SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India for the period ended March 2023

Government of Uttar Pradesh

Report No. 13 of 2025

(Compliance Audit - Revenue and Civil)

Report of the
Comptroller and Auditor General of India
for the period ended March 2023

Government of Uttar Pradesh

Report No. 13 of 2025

TABLE OF CONTENTS

PREFACE

This Report of Comptroller and Auditor General of India for the period ended March 2023 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

This Report contains two parts. Part-I contains the results of compliance audit of the Finance and Revenue Departments of the Government of Uttar Pradesh. Revenue Departments includes State Tax, Stamps and Registration, Transport, State Excise and Geology & Mining. Part-I contains two chapters, Chapter-I contains overview of the trend of revenue receipts of the Government of Uttar Pradesh (GoUP) and analysis of arrears of revenue, follow up on Audit Reports, response towards Audit, *etc.* of Revenue Departments. Chapter-II contains findings relating to Finance and Revenue Departments including one Subject Specific Compliance Audit (SSCA) on 'IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh'. Part-II contains the results of compliance audit of the Department and Entities (Other than Public Sector Undertakings) of the Government of Uttar Pradesh under Economic Sector of Uttar Pradesh. Part-II contains two chapters, Chapter-III contains Introduction about Government Departments and entities (Other than Public Sector Undertakings) under the audit jurisdiction of office of the Principal Accountant General (Audit-II), Uttar Pradesh. Chapter-IV contains compliance audit observations relating to Departments and Entities (other than PSUs) including one SSCA on 'Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes'.

The instances mentioned in this Report are those which came to notice in the course of test audit for the year 2022-23 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports. Instances relating to the period subsequent to year 2022-23 have also been included, wherever related and necessary.

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

Overview

Overview

This Report is in two parts with the following chapters:

Part-I: Finance and Revenue Departments

Chapter-I	:	General
Chapter-II	:	• SSCA on 'IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh'. • Compliance Audit observations relating to Finance and Revenue Departments.

Part-II: Economic Sector (Other than PSUs)

Chapter-III	:	Functioning of Departments and Entities (other than Public Sector Undertakings) under Economic Sector.
Chapter-IV	:	• SSCA on Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes. • Compliance Audit observations relating to Departments and Entities (Other than PSUs).

The total financial impact of the audit findings included in Part-I Finance and Revenue Departments is ₹ 26.90 crore and the total financial impact of the audit findings included in Part-II Economic Sector (Other than PSUs) is ₹ 95.42 crore.

Part-I: Finance and Revenue Departments

Chapter-I: General

Total receipts of the Government of Uttar Pradesh for the year 2022-23 were ₹ 4,17,241.50 crore, of which, ₹ 1,87,576.61 crore (44.96 *per cent*) constituted the State's own receipts. Government of India contributed ₹ 2,29,664.89 crore (55.04 *per cent*), comprising State's share of divisible Union taxes and duties of ₹ 1,69,745.30 crore (40.68 *per cent* of total receipts) and grants-in-aid of ₹ 59,919.59 crore (14.36 *per cent* of total receipts). The State's own revenues increased by ₹ 28,772.90 crore during the year 2022-23 over the previous year.

Wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2022-23 under the different heads of revenue (refer Table 1.2 and 1.3) indicated that the budget was not prepared on a realistic basis.

(Paragraph 1.2)

The arrear of revenue as on 31 March 2023 relating to Tax on Sales, Trades *etc.*, State Excise, Stamps and Registration Fees, and Taxes on Vehicles amounted to ₹ 36,241.90 crore, of which ₹ 15,293.15 crore was outstanding for more than five years. Despite several reminders, Geology and Mining Department did not provide figures of arrears of revenue.

(Paragraph 1.3)

Chapter-II: Compliance Audit observations relating to Finance and Revenue Departments

SSCA on "IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh"

Major Audit findings and recommendations:

Audit findings related to General Controls:

- IT Steering Committee, the key governance structure, had not been constituted since 2014-15.

(Paragraph 2.1.8.1)

- Even after more than 10 years of implementation of IFMS (2014-15), formal and documented IT Policy had not been formulated.

(Paragraph 2.1.8.2)

- There was no formal, documented Business Continuity and Disaster Recovery Plan with clearly defined Recovery Point Objective and Recovery Time Objective. Data Centre and Data Backup Centre was established at same seismic zone in Lucknow and later on Data Recovery centre was established (July 2023) in a separate seismic zone.

(Paragraph 2.1.8.3)

- The second and third installments of central assistance amounting to ₹ 20.06 crore had not been released (as of December 2024), due to non-achievement of the specified project milestones.

(Paragraph 2.1.8.4)

- IFMS system remained without any formal Annual Technical Support and at risk of adverse events in the absence of support for the periods from August 2014 to March 2016 and August 2016 to March 2017, which was avoidable.

(Paragraph 2.1.8.5)

- IFMS in Uttar Pradesh had been developed without having functionality for recording/seeding the Aadhaar numbers of payment beneficiaries.

(Paragraph 2.1.8.7)

- Several deficiencies in user access management such as absence of Multi Factor Authentication, de-activation of IDs of transferred or retired users, multiple sessions with the same user login credentials on different systems were noticed.

(Paragraph 2.1.8.9)

Audit recommendation related to General Controls:

- ***The High Level Committee constituted in October 2024 may hold regular meetings to monitor the progress of implementation of IFMS, decide on timelines for unimplemented functionalities, assess emerging risks and recommend suitable mitigation measures.***
- ***The State Government may ensure that key IT policies for personnel requirements, procurement of hardware, software and services, business***

continuity and disaster recovery management and user access management are formulated and adopted.

- ***DoT may address the deficiencies in IT General Controls- including the absence of the key functionality for Aadhaar seeding and initiate remedial actions to mitigate risks arising from such deficiencies.***

Audit findings relating to Application Controls:

- Budget was being prepared manually and not through IFMS. During 2022-23, the State Legislature approved Vote on Account in which the budget allotment was to be made against the budget heads specified therein. However, when the Main Budget was approved, there were no provisions made under some of the budget heads previously specified during the Vote on Account. As a result, expenditure of ₹ 219.57 crore had been incurred without budgetary provision and allotment under these budget heads. Functionality for surrender of budget provision had not been implemented in IFMS.

(Paragraph 2.1.9.1)

- Re-appropriations are not permissible for new services, however, there were instances of re-appropriations of ₹ 5,120.88 crore to expenditure on new services.

(Paragraph 2.1.9.2)

- 151 instances involving amount of ₹ 10,186.62 crore of irregular re-appropriations from Resource Linked Schemes to other Schemes were noticed.

(Paragraph 2.1.9.3)

- During 2020-23, the amounts of Financial Sanction[1] under various grants for budget distribution generated in the system were in excess of the total budgetary provisions. Further, it was found that the allotment under various grants during 2018-24 was in excess of the amounts specified in the respective financial sanction for the budget distribution.

(Paragraph 2.1.9.4)

- There was no functionality in IFMS to mandatorily link each Bill with a valid underlying Sanction Order.

(Paragraph 2.1.9.5)

- The expenditure in various major heads of account (up to object head level) was in excess of the allotment which had been made under the respective heads.

(Paragraph 2.1.9.6)

- While creating a new payment beneficiary, there was no functionality in IFMS to record PAN and GSTIN (where applicable). Audit further noticed that even though the rate of GST was revised from 12 to 18 *per cent* w.e.f. 18 July 2022 for construction works, the absence of functionality in IFMS

[1] The term 'Financial Sanction' denotes the process of communication of Budget by the Administrative Department to Head of Department.

to make changes towards GST had resulted in Bills being processed with the incorrect rates.

(Paragraph 2.1.9.8 (iii))

- The functionality in IFMS to adjust Detailed Contingent Bills against outstanding Abstract Contingent Bills has not been implemented.

(Paragraph 2.1.9.8 (iv))

- Audit analysed IFMS data for 2022-23 and 2023-24 related to Centrally Sponsored Scheme expenditure and noticed that (i) In 694 cases (2022-23) and 393 cases (2023-24) the expenditure exceeded the budget allotment figure and (ii) In 67,302 cases (30,814 cases in 2022-23 and 36,488 cases in 2023-24), expenditure under CSS had been booked under sub-heads other than 01, 02 and 89, which indicated mis-classification.

(Paragraph 2.1.9.11)

- There is absence of application controls in IFMS to prevent misclassification of expenditure under Revenue and Capital Sections. In 9,134 cases (involving expenditure of ₹ 751.88 crore), Capital Section Object heads had been irregularly used to book Revenue Expenditure and in 172 cases (involving expenditure of ₹ 99.54 crore) Revenue Section Object heads had been irregularly used to book Capital Expenditure.

(Paragraph 2.1.9.12)

- There is absence of validation controls for payment beneficiary management. There had been instances of failed payment with remarks such as 'Account closed/Account does not exist/No such account type/Wrong account/Invalid account number' etc. Further, the system lacks uniqueness in creation of payment beneficiary and allows creation of multiple beneficiary IDs with same account number with different DDOs.

(Paragraph 2.1.9.14)

- There is absence of application controls to ensure completeness of data in the Employee Master Database. The deficiencies noticed were basic pay field was 'Null', HRA not mapped as per level and class of city, 'Divyang' category, nominee details, dependent members *etc*. not captured in the system.

(Paragraph 2.1.9.16)

- There is lack of validation controls to prevent excess payment of Non- Practising Allowance (NPA) to government medical practitioners.

(Paragraph 2.1.9.17)

Audit recommendations relating to Application Controls:

- ***Develop adequate functionality for budget preparation, surrender, re-appropriation and demand for budget. Ensure budget control through IFMS.***
- ***Develop required functionality and application controls to mandatorily link bills of expenditure to a valid sanction order. Adequate mapping of complete Account Head classification needs to be scrupulously complied with in the existing IFMS system.***

- ***Map rules for re-appropriation of funds, time pairing of AC bills with DC bills, rules regarding Grant-in-aid and rule to check basic pay & allowance payable to employees.***
- ***Classification of Capital & Revenue nature items should be defined and mapped in the IT system.***
- ***Implement proper inbuilt input validation controls during beneficiary creation and develop bill formats as per the Financial Handbook.***
- ***Adequate mapping of business rules in respect of emoluments (such as to pay, HRA, non-practising allowance, bonus etc.) payable to the employees as per the defined criteria should be made in the IFMS system.***

Audit finding relating to other issues:

- Audit noticed differences in amounts (budget provision, sanction, allotment and expenditure) as per MIS Reports (Koshwani) and IFMS database.

(Paragraph 2.1.10.1)

- There is absence of application controls to prevent modification of classification of head of accounts at Treasury level. There were 1,52,116 instances where accounts head at CTS portal differs from accounts head appearing in DDO portal.

(Paragraph 2.1.10.3)

Audit recommendations relating to other issues:

- ***Strengthen the IFMS reporting portal to generate authentic reports for stakeholders, ensuring reliable data.***
- ***Develop adequate functionality to prevent modification of classification of head of account at Treasury level.***

Audit Paragraphs

Stamp and Registration Department

Full/correct particulars of the lands in the documents presented for registration was not declared which resulted in short levy of stamp duty and registration fee amounting to ₹ 6.83 crore.

(Paragraph 2.2)

Transport Department

Total 2,010 transport vehicles and 1,537 non-transport vehicles did not renew certificate of fitness and were liable for levy of fitness fee of ₹ 37.18 lakh. The concerned RTOs/ARTOs did not initiate any action to issue notices to owners of these vehicles and cancel the permits in case of transport vehicles.

(Paragraph 2.3)

RTOs did not initiate any action on expired permits of vehicles. These vehicles did not surrender their registration certificate too. This led foregoing of permit fee and application fee amounting to ₹ 96.38 lakh.

(Paragraph 2.4)

Additional tax of ₹ 1.38 crore was not levied on 84 JNNURM buses plying outside the designated municipal areas.

(Paragraph 2.5)

Penalty was not imposed on Uttar Pradesh State Road Transport Corporation (UPSRTC) buses for delay in payment of additional tax in 6,907 cases.

(Paragraph 2.6)

State Excise Department

Interest amounting to ₹ 2.00 crore was not levied on delayed deposits of excise revenue by eight distilleries/breweries.

(Paragraph 2.7)

Part-II: Economic Sector (Other than PSUs)

Chapter-III: Functioning of Departments and Entities (other than Public Sector Undertakings) under Economic Sector

Fourteen Departments of the Government of Uttar Pradesh and Thirteen entities fall under Economic Sector of office of the Accountant General (Audit-II), Uttar Pradesh. During the year 2022-23, compliance audit of 133 units out of total 658 auditable units under 14 Departments of Government of Uttar Pradesh was conducted. This part of the report contains SSCA on Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes pertaining to Tourism Department and one compliance audit paragraph pertaining to Public Works Department.

Recoveries at the instance of Audit

During the course of audit, recoveries of ₹ 27.68 crore were pointed out in 21 cases of two departments, out of which recoveries of ₹ 21.01 crore were accepted in 13 cases. Recovery of ₹ 0.75 crore in one case was effected.

Chapter-IV: Compliance Audit observations relating to Departments and Entities (Other than PSUs)

SSCA on Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes

The Directorate of Tourism, GoUP (Directorate) incurred expenditure of ₹ 392.40 crore on implementation of 12 projects under three Centrally assisted schemes sanctioned by GoI during the period from 2014-15 to 2023-24. It also implemented 970 projects under four schemes from the State budget sanctioned during the period from 2020-21 to 2022-23 and incurred an expenditure of ₹ 774.26 crore. These projects were implemented by engaging various executing agencies.

The works executed under the above projects included construction of tourist facilitation/information centre, parking, toilets, drinking water facility, covered shed for *parikrama*, CCTV, solar and lighting, signages, food plaza, sound and light show and digital gallery, etc. Important audit findings are as follows:

- The Directorate proposed assets/ facilities valuing ₹ 397.50 crore in the 82 sample projects without conducting survey and analysing infrastructure gap prior to identification of these projects.

(Paragraph 4.1.8.1)

- The DPR/ estimates for the projects were prepared incorrectly due to inclusion of tax of ₹ 44.53 lakh under Centrally assisted scheme in violation of the scheme guidelines, inclusion of centage of ₹ 29.73 lakh on bought out items in violation of the sanction orders of the GoUP for respective projects and failure in making provision for labour cess of ₹ 7.73 lakh and GST of ₹ 1.15 crore on centage and labour cess in compliance with the applicable Acts.

(Paragraph 4.1.8.4)

- As per closure report (December 2021) submitted to GoI in respect of development of Chitrakoot under Ramayana Circuit theme, the executing agency (UPRNN) charged ₹ 98.77 lakh towards contingency at the provisioned rate although it did not incur any contingency expenditure.

(Paragraph 4.1.9.1)

- All the 12 projects executed by the Directorate under Centrally assisted schemes were completed/under progress (as of May 2024) with the delay ranging from six to 44 months. In respect of projects executed under the State schemes, 46 completed projects out of 77 sample projects were delayed for a period ranging from one month to 22 months.

(Paragraph 4.1.9.3)

- In violation of the scheme guidelines of the Centrally assisted schemes, expenditure of ₹ 4.95 crore was incurred on construction of assets on land/ property owned by private entities in two projects viz. Development of Govardhan, Mathura and Development of Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit.

(Paragraph 4.1.9.4)

- In case of two completed projects under Swadesh Darshan scheme, one asset (₹ 4.14 crore) was put to operation after a delay of 23 months and other assets amounting to ₹ 59.53 crore were not put to operation even after delay ranging from 13 months to 44 months from their respective completion date till the date of joint physical verification.

(Paragraph 4.1.10.2)

- The Directorate irregularly charged expenditure of ₹ 6.68 crore in the closure reports submitted to the GoI in respect of four projects under Centrally assisted schemes as the cost towards GST and operation and maintenance was to be borne by the GoUP in terms of scheme guidelines.

(Paragraphs 4.1.9.1 and 4.1.10.4)

- The Directorate did not comply with the Rajya Yojana guidelines of the GoUP as it neither maintained assets register in respect of assets created at various tourism development sites nor made such details public on the website of the Department.

(Paragraph 4.1.10.6)

Audit recommendations:

- ***The Directorate should ensure that projects are planned after conducting survey and infrastructure gap analysis and obtaining information as per the guidelines. Further, the Directorate should***

ensure that DPR/estimates are correctly prepared by considering applicable acts/ government orders/ scheme guidelines.

- ***The Directorate should ensure utilisation of funds as per scheme guidelines. Further, the Directorate should ensure that the correct utilisation certificate is submitted to the GoI/ GoUP.***
- ***The Directorate should ensure that the extant guidelines/Government orders on e-tendering/ e-procurement are strictly followed by the executing agencies.***
- ***The GoUP should prescribe timeline for completion of the project in the sanction order. Further, the Directorate should take effective measures to ensure timely completion of projects.***
- ***The Directorate should ensure that the projects are put to operation immediately after their completion.***

Audit Paragraph

The **Public Works Department** incurred avoidable expenditure of ₹ 1.44 crore due to consideration of incorrect initial traffic in calculation of design traffic in terms of million standard axles (msa) for designing of crust overlay of road in Chandauli district.

(Paragraph 4.2)

PART–I
Finance and Revenue Departments

CHAPTER–I

General

CHAPTER-I

General

1.1 Introduction

This Chapter presents an overview of the trend of revenue receipts of the Government of Uttar Pradesh (GoUP) and analysis of arrears of revenue, follow up on Audit Reports, response towards Audit, *etc*. of major revenue earning Departments of the State Government under Revenue Sector.

1.2 Trend of receipts

1.2.1 The tax and non-tax revenue raised by the GoUP, the State's share of the net proceeds of the divisible Union taxes and duties assigned to States, grants-in-aid received from the Government of India (GoI) during the year 2022-23, and the corresponding figures for the preceding four years are presented in **Table-1.1**.

Table-1.1
Trend of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
1	**Revenues raised by the State Government**					
	• Tax Revenue	1,20,121.86	1,22,825.83	1,19,897.30	1,47,367.74	1,74,087.15
	Percentage of growth compared to previous year	**23.34**	**2.25**	**(-) 2.38**	**22.91**	**18.13**
	• Non-tax Revenue	30,100.71	81,705.08	11,846.15	11,435.97	13,489.46
	Percentage of growth compared to previous year	**52.06**	**171.44**	**(-) 85.50**	**(-) 3.46**	**17.96**
	Total	**1,50,222.57**	**2,04,530.91**	**1,31,743.45**	**1,58,803.71**	**1,87,576.61**
2	**Receipts from the Government of India**					
	• Share of net proceeds of divisible Union taxes and duties	1,36,766.46	1,17,818.30	1,06,687.01	1,60,358.05	1,69,745.30[1]
	• Grants-in-aid	42,988.48	44,043.97	57,745.87	51,849.68	59,919.59[2]
	Total	**1,79,754.94**	**1,61,862.27**	**1,64,432.88**	**2,12,207.73**	**2,29,664.89**
3	**Total revenue receipts of the State Government (1 and 2)**	**3,29,977.51**	**3,66,393.18**	**2,96,176.33**	**3,71,011.44**	**4,17,241.50**
4	**Percentage of 1 to 3**	**46**	**56**	**44**	**43**	**45**

Source: Finance Accounts of the Government of Uttar Pradesh

The above table indicates that revenue raised by the State Government increased by 18.12 *per cent* during the year 2022-23 over the previous year. Share of revenue raised by the State Government to total revenue receipts of the State Government was 45 *per cent* during the year 2022-23 against 43 *per cent* during the previous year.

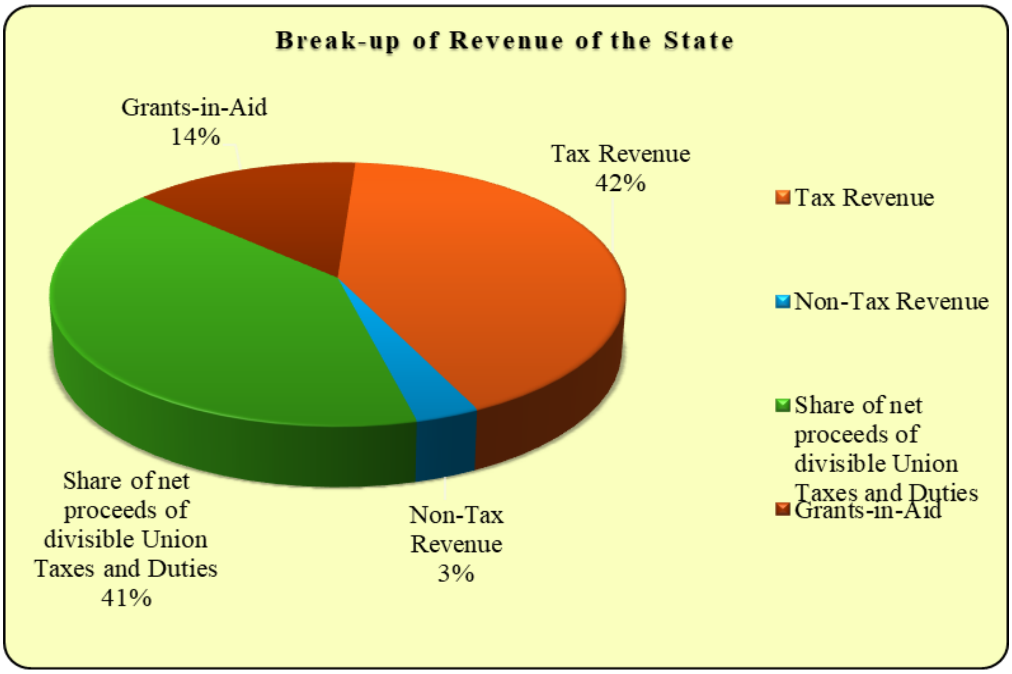
---

[1] For details, please see Statement No. 14-Detailed accounts of revenue by the minor heads in the Finance Accounts of the Government of Uttar Pradesh for the year 2022-23. Figures under the major heads 0005-Central Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on Income other than Corporation Tax, 0037-Customs, 0038-Union Excise Duties, 0044 Service Tax and 0045-Other Taxes and Duties on Commodities and Services, Minor Head 901-Share of net proceeds assigned to States booked in the Finance Accounts under 'A-Tax revenue' have been excluded from revenue raised by the State and included in 'State's share of net proceeds of divisible Union taxes and duties' in this statement.

