	**94,850**	**439,020**
		11148	17543	10-08-2021	C	D	171	92.80 SM	Two side Residential Plots & 15 feet wide road	7000/SM	650000	4%	26,000	6,500					
		11608	3724	03-03-2022	E	F	171	119.00 SM	Two side Residential Plots & 15 feet wide road	7000/SM	834000	4 & 5%	37,600	8,340					
13		**11848**	**11779**	**07-07-2022**	**A**	**B**	**420**	**0.522 Hec.**	**Agriculture land, Away from Abadi and Near District road**	**50,00,000/ Hec.**	**2612000**	**4 & 5%**	**117600**	**26120**	**2500**	**13,050,000**	**632,500**	**130,500**	**619,280**
		9505	12041	21-08-2019	C	D	420	474.72 SM	Residential House & Govt. road	1900/SM	902000	5%	45,100	18,040					
		11865	12347	15-07-2022	D	E	420	474.72 SM	Residential House, Araji & Govt. road	2500/SM	1187000	5%	59,350	11,870					
14		**10596**	**17832**	**24-12-2020**	**A**	**B**	**135**	**0.141 Hec.**	**Agriculture land, Away from Abadi and Near State highway**	**95,00,000/ Hec.**	**1340000**	**4 & 5%**	**60340**	**13,400**	**4000**	**5,640,000**	**262,000**	**56,400**	**244,660**
		10587	17597	22-12-2020	A	C	135	220.55 SM	Residential Plots & Above 09 meter wide road	4000/SM	883000	5%	44,150	8,830					
		10723	3568	17-02-2021	A	D	135	191.21 SM	Araji and 12 feet wide road	2200/SM	421000	4 & 5%	16,840	4,210					
15		**9332**	**7955**	**30-05-2019**	**A**	**B**	**1189**	**0.2465 Hec.**	**Agriculture land, Near Abadi and away from Road**	**1,40,00,00 0/Hec.**	**3,451,000**	**6 & 7%**	**224,500**	**20,000**	**4,500**	**11,094,500**	**756,650**	**110,950**	**623,100**
		9317	7589	23-05-2019	A	C	1189	142.13 SM	Residential Plots & 19 feet wide road	4500/SM	640000	6 & 7%	38,400	12,800					

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		9386	9238	25-06-2019	A	D	1189	142.13 SM	Residential Plots & 19 feet wide road	4500/SM	640000	6 & 7%	38,400	12,800					
16	SR-II Sadar, Prayagraj	7039	9958	13-12-2021	A	B	244	0.1810 Hec.	Agriculture land 500 M away from the road and Abadi	5100/SM*	5222400	7%	365800	52230	5100	9231000	646170	92310	320,450
		7012	9353	26-11-2021	B	C	244	164.64 SM	Plot & 22 Feet wide road	8800/SM	1449000	7%	101500	14490					
		7131	1337	11-02-2022	B	D	244	117.60 SM	Plot & 20 Feet wide road	8800/SM	1035000	6 & 7%	62600	10350					
		* For 1st 500 SM basic value plus next 500 SM 40 *per cent* of basic value plus rest area 20 *per cent* of basic value according to general instruction No. 12C of Circle rate effective date 16.09.2019.																	
17		7336	5872	12-07-2022	A	B	241	0.109116 Hec.	Agriculture land and Khadanja Road. Purchase for agriculture purpose	3000/SM*	1406000	7%	98500	14060	3000	3273480	229180	32740	149,360
		7315	5403	28-06-2022	A	B	235 & 241	280.00 SM	Araji No. & 15 feet khadanja road	3000/SM	1200000	7%	84000	12000					
		* For 1st 500 SM 60 *per cent* of basic value plus next 500 SM 3 *per cent* of basic value plus rest area 2 *per cent* percent of basic value according to general instruction No. 12A of Circle rate effective date 16.09.2019.																	
18		7360	6387	28-07-2022	A	B	1798/2	0.2284 Hec.	Araji No. and Chak Road. Purchase for agriculture purpose	6000/SM*	6950000	7%	487000	69500	6000	13704000	959280	137040	539,820
		7299	5034	17-06-2022	C	D	1798/2	167.22 SM	One side 15 Feet Road & part of Araji & residential land	6000/SM	1004000	7%	70400	10040					
		7102	677	24-01-2022	E	F	1798/2	168.00 SM	One side 16 Feet Road & residential land	6000/SM	1009000	6 & 7%	60700	10090					
		* For 1st 500 SM 60 *per cent* of basic value plus next 500 SM 30 *per cent* of basic value plus rest area 20 percent of basic value plus rest area agriculture rate according to general instruction No. 12A and Sl. No 18 of Circle rate effective date 16.09.2019.																	
19		7230	3479	21-04-2022	A	B	911/3	0.1140 Hec.	200 m away from the road and Abadi	3800/SM*	1315000	7%	92100	13150	3800	4332000	303240	43320	241,310
20		7231	3507	22-04-2022	A	C	911/3	0.1140 Hec.	200 m away from the road and Abadi	3800/SM*	1315000	7%	92100	13150	3800	4332000	303240	43320	241,310
21		7231	3508	22-04-2022	A	D	911/3	0.1140 Hec.	200 m away from the road and Abadi	3800/SM*	1315000	7%	92100	13150	3800	4332000	303240	43320	241,310
		7178	2341	15-03-2022	E	F	911/3	92.90 SM	One side 24 feet road and plots	4200/SM	391000	6%	23500	3910					
		7233	3547	25-04-2022	C	G	911/3	92.33 SM	One side 24 feet road and plots	4200/SM	392000	7%	27500	3920					
		7236	3621	27-04-2022	C	H	911/3	92.33 SM	One side 24 feet road and plots	4200/SM	392000	6%	23600	3920					
		* For 1st 500 SM 40 *per cent* of basic value plus next 500 SM 20 *per cent* of basic value plus rest area 15 *per cent* of basic value rate according to general instruction No. 12B of Circle rate effective date 16.09.2019.																	
22		7064	10526	27-12-2021	A	B	98/3	0.0855 Hec.	500 m away from the road and Abadi	7000/SM*	2022000	7%	142000	20220	7000	5985000	418950	59850	316,580
		7027	9699	06-12-2021	B	C	98/3	168.00 SM	Two side 22 feet Roads and plot	11100/SM + 10%	2052000	6 & 7%	133650	20520					
		7068	10614	30-12-2021	B	D	98/3	232.25 SM	Two side 22 feet Roads and plot	11100/SM + 10%	2836000	6 & 7%	188600	28360					
		* For 1st 500 SM 40 *per cent* of basic value plus next 500 SM 25 *per cent* of basic value plus rest area 15 *per cent* of basic value rate according to general instruction No. 12B of Circle rate effective date 16.09.2019.																	
23	SR-Phulpur, Prayagraj	8965	1113	02-02-2022	A	B	20	0.1482 Hec.	Agriculture land, 200 Meter Away from the road and Abadi	7400/SM*	4044000	7%	283100	40440	7400	10966800	767690	109670	553,820
		8943	594	02-01-2022	Brother of A	C	20	102.66 SM	Part of land & 23 Feet wide road	7800/SM	801000	6%	48100	8010					

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		8995	1823	21-02-2022	D	E	20	126.00 SM	Part of land & Two side 20 Feet wide road	7800/SM	1082000	7%	75800	10820					
		* For 1st 500 SM 60 *per cent* of basic value plus next 500 SM 30 *per cent* of basic value plus rest area 20 *per cent* of basic value according to general instruction No. 12A of Circle rate effective date 16.09.2019.																	
24		**9315**	**9616**	**31-08-2022**	**A**	**B**	**197Kha**	**0.2280 Hec.**	**Agriculture land, Near road and Abadi**	**5520000/Hec.**	**1450000**	**7%**	**101500**	**14500**	**5200**	**11856000**	**829920**	**118560**	**832,480**
		9271	8536	05-08-2022	Brother of B	C	197Kha	168.00 SM	Residential Plots & Two side 20 Feet wide road	5200/SM + 10% Extra	962000	7%	67400	9620					
		9277	8684	10-08-2022	Brother of B	D	197Kha	168.00 SM	Residential Plots & Two side 20 Feet wide road	5200/SM + 10% Extra	962000	6%	57800	9620					
		9403	11797	20-10-2022	Brother of B	H	197Kha	117.60 SM	Residential Plots & 20 Feet wide road	5200/SM	612000	6%	36750	6120					
25		**8879**	**10797**	**11-11-2021**	**A**	**B**	**782 MI**	**0.2280 Hec.**	**Agriculture land, 200 Meter Away from the road and Abadi**	**15200000/ Hec.**	**4300000**	**7%**	**301000**	**43000**	**10000**	**22800000**	**1596000**	**228000**	**1,480,000**
		8706	7916	27-08-2021	B	C	782 MI	140.00 SM	Residential Plots & 20 Feet wide road	10500/SM	1470000	6& 7%	93000	14700					
		8902	12536	22-12-2021	B	D	782 MI	168.00 SM	Part of land & 18 Feet wide road	10500/SM	1764000	6& 7%	113500	17640					
26		**9113**	**4678**	**07-05-2022**	**A**	**B**	**178GA**	**0.1511 Hec.**	**Agriculture land, Near road and Abadi**	**4800/SM***	**3182000**	**7%**	**222750**	**31820**	**4800**	**7252800**	**507710**	**72528**	**325,668**
		9113	4679	07-05-2022	A	C	178GA	98.93 SM	One side 25 feet road & residential plot	5200/SM	515000	6%	31000	5150					
		9113	4680	07-05-2022	A	D	178GA	93.33 SM	One side 25 feet road & residential plot	5200/SM	486000	6%	29200	4860					
		* For 1st 500 SM 60 *per cent* of basic value plus next 500 SM 30 *per cent* of basic value plus rest area 20 *per cent* of basic value according to general instruction No. 12A of Circle rate effective date 16.09.2019.																	
27	SR-Sadar-I, Kanpur	**10072**	**2872**	**21-07-2022**	**A**	**B**	**795 & 816**	**0.2212 Hec.**	**Agriculture land, Away from the road and Non agriculture activities in this Araji**	**2,02,12,500/Hec.***	**7601000**	**7%**	**532100**	**76010**	**5800**	**12829600**	**898100**	**128300**	**418,290**
28		**10014**	**1933**	**25-05-2022**	**C**	**D**	**795 & 816**	**0.2133 Hec.**	**Agriculture land, Away from the road and Non agriculture activities in this Araji**	**2,02,12,500/Hec.***	**9000000**	**7%**	**630000**	**90000**	**5800**	**12371400**	**866040**	**123720**	**269,760**
		9962	1069	25-03-2022	A	E	795	341.87 SM	Residential Plots & 7.62 meter wide road	5800/SM	1983000	7%	138900	19830					
		9971	1220	02-04-2022	A	F	816	175.58 SM	Residential Plots & Two side 7.62 to 9.14 meter wide road	5800/SM + 10%	1121000	6%	68500	11210					
		10131	3869	17-09-2022	D	G	816	150.95 SM	Residential Plots & 7.62 meter wide road	5800/SM	880000	6%	52800	8800					
		* If agriculture land is situated in residential Araji then 70 *per cent* extra on agriculture rate according to general instruction No. 6A of Circle rate effective date 01.01.2018.																	
29	SR-Sadar-II, Kanpur	**11684**	**2356**	**15-03-2022**	**A**	**B**	**79 & 136**	**0.4315 Hec.**	**Agriculture land, 9 meter road and Non agriculture activities in this Araji**	**1,00,00,000/Hec.* and 7500/SM for 520 SM**	**8900000**	**7%**	**623000**	**89000**	**7500**	**32362500**	**2265410**	**323630**	**1,877,040**
		11671	2120	07-03-2022	C	D	79	53.51 SM	Rest of land & 22 feet wide road	7500/SM	402000	6%	24150	4020					
		11778	3992	29-04-2022	C	E	79	83.61 SM	Rest of land & 20 feet wide road	7500/SM	628000	6%	37700	6280					
		* If agriculture land is situated in residential Araji then 70 *per cent* extra on agriculture rate according to general instruction No. 6A of Circle rate effective date 01.01.2018.																	

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30		11638	1527	19-02-2022	A	B	94 MI	0.1075 Hec.	Agriculture land, Away from the road and Non agriculture activities in this Araji	1,80,00,000/Hec.*	3290000	7%	230300	32900	8500	9137500	639660	91380	467,840
31		11638	1528	19-02-2022	A	C	94 MI	0.1075 Hec.	Agriculture land, Away from the road and Non agriculture activities in this Araji	1,80,00,000/Hec.*	3290000	7%	230300	32900	8500	9137500	639660	91380	467,840
32		11653	1801	26-02-2022	D	E	94 MI	0.1075 Hec.	Agriculture land, Away from the road and Non agriculture activities in this Araji	1,80,00,000/Hec.*	3290000	7%	230300	32900	8500	9137500	639660	91380	467,840
		11608	1002	02-02-2022	F	G	94 MI	116.125 SM	Residential Plots & two side 20 feet wide road	8500/SM	1086000	7%	76100	10860					
		11908	6306	01-07-2022	F	H	94 MI	83.61 SM	Residential Plots & 20 feet wide road	8500/SM	711000	7%	42700	7110					
		* If agriculture land is situated in residential Araji then 70 *per cent* extra on agriculture rate according to general instruction No. 6A of Circle rate effective date 01.01.2018.																	
33		11824	4837	25-05-2022	A	B	926 MI & 849 MI	0.2970 Hec.	Agriculture land, Near link road and Non agriculture activities in 200 meter area	2,05,00,000/Hec.*	8650000#	7%	605600	86500	10500	31311100	2191840	313120	1,812,860
		11765	3767	22-04-2022	C	D	926 MI	45.15 SM	Residential Plots & 20 feet wide road	10500/SM	475000	7%	28500	4750					
		11765	3766	22-04-2022	C	E	849 MI	182.82 SM	Residential Plots & two side 24 and 30 feet wide road	10500/SM + 10%	2112000	7%	147900	21120					
		14311	12643	28-10-2022	F	G	849 MI	167.22 SM	Residential Plots & 30 feet wide road	10500/SM	1756000	6%	105400	17560					
		25562	15086	07-10-2022	C	H	926 MI	139.35 SM	Residential Plots & 24 feet wide road	10500/SM	1466000	7%	102700	14660					
		* If agriculture land is situated near 200 meter of residential area then 40 *per cent* extra on agriculture rate according to general instruction No. 5 of Circle rate effective date 01.01.2018.																	
		# Cost of Boundary gate and Boring Rs 126100 included in valuation																	
34	SR Sadar-IV Kanpur Nagar	14179	9990	24-08-2022	A	B	242	0.1075 Hec.	Agriculture land, Away from road and Non agriculture activities in same Araji	75,00,000/ Hec.*	1371000	7%	96000	13710	4200	4515000	316050	45150	251,490
		14091	8192	15-07-2022	B	C	242	50.166 SM	Residential Plots and construction on land & 20 feet wide road	4200/SM	601000	7%	42100	6010					
		13378	9052	17-08-2021	D	E	242	51.84 SM	Residential Plots & 20 feet wide road	4200/SM	218000	6%	13100	2180					
35		13728	897	25-01-2022	A	B	1760	0.40825 Hec.	Agriculture land, Away from road and Non agriculture activities in same Araji	40,00,000/ Hec.*	2777000	7%	194500	27770	2200	8981500	628740	89820	496,290
		13716	644	19-01-2022	Brother of A	C	1760	255.47 SM	Residential Plots & two side 20 and 40 feet wide road	2600/SM+ 10%	731000	6%	43900	7310					
		14128	8936	30-07-2022	Brother of A	D	1760	102.18 SM	Residential Plots & 20 feet wide road	2200/SM	225000	7%	15800	2250					
36		13863	3617	05-04-2022	A	B	482	0.3768 Hec.	Agriculture land, Away from road and Non agriculture activities in same Araji	75,00,000/ Hec.*	4805000	7%	336500	48050	4200	15825600	1107820	158260	881,530
		13863	3619	05-04-2022	A	C	482	76.08 SM	Three side Residential Plots & 30 feet wide road	4200/SM	320000	7%	22400	3200					

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		13863	3620	05-04-2022	A	D	482	152.17 SM	Residential Plots & 30 feet wide road	4200/SM	700000	7%	49000	7000					
		13863	3621	05-04-2022	A	E	482	125.42 SM	Residential Plots & two side 30 and 60 feet wide road	4600/SM+ 10%	3001000	7%	210100	30010					
37		**14016**	**6641**	**13-06-2022**	**A**	**B**	**165**	**0.4000 Hec.**	**Agriculture land, Away from road and Non agriculture activities in same Araji**	**45,00,000/ Hec.***	**5000000**	**7%**	**350000**	**50000**	**2200**	**8800000**	**616000**	**88000**	**304,000**
38		**14016**	**6639**	**13-06-2022**	**A**	**B**	**165 & 195**	**0.2053 Hec.**	**Agriculture land, Away from road and Non agriculture activities in same Araji**	**45,00,000/ Hec.***	**2500000**	**7%**	**175000**	**25000**	**2200**	**4516600**	**316190**	**45170**	**161,360**
		13919	4724	28-04-2022	C	D	165	50.166 SM	Three side Residential Plots & 20 feet wide road	2200/SM	111000	7%	7800	1110					
		14133	9046	02-08-2022	C	E	165	72.20 SM	Part of Araji & Two side 20 and 22 feet wide road	2200/SM+ 10%	175000	7%	12300	1750					
		13902	4402	20-04-2022	F	G	195	250.83 SM	Part of Araji & 20 feet wide road	2200/SM	552000	7%	38650	5520					
		* If agriculture land is situated in residential Araji then 70 *per cent* extra on agriculture rate according to general instruction No. 6A of Circle rate effective date 01.01.2018.																	
39	**SR Sadar Unnao**	**16032**	**4016**	**07-03-2022**	**A**	**B**	**66 Chha**	**0.247 Hec.**	**Agriculture land, Near the road and Non agriculture activities in 200 meter area**	**70,00,000/ Hec.***	**5000000**	**7%**	**350000**	**50000**	**2800**	**6916000**	**484120**	**69160**	**153,280**
		15721	19729	09-11-2021	B	C	66 Chha	125.46 SM	Residential Plots & two side 25 and 30 feet wide road	2800/SM+ 10%	1650000	6 & 7%	105500	16500					
		16037	4129	08-03-2022	B	D	66 Chha	55.76 SM	Residential Plots & 25 feet wide road	2800/SM	600000	6%	36000	6000					
40		**16278**	**10202**	**09-06-2022**	**A**	**B**	**937 MI**	**0.1135 Hec.**	**Agriculture land, Away from road and Non agriculture activities in same/near Araji**	**1,20,00,00 0/Hec.**	**1362000**	**7%**	**95400**	**13620**	**4800**	**5448000**	**381360**	**54480**	**326,820**
		16271	10024	07-06-2022	C	D	937 MI	111.52 SM	Residential Plots & 20 feet wide road	4800/SM	536000	6%	32200	5360					
		16361	12256	06-07-2022	E	F	937 MI	111.52 SM	Residential Plots & 20 feet wide road	4800/SM	536000	6%	32160	5360					
41		**16195**	**8134**	**01-10-2022**	**A**	**B**	**1365**	**0.08375 Hec.**	**Agriculture land, Near the road and Non agriculture activities in 200 meter area**	**55,00,000/ Hec.***	**692000**	**7%**	**48450**	**6920**	**3800**	**3182500**	**222810**	**31830**	**199,270**
		15334	11237	14-07-2021	C	D	1365	83.64 SM	Three side Residential Plots & 30 feet wide road	4500/SM	495000	7%	34700	4950					
		15702	19245	29-10-2021	C	E	1365	83.64 SM	Residential Plots & two side 20 and 30 feet wide road	4500/SM+ 10%	550000	6%	33100	5500					
42		**16146**	**6844**	**21-04-2022**	**A**	**B**	**847 MI**	**0.0890 Hec.**	**Agriculture land, Near the road and agriculture activities in 200 meter area**	**70,00,000/ Hec.***	**750000**	**5%**	**37500**	**7500**	**3700**	**3293000**	**164650**	**32930**	**152,580**
		16071	4963	24-03-2022	C	D	847 MI	111.52 SM	Three side Residential Plots & 20 feet wide road	3700/SM	418000	4%	16800	4180					
		16147	6904	22-04-2022	E	F	847 MI	111.52 SM	Two side Residential Plots & 20 feet wide road	3700/SM	413000	4%	16600	4130					
		* If agriculture land is situated in radius of 200 meter residential area then 30 *per cent* extra and in radius of 200 meter of road then 20 *per cent* extra on agriculture rate according to general instruction No. 14(2) (3)of Circle rate effective date 01.08.2017.																	
43	**SR-Sadar I, Prayagraj**	**11926**	**2958**	**09-05-2022**	**A**	**B**	**11/.1**	**0.4177 Hec.**	**Agriculture land, Away from the road and Abadi**	**3900/SM***	**7423000**	**7%**	**519800**	**74230**	**3900**	**16,290,300**	**1,140,370**	**162,910**	**709,250**
		11764	8167	03-12-2021	C	D	11/.1	83.65 SM	Residential Plots & 25 and 40 Feet wide road	5300/SM+ 10%	488000	7%	34200	4880					