[2] Includes compensation of ₹ 11,290.98 crore towards loss of revenue arising out of the implementation of the Goods and Services Tax.

The break-up of revenue receipts of the State for the year 2022-23 in terms of percentage is shown in **Chart–1.1**.

Chart-1.1



1.2.2 Details of tax revenue raised during the period 2018-19 to 2022-23 are given in **Table-1.2**.

Table-1.2
Details of tax revenue

(₹ in crore)

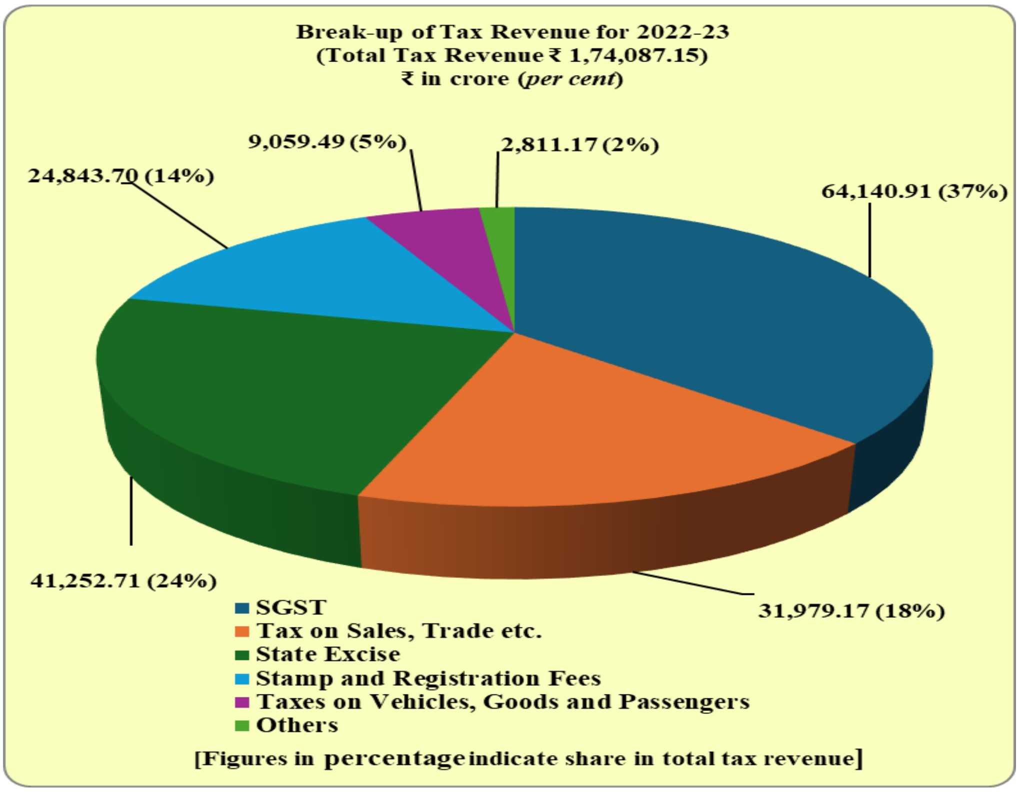
Sl. No.	Head of revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of increase (+) or decrease (-) in actuals of 2022-23 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2022-23	Actuals of 2021-22
1	Taxes on Sales, Trade, etc.	22,078.00 23,797.84	24,660.00 20,517.13	28,287.00 22,127.06	31,100.00 27,058.17	36,212.74 31,979.17	(-)11.69	(+)18.19
	State Goods and Services Tax (SGST)	49,422.00 46,108.03	52,980.10 47,232.41	63,281.00 42,860.03	73,285.00 54,594.12	88,264.31 64,140.91	(-)27.33	(+)17.49
2	State Excise	23,000.00 23,926.66	31,517.41 27,324.76	37,500.00 30,061.21	41,500.00 36,319.63	49,152.46 41,252.71	(-)16.07	(+)13.58
3	Stamps and Registration Fees	18,000.00 15,733.03	19,179.07 16,069.80	23,197.00 16,475.24	25,500.00 20,048.25	29,692.12 24,843.70	(-)16.33	(+)23.92
4	Taxes on Vehicles, Goods and Passengers (0041 & 0042)	7,400.00 6,930.02	7,863.42 7,714.88	8,650.00 6,482.65	9,350.00 7,775.82	10,887.11 9,059.49	(-)16.79	(+)16.51
5	Others[3]	2,800.00 3,626.28	3,976.00 3,966.85	5,106.00 1,891.11	5,610.00 1,571.75	6,446.26 2,811.17	(-)56.39	(+)78.86
Total		**1,22,700.00** **1,20,121.86**	**1,40,176.00** **1,22,825.83**	**1,66,021.00** **1,19,897.30**	**1,86,345.00** **1,47,367.74**	**2,20,655.00** **1,74,087.15**	**(-)21.10**	**(+)18.13**

Source: ***Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of the Government of Uttar Pradesh***

[3] Includes receipts (less than five *per cent* of tax revenue) from the following:
Taxes and duties on Electricity, Land Revenue, Taxes on Hotel Receipts, Other Taxes and Duties on Commodities and Services *etc*.

The break-up of tax revenue for the year 2022-23 is shown in **Chart-1.2**.

Chart-1.2



The reasons for wide variation in actual receipts during the year 2022-23 over the previous year are discussed below:

- The overall growth of 18.13 *per cent* in own tax revenue during the year 2022-23 was mainly due to increase in 'State Goods and Service Tax (SGST)' (by ₹ 9,546.80 crore), 'State Excise' (by ₹ 4,933.08 crore), 'Taxes on Sales, Trade, etc.' (by ₹ 4,920.99 crore), 'Stamp & Registration fees' (by ₹ 4,795.45 crore) and 'Taxes on Vehicles, Goods and Passengers' (by ₹ 1,283.67 crore).

- The Department stated (February 2025) that GST is a consumption-based Tax, and it increases when consumption of Goods and Services increases in the State. In earlier two months of 2021-22, the collection in GST was less due to effect of Covid-19. Further, during 2022-23 it increased due to improvement made and use of Artificial Intelligence system by Department. Moreover, in 2022-23 after completion of GST reimbursement scheme in June 2022 the efforts taken for simplification in levy of GST in GST Council by Central Government as well as State Government is also one of the reasons for increase in GST Revenue during 2022-23. Moreover, Arrear of Revenue were also received in 2022-23.

- Taxes on Sales, Trade, etc., increased by ₹ 4,920.99 crore during the year 2022-23 mainly due to increase in receipts under State Sales Tax Act (by ₹ 2,780.62 crore) and from Value Added Tax (by ₹ 2,747.72 crore) respectively.

- The Department stated (February 2025) that growth in State Excise was due to fixation of Minimum Guaranteed Revenue (MGR) on foreign liquor, beer, model shop and premium retails vends. Further, due to increase in capacity of distilleries and establishment of new distilleries/

micro-breweries, the production of ethanol and beverage alcohol has also increased in the State leading to growth in Excise Revenue.

- The Department stated (February 2025) that receipts under the Revenue head 'Stamp and Registration Fee' increased due to more registration on account of higher number of land acquisition and implementation of 'Gift deed scheme' and upward revision in circle rates.
- The Department stated that Receipts during the year 2021-22 were affected due to decrease in sale of vehicles, restrictions on movement of transport vehicles and extension of validity of fitness certificate, permit of vehicles and driving licences. However, there was no effect of Covid-19 in the year 2022-23 resulting in increase in Receipts in the year 2022-23 due to increased registration of transport and non-transport vehicles, renewal of fitness certificates, permits, and driving licences *etc*.

1.2.3 Details of non-tax revenue raised during the period 2018-19 to 2022-23 are indicated in **Table-1.3**.

Table-1.3
Details of non-tax revenue

(₹ in crore)

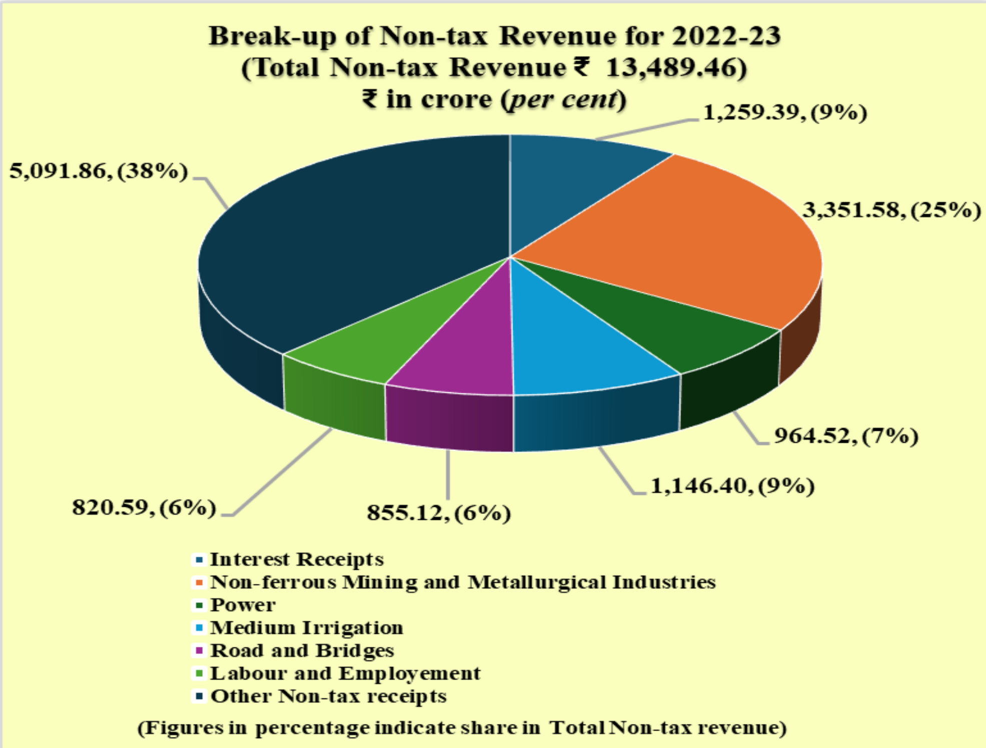
Sl. No.	Head of revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of increase (+) or decrease (-) in actuals of 2022-23 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2022-23	Actuals of 2021-22
1	Interest Receipts	843.60 1,712.44	1,200.00 1,469.44	2,100.00 1,115.55	2,100.00 1,249.77	2,100.00 1,259.39	(-)40.03	(+)0.77
2	Non-ferrous Mining and Metallurgical Industries	4,000.00 3,165.44	4,400.00 2,180.93	4,000.00 3,112.74	4,500.00 2,655.48	4,860.00 3,351.58	(-)31.04	(+)26.21
3	Power	5,700.00 5,735.40	4,175.00 1,044.14	3,537.00 1,308.99	3,749.00 1,768.50	512.73 964.52	(+)88.11	(-)45.46
4	Medium Irrigation	988.73 777.98	1,000.00 872.42	1,060.00 1,014.95	1,102.00 1,032.77	1,146.00 1,146.40	(+)0.03	(+)11.00
5	Roads and Bridges	950.00 932.13	1,000.00 706.81	1,560.00 997.34	6,654.00 640.27	7,053.00 855.12	(-)87.88	(+)33.56
6	Labour and Employment	75.00 75.28	79.50 67.53	85.00 54.15	90.10 95.29	95.51 820.59	(+)759.17	(+)761.15
7	Other Non Tax Receipts[4]	16,264.33 17,702.04	18,778.46 75,363.81	18,836.93 4,242.43	7,226.57 3,993.89	7,639.24 5,091.86	(-)33.35	(+)27.49
Total		**28,821.66** **30,100.71**	**30,632.96** **81,705.08**	**31,178.93** **11,846.15**	**25,421.67** **11,435.97**	**23,406.48** **13,489.46**	**(-)42.37**	**(+)17.96**

Source: *Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of Government of Uttar Pradesh*

4 Others includes receipts (less than five *per cent* of non-tax revenue) from the following: Education, Sports, Art and culture, Police, Contribution and recoveries towards pension and other retirement benefits, Miscellaneous General Services, Housing, Public Works, Stationery and Printing, Social Security and Welfare, Other Administrative Services, Village and Small Industries, Forestry and Wild Life, Medical and Public Health, Urban Development, *etc*.

The break-up of non-tax revenue for the year 2022-23 is shown in **Chart-1.3**.

Chart-1.3



The reasons for wide variation in actual receipts during the year 2022-23 over the previous year are discussed below:

- There was an overall increase of 17.96 *per cent* in non-tax receipts amounting to ₹ 2,053.49 crore during the year 2022-23 over 2021-22, mainly due to more receipt under the head 'Non-Ferrous Mining and Metallurgical Industries'(by ₹ 696.10 crore), more receipt under head 'Roads and Bridges' (by ₹ 214.85 crore), more receipt under head 'Labour and Employment' (by ₹ 725.30 crore) and more receipts under 'Other Non-Tax Receipts' (by ₹ 1,593.40 crore). However, there was less receipts under the head 'Power' (by ₹ 803.98 crore).

- The growth in receipts under head 'Non-Ferrous Mining and Metallurgical Industries' was mainly due to more receipts under minor head-102 'Mineral concession fees, rents and royalties' (by ₹ 369.94 crore), under minor head-800 'Other Receipts' (by ₹ 345.19 crore) and more refunds under minor head-900 'Refunds' (by ₹ 18.85 crore).

- The increase of receipt under head 'Roads and Bridges' was mainly due to more receipts under minor head-102 'Tolls on Roads' (by ₹ 14.50 crore) and under minor head-800 'Other Receipts' (by ₹ 198.86 crore).

- The growth in receipts under head 'Labour and Employment' was mainly due to more receipts under minor head-800 'Other Receipts' (by ₹ 716.15 crore).

- In 2022-23, the actual receipts under the head 'Power' increased 88.11 *per cent* of the budget estimates due to the release of funds more than the amount of grants receivable/estimated from the Government of India in the Deendayal Upadhyaya Gram Jyoti Yojana (Naveen), IPDS and

Saubhagya Yojana (Household and Additional Infra works) and Revamped Scheme, which was the balance of the previous year and the corresponding year. However, due to the termination of Deendayal Upadhyaya Gram Jyoti Yojana (Naveen), IPDS and Saubhagya Yojana (Household and Additional Infra works) in the year 2022-23, there has been a decrease of 45.46 *per cent* from the actual figures of the previous year.

Further, Audit noticed wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2022-23 under different heads of revenue (refer Table 1.2 and 1.3) which indicated that the budget estimates were not prepared on a realistic basis.

Recommendation:

The Finance Department needs to revisit their budgeting methods to make the budget estimates more realistic.

1.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2023 in respect of some principal heads of revenue amounted to ₹ 36,241.90 crore of which ₹ 15,293.15 crore was outstanding for more than five years, as detailed in **Table-1.4**.

Table-1.4
Arrears of revenue

(₹ in crore)

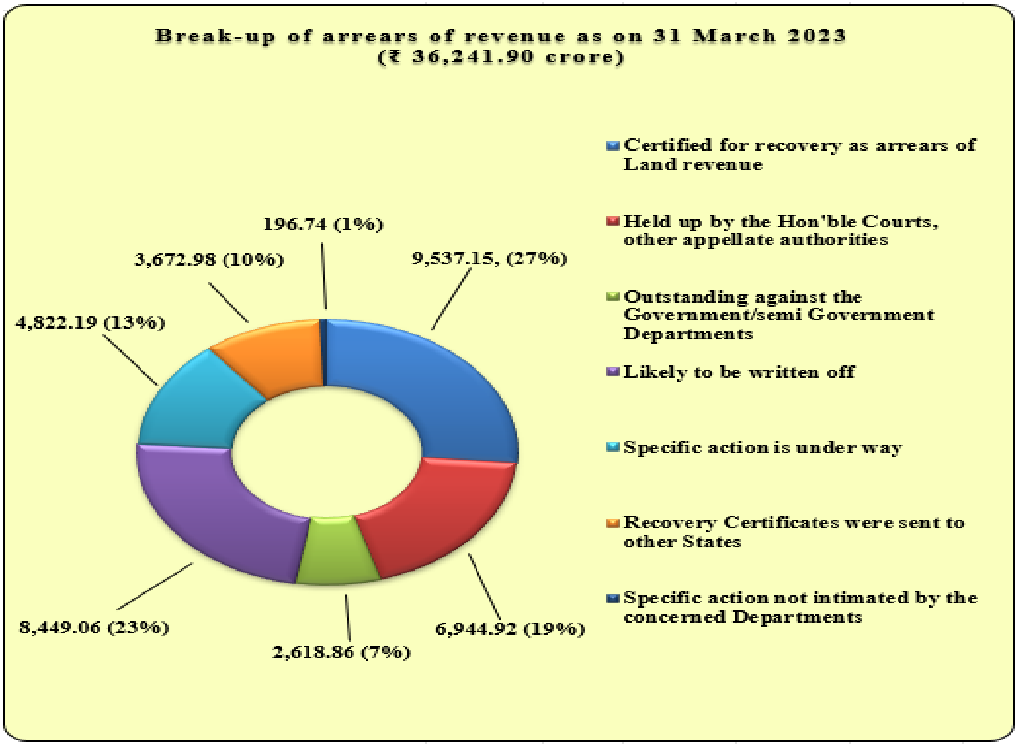
Sl. No.	Head of revenue	Total Amount outstanding as on 31 March 2023	Amount outstanding for more than five years as on 31 March 2023	Stages at which arrears were pending
1.	Tax on Sales, Trades etc. (except SGST)	35,081.65	14,910.71	Out of ₹ 35,081.65 crore, demand for ₹ 9,041.99 crore had been certified for recovery as arrears of land revenue; recovery certificates for ₹ 3,672.98 crore have been sent to other states; recoveries for ₹ 6,845.23 crore had been stayed by the Hon'ble courts/appellate authorities; recoveries for ₹ 2,602.61 crore were outstanding against the Government/ semi-Government Departments; the demand for recovery of ₹ 8,438.38 crore was likely to be written off; and ₹ 196.74 crore was outstanding from transporters. For remaining amount of ₹ 4,283.72 crore, specific action was underway in the Department.
2.	State Excise	50.17	43.43	Out of ₹ 50.17 crore, demand for ₹ 16.24 crore had been certified for recovery as arrears of land revenue; recoveries for ₹ 12.52 crore had been stayed by the Hon'ble courts/appellate authorities; demand for recovery of ₹ 7.96 crore was likely to be written off. For the remaining amount of ₹ 13.45 crore, specific action was underway in the Department.
3.	Stamps and Registration Fees	434.51	72.34	Out of ₹ 434.51 crore, demand for ₹ 129.47 crore had been certified for recovery as arrears of land revenue; recoveries for ₹ 87.17 crore had been

Sl. No.	Head of revenue	Total Amount outstanding as on 31 March 2023	Amount outstanding for more than five years as on 31 March 2023	Stages at which arrears were pending
				stayed by the Hon'ble courts/appellate authorities; recoveries for ₹ 16.25 crores were outstanding against the Government/ semi–Government Departments. For remaining amount of ₹ 201.62 crore, specific action was underway in the Department.
4.	Taxes on Vehicles	675.57	266.67	Out of ₹ 675.57 crore, demand for ₹ 349.45 crore had been certified for recovery as arrears of land revenue; demand for recovery of ₹ 2.72 crore was likely to be written off. For the remaining amount of ₹ 323.40 crore, specific action was underway in the Department.
5.	Non-Ferrous Mining and Metallurgical Industries	Information was not provided by the Department despite repeated requests.		
Total		**36,241.90**	**15,293.15**	

Source: Information provided by the Departments

The break-up of arrears of revenue as on 31 March 2023 is shown in **Chart-1.4**.

Chart-1.4



Out of the total outstanding amount of ₹ 36,241.90 crore, ₹ 9,537.15 crore was certified for recovery as arrears of land revenue, ₹ 6,944.92 crore was held up by the Hon'ble Courts/other appellate authorities, ₹ 2,618.86 crore was outstanding against the Government/semi Government Departments, ₹ 8,449.06 crore was likely to be written off, for ₹ 4,822.19 crore specific actions were underway in the State Tax Department, Stamps and Registration

Department and Transport Department, and Recovery Certificates of ₹ 3,672.98 crore were issued to other States whereas specific action taken in respect of the remaining ₹ 196.74 crore (amount due from transporters) was not intimated by the State Tax Department.

1.4 Follow up on the Audit Reports-summarised position

To ensure accountability of the executive in respect of all the issues dealt with in various Audit Reports (ARs), the Department of Finance issued instructions in June 1987 to initiate *suo motu* action on all Paragraphs/Performance Audits (PAs) figuring in the Audit Reports irrespective of whether the cases were taken up for examination by the Public Accounts Committee (PAC) or not. Details of pending explanatory notes pertaining to the various Departments, as on February 2025 are given in **Table-1.5**.

Table-1.5

Sl. No.	Audit Report ending on	Date of presentation in the Legislature	Number of paragraphs and PAs in the Report	Number of paragraphs and PAs where explanatory notes received	Number of paragraphs and PAs where explanatory notes not received
1	31 March 2016	18 May 2017	25 + 1 PA	00	25 + 1 PA
2	31 March 2017	19 July 2019	15	00	15
3	31 March 2018 (Stand Alone, State Excise)	19 July 2019	08	08	00
4	31 March 2018	24 February 2020	17	03	14
5	31 March 2019	18 August 2021	23	12	11
6	31 March 2020	17 December 2021	18	06	12
7	31 March 2021 (Performance Audit Report on Information Technology System in Transport Department)	22 February 2023	1 PA	00	1 PA
8	31 March 2021	08 August 2023	14	02	12
9	31 March 2022	01 August 2024	08	00	08
Total			**128 + 2 PAs**	**31**	**97[5]+ 2 PAs[6]**

It is evident from the above Table that no explanatory notes were received (as of February 2025) for Audit Reports on Revenue Sector for the years 2015-16, 2016-17, Performance Audit Report on IT system in Transport Department for the year ended 31 March 2021 and Audit Reports on Revenue Sector for the year 2021-22, which were placed before the State Legislature in May 2017, July 2019, February 2023 and August 2024 respectively.

Further, during the period from 2018-19 to 2023-24, the PAC discussed 154 paragraphs out of 473 paragraphs from 18 Revenue Audit Reports. Details are given in **Table-1.6.**

Table-1.6

Sl. No.	Year	Number of Reports discussed during the year	Total number of paras in the Reports	Number of para discussed during the year
1	2018-19	13	384	74
2	2019-20	09	273	33
3	2020-21	01	26	03

[5] State Tax (24 paragraphs), State Excise (10 paragraphs), Transport (19 paragraphs), Stamps and Registration (11 paragraphs), Geology and Mining (32 paragraphs) and Entertainment Tax (01 paragraph).

[6] Transport Department (02).

Sl. No.	Year	Number of Reports discussed during the year	Total number of paras in the Reports	Number of para discussed during the year
4	2021-22	03	118	26
5	2022-23	02	34	06
6	2023-24	05	83	26
Total		**18**[7]	**473**[8]	**154**[9]

Audit Reports for the year 2014-15, 2015-16 and 2016-17, Performance Audit Report on IT system in Transport Department for the year ended 31 March 2021 and Audit Report for the year 2021-22 are yet to be discussed by the PAC (as of February 2025).

1.5 Response of the Government/Departments towards Audit

On completion of the audit of Government/Departments and the offices, Audit issues Inspection Reports (IRs) to the concerned head of the offices, with copies to their superior officers for corrective action and monitoring. Serious financial irregularities are reported to Heads of the Departments and the Government.

Review of IRs relating to Revenue Sector of the State Government issued up to September 2023 revealed that 50,202 paragraphs relating to 13,461 IRs remained outstanding at the end of March 2024. Department-wise details are given in **Table-1.7**.

Table-1.7
Department-wise details of Inspection Reports

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations
1	State Tax	Taxes on Sales, Trade, etc.	6,362	27,273
2	State Excise	State Excise	1,264	2,373
3	Transport	Taxes on vehicles	1,448	8,060
4	Stamps and Registration	Stamps and registration fees	4,057	10,704
5	Geology and Mining	Non-ferrous mining and metallurgical industries	330	1,792
Total			**13,461**	**50,202**

The first replies are required to be received from the heads of offices within four weeks of receipt of IRs. Out of total 211 IRs issued during 2023-24, Audit received first reply from the heads of offices in case of 21 IRs after six weeks (as of May 2025). The first replies had not been received in case of remaining 190 IRs issued during the year 2023-24. This large pendency of the IRs and non-receipt of first replies from the Departments is indicative of the fact that the heads of audited units have failed to take cognisance of the reported Audit findings and initiate any corrective action in this regard.

[7] One Audit Report was discussed several times in different years, hence the same has been considered as one Audit Report, based on which a total of 18 reports have been discussed during the year 2018-19 to 2023-24.

[8] Similarly, 473 numbers of paragraphs were there pertaining to these Audit Reports out of which 154 numbers of paragraphs have been discussed during 2018-19 to 2023-24.

[9] Similarly, 154 paragraphs have been discussed for the year 2000-01 (02), 2001-02 (23), 2002-03 (21), 2003-04 (03), 2004-05 (05), 2005-06 (02), 2006-07 (03), 2007-08 (04), 2008-09 (04), 2009-10 (01), 2010-11 (02), 2011-12 (29), 2012-13 (19), 2013-14 (17), 2018-19 (03), Stand Alone Report (08), 2019-20 (06) and 2020-21 (02).

Irregularities of similar nature are being reported year after year with no improvement/ evidence of any corrective action by the concerned Departments visible at the ground level. This adversely affected the effectiveness of Audit.

Recommendation:

The State Government needs to introduce a mechanism to ensure that the Departmental officers respond to Inspection Reports promptly and take corrective action.

1.6 Results of audit

Position of local audit conducted during the year

Audit covered five Departments[10] of the State Government and test-checked the records of 162 out of 1,490 auditable units (10.87 *per cent*) relating to Goods and Services Tax, Stamps and Registration Fees, Mining Receipts, State Excise, and Taxes on Vehicles, Goods and Passengers during the year 2023-24. In these five Departments, revenue of ₹ 1,71,275.98 crore was collected during the year 2022-23, out of which the 162 audited units collected ₹ 46,153.44 crore. In the 162 audited units, records were test-checked on the basis of turnover/tax payments which revealed underassessment/short levy/loss of revenue aggregating to ₹ 1,906.75 crore in 1,40,892 cases (out of 3,63,742 test-checked cases) which were reported to the Departments through IRs. The concerned Departments accepted (between April 2023 and November 2024) underassessment and other deficiencies of ₹ 1.49 crore in 84 cases (including those pointed out in earlier years) and reported recovery of ₹ 1.49 crore in 84 cases.

Recommendation:

The State Government should evolve a mechanism to ensure that the Departments recover all underassessments/short levies pointed out by the Audit and accepted by the Departments.

1.7 Coverage of Chapter-II of this Report

Chapter-II of this Report contains Subject Specific Compliance Audit (SSCA) on 'IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh' and six paragraphs from local audits conducted during the year and those of earlier years which could not be included in the previous reports involving financial effect of ₹ 26.90 crore.

Department of Stamp and Registration accepted Audit observation amounting to ₹ 1.53 crore and reported recovery of ₹ 0.30 crore. Replies of other Departments have not been received (May 2025).

Recommendation:

The errors/omissions pointed out are based on a test audit. The Government/Department may, therefore, undertake a thorough review of all units to check whether similar errors/omissions have taken place elsewhere and if so, rectify them and put in place a system that would prevent such errors/omissions.

---

[10] State Tax, State Excise, Transport, Stamps and Registration and Geology and Mining.

CHAPTER–II

Compliance Audit observations relating to Finance and Revenue Departments

CHAPTER-II

Compliance Audit observations relating to Finance and Revenue Departments

Finance Department

2.1 SSCA on 'IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh'

2.1.1 Introduction

The Integrated Financial Management System (IFMS) is a part of the National e-Governance Plan (NeGP). It is a comprehensive financial management system that aims to bring efficiency in financial planning and expenditure control.

The computerisation of treasuries in Uttar Pradesh was initiated in 1994-95 and all the treasuries were computerized by the end of year 2002 with data and application server at treasury level. In the year 2013-14, upgradation of old system with IFMS was initiated under Mission Mode Project (MMP) of NeGP, which envisaged to establish a central server and integration of treasury services among various stakeholders for digital exchange of information. The system has been upgraded with the help of National Informatics Centre (NIC) at a cost of ₹ 34.22 crore against sanctioned cost of ₹ 44.56 crore.

Table-2.1
Summary of Transactions Conducted through Integrated Financial Management System (IFMS) for the Period 2018-2024

Year	Number of transactions	Value of Transactions (₹ in crore)
2018-19	22,20,424	3,02,046.88
2019-20	22,57,365	3,74,096.90
2020-21	20,45,902	2,90,972.29
2021-22	21,96,161	3,43,419.58
2022-23	22,85,974	4,41,617.98
2023-24	23,19,845	5,06,088.84

Source: IFMS data

2.1.2 Organisational Setup

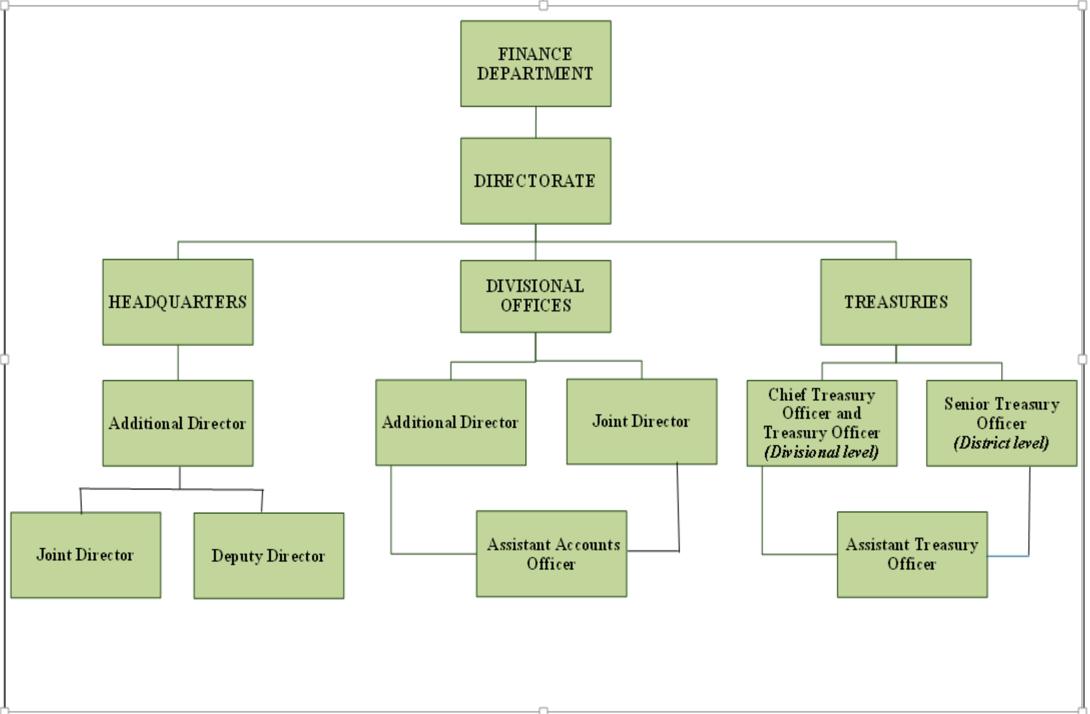
At the Government level, Additional Chief Secretary (ACS) Finance is the Administrative head of the Finance Department while at the departmental level, the Director of Treasuries (DoT), operating under the direct control of the Finance Department, supervises and exercises overall administrative control over the treasuries. The Director is assisted by Joint Directors/Additional Directors in 17 Divisional Offices. The Chief Treasury Officer (CTO) or the Sr. Treasury Officer (STO) heads the district treasuries at district level assisted by accountants in performing their duties. In the Districts, treasuries function under direct control of the District Magistrate.

There are 82 treasuries out of which, 75 treasuries are at Division/District level and 7 at Government/Headquarters level[1]. Treasuries have to submit their monthly accounts and other prescribed returns to Accountant General.

---

[1] Vidhan Sabha, Vidhan Parishad, IRLA Cheque and Governor's Secretariat and at Headquarters level- Jawahar Bhawan Treasury at Lucknow; Civil Lines Treasury at Prayagraj and Pay and Accounts Office (PAO) at New Delhi.

Chart-2.1



2.1.3 Applications and Modules under IFMS

The applications and modules were developed in consultation with NIC and its day-to-day operation, maintenance and change management is done by the Directorate of Treasuries with the help of *outsourced manpower under technical guidance of NIC*. As per Functional requirement specification (FRS), there are 08 applications[2] under which 22 Modules were to be developed in IFMS. Out of 22 Modules, presently (December 2024) 16 Modules are operational. Details as under:

Table-2.2

Sl. No.	Module	Name of the applications related to the Module	Status of Implementation
1.	Listing and Uniform Coding of all transactions/elements/entities	Budget Allotment	Live
2.	Budget Module	Budget Allotment System	Live
3.	Sanction or Allotment Module	Budget Allotment System	Live
4.	e-Billing Module	DDO Portal	Live
5.	Treasury Bill Passing Module	Treasury (CTS)	Live
6.	e-Payment Module	Treasury (CTS)	Live
7.	Online Receipt Module	Rajkosh	Live
8.	Treasury Module	Treasury (CTS)	Live
9.	GPF and Loan Modules (Schedules of GPF/Loan)	DDO Portal	Live
10.	Works and Forest Module	Treasury (CTS)	Live
11.	Preparation of Monthly Accounts	Treasury (CTS)	Live
12.	Reconciliation	Treasury (CTS)	Live
13.	Deposit Accounts	Treasury (CTS)	Live
14.	Debt Management Module	-	Inoperative

[2] DDO portal, Budget Management System, Rajkosh, E-Pension system, E-Kuber File Monitoring System, GST Monitoring System, Kosh MPR and Treasury (CTS).

Sl. No.	Module	Name of the applications related to the Module	Status of Implementation
15.	Long Term Advance Module	Treasury (CTS)	Inoperative
16.	Inter-State Transaction Module (Account Current)	-	Inoperative
17.	GPF Module	DDO Portal	Inoperative
18.	AG Authorisation Module	Treasury (CTS)	Inoperative
19.	Audit Module	-	Inoperative
20.	Pensioners Database	Treasury (CTS)	Live
21.	MIS Reports	Koshvani	Live
22.	Data Storage	Central Server	Live

Out of the above 22 modules, five modules *i.e.*, Budget Module, e-Billing Module, Treasury Bill Passing Module, Treasury Module and e-Payment Module were selected for examination in this IT Audit. The functions of these selected Modules are as under:

(i) Budget Module

Original and Supplementary Budget passed by Government and reappropriation orders are loaded in this module. Processes for allotment of funds and issue of Sanction Orders from the Administrative Departments at Government Level to the Budget Controlling Officers (BCO) in the Department and then from BCOs to the Drawing and Disbursing Officers (DDOs) are done through this Module.

(ii) e-Billing Module

This Module (also known as DDO portal) is used for Beneficiary Management, for preparing bills and generating token numbers. This module is used by DDOs for preparing, validating and then forwarding digitally signed bills (employees and other beneficiaries) to Treasuries, for payment.

(iii) Treasury Bill Passing Module

This Module (also known as CTS portal) is used by Treasuries for passing bills, for budget control and preparing accounts up to the standard Object Head level. The monthly accounts prepared through this Module are sent to the Accountant General Office.

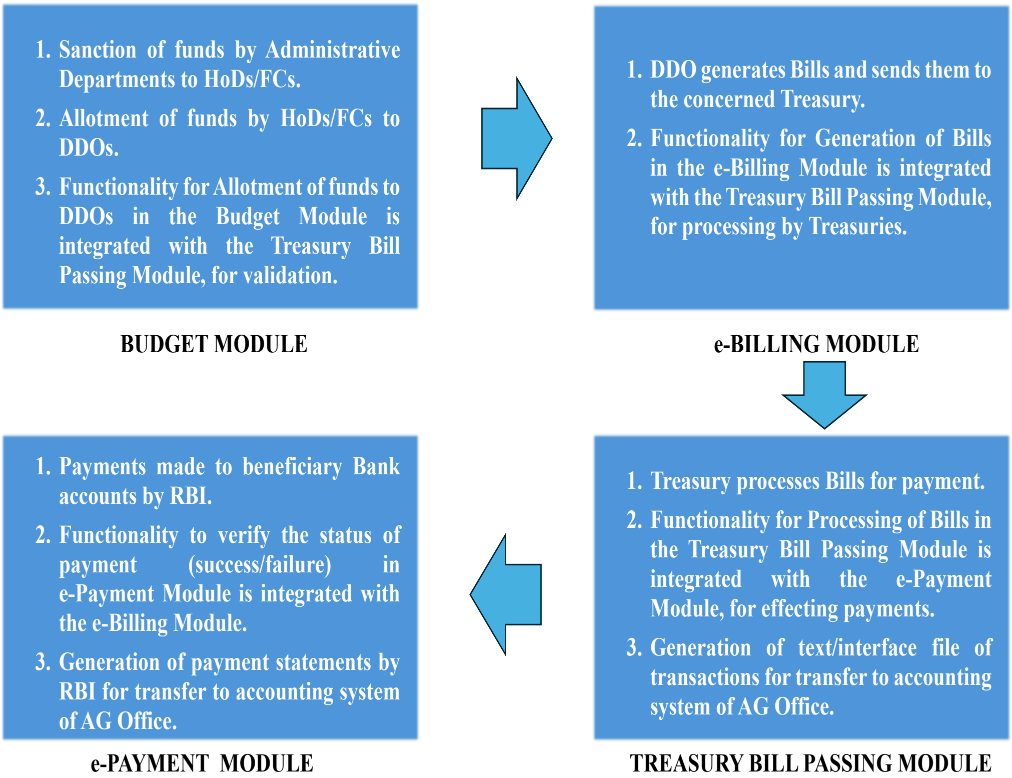
(iv) Treasury Module

This Module is designed for access controls and user management by Treasuries.

(v) e-Payment Module

This Module is used for making payments to beneficiaries, through integration with the e-Kuber platform of the Reserve Bank of India (RBI). Failed transactions, if any, are also managed through this Module.

Chart-2.2
Process flow in IFMS



2.1.4 Audit Objectives

This IT audit was conducted to examine whether:

- Business Process Re-engineering has been carried out during implementation of IFMS;
- Required functionalities and application controls in IFMS have been implemented;
- Required integration across Modules of IFMS has been implemented; and
- General controls for IFMS- governance structure, user access management, business continuity management and information security management- have been implemented.

2.1.5 Audit Scope and Methodology

Audit covered the period from 2018-19 to 2023-24 and five out of 16 functional Modules of IFMS. Ten[3] Treasuries and one Government level Treasury[4] out of 82 treasuries were selected. DDOs of four[5] departments under the jurisdiction of sampled Treasuries were selected for detailed examination of underlying documentation. Audit also examined records/documents relating to the development and implementation of IFMS at the Directorate of Treasuries.

---

[3] Balrampur, Budaun, Fatehpur, Gautam Budh Nagar, Gorakhpur, Lucknow Collectorate, Mirzapur, Moradabad, Sonbhadra and Varanasi.

[4] Vidhan Sabha Treasury.

[5] Forest Department, Public Works Department, Stamp and Registration Department and Transport Department of Uttar Pradesh.

Data for the period 2018-19 to 2023-24 was obtained from the Directorate of Treasuries and was analysed using Computer Assisted Audit Techniques (CAATs).

An Entry Conference with the Department of Finance, Government of UP and the Directorate of Treasuries was held on 08 November 2023 to discuss the Audit Objectives, Criteria, Scope and Methodology.

An Exit Conference with the Department of Finance, Government of UP was held on 31.12.2024 to discuss the Audit Observations and the views of the Government on the same. Responses from the Government in the Exit Conference have been incorporated into this Report.

2.1.6 Audit Criteria

The criteria relied upon during this IT Audit included the following:

- UP Treasury Rules, U.P. Budget manual, UP Financial Handbook (FHB)
- System documentation related to IFMS
- Extant provisions of Acts and Rules, National e-Governance Policy, Standards and Guidelines issued by MeitY, Government of India and executive instructions issued by Government of UP.

2.1.7 Audit Constraints

The full list of system documents and data requisitioned by Audit from the Directorate of Treasuries was not furnished.

Key documentation not furnished included System Requirements Specification (SRS), User Requirements Specification (URS), Change Control Notes and Security Audit Certificates. Due to these circumstances, Audit was unable to derive assurance that general controls related to these aspects had been adopted, during the implementation of IFMS.

Key data not furnished included reconciliation statements between RBI and the Treasuries. Due to these circumstances, Audit was unable to derive assurance that these business processes had been mapped correctly into IFMS and were functioning as intended.

Audit Findings

2.1.8 General Controls

Adoption of IT General Controls is crucial to mitigate the risks associated with the implementation of any IT enabled information system. For a critical public sector information system such as IFMS, it is essential that general controls related to domains such as governance structure, formulation of policies, business process re-engineering, business continuity and disaster recovery management, information security management, user access management and contract management with the software vendor had been implemented. These general controls were required to establish the environment in which IFMS would be developed, operated, managed and maintained.

Audit findings in respect of examination of the adoption and adequacy of General IT Controls are described below.

2.1.8.1 Non-constitution of IT Steering Committee

An IT Steering Committee is a governance structure which is responsible for oversight and policy formulation for the implementation of an IT project in an organization. It comprises the key decision makers from the senior management and other stakeholders and is intended to achieve the objectives of risk management, monitoring and governance.

The Detailed Project Report for the IFMS project provided for the constitution of a High Level Committee at the Government level, to monitor the progress of implementation of the project.

However, Audit noticed that the High Level Committee had not been constituted since 2014-15.

DoT stated (October 2024) that an IT Steering Committee had now been constituted (October 2024) to oversee the implementation and further development of IFMS. However, the fact remains that the IT Steering Committee was only constituted after a period of more than ten years.

2.1.8.2 Absence of key IT policies for IFMS

An Information Technology (IT) policy outlines the guidelines, rules and procedures for the use, management and security of an organization's information technology resources. It ensures consistency and guides behaviour towards achieving the specific objectives of an IT project.

Audit observed that the even after more than 10 years of implementation of IFMS (2014-15), formal and documented IT Policy had not been formulated to guide decision making on key areas such as personnel requirements, Database Administration, Training and Support Services. The fact of absence of key policies was also confirmed during field visits at the selected Treasuries. Regular training of users of IFMS at the Treasury and DDO levels had also not been conducted, as verified from the sampled field visits.

DoT stated (October 2024) that the evolution of IFMS has taken place with active support of the State unit of NIC and it would not be realistic to conclude that prerequisites to working in the IT environment have not been complied with. DoT also stated that the Information Security Policy had been circulated by email to all Treasuries. However, DoT accepted the need for having proper documentation of policies.

2.1.8.3 Absence of Disaster Recovery Plan

A Disaster Recovery Plan (DRP) is a comprehensive document outlining the procedures and protocols to restore critical business operations, systems and data in the event of a disaster or major disruption. It ensures business continuity, minimizes downtime and reduces losses.

Guidelines for the IFMS MMP project provided that a Disaster Recovery and Business Continuity Plan should be formulated to ensure that the system runs on 24x7x365 basis even in case of extended power outages, floods, earthquakes, virus attacks and situations such as vendor abandoning the IT project.

However, Audit observed that-

- There was no formal, documented Business Continuity and Disaster Recovery Plan with clearly defined Recovery Point Objective and Recovery Time Objective.

- Data Centre was established at the State Data Centre, NIC, Lucknow and a Data Backup Centre was established at Financial and Statistical Directorate, Lucknow in 2014-15. Thus, both had been established at the same station and the same seismic zone.
- DoT had not included a provision for Disaster Recovery (DR) Centre in the initial estimates in 2014-15. DoT decided (November 2019) to establish a DR Centre in a separate seismic zone. The DR Centre was established at Bhubaneswar, Odisha and got operational only in July 2023. Thus, IFMS had operated without a DR Centre for almost nine years.

The absence of a formal, documented Business Continuity and Disaster Recovery Plan is a significant control failure, as it results in the avoidable risks of lack of clarity on the Recovery Point Objective, Recovery Time Objective, definitions of roles and responsibilities for key personnel in the event of disasters and frequency of conduct of Disaster Recovery Drills.

In reply DoT stated (February 2025) that the written business continuity plan is not created and will be done soon.