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
		11937	3135	18-05-2022	C	E	11/.1	93.00 SM	Residential Plots & 28 Feet wide road	4100/SM	382000	6%	23000	3820					
		11926	2965	10-05-2022	C	F	11/.1	84.00 SM	Residential Plots & 25 Feet wide road	4100/SM	345000	7%	24200	3450					
		* For 1st 500 SM basic value plus next 1500 SM 50 *per cent* of basic value plus rest area 30 *per cent* of basic value according to general instruction No. 12C of Circle rate effective date 16.09.2019.																	
44		**11847**	**1477**	**07-03-2022**	**A**	**B**	**93 & 95**	**0.4413 Hec.**	**Agriculture land, Away from the road and Abadi**	**6100/SM***	**12041000**	**7%**	**843000**	**120410**	**6100**	**26,919,300**	**1,884,400**	**269,200**	**1,190,190**
		11782	300	18-01-2022	C	D	93	86.61 SM	Residential Plots & 22 Feet wide road	6900/SM	600000	6%	36000	6000					
		11324	199	11-01-2021	E	F	95	117.69 SM	Residential Plots & 20 Feet wide road	6900/SM	812000	7%	57000	8120					
		11982	3995	20-06-2022	G	H	93	100.33 SM	Residential Plots & 15 Feet wide road	6100/SM	613000	7%	43000	6130					
		* For 1st 500 SM basic value plus next 1500 SM 50 *per cent* of basic value plus rest area 30 *per cent* of basic value according to general instruction No. 12C of Circle rate effective date 16.09.2019.																	
45		**12103**	**6287**	**08-09-2022**	**A**	**B**	**12**	**0.6840 Hec.#**	**Agriculture land, Away from the road and near Abadi**	**3900/SM***	**9270500**	**7%**	**408000**	**92705**	**3900**	**26,676,000**	**1,867,320**	**266,760**	**1,633,375**
		12011	4524	08-07-2022	C	D	12	116.66 SM	Residential Plots & 25 Feet wide road	4100/SM	479000	7%	33600	4790					
		12011	4525	08-07-2022	C	E	12	186.66 SM	Part of land & 25 Feet wide road	4100/SM	766000	6%	46000	7660					
		* For 1st 500 SM basic value plus next 1500 SM 50 *per cent* of basic value plus rest area 30 *per cent* of basic value according to general instruction No. 12C of Circle rate effective date 16.09.2019.																	
		#Proportionate land of total araji numbers, valuation, paid stamp and registration fee are taken.																	
46		**11996**	**4237**	**29-06-2022**	**A**	**B**	**229**	**0.0961 Hec.**	**Agriculture land, Away from the road and Abadi**	**3900/SM***	**1230000**	**6 & 7%**	**76200**	**12300**	**3900**	**3,747,900**	**252,360**	**37,479**	**201,339**
		11944	3268	23-05-2022	Brother of B	C	229	92.00 SM	One side 20 feet road & residential plot	4100/SM	378000	6 & 7%	22700	3780					
		12002	4357	04-07-2022	Brother of B	D	229	92.00 SM	One side 20 feet road & residential plot	4100/SM	378000	7%	26500	3780					
		* For 1st 500 SM 40 *per cent* of basic value plus next 500 SM 25 *per cent* of basic value plus rest area upto 2000 SM 30 *per cent* of basic value according to general instruction No. 12-B of Circle rate effective date 16.09.2019.																	
47		**11884**	**2167**	**05-04-2022**	**A**	**B**	**62Sa**	**0.089 Hec.**	**Agriculture land, Away from the road and Abadi**	**3900/SM***	**1627000**	**7%**	**114000**	**16270**	**3900**	**3,471,000**	**242,970**	**34,710**	**147,410**
		11882	2142	05-04-2022	A	C	62Sa	156.8 SM	One side 15 feet road & residential plot	3900/SM	612000	6 & 7%	36800	6120					
		12049	5239	08-08-2022	C	D	62Sa	117.10 SM	Two side 10 and 15 feet road & Part of rest land	3900 /SM+10%	503000	7%	35300	5030					
		* For 1st 500 SM 60 *per cent* of basic value plus next 500 SM 30 *per cent* of basic value plus rest area upto 2000 SM 20 *per cent* of basic value according to general instruction No. 12-A of Circle rate effective date 16.09.2019.																	
48		**3059**	**10220**	**28-12-2018**	**A**	**B**	**1753Ga MI**	**0.1265 Hec.**	**Agriculture land, Away from the road and near Abadi**	**1.75 crore/Hec.**	**2214000**	**5%**	**111000**	**20000**	**3960**	**5,009,400**	**250,500**	**20,000**	**139,500**
49	**SR Dhaulana Hapur**	**3059**	**10221**	**28-12-2018**	**A**	**B**	**1753Ga MI**	**0.1265 Hec.**	**Agriculture land, Away from the road and near Abadi**	**1.75 crore/Hec.**	**2214000**	**5%**	**111000**	**20000**	**3960**	**5,009,400**	**250,500**	**20,000**	**139,500**
50		**4736**	**5110**	**23-06-2021**	**C**	**D**	**1753Ga MI**	**0.2024 Hec.**	**Agriculture land, Away from the road and near Abadi**	**1.75 crore/Hec.**	**3542000**	**5%**	**177200**	**35420**	**3960**	**8,015,040**	**400,800**	**80,160**	**268,340**
		2558	2996	16-04-2018	E	F	1753Ga MI	64.40 SM	Two side 15 feet road and residential plot	4400/SM +10%	312000	4%	12500	6240					

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
		5358	8197	13-07-2022	B	G	1753Ga MI	25.09 SM	One side 15 feet road & three side residential plot	4400/SM	111000	4%	4500	1110					
51		4942	9650	30-09-2021	A	B	979	0.2116 Hec.	Agriculture land, Away from the road and Abadi	1.80 crore/Hec.	3820000	7%	267500	38200	4500	9,533,000	667,310	95,330	456,940
		3529	7043	22-08-2019	C	D	979	50.18 SM	Two side 15-20 feet road & Plot	5000/SM +10%	277000	6%	16700	5540					
		5197	3561	28-03-2022	E	F	979	167.28 SM	One side 15 feet road & three side residential plot	5000/SM	837000	6%	50300	8370					
		Non agriculture land more than 1000 SM and upto 5000 SM then the valuation will be calculated 10 *per cent* less than the circle rate as per general instruction No. 29 (1) of Circle rate of Dhaulana Hapur effective date 02.08.2018 and 01-08-2020.																	
52	SR Sadar-II Lucknow	25283	14774	13-09-2021	A	B	186 SA	0.3795 Hec.	Agriculture land, away from road and near non agriculture activities	Rs 7000 for 1000SM & Rs 4900 for 500SM & Rs 2.01 lakh for 0.2295 Hec.	14062950	7%	985000	140629.5	Rs 7000 for 1000 SM & Rs 4900 for 2795 SM *	20,695,500	1,448,720	206,960	530,051
53		25830	3978	05-03-2022	A	C	199 and 189 SA	0.379 Hec.	Agriculture land, away from road and near non agriculture activities	Rs 7000 for 1000SM & Rs 4900 for 500SM & Rs 2.01 lakh for 0.229 Hec.	14053000	7%	984000	140,530	Rs 7000 for 1000 SM & Rs 4900 for 2790 SM *	20,671,000	1,446,970	206,710	529,150
		25261	14307	04-09-2021	D	E	186 SA	111.524 SM	Rest part of Seller & 25 feet wide road	7000/SM	900000	6%	55000	9000					
		25594	21213	15-12-2021	F	G	186 SA	96.189 SM land/ 106.877 SM Construction	Two side house & two side 25 feet wide road	Land 7000/SM+ 10% & Construction 15000/SM	3770000	6 & 7%	254000	37700					
		25448	18185	01-11-2021	H	I	189 SA	185.87 SM	Residential Plots & two side 22 and 25 feet wide road	7000/SM+ 10%	1600000	6 & 7%	104000	16000					
		*Non agriculture land more than 1000 SM will be calculated 30 *per cent* less than the circle rate as per general instruction No. 18 of Circle rate of effective date 15.12.2015.																	
54	SR Sadar-III Lucknow	14932	3906	05-04-2022	A	B	444 SA	0.2895 Hec.	Agriculture land, away from road and near Non agriculture activities	Rs 10000 for 1000 SM & Rs 7000 for 500 SM & Rs 3.19 lakh for 0.1395 Hec.	17950050	7%	1256600	179510	Rs 10000 for 1000 SM & Rs 7000 for 1895 SM *	23,265,000	1,628,550	232,650	425,090
		14801	984	11-02-2022	B	C	444 SA	99.99 SM	Residential plot and Two side 7.5 meter road	12700/SM	1,270,000	6 & 7%	78950	12700					
		15055	6678	08-09-2022	B	D	444 SA	117.00 SM	Residential plot and 7.5 meter road	10000/SM	1170000	6 & 7%	71950	11,700					
		*Non agriculture land more than 1000 SM will be calculated 30 *per cent* less than the circle rate as per general instruction No. 18 of Circle rate of effective date 15.12.2015.																	

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
55	**SR Sadar-I Meerut**	**14408**	**3065**	**14-03-2022**	**A**	**B**	**305 MI#**	**0.2120 Hec.**	**Agriculture land, away from road and near Non agriculture activities**	**1,35,00,000/Hec.+30 %**	**3800000**	**7%**	**267000**	**38000**	**Rs 7300 for 1000 SM & Rs 5475 for 1120 SM ***	**13,432,000**	**940,240**	**134,320**	**769,560**
		13635	8523	27-11-2020	B	C	305 MI	151.20 SM	Residential Plots and 20 feet wide Rd.	8800/SM	1331000	6 & 7%	89000	13310					
		# Khasra No.305 MI is declared 143 dated 29-08-2013 Vad no 255/2013 by SDM Meerut																	
56		**14612**	**8424**	**06-07-2022**	**A**	**B**	**807**	**0.2020 Hec.**	**Agriculture land, near road and near Non agriculture activities**	**2,20,00,000/Hec.+60 %**	**7111000**	**7%**	**498000**	**71110**	**Rs 7300 for 1000 SM and Rs 5475 for 1020 SM ***	**12,884,500**	**901,950**	**128,850**	**461,690**
		12679	1937	08-03-2019	A	C	807	267.56 SM	Road and agriculture land	5500	1500000	5%	76000	20000					
		14621	8673	11-07-2022	A	C	807	100.33 SM	Residential Plots and 30 feet wide road	8400	843000	6%	50600	8,430					
		*Non agriculture land from 1000 SM and upto 2500 SM then the valuation will be calculated 25 *per cent* less than the circle rate as per general instruction No. 24 of Circle rate of effective date 01.08.2016.																	
57	**SR Sadar, Barabanki**	**14799**	**2608**	**04-02-2022**	**A**	**B**	**217**	**0.1375 Hec.**	**Agricultural land away from road and near Abadi**	**500 SM/7200 and rest 1.70 lakh/ Hec.**	**4231000**	**7%**	**297000**	**42310**	**₹7200*1000 SM+₹5040*375 SM #**	**9,090,000**	**636,300**	**99,000**	**395,990**
		14752	1481	21-01-2022	C	D	217	92.90 SM	Residential Plots and 25 feet wide road	7200	700000	7%	49000	7000					
		15282	14813	08-07-2022	B	E	217	195.09 SM	Residential Plots and road	7200	1405000	7%	99000	14050					
58		**15661**	**24307**	**10-11-2022**	**A**	**B**	**1068 MI**	**0.154 Hec.**	**Agricultural land away from road and near Abadi**	**48 lakh/Hec. + 40%**	**1040000**	**5%**	**52000**	**10040**	**₹3400*1000 SM+₹2550*540 SM #**	**4,777,000**	**238,850**	**47,770**	**224,580**
		14862	4224	26-02-2022	B	C	1068 MI	167.22SM	Residential Plots and 40 feet wide road	3400	569000	5%	28500	5690					
		14879	4666	05-03-2022	B	D	1068 MI	116.12SM	Residential Plots and 30 feet wide road	3400	395000	4%	15800	3950					
59		**14938**	**6112**	**26-03-2022**	**A**	**B**	**492**	**0.243 Hec.**	**Agricultural land away from road and near Abadi**	**500 SM/4500 and rest 1.45 lakh/Hec.**	**5050000**	**7%**	**353600**	**50500**	**₹4500*1000 SM+₹3150*1430 SM #**	**9,004,500**	**630,350**	**90,050**	**316,300**
		14735	1086	18-01-2022	A	C	492	116.12 SM	Residential Plots and 25 feet wide road	4500	524000	6%	34200	5240					
60		**14835**	**3557**	**17-02-2022**	**A**	**B**	**569**	**0.1595 Hec.**	**Agricultural land away from road and near Abadi**	**500 SM/7200 and rest 1.70 lakh/ Hec.**	**4912000**	**7%**	**344000**	**49120**	**₹7200*1000 SM+₹5040*595 SM #**	**10,198,800**	**713,930**	**101,990**	**422,800**
		14836	3560	17-02-2022	A	C	569	297.28 SM	Residential Plots and three side 20 and 25 feet wide road	7200	2141000	7%	151000	21410					
		14840	3651	18-02-2022	B	D	569	102.19 SM	Residential Plots and 25 feet wide road	7200	930000	6%	55800	9300					
		$ If non agriculture land is more than 1000 SM then the calculation will be at 70 *per cent* of the rate of property according to general instruction No. 14 of Circle rate effective from 01-07-2018 and 75% as Sl.No.13 of circle rate effective from 01-09-22.																	
61	**SR Sadar-III Kanpur Nagar**	**25394**	**11731**	**01-08-2022**	**A**	**B**	**1002**	**0.1005 Hec.**	**Agriculture land, Near road and Non agriculture activities in same Araji**	**85,00,000/ Hec.***	**1453000**	**7%**	**101800**	**14530**	**3500**	**3,517,500**	**246,260**	**35,180**	**165,110**

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
62		**25394**	**11728**	**01-08-2022**	**A**	**B**	**1002**	**0.1005 Hec.**	**Agriculture land, Near road and Non agriculture activities in 200 meter area**	**85,00,000/ Hec.***	**1453000**	**7%**	**104000**	**14530**	**3500**	**3,517,500**	**246,260**	**35,180**	**162,910**
		25536	10543	14-07-2022	B	C	1002	41.80 SM	Residential Plots and 20 feet wide road	3000/SM	126000	7%	8850	1260					
		25414	12142	08-08-2022	D	E	1002	41.80 SM	Residential Plots and two side 10 and 20 feet wide road	3000/SM	138000	7%	9700	1380					
63		**25093**	**5624**	**13-04-2022**	**A**	**B**	**1225, 1229, 1230, 1232, 1234**	**0.2330 Hec.**	**Agriculture land, Near road and Non agriculture activities in same Araji**	**1,95,00,00 0/Hec.***	**7724000**	**7%**	**540680**	**77240**	**₹10000*2000 SM+ ₹7000*330 SM $**	**22,310,000**	**1,561,700**	**223,100**	**1,166,880**
		24836	489	11-01-2022	B	C	1225	116.125 SM	Residential Plots and two side 7.62 and 9.14 Meter wide road	10000/SM + 10%	1278000	6 & 7%	79500	12780					
		24879	1351	27-01-2022	B	D	1229	125.415 SM	Residential Plots and two side 25 and 30 Feet wide road	10000/SM + 10%	1380000	7%	96600	13800					
		24884	1440	28-01-2022	B	E	1230	74.31 SM	Residential Plots and 25 Feet wide road	10000/SM	744000	7%	52100	7440					
		24997	3700	14-03-2022	B	F	1232	83.61 SM	Residential Plots and 30 Feet wide road	10000/SM	837000	7%	50300	8370					
		14302	12476	20-10-2022	B	G	1225	125.41 SM	Residential Plots and two side 25 and 30 Feet wide road	10000/SM + 10%	1380000	6 & 7%	89700	13800					
		10158	4359	01-10-2022	B	H	1229	74.32 SM	Residential Plots and 25 Feet wide road	10000/SM	744000	6%	44700	7440					
		25275	9315	23-06-2022	B	I	1230	50.16 SM	Residential Plots and 25 Feet wide road	10000/SM	502000	6 & 7%	32700	5020					
		25165	7082	13-05-2022	B	J	1232	83.61 SM	Residential Plots and 30 Feet wide road	10000/SM	840000	7%	58800	8400					
		12120	10148	12-10-2022	B	K	1234	88.250 SM	Residential Plots and 25 Feet wide road	10000/SM	883000	6%	53000	8830					
64		**24683**	**18618**	**23-11-2021**	**A**	**B**	**307**	**0.15114 Hec.**	**Agriculture land, away from road and Non agriculture activities in same Araji**	**80,00,000/ Hec.***	**2057000**	**7%**	**144000**	**20570**	**3000**	**4,534,200**	**317,450**	**45,350**	**198,230**
		24654	18044	15-11-2021	B	C	307	41.805 SM	Rest of land and 15 feet wide road	3000/SM	126000	6%	7600	1260					
		25038	4516	29-03-2022	B	D	307	41.805 SM	Rest of land and 15 feet wide road	3000/SM	126000	7%	8900	1260					
65		**24765**	**20193**	**16-12-2021**	**A**	**B**	**1318 & 1307**	**0.1706 Hec.#**	**Agriculture land, away from road and residential area**	**1,95,00,00 0/Hec.**	**3537480#**	**6 & 7%**	**240900**	**35375**	**10000**	**17,060,000**	**1,184,200**	**170,600**	**1,078,525**
		24131	9190	18-06-2021	C	D	1318	125.415 SM	Residential Plots and two side 20 feet wide road	10000/SM +10%	1380000	7%	96600	13800					
		24794	20744	27-12-2021	B	Father of D	1318	83.61 SM	Residential Plots and 20 feet wide road	10000/SM	837000	7%	58600	8370					
		# Only araji no 1318 is taken in objection so Area, Valuation, Paid Stamp and Registration fee is accordingly proportionate. $ If non agriculture land is more than 2000 SM then the calculation will be at 70 *per cent* of the rate of property according to general instruction No. 32 of Circle rate effective from 01-01-2018. * If agriculture land is situated in residential Araji then 70 *per cent* extra on agriculture rate according to general instruction No. 6A of Circle rate effective date 01.01.2018.																	
66	**SR Mohan Lal Ganj Lucknow**	**14027**	**14379**	**19-05-2022**	**A**	**B**	**626 MI**	**0.506 Hec.**	**Agricultural land, Chak road and near Abadi**	**₹ 44 lakh/Hec. + Rs 2 lakh for boundry**	**3500000**	**7%**	**245000**	**35000**	**₹5000*1000 SM+₹3500*406 0 SM #**	**19,410,000**	**1,358,700**	**194,100**	**1,272,800**
		13655	3344	03-02-2022	C	D	626 MI	111.52 SM	Residential Plots and two side 22 feet wide road	5000/SM+ 10%	1286680	0	0	12870					
		14031	14499	20-05-2022	C	E	626 MI	123.698 SM	Residential Plots and two side 30 feet wide road	5500+10%	1249000	6 & 7%	77500	12490					

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
67		**13648**	**3155**	**02-02-2022**	**A**	**B**	**464**	**0.2187 Hec.**	**Agricultural land, Chak road and away from Abadi**	**63 lakh/ Hec.**	**1400000**	**7%**	**98000**	**14000**	**₹7700*1000 SM+₹5390*1187 SM #**	**14,097,930**	**986,860**	**140,980**	**1,015,840**
		13322	25622	29-10-2021	B	C	464	139.41 SM	Residential Plot and 22 feet wide road	7700/SM	1074000	7%	70500	10740					
		14040	14760	23-05-2022	B	C	464	139.405 SM	Residential Plots and 24 feet wide road	7700/SM	1100000	6 & 7%	67000	11000					
68		**13929**	**11466**	**21-04-2022**	**A**	**B**	**190 MI**	**0.3750 Hec.**	**Agricultural land away from road and near Abadi**	**44 lakh/Hec.**	**1650000**	**5%**	**82500**	**16,500**	**₹5000*1000 SM+₹3500*2750 SM #**	**14,625,000**	**731,250**	**146,250**	**778,500**
		13605	1892	21-01-2022	C	D	190 MI	111.524 SM	Residential Plots and 09 meter wide road	5500/SM	828000	4%	33200	8280				-	
		13942	11845	25-04-2022	C	E	190 MI	139.41 SM	Residential Plots and 09 meter wide road	5500/SM	900000	4%	36000	9000					
69		**14096**	**16389**	**03-06-2022**	**A**	**B**	**123**	**0.253 Hec.**	**Agricultural land, Chak road and near Abadi**	**44 lakh/Hec.**	**3000000**	**7%**	**210000**	**30,000**	**₹5000*1000 SM+₹3500*1530 SM #**	**10,355,000**	**724,850**	**103,550**	**588,400**
		14030	14463	20-05-2022	B	C	123	111.524 SM	Residential Plots and two side 22 and 25 feet wide road	5000/SM +10%	614000	6%	36900	6,140				-	
		14271	21526	15-07-2022	B	D	123	167.750 SM	Residential Plots and 22 feet wide road	5000/SM +10%	925000	7%	64750	9,250				-	
		# If non agriculture land is more than 1000 SM then the calculation will be at 70 *per cent* of the rate of property according to general instruction No. 18 of Circle rate effective from 15-12-2015.																	
70		**6214**	**4382**	**25-05-2021**	**A**	**B**	**768**	**0.2050 Hec.**	**Agriculture land, away from road and near Abadi**	**13060000/ Hec.**	**2678000**	**7%**	**187500**	**26780**	**9800**	**2,00,90,000**	**14,06,300**	**2,00,900**	**13,92,920**
		6210	4304	21-05-2021	Son of A	C	768	90.40 SM	Residential Plots and 20 feet wide road	10500/SM	950000	6%	57000	9500					
		6240	5064	16-06-2021	Son of A	D	768	93.00 SM	Residential Plots and 25 feet wide road	10500/SM	977000	7%	68400	9770					
71		**6483**	**11502**	**06-12-2021**	**A**	**B**	**218**	**0.2451 Hec.**	**Agriculture land, 20 feet road and near Abadi**	**2,36,00,000/Hec.***	**579000**	**6 & 7%**	**34750**	**5790**	**5400**	**1,32,35,400**	**9,16,520**	**1,32,360**	**10,08,340**
		6044	67	05-01-2021	C	D	218	93.00 SM	Part of land and 14 feet road	4500/SM	419000	6%	25150	4190					
		6530	157	06-01-2022	C	E	218	69.71 SM	Residential Plots and 14 Feet wide road	4500/SM	314000	6%	18850	3140					
72	**SR Sadar Orai, Jalaun**	**7031**	**9786**	**04-09-2019**	**A**	**B**	**236**	**0.210 Hec.**	**Agriculture land, Orai Rath Road and near Abadi**	**84.00 lakh /Hec.**	**1740000**	**7%**	**124000**	**20000**	**15600**	**3,27,60,000**	**22,93,200**	**20,000**	**21,69,200**
		6113	350	12-01-2018	A	B	236	185.80 SM	Three side Residential Plots and 20 feet wide road	5100/SM	950000	7%	66600	19000					
		8083	7147	03-07-2021	C	D	236	319.57 SM	Three side Residential Plots and Orai Rath Road	17200/SM	5504000	6 & 7%	375500	55040					
73		**8705**	**11701**	**28-09-2022**	**A**	**B**	**373**	**1.0295 Hec.**	**Agriculture land, National highway and near Abadi**	**43.20 lakh /Hec.***	**6201000**	**7%**	**434100**	**62010**	**3400**	**3,50,03,000**	**24,50,210**	**3,50,030**	**23,04,130**
		8490	5072	11-05-2022	C	D	373	432.54 SM	Three side Residential Plots and 13 feet wide road	2400/SM	1040000	6 & 7%	63000	10400					
		* For 1st 0 to 500 SM basic value plus next 500 to 1000 SM 50 *per cent* of basic value plus next 1000 to 1500 SM 25 *per cent* of basic value plus rest area agriculture rate according to general instruction No. 11 of Circle rate effective date 01.08.2017.																	
74		**8485**	**4910**	**09-05-2022**	**A**	**B**	**153**	**0.2835 Hec.**	**Agriculture land and chak road**	**92.40 lakh /Hec.**	**2625000**	**7%**	**174000**	**26250**	**5600**	**1,58,76,000**	**11,11,320**	**1,58,760**	**10,69,830**
75		**8485**	**4911**	**09-05-2022**	**A**	**B**	**153**	**0.324 Hec.**	**Agriculture land and chak road**	**92.40 lakh /Hec.**	**3003000**	**6 & 7%**	**201000**	**30030**	**5600**	**1,81,44,000**	**12,60,080**	**1,81,440**	**12,10,490**
		8353	759	20-01-2022	D	E	153	222.96 SM	Two side Residential Plots & 25 feet wide road	5800/SM	1294000	6 & 7%	80600	12940					
76	**SR Sadar-I, Mathura**	**17688**	**19842**	**16-09-2022**	**A**	**B**	**449 & 450**	**0.5172 Hec.**	**Agriculture land, away from road and Abadi**	**35.00 lakh /Hec.**	**1811000**	**6 & 7%**	**116800**	**18110**	**2450***	**1,26,71,400**	**8,77,040**	**1,26,720**	**8,68,850**

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
77		17688	19843	16-09-2022	A	B	449 & 450	0.5172 Hec.	Agriculture land, away from road and Abadi.	35.00 lakh/Hec.	1811000	6 & 7%	116800	18110	2450*	1,26,71,400	8,77,040	1,26,720	8,68,850
		17445	12385	22-06-2022	C	D	449 & 450	250.83 SM	Two side Residential Plots and 6 meter wide road	4000/SM	1004000	6 & 7%	60300	10040					
		*If sale of plot of area 3000 Square meters and above, 70 *per cent* of the Minimum non-agriculture rates fixed for the above will be payable as per sl.no.13 of DM Circle rate effective from 26-10-2017.																	
78		17174	3978	03-03-2022	A	B	185	0.293 Hec.	Agriculture land, Tehra to Chharaura road and near Abadi	2.50 crore /Hec.	7326000	7%	513000	73260	8500	2,49,05,000	17,43,350	2,49,050	14,06,140
		17131	2653	11-02-2022	B	C	185	91.448 SM	Two side Residential Plots and 18 feet wide road	7000/SM	641000	6%	38460	6410					
		17432	11963	16-06-2022	D	E	185	422.24 SM	Two side Residential Plots and More than 6 Mt. and 6 Mt. wide road	8500/SM +10%	4000000	6 & 7%	270000	40000					
79		17369	10026	24-05-2022	A	B	282	0.1642 Hec.	Agriculture land, NH-2 to Atas road and away from Abadi	2.00 crore /Hec.	3285000	7%	230000	32850	6000	98,52,000	6,89,640	98,520	5,25,310
80		17369	10027	24-05-2022	A	B	282	0.1642 Hec.	Agriculture land, NH-2 to Atas road and away from Abadi	2.00 crore /Hec.	3285000	7%	230000	32850	6000	98,52,000	6,89,640	98,520	5,25,310
		17365	9907	23-05-2022	B	C	282	167.22 SM	Two side Residential Plots and 18 feet wide road	4500/SM	776000	6%	46560	7760					
81	SR Sadar-II, Agra	15716	11643	15-12-2021	A	B	719	0.1152 Hec.	Agriculture land and Link road	1.50 crore /Hec.	1728000	7%	121000	17280	5000	57,60,000	4,03,200	57,600	3,22,520
		13452	2459	27-03-2018	C	D	719	167.22 SM	Three side Residential Plots and 20 feet wide road	5000/SM	837000	7%	58600	16740					
82		16075	8330	02-08-2022	A	B	398	0.1005 Hec.	Agriculture land, Near Abadi	85 lakh /Hec.	1112000	6 & 7%	68000	11120	5000	50,25,000	3,41,750	50,250	3,12,880
		15827	2161	04-03-2022	C	D	398	216.33 SM	Two side Residential Plots and 15 and 20 feet wide road	5000/SM	1190000	6 & 7%	73300	11900					
83		16011	6772	29-06-2022	A	B	294	0.2372 Hec.	Agriculture land	1.70 crore /Hec.	4033000	7%	282500	40330	5000	1,18,60,000	8,30,200	1,18,600	6,25,970
84		16012	6776	29-06-2022	A	B	294	0.135621 Hec.	Agriculture land	1.70 crore /Hec.	2305600	7%	161500	23060	5000	67,81,050	4,74,740	67,820	3,58,000
		15907	4153	25-04-2022	A	C	294	127.00 SM	Araji and 16 feet wide road	5000/SM	635000	7%	44500	6350					
		16080	8461	04-08-2022	C	B	294	127.00 SM	Araji and 16 feet wide road	5000/SM	635000	7%	44500	6350					
85	SR Sadar-I Bareilly	14032	795	18-01-2023	A	B	325 Mi	0.1990 Hec.	Agriculture land near Abadi and Khasra No. 325 declared 143 (non agriculture activity)	₹ 4000/SM for 0.0500 Hec. and rest area Two crore/ Hec.	4981000	7%	348700	49,810	4000	79,60,000	5,57,200	79,600	2,38,290
		13469	9358	10-06-2022	C	D	325 MI	172.80 SM	Two side Residential Plots and Bye pass road	8000/SM	1500000	7%	105100	15000					
86	SR, Sadar-I Gorakhpur	17506	4206	18-04-2022	A	B	273	0.118 Hec.	Agricultural land and near Abadi	₹ 1.30 crore/Hec. +50%	2301000	5%	115200	23010	6000	70,80,000	3,54,000	70,800	2,86,590
		17403	2033	22-02-2022	B	C	273	115.98 SM	Residential land and road	6900/SM	801000	5%	40100	8010					
		17522	4528	25-04-2022	B	D	273	280.29 SM	Residential land and road	6900/SM	1950000	4 & 5%	87600	19500					
87		17753	9439	21-06-2022	A	B	219	0.189 Hec.	Agricultural Land, away from road and Abadi	1.15 crore +50%/	3261000	5%	163150	32600	6000	1,13,40,000	5,67,000	1,13,400	4,84,650

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
										Hec.									
		17735	9057	25-07-2022	A	C	219	167.28 SM	Residential land and two roads	6500+10% /SM	1197000	4 & 5%	49850	11970					
		17817	10807	17-08-2022	B	D	219	103.22 SM	Residential land and road	6500/SM	671000	5%	33550	6710					
88		**17764**	**9672**	**26-07-2022**	**A**	**B**	**156k**	**0.2610 Hec.**	**Agricultural Land and two side road**	**58 lakh +50% & 10%/SM**	**2500000**	**5%**	**125000**	**25000**	**1925**	**50,24,250**	**2,51,250**	**50,250**	**1,51,500**
		17737	9104	16-7-2022	A	C	156k	139.40 SM	Residential land and road	1750/SM	244000	5%	12200	2440					
		17788	10178	03-08-2022	B	D	156k	132.89 SM	Residential land and road	1750/SM	233000	5%	11650	2330					
89		**17791**	**10247**	**04-08-2022**	**A**	**B**	**138k**	**0.4050 Hec.**	**Agricultural Land**	**58 lakh +50%/ Hec.**	**3524000**	**5%**	**176200**	**35240**	**1750**	**70,87,500**	**3,54,400**	**70,880**	**2,13,840**
		17782	10048	01-08-2022	B	C	138k	121.56 SM	Residential land and road	1750/SM	213000	4%	8600	2130					
		17803	10492	08-08-2022	B	D	138k	525.27 SM	Residential land and two roads	1800+20% +10%/ Hec.	1249000	4 & 5%	52950	12490					
90		**17738**	**9126**	**16-07-2022**	**A**	**B**	**293**	**0.101 Hec.**	**Agricultural Land and three side road**	**2.30 crore +50% +10%/ Hec.**	**3834000**	**5%**	**191700**	**38340**	**10450**	**1,05,54,500**	**5,27,750**	**1,05,550**	**4,03,260**
91		**17738**	**9122**	**16-07-2022**	**A**	**B**	**293**	**0.067 Hec.**	**Agricultural Land, road and near Abadi**	**2.65 crore +50%/ Hec.**	**2664000**	**5%**	**133200**	**26640**	**9300**	**62,31,000**	**3,11,550**	**62,310**	**2,14,020**
		17718	8689	08-07-2022	C	D	293	278.81 SM	Residential land and road	9300/SM	2600000	4 & 5%	113000	26000					
		17750	9365	20-07-2022	A	E	293	167.28 SM	Residential land and two side road	9300+10% /SM	1712000	4 & 5%	75600	17120					
92	**SR Sadar-I Jhansi**	**9564**	**111**	**05-01-2022**	**A**	**B**	**99 MI**	**0.24075 Hec.**	**Agriculture land near Abadi and at national highway**	**₹ 19,000 for 400SM, ₹ 9500 for next 400 SM and next ₹ 1.10 Crore / Hec.**	**13169000**	**7%**	**922100**	**131690**	**19000**	**4,57,42,500**	**32,02,010**	**4,57,430**	**26,05,650**
		6393	9098	31-12-2015	C	D	99 MI	2249.07 SM	Two side Residential land and 5 meter wide road	5000 /SM	11246000	7%	787500	20,000					
		9567	198	07-01-2022	D	E	99 MI	929.37 SM	Two side land of seller and Highway and 5 meter wide road	19000 /SM	20050000	6 & 7%	1394000	200500					
93	**SR Sadar-I, Moradabad**	**18117**	**16573**	**28-07-2022**	**A**	**B**	**327**	**0.1135 Hec.**	**Agriculture land, near link road and away from Abadi**	**31 lakh /Hec.**	**352000**	**7%**	**25000**	**3,520**	**6000**	**68,10,000**	**4,76,700**	**68,100**	**5,16,280**
		17973	12207	08-06-2022	C	D	327	245.51 SM	Two side part of land and 5.8 meter wide road	6000/SM	1476000	7%	93500	14,760					
94		**18117**	**16560**	**28-07-2022**	**A**	**B**	**95**	**0.1384 Hec.**	**Agriculture land**	**87 lakh /Hec.**	**12,27,000 (Including ₹ 22000 for boring and**	**7%**	**86000**	**12,270**	**1700**	**23,74,800**	**1,66,250**	**23,750**	**91,730**