2.1.8.4 Loss of Central Assistance of ₹ 20.06 crore, due to non-achievement of project milestones for implementation of IFMS

The IFMS Mission Mode Project has been with financial support of 75 *per cent* of the project cost from the Central Government. The Central share was to be released to the designated State Agency in three installments- 40 *per cent* on approval of the project plan, 30 *per cent* after achieving the first milestone[6] and the remaining 30 *per cent* after achieving the second milestone[7].

The approved project cost for the IFMS project was ₹ 44.56 crore and hence, the Central share to be released to the State designated agency was ₹ 33.42 crore. The first installment of 40 *per cent i.e.* ₹ 13.36 crore was released (₹ 12.29 crore in March 2013 and ₹ 1.07 crore in June 2014) by the Central Government. However, the second and third installments amounting to ₹ 20.06 crore have not been released (as of December 2024), due to non-achievement of the specified project milestones.

Audit noticed that-

- Para 8.2 of the MMP project guidelines provided that 'the funds would be released as central assistance subject to satisfactory receipt of Utilisation Certificates'. Utilisation Certificate for the amount released as first installment from the Central Government was not available on record.
- There was no documentation furnished or made available in support of the achievement of the first and second milestones for the IFMS project.
- The advice/suggestions received (December 2012) from the Central Government Programme Steering Committee[8] has not been complied with during the implementation of IFMS.

---

6 Utilisation of the amount released earlier, purchase/upgrade of hardware, purchase/ development of software, completion of business process re-engineering exercise, e-connectivity between district treasuries and the State Finance Department, commencement of training of staff.

7 Utilisation of the amount released earlier, completion of the code amendment exercise, demonstrated connectivity with RBI, AG, CGA and Agency Banks, operationalization of all modules of IFMS.

8 Programme Steering Committee was a Central Government Committee to review the proposals for treasury computerization from different states.

DoT stated (September 2024) that the first and second milestones had actually been achieved and that a letter for the release of the second and third instalments of Central Assistance had been submitted to the Finance Department, GoUP.

The response was not tenable, as DoT had not furnished the Utilization Certificate for the amount received as first instalment from the Central Government, which was a pre-requisite for the release of subsequent instalments and no documentation was furnished to Audit in support of the achievement of the subsequent milestones.

2.1.8.5 Deficiencies in management of Annual Technical Support for IFMS software

Under the IFMS Mission Mode Project, hardware and software were to be procured by DoT. Oracle software was procured and installed at the Data Centre as well as the Data Backup Centre in Lucknow, Uttar Pradesh. This software had been procured in July 2013, with support period of one year (July 2014).

Audit reviewed the crucial function of management of Annual Technical Support for the IFMS software and noticed the following deficiencies-

- After three months of the expiry of the initial Annual Technical Support (ATS) contract, in November 2014, M/s TCS submitted a proposal for renewal of the Annual Technical Support for the Oracle software at a cost of ₹ 1.21 crore for one year. There was no documentation available on record to indicate action taken by DoT on this proposal.
- DoT awarded (March 2016) the Annual Technical Support contract to Uttar Pradesh Development System Corporation Limited i.e UPDESCO (a State Public Sector Undertaking) for the period 31-07-2014 to 30-07-2016 at a cost of ₹ 2.69 crore. The ATS was awarded after 19 months of the expiry (July 2014) of the initial ATS contract with M/s TCS. UPDESCO, in turn, sub-contracted this work to M/s Impulse Microelectronics Pvt Ltd for ₹ 2.54 crore in May 2016.
- After seven months of the expiry (July 2016) of the second ATS contract with UPDESCO, DoT awarded (March 2017) the ATS contract again to UPDESCO for the period 31-07-2016 to 30-11-2018 at a cost of ₹ 3.30 crore. UPDESCO in turn again sub-contracted this work to M/s Impulse Microelectronics Pvt Ltd for ₹ 3.15 crore. Thus, DoT paid for 28 months of support but only received 20 months of actual support.
- Due to these circumstances, IFMS remained without any formal ATS and at risk of adverse events in the absence of support for the periods from August 2014 to March 2016 and August 2016 to March 2017, which was avoidable.

DoT stated (September 2024) that as per the Oracle software license terms, the ATS has to be on continuous basis without any breaks in between and if renewal of ATS is carried out with breaks in between then the DoT was liable to pay a penalty.

The Government stated (December 2024) that email in support of ATS by Oracle was provided to the Audit, but the said email pertains to October 2024 and moreover no formal arrangement/agreement for the delayed ATS period was found on record.

The response from DoT is itself illustrative of the importance of timely renewal of the ATS contracts and reflected the fact that the delays in renewal should have been avoided. Further, there was no evidence in support of M/s UPDESCO or M/s Impulse Microelectronics Pvt Ltd being actually responsible for rendering the required support during the periods when the ATS contracts had expired, since the ATS contracts signed included past periods on *post-facto* basis.

2.1.8.6 Non-functional Modules of IFMS

The implementation of the IFMS project started in 2013-14 and was scheduled to be fully functional within two years.

However, Audit noticed that the following modules were not yet functional, as of December 2024:

- Debt Management Module,
- Long Term Advance Module,
- Inter State Transaction Module,
- GPF Module,
- AG Authorisation Module and
- Audit Module.

Due to non-development/implementation of all the originally planned Modules, the complete intended benefits of IFMS had not yet been realized. Furthermore, DoT did not furnish the revised scheduled dates for Go-Live for these Modules which were not functional. This reflected a major internal control deficiency in project governance and monitoring of the progress of implementation.

DoT stated (September 2024) that the decision on implementation of remaining modules will be taken in consultation with AG office and the State Government.

2.1.8.7 Absence of functionality in IFMS for Aadhaar seeding of beneficiaries

Aadhaar enabled authentications and payments provide enhanced security, avoid duplicity and facilitate e-KYC for Government schemes. The Central Government Programme Steering Committee on Treasury Computerization had recommended (December 2012) that IFMS in different States should have functionality for subsequent Aadhaar seeding of beneficiaries.

However, Audit noticed that IFMS in Uttar Pradesh does not have functionality for recording/seeding the Aadhaar numbers of payment beneficiaries. This constituted a major internal control failure in IFMS. In the absence of this functionality, Audit noticed instances of duplication of payment beneficiaries in the IFMS database (as discussed in Paragraph 2.1.9.16).

In the Exit Conference (December 2024), it was stated that the IFMS has the structure of feeding of Aadhaar numbers and mandatory usage of Aadhaar number will be done after prior approval of the Government.

2.1.8.8 Absence of functionality in IFMS for registration of mobile numbers of beneficiaries and service delivery through mobile numbers

Registration of mobile numbers of Government Scheme beneficiaries and mobile number based service delivery (such as SMS, USSD, IVRS modes) through IFMS had been planned, to enable quick, personal and interactive communication with the beneficiaries. The Central Government Programme Steering Committee also recommended the same. The State Government was required to coordinate with Ministry of Electronics and Information Technology (MeitY), Government of India for implementation of the Mobile Services Gateway.

However, Audit noticed that functionalities for registration of valid and unique mobile numbers of beneficiaries and for mobile number based service delivery has not been implemented in IFMS. The data field for recording mobile numbers of beneficiaries had neither been made mandatory nor had application controls to enforce validity and uniqueness of recorded mobile numbers been implemented. Audit noticed instances of invalid mobile numbers in the beneficiary database in IFMS.

In reply, Government stated that (February 2025), it has been decided to implement Vendor Management system where beneficiary registration with all required filed including mobile numbers will be done.

2.1.8.9 Deficiencies in user access management in IFMS

User access management consists of controls to regulate access of various users (with differing roles in the system) to data. These controls are required to be designed and implemented so that only authorised users can read and modify data and that segregation of duties is enforced by the system.

(i) Absence of Multi-Factor Authentication

Multi-Factor Authentication (MFA) is a security mechanism that requires a user to provide two or more authentication factors to access a system, network or application. This adds an additional layer of security to the traditional single factor (username and password) authentication, by requiring one or more independent factors (such as mobile/email based One Time Password or biometric authentication) to also be entered, thus mitigating the risks of exposed passwords resulting in unauthorized access.

As per Guidelines on Information Security Practices of Indian Computer Emergency Response Team (Cert-In), every Government organization should implement multi factor authentication for their important public sector information systems. IFMS is a mission critical project for the State Government since it involves Financial Sanction, Allotment and Expenditure of public funds and hence, multi factor authentication is a key control to mitigate the risk of unauthorised access.

However, Audit noticed that Multi Factor Authentication through mobile/email OTP or biometric based access had not been implemented for IFMS.

DoT stated (September 2024) that a proposal for biometric authentication for the Treasury Module had been sent to the State Government for approval and will be implemented soon.

(ii) Deficiencies in controls for user access management

- Under the DDO user, other users with roles for Operator Transaction, Operator Bill Entry and Operator Pension can be created. Operator Transaction is responsible for creating/updating beneficiary details and Operator Bill Entry is responsible for preparation of bill details. These two roles should not be performed by same individual to ensure segregation of duties, which is a critical internal control. However, there are no application controls in IFMS to prevent assignment of both these roles to the same user, including users who may be contractual personnel.

- IFMS does not have any application controls to de-activate users with reference to master data on employees, in cases of transfer or retirement. The absence of these application controls resulted in the avoidable risk of unauthorized access to the system by other users who may have the required single factor login credentials.

Case Study

One operator (Operator ID-32666) working under DDO code-4257, Gorakhpur Zoo, Forest Department retired from service on 31.07.2023. There had been no formal re-assignment of this Operator ID to any other user. However, Audit noticed that transactions (333 numbers having value ₹5,18,80,384) had been generated using the same operator ID during the period from August 2023 to March 2024. This indicated the material risk of misuse and lack of a clear trail of accountability in case these non-compliant user actions had been committed with this Operator ID.

- IFMS does not have controls to enforce change of password after first login by users.
- IFMS does not mandate the entry of Aadhaar number for contractual personnel users and employee ID for Government employee users.
- IFMS does not have controls to prevent creation of multiple sessions with the same user login credentials on different systems. This resulted in the avoidable risks of users sharing their login credentials.
- System logs on assignment of user IDs were not furnished for Audit scrutiny.

DoT stated (February 2025) it is the responsibility of the concerned DDO to deactivate logins of transferred and retired employees.

The response was not tenable as it only highlighted the fact that the burden of compliance had not shifted from the users to the system. The system should have had application controls to enforce segregation of duties and de-activation of retired/transferred employees with reference to the employee master data.

DoT stated that provisions for mandatory password change after first login, for recording Government ID/Aadhaar for users and to prevent multiple sessions using the same login credentials would be implemented.

2.1.8.10 Absence of regular Security Audits

As per National Cyber Security Policy 2013 issued by MEITY, Security Audit should be done by an empaneled agency every six months and as and when any changes are done to the source code.

However, Audit noticed that-

- Security Audit had not been conducted at regular intervals. There were gaps ranging from 44 months to 126 months between the Security Audits for IFMS.
- The contract for Security Audit of IFMS had been awarded (January 2020) to UPDESCO, but the Security Audit Certificates were not made available to CAG Audit. As a result, there was no assurance on whether the Security

Audit had been conducted by an empaneled agency and that any actions recommended by the Security Auditor had been implemented by DoT.

- Further, in case of any changes/updates to IFMS, the provision for arranging for Security Audit had not been complied with.

DoT stated (September 2024) that a firm has been engaged on contractual basis for three years for conducting regular Security Audit of IFMS.

In the absence of documentation in the form of Security Audit Certificates and action taken on recommendations made, CAG Audit was unable to derive assurance that any identified information and cyber security risks had been adequately mitigated.

2.1.8.11 Conclusion

There were significant deficiencies in the IT General Controls adopted and implemented for IFMS. The absence of a governance structure, formally documented IT policies, lack of clarity on processes for Business Continuity and Disaster Recovery management, deficiencies in user access management, lack of functionalities as originally envisaged and absence of regular Security Audits indicated that there was scope for improvement in these aspects of general controls. The resulting impact on the manner in which application controls had been implemented in IFMS are described in the subsequent Sections of this Chapter.

2.1.8.12 Recommendations:

- *The High Level Committee constituted in October 2024 may hold regular meetings to monitor the progress of implementation of IFMS, decide on timelines for unimplemented functionalities, assess emerging risks and recommend suitable mitigation measures.*
- *The State Government may ensure that key IT policies for personnel requirements, procurement of hardware, software and services, business continuity and disaster recovery management and user access management are formulated and adopted.*
- *DoT may address the deficiencies in IT General Controls- including the absence of the key functionality for Aadhaar seeding and initiate remedial actions to mitigate risks arising from such deficiencies.*

In the Exit Conference, the Government accepted the Audit recommendations.

2.1.9 Application Controls

Application controls are specific IT controls unique to the application, which are necessary to enforce the business rules of the organization. When business processes are mapped into an IT application, application controls are the input, processing and output controls which enforce the business rules for those processes. These controls ensure that the input data is valid and complete, processing of input data is done correctly and by authorized users and that output data is presented in the required formats and reports in a time-bound manner. In this way, the application is expected to maintain a correct and comprehensive record of the entire process *i.e.* from input to output.

Audit findings arising from the examination of application controls implemented in IFMS are described below.

2.1.9.1 Incomplete functionality and missing application controls in Budget Module

IFMS MMP Guidelines prescribed a Budget Module for Budget Management, including preparation, allotment and revision of budget. The Module was supposed to enable the Administrative Departments to review and consolidate the budget demands prepared by their field offices and submit them to the Finance Department, for further review and processing. After the Finance Department had placed the overall State Government budget before the Legislature and had obtained approval, the process of budget allotment was to be enabled through the Module. Further, Re-appropriations, release of Supplementary Budget and Surrender of budget at the end of the financial year were also to be handled by the Module.

However, against the above envisaged functionalities for the Budget Module, Audit observed the following-

- The Budget was being prepared manually (which has also been accepted by the Finance Department) and not through IFMS. As a result, the trail of budget demands raised by field Offices of various Administrative Departments, the modifications made by the Administrative Departments, the modifications made by the Finance Department is not available in the system.

- Only after approval of the Budget by the Legislature, the Budget data was being uploaded into the Budget Module of IFMS, for initiating the budget allotment process. During the year 2022-23, there were 706 instances of differences of amounts under the budget heads (15 digit classification) which was to be uploaded (as per the XML file furnished by the Finance Department for the approved budget) and the actual amounts uploaded under these budget heads in IFMS for that year, as detailed under-

Table-2.3

Year	Number of instances where difference in 15 digit budget heads exist	Amount under these budget heads as approved by Legislature (XML file provided by Finance Department) (₹ in crore)	Actual Amount under these budget heads as per the IFMS data (₹ in crore)	Difference (₹ in crore)
2022- 23	706	4,946.27	2,900.12	2,046.15

Source: IFMS data taken from Budget Original and Budget Supplementary files

If the entire business processes for budget preparation, approval and allotment had been mapped into IFMS, this kind of discrepancy would have been avoided.

- During 2022-23, the State Legislature approved Vote on Account in which the budget allotment was to be made against the budget heads specified therein. However, when the Main Budget was approved, there were no provisions made under some of the budget heads previously specified during the Vote on Account. As a result, expenditure of ₹ 219.57 crore had been incurred without budgetary provision and allotment under these budget heads **(Appendix-2.1)**, which has not yet been regularised. This discrepancy had arisen since there were no application controls to ensure that in cases where expenditure had already been incurred under specified budget heads during

Vote on Account, the budget provision under those heads could not be lower than the expenditure already incurred, during the Main Budget.

DoT stated (September 2024) that the adjustment expenditure already incurred during Vote on Account was the responsibility of the concerned Administrative Departments and Controlling Officers.

The response was not tenable, since it only indicated that even after the implementation of IFMS, the burden of compliance had not shifted from the individual users to the system, through implementation of the required application controls.

- Functionality for surrender of budget provision had not been implemented in IFMS, and therefore, the budget surrender business process is being carried out manually in offline mode outside the system. As a result, the objective of real time accounting of the surrender amounts with the benefit of timely re-appropriation of such surrendered amounts before the end of the financial year had not yet been realised, despite the implementation of IFMS.

DoT stated (September 2024) that implementation of functionality for online surrender of budget provision is a policy decision and that the Directorate had not received any directions from Government for the same.

The response was not tenable, since the business process for surrender of budget is clearly specified in the IFMS MMP Guidelines as well as the Government of UP Budget Manual and functionality for the same should have been implemented.

- Budget re-appropriations were being processed through physical files and after approval in offline mode outside the system, were being entered into IFMS. This had resulted in delays in processing re-appropriations in the system and non-utilization of the budget amounts for the revised purposes. In one case, re-appropriation data was entered after the close of the financial year (2018-19) having value of ₹ 11.65 crore and there was one instance where the date of data entry was prior to the date of the offline re-appropriation order by 147 days, which reflected the absence of validation controls in the system.

Table-2.4

Cases where delay in entering re-appropriation data into IFMS was more than 15 days from the date of offline re-appropriation order

Financial Year	Range of delayed days	Total amount (₹ in crore)	Total no. of cases
2018-19	15 to 376 days	1,640.01	271
2019-20	15 to 266 days	299.05	215
2020-21	15 to 233 days	660.89	210
2021-22	15 to 88 days	3,048.28	232
2022-23	15 to 50 days	171.58	29
2023-24	19 to 127 days	9.47	16
Total		**5,829.28**	**973**

Source: Re-appropriation table of IFMS

DoT stated (September 2024) that functionality for online processing of re- appropriations had been implemented from financial year 2022-23.

The response was not tenable, as the full adoption of online processing of re-appropriations had not been completed during 2022-23, as evidenced by the number of cases in which there were delays in entering the re-appropriations data after offline re-appropriation orders. The number of such cases had reduced compared to previous years, but the functionality had not yet been utilized by all Departments.

2.1.9.2 Absence of application controls to prevent re-appropriation to new services

Rule 151 (iv) of UP Budget Manual provides that, re-appropriations are not permissible to provide for new services, whether voted or charged.

Audit noticed that contrary to the above provisions, during the period from 2018-24, there were instances of re-appropriations of ₹ 5,120.88 crore to expenditure on new services. The year-wise details are as under:

Table-2.5

(₹ in crore)

Financial Year	Number of new schemes	Total Amount
2018-19	16	1,245.22
2019-20	16	62.64
2020-21	20	247.94
2021-22	24	80.03
2022-23	48	1,301.78
2023-24	61	2,183.27
Total	**185**	**5,120.88**

Source: New Scheme Detail Data

Note- The scheme of new expenditure has been determined based on the data of the New Schemes provided by the Directorate of Treasury.

The above irregularity had occurred due to the absence of application controls in IFMS to prevent such re-appropriations for expenditure on new services, as provided by the UP Budget Manual.

The Government accepted (February 2025) to develop required functionality in the IFMS system.

2.1.9.3 Absence of application controls to prevent re-appropriation from Resource Linked Schemes

As per the executive instructions[9] issued by the Finance Department from time to time, the amounts under budget provisions made in Resource Linked Schemes (such as Centrally Sponsored Schemes, Schemes financed by Financial Institutions and Externally Aided Schemes) cannot be re-appropriated to other schemes.

However, Audit observed that during 2018-24, there were 151 instances (involving amount of ₹ 10,186.62 crore) of irregular re-appropriations from Resource Linked Schemes to other Schemes.

Case Study

It was observed that an amount of ₹ 2.04 crore was re-appropriated (23.03.2023) from Grant no. 43 Uttar Pradesh Core Road network development programme (Scheme head- 5055-00-800-97-01) under Road safety to account head[10] for building related work to Regional Transport Offices.

[9] OM number 13/2022/बी-1-454/दस-2022-231/2022 dated 07 June 2022.

[10] Account head *4059-01-051-19 and 4059-01-051-19-20.*

The above irregularity had occurred due to the absence of application controls in IFMS to prevent such re-appropriations from Resource Linked Schemes to other schemes.

DoT stated (February 2025) that this application control had not been implemented since the budget file provided by the Finance Department does not have any data field to identify budget heads for Resource Linked Schemes. The matter being policy decision, has been referred to Finance Department, GoUP.

The Government accepted (February 2025) the audit point and assured that adequate system controls will be made in the system.

The response was not tenable, as the required application control should have been implemented through a formal Change Management process to identify budget heads for Resource Linked Schemes, to achieve compliance with the executive instructions.

2.1.9.4 Lack of application controls in the Budget Allotment System

Under the Budget module of IFMS system, the communication of budget by the Administrative Departments to HoDs/FCs (Finance Controller) and by HoDs/FCs to DDOs (allotment) is carried out online through Budget Allotment System. Data analysis of the system revealed the following:

(i) It was noticed that, during 2020-23, the amounts of Financial Sanction[11] for budget distribution generated in the system were in excess of the total budgetary provisions in the respect of three Grants as detailed in **Table 2.6**:

Table-2.6
Grant wise summary of Financial Sanction for budget distribution in excess of Budgetary Provision

(₹ in crore)

Year	Number of Grants	Total Budgetary Provisions	Financial sanction	Sanction in excess of Budgetary provision (Financial Sanction – Budgetary Provisions)
2020-21	1	1,369.88	1,581.41	211.53
2021-22	1	1,505.88	1,585.44	79.56
2022-23	1	271.30	275.93	4.63
Total				**295.72**

(Data from Budget Original, Budget Supplementary, Sanctions table of the IFMS)

This is indicative that the Budget Allotment System did not restrict the amounts of the financial sanction for the budget distribution within the total budgetary provision.

(ii) On analysis of the systemic controls over the allotment of the budget based on the financial sanction for its distribution, it was found that the allotment under various grants during 2018-24 was in excess of the amounts specified in the respective financial sanction for the budget distribution, the details of which is summarised as under:

[11] The term 'Financial Sanction' denotes the process of communication of Budget by the Administrative Department to Head of Department.

Table-2.7
Grant wise summary of Allotment in excess of Financial Sanction

(₹ in crore)

Year	Number of Grants	Financial sanction	Allotment	Total amount of excess allotment over financial sanction
2018-19	5	24,442.97	28,710.87	4,267.90
2019-20	5	37,131.28	39,415.07	2,283.79
2020-21	1	325.37	592.37	267.00
2021-22	1	106.53	107.03	0.50
2022-23	3	14,150.12	15,235.45	1,085.34
2023-24	3	19,679.61	31,105.46	11,427.00
Total	**18**			**19,331.53**

(Data from DDO Allotment, DDO Surrender and Financial Sanction tables of IFMS)

Thus, it is evident from the above that the budget allotment system was not mapped to control the allotments based on the amounts of the financial sanction for the budget distribution, which allowed excess allotment during the years 2018-19 to 2023-24 in 18 grants having total value of ₹ 19,331.53 crore.