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
											tree)								
		17776	5978	22-03-2022	C	D	95	77.28 SM	Two side Residential Plots and Two side 18 and 15 feet wide road	1870/SM	145000	7%	10200	1,450					
		18127	16829	30-07-2022	C	E	95	70.26 SM	Two side Residential Plots and 15 feet wide road	1700/SM	120000	7%	8500	1,200					
95	SR-I Varanasi	**13211**	**3847**	**26-04-2022**	**A**	**B**	**172**	**0.2525 Hec.**	**Agriculture land away from road and Abadi**	**1.70 crore / Hec.**	**4293000**	**6 & 7%**	**291000**	**42930**	**6000**	**1,51,50,000**	**10,50,500**	**1,51,500**	**8,68,070**
		12853	8345	20-10-2021	C	D	172	209.47 SM	Three side Residential Plots and 15 feet wide road	6000/SM	3000000	6 & 7%	200000	30000					
		13339	6112	24-06-2022	C	E	172	102.23 SM	Three side Residential Plots and 15 feet wide road	6000/SM	700000	6%	42000	7000					
96	SR Etmadpur, Agra	**13780**	**4910**	**19-04-2023**	**A**	**B**	**893 MI #**	**0.5760 Hec.**	**Agriculture land, near Abadi and away from road**	**65 lakh / Hec.+ 30%**	**4870000**	**7%**	**340900**	**48700**	**₹ 2800 for 3000 SM+ ₹ 1960 for 2760 SM***	**1,38,09,600**	**9,66,700**	**1,38,100**	**7,15,200**
		*Non agriculture land 3000 SM and above will be calculated 30 *per cent* less than the circle rate as per general instruction No. 22 of Circle rate of effective date 01.08.2017.																	
97		**12527**	**1211**	**27-01-2021**	**C**	**D**	**893 MI #**	**0.2300 Hec.**	**Agriculture land, near road and away from Abadi**	**One crore / Hec.**	**2300000**	**6 & 7%**	**151000**	**23000**	**2800**	**64,40,000**	**4,40,800**	**64,400**	**3,31,200**
		11403	3174	14-03-2019	E	F	893 MI #	650.00 SM	Residential plot and 20 feet wide road.	2800/SM	1820000	7%	127400	20000					
		13558	16971	02-12-2022	G	H	893 MI	325.00 SM	Residential plot and 20 feet wide road.	2800/SM	910000	7%	5000	9100					
		# Khasra No 893 MI declared non agriculture land under Section-80 of Utter Pradesh Rajasva Sanhita 2006.																	
98	SR Sadar, Fatehpur	**11995**	**1109**	**25-01-2020**	**A**	**B**	**1425 MI**	**0.1215 Hec.**	**Agriculture land and away from Abadi**	**58 Lakh / Hec.**	**1094000**	**7%**	**76600**	**20000**	**₹ 4800 for 500 SM+ ₹ 3360 for next 715 SM***	**48,02,400**	**3,36,210**	**20,000**	**2,59,610**
		11472	7558	04-06-2019	C	D	1425 MI	124.00 SM	Two side plot and one side more than 6 meter road and one side house	5500/SM	682000	6%	40920	6820					
		12004	1260	30-01-2020	C	E	1425 MI	85.00 SM	Two side Residential Plots and 15 feet wide road	5000/SM	425000	6%	25500	4250					
		*Non agriculture land more than 500 SM will be calculated 30 *per cent* less than the circle rate as per general instruction No. 23 of Circle rate of effective date 05.10.2017.																	
99	SR Sadar-I, Firozabad	**14164**	**13755**	**02-12-2022**	**A**	**B**	**281 A & 281 B**	**0.21965 99 Hec.**	**Agriculture land, away from road and Abadi**	**1.06 crore / Hec.**	**2329000**	**6 & 7%**	**153030**	**23290**	**2400**	**52,71,838**	**3,59,040**	**52,720**	**2,35,440**
		13983	7911	11-07-2022	C	D	281A	325.50 SM	Two side plot and 20 feet wide road	2150/SM	700000	6%	42000	7000					
		14197	14865	28-12-2022	A	E	281A	558.00 SM	Rest part of seller, plot and road	2400/SM	1340000	6 & 7%	83800	13400					
100		**14061**	**10402**	**01-09-2022**	**A**	**B**	**1500**	**0.510 Hec.**	**Agriculture land, away from road and Abadi**	**49 lakh /Hec.**	**2500000**	**5%**	**127000**	**25000**	**1600**	**81,60,000**	**4,08,000**	**81,600**	**3,37,600**
		13809	2462	08-03-2022	C	D	1500	27.90 SM	Three side plots and 10 feet wide road	1400/SM	40000	4%	1600	400					
		13793	1963	23-02-2022	Brother of A	E	1500	139.50 SM	House and 10 feet wide road	1400/SM	196000	4 & 5%	8820	1960					
		14200	14942	31-12-2022	Brother of A	F	1500	74.40 SM	Residential land and nine feet wide road	1600/SM	120000	4%	4800	1200					
101		**14048**	**9995**	**26-08-2022**	**A**	**B**	**319/1#**	**0.12293 48 Hec.**	**Agricultural land on pakki road**	**₹ 6900 for 500 SM + ₹ 3450 for next 500 SM + ₹ 1725 for next 229.35 SM**	**5571000**	**7%**	**390000**	**55710**	**6900**	**84,82,501**	**5,93,810**	**84,830**	**2,32,930**

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
		13285	457	14-01-2021	C	D	319/1#	172.64 SM	Residential land, 24 feet wide road and near Industrial area	5900/SM+ 25%	1284000	7 & 6%	83460	12840					
		14068	10611	06-09-2022	A	E	319/1#	680.88 SM	Residential land and 24 feet wide road	6900/SM	4900000	7 & 6%	333000	49000					
		# Khasra No 319/1 declared 143 as on 04-08-2014 as per document number 10611/22.																	
102	SR Sadar, Ghazipur	**5222**	**4790**	**05-07-2019**	**A**	**B**	**493**	**0.2080 Hec.**	**Agricultural land, Khadanja road and away from Abadi**	**4.20 crore / Hec.**	**8736000**	**5%**	**437000**	**20000**	**9000**	**1,87,20,000**	**9,36,000**	**20,000**	**4,99,000**
		4917	8033	30-11-2018	C	D	493	127.00 SM	House and 14 feet wide road	9000/SM	1143000	5 & 4%	47150	20000					
		6414	2109	19-04-2023	E	F	493	139.70 SM	House and 14 feet wide road	9000/SM	1260000	5 & 4%	53000	12600					
103		**5535**	**3476**	**13-08-2020**	**A**	**B**	**219**	**0.076 Hec.**	**Agricultural land, chak road less than 3 meter and near Abadi**	**2.80 crore / Hec. + 25%**	**2660000**	**5%**	**133000**	**26600**	**6500**	**49,40,000**	**2,47,000**	**49,400**	**1,36,800**
		4770	5243	30-07-2018	A	C	219	229.61 SM	Residential land on highway	9000/SM+ 50%	3100000	5%	155000	20000					
		5554	3858	04-09-2020	C	D	219	229.61 SM	Residential land on highway	9000/SM+ 50%	3100000	5%	155000	31000					
104		**6252**	**6038**	**07-11-2022**	**A**	**B**	**263 S**	**0.1520 Hec.**	**Agricultural land away from road and Abadi**	**1.80 crore / Hec.**	**2736000**	**5%**	**136800**	**27360**	**6500**	**98,80,000**	**4,94,000**	**98,800**	**4,28,640**
		6248	5959	02-11-2022	C	D	263 S	64.00 SM	Residential land and nine feet wide khadanja road	6500/SM	416000	5%	20800	4160					
		6283	6733	06-12-2022	**C**	E	263 S	64.00 SM	Residential land and nine feet wide khadanja road	6500/SM	416000	4%	16650	4160					
105		**5784**	**2611**	**28-04-2021**	**A**	**B**	**296**	**0.15675 Hec.**	**Agricultural land, away from road and Abadi**	**₹ 7500 for 500 SM + ₹ 3750 for next 500 SM + ₹ 1875 for next 567.50 SM**	**6694000**	**5%**	**335000**	**66940**	**7500**	**1,17,56,250**	**5,87,850**	**1,17,570**	**3,03,480**
		5706	780	30-01-2021	C	D	296	88.90 SM	Residential land and nine feet wide khadanja road	7500/SM	667000	5%	33500	6670					
		6360	837	14-02-2023	E	D	296	482.50 SM	Residential land and eight feet wide khadanja road	7500/SM	3638000	5%	182000	36380					
106		**5744**	**1632**	**04-03-2021**	**A**	**B**	**228**	**0.126 Hec.**	**Agricultural land, near Abadi and less than 03 meter wide road**	**1.80 crore/ Hec.+50%**	**3402000**	**5%**	**170200**	**34020**	**6500**	**81,90,000**	**4,09,500**	**81,900**	**2,87,180**
		5561	3980	15-09-2020	C	D	228	127.00 SM	Residential land and less than 03 meter wide khadanja road	6500/SM	826000	4%	33100	8260					
		5645	5816	05-12-2020	C	D	228	127.00 SM	Residential land and 07 feet wide road	6500/SM	826000	4%	33050	8260					
107		**4992**	**528**	**21-01-2019**	**A**	**B**	**225 Sa**	**0.1040 Hec.**	**Agricultural land on chak road and away from Abadi**	**1.80 crore /Hec.**	**1872000**	**5 & 4%**	**83600**	**20000**	**6500**	**67,60,000**	**3,28,000**	**20,000**	**2,44,400**
		4589	1354	23-02-2018	C	D	225 Sa	406.77 SM	Residential land on less than three mt road	6500/SM	2645000	5%	132250	20000					
		5884	5126	28-08-2021	E	F	225 Sa	250.00 SM	Residential land on 18 feet wide road	6500/SM	1625000	5%	81250	16250					
108	**SR Akbarpur, Kanpur Dehat**	**6411**	**6282**	**06-07-2021**	**A**	**B**	**1280**	**0.2489 Hec.**	**Agriculture land and on N.H-2**	**2.50 crore /Hec.**	**6222500**	**6 & 7%**	**435610**	**62225**	**10000**	**2,48,90,000**	**17,32,300**	**2,48,900**	**14,83,365**
109		**6411**	**6283**	**06-07-2021**	**A**	**C**	**1280**	**0.2489 Hec.**	**Agriculture land and in 200 SM radius of N.H-2**	**2.50 crore /Hec.**	**6222500**	**6 & 7%**	**435610**	**62225**	**6200**	**1,54,31,800**	**10,70,240**	**1,54,320**	**7,26,725**

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
110		**6411**	**6284**	**06-07-2021**	**A**	**D**	**1280**	**0.2489 Hec.**	**Agriculture land and in 200 SM radius of N.H-2**	**2.50 crore /Hec.**	**6222500**	**6 & 7%**	**435610**	**62225**	**6200**	**1,54,31,800**	**10,70,240**	**1,54,320**	**7,26,725**
111		**6411**	**6285**	**06-07-2021**	**A**	**E**	**1280**	**0.2488 Hec.**	**Agriculture land and 200 SM radius of N.H-2**	**2.50 crore /Hec.**	**6220000**	**6 & 7%**	**435400**	**62200**	**6200**	**1,54,25,600**	**10,69,820**	**1,54,260**	**7,26,480**
		6190	1508	06-02-2021	E	F	1280	84.00 SM	Two side Residential Plots and 15 feet wide road	6200/SM	521000	6 & 7%	31260	5210					
		6736	492	15-01-2022	C	G	1280	52.27 SM	Plots and 15 feet wide road	6200/SM	325000	7%	22750	3250					-
112	**SR Chhata, Mathura**	**9218**	**10756**	**04-06-2022**	**A**	**B**	**45/1/2**	**0.405 Hec.**	**Agriculture land, near Abadi and link road**	**75 lakh / Hec. +50%**	**4557000**	**7%**	**319500**	**45570**	**₹ 3600 for 3000 SM+ ₹ 2520 for 1050 SM**	**1,34,46,000**	**9,41,220**	**1,34,460**	**7,10,610**
		9211	10479	02-06-2022	A	C	45/1/2	41.80 SM	Residential plot and two side road	3600	166000	6%	9960	1660					
		9271	13013	29-06-2022	A	D	45/1/2	50.16 SM	Residential plot and Koshi Shahpur road	3600	181000	6%	10860	1810					
		*Non agriculture land 3000 SM and above will be calculated 30 *per cent* less than the circle rate as per general instruction No. 22 of Circle rate of effective date 26.10.2017.																	
113	**SR Sadar, Raibareilly**	**9601**	**2823**	**14-03-2022**	**A**	**B**	**493 MI**	**0.895 Hec.**	**Agricultural land away from road and Abadi**	**53 Lakh/Hec.**	**4744000**	**7%**	**332100**	**47440**	**₹ 4600 for 500 SM+₹ 2300 for 500 SM+₹ 1150 for rest 7950 SM***	**1,25,92,500**	**8,81,510**	**1,25,930**	**6,27,900**
		8386	490	11-01-2019	C	D	493 MI	316.20 SM	Two side plot and 10 feet wide road	4900/SM	1550000	7%	108500	20000					
		8394	759	18-01-2019	C	E	493 MI	180.03 SM	Two side plot and 20 feet wide road	5100/SM	919000	7%	64350	18380					
		9855	11362	09-09-2022	B	G	493 MI	253.00 SM	Road and plot	5100/SM	1291000	7%	90400	12910					
114		**8595**	**7240**	**03-08-2019**	**A**	**B**	**1 MI**	**0.506 Hec.**	**Agricultural land away from road and Abadi**	**20 Lakh /Hec.**	**1012000**	**5%**	**50600**	**20000**	**₹ 3100 for 500 SM+ ₹1550 for 500 SM+ ₹ 775 for 4060 SM***	**54,71,500**	**2,73,600**	**20,000**	**2,23,000**
		8591	7100	31-07-2019	C	D	1 MI	93.00 SM	Rest land of Seller and 25 feet wide road	5300/SM	493000	4%	19800	9860					
		9911	13484	20-10-2022	C	E	1 MI	186.00 SM	Residential Plot and two side 25 and 40 feet wide road	5700/SM +10%	1167000	4 & 5%	48400	11670					
		* Non agriculture land upto 500 SM @100 *per cent* of non-agriculture rate + next 500 SM to 1000 SM @50 *per cent* + rest area will be calculated @ 25 *per cent* of concern circle rate as per general instruction No. 24 of Circle rate of effective date 01.08.2018 and 01-08-2020.																	
115		**10002**	**16518**	**16-12-2022**	**A**	**B**	**60**	**0.12645 Hec.**	**Agricultural land chakroad and away from Abadi**	**69 Lakh /Hec.**	**961000**	**7%**	**67300**	**9610**	**₹ 4800 for 1000 SM+ ₹ 3600 for next 264.5 SM**	**57,52,200**	**4,02,710**	**57,530**	**3,83,330**
		9900	13133	14-10-2022	C	D	60	63.24 SM	Land of sahkhatedar and nine feet wide road	3700/SM	252000	7%	17700	2520					
		10009	16813	20-12-2022	C	E	60	190.00 SM	Rest land of seller and two side 17 and 20 feet wide road	5300/SM +10%	1007000	7 & 6%	60500	10070					
		*Non agriculture land more than 1000 SM will be calculated 25 *per cent* less than the circle rate as per general instruction No. 24 of Circle rate of effective date 01.11.2022.																	
116	**SR Sadar, Rampur**	**10234**	**10497**	**25-11-2022**	**A**	**B**	**524/2**	**0.1265 Hec.**	**Agricultural land, near Abadi and road**	**65 lakh /Hec.+10 %**	**906000**	**6 & 7%**	**54360**	**9060**	**2600**	**32,89,000**	**2,20,230**	**32,890**	**1,89,700**
117		**10235**	**10498**	**25-11-2022**	**A**	**Wife of B**	**524/2**	**0.1265 Hec.**	**Agricultural land, near Abadi and road**	**65 lakh /Hec.+10 %**	**906000**	**7%**	**63450**	**9060**	**2600**	**32,89,000**	**2,30,230**	**32,890**	**1,90,610**
		8764	4299	10-05-2019	A	C	524/2	356.76 SM	Residential land on six meter wide road	2000/SM	714000	7%	50000	14280					

Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	Seller	Purchaser	Araji	Area	Fact narrated by the executors/other sale deeds	Rate	Valuation done by the Dept	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
		10307	444	17-01-2023	A	D	524/2	150.50 SM	Three side plots and six meter wide road	2600/SM	392000	7%	27440	3920					
118		**8681**	**2589**	**12-03-2019**	**A**	**B**	**1149**	**0.076 Hec.**	**Agricultural land, away from road and Abadi**	**90 lakh /Hec.**	**2000000**	**7%**	**140000**	**20,000**	**₹ 5000 for 500 SM+ ₹ 3500 for next 260 SM***	**34,10,000**	**2,38,700**	**20,000**	**98,700**
119		**8681**	**2590**	**12-03-2019**	**A**	**B**	**1149**	**0.076 Hec.**	**Agricultural land, away from road and Abadi**	**90 lakh /Hec.**	**2000000**	**7%**	**140000**	**20000**	**₹ 5000 for 500 SM+ ₹ 3500 for next 260 SM***	**34,10,000**	**2,38,700**	**20,000**	**98,700**
		8665	2265	01-03-2019	B	C	1149	167.22 SM	Three side plots and nine meter wide road	7000/SM	1171000	7%	82000	20000					
		8736	3726	20-04-2019	B	D	1149	167.22 SM	Three side plots and six meter wide road	5000/SM	837000	7%	58600	16740					
		* Non agriculture land upto 500 SM @100 *per cent* of non-agriculture rate + next 500 SM to 1000 SM @70 *per cent* + rest area will be calculated @ 50 *per cent* of concern circle rat as per general instruction No. 14 of Circle rate of effective date 02.09.2018. No such provision in effective rate list from 16-09-2022.																	
	Total												**54,43,670**	**8,20,235**			**1,44,76,410**	**19,84,820**	**6,82,76,211**

Note- Deeds in bold in the Appendix are deeds against which there is short levy of stamp duty and registration fees. Other deeds in the same *Araji* number have been used for determining potentiality of land.

Appendix-2.14
(Referred to in paragraph 2.3)
Statement showing Fitness Certificates of Transport Vehicles not Renewed

(Amount in ₹)

Sl. No.	Name of the Unit		No. of vehicles registered	No. of vehicles checked by Audit	Nos. of vehicles in which objection was found	Date of Audit from	Date of Audit to	Audit Period	period in which fitness expired	Period lapsed after expiry of fitness at the time of Audit (Months)	Nos of vehicles whose Tax was Deposited after fitness expired	Nos. of Vehicles caught by Enforcement Team	No. of Heavy Vehicle (HV) and Medium Vehicles (MV) (₹ 600+ ₹ 600+ ₹ 200) per vehicle	Amount involved in Heavy and Medium vehicles	No. of transport light vehicles (LV) and three wheelers (Th.W) (₹ 400+ ₹ 400+ ₹ 200) per vehicle	Amount involved in transport light vehicles and three wheelers	Total Vehicles	Amount involved in all vehicles (HV+MV+ LV+Th.W)
1	RTO	Agra	3,389	630	15	31.01.2023	10.02.2023	03/2022 to 01/2023	03/2022 to 01/2023	02 to 12	15	10	7	9,800	8	8,000	15	17,800
2	ARTO	Bahraich	3,418	1623	1,144	23.09.2023	04.10.2023	11/2017 to 08/2023	11/2017 to 08/2023	03 to 72	31	527	1	1,400	1,143	11,43,000	1,144	11,44,400
3	RTO	Bareilly	8289	850	111	23.09.2022	01.10.2022	12/2019 to 08/2022	04/2021 to 08/2022	03 to 19	111	53	26	36,400	85	85,000	111	1,21,400
4	ARTO	Bulandshahr	10,782	401	178	20.05.2023	29.05.2023	01/2018 to 04/2023	01/2021 to 02/2023	04 to 29	177	80	124	1,73,600	54	54,000	178	2,27,600
5	ARTO	Hapur	8,722	313	62	10.05.2023	19.05.2023	02/2018 to 04/2023	02/2021 to 04/2023	02 to 28	62	30	42	58,800	20	20,000	62	78,800
6	RTO	Jhansi	2,966	580	29	13.02.2023	23.02.2023	02/2022 to 01/2023	02/2022 to 01/2023	02 to 13	29	16	21	29,400	8	8,000	29	37,400
7	RTO	Kanpur City	13924	782	93	10.10.2022	20.10.2022	12/2019 to 08/2022	04/2021 to 08/2022	03 to 19	93	34	57	79,800	36	36,000	93	1,15,800
8	RTO	Lucknow	10,891	740	41	27.03.2023	06.04.2023	02/2022 to 02/2023	02/2022 to 01/2023	04 to 15	41	24	0	0	41	41,000	41	41,000
9	RTO	Mathura	3057	650	8	01.08.2022	23.08.2022	01/2020 to 07/2022	01/2020 to 08/2021	13 to 32	7	6	2	2,800	6	6,000	8	8,800
10	RTO	Meerut	6753	730	147	12.09.2022	22.09.2022	01/2020 to 08/2022	04/2021 to 03/2022	07 to 18	147	82	43	60,200	104	1,04,000	147	1,64,200
11	RTO	Saharanpur	1530	712	44	21.12.2022	28.12.2022	12/2019 to 11/2022	12/2019 to 10/2022	03 to 37	44	16	29	40,600	15	15,000	44	55,600
12	RTO	Varansi	18948	850	138	04.11.2022	16.11.2022	01/2020 to 10/2022	04/2021 to 09/2022	03 to 20	137	56	69	96,600	69	69,000	138	1,65,600
Total			**92,669**	**8,861**	**2,010**			**11/2017 to 08/2023**	**11/2017 to 08/2023**	**02 to 72**	**894**	**934**	**421**	**5,89,400**	**1,589**	**15,89,000**	**2,010**	**21,78,400**

Appendix-2.15
(Referred to in paragraph 2.3)
Statement showing Fitness Certificates of Non-Transport Vehicles not Renewed

(Amount in ₹)

Sl No	Name of the Unit		No. of vehicle registred	Nos. of vehicles checked by Audit	Nos. of vehicles in which objection was found	Date of Audit from	Date of Audit to	Audit Period	period in which fitness expired	Period lapsed after expiry of fitness at the time of Audit	Nos. of vehicles whose Tax was Deposited after fitness expired	Nos. of Vehicles caught by Enforcement Team	Nos. of light non transport vehicles (₹ 400+ ₹ 400+ ₹ 200) per vehicle	Amount involved in light vehicles
1	RTO	Agra	625	625	93	31.01.2023	10.02.2023	03/2022 to 01/2023	03/2022 to 12/2022	02 to 12	0	15	93	93,000
2	ARTO	Bahraich	13,919	846	302	23.09.2023	04.10.2023	11/2017 to 08/2023	11/2017 to 08/2023	03 to 72	0	79	302	3,02,000
3	RTO	Banda	323	323	176	16.08.2023	24.08.2023	01/2020 to 07/2023	01/2020 to 07/2023	02 to 44	0	66	176	1,76,000
4	RTO	Bareilly	3627	478	92	23.09.2022	01.10.2022	12/2019 to 08/2022	06/2021 to 08/2022	03 to 17	0	14	92	92,000
5	ARTO	Bulandshahr	1,199	508	85	20.05.2023	29.05.2023	01/2018 to 04/2023	03/2018 to 04/2023	02 to 63	0	48	85	85,000
6	ARTO	Hapur	111	111	66	10.05.2023	19.05.2023	02/2018 to 04/2023	02/2018 to 04/2023	02 to 64	0	34	66	66,000
7	RTO	Jhansi	861	861	29	13.02.2023	23.02.2023	02/2022 to 01/2023	02/2022 to 01/2023	02 to 13	0	10	29	29,000
8	RTO	Kanpur City	2995	630	74	10.10.2022	20.10.2022	12/2019 to 08/2022	06/2021 to 08/2022	03 to 17	0	39	74	74,000
9	RTO	Lucknow	3,344	864	31	27.03.2023	06.04.2023	02/2022 to 02/2023	02/2022 to 02/2023	03 to 15	0	15	31	31,000
10	RTO	Mathura	751	550	230	01.08.2022	23.08.2022	01/2020 to 07/2022	01/2020 to 07/2022	02 to 32	0	92	230	2,30,000
11	RTO	Meerut	16371	860	101	12.09.2022	22.09.2022	01/2020 to 08/2022	06/2021 to 08/2022	02 to 16	0	31	101	1,01,000
12	RTO	Saharanpur	268	268	111	21.12.2022	28.12.2022	12/2019 to 11/2022	12/2019 to 11/2022	02 to 37	0	34	111	1,11,000
13	RTO	Varansi	907	907	147	04.11.2022	16.11.2022	01/2020 to 10/2022	05/2021 to 10/2022	02 to 19	0	43	147	1,47,000
Total			**45,301**	**7,831**	**1,537**			**11/2017 to 08/2023**	**11/2017 to 08/2023**	**02 to 72**	**0**	**520**	**1,537**	**15,37,000**

Appendix-2.16
(Referred to in paragraph 2.4)
Statement showing of vehicle plying without renewal of permit and without payment of application fees, permit fees

(Amount in ₹)

Sl. No.	Name of the Unit		Type of Vehicles	Total no. of vehicles	No. of vehicles checked by Audit	No. of vehicles for which permits not renewed	Period in which Audit done	Period in which permit was expired	Period lapsed after expiry of permit at the time of Audit (in months)	No. of vehicles for which tax deposit after expiry of permit	No. of vehicles challaned by Enforcement Team after expiry of permit	Application fee per vehicle	Permit fee per vehicle	Application fee	Permit fee	Total fee
1	RTO	Agra	Heavy Goods Vehicle	430	430	42	31.01.2023 to 10.02.2023	04/2022 to 01/2023	02 to 11	42	10	1,200	7,500	50,400	3,15,000	3,65,400
			School Bus	827	827	122	31.01.2023 to 10.02.2023	03/2022 to 12/2022	03 to 12	11	36	1,200	4,500	1,46,400	5,49,000	6,95,400
			Tankers	1349	350	10	31.01.2023 to 10.02.2023	03/2022 to 01/2023	02 to 12	8	2	1,200	7,500	12,000	75,000	87,000
			Three Wheelers	2606	530	183	31.01.2023 to 10.02.2023	05/2022 to 12/2022	03 to 10	0	99	600	2,000	1,09,800	3,66,000	4,75,800
2	RTO	Bareilly	Heavy Goods Vehicle	1075	444	64	16.09.2023 to 27.09.2023	04/2021 to 08/2022	14 to 30	64	20	1,200	7,500	76,800	4,80,000	5,56,800
			Maxi Cab	124	49	21	16.09.2023 to 27.09.2023	09/2022 to 08/2023	02 to 13	14	6	600	4,500	12,600	94,500	1,07,100
			School Bus	238	238	10	16.09.2023 to 27.09.2023	04/2021 to 08/2022	14 to 30	10	5	1,200	4,500	12,000	45,000	57,000
			Stage Carrier	345	206	3	16.09.2023 to 27.09.2023	08/2021 to 04/2022	18 to 26	3	3	1,200	7,500	3,600	22,500	26,100
			Tankers	570	250	1	16.09.2023 to 27.09.2023	06/2022 to 06/2022	16 to 16	1	1	1,200	7,500	1,200	7,500	8,700
			Three Wheelers	4249	852	455	16.09.2023 to 27.09.2023	04/2021 to 08/2023	02 to 30	203	184	600	2,000	2,73,000	9,10,000	11,83,000
3	RTO	Jhansi	Heavy Goods Vehicle	163	163	43	13.02.2023 to 23.02.2023	02/2022 to 01/2023	02 to 13	43	16	1,200	7,500	51,600	3,22,500	3,74,100
			Tankers	184	6	1	13.02.2023 to 23.02.2023	12/2022 to 12/2022	03 to 02	1	0	1,200	7,500	1,200	7,500	8,700
			Three Wheelers	1292	450	117	13.02.2023 to 23.02.2023	02/2022 to 01/2023	02 to 13	0	86	600	2,000	70,200	2,34,000	3,04,200
4	RTO	Meerut	Heavy Goods Vehicle	321	321	44	12.09.2022 to 22.09.2022	04/2021 to 08/2022	02 to 18	44	12	1,200	7,500	52,800	3,30,000	3,82,800
			school Bus	250	250	48	12.09.2022 to 22.09.2022	04/2021 to 08/2022	02 to 18	0	13	1,200	4,500	57,600	2,16,000	2,73,600
			Tankers	24	24	4	12.09.2022 to 22.09.2022	04/2021 to 03/2022	07 to 18	4	1	1,200	7,500	4,800	30,000	34,800
			Three Wheelers	846	846	233	12.09.2022 to 22.09.2022	04/2021 to 08/2022	02 to 18	0	172	600	2,000	1,39,800	4,66,000	6,05,800
5	RTO	Saharanpur	Heavy Goods Vehicle	546	546	54	21.12.2022 to 28.12.2022	01/2021 to 11/2022	02 to 24	54	18	1,200	7,500	64,800	4,05,000	4,69,800
			school Bus	268	268	56	21.12.2022 to 28.12.2022	01/2022 to 11/2022	02 to 12	0	8	1,200	4,500	67,200	2,52,000	3,19,200
			Tankers	270	37	2	21.12.2022 to 28.12.2022	02/2022 to 05/2022	08 to 11	2	0	1,200	7,500	2,400	15,000	17,400
			Three Wheelers	1261	625	95	21.12.2022 to 28.12.2022	10/2021 to 05/2022	08 to 15	1	63	600	2,000	57,000	1,90,000	2,47,000
6	RTO	Varanasi	Heavy Goods Vehicle	531	531	149	04.11.2022 to 16.11.2022	04/2021 to 10/2022	02 to 20	149	56	1,200	7,500	1,78,800	11,17,500	12,96,300
			school Bus	385	385	162	04.11.2022 to 16.11.2022	04/2021 to 10/2022	02 to 20	1	70	1,200	4,500	1,94,400	7,29,000	9,23,400
			Stage Carriage	502	502	8	04.11.2022 to 16.11.2022	06/2021 to 05/2022	07 to 18	8	8	1,200	7,500	9,600	60,000	69,600
			Tankers	822	822	3	04.11.2022 to 16.11.2022	07/2021 to 01/2022	11 to 17	3	2	1,200	7,500	3,600	22,500	26,100
			Three Wheelers	2168	864	278	04.11.2022 to 16.11.2022	04/2021 to 09/2022	03 to 20	0	59	600	2,000	1,66,800	5,56,000	7,22,800
Total				**21,646**	**10,816**	**2,208**	**12.09.2022 to 27.09.2023**	**01/2021 to 08/2023**	**02 to 30**	**666**	**950**					**96,37,900**

Appendix-2.17
(Referred to in paragraph 2.6)
Statement showing Non-imposition and realisation of penalty on delayed payment of additional Tax by UPSRTC Buses

(Amount in ₹)

Sl. No.	Name of unit	No. of Cases	No. of Cases checked by Audit	No. of Cases in which observation found	Amount deposited	Period (Penalty on Additional Tax leviable)	Audit Period	Date of Audit	Delay in deposit in Months	Total amount of Penalty chargeable on delay in deposit of Additional Tax
1	RTO Bahraich	316	316	298	3,51,64,200	01/2020 to 08/2023	11/2017 to 08/2023	23.09.2023 to 04.10.2023	01 to 42	1,85,07,479
2	RTO Bareilly	156	156	139	1,39,64,466	03/2020 to 08/2022	12/2019 to 08/2022	23.09.2022 to 01.10.2022	01 to 30	88,31,660
3	ARTO Bulandsahar	174	174	160	92,10,600	11/2018 to 04/2023	01/2018 to 04/2023	20.05.2023 to 29.05.2023	01 to 18	20,38,215
4	ARTO Hapur	2488	2488	2271	7,48,68,150	06/2010 to 04/2023	02/2018 to 04/2023	10.05.2023 to 19.05.2023	01 to 124	1,69,40,834
5	RTO Jhansi	329	329	313	2,79,99,750	03/2019 to 02/2023	02/2022 to 01/2023	13.02.2023 to 23.02.2023	01 to 43	1,74,85,747
6	RTO Kannauj	397	340	318	1,68,18,850	03/2018 to 06/2023	03/2018 to 06/2023	26.07.2023 to 04.08.2023	01 to 25	49,52,883
7	RTO Kanpur Nagar	402	402	367	10,31,95,430	10/2017 to 09/2022	12/2019 to 08/2022	10.10.2022 to 20.10.2022	01 to 57	4,78,05,483
8	RTO Lucknow	32	32	25	57,19,949	03/2018 to 02/2023	02/2022 to 02/2023	27.03.2023 to 06.04.2023	01 to 61	18,36,353
9	RTO Meerut	256	256	252	77,07,050	02/2020 to 09/2022	01/2020 to 08/2022	12.09.2022 to 22.09.2022	01 to 16	13,69,575
10	ARTO Saharanpur	1736	1736	1627	7,15,19,776	06/2019 to 07/2023	12/2019 to 11/2022	21.12.2022 to 28.12.2022	01 to 23	1,96,08,754
							12/2022 to 11/2023	20.12.2023 to 01.01.2024		
11	RTO Varanasi	1032	1032	1137	3,64,82,910	03/2020 to 10/2023	01/2020 to 10/2022	04.11.2022 to 16.11.2022	01 to 44	1,42,36,384
							11/2022 to 10/2023	11.12.2023 to 13.12.2023		
								17.12.2023 to 19.12.2023		
Total		**7,318**	**7,261**	**6,907**	**40,26,51,131**	**06/2010 to 10/2023**	**11/2017 to 11/2023**	**09/2022 to 01/2024**	**01 to 124**	**15,36,13,368**

Appendix-2.18
(Referred to in paragraph 2.7)
Non-charging of interest on delayed payment of QR code amount

(Amount in ₹)

Sl. No.	Name of Unit	Month	No of bottles issued without QR code	Amount of QR code (@ of ₹ 0.15)	Challan no. and Date of deposits	Delay period		Delay in number of days (Taking 30 days in a month)	Amount of interest due to be realized
1	AEC Wave Distillery & Breweries Ltd. Aligarh	April 2018	44,178,750	66,26,812.5	Payment was made in the order dated 06 June 2022 of the Office of the Excise Commissioner	01/05/2018	05/06/2022	1475	4,887,274.22
		May 2018	46,958,307	70,43,746.05		01/06/2018	05/06/2022	1445	5,089,106.52
		Upto 15 June 2018	19,168,746	28,75,311.9		16/06/2018	05/06/2022	1430	2,055,848.01
2	AEC Unnao Distillery & Breweries Ltd. Unnao	April 2018	8,866,620	13,29,993.00	ABK210320143 dated 08.11.21 ₹ 2817430.00, ABK210320165 dated 08.11.21 of ₹152690.00 & ABK210322047 dated 11.11.21 ₹10.00	01/05/2018	07/11/2021	1267	842,550.57
		May 2018	9,917,280	14,87,592.00		01/06/2018	07/11/2021	1237	920,075.65
		Upto 15 June 2018	1,016,955	1,52,543.25		16/06/2018	10/11/2021	1225	93,432.74
3	AEC Mohan mekins Ltd Mohan nagar Breweries Unit Ghaziabad	April 2018	58,440	8,766.00	2003020081 dated 25.05.2021	01/05/2018	24/05/2021	1104	4,838.83
		May 2018	171,420	25,713.00		01/06/2018	24/05/2021	1074	13,807.88
		Upto 15 June 2018	105,084	15,762.60		16/06/2018	24/05/2021	1059	8,346.30
		April 2018	2,194,428	329,164.20	2003019311 dated 25.05.2021	01/05/2018	24/05/2021	1104	181,698.64
		May 2018	2,526,492	378,973.80		01/06/2018	24/05/2021	1074	203,508.93
		Upto 15 June 2018	291,600	43,740.00		16/06/2018	24/05/2021	1059	23,160.33
4	AEC M/s Millar India Ltd. Unit Central Disttileries & Brewery Meerut	April 2018	4,599,240	689,886.00	210215759 dated 15 March 2021	01/05/2018	14/03/2021	1034	425,659.66
		May 2018	5,223,408	783,511.20		01/06/2018	14/03/2021	1004	393,322.62
		Upto 15 June 2018	2,596,884	389,532.60		16/06/2018	14/03/2021	989	192,623.87
5	AEC United Spirits Ltd. Meerut Cant Meerut	April 2018	9,559,164	1,433,874.60	210269918 dated 29 July 2021	01/05/2018	28/07/2021	1168	837,382.77
		May 2018	5,779,932	866,989.80		01/06/2018	28/07/2021	1138	493,317.20
		Upto 15 June 2018	897,984	119,697.60		16/06/2018	28/07/2021	1123	67,210.20
				15,000.00	Deducted from advance account dated 16 February 2023	16/06/2018	15/02/2023	1680	12,600.00
6	AEC Roja Distillery Shahjahanpur	April 2018	8,229,900	1,234,485.00	2102299590 dated 29.07.2021	01/05/2018	28/07/2021	1168	720,939.24
		May 2018	5,434,044	815,106.60		01/06/2018	28/07/2021	1138	463,795.66
		Upto 15 June 2018	1236720	185,508.00		16/06/2018	28/07/2021	1123	104,162.74
7	AEC DCM Sri Ram Industries Ltd.Unit-Daurala Sugar Works Distillery Daurala Meerut	April 2018	10,529,736	1,579,460.40	210230891 dated 08.04.2021	01/05/2018	07/04/2021	1057	834,744.82
		May 2018	8,581,788	1,287,268.20		01/06/2018	07/04/2021	1027	661,012.22
		Upto 15 June 2018	576,564	86,484.60		16/06/2018	07/04/2021	1012	43,761.21

Sl. No.	Name of Unit	Month	No of bottles issued without QR code	Amount of QR code (@ of ₹ 0.15)	Challan no. and Date of deposits	Delay period		Delay in number of days (Taking 30 days in a month)	Amount of interest due to be realized
8	AEC National Industrial Corp. Ltd. Raja ka Sahaspur, Moradabad	April 2018	1,291,500	193,725.00	210229939 dated 06.04.2021	01/05/2018	05/04/2021	1055	102,189.94
		May 2018	3,404,880	510,732.00		01/06/2018	05/04/2021	1025	261,750.15
		Upto 15 June 2018	617,760	92,664.00		16/06/2018	05/04/2021	1010	46,795.32
		Total	**204,013,626**	**30,602,043.90**	**32 Months 29 days to 56 Months**				**19,984,916.23**

Appendix-4.1

(Referred to in paragraphs 4.1.1 and 4.1.4)

Details of sanctioned cost, fund released, expenditure incurred and status of completion in respect of projects executed by Directorate under Centrally assisted schemes

(₹ in crore)

Sl. No.	Name of the Scheme/Project	Month & Year of Sanction	Sanctioned/ Revised cost[1]	Funds Released (GoI)	Financial Progress	Physical Progress	Selected for Sample
1	2	3	4	5	6	7	8
Swadesh Darshan scheme of Ministry of Tourism, GoI							
1.	Development of Buddhist circuit - Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit	09/2016	87.89	72.56	68.44	100%	Yes
2.	Development of Chitrakoot and Shringverpur under Ramayana Circuit Theme	09/2016	69.45	64.09	56.03	100%	Yes
3.	Development of Ayodhya under Ramayana Circuit Theme	09/2017	127.21	115.46	113.22	100%	No
4.	Development of Gorakhnath Temple (Gorakhpur), Devipatan Temple (Balrampur) and Vatvashni Temple (Domariaganj) under Spiritual circuit theme	01/2019	18.30	16.81	18.12	100%	No
5.	Tourism Development of Jewar-Dadri-Sikandrabad-Noida-Khurja-Banda under Spiritual theme	07/2018	12.03	11.43	11.69	100%	No
Total			**314.88**	**280.35**	**267.50**		
PRASAD scheme of Ministry of Tourism, GoI							
6.	Construction of Tourist Facilitation Centre at VrindaVan, District Mathura	03/2015	9.36	9.78	9.78	100%	No
7.	Development of Mathura-VrindaVan as a Mega Tourist Circuit (Phase-II)	03/2015	14.93	10.98	10.98	100%	No
8.	Development of Varanasi (Phase-I)	03/2016	20.40	18.73	18.73	100%	No
9.	Development of River Cruise in Varanasi	11/2017	10.72	9.02	9.02	100%	Yes
10.	Development of Varanasi (Phase II)	02/2018	44.60	31.77	37.12	100%	Yes
11.	Development of Govardhan, Mathura	01/2019	39.74	31.19	30.73	100%	Yes
Total			**139.75**	**111.47**	**116.36**		
Museum Grant Scheme of Ministry of Culture, GoI							
12.	Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad	02/2019	12.35[2]	4.00[3]	8.54	95%	Yes
Total			**12.35**	**4.00**	**8.54**		
Grand Total of all projects			**466.98**	**395.82**	**392.40**		
Grand Total of Sample projects			**264.75**	**212.63**	**209.88**		

Source: Based on information furnished by the Directorate

[1] Includes basic cost, architectural fee and contingency to be borne by the GoI. Land cost, centage, GST and labour cess over and above the cost sanctioned by GoI was to be borne by the GoUP.