DoT stated (September 2024) that the provision for online issue of financial sanction by the administrative Department was made in 2022-23 and proper checks and validation are there in the system to disallow financial sanction in excess of provisions. The discrepancy was there in old data due to inclusion of online generation for concurrence sanction in mid financial year. The Government stated (December 2024) that the discrepancies pointed out by the Audit have been referred to the technical team for resolution.

2.1.9.5 Absence of functionality and application controls to mandatorily link Bills of expenditure to a valid underlying Sanction Order

As per provisions of the UP Budget Manual, every expenditure proposed to be incurred from the budgetary provision should be done after getting financial sanction by the competent authority.

However, Audit noticed that there was no functionality in IFMS to mandatorily link each Bill with a valid underlying Sanction Order. This was a significant control failure, since as a result, it was not possible to map each Bill of expenditure against a particular Sanction Order. Despite the physical Bill form containing a specific column to record the Sanction Order number, the required functionality and application control to enforce this key business rule had not been implemented in IFMS.

DoT stated (September 2024) that the mandatory online mapping of Sanction Orders to Bills will be implemented after the development of the e-Sanction Module and sub-voucher level computerisation for paperless Bill submission. Further, it stated that e-sanction module is a policy decision and referred to the Government for decision.

In the Exit Conference (December 2024), the Government stated that mapping of financial sanction with expenditure will be done after the development of e-sanction module in IFMS.

The response was not tenable, as it only highlighted the fact that the functionality for the e-Sanction Module in IFMS had not been implemented and in its absence, application controls to mandatorily record the Sanction Order number (for manually prepared Sanction Orders) should have been implemented as required by the provisions of the UP Budget Manual.

2.1.9.6 Expenditure in excess of Allotment

As per the provisions of the UP Budget Manual and executive instructions and orders issued from time to time by the Finance Department, the expenditure under any account head should not exceed allotment under that head.

From the IFMS data analysis, Audit observed that the expenditure in various major heads of account (up to object head level) was in excess of the allotment which had been made under the respective heads. Summary of cases during the years 2018-19 to 2023-24 was as under-

Table-2.8

Year	Number of instances where expenditure on account head exceeded allotment	Total amount of expenditure exceeding allotment (₹ in crore)
2018-19	931	4,087.47
2019-20	301	3,048.42
2020-21	283	3,256.65
2021-22	185	1,444.83
2022-23	96	1,042.17
2023-24	89	1,058.73
Total	**1,885**	**13,938.27**

***Source:** Cts_bill_ent table (for expenditure) and cts_alt_ord table (for allotment) for the years 2018-19 to 2023-24*

This irregularity indicated that application controls to prevent expenditure in excess of the budget allotment had not been implemented in IFMS. The fact that the e-Sanctions Module had not been implemented was a major contributing factor to this irregularity, since there was absence of tracking of expenditure across the budget allotment to sanction to drawal of Bills of expenditure in the system.

DoT stated (September 2024) that if budget allotment was not available at the time of Bill passing, the system does not allow the same and an error message of 'insufficient budget' is generated. It further stated that before 2023-24 minus allotment was auto detected from allotment data and plus allotment has to be accepted by the treasury on receipt of allotment order's hard copy.

In the Exit Conference (December 2024), the Government had stated that due to grouping of object heads discrepancy is appearing.

The response was not tenable, as the above listed instances clearly indicate that expenditure had exceeded the budget allotment in the respective years. Moreover, there were similar cases in the year 2023-24 which clearly shows that there still exists lack of adequate controls in the system.

2.1.9.7 Allotment of budget and generation of sanction orders outside IFMS in case of Grant-61 (Debt Service and Other expenses)

Grant number 61 (Debt service & Other expenses) pertains to Finance Department. The budgetary provision, sanction, allotment and expenditure for Grant-61 for the period from 2020-21 to 2023-24 is detailed below:

Table-2.9

(₹ in crore)

Year	Budgetary Provision	Sanction	Allotment	Expenditure	Percentage of Expenditure against Budget Provision
2020-21	1,05,454.92	-	-	18,080.50	*17.15*
2021-22	94,601.99	-	-	21,716.52	*22.96*
2022-23	93,657.61	19,461.34	19,107.64	23,076.06	*24.64*
2023-24	1,03,030.04	26,483.45	9,053.93	29,927.51	*29.05*

(Data taken from Budget Original, Budget Supplementary, Sanction DDO Allotment and CTS Bill Entry tables)

This indicated that the processes of allotment of budget and issue of sanctions had been carried out outside of IFMS and that there were no application controls implemented to enforce referential integrity for incurring expenditure under Grant-61.

On this issue, Finance department stated (June 2024) that for some expenditure under Grant 61, deductions are directly made by RBI[12] for which financial sanction is not required. The remainder of the expenditure (establishment expenditure, expenses relating to State Finance commission, loan and interest payment of NABARD *etc*) under Grant-61 is routed through the Treasuries, for which necessary sanction is accorded through IFMS.

The response was not tenable, since Audit noticed that even for the expenditure routed through the Treasuries, allotment and sanction details had not been recorded in IFMS (2020-21 and 2021-22) and in the year 2022-23 and 2023-24, the expenditure booked was higher than the budget allotment made through IFMS.

2.1.9.8 Absence of implementation of specified bill formats in IFMS

(i) For making payments through the Treasury system, the following six types of Bill forms had been specified in the Financial Handbook:

Table-2.10

Type of bill	Record code number
Salary Payment bill	101
Travelling allowance payment bill	102
Contingency bill	103
Special, Deposit refund, compensation payment bill	104
General payment bill	105
Retirement benefits payment bill	106

The above bill types containing the relevant information in respect of bill processed for payment were to be used for the different purpose of payments.

During walkthrough of the IFMS, Audit observed functionality for preparation of all the six bill types had been implemented. However, except for Salary payment bills, only a common format for all the remaining five Bill types containing basic details had been implemented. The absence of the specified Bill formats for these five Bill types had resulted in the absence of key details such as sanctioning authority, details of expenditure, details of TA *etc*. The absence of the specified Bill formats had necessitated manual attachment of detailed physical Bill formats and therefore, duplication of work.

[12] Repayment of principal and interest on market loans, amount received from Govt. of India, funds received from National small savings funds *etc.*

DoT stated (September 2024) that when paperless e-bill presentation and sub-voucher level computerisation is implemented in IFMS, the specified Bill formats other than Salary payment Bills will be implemented in consultation with the AG office.

In the Exit Conference (December 2024), the Government had also accepted that specified bill formats will be developed in the IFMS system in consultation with AG (A&E) Office.

(ii) Absence of application controls to prevent the use of Bill format codes other than those specified in the Financial Handbook

Apart from six types of Bill formats listed above, Audit analysed the IFMS data for 2018-19 to 2023-24 and noticed that:

- In the DDO portal, there were transactions with Bill format types specified with values such as 107, C, D, E, L and N which are not the six specified Bill formats as per the Financial Handbook, as detailed below-

Table-2.11

Record number	Nos. of records	Amount (₹ in crore)
107	71,406	3,223.97
C	5,52,820	1,08,867.69
D	2,83,140	45,134.07
E	1,36,740	16,568.17
L	91,467	11,364.33
N	1,21,239	45,627.35

Source: Data taken from DDO bill entry table

- In the CTS portal as well, there were transactions with Bill format types specified with values such as 107, 108, 109, 110 and P, which are not the six specified Bill formats as per the Financial Handbook, as detailed below-

Table-2.12

Record number	Nos. of records	Amount (₹ in crore)
107	1,25,846	7,122.38
108	1,14,826	40,708.44
109	1,34,157	16,100.65
110	1,479	1,059.64
P	22	0.23

Source: Data taken from cts bill entry table

The existence of such unspecified Bill format types indicated that application controls to enforce referential integrity with the defined list of Bill format types as master data had not been implemented in IFMS.

In response, (October 2024) DoT provided the description of Bill format codes with values as 107, C, D, E, L and N appearing in DDO portal but did not provide the description of the Bill format codes appearing in the CTS portal. DoT also stated that hard copies of physical Bills were still being presented by DDOs to the Treasuries and that only the mandatory data fields were being recorded on IFMS.

In the Exit Conference (December 2024), the Government stated that the different record nos. are used to categorize the different bill type *viz.* CCL, DCL, PLA *etc*. However, the bills are generated in the specified bill formats and hard copies are presented in treasury only.

The response was not tenable, since it only indicated that the data in IFMS was not yet reliable and consistent with the Financial Handbook and there was no assurance as to whether the use of Bill format types being recorded on IFMS but not specified in the Financial Handbook had been approved by the competent authority.

(iii) Continued use and dependence on physical Bills prepared manually, even after implementation of IFMS

Audit observed that while creating a new payment beneficiary, there was no functionality in IFMS to record PAN and GSTIN (where applicable).

Since the functionality for recording component-wise details of payments (such as GST) and deductions (Income Tax, royalty *etc.*) had not been implemented in IFMS, the vendor-wise details of such deductions had to be prepared and computed manually in order to record the Gross and Net Bill figures on IFMS.

Audit further noticed that even though the rate of GST was revised from 12 to 18 *per cent* w.e.f. 18 July 2022 for construction works, the absence of functionality in IFMS to make changes towards GST had resulted in Bills being processed with the incorrect rates.

Case Study

Construction Division, PWD, Sonbhadra made a payment of ₹ 95,99,918 to the contractor vide token number 6923093365 dated 23.03.2023 which included GST at the rate of 12 *per cent* instead of applicable 18 *per cent*. However, Construction Division-2, PWD, Fatehpur made a payment of ₹ 17,56,740 to its contractor vide token number 2123103070 dated 05.03.2023 to its contractor which included GST at the rate 18 *per cent*.

Thus, despite the implementation of IFMS, there was continued use and dependence on physical Bills prepared manually, which was a time consuming and error prone process. This was due to the absence of functionality for recording component-wise payments and deductions during Bill processing in IFMS.

DoT stated (September 2024) that it is the duty of concerned DDO and firm submitting the bill to check the rate of applicable GST and it was the responsibility of the DDO to correctly deduct Income Tax at source. In the Exit Conference (December 2024), the Government stated that roll out of Vendor Management system is under consideration. Further, it stated that mapping of GST rates is not possible as the GST rates keep on changing from time to time and GST department does not allow integration with other systems.

The response was not tenable, as it only indicated that despite the implementation of IFMS, the burden of compliance had not shifted from individual users to the system and hence, the full benefits of IFMS implementation had not yet been realized. Various components of bill such as GST, Income tax deduction, GST deduction, penalties, other recoveries *etc.* should be captured in the IFMS system so that benefits of an integrated IT system could be effectively utilized.

(iv) Absence of functionality in IFMS to adjust Detailed Contingent Bills against outstanding Abstract Contingent Bills

The drawal of contingent charges, for which final classification and supporting vouchers are not available at the time of drawal is made through 'Abstract

Contingent' (AC) Bills, which are in the nature of advances drawn by Government servants. These advances are required to be adjusted through the submission of 'Detailed Contingent' Bills (which contain vouchers in support of expenditure incurred) within a stipulated period of time, or through refund of the unutilized portion of the advances drawn.

Audit conducted a walkthrough of the AC-DC Bills functionality on the DDO portal and noticed the following issues-

- Functionality for recording a Bill as an AC Bill had been implemented. However, in the physical printout of the Bill, there was no marking to indicate that such a Bill was an AC Bill.

Case Study

For example, in Lucknow Collectorate Treasury Token number 4324459826 pertaining to PWD has been processed by marking 'Yes' option of AC bill through the system but print out of the Bill does not show this marking.

- Functionality for mapping the DC Bills submitted against each AC Bill drawn had not been implemented in IFMS.
- Functionality to generate MIS Reports on AC Bills drawn, and AC Bills not adjusted through submission of DC Bills had not been implemented in IFMS.
- Application controls to prevent Government servants from drawing additional AC Bills without completing adjustment/refund of previous advances drawn by them had not been implemented in IFMS.

As a result of the absence of the above functionalities, the system is not in a position to facilitate monitoring of pending AC Bills (*i.e.* advances drawn by Government servants but not adjusted through proof of actual expenditure incurred).

The Government (December 2024) accepted this Audit observation and stated that the required functionality for keeping track of AC Bills drawn, mapping of AC and DC Bills and submission of DC Bills through the DDO portal would be implemented.

2.1.9.9 Absence of application controls to prevent the use of invalid and incomplete heads of account in IFMS

All budgeting, expenditure and accounting is required to be made as per the prescribed list of 15 digit classification of heads of accounts specified in the State Budget literature. Further, this classification of heads of accounts up to the Minor Head (first 9 digits) level is required to be compliant with the List of Major and Minor Heads prescribed by the Controller General of Accounts.

However, Audit analysed the IFMS Bill data for the period from 2018-24 and noticed that-

- In 1,724 cases, the classification of heads of accounts in the Bills was not compliant with the LMMH up to the Minor Head level.
- In 9,836 cases, the classification of heads of accounts in the Bills was not compliant with master data for the State Budget heads.
- In 4,59,281 cases (involving expenditure of ₹ 12,705.21 crore), the length of the heads of account under which expenditure had been classified ranged between 7 to 14 digits, which indicated the use of invalid heads of accounts.

These instances not only reflected the absence of application controls in IFMS to prevent the use of invalid or incomplete heads of accounts, but also highlighted the lack of referential integrity between the master data for the approved budget provision and the downstream business processes of budget allotment, financial sanction and Bills processing.

In reply, DoT stated that in none of these cases, wrong entries are approved or forwarded to treasury. Further, in the Exit Conference (December 2024), the Government stated that the payments at CTS level could not be accepted in IFMS without insertion of 15-digit classification. There may be some legacy data or other issue, and technical team has been directed to check reasons for such discrepancy.

2.1.9.10 Absence of application controls to ensure compliance with business rules for processing Grants-in-aid (GIA) Bills

As per Financial Handbook Vol-V, the payment of various classes of grants-in-aid are subject to instructions, by the general or special orders of Government. Grants-in-aid are of two kinds, viz. conditional and un-conditional. During 2023-24, the provision for Grants-in-aid was 25.56 *per cent* of the total budget.

Audit analysed the IFMS functionality at the front end of the application and the data on Grants-in-Aid Bills at the back end of the application and noticed that-

- There was no functionality in IFMS to record the details of conditions in case of conditional Grants-in-Aid. The conditions had to be communicated outside the system and there were no workflows or mechanism for monitoring whether the conditions had been fulfilled by the grantees, for previous GIA Bills.
- The Indian Government Accounting Standard (IGAS)-2 for accounting of Grants-in-Aid by Union and State Governments specifies that Grants-in-aid shall be classified as Revenue Expenditure. But, in the absence of functionality and application controls to ensure compliance with IGAS-2 in IFMS, GIA Bills could be drawn by specifying the heads of account for these Bills from the Capital Section of the List of Major Minor Heads. This deficiency had resulted in the material risk of mis-classification of Revenue Expenditure as Capital Expenditure.
- Functionality for maintenance of a GIA Register, which was required as per Para 209 of the Financial Handbook, had not been implemented in IFMS.
- Functionality for recording details of Utilisation Certificates from grantees (where the conditions of the grant required the same) had not been implemented in IFMS. The actual status of pending UCs (compiled manually by Audit) was as follows:

Table-2.13
Year wise break-up of outstanding UCs

Year	Number of UCs	Amount (₹ in crore)
2001-02 to 2011-12	19,468	5,055.74
2012-13	321	158.93
2013-14	1,187	600.36
2014-15	1,635	899.75
2015-16	718	518.56
2016-17	532	425.95

Year	Number of UCs	Amount (₹ in crore)
2017-18	399	554.82
2018-19	766	1,418.21
2019-20	2,121	1,121.35
2020-21	3,148	8,528.85
2021-22 (Up to September 2021)	611	698.72
Total	**30,906**	**19,981.24**

Source-SFAR for the year ended 31 March 2023

In its absence, the business process of monitoring the pending UCs was being carried out outside IFMS and the system was not in a position to facilitate the monitoring of pending UCs by the State Government and the AG Office.

In the Exit Conference (December 2024), the Government accepted to make necessary corrective measure to develop adequate system controls in the IFMS system.

2.1.9.11 Absence of application controls to ensure correct accounting of expenditure under Centrally Sponsored Schemes

According to the Government of India's OM F. No. 1(13) PFMS/FSC/2020 dated 23.03.2021, all Centrally Sponsored Schemes (CSS) should be operated through Single Nodal Accounts (SNA). Budget literature of Uttar Pradesh provides that expenditure of Central share under each CSS shall be categorized under sub-heads 01 and 02, and that the corresponding State share under each CSS shall be categorized under sub-head 89.

Audit analysed IFMS data for 2022-23 and 2023-24 related to Centrally Sponsored Scheme expenditure and noticed that-

- In 694 cases (2022-23) and 393 cases (2023-24) the expenditure exceeded the budget allotment figure, as listed in **Appendix-2.2**.
- In 67,302 cases (30,814 cases in 2022-23 and 36,488 cases in 2023-24), expenditure under CSS had been booked under sub-heads other than 01, 02 & 89, which indicated mis-classification. This indicated that application controls to ensure correct accounting of expenditure under CSS had not been implemented in IFMS. Audit was unable to derive assurance that non-CSS expenditure had not been classified as CSS expenditure.

Table-2.14
Summary of expenditure on sub-heads other than those specified for CSS (2022-23 and 2023-24)

Sub-head	2022-23		2023-24	
	No of records	Amount (₹ in crore)	No of records	Amount (₹ in crore)
03	15,303	16,777.42	19,727	15,434.48
04	215	5,626.63	98	5,014.21
05	4,058	9,143.87	4,332	12,632.97
06	10,889	1,584.83	11,997	2,292.29
07	141	2,121.73	144	2,395.37
09	--	--	2	8.91
13	2	21.45	--	--
15	141	2,789.91	120	2,770.50
67	1	5.27	2	9.98
97	64	150.00	66	61.99
Total	**30,814**	**38,221.11**	**36,488**	**40,620.70**

Source: Summarisation of 'cpsms expenditure' table of respective years

As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNAs along with the corresponding State share by preparing a bill through the treasury system. As per Finance Accounts 2022-23 (with data obtained from PFMS of GoI), during 2022-23 ₹ 79,064.99 crore had been transferred to SNAs (Central Share ₹ 40,531.31 crore, State Share ₹ 38,533.68 crore).

However, as per IFMS data, the amount transferred to SNAs during 2022-23 was higher *i.e.*, ₹ 1,09,887.61 crore.

Reasons for this difference between the amounts had not been analysed and no reconciliation statement had been prepared. The difference indicated deficiency in the controls implemented in IFMS related to the Bills processing and expenditure monitoring under Centrally Sponsored Schemes.

In the Exit Conference (December 2024), the Government stated that there were some issues in 2022-23 but the same has been rectified in 2023-24.

Further Government stated (February 2025) that SNA was rolled out in the State from July 2021 and expenditure data is shared to PFMS through integration. Data in PFMS also includes legacy data which is filled out by departments and includes transactions outside SNA or transactions done in incorrect account numbers not mapped in PFMS.

The reply is not correct as discrepancy also existed in the data for the year 2023-24. The response only indicated that the State Government had accepted that the figures in the Finance Accounts (with data obtained from PFMS of GoI) were correct but did not explain why there was a difference in the expenditure amount for CSS recorded in IFMS. The difference indicated that the expenditure data in IFMS for CSS was therefore not reliable. This deficiency had arisen due to lack of application controls to ensure correct accounting of expenditure towards CSS in IFMS.

2.1.9.12 Absence of Application Controls in IFMS to prevent misclassification of expenditure under Revenue and Capital Sections

As per the UP Budget Manual, the classification of expenditure can be done under Capital and Revenue Sections. The Finance Department has adopted a list of Object heads as primary units of appropriation. Certain Object heads correspond only to Capital expenditure and others only to Revenue expenditure.

However, Audit analysed the IFMS data for the period 2018-19 to 2023-24 and noticed that in 9,134 cases (involving expenditure of ₹ 751.88 crore), Capital Section Object heads had been irregularly used to book Revenue Expenditure and in 172 cases (involving expenditure of ₹ 99.54 crore) Revenue Section Object heads had been irregularly used to book Capital Expenditure. The details are listed in **Appendix-2.3**.

The absence of mapping of the Object heads correctly under Revenue and Capital Sections in IFMS had resulted in the above material mis-classifications.

In the Exit Conference (December 2024), the Government stated that IFMS uses Budget file provided by the Finance Department.

The reply affirms that due to non-preparation of Budget through IFMS system, mis-classification of revenue and capital heads could not be addressed.

2.1.9.13 No Budget control at DDO portal

During walkthrough of the DDO portal, it was observed that the system does not have any check regarding availability of budget and allows the operator to prepare bill even if the budget is not available under that account head. It does not even display information regarding availability of budget and the operator had to check availability of budget manually.

Thus, despite computerization operator has to go through tedious and error prone manual process of budgetary control.

In reply, DoT had stated (February 2025) that expenditure amount is reduced only after voucher generation at treasury level after bill passing. It further stated that reduction of budget after generation of bill by DDO is possible only if the amount of bill prepared is blocked, which does not appear to be feasible, as it will block substantial amount in un-submitted bill.

The reply is not tenable as the validity of token is 10 days from bill generation and in case of incorrect bill prepared by the DDO, the same can be cancelled. Thus, the issue of blocking of un-submitted bill does not seem to be relevant.

2.1.9.14 Absence of validation controls in IFMS for payment beneficiary management

For making payment to different types of beneficiaries (Government servants for salary payment bills, suppliers of goods and services, *i.e.* vendors, contractors for works and Government scheme beneficiaries), users of the DDO portal create beneficiaries who are then approved by the DDOs.