[2] GoI share restricted to ₹ eight crore. Remaining cost to be borne by the GoUP.

[3] Released by GoI: ₹ four crore so far. State contribution in the project not included here in the table.

Appendix-4.2
(Referred to in paragraph 4.1.4)
Summary of total population and sample projects under State schemes

(₹ in crore)

Sl. No.	Name of the Scheme	Total population				Sample selected				Percentage of total no. of sample to total population	Percentage of Expenditure in Sample project to projects in population
		No. of Projects			Amount of expenditure incurred	Nos. of Projects			Amount of expenditure incurred		
		Completed	Under Progress	Total		Completed	Under Progress	Total			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
1	Rajya Yojna	139	328	467	534.98	9	15	24	158.30	5.14	29.59
2	Projects executed by Uttar Pradesh Braj Teerth Vikas Parishad	18	7	25	70.95	2	3	5	44.38	20.00	62.55
3	Mukhyamantri Paryatan Samvardhan Yojna (All projects executed in eight districts selected out of 75 districts)	361	21	382	161.27	35	0	35	14.90	9.16	9.24
4	Zila Yojna (All projects executed in eight districts selected out of 47 districts i.e 8.33 *per cent*)	73	23	96	7.06	11	2	13	0.77	13.54	10.91
Grand Total (1 to 4)		**591**	**379**	**970**	**774.26**	**57**	**20**	**77**	**218.35**	**7.94**	**28.20**

Source: Based on information furnished by the Directorate

Appendix-4.3
(Referred to in paragraph 4.1.8.4)
Statement showing GST not provided on amount of centage and labour cess

(₹ in lakh)

Sl. No.	Name of Executing Agency and units	Name of the Project	Basic Cost of work	GST provided on basic cost of works as per estimate		GST not provided on			Amount of GST not levied (Col. 9 x Col. 5/100)
				Rate (in per cent)	Amount of GST (Col.4 x Col.5/100)	Centage	Labour Cess	Total Col. (7+8)	
1	2	3	4	5	6	7	8	9	10
1	UPRNN, Gorakhpur	Renovation & Beautification of parallel road from Nausad to Kalesar	818.77	12	98.25	102.35	8.19	110.54	13.26
2	C&DS, Ayodhya	Construction of Maharaja Suheldev Memorial and development of Chittaura Lake, Bahraich	2820.06	12	338.41	352.51	28.20	380.71	45.69
3	UPPCL Aligarh	Tourism Development Sukar Region at Kasganj	735.37	12	88.24	91.92	7.35	99.27	11.91
4	UPPCL Aligarh	Development of Panchkoshi Parikrama Marg, Soron, Kasganj	609.76	12	73.17	76.22	6.10	82.32	9.88
5	UPPCL Agra	Tourism Development & Beautification of Bateshwar Dham at Agra	704.75	12	84.57	88.09	7.05	95.14	11.42
6	UPPCL Lucknow	Development work at Raj Ghat near Naimisharanya, Sitapur	674.82	12	80.98	84.35	6.75	91.1	10.93
7	C&DS Gorakhpur	Mahadev Jharkhandi Temple, Gorakhpur	35.36	12	4.24	4.42	0.35	4.77	0.57
8	C&DS Gorakhpur	Bargadahi Shiv Sthal, Gorakhpur	37.27	12	4.47	4.66	0.37	5.03	0.60
9	C&DS Gorakhpur	Bansgaon Shiv Sthal, Basauli, Gorakhpur	36.92	12	4.43	4.62	0.37	4.99	0.60
10	C&DS Gorakhpur	Ban Pokar Ma Durga Temple, Gorakhpur	36.86	12	4.42	4.61	0.37	4.98	0.60
11	C&DS Gorakhpur	Moti Mandir, Chauri Chaura, Mundera Bajar, Gorakhpur	37.38	12	4.49	4.67	0.37	5.04	0.60
12	C&DS Gorakhpur	Samay Mata Sthal, Chillu Par, Gorakhpur	37.26	12	4.47	4.65	0.37	5.02	0.60
13	C&DS Gorakhpur	Ram Janki Sthal, Piprauli, Gorakhpur	35.41	12	4.25	4.43	0.35	4.78	0.57
14	C&DS Gorakhpur	Banvasi Ashram and Hanuman Sthal, Khajni, Gorakhpur	36.49	12	4.38	4.56	0.36	4.92	0.59

Sl. No.	Name of Executing Agency and units	Name of the Project	Basic Cost of work	GST provided on basic cost of works as per estimate		GST not provided on			Amount of GST not levied (Col. 9 x Col. 5/100)
				Rate (in per cent)	Amount of GST (Col.4 x Col.5/ 100)	Centage	Labour Cess	Total Col. (7+8)	
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
15	C&DS Gorakhpur	Baba Pathalhawa Shiv Sthal, Kushinagar	35.21	12	4.23	4.40	0.35	4.75	0.57
16	C&DS Gorakhpur	Bansi Ghat Padrauna, Kushinagar	35.51	12	4.26	4.44	0.36	4.80	0.58
17	C&DS Gorakhpur	Surya Mandir Sthal TurkPatti, Kushinagar	36.94	12	4.43	4.62	0.37	4.99	0.60
18	C&DS Gorakhpur	Prachin Shiv Mandir Kushinagar	37.85	12	4.54	4.73	0.38	5.11	0.61
19	C&DS Gorakhpur	Manjharia Devi Sthal, Sohrauna Kushinagar	38.24	12	4.59	4.78	0.38	5.16	0.62
20	C&DS Gorakhpur	Kulkula Dham, Ramkola, Kushinagar	35.56	12	4.27	4.44	0.36	4.80	0.58
21	C&DS Gorakhpur	Hanuman Temple and Shiv Sthal, Gauri Shri Ram Chauraha, Kushinagar	36.32	12	4.36	4.54	0.36	4.90	0.59
22	C&DS Unit-20, Sant Kabir Nagar	Tourism Development and Beautification work of Maheshwarpur Mandir in Ghanghata, Sant Kabir Nagar	37.51	12	4.50	4.69	0.38	5.07	0.61
23	C&DS Unit-20, Sant Kabir Nagar	Tourism Development and Beautification work of Dharmsinghwa Sthal in Mehdawal, Sant Kabir Nagar	35.86	12	4.30	4.48	0.36	4.84	0.58
24	UPPCL Unit-13 Banda	Development work of Prachin Shiv Mandir (Madfa Qila), Karvi, District-Chitrakoot	35.36	12	4.24	4.42	0.35	4.77	0.57
25	UPPCL Unit-13 Banda	Development and Beautification work of Shiv Kuti Mandir, Tikuri Mandor, District- Chitrakoot	36.75	12	4.41	4.59	0.37	4.96	0.60
26	UPPCL Unit-13 Banda	Tourism Development work of Suraj Kund, District-Chitrakoot	17.07	18	3.07	2.13	0.17	2.30	0.41
		Total	**7074.66**		**849.97**	**884.32**	**70.74**	**955.06**	**114.74**

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.4
(Referred to in paragraph 4.1.9.1 (A))
Details of payment of GST made to consultants and contractors

(₹ in lakh)

Sl. No.	Name of the Scheme	Name of the Project	Name of the Work sanctioned under the Project	Name of the Executing Agency	Total expenditure shown in the Closure Report	Portions of expenditure inclusive of GST	Amount of GST included in the expenditure
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Consultant fee							
1	Swadesh Darshan	Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	Development of Chitrakoot	UPRNN	65.85	38.39	5.86
Execution of work							
2	PRASAD	Development of River Cruise in Varanasi	Development of River Cruise in Varanasi	UPRNN	878.50	878.50	77.48
3	PRASAD	Development of Varanasi (Phase II)	Façade Lighting of Ghat at Varanasi	CPWD	1936.27	1936.27	207.46
Total					**2880.62**	**2853.16**	**290.80**

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.5
(Referred to in paragraph 4.1.9.1 B (i))
Statement showing release of instalment prior to award of tender

(₹ in lakh)

Sl. No.	Name of the Executing Agency	Name of the project	Sanctioned Cost	Date of Financial Sanction	Amount of Financial Sanction	Date of release of instalment	Amount released	Date of award of tender by Executing Agency
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1.	UPRNN, Gorakhpur	Tourism Development of Jaishwarnath Mandir Sthal located at Harnahi Marge, Khajni, Gorakhpur	7.64 (excluding GST)	29-03-2022	2.00	30-03-2022	2.00	08-09-2022
2.	UPPCL Gorakhpur Unit	Tourism development of Charaya Mai site located Narayanpur, Fazilnagar, Kushinagar	54.01 (excluding GST)	31-03-2023	10.00	31-03-2023	10.00	30-05-2023
3.	UPPCL, Unit-23, Basti	Tourism Development work of Samay Mata Shakti Sthal Shakti Dham Aashram at Ghanghata Haisar Bazar District- Sant Kabir Nagar	36.93 (excluding GST)	15-06-2022	32.00	18-06-2022	32.00	05-08-2022
4.	UPSTDC Lucknow	Façade treatment and Tourism Infrastructure amenities at 14 religious tourist sites	1920 (excluding GST)	24-03-2023	14.00	28-03-2023	14.00	25-08-2023
5.	UPSTDC Lucknow	Façade treatment and Tourism Infrastructure amenities Lakshman Qila	235.39 (excluding GST)	30-03-2023	0.50	30-03-2023	0.50	25-07-2023
Total					**58.50**		**58.50**	

Source: Records furnished by the Directorate and the executing agencies

Appendix-4.6
(Referred to in paragraph 4.1.9.1 B (ii))
Statement showing release of last instalment without retaining amount towards Defect Liability Period (DLP)

(₹ in lakh)

Sl. No.	Name of the Executing Agency	Name of the Project	Tender amount of Work	Centage at the rate of 12.5 per cent (col. 4 x 12.5%)	Labour Cess (at the rate of one per cent col.(4+5) x 1%	Total Cost of work Excluding GST col.(4+5+6)	Date of completion/ handing over the project	Date of release of last instalment	Total fund released	Amount of GST in released fund	Amount of fund released excluding GST Col. (10-11)	Amount retained col. (7-12)	Amount to be retained (Five *per cent* of tendered Cost) (col.4 x 5%)	Amount Short retained for DLP col. (14-13)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1	UPPCL Aligarh	Development of Panchkoshi Parikrama Marg, Soron, Kasganj	580.44	72.56	6.53	659.53	28-06-2023	30-06-2023	755.22	96.41	658.81	0.72	29.02	28.30
2	UPPCL Agra	Tourism Development & Beautification of Bateshwar Dham at Agra	686.30	85.79	7.72	779.81	30-07-2023	28-04-2023	912.56	133.61	778.95	0.86	34.32	33.46
3	UPPCL Varanasi	Renovation and beautification of Deeh Baba Mandir at Ramaila, Chiraigaon, Varanasi	17.11	2.14	0.19	19.44	19-02-2024	14-10-2022	19.42	0.00	19.42	0.02	0.86	0.84
4	C&DS, Mathura	Development and Beautification work of Narad Kund at Village-Dadisara, district-Mathura	317.97	39.75	3.58	361.30	31-05-2023	31-03-2024	404.97	36.34	368.63	-7.33	15.90	15.90
5	C&DS, Ghaziabad	Tourism development work in Gram Panchayat Poonth and Alamnagar in Garhmukteshwar in District Hapur	674.71	84.34	7.59	766.64	30-09-2023	29-03-2023	900.00	134.20	765.80	0.84	33.74	32.90
		Total	**2276.53**	**284.58**	**25.61**	**2586.72**			**2992.17**	**400.56**	**2591.61**		**113.84**	**111.40**

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.7
(Referred to in paragraph 4.1.9.1 B (iii))
Statement showing amount of GST short deposited by Executing Agency and basis of release of GST by the Directorate

(₹ in lakh)

Sl. No.	Name of the Executing Agency	Name of the Project	Sanctioned Cost	Date of order issued by the Directorate	Amount released	Expenditure incurred on bought out items	Amount on which GST applicable Col. (6-7)	Due date of deposit of GST	Applicable rate of GST (in per cent)	Due amount of GST (Col. 8 x Col. 10/100)	GST amount claimed by executing agency and released by Directorate	Basis of release of GST by Directorate
1	2	3	4	5	6	7	8	9	10	11	12	13
1	C&DS, Ayodhya	Construction of Maharaja Suheldev Memorial and Development of Chittaura Lake at Bahraich	3949.06 (including GST)	13-02-2021	593.00	0.00	593.00	20-03-2021	12	63.54	0	On the basis of GST payment made to Contractor by the executing agency
				08-11-2021	654.93	0.00	654.93	20-12-2021	12	70.17	0	
				24-03-2022	900.38	0.00	900.38	20-04-2022	12	96.47	0	
				03-08-2022	900.38	0.00	900.38	20-09-2022	18	137.35	0	
				09-12-2022	349.69	0.00	349.69	20-01-2023	18	53.34	0	
				16-03-2023	281.31	0.00	281.31	20-04-2023	18	42.91	281.31	
				30-03-2024	98.33	0.00	98.33	20-04-2024	18	15.00	98.33	
		Sub-total 1			**3778.02**					**478.78**	**379.64**	
2	C&DS, Ghaziabad	Tourism development work in Gram Panchayat Poonth and Alamnagar in Garhmukteshwar in District Hapur	900	06-10-2021	181.00	0.00	181.00	20-11-2021	12	19.39	108.85	On the basis of GST payment made to Contractor by the executing agency
				16-03-2022	100.00	0.00	100.00	20-04-2022	12	10.71		
				19-05-2022	33.00	0.00	33.00	20-06-2022	12	3.54		
				23-08-2022	67.00	0.00	67.00	20-09-2022	18	10.22		
				28-02-2023	384.80	0.00	384.80	20-03-2023	18	58.70		
				29-03-2023	134.20	0.00	134.20	20-04-2023	18	20.47		
		Sub-total 2			**900.00**					**123.03**	**108.85**	
3	Unit-17, C&DS Mathura	Development and Beautification work of Narad Kund at Village-Dadisara, district-Mathura	368.63 (excluding GST)	25-10-2021	50.00	0.00	50.00	20-11-2021	12	5.36	48.50	On the basis of Calculation
				23-08-2022	133.98	0.00	133.98	20-09-2022	18	20.44		
				04-01-2023	133.99	0.00	133.99	20-02-2023	18	20.44		
				08-02-2023	49.00	0.00	49.00	20-03-2023	18	7.47		
				31-03-2024	38.00	0.00	38.00	20-04-2024	18	5.80		
		Sub-total 3			**404.97**					**59.51**	**48.50**	
4	Unit-17, C&DS Mathura	Development and Execution work of Auditorium between Mathura and Vrindavan District-Mathura	2700.45	31-03-2021	800.00	0.00	800.00	20-04-2021	12	85.71	236.56	On the basis of Calculation
				02-01-2023	800.00	0.00	800.00	20-02-2023	18	122.03		
				30-03-2023	700.00	0.00	700.00	20-04-2023	18	106.78		
		Sub-total 4			**2300.00**					**314.52**	**236.56**	

Sl. No.	Name of the Executing Agency	Name of the Project	Sanctioned Cost	Date of order issued by the Directorate	Amount released	Expenditure incurred on bought out items	Amount on which GST applicable Col. (6-7)	Due date of deposit of GST	Applicable rate of GST (in per cent)	Due amount of GST (Col. 8 x Col. 10/100)	GST amount claimed by executing agency and released by Directorate	Basis of release of GST by Directorate
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**
5	C&DS Sant Kabir Nagar	Tourism Development work of Dharamsinghwa, Mehadawal, District-Sant Kabir Nagar	48.11	04-02-2021	24.05	3.10	20.95	20-03-2021	12	*2.24*	**4.20**	On the basis of Calculation
				06-10-2021	12.03	0.00	12.03	20-11-2021	12	*1.29*		
				04-01-2022	0.89	0.00	0.89	20-02-2022	12	*0.10*		
				Date not available	8.69	0.00	8.69		12	*0.93*		
				30-03-2023	1.69	0.00	1.69	20-04-2023	18	*0.26*		
		Sub-total 5			**47.35**					**4.82**	**4.20**	
6	C&DS Sant Kabir Nagar	Tourism Development work of Maheshwarpur Temple, Ghanghata, District-Sant Kabir Nagar	47.55	04-02-2021	23.77	0.48	23.29	20-03-2021	12	*2.50*	**4.45**	On the basis of Calculation
				06-10-2021	11.89	0.00	11.89	20-11-2021	12	*1.27*		
				04-01-2022	1.40	0.00	1.40	20-02-2022	12	*0.15*		
				Date not available	8.62	0.00	8.62		12	*0.92*		
				30-03-2023	1.67	0.00	1.67	20-04-2023	18	*0.25*		
		Sub-total 6			**47.35**					**5.10**	**4.45**	
7	C&DS Sant Kabir Nagar	Beautification of ancient pond at Vishayahannu/ Vishrapar,District- Sant Kabir Nagar	49.9	26-03-2021	24.95	1.97	22.98	20-04-2021	12	*2.46*	**4.34**	On the basis of Calculation
				30-12-2021	14.79	0.00	14.79	20-01-2021	12	*1.58*		
				Date not available	4.83	0.00	4.83		12	*0.52*		
				30-03-2023	1.95	0.00	1.95	20-04-2023	18	*0.30*		
		Sub-total 7			**46.52**					**4.86**	**4.34**	
Grand Total (1+2+3+4+5+6+7)					**7524.21**					**990.62**	**786.54**	
Short Deposit of GST (₹ 990.62 lakh - ₹ 786.54 lakh)											**204.08**	

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.8
(Referred to in paragraph 4.1.9.1 (C))
Statement showing submission of incorrect utilisation certificate