Audit analysed the beneficiaries data in IFMS for the period from 2018-19 to 2023-24 and noticed the following deficiencies in the application controls implemented-

- Beneficiary Bank Account Numbers were not validated during data entry. Due to the absence of validation controls, there had been instances of failed payment with remarks such as 'Account closed/Account does not exist/No such account type/Wrong account/Invalid account number' *etc.*, with details as under-

Table-2.15
Treasury wise summary of failed payments due to incorrect Bank Account Number

Treasury Code	Treasury Name	No. of instances of failed payment	Amount (₹ in crore)
1300	Budaun	12,480	29.88
1400	Moradabad	25,696	38.82
2100	Fatehpur	10,821	19.91
2700	Varanasi	24,406	51.36
2800	Mirzapur	19,921	23.60
3200	Gorakhpur	30,918	92.60
4300	Lucknow Collectorate	27,667	121.68
6900	Sonebhadra	14,963	32.67
7600	Gautam Budh Nagar	6,428	86.84
7900	Balrampur	15,861	23.08
9600	Vidhan Sabha	101	0.23
Total		**1,89,262**	**520.67**

Source: ekuber_gst_rbi_notification for the years 2018-19 to 2023-24, of IFMS data

- There were 48,545 instances of different beneficiary IDs under different DDOs, who had been mapped to the same Bank Account number. The list of such irregular mapping of the same Bank Account number to multiple beneficiary IDs under multiple DDOs is at **Appendix-2.4**.

This indicated that key application controls to ensure sanctity of the master data for payment beneficiaries and prevent duplication of mapping of the same Bank Account number to multiple beneficiary IDs had not been implemented in IFMS. This was a major control deficiency, as it created the material risk that irregular payments could be made to the Bank Account holder by recording payments to different beneficiaries in IFMS.

While accepting the Audit observation DoT stated (December 2024) that the validation controls to ensure correct mapping of unique Bank Account numbers for each beneficiary ID would be implemented with the assistance of the look-up functionality developed by the National Payments Corporation of India Limited. It further stated (February 2025) that a Vendor Management module has been proposed for better control and management of beneficiaries.

2.1.9.15 Absence of application controls in IFMS to map Bill types with beneficiary type

In IFMS, the following types of beneficiaries may be created-

Table-2.16

Beneficiary Type in DDO Portal	Beneficiary Type Description in DDO Portal
1	Employee (NEFT)
2	Non-Employee (NEFT)
3	Draft Payment
4	Society Account
5	LIC/RD
6	Group-A
7	Group-B
8	Group-C
9	Group-D
10	GST-TDS
11	PFMS

Audit noticed that there were no application controls to prevent incorrect mapping of Bill types with beneficiary types. For example, Salary Payment Bill should not permit selection of beneficiaries who are not Government servants and Government scheme expenditure Bill should not permit payment to Government servants.

Data analysis revealed that during 2018-19 to 2023-24, in 52,993 cases (involving expenditure of ₹ 451.42 crore) GST TDS had been paid to beneficiary types other than beneficiary type 10, as listed in **Appendix-2.5**.

This was a major control deficiency, as it created the material risk that incorrect payments could be initiated and completed on IFMS, with individual responsibility to ensure compliance still on the users rather than being borne by the system through application controls.

DoT stated (September 2024) that validations have now been implemented to ensure that beneficiaries with IFSC Code RBIS0GSTPMT can only be created with GST TDS type. However, the response did not address the other risks outlined in the Audit observation.

2.1.9.16 Absence of application controls to ensure completeness of data in the Employee Master Database

Audit analysed the employee master data in IFMS and noticed that entry of essential data fields related to employee profile had not been made mandatory. As a result, the following deficiencies were noticed-

- Out of total 5.99 crore records in the monthly payment to employees, in 1.04 crore records (17.38 *per cent*), the Basic Pay field was 'Null'. This resulted in lack of assurance through application controls on whether the salary payment was being made in compliance with the pay scale and pay matrix for Government employees.
- In sampled treasuries, for a total of 11,706 employees involving 86,416 instances of payment had been made with these employees' data not included in the employee master data.
- In 8,42,714 instances **(Appendix-2.6)** HRA recorded in IFMS did not correspond to any valid, applicable rate of HRA as per extant Rules. The value of HRA amounts in IFMS ranged between ₹ 1 and ₹ 99,999.
- Classification of employee (Gazetted/Non-Gazetted) was not being recorded in IFMS. As a result, validation checks such as eligibility for Bonus cannot be applied by the system.
- Payment of Bonus was not being done only through dedicated Bonus interface but being done through other interfaces too resulting in payment of bonus more than once in year to the same employee. As per data analysis during the years 2018-19 to 2023-24 there were 6,249 such instances. **(Appendix-2.7)**.
- Category of Divyang (Physically Disabled) was not being captured in IFMS. As a result, validation checks such as eligibility of Transport Allowance applicable to that category cannot be applied by the system.
- In the dropdown menu for Gender, the option of 'Transgender' has not been implemented, as required by the Transgender Persons (Protection of Rights) Act, 2019.
- Nominee details of employee are not being captured in IFMS.
- Details of Dependents family members of the employees were not being captured in the IFMS. As a result, validation checks for payments related to Children's Education Allowance, reimbursement of medical claims, leave travel concession *etc*. cannot be applied by the system.
- The data field in respect of 'Urban' or 'Rural' station of posting of employees was not captured in IFMS. As a result, validation check for correctness of HRA cannot be applied by the system.
- The field of 'Hometown' of the employee was not being captured. As a result, validation check for LTC/HTC cannot be applied by the system.
- In 6,87,956 out of 12,36,080 (55.55 *per cent*) records PAN field was blank. Fourth character of PAN indicates type of assessee. In case of employees, it should be "P" (Person). However, in 4,426 records fourth character of PAN was not "P". 5,685 PANs had been recorded more than once in the database (11,801 instances), indicating lack of de-duplication checks.

As a result of application controls to mandate data entry and ensuring validity and uniqueness in these key fields, all the necessary checks during Bills processing have to be carried out by DDOs/Treasuries manually outside the system, even after implementation of IFMS.

DoT stated (September 2024) that the functionality and application controls to address the above deficiencies would be implemented. It further stated (February 2025) that it is primarily responsibility of DDOs to ensure correctness of data.

In the Exit Conference (December 2024), the Government stated that the feasibility of incorporating checks and controls to the extent possible shall be explored.

The reply is not tenable as the effectiveness of any IT system entirely depends upon minimum human intervention by applying mapping of rules and adequate system/validation controls at all levels.

2.1.9.17 Absence of validation controls to prevent excess payment of Non-Practising Allowance (NPA) to government medical practitioners

As per the orders of GoUP[13], government medical practitioners are entitled to get non practising allowance (NPA) at the rate of 20 *per cent* of the basic pay but subject to condition that Basic Pay plus NPA should not exceed ₹ 2,37,500.

Data analysis of sampled treasuries for year 2018-19 to 2023-24, revealed the following:

- In 571 cases the amount of Basic Pay + NPA exceeded prescribed maximum limit of ₹ 2,37,500. Data analysis revealed that amount paid as Basic Pay + NPA was upto ₹ 16,93,364. The Treasury-wise instances are listed at **Appendix-2.8.**

Case Study

In Moradabad Treasury, it was observed that one Sr. Consultant was drawing basic pay of ₹2,04,200 and NPA of ₹40,840 (total ₹2,45,040), during the period July 2022 to January 2023, which exceeded the permissible limit of ₹2,37,500. Thus, excess payment of NPA ₹7,540+ DA applicable from time to time, was made to her.

- In 1,660 cases, NPA was paid at a rate higher than the prescribed 20 *per cent*. Rate applied in these cases ranged between 21 *per cent* to 167 *per cent*. The Treasury-wise number of instances are listed at **Appendix-2.9**.
- NPA was paid to 106 employees (21 Designations) not eligible for NPA, as they were not Government Medical Practitioners **(Appendix-2.10)**.

The above instances indicated that application controls to map and enforce business rules related to NPA had not been implemented in IFMS.

DoT stated (September 2024) that mapping of NPA rules would be implemented in IFMS.

[13] U.P Government order no. 2/2019/वे0आ0-2-08/दस-2019-01(एम)/2019 dated 9 March 2019.

2.1.9.18 Absence of application controls to enforce business rules related to GPF

As per UP GPF rules, 1985 read with order of Government of Uttar Pradesh[14] (March 2023), the limit of GPF subscription has been revised. The minimum subscription of the GP shall not be less than 10 *per cent* of the emoluments and threshold limit is ₹ 5 lakh per financial year.

During data analysis of IFMS data for the year 2023-24, Audit observed the following deficiencies:

- Against the defined minimum subscription of 10 *per cent*, there were instances where the subscription was less than 10 *per cent*, as listed in **Appendix-2.11**.
- In 14 cases **(Appendix-2.12)**, the GPF subscription made by the subscriber exceeded the threshold limit of ₹ 5 lakh in a financial year.

The above instances indicated that application controls to map and enforce business rules related to GPF had not been implemented in IFMS.

DoT stated (September 2024) that mapping of GPF rules would be implemented in IFMS.

2.1.9.19 Absence of application controls for payments to Government aided institutions

As per the budget literature of GoUP, several institutions were mentioned as Government aided institutions which get Grant-in-aid from the State Government in accordance with the budgetary provisions. The employees working in these institutions get regular monthly emoluments from defined Object head 31 {*i.e* Grant-in-aid, General (Salary)}.

During data analysis for 2018-19 to 2023-24 and walkthrough of system, Audit observed that:

- The year-on-year original budgetary provision under the object head 31 ranged from ₹ 66,962.64 crore to ₹ 79,660.36 crore which constitutes 7.54 *per cent* of the total budget.
- The employee master database of employees entitled to get salary from the object head 31 is not maintained in the IFMS system. Due to which, the IFMS system is not capable of providing information as to how many employees are working in a particular institution.
- Audit observed that some institutions are making direct payment to its employees by creating beneficiary in the IFMS system whereas some institutions are taking the amount of salary in their own account and then making payment to their employees.
- The NPS contribution of the employees & employer made by the respective institutions is also not maintained in the IFMS system.

Thus, in absence of employee profiling, the salary payment to Government aided institutions lacks uniformity and subscriber-wise NPS contribution (employee and employer) could not be ascertained through the IFMS system.

[14] U.P Government order no. 2/2023/जी-2-256(1)/दस-2023 dated 21 March 2023.

In reply DoT had stated (September 2024) that the salary of aided institutions is drawn from grant provided by Government, the data of employees of aided institutions are maintained on *Manav Sampada* portal. Web service of DDO portal has been provided to Basic education department for pushing salary bills is under testing phase and stated that similar provisions will be done for other such aided institutions.

2.1.9.20 Non integration of *Chanakya/Vishwakarma* portal of UPPWD with IFMS

The 'Business Process re-engineering' of Detailed Project Report of the IFMS system provided that 'the applications of different stakeholders will also be integrated with each other to have a complete networked system.'

In UP Public works department, *Chanakya* and *Vishwakarma* application is being used for the purpose of execution and processing of contractor bills for payment. Audit observed that both the systems (*Chanakya/Vishwakarma* & IFMS) are not integrated with each other. Due to non-integration of both the systems, each time manual entry for making payment is initiated on IFMS system. Moreover, the payment made for a particular work/measurement could also not readily be linked with each other. In addition, the component wise break up is also not available in the IFMS system due to which the expenditure trail of any work is not captured in the system.

While accepting the Audit observation (September 2024), DoT replied that no request has been received from UPPWD for integration of *Chankya/ Vishwakarma* portal with IFMS system.

In the Exit Conference (December 2024), the Government stated that development of WAMIS is being done for works department and will be integrated with IFMS system.

2.1.9.21 Conclusion

The functionality for budget preparation, surrender, demand, and re-appropriation, is lacking in the system. Data analysis revealed excess financial sanctions, allotments, and expenditures indicating inadequate IT controls. There are issues with bill formats, GIA mapping, pairing of AC bills with DC bills, classification of Revenue and Capital items and beneficiary creation. IFMS system also lacks adequate functionality and application controls to mandatorily link Bills of expenditure to a valid underlying Sanction Order. There is lack of validation checks in beneficiary creation leading to failed transactions. The IFMS system also lacks adequate mapping of business rules in respect of emoluments (such as pay, HRA, bonus, NPA *etc*).

2.1.9.22 *Recommendations:*

- *Develop adequate functionality for budget preparation, surrender, re-appropriation, and demand for budget. Ensure budget control through IFMS.*
- *Develop required functionality and application controls to mandatorily link bills of expenditure to a valid sanction order. Adequate mapping of complete Account Head classification needs to be scrupulously complied with in the existing IFMS system.*
- *Map rules for re-appropriation of funds, time pairing of AC bills with DC bills, rules regarding Grant-in-aid and rule to check basic pay & allowance payable to employees.*

- *Classification of Capital & Revenue nature items should be defined and mapped in the IT system.*
- *Implement proper inbuilt input validation controls during beneficiary creation and develop bill formats as per the Financial Handbook.*
- *Adequate mapping of business rules in respect of emoluments (such as to pay, HRA, non-practising allowance, bonus etc) payable to the employees as per the defined criteria should be made in the IFMS system.*

In Exit Conference, the Government accepted the Audit recommendations.

2.1.10 Other Issues

2.1.10.1 Differences in amounts as per MIS Reports and IFMS database

Koshvani (upkosh.nic.in) is the reporting portal of IFMS system which can be accessed by any individual, Administrative Department, HoDs, DDOs, stakeholders *etc.* to view and download all the relevant financial information/ data in respect budgetary provision, allotment, sanctions, expenditure, receipts, several MIS reports *etc.* of all the Departments falling under the jurisdiction of Government of Uttar Pradesh.

A comparison between the IFMS data (as provided by the DoT) and data appearing on the *Koshvani* portal was made and the following differences were found-

Table-2.17

Budget Provisions

(₹ in crore)

Financial year	Total number of grants where differences appear	Total of budgetary provision as per *Koshwani* portal	Total of Budgetary provision as per IFMS data	Difference
2020-21	09	1,22,859.63	1,22,976.59	-116.96
2021-22	10	67,339.10	67,340.56	-1.46
2022-23	12	1,23,011.73	1,22,831.88	179.85
2023-24	02	27,385.08	27,370.08	-15.00

Financial Sanction

(₹ in crore)

Financial year	Total number of grants where differences appear	Total of financial sanction of *Koshwani* portal	Total of Financial Sanction of IFMS data	Difference
2020-21	86	40,571.00	2,82,515.56	-2,41,944.56
2021-22	40	3,10,251.92	2,67,124.77	43,127.16
2022-23	55	4,04,643.44	3,52,884.34	51,759.10
2023-24	34	3,79,522.58	2,93,381.04	-86,141.43

Budget Allotment

(₹ in crore)

Financial year	Total number of grants where differences appear	Total of budget allotment of *Koshwani* portal	Total of Budget allotment of IFMS data	Difference
2020-21	64	2,95,933.34	2,37,852.05	58,081.30
2021-22	70	3,37,022.60	2,73,673.34	63,349.26
2022-23	22	1,54,891.32	1,03,744.00	51,147.32
2023-24	89	5,18,783.83	1,96,137.95	3,22,645.88

Expenditure

(₹ in crore)

Financial year	Total number of grants where differences appear	Total of Expenditure of *Koshwani* portal	Total of Expenditure of IFMS data	Difference
2020-21	27	2,31,140.89	1,67,458.08	63,682.81
2021-22	31	2,52,712.06	1,96,340.00	56,372.06
2022-23	49	3,60,207.11	3,14,179.48	46,027.62
2023-24	47	3,93,653.72	3,44,731.01	48,922.70

Thus, the data in the *Koshwani* portal was not reliable and consistent with actual IFMS data.

In reply DoT (September 2024) had stated that there were instances where, with permission of AG office, correction of account is done by treasuries. This data sometimes is left out at *Koshvani* portal. It further stated that matter was discussed with NIC technical team and data upload procedure of *Koshvani* will be changed soon for ensuring accuracy and reliability of data.

In the Exit Conference (December 2024), the Government accepted the Audit observation and stated that the matter has been referred to the NIC technical team for corrective action.

2.1.10.2 Absence of digitally time-stamped MIS reports

Audit observed that *Koshwani* has the facility of generating various reports, but reports generated by it have no time stamps. Thus, the generated reports lack the features of authentication, non-repudiation and timestamp verification.

In reply DoT had stated (September 2024) that all DDOs get time stamped and signed reports of their respective receipts and expenditure through the concerned treasuries.

The reply is not tenable as the *Koshwani* portal is public access portal from where any interested stakeholder can view and download reports.

2.1.10.3 Absence of application controls to prevent modification of classification of head of account at Treasury level

DDO prepares Bills with 15 digit account head classification on the DDO portal and sends the Bills for payment to the Treasury (CTS portal). Data of both the portals were compared (for the period 2018-19 to 2023-24) and Audit found that in following instances there were differences in the head of accounts appearing in DDO portal and at CTS portal for the same Bill numbers as detailed below-

Table-2.18
Summary of Head Code classification changed at treasury level

Treasury Code	Name of Treasury	No of records where Account head at CTS portal differs from Account Head Appearing in DDO portal	Amount (₹ in crore)
1300	Budaun	6,135	146.36
1400	Moradabad	11,543	287.50
2100	Fatehpur	6,638	227.69
2700	Varanasi	20,763	788.53
2800	Mirzapur	17,786	360.69
3200	Gorakhpur	19,968	641.46

Treasury Code	Name of Treasury	No of records where Account head at CTS portal differs from Account Head Appearing in DDO portal	Amount (₹ in crore)
4300	Lucknow Collectorate	49,184	1,124.46
6900	Sonebhadra	6,858	212.31
7600	Gautam Budh Nagar	5,955	343.50
7900	Balrampur	7,142	194.18
9600	Vidhan Sabha	144	6.21
Grand Total		**1,52,116**	**4,332.89**

***Source:** Cts_bill_ent, cts_bill_rec matched with ddo_bill_ent tables for the years 2018-19 to 2023-24*

The above modifications to the heads of account were being made by the Treasuries in contravention of executive instructions that the 15 digit classification of the treasury vouchers should be the same as the one filled by the DDO for the corresponding Bills and should reflect in the monthly schedule of payments.

Further, Audit observed that DDOs were not aware of such changes made at the Treasury level, which may result in subsequent reconciliation issues.

While accepting the Audit observation, DoT stated (September 2024) that auto population of head of account for Bills would be implemented.

In the Exit Conference (December 2024), the Government stated that the prevention of modification of classification of head of account at Treasury level will be possible after the auto posting of bills at treasury level, which will be made after due consultation with the AG.

2.1.10.4 Deficiencies in IFMS for management of failed payments

After processing of bills through e-billing and CTS module, the data is sent to e-payment module for payment to beneficiary. In case of any error, payment fails. Audit analysed the data and noticed that-

- During 2018-19 to 2023-24, there was a total of 10,35,463 instances of failed payments (56.17 *per cent* of total return transaction) having value of ₹ 1,546.22 crore which lapsed at the end of financial year.
- There were no application controls to alert beneficiaries regarding failed payments.
- User Departments does not have functionality to generate reports of failed payments, and all such processes are being managed manually outside IFMS.
- There is no interface in the system to send the data of failed payments to the Accountant General Office. All such data is being shared offline, outside IFMS.

DoT stated (September 2024) that for every payment done by DDOs, they have facility to view details of returned/failed transactions. The management of failed transactions is the responsibility of the concerned DDO.

The reply was not tenable as it only indicated that the burden of compliance had not shifted from the individual users to the system, despite the implementation of IFMS and that there was no functionality/MIS Reports to assist the users in achieving compliance. As a result, the full benefits of implementing IFMS had not yet been realised.

2.1.10.5 Conclusion

The IFMS has several gaps that need attention. Key issues include the inconsistent data on the *Koshvani* portal, deficiency in managing failed transactions and absence of digitally time-stamped MIS reports. There is absence of application controls to prevent modification of classification of head of account at Treasury level. To ensure data accuracy and consistency, enhancements are necessary to address these shortcomings.

In light of the observations noted in the report, it is evident that the IFMS system has not taken over the responsibility of shifting of the burden of compliance from individual users to the IFMS application implemented.

2.1.10.6 *Recommendations:*

- *Strengthen the IFMS reporting portal to generate authentic reports for stakeholders, ensuring reliable data.*
- *Develop adequate functionality to prevent modification of classification of head of account at Treasury level.*

In the Exit Conference, the Government accepted the Audit recommendations.

Audit Paragraphs

Stamp and Registration Department

2.2 Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899

Full/correct particulars of the lands in the documents presented for registration was not declared which resulted in short levy of stamp duty and registration fee amounting to ₹ 6.83 crore.

Section 27 of the Indian Stamp (IS) Act, 1899 specifically provides that "the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein" which means that all the facts affecting the valuation of the property *i.e.* nature of land (agricultural/residential/commercial), construction, distance from road, *etc*., are required to be mentioned truthfully in the instrument by the executants. Stamp duty on a deed of conveyance is chargeable either on the value of the consideration, as set forth therein or the market value of the immovable property, which is higher. As per Guidelines dated 5 June 2003 issued by the Inspector General of Registration (IGR), registration of plots in the same *Gata*[15] number with levy of stamp duty at different rates *i.e.* residential and agricultural rates was declared wrong. As per Circular dated 27 November 2018 issued by the IGR, the authority of fixing market value and imposing the short stamp duty vests in Collector Stamp as per valuation of property. Collector Stamp shall check the market value keeping in view the potentiality of transferred property with reference to date of execution of deed at the time of determining the market value.