(₹ in lakh)

Sl. No.	Name of the Executing Agency	Name of the project	Sanctioned cost	Date of submission of UC	Amount released up to date of submission of UC	Fund utilised as per UC	Actual expenditure	Difference Col.(7-8)
1	2	3	4	5	6	7	8	9
Central Scheme								
1	Electrical Unit-18, UPRNN	Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad	1234.96 (excluding GST)	29-11-2022	750.00	750.00	574.36	175.64
State Schemes								
2	UPRNN Vindhyachal	Construction of Parkota and Parikrama Path of Vindhyavasini Temple, Mirzapur	4545.87 (including GST)	08-11-2023	3751.00	3726.11	3538.32	187.79
3	UPRNN Vindhyachal	Construction, Development and Improvement of Approach Road & Main Gates towards Vindhyavasini Temple, Mirzapur	4018.53 (including GST)	08-11-2023	3669.00	3656.88	2597.10	1059.78
4	UPPCL Gorakhpur Unit	Tourism development of Durga Mandir situated in Khanwar, Baklohi, Padrauna, Kushinagar	26.85 (excluding GST)	28-03-2022	5.00	3.75	0.00	3.75
5	UPRNN Banda	Construction and Development work of Gorakhgiri Temple work at District Mahoba	1024.32 (excluding GST)	23-03-2022	75.00	37.68	0.00	37.68
				14-11-2022	125.00	101.25	0.00	101.25
6	UPPCL Unit-13 Banda	Tourism Development work of Banduin Maata Mandir, District-Chitrakoot	19.56 (including GST)	11-03-2022	5.00	5.00	0.00	5.00
7	C&DS, Ghaziabad	Tourism development work in Gram Panchayat Poonth and Alamnagar in Garhmukteshwar in District Hapur	900.00 (including GST)	30-11-2021	181.00	181.00	88.20	92.80
8	C&DS Ghaziabad	Tourism development work of Kalyaneshwar Mahadev Temple and Ganga Temple located at Garhmuketshwar, District-Hapur	19.62 (excluding GST)	08-03-2022	5.00	5.00	0.00	5.00
9	UPSTDC Lucknow	Façade treatment and Tourism Infrastructure amenities Lakshman Qila	235.39 (excluding GST)	06-03-2024	117.50	117.50	30.13	87.37
Total					**8608.50***	**8546.49****	**6828.11**	**1718.38****

Source: Based on records furnished by the Directorate and the executing agencies

Note: ** This does not include release of ₹ 75 lakh shown in utilisation certificate dated 23-03-2022 at Sl. No. 5 as it is included in release of ₹ 125 lakh shown in next utilisation dated 14-11-2022.*

*** It does not include utilised fumds of ₹ 37.68 lakh shown in utilisation certificate dated 23-03-2022 at Sl. No. 5 as it is included in utilisation of ₹ 101.25 lakh shown in next utilisation dated 14-11-2022.*

Appendix-4.9
(Referred to in paragraph 4.1.9.2)
Statement showing execution of projects without e-tendering

(₹ in crore)

Sl. No.	Name of the scheme	Name of the project	Project Site	Name of the executing agency	Particulars of work	Name of the contractor/ consultant	Expenditure incurred
1	2	3	4	5	6	7	8
Central Scheme							
1	Swadesh Darshan	Buddhist circuit	Srawasti	UPRNN Bahraich Civil Unit	Modern Toilet Facility along with two overhead tanks	Executed on Departmental construction Unit (DCU) pattern	0.66
2	Swadesh Darshan	Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	Chitrakoot	Civil Unit Banda, UPRNN	Purchase of floor cleaning machine, development of Ram Ghat, Construction of Aarti sthal, widening of Parikrama Path	Executed on DCU pattern	2.62
3	Swadesh Darshan	Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	Shringverpur	Unit 14, UPPCL Ltd.	Development of Sandhya Ghat, Ram Shayan Veer Asan, Sitakund, Tourist Facilitation Centre, solar Lighting, signage and last mile connectivity	Executed on DCU pattern	9.73
4	Swadesh Darshan	Development of Buddhist circuit - Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit	Srawasti, Kapilvastu and Kushinagar	UPRNN Bahraich, Basti and Deoria Civil Unit	Consultancy work	Darashaw & Company Private Limited	1.00
5	Swadesh Darshan	Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	Chitrakoot	Civil Unit, Banda, UPRNN	Consultancy work	Darashaw & Company Private Limited	0.65
State Scheme							
6	Rajya Yojna	Development/Construction of UPBTVP office building	Mathura	MVDA	Firefighting work, Solar work, Civil & Electrical work of Building (executed as extra work being 38 *per cent* of the tendered amount of ₹ 6.99 crore which was not included in the bill of quantity offered for tender)	Pundarikash Private Limited	2.63
Total							**17.29**

Source: Records furnished by the executing agencies

Appendix-4.10
(Referred to in paragraph 4.1.9.3)
Statement showing delay in execution of the projects under Central Schemes

Sl. No.	Name of the Scheme/Project	Date of Sanction	Period allowed by GoI (in months)	Stipulated date of completion	Actual date of completion/ in progress as on 31-05-2024	Delay (in months)
1	2	3	4	5	6	7
Swadesh Darshan scheme of Ministry of Tourism, GoI						
1	Development of Buddhist circuit - Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit	29-09-2016	24	28-09-2018	01-06-2022	44
2	Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	29-09-2016	36	28-09-2019	31-10-2021	25
3	Development of Ayodhya under Ramayana Circuit Theme	27-09-2017	36	26-09-2020	25-05-2022	20
4	Development of Gorakhnath Temple (Gorakhpur), Devipatan Temple (Balrampur) and Vatvashni Temple (Domariaganj) under Spiritual circuit theme	15-012019	18	14-07-2020	01-06-2023	35
5	Tourism Development of Jewar- Dadri-Sikandrabad-Noida-Khurja- Banda under Spiritual theme	27-07-2018	18	26-01-2020	01-03-2023	37
PRASAD scheme of Ministry of Tourism, GoI						
6	Construction of Tourist Facilitation Centre at Vrindavan, District Mathura	31-03-2015	18	30-09-2016	31-12-2018	27
7	Development of Mathura- Vrindavan as a Mega Tourist Circuit (Phase-II)	08-06-2016	18	07-12-2017	30-04-2019	16
8	Development of Varanasi (Phase-I)	17-03-2016	18	16-09-2017	06-04-2018	6
9	Development of River Cruise in Varanasi	16-11-2017	10	15-09-2018	27-10-2021	37
10	Development of Varanasi (Phase II)	08-02-2018	24	07-02-2020	31-03-2022	26
11	Development of Govardhan, Mathura	08-01-2019	24	07-01-2021	31-05-2024	41
Museum Grant scheme of Ministry of Culture, GoI						
12	Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad	19-02-2019	36	18-02-2022	In progress as on 31-05-2024	27

Source: Sanction letters, closure reports and other records provided by the Directorate

Appendix-4.11
(Referred to in paragraph 4.1.9.3)
Statement showing delay in completion of projects under State Schemes

Sl. No.	Name of the Executing Agency	Name of the Project	Sanctioned cost (₹ in lakh)	Date of Sanction of Project	Period allowed for completion of work as per Directorate order dated 18-01-2024 (in months)	Scheduled date of completion as per order of Directorate	Actual date of completion	Delay (in months)
1	2	3	4	5	6	7	8	9
1	UPRNN Vindhyachal	Construction of Parkota and Parikrama Path of Vindhyavasini Temple, Mirzapur	4545.87	16-11-2021	24	15-11-2023	12-04-2024	4
2	UPRNN Vindhyachal	Construction, Development and Improvement of Approach Road & Main Gates towards Vindhyavasini Temple, Mirzapur	4018.53	03-11-2021	24	02-11-2023	12-04-2024	5
3	MVDA, Mathura	Development of Mela Ground, Parikrama Marg, Roads and Khadera Ghat at Baldev Kasba in District-Mathura	1574.25	31-03-2021	18	30-09-2022	15-10-2023	12
4	UPRNN, Gorakhpur	Renovation & Beautification of parallel road from Nausad to Kalesar	1027.58	31-03-2021	18	30-09-2022	31-01-2024	16
5	Unit-31, C&DS Ghaziabad	Garhmuketeshwar Pooth Panchyat Development work and Tourism Development work at Alam Nagar	900.00	23-11-2020	18	22-05-2022	30-09-2023	16
6	MVDA, Mathura	Development/construction work of UPBTVP Office Building in District- Mathura	860.28	30-03-2021	18	29-09-2022	15-06-2023	8
7	UPPCL Varanasi	Development of Panchkosi Parikrama Marg (Padav-II)	858.40	07-01-2022	18	06-07-2023	20-02-2024	7
8	UPPCL Agra	Tourism Development & Beautification of Bateshwar Dham at Agra	799.89	24-11-2021	18	23-05-2023	30-07-2023	2
9	UPPCL Varanasi	Development of Panchkosi Parikrama Marg (Padav-I) in Varanasi	722.83	07-01-2022	18	06-07-2023	21-02-2024	7
10	UPPCL Varanasi	Development of Paavan Path of Kashi ke Char Dham, Kashi ke Vishnu and Dwadash Aditya Yatra	676.72	29-12-2021	18	28-06-2023	18-02-2024	7
11	UPPCL Mirzapur	Construction of Pucca Ghat at the bank of Ganga river at Adalpura, Sheetla Mata Mandir, Chunar	638.01	09-02-2021	18	08-08-2022	29-06-2023	10
12	Unit-17, C&DS Mathura	Development and Beautification work of Narad Kund at Village- Dadisara, district-Mathura	368.63	25-10-2021	12	24-10-2022	30-04-2023	6
13	UPRNNS Lucknow	Beautification and Tourism Development of Buddheshwar, Lucknow	347.68	26-11-2020	12	25-11-2021	04-01-2022	1
14	C&DS, Gorakhpur	Development work for Tourism at Budhiya Mai Mandir, Gorakhpur	160.02	27-01-2021	12	26-01-2022	31-08-2022	7

Sl. No.	Name of the Executing Agency	Name of the Project	Sanctioned cost (₹ in lakh)	Date of Sanction of Project	Period allowed for completion of work as per Directorate order dated 18-01-2024 (in months)	Scheduled date of completion as per order of Directorate	Actual date of completion	Delay (in months)
1	2	3	4	5	6	7	8	9
15	UPPCL Varanasi	Tourism Development of Hanuman Mandir and Shiv Mandir situated near Shastri bridge at Jaunpur	116.20	13-12-2021	12	12-12-2022	08-01-2024	12
16	Unit 34, C&DS, Basti	Tourism development work of Thana Khash Shiv Mandir, Harriya, District-Basti.	50.00	06-03-2021	9	05-12-2021	15-06-2022	6
17	Unit 34, C&DS, Basti	Tourism development work of Sewai Deeh Shiv Sthal Bhanpur Rudauli, District-Basti.	50.00	06-03-2021	9	05-12-2021	15-06-2022	6
18	Unit 34, C&DS, Basti	Tourism development work of Marhi Mata Mandir Located at Mahadeva, District-Basti.	49.98	06-03-2021	9	05-12-2021	15-06-2022	6
19	UPSCIDCO, Hapur	Renovation of Shree Nakka Kuan Temple at Gharmukteshwar, District- Hapur	49.94	06-03-2021	9	05-12-2021	08-08-2022	8
20	Unit 34, C&DS, Basti	Tourism development work of Marvatiya Balaji Maharaj Temple located at Pandey pokhra, District-Basti.	49.78	06-03-2021	9	05-12-2021	15-06-2022	6
21	UPSCIDCO, Hapur	Renovation of Maha Mai Mata Mandir at Meenakshi Road at Gharmukteshwar, District- Hapur	49.35	06-03-2021	9	05-12-2021	31-07-2022	7
22	C&DS Gorakhpur	Prachin Shiv Mandir Kushinagar	49.04	17-02-2021	9	16-11-2021	31-12-2021	1
23	C&DS Gorakhpur	Manjharia Devi Sthal, Sohrauna Kushinagar	48.91	17-02-2021	9	16-11-2021	30-12-2021	1
24	UPPCL Aligarh	Interlocking work from Kallu ki Chhan to house of Pyarelal, from house of Gulab to house of Rajjo and from house of Jeetmal to Leela Singh in Chhata Mathura	48.65	27-01-2021	9	26-10-2021	06-01-2022	2
25	C&DS Gorakhpur	Kulkula Dham, Ramkola, Kushinagar	48.56	19-03-2021	9	18-12-2021	30-11-2022	11
26	C&DS Gorakhpur	Bargadahi Shiv Sthal, Gorakhpur	48.53	27-01-2021	9	26-10-2021	30-12-2021	2
27	C&DS Gorakhpur	Surya Mandir Sthal Turkpatti, Kushinagar	48.52	17-02-2021	9	16-11-2021	31-12-2021	1
28	C&DS Gorakhpur	Ram Janki Sthal, Piprauli, Gorakhpur	48.16	27-01-2021	9	26-10-2021	31-08-2023	22
29	Unit-20, C&DS, Sant Kabir Nagar	Tourism Development and Beautification work of Dharmsinghwa Sthal in Mehdawal, Sant Kabir Nagar	48.11	27-01-2021	9	26-10-2021	12-01-2022	2
30	C&DS Gorakhpur	Bansgaon Shiv Sthal, Basauli, Gorakhpur	48.10	27-01-2021	9	26-10-2021	30-12-2021	2
31	C&DS Gorakhpur	Mahadev Jharkhandi Temple, Gorakhpur	48.09	27-01-2021	9	26-10-2021	30-12-2021	2
32	UPPCL Aligarh	Construction of Road toward Main Bazar to Chaurasi Khamba in Baldev, Mathura	48.08	27-01-2021	9	26-10-2021	06-01-2022	2
33	C&DS Gorakhpur	Ban Pokar Ma Durga Temple, Gorakhpur	48.02	27-01-2021	9	26-10-2021	30-12-2021	2
34	C&DS Gorakhpur	Banvasi Ashram and Hanuman Sthal, Khajni, Gorakhpur	48.01	27-01-2021	9	26-10-2021	30-12-2021	2
35	C&DS Gorakhpur	Samay Mata Sthal, Chillu Par, Gorakhpur	47.98	16-03-2021	9	15-12-2021	30-11-2022	11

Sl. No.	Name of the Executing Agency	Name of the Project	Sanctioned cost (₹ in lakh)	Date of Sanction of Project	Period allowed for completion of work as per Directorate order dated 18-01-2024 (in months)	Scheduled date of completion as per order of Directorate	Actual date of completion	Delay (in months)
1	2	3	4	5	6	7	8	9
36	UPPCL Aligarh	Approach road towards Shantanu Kund and other development work in Govardhan, Mathura	47.57	27-01-2021	9	26-10-2021	06-01-2022	2
37	Unit-20, C&DS, Sant Kabir Nagar	Tourism Development and Beautification work of Maheshwarpur Mandir in Ghanghata, Sant Kabir Nagar	47.55	27-01-2021	9	26-10-2021	21-06-2022	7
38	C&DS Gorakhpur	Baba Pathalhawa Shiv Sthal, Kushinagar	47.16	17-02-2021	9	16-11-2021	30-05-2022	6
39	C&DS Gorakhpur	Moti Mandir, Chauri Chaura, Mundera Bajar, Gorakhpur	47.09	27-01-2021	9	26-10-2021	30-12-2021	2
40	C&DS Unit-20, Sant Kabir Nagar	Tourism Development and Beautification work of Vishyahannu/Visharapar Khalilabad, Sant Kabir Nagar	46.52	19-03-2021	9	18-12-2021	21-06-2022	6
41	UPPCL Ayodhya	Tourism Development of Isauli Qila, Isauli, Sultanpur	46.46	19-03-2021	9	18-12-2021	31-03-2022	3
42	C&DS Gorakhpur	Bansi Ghat Padrauna, Kushinagar	46.28	17-02-2021	9	16-11-2021	30-12-2021	1
43	Unit-23, UPPCL, Basti	Tourism Development work of Samay Mata Shakti Sthal Shakti Dham Aashram at Ghanghata Haisar Bazar District- Sant Kabir Nagar	36.93	15-06-2022	9	14-03-2023	19-08-2023	5
44	UPPCL Gorakhpur	Tourism development of Durga Mandir situated in Khanwar, Baklohi, Padrauna, Kushinagar	26.85	04-01-2022	9	03-10-2022	22-02-2023	4
45	UPPCL Varanasi	Renovation and beautification of Deeh Baba Mandir at Ramaila, Chiraigaon, Varanasi	19.85	14-03-2022	9	13-12-2022	19-02-2024	14
46	UPSIDCO, Sultanpur	Tourism Development work at Parijat Vrikash Parisar (Kalp Vrikash) at District- Sultanpur	9.32	30-10-2021	9	29-07-2022	28-06-2023	11

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.12
(Referred to in paragraph 4.1.9.5)
Statement showing projects where registration of society was not ensured

Sl. No.	Name of the Scheme	Name of the Executing Agency	Name of the Project	Sanctioned Cost (₹ in lakh)	Date of Sanction	Basis of considering society not registered	Whether Joint physical verification conducted	Date of joint physical verification	Remarks of joint physical verification
1	2	3	4	5	6	7	8	9	10
1	Rajya Yojna	UPPCL Varanasi	Tourism Development of Hanuman Mandir and Shiv Mandir situated near Shastri bridge at Jaunpur	116.20	13-12-2021	Paramparagat mentioned in respect of nature of society in 26 point proforma	No	-	-
2	Rajya Yojna	UPPCL Varanasi	Renovation and beautification of Deeh Baba Mandir at Ramaila, Chiraigaon, Varanasi	19.85	14-03-2022	Paramparagat mentioned in respect of nature of society in 26 point proforma	No	-	-
3	Mukhyamantri Paryatan Samvardhan Yojna	C&DS Gorakhpur	Mahadev Jharkhandi Temple, Gorakhpur	48.09	27-01-2021	Registration no. not mentioned on letter head of consent	No	-	-
4	Mukhyamantri Paryatan Samvardhan Yojna	C&DS Gorakhpur	Bargadahi Shiv Sthal, Gorakhpur	48.53	27-01-2021	Registration no. not mentioned on consent received on plain paper	Yes	17-05-2024	Toilet locked
5	Mukhyamantri Paryatan Samvardhan Yojna	C&DS Gorakhpur	Bansgaon Shiv Sthal, Basauli, Gorakhpur	48.10	27-01-2021	Registration no. not mentioned on consent received on plain paper	No	-	-
6	Mukhyamantri Paryatan Samvardhan Yojna	C&DS Gorakhpur	Ram Janki Sthal, Piprauli, Gorakhpur	48.16	27-01-2021	Registration no. not mentioned on consent received on plain paper	No	-	-
7	Mukhyamantri Paryatan Samvardhan Yojna	C&DS Gorakhpur	Banvasi Ashram and Hanuman Sthal, Khajni, Gorakhpur	48.01	27-01-2021	Registration no. not mentioned on consent received on plain paper	Yes	17-05-2024	Grains stored in Dharmshala constructed under the project
8	Mukhyamantri Paryatan Samvardhan Yojna	UPPCL Ayodhya	Tourism Development work of Pandey Baba temple, Sadar	46.02	24-02-2021	Registration no. not mentioned on consent received on plain paper	Yes	01-05-2024	Toilet locked

Sl. No.	Name of the Scheme	Name of the Executing Agency	Name of the Project	Sanctioned Cost (₹ in lakh)	Date of Sanction	Basis of considering society not registered	Whether Joint physical verification conducted	Date of joint physical verification	Remarks of joint physical verification
1	2	3	4	5	6	7	8	9	10
9	Mukhyamantri Paryatan Samvardhan Yojna	UPPCL Ayodhya	Tourism Development work of Dhopaap, Lambhua	44.16	24-02-2021	Registration no. not mentioned on consent received on plain paper	Yes	01-05-2024	-
10	Mukhyamantri Paryatan Samvardhan Yojna	UPPCL Ayodhya	Tourism Development of Isauli Qila, Isauli, Sultanpur	46.46	19-03-2021	Registration no. not mentioned on consent received on plain paper	Yes	01-05-2024	-
11	Mukhyamantri Paryatan Samvardhan Yojna	Unit-13, UPPCL Banda	Tourism Development work of Historical Shiv Temple (Madfa Qila) Karvi, District-Chitrakoot	50.00	24-03-2021	Registration no. not mentioned on consent received on plain paper	Yes	30-05-2024	Toilet locked
12	Mukhyamantri Paryatan Samvardhan Yojna	Unit-23, UPPCL, Basti	Tourism Development work of Samay Mata Shakti Sthal Shakti Dham Aashram at Ghanghata Haisar Bazar District- Sant Kabir Nagar	36.93	15-06-2022	Registration no. not mentioned on consent received on plain paper	Yes	02-04-2024	-
13	Zila Yojna	UPCLDF, Lucknow	Development work of Bholeswar Nath Mandir and Pond at District- Sultanpur	7.61	02-12-2021	Registration no. not mentioned on consent received on plain paper	No	-	-
14	Zila Yojna	UPSIDCO, Sultanpur	Tourism Development work at Parijat Vrikash Parisar (Kalp Vrikash) at District- Sultanpur	9.32	30-10-2021	Registration no. not mentioned on consent received on plain paper	No	-	-
15	Rajya Yojna	UPSTDC Lucknow	Façade treatment and Tourism Infrastructure amenities at 14 religious tourist sites	1780.65	24-03-2023	Registration no. not on letter head of consent	Yes (7 out of 14 temples)	11-03-2024	-
16	Rajya Yojna	UPSTDC Lucknow	Façade treatment and Tourism Infrastructure amenities Lakshman Qila	235.39	30-03-2023	Registration no. not on letter head of consent	Yes	11-03-2024	-
17	Mukhyamantri Paryatan Samvardhan Yojna	Unit-34 C&DS, Basti	Tourism development work of Marhi Mata Temple located at Mahadeva, Basti District.	49.98	06-03-2021	Registration no. not mentioned on consent received on plain paper	Yes	10-04-2024	Toilet locked
18	Mukhyamantri Paryatan Samvardhan Yojna	Unit-20, C&DS Sant Kabir Nagar	Development and Beautification of work of Maheshwarpur Temple at Ghanghata, District Sant Kabir Nagar	47.55	27-01-2021	Registration no. not mentioned on consent received on plain paper	Yes	12-06-2024	Toilet locked

Sl. No.	Name of the Scheme	Name of the Executing Agency	Name of the Project	Sanctioned Cost (₹ in lakh)	Date of Sanction	Basis of considering society not registered	Whether Joint physical verification conducted	Date of joint physical verification	Remarks of joint physical verification
1	2	3	4	5	6	7	8	9	10
19	Mukhyamantri Paryatan Samvardhan Yojna	Unit-34 C&DS, Basti	Tourism development work of Thana Khash Shiv Mandir, Harriya, District-Basti.	50.00	06-03-2021	Registration no. not mentioned on consent received on plain paper	Yes	10-04-2024	Toilet locked
20	Mukhyamantri Paryatan Samvardhan Yojna	Unit-34 C&DS, Basti	Tourism development work at Sewai Deeh Sthal, Basti	50.00	06-03-2021	Registration no. not on letter head of consent	Yes	10-04-2024	Cement bags stored in Dharmshala constructed under the project
21	Mukhyamantri Paryatan Samvardhan Yojna	Unit-13, UPPCL Banda	Tourism development work of Shiv Kuti Sthan (Manikpur) located at Mau, District Chitrakoot.	50.00	24-02-2021	Registration no. not mentioned on consent received on plain paper	Yes	30-05-2024	Toilet locked
22	Mukhyamantri Paryatan Samvardhan Yojna	Unit-34, C&DS Basti	Tourism development work of Marvatiya Balaji Maharaj Temple located at Pandey Pokhra, Basti	49.78	03-06-2021	Registration no. not mentioned on consent received on plain paper	Yes	10-04-2024	Toilet locked
23	Mukhyamantri Paryatan Samvardhan Yojna	Unit-20, C&DS Basti	Tourism Development and Beautification of Historical pond Vishyahannu/ Visharapar, Khalilabad, Sant Kabir Nagar	49.90	19-03-2021	Registration no. not mentioned on consent received on plain paper	Yes	12-06-2024	Toilet locked
		Total		**2980.69**					

Source: Based on the records furnished by the Directorate and the executing agencies and observations made during joint physical verification

Appendix-4.13
(Referred to in paragraph 4.1.9.8)
Statement showing failure in levying liquidated damages

(₹ in lakh)

Sl. No.	Name of the Executing Agency	Name of the Project	Tendered value	Date of award of work by the Executing Agency	Time allowed for completion (in months)	Scheduled date of completion as per agreement	Actual date of completion	Delay in execution of works by the contractors (in months)	Liquidated Damages applicable	Tender Cost/ Value of incomplete Portion of work	Liquidated Damages not levied on contractor[4]
1	2	3	4	5	6	7	8	9	10	11	12
Central schemes											
1	UPRNN Electrical Unit, Lucknow	Electrical work (Sound and Light show) in Kapilvastu under Development of Buddhist Circuit of Swadesh Darshan scheme	789.00	27-08-2018	4	26-12-2018	13-06-2022	41	0.5 *per cent* per week limited to maximum of 5 *per cent* of incomplete portion	615.91	30.80
		Electrical work (CCTV and WiFi) in Kapilvastu under Development of Buddhist Circuit of Swadesh Darshan scheme	273.00	26-06-2018	6	25-12-2018	23-03-2022	39	0.5 *per cent* per week limited to maximum of 5 *per cent* of incomplete portion	65.79	3.29
2	UPRNN civil Unit, Bhadohi	Civil work in development work in Varanasi Phase-II under PRASAD scheme (Rajghat to Bridge)	202.77	05-11-2018	12	04-11-2019	23-11-2021	24	10 *per cent* of tendered value for delay beyond 6 months	202.77	20.28
		Civil work in development work in Varanasi Phase-II under PRASAD scheme (Panchkoshi Parikrama Marg)	630.29	05-11-2018	12	04-11-2019	10-12-2021	25	10 *per cent* of tendered value for delay beyond 6 months	630.29	63.03

[4] Liquidated damages has been determined based on information contained in col. 9, 10 and 11.

Sl. No.	Name of the Executing Agency	Name of the Project	Tendered value	Date of award of work by the Executing Agency	Time allowed for completion (in months)	Scheduled date of completion as per agreement	Actual date of completion	Delay in execution of works by the contractors (in months)	Liquidated Damages applicable	Tender Cost/ Value of incomplete Portion of work	Liquidated Damages not levied on contractor[4]
1	2	3	4	5	6	7	8	9	10	11	12
		Civil work in development work in Varanasi Phase-II under PRASAD scheme (Godauliya Chowk to Dashashwamedh Ghat)	655.52	12-12-2019	12	11-12-2020	29-04-2022	16	10 *per cent* of tendered value for delay beyond 6 months	655.52	65.55
3	UPRNN civil Unit, Bhadohi	Development of River Cruise at Varanasi under PRASAD scheme	895.67	14-02-2019	8	13-10-2019	27-10-2021	24	0.5 *per cent* per week limited to maximum of 5 *per cent* of incomplete portion	619.16	30.96
Total (A)											**213.91**
State schemes											
1.	UPPCL Varanasi	Development of Panchkoshi Parikrama Marg (Padav-I) in Varanasi	508.66	15-07-2022	12	14-07-2023	21-02-2024	7	10 *per cent* of tendered value for delay beyond 6 months	508.66	50.87
2.	UPPCL Varanasi	Development of Panchkoshi Parikrama Marg (Padav-II)	637.83	18-08-2022	12	17-08-2023	20-02-2024	6	10 *per cent* of tendered value for delay beyond 6 months	637.83	63.78
3.	UPPCL Varanasi	Development of Paavan Path of Kashi ke Char Dham, Kashi ke Vishnu and Dwadash Aditya Yatra	529.99	02-07-2022	12	01-07-2023	18-02-2024	7	10 *per cent* of tendered value for delay beyond 6 months	529.99	53.00
4	C&DS Gorakhpur	Ram Janki Sthal, Piprauli, Gorakhpur	34.99	15-12-2021	3	14-03-2022	31-08-2023	17	10 *per cent* of initial contract price	34.99	3.50
5	UPSCIDCO, Shastri Nagar Ghaziabad	Renovation of Maha Mai Mata Mandir at Meenakshi Road at Gharmukteshwar, District- Hapur	37.98	19-06-2021	5	18-11-2021	31-07-2022	8	1.5 *per cent* per week limited to maximum of 10 *per cent* of contract Price	37.98	3.80

Sl. No.	Name of the Executing Agency	Name of the Project	Tendered value	Date of award of work by the Executing Agency	Time allowed for completion (in months)	Scheduled date of completion as per agreement	Actual date of completion	Delay in execution of works by the contractors (in months)	Liquidated Damages applicable	Tender Cost/ Value of incomplete Portion of work	Liquidated Damages not levied on contractor[4]
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
6	UPSCIDCO, Shastri Nagar Ghaziabad	Renovation of Shree Nakka Kuan Temple at Gharmukteshwar, District- Hapur	38.42	20-08-2021		22-01-2022	08-08-2022	6	1.5 *per cent* per week limited to maximum of 5 *per cent* of contract Price	38.42	1.92
7	C&DS-34, Basti	Tourism development work of Marvatiya Balaji Maharaj Temple located at Pandey pokhra, District-Basti.	38.65	14-06-2021	3	13-09-2021	15-06-2022	9	10 *per cent* of initial contract price	38.65	3.86
8	C&DS-34, Basti	Tourism development work of Marhi Mata Mandir Located at Mahadeva, District-Basti.	37.17	13-07-2021		12-10-2021	15-06-2022	8	10 *per cent* of initial contract price	37.17	3.72
9	C&DS Unit-31 Ghaziabad	Tourism development work of Kalyaneshwar Mahadev Temple and Ganga Temple located at Garhmuketshwar, District-Hapur	15.11	06-01-2022		05-04-2022	05-07-2022	3	10 *per cent* of initial contract price	15.11	1.51
Total (B)											**185.96**
Total (A+B)											**399.87**

Source: Based on records furnished by the executing agencies

Appendix-4.14
(Referred to in paragraph 4.1.10.2)
Statement showing delay in operation of assets

Name of the project	Location	Name of the assets constructed	Value of assets (₹ in crore)	Date of completion of construction	Date of joint physical verification	Date / Status of operation of assets	Delay from date of completion to actual date of operation/ joint physical verification[5] (in months)	Deficiencies noticed during joint physical verification
1	2	3	4	5	6	7	8	9
Development of Buddhist circuit-Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit	Srawasti	Sound and Light show (SEL)	6.89	June 2022	10.08.2023	Not put to operation	13	Transformer installed at the site was not connected to the feeder line. The proposed museum to update visitors' and tourists' knowledge and understanding of deep connection of Buddhism in India was not operational. Cafeteria. guard room and ticket counter for SEL show were unmanned and found inoperative.
		Buddha Theme Park, Tourist Facilitation centre (TFC), Parking with modern toilet	16.93					
		CCTV and Wi-Fi	2.33					
	Kapilvastu	Complete project	27.86	June 2022	29.08.2023	Not put to operation	14	All the assets were created within a single campus. Entry gate of the facility was found locked. Batteries in solar lights were not clamped with the poles and were stored separately. Speakers of the Sound and Light show were not fixed at the respective poles and stored separately. Ticket counter was unmanned. Water cooler was not operational. The proposed museum to update visitors' and tourists' knowledge and understanding of deep connection of Buddhism in India was not operational.

[5] For assets not put to operation delay calculated up to date of joint physical verification.

Name of the project	Location	Name of the assets constructed	Value of assets (₹ in crore)	Date of completion of construction	Date of joint physical verification	Date / Status of operation of assets	Delay from date of completion to actual date of operation/ joint physical verification[5] (in months)	Deficiencies noticed during joint physical verification
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
Development of Chitrakoot and Shringverpur under Ramayana Circuit theme	Chitrakoot	Modern Toilet Facility Ramghat Taxi Stand	0.16	31.10.2021	13.09.2023	Not put to operation	22	-
		Tourist Facilitation Centre	3.43					Electricity connection for operating the TFC was not obtained.
	Shringverpur	Tourist Facilitation Centre	4.14	17.01.2020	13.10.2023	Jan-22	23	The Tourist Facilitation Centre was handed over to the operating agency in January 2022
		Parking	1.63			Not put to operation	44	Parking was not handed over to operating agency
		Toilets at Sita Kund	0.30					Toilet was found locked as it was not handed over to operating agency
Total			**63.67**				**13 to 44**	

Source: Based on records furnished by the Directorate and the executing agencies

Appendix-4.15
(Referred to in paragraph 4.1.10.4)
Statement showing irregular utilisation of funds of GoI towards operation and maintenance

(₹ in lakh)

Sl. No.	Name of the Project	Name of the Executing agency	Name of the work	Total value of work including Operation and Maintenance as per closure report submitted to GoI	Value of Operation and Maintenance
1	**2**	**3**	**4**	**5**	**6**
1	Development of Srawasti under Buddhist Circuit of Swadesh Darshan scheme	UPRNN	Sound and Light (SEL) show and CCTV/Wi-Fi work	921.38	118.83
2	Development of Kapilvastu under Buddhist Circuit of Swadesh Darshan scheme	UPRNN	Sound and Light (SEL) show and CCTV/Wi-Fi work	947.63	128.16
3	Development of Chitrakoot under Ramayana Circuit of Swadesh Darshan scheme	UPRNN	Digital Intervention at Ramayana Gallery, Chitrakoot.	683.93	65.00
4	Development of Chitrakoot under Ramayana Circuit of Swadesh Darshan scheme	UPRNN	Laser Show at Ramghat, Chitrakoot.	659.73	65.00
Total				**3212.67**	**376.99**

Source: Records furnished by the Directorate and the executing agencies

Appendix-4.16
(Referred to in paragraph 4.2)
Statement showing calculation of avoidable expenditure due to excess crust overlay

Calculation as per the Division

Number of CVPD in both directions as per traffic census = **330**

Division has converted this number of CVPD into standard axle as under-

Standard axle calculation:

Sl. No.	Type of vehicle	Load as per motor vehicle act (Ton)	Traffic count (average)	Equivalency factor	Standard axle
1.	Two axle two tyre on each side	12	70	1.47	103
2.	Two axle two tyre on front axle and four on rear axle	16	104	1.99	206
3.	Three axle two tyre on front axle and eight on rear axle	25	72	3.06	221
4.	Bus	-	84	1	84
Total			**330**		**614**

To calculate design traffic in terms of cumulative number of equivalent standard axle load of 80 kN in millions of standard axles (msa), Division again applied indicative value of VDF as per para 4.4.6 of IRC: 37-2012:

Design calculation:

Initial traffic in the year of completion of construction in terms of commercial vehicle per day (CVPD)

$$A = P(1+r)^x$$

$$\text{Hence, } A = 614(1+0.05)^2 = 676.94$$

Cumulative number standard axel to be catered for in the design life of 10 years in terms of msa:

$$N = \frac{365[(1+r)^n-1]}{r} \times A \times D \times F$$

$$N = \frac{365[(1+0.05)^{10}-1]}{0.05} \times 676.94 \times 0.5 \times 3.50$$

$$= 5.45 \text{ msa}$$

Thus, required crust thickness as per pavement design table plate-1 of IRC-37-2012 thickness for CBR 3 *per cent* is 680 mm (BC = 30 mm, DBM = 60 mm, WMM = 250 mm and GSB = 340 mm).

Calculation as per Audit

Number of initial CVPD in both directions as per traffic census = **330**

As per para 4.4.3 of IRC: 37-2012, the equations for computing equivalency factors for single, tandem and tridem axles given below should be used for converting different axle load repetitions into equivalent standard axle load repetitions; and

As per para 4.4.6 of IRC: 37-2012, Where sufficient information on axle loads is not available and the small size of the project does not warrant an axle load survey, the default values of vehicle damage factor as given in Table 4.2 may be used.

Indicative VDF Values (Table 4.2 of IRC:37-2012)

Initial traffic volume in terms of commercial vehicles per day	Terrain	
	Rolling/Plain	Hilly
0-150	1.5	0.5
150-1500	3.5	1.5
More than 1500	4.5	2.5

As Division applied para 4.4.6 of IRC: 37-2012, in which it is stated that where sufficient information on axle loads is not available and the small size of the project does not warrant an axle load survey, the default values of vehicle damage factor are given in Table 4.2. Thus, Standard axle calculation need not be applied.

Design calculation as per IRC: 37-2012 calculated by Audit is as under:

Initial traffic in the year of completion of construction in terms of commercial vehicle per day (CVPD):

$$A = P(1+r)^x$$

$$\text{Hence, } A = 330\,(1+0.05)^2 = 363.82$$

Cumulative number standard axel to be catered for in the design life of 10 years in terms of msa

$$N = \frac{365[(1+r)^n-1]}{r} \times A \times D \times F$$

$$N = \frac{365[(1+0.05)^{10}-1]}{0.05} \times 363.82 \times 0.5 \times \mathbf{3.50}$$

$$= 2.92 \text{ msa} \sim 3 \text{ msa}$$

Thus, required crust thickness as per Audit, as per pavement design table plate -1 of IRC-37-2012 thickness for CBR 3 % is 670 mm (BC = 25 mm, DBM = 60 mm, WMM = 250 mm and GSB = 335 mm).

Thus, the Department overlaid excess quantity of Bituminous Concrete resulted in avoidable expenditure of ₹ 1.44 crore as detailed below:

Description	**Executed**		**Quantity actually required**		**Avoidable quantity (in cum)**	**Rate (₹)**	**Amount (₹)**
	Thickness (in mm)	**Quantity (in cum)**	**Thickness (in mm)**	**Quantity (in cum)**			
Bituminous Concrete (BC)	30	8469.33	25	7057.78[6]	1411.55	9757	13772542
Add premium 4.25 *per cent* as per agreement							585333
Total avoidable expenditure							**14357875**

[6] 8459.33 Cum x 25 mm /30 mm = 7057.78 Cum.