Audit test-checked (between June 2022[16] and June 2023[17]) the records[18] (Index-2) for the period (February 2016[19] to May 2023[20]) of 36 Sub Registrar Offices (SROs)[21]. It was noticed in these 36 SROs that 119 sale deeds (Out of 1,24,974 test checked in the Index-2 register) mentioned the land under sale as away from main road and *Abadi,* existence of agricultural activity in radius of 200 meters and purpose of purchase of land as farming. Further, scrutiny of the other sale deeds registered in respective SROs revealed that in same *Araji*

[15] Araji/Khasra/Gata indicate the particular number of a land holding in a locality.
[16] Sub Registrar, Soraon, Prayagraj has been audited in June 2022 .
[17] Sub Registrar, Sadar, Raibareily has been audited in June 2023.
[18] Sale deeds, rate list of concerned SRO's and Index-2.
[19] Audit Period of Sub Registrar, Rampur was February 2016 to March 2023.
[20] Audit Period of Sub Registrar, Sadar, Raibareily was September 2017 to May 2023.
[21] 1-SR Dadri GB Nagar, 2-SR I GB Nagar, 3-SR Mahasi Bahraich, 4-SR Sadar II Saharanpur, 5-SR Chandausi Sambhal, 6-SR Sadar II Prayagraj, 7-SR Phoolpur Prayagraj, 8-SR Sadar I Kanpur Nagar, 9-SR Sadar II Kanpur Nagar, 10-SR Sadar IV Kanpur Nagar, 11-SR Sadar Unnao, 12-SR Sadar I Prayagraj, 13-SR Dhaulhana Hapur, 14-SR Sadar II Lucknow, 15-SR Sadar III Lucknow, 16-SR Sadar I Merrut, 17-SR Sadar Barabanki, 18-SR Sadar III Kanpur Nagar, 19-SR Mohanlalganj Lucknow, 20-SR Soraon Prayagraj, 21-SR Sadar Orai Jalaun, 22-SR Sadar I Mathura, 23-SR Sadar II Agra, 24-SR Sadar I Bareilly, 25-SR Sadar I Gorakhpur, 26-SR Sadar I Jhansi, 27-SR Sadar I Moradabad, 28-SR Sadar I Varanasi, 29-SR Etmadpur Agra, 30-SR Sadar Fatehpur, 31-SR Sadar I Firozabad, 32-SR Sadar Ghazipur, 33-SR Akbarpur Kanpur Dehat, 34-SR Chhata Mathura, 35-SR Sadar Raibareilly and 36-SR Sadar Rampur.

numbers shown in questioned[22] deeds, residential plots were sold before and after the registration of questioned sale deeds. In some cases, there were houses in the same *Araji* number. These facts indicated that the executants had concealed the facts for evasion of duty and fees, which is violation of Section 27 of IS Act, 1899.

Though, the documents are registered in on-line mode through the PRERNA software, the registering authorities did not utilise the facility available in the system to determine the potentiality of land presented for registration vis-a-vis sale deeds executed in the same *Araji* number. This resulted in short levy of stamp duty and registration fees amounting to ₹ 6.83 crore, as shown in **Appendix-2.13**.

Audit reported the matter to the Government (April 2024 and August 2024). The Government in its reply (March 2025) had accepted the 32 cases as per the decision of the suit/inspection, ₹ 30.43 lakh has been deposited in 10 cases and in 22 cases RCs (valuing ₹ 1.22 crore) have been issued/are being issued by the Department. In addition to this, in 78 cases stamp suit has been filed, which are yet to be decided. The Department further replied that sufficient stamp duty was paid in 09 cases were decided through field inspection, but reply was not supported by documentary evidence hence audit has not accepted the reply.

Transport Department

2.3 Certificate of fitness of vehicles not renewed

Total 2,010 transport vehicles and 1,537 non-transport vehicles did not renew certificate of fitness and were liable for levy of fitness fee of ₹ 37.18 lakh. The concerned RTOs/ARTOs did not initiate any action to issue notices to owners of these vehicles and cancel the permits in case of transport vehicles.

Section 56 of the Motor Vehicles (MV) Act, 1988 provides that a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness and Rule 62 of the Central Motor Vehicles (CMV) Rules, 1989 provided that a certificate of fitness granted in respect of a newly registered transport vehicle up to eight years old is valid for two years and is required to be renewed every year thereafter. Further, as per Transport Commissioner's office order dated 12 December 2005, certificate of fitness is compulsory for Omni buses (vehicle having more than six seats but up to nine seats excluding driver) even if registered as non-transport vehicles. The transport authority may cancel or suspend the permit of vehicles without valid certificate of fitness for such period as it thinks fit under Sections 84 and 86 of the MV Act, 1988.

Rule 81 of the CMV Rules, 1989 prescribes test fee of ₹ 400 and ₹ 600 for three wheelers/light vehicles and medium/heavy vehicles respectively. In addition to this, fitness certificate renewal fee of ₹ 200 is also leviable in case of all categories of vehicles. In case of default in presenting the vehicle on time for inspection for fitness test, an additional amount equal to the prescribed test fee is also leviable.

[22] Questioned deeds are deeds on which short levy of stamp duty and registration fee has been pointed out. These deeds have been mentioned in bold in Appendix of the paragraph.

- Audit test-checked the records[23] of 8,861 transport vehicles pertaining to 12[24] Regional Transport Offices (RTOs)/Assistant Regional Transport Offices (ARTOs) and noticed (between August 2022 and October 2023) that out of these, certificate of fitness of 2,010 transport vehicles[25] were not renewed even after lapse (ranging from 02 to 72 months) of expiry of fitness certificate. Registration certificates of these vehicles were not surrendered for non-use of vehicles. Audit further noticed that after expiry of fitness certificate, due tax was paid for 894 out of 2,010 vehicles and enforcement team had challaned on road 934 out of 2,010 vehicles which indicates that these vehicles are plying on the road even after expiry of certificate of fitness. Necessary application controls to prevent such vehicle owners from paying tax in those cases where fitness had expired was not built into the *VAHAN* software. Information relating to date of expiry of fitness was available in the *VAHAN* database, however, the RTOs/ ARTOs also did not initiate any action to issue notices to these vehicle owners and cancel their permits. As a result, the Government was deprived of fitness fee of ₹ 21.78 lakh **(Appendix-2.14)**.

- Similarly, Audit test-checked the records[26] of 7,831 non-transport vehicles pertaining to 13[27] RTOs/ARTOs and noticed (August 2022 to October 2023) that out of these, certificate of fitness of 1,537 non-transport vehicles[28] were not renewed even after lapse (ranging from 02 to 72 months) of expiry of fitness certificate. Certificate of Registration of these vehicles were not surrendered/cancelled. Audit further noticed that after expiry of certificate of fitness, 520 vehicles were challaned by the enforcement team on road which established that these vehicles plied on road. Information relating to date of expiry of fitness was available in the *VAHAN* database, however, the RTOs/ARTOs did not initiate action to issue notices to owners of these vehicles. As a result of not renewing certificate of fitness, fitness fee amounting to ₹ 15.37 lakh was not realised **(Appendix-2.15)**. In addition, plying of vehicles without certificate of fitness poses a threat to road safety and can lead to accidents.

The matter was reported to the Department (August 2024, September 2024, and November 2024), however, their reply was not received (May 2025).

2.4 Failure to take action on expired permits of registered vehicles

RTOs did not initiate any action on expired permits of vehicles. Owners of these vehicles did not surrender their registration certificate too. This led forgoing of permit fee and application fee amounting to ₹ 96.38 lakh.

As per Sections 66 and 81 of the Motor Vehicles (MV) Act, 1988, a permit other than a temporary permit shall be effective for a period of five years and no

23 *VAHAN* database, tax position, concerned files, receipt books, *etc.*
24 RTOs-Agra, Bareilly, Jhansi, Kanpur, Lucknow, Mathura, Meerut, Saharanpur and Varanasi. ARTOs- Bahraich, Bulanshahr and Hapur.
25 Agra-15, Bahraich-1,144, Bareilly-111, Bulandshahr-178, Hapur-62, Jhansi-29, Kanpur Nagar-93, Lucknow-41, Mathura-8, Meerut-147, Saharanpur-44, and Varanasi-138.
26 *VAHAN* database, tax register/position, concerned files, *etc.*
27 RTOs-Agra, Banda, Bareilly, Jhansi, Kanpur, Lucknow, Mathura, Meerut, Saharanpur and Varanasi. ARTOs- Bahraich, Bulanshahr and Hapur.
28 Agra-93, Bahraich-302, Banda-176, Bareilly-92, Bulanshahr-85, Hapur-66, Jhansi-29, Kanpur Nagar-74, Lucknow-31, Mathura-230, Meerut-101, Saharanpur-111, and Varanasi-147.

owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place without permit. Rule 125 of the Uttar Pradesh Motor Vehicles (UPMV) Rules, 1989 (revised in February 2019) prescribes application fees and fees for issue of new permit and its renewal.

Audit test-checked the records[29] (for the period from December 2019 to August 2023) of six RTOs[30] and noticed (between September 2022 and September 2023) that permits of 2,208 out of 10,816 transport vehicles (goods vehicles, maxi cab, school bus, stage carriage, tankers and three wheelers) had expired between January 2021 and August 2023. Audit observed that permits of these vehicles were not renewed even after lapse of period ranging from 02 to 30 months at the time of audit. Audit further observed that neither owners of these vehicles had surrendered certificate of registration for non-use of vehicles under Rule 22 of Uttar Pradesh Motor Vehicles Taxation (UPMVT) Rules, 1998 nor the Department had cancelled their registration. Out of 2,208 vehicles, 666 vehicles have also deposited their tax after expiry of permit. Further, 950 out of 2,208 vehicles were challaned by the enforcement team on road after expiry of permit which establishes that these vehicles had plied on road without renewal of permit.

Information such as the expiry of permit validity was available in the *VAHAN* database, however, the RTOs also did not initiate any action to issue notices to these permit holders. As a result, permit fee and application fee amounting to ₹ 96.38 lakh was not realised **(Appendix-2.16)**.

The matter was reported to the Department (April 2023, January 2024, August 2024, September 2024 and November 2024, however, the reply was not received (May 2025).

2.5 Additional tax on JNNURM buses not levied

Additional tax of ₹ 1.38 crore was not levied on 84 JNNURM buses plying outside the designated municipal areas.

No transport vehicle of the State Transport Undertaking (STU) shall be used in any public place in Uttar Pradesh unless additional tax prescribed under Section 6 (1) of the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Act, 1997 (as amended on 28 October 2009) has been paid. However, motor vehicles of STU operating within the limits of Municipal Corporation or Municipality are exempted from payment of additional tax.

Audit test-checked the records[31] of RTO, Kanpur Nagar during the year 2022-23. Cross-check of the list of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) buses with routes falling under Kanpur Municipal Corporation revealed (October 2022) that 84 JNNURM buses under one STU namely Kanpur City Transport Services Ltd. were plying outside the designated municipal areas of Kanpur Municipal Corporation for periods between December 2019 and September 2022, for which they were liable to pay additional tax[32] of ₹ 1.38 crore. Although, road tax in respect of these buses

---

[29] *Vahan* database, permit register, receipt books, *etc*.

[30] RTOs-Agra, Bareilly, Jhansi, Meerut, Saharanpur and Varanasi.

[31] *VAHAN* database, records of route files of areas (inside/outside) from Nagar Nigam, records of additional tax deposit, Nagar Nigam route list, *etc*.

[32] Rate of additional tax under Section 6 (1) of the UPMVT Act, 1997 on the buses of STU is given, minimum monthly rate (₹ 150) of additional tax per seat has been considered in case of Vehicles more than six years old.

were being paid regularly by the STU, additional tax of ₹ 1.38 crore for these 84 buses was not paid by the STU.

The concerned RTO did not check the route chart of these buses and therefore, failed to notice that these JNNURM buses were plying outside the municipal areas of the municipal corporation. As a result, additional tax of ₹ 1.38 crore was not levied and collected.

In reply, RTO, Kanpur Nagar stated (December 2024) that at present there is no such provision to levy additional tax from Kanpur Nagar Transport Services Ltd. Reply is not acceptable as provision of additional tax is clearly made in Section 6 (1) of UPMVT Act, 1997.

Audit reported the matter to the Department (January 2024, March 2024, September 2024 and November 2024). Their reply is still awaited (May 2025).

2.6 Penalty not imposed on UPSRTC buses for delayed payment of Additional Tax

Penalty was not imposed on Uttar Pradesh State Road Transport Corporation (UPSRTC) buses for delay in payment of additional tax in 6,907 cases.

As per Sections 6, 9 (1) and 9 (3) of the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Act, 1997 read with Rule 24 of the UPMVT Rules[33], 1998, where the tax or Additional Tax is not paid within the period specified (15th of each calendar month), penalty at the rate of five *per cent* of the due tax/additional tax per month or part thereof, (not exceeding the due amount) shall be payable.

Audit test-checked the records[34] of 11[35] RTO/ARTOs for the period from November 2017 to November 2023 and noticed (September 2022 to January 2024) that in 6,907 cases out of 7,261 cases, Additional Tax (for a period from June 2010 to October 2023) was paid by UPSRTC with a delay[36] ranging from 01 to 124 months. However, the Department did not impose and realise penalty from UPSRTC buses for delayed payment of additional tax. Penalty for delayed payment of additional tax calculated at the rate of five *per cent* of due additional tax per month works out to ₹ 15.36 crore **(Appendix-2.17)**.

The matter was reported to the Department (between January 2024 and November 2024). In reply, the Department stated (October 2024 and November 2024) that penalty is not payable on delayed payment of the additional tax of UPSRTC buses as no time limit has been prescribed under Section 9(1) of the UPMVT Act for payment of additional tax payable under Section 6.

The reply of the Department is not acceptable because Rule 24 of UPMVT Rules, 1998 provides that where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub sections (1) of Section 9 of the Act *ibid*, a penalty at the rate of five *per cent* of the due tax or additional tax,

---

33 Section 6(1) of UPMVT Act read with Rules 24 of UPMVT Rules, 1998 .

34 VAHAN database, monthly deposit scrolls of UPSRTC buses, deposit challans, records of online/offline payments of additional tax *etc*.

35 RTOs-Bahraich, Bareilly, Jhansi, Kannauj, Kanpur Nagar, Lucknow, Meerut, and Varanasi; ARTOs- Bulandshahr, Hapur, and Saharanpur.

36 One month to 3 months – 5184 cases, More than 3 months to 12 months – 798 cases, More than 12 months to 36 months – 869 cases and more than 36 months – 56 cases.

per month or part thereof, shall be payable. It is notable that prior to amendment in the UPMVT Act, 1997 in 2009, sub-clause (a) of clause (iv) of the Section 9(1) clearly provided that additional tax under Section 6 shall be payable in advance on or before 15th day of each calendar month. However, Section 6 of UPMVT Act, 1997, as amended vide UPMVT (Amendment) Act, 2009 (passed by State Legislature of UP in Hindi) provided that *'additional tax would be payable along with tax payable under Section 4'*; whereas English translation of Section 6 provided that *'additional tax would be payable in addition to tax payable under Section 4'.* Thus, there is a difference between Hindi and English versions of Section 6 and as the Hindi version was passed by the State Legislature, it should prevail. Section 9 (1) prescribes the time limit for depositing tax by vehicles, whereas Section 6 (Hindi version) prescribes that additional tax will be payable along with tax. Thus, Section 9 (1) read with Section 6 prescribes time limit for depositing additional tax and therefore penalty on delayed payment of additional tax was leviable.

Recommendation:

The Government should amend Section 9 (1) of the UPMVT Act, 1997 to clearly mention the time limit for depositing additional tax.

State Excise Department

2.7 Interest not levied on delayed payment of QR code amount

Interest amounting to ₹ 2.00 crore was not levied on delayed deposits of excise revenue by eight distilleries/breweries.

Under the provision of Section 38A of the United Provinces Excise Act, 1910, where any excise revenue has not been paid within three months from the date on which it becomes payable, interest at the rate of 18 *per cent* per annum, shall be payable from the date such excise revenue becomes payable till the date of actual payment.

Further, Excise Policy for the year 2018-19 prescribes method of working out the Maximum Retail Price (MRP) of liquor and its different components. One of the components is Track and Trace Application (QR code). If the MRP so worked out is not in multiple of ₹ 5 (in case of country liquor) or ₹ 10 (in case of Indian made foreign liquor/beer), it shall be fixed to the next multiple of ₹ 5 or ₹ 10 respectively. The differential amount shall be recovered as an additional consideration fee.

Audit examined (between September 2022 and March 2023) the data/records of eight offices of Assistant Excise Commissioner, Distilleries & Breweries[37] (for the period from January 2019 to February 2023) and noticed that the distilleries/breweries had issued liquor without using the Track and Trace Application (QR code). As cost of QR code (₹ 0.15 per bottle) was included in the price of liquor bottles issued without QR code during this period, The distilleries/breweries had deposited the amount of ₹ 3.06 crore in Treasury on being demanded by the Department. Though there were delays ranging from

[37] AEC Wave Distilleries & Breweries Aligarh; AEC Unnao Distilleries & Breweries Unnao; AEC Mohan Mekins Ltd. Ghaziabad; AEC M/s Millar India Ltd. Unit Central Distilleries & Brewery Meerut; AEC United Spirits Ltd. Meerut Cant Meerut; AEC Roja Distillery Shahjahanpur; AEC DCM Sri Ram Industries Ltd. Unit-Daurala Sugar Works Distillery Daurala Meerut; and AEC National Industrial Corp. Ltd. Raja Ka Sahaspur, Moradabad.

33 to 56 months in deposit of QR code amount, the distilleries/breweries did not pay due interest amounting to ₹ 2.00 crore calculated at the rate of 18 *per cent* per annum for delayed deposit of excise revenue **(Appendix-2.18)**. The Department also did not levy and realise the due interest.

The matter was reported to the Department (February 2023 and March 2023). In their reply (October 2023), the Department stated that the QR code expense amount recovered from the distilleries does not fall under the category of "Excise Revenue" defined under Section 3 of the United Provinces Excise Act, 1910. Therefore, it does not seem logical to recover the amount of interest on the amount of late deposit of QR code expense under Section 38A of the United Provinces Excise Act, 1910.

The reply of the Department is not acceptable as the QR code amount deposited by the distilleries/breweries was part of additional consideration fee, therefore, it is part of the Excise Revenue which attracts interest of ₹ 2.00 crore as per Section 38A of the United Provinces Excise Act, 1910. Hence, the Department has to recover the amount of interest on delayed deposit of QR code expense.

PART–II
Economic Sector
(Other than PSUs)

CHAPTER–III

Functioning of Departments and Entities (other than Public Sector Undertakings) under Economic Sector

CHAPTER-III

Functioning of Departments and Entities (other than Public Sector Undertakings) under Economic Sector

Introduction

3.1 This chapter presents the profile of audited entities, trends of expenditure under the Economic Sector, response of the Government to Audit, action taken on earlier Audit Reports, status of placement of Separate Audit Reports of entities (other than PSUs) under Economic Sector in the State Assembly and position of their arrears of accounts.

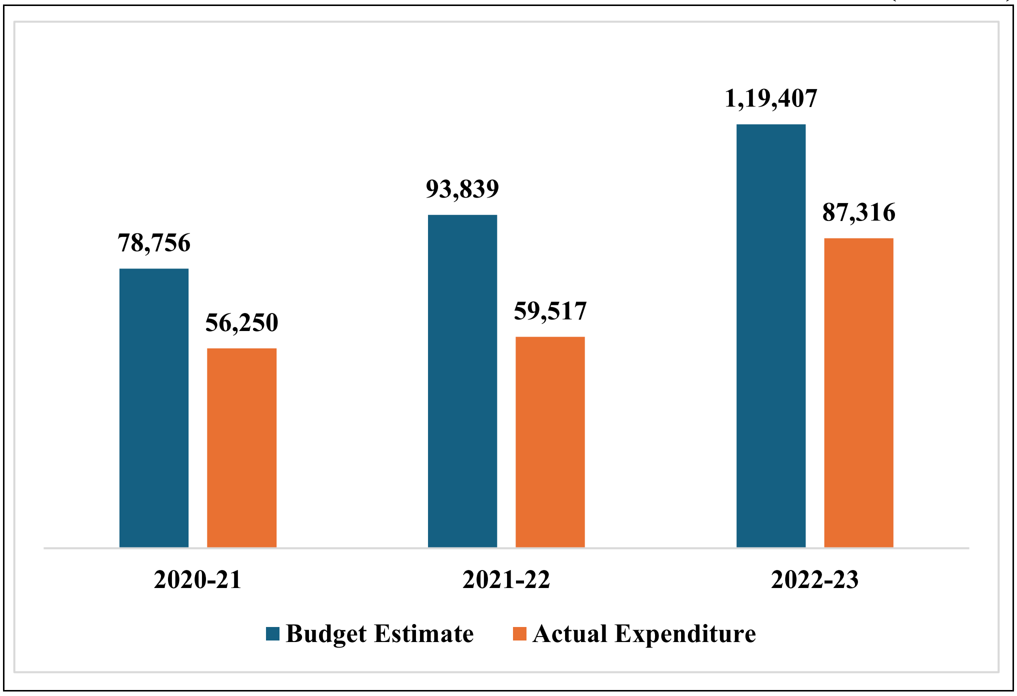
Profile of Departments and Authorities

3.2 Fourteen Departments of the Government of Uttar Pradesh and Thirteen entities fall under Economic Sector of office of the Accountant General (Audit-II), Uttar Pradesh. These Departments are headed by Additional Chief Secretaries/Principal Secretaries, who are assisted by Secretary/Additional Secretary/Commissioners/Directors and subordinate officers under them.

Trends of budget estimate and actual expenditure in respect of fourteen departments of the State Government during 2020-21 to 2022-23 are as detailed in **Chart 3.1**.

Chart 3.1: Budget estimate and actual expenditure of the State Government during 2020-21 to 2022-23

(₹ in crore)



Source: Koshvani web- A gateway to finance activities in UP State

The trend of expenditure of Five major Departments under office of the Accountant General (Audit-II), Uttar Pradesh other than Revenue Department during 2020-21 to 2022-23 is given in **Table 3.1**.

Table 3.1: Trend of expenditure of major Departments under Economic Sector

(₹ in crore)

Department	2020-21	2021-22	2022-23
Energy Department	22,663.87	33,697.32	42,021.55
Infrastructure and Industrial Development Department	6,002.30	8,746.20	16,087.64
Public Works Department	22,632.57	12,934.83	20,975.75
Environment, Forest and Climate Change Department	1,243.86	1,512.19	1,853.21
Civil Aviation Department	1,816.88	181.00	2,089.93

Source: Koshvani web- A gateway to finance activities in Uttar Pradesh

Audit Coverage

3.3 During the year 2022-23, office of the Accountant General (Audit-II), Uttar Pradesh conducted the compliance audit of 133 out of the total 658 auditable units under 14 Departments pertaining to the Departments and Autonomous Bodies except Departments covered under Introductory Chapter of Revenue Department.

Response of Government to Audit

3.4 Audit provides opportunity at four stages to the audited units/departments to elicit their views on audit observations, *viz*.

- **Audit Memos**: Issued to the head of the audited unit during the field audit to be replied during the audit itself.
- **Inspection Reports (IRs):** Issued within a month of completion of audit to be replied by the head of the audited unit within four weeks.
- **Draft Paragraphs:** Issued to the heads of the departments under whom the audited units function for submission of departmental views within a period of six weeks for consideration prior to their being included in the Audit Report.
- **Exit Conference:** Opportunity is given to the head of departments and State Government to elicit departmental/Government views on the audit observations prior to finalisation of the Audit Report.

At all these stages, Audit strives to provide full scope to the audited units/head of departments/State Government to provide rebuttals and clarifications and only when the departmental replies are not received or are not convincing, the audit observations are processed for inclusion in the Inspection Report or Audit Report, as the case may be. However, in most of the cases, the audited units/departments do not submit timely and satisfactory replies as indicated below:

Inspection Reports (IRs)

3.4.1 A detailed review of IRs issued up to March 2023 to 648 Drawing and Disbursing Officers (DDOs) pertaining to 14 departments revealed that 14,152 paragraphs contained in 2,960 IRs were outstanding for settlement for want of convincing replies as on 31 March 2023. Of these, the DDOs submitted initial replies against 2,326 paragraphs contained in 400 IRs, while in respect of 11,826 paragraphs contained in 2,560 IRs, there was no response from the DDOs.

The status of outstanding IRs is given in **Table 3.2**.

Table 3.2: Status of outstanding IRs and Paragraphs as on 31 March 2023

Sl. No.	Period	No. of outstanding IRs (*per cent*)	No. of outstanding Paras (*per cent*)
1	2022-23	116 (4)	1073 (8)
2	1 year to 3 years	161 (5)	1520 (11)
3	3 years to 5 years	282 (10)	2025 (14)
4	More than 5 years	2401 (81)	9534 (67)
Total		**2960**	**14152**

Source: Information compiled by Audit

During 2022-23, no Audit Committee Meeting was held with the departmental officers.

Compliance Audits

3.4.2 For the present Audit Report 2022-23, one Subject Specific Compliance Audit Report has been issued (October 2024) to the Administrative Secretary of Department of Tourism to elicit their views on the audit observations. Reply of the GoUP is awaited. In addition, one draft audit paragraph was also forwarded to the Administrative Secretary of Public Works Department and its reply has been suitably incorporated in the Draft Report.

Follow up action taken on earlier Audit Reports

Replies outstanding

3.5.1 The Report of the Comptroller and Auditor General of India represents the culmination of the process of audit scrutiny. It is, therefore, necessary that it elicit appropriate and timely response from the Executive. The Finance Department, Government of Uttar Pradesh issued (June 1987) instructions to all the administrative departments to submit replies/explanatory notes to paragraphs/performance audits included in the Audit Reports of the CAG of India within a period of two to three months of their presentation to the State Legislature. The position of explanatory notes not received is given in **Table 3.3**.

Table 3.3: Explanatory notes not received (as on 30 June 2024)

Year of the Audit Report (Economic Sector/Non-PSU)	Date of placement ofAudit Report in the State Legislature	Total Performance Audit (PAs) and Compliance Audit (CAs) Paragraphs in the Audit Report		Number of PAs/CAs Paragraphs for which explanatory notes were not received[1]	
		PAs	CAs	PAs	CAs
2012-13	1 July 2014	2	6	2	-
2013-14	17 August 2015	2	5	1	1
2014-15	8 March 2016	4	4	4	2
2015-16	18 May 2017	2	4	2	4
2016-17	19 July 2019	-	4	-	1
2017-18	21 August 2020	-	10	-	9
2018-19	19 August 2021	-	9	-	6
2019-20	17 December 2021	1[2]	-	-	-
	21 September 2022	-	3	-	2
2020-21	22 February 2023	-	10	-	8
Total		**11**	**55**	**7**	**332**

Source: Information compiled by Audit

1 Pertaining to Environment, Forest and Climate Change Department; Public Works Department; Department of Micro, Small and Medium Enterprises and Niryat Protsahan; Energy Department, Housing and Urban Planning Department; Infrastructure and Industrial Development Department; Department of Additional Sources of Energy and Department of Information Technology and Electronics.

2 Standalone Performance Audit Report on 'Land Acquisition and Allotment of Properties in NOIDA' in Uttar Pradesh.

Discussion of Audit Reports by the Public Accounts Committee

3.5.2 During the years 2012-13 to 2020-21, 11 Performance Audits and 55 Compliance Audit Paragraphs were reported in the Audit Reports on Economic Sector. Of these, the Public Accounts Committee (PAC) had taken up 23 paragraphs (PAs/CAs) for discussion. The status of PAC discussion as on 30 June 2024 is detailed in **Table 3.4**.

Table 3.4: Status of discussion of the Audit Reports by PAC

Status	Audit Report on Economic Sector/Non-PSUs for the years 2012-13 to 2020-21
Total Number of audit Paras	66 (11 PAs[3] + 55 CAs)
Taken up by PAC for submission of written reply	23 (7 PAs + 16 CAs)
Recommendation made by PAC	Nil
ATN received	Nil
Action taken by the Department	-

Source: Information compiled by Audit

Status of Audit of Accounts of Entities

3.6 In respect of entities of the State Government audit of which are entrusted to the Comptroller and Auditor General of India as per the Governing Acts of these entities/Government orders/provisions of the Constitution of India, Separate Audit Reports on the accounts of these entities are to be prepared by the Comptroller and Auditor General of India and laid in the State Legislature by the Government.

Arrears in finalisation and submission of Accounts of Entities

3.6.1 As on 31 March 2023, audit of annual accounts of 11 entities under Office of the Accountant General (Audit-II), Uttar Pradesh had been entrusted to the Comptroller and Auditor General of India. Out of these 11 entities, 01 entity *viz.* UP Khadi & Village Industries Board has Nil arrear[4] of accounts. The remaining 10 entities have arrears of 90 accounts up to September 2023. Out of these 10 entities, accounts of 03 entities were in arrears for 18 years, accounts of 01 entity was in arrears for 16 years and accounts of 5 entities were in arrear for 02 to 06 years as detailed in **Table 3.5**.

Table 3.5: Arrears of accounts of various Entities falling under office of the Accountant General (Audit-II), Uttar Pradesh

Sl. No.	Name of Entity	Year(s) for which Accounts are in arrears	Number of accounts in arrears
1	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	2020-21 to 2022-23	03
2	Uttar Pradesh Electricity Regulatory Commission (UPERC)	2022-23	01
3	Uttar Pradesh Khadi & Village Industries Board	Nil	0
4	New Okhla Industrial Development Authority	2018-19 to 2022-23	05
5	Greater Noida Industrial Development Authority	2020-21 to 2022-23	03

3 Included Standalone Performance Audit Report on 'Land Acquisition and Allotment of Properties in NOIDA' in Uttar Pradesh.

4 Uttar Pradesh Khadi & Village Industries Board submitted their accounts up to 2018-19 as per their entrustment for accounts audit upto 2018-19. Therefore, their arrear of account is Nil.

Sl. No.	Name of Entity	Year(s) for which Accounts are in arrears	Number of accounts in arrears
6	Yamuna Expressway Industrial Development Authority	2021-22 to 2022-23	02
7	Uttar Pradesh Expressway Industrial Development Authority	2017-18 to 2022-23	06
8	Satharia Industrial Development Authority	2005-06 to 2022-23	18
9	Gorakhpur Industrial Development Authority	2005-06 to 2022-23	18
10	Uttar Pradesh State Industrial Development Authority	2005-06 to 2022-23	18
11	Lucknow Industrial Development Authority[5]	2005-06 to 2020-21	16
Total			90

Source: Information compiled by Audit

Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature

3.6.2 Details of Annual Report/Accounts along with Separate Audit Reports (SARs) of seven entities which are yet to be laid in the State Legislature up to 30 September 2023 are depicted in **Table 3.6**.

Table 3.6: Statement showing details of Annual Reports/Accounts along with Separate Audit Reports yet to be laid in the State Legislature

Sl. No.	Name of Entity	Year up to which Annual Reports/ Accounts along with SAR laid in the State Legislature	Position of Annual Reports/Accounts along with SARs not laid in the State Legislature	
			Year of Annual Report/Account along with SAR	Date of issue of Report to Government
1	UPERC	Nil	2003-04	19 October 2006
			2004-05	5 October 2007
			2005-06	5 October 2007
			2006-07	3 October 2008
			2007-08	17 August 2009
			2008-09	15 August 2010
			2009-10	26 May 2011
			2010-11	8 June 2012
			2011-12	24 September 2014
			2012-13	20 February 2015
			2013-14	22 June 2015
			2014-15	28 December 2015
			2015-16	18 May 2017
			2016-17	8 March 2019
			2017-18	15 May 2020
			2018-19	18 December 2020
			2019-20	20 April 2023
2	CAMPA	Nil	2010-11	2 May 2019
			2011-12	1 October 2019
			2012-13	1 October 2019
			2013-14	6 April 2022
			2014-15	18 May 2023
			2015-16	20 June 2023
			2016-17	4 July 2023
			2017-18	21 July 2023
			2018-19	4 August 2023
			2019-20	31 August 2023

[5] The Lucknow Industrial Development Authority has been merged with Uttar Pradesh State Industrial Development Authority *w.e.f.* 04 March 2021.

Sl. No.	Name of Entity	Year up to which Annual Reports/ Accounts along with SAR laid in the State Legislature	Position of Annual Reports/Accounts along with SARs not laid in the State Legislature	
			Year of Annual Report/Account along with SAR	Date of issue of Report to Government
3	Uttar Pradesh Expressway Industrial Development Authority	Nil	2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17	3 July 2019 10 June 2020 18 December 2020 10 August 2021 29 March 2022 12 April 2022 27 April 2022 26 May 2022 20 June 2022 10 August 2022
4	Uttar Pradesh Khadi & Village Industries Board	Nil	2014-15 2015-16 2016-17 2017-18 2018-19	9 September 2022 9 September 2022 12 December 2022 27 January 2023 27 January 2023
5	New Okhla Industrial Development Authority	Nil	2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15	24 January 2023 24 January 2023 17 April 2023 10 May 2023 1 June 2023 16 June 2023 14 August 2023 14 August 2023 14 August 2023 12 September 2023
6	Greater Noida Industrial Development Authority	Nil	2005-06 2006-07 2007-08 2008-09 2009-10 2010-11	3 March 2023 3 March 2023 21 April 2023 28 June 2023 1 August 2023 28 August 2023
7	Yamuna Expressway Industrial Development Authority	Nil	2005-06 2006-07	4 July 2023 4 July 2023

Recoveries at the instance of Audit

3.7 During the course of audit, recoveries of ₹ 27.68 crore were pointed out in 21 cases in various departments/entities. Against this, recoveries of ₹ 21.01 crore in 13 cases were accepted but in one case only ₹ 0.75 crore was recovered during April 2022 to March 2023 as details given in **Table 3.7**.

Table 3.7: Recoveries pointed out by audit and accepted/recovered by the departments/entities

(₹ in crore)

Name of Department	Particulars of recoveries	Recoveries pointed out in Audit during Period FY 2022-23		Recoveries accepted by the Department during Period FY 2022-23		Recoveries effected during Period FY 2022-23	
		Number of cases	Amount involved	Number of cases	Amount involved	Number of cases	Amount involved
Public Works Department	Excess payment of GST to contractors	7[6]	8.25	5	6.32	1	0.75
	Additional/Irregular payment of labour cess to two contractors	2	3.21	2	3.21	-	-
	Excess payment to two contractors in price escalation	2	1.25	0	0	-	-
	Non recovery of interest on mobilization advance	1	1.37	0	0	-	-
	Non recovery of temporary advance	1	0.98	0	0	-	-
	Loss of interest to Govt. due to irregular release of advance	1	0.17	1	0.17	-	-
Environment, Forest and Climate Change Department	Non recovery of centage charges	2	2.29	1	2.23	-	-
	Non recovery of lease premium and lease rent from IOC Mathura	2	9.06	2	9.06	-	-
	Non/short deposit of security amount by officers/officials	2	0.02	2	0.02	-	-
	Short recovery of Net Present Value (NPV)	1	1.08	0	0	-	-
	Total	**21**	**27.68**	**13**	**21.01**	**01**	**0.75**

Source: Information compiled by Audit

[6] Out of seven cases, one case amounting to ₹ 1.06 crore pertains to the year 2018-19. Against which, recovery of ₹ 0.75 crore has been made during the year 2022-23.

CHAPTER–IV

Compliance Audit observations relating to Departments and Entities (Other than PSUs)

CHAPTER-IV

Compliance Audit observations relating to Departments and Entities (Other than PSUs)

Important audit findings emerging from test check of transactions made by the various departments/entities are included in this Chapter.

Department of Tourism

4.1 SSCA on Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes

Introduction

4.1.1 The State of Uttar Pradesh has diverse tourism opportunities. In order to tap the possibilities offered by the tourism sector, Government of Uttar Pradesh (GoUP) has been implementing various tourism development activities from time to time and has executed different developmental and upgradation works while some projects are aided by Government of India (GoI), the others are funded by the State Government. GoUP also formulated Tourism Policy in 2018 and 2022 with a view to strengthening the existing infrastructure and fostering infrastructure development, income and employment.

The responsibility for implementing the tourism development activities in the State lies with the Directorate of Tourism (Directorate), GoUP. The Directorate is currently headed by the Director General (DG) who is assisted by a Finance Controller, a Director, seven Dy. Directors and nine Regional Tourist Officers as of June 2024. The Directorate works under the administrative control of the Principal Secretary, Department of Tourism, GoUP. At present, the Principal Secretary of the Department of Tourism, GoUP is also the Director General, Tourism.

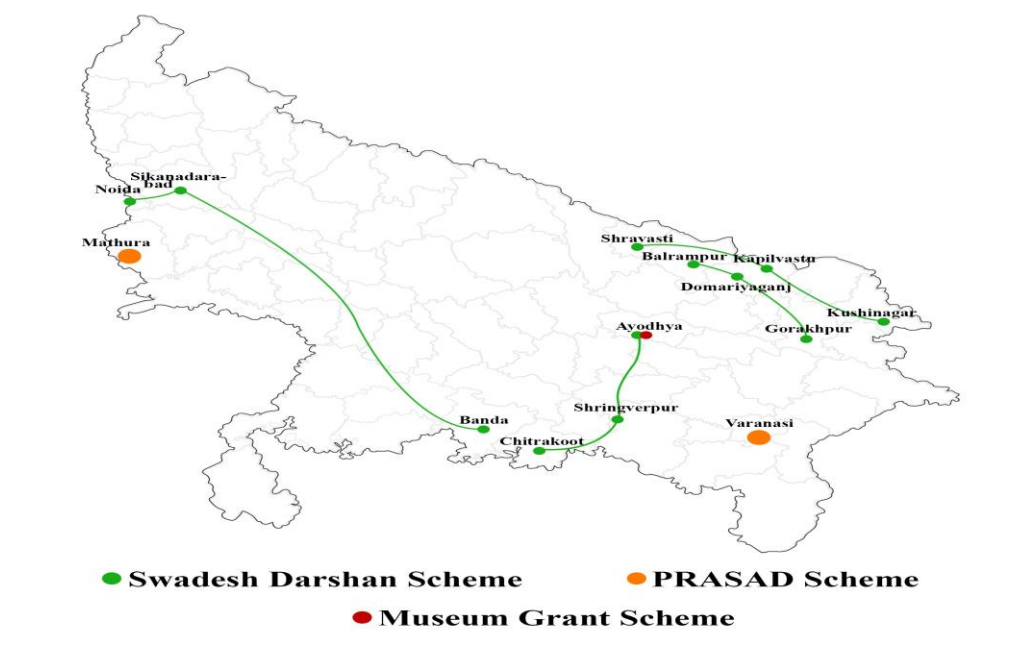
The Directorate implemented 12 projects[1] during the period from 2014-15 to 2023-24 under three Centrally assisted schemes *viz.* Swadesh Darshan, Pilgrimage Rejuvenation and Spiritual Augmentation Drive (PRASAD) and Museum Grant Scheme. GoI sanctioned ₹ 466.98 crore for execution of these projects and released funds amounting to ₹ 395.82 crore to the Directorate. Against this, expenditure of ₹ 392.40 crore was incurred so far (May 2024). Eleven of these projects have been completed and physical progress of the remaining one project[2] was 95 *per cent* (May 2024) as detailed in **Appendix-4.1**. The tourist destinations covered under the above projects is depicted in **Chart 4.1**.

---

[1] Five projects and six projects sanctioned by Ministry of Tourism, GoI under Swadesh Darshan scheme and PRASAD scheme respectively and one project sanctioned by Ministry of Culture, GoI under Museum Grant Scheme.

[2] Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad under Museum Grant Scheme.

Chart 4.1: Chart showing tourist destinations covered under the 12 projects



Source: Depiction of the tourist destinations by Audit

Besides above, the Directorate sanctioned 970 projects from the State budget under four schemes *viz.* Rajya Yojna, Projects executed by Uttar Pradesh Braj Teerth Vikas Parishad (UPBTVP), Mukhyamantri Paryatan Samvardhan Yojna, and Zila Yojna during the period 2020-21 to 2022-23. The status of expenditure incurred on these projects and its completion as of December 2023, as furnished by the Directorate is given in **Table 4.1**.

Table 4.1: Expenditure incurred on execution of projects sanctioned during 2020-21 to 2022-23

(₹ in crore)

Sl. No.	Name of the Scheme	Nos. of Projects			Amount of expenditure
		Completed	Under Progress	Total	
1	Rajya Yojna	139	328	467	534.98
2	Projects executed by Uttar Pradesh Braj Teerth Vikas Parishad	18	7	25	70.95
3	Mukhyamantri Paryatan Samvardhan Yojna	361	21	382	161.27
4	Zila Yojna	73	23	96	7.06
Grand Total (1 to 4)		**591**	**379**	**970**	**774.26**

Source: Information furnished by the Directorate of Tourism, GoUP

The Directorate implemented the above projects under Central schemes and State schemes by engaging various executing agencies *viz*. Uttar Pradesh Rajkiya Nirman Nigam Limited (UPRNN), U. P. Projects Corporation Limited (UPPCL), Mathura Vrindavan Development Authority (MVDA), Construction and Design Services Wing of Uttar Pradesh Jal Nigam (C&DS), Central Public Works Department (CPWD) and Uttar Pradesh State Tourism Development Corporation Limited (UPSTDC) *etc*.

The works executed under the above projects included construction of tourist facilitation/information centre, parking, toilets, drinking water facility, covered shade for *parikrama*, CCTV, solar and lighting, signages, food plaza, sound and light show and digital gallery *etc*.

Audit Objectives

4.1.2 The objectives of the present SSCA were to assess whether:

- the projects were identified, prioritised and planned properly so as to increase tourist potential at the sites;
- the identified projects were executed in an efficient, effective and coordinated manner, to achieve integrated development of quality infrastructure; and
- proper monitoring mechanisms were established for monitoring the operation and maintenance of facilities created.

Audit Criteria

4.1.3 Audit criteria adopted for audit examination were sourced from the following:

- Scheme guidelines/instructions/circulars issued by the GoI;
- Instructions/circulars issued by GoUP and executing agencies;
- Terms and conditions of the Sanctions accorded to the projects;
- Provisions of General Financial Rules issued by GoI and Financial handbook of GoUP;
- Closure Reports of schemes/projects;
- Provisions of agreements executed with executing agencies and Architects; and
- CPWD/PWD/MoRTH Works Manual.

Scope and Methodology of Audit

4.1.4 A Performance Audit on 'Up-gradation and Extension of Facilities in the State Tourism Circuits' was featured in Report no. 1 of 2017 of the Comptroller and Auditor General of India (Economic Sector) for the year ended 31 March 2016, Government of Uttar Pradesh covering the period 2011-12 to 2015-16.

Further, a Performance Audit on Swadesh Darshan scheme was featured in Report no. 17 of 2023 of the Comptroller and Auditor General of India, Union Government, Ministry of Tourism, which *inter-alia* included the findings on the project executed at Ayodhya in Uttar Pradesh under Ramayana Circuit Theme covering the period from 2014-15 to 2021-2022.

The present SSCA covers examination of the projects sanctioned by GoI under the Centrally assisted schemes *viz.*, Swadesh Darshan, PRASAD and Museum Grant Scheme during the years from 2014-15 to 2022-23 and by GoUP under State schemes during the years from 2020-21 to 2022-23, which were executed by the Directorate. Besides general examination of the projects executed by the Directorate under Centrally assisted schemes and State schemes, as depicted in **Appendix-4.1** and **Table 4.1** respectively, a sample of six out of 12 projects executed under Centrally assisted schemes (50 *per cent* in terms of number of projects and 53 *per cent* in terms of expenditure incurred) and 77 projects out of 970 projects executed under State schemes (7.94 *per cent* in terms of number of projects and 28.20 *per cent* in terms of expenditure incurred) were selected for detailed examination.

While the sample of projects under Centrally assisted schemes **(Appendix-4.1)** were selected on the basis of broad criteria of their sanctioned cost, expenditure incurred and period of completion, the projects under State schemes were selected **(Appendix-4.2)** on the basis of stratified random sampling using Interactive Data Extraction and Analysis (IDEA) software in respect of Rajya Yojna and projects executed by Uttar Pradesh Braj Teerth Vikas Parishad and selecting eight districts on random sampling basis using IDEA software in respect of 478 projects under Mukhyamantri Paryatan Samvardhan Yojna and Zila Yojna due to their large number and insignificant expenditure incurred.

The Directorate prepared guidelines for implementation of Rajya Yojna and recommended (December 2021) it to the Department of Tourism (DoT), GoUP for issue. The DoT, GoUP issued the guidelines in February 2022. These guidelines have been used as criteria during this assignment for evaluating the work done in all the four schemes of the State during the period from 2020-21 to 2022-23. Management confirmed (January 2025) that the guidelines of Rajya Yojna were applied in all the projects of the other three schemes of the State as well.

Audit methodology included:

- explaining the audit objectives to the Principal Secretary of the Department and the Director General, Tourism and heads/representatives of the executing agencies in an Entry conference held on 27 June 2023 (in respect of Centrally assisted schemes) and subsequent meeting on 29 February 2024 (in respect of State schemes);
- scrutiny of records, analysis of data, raising audit queries and interaction with the officers of the Government, the Directorate and the executing agencies to assess its performance;
- joint physical inspection of 60 projects (six projects under Centrally assisted schemes and 54 projects executed under State schemes) with officials of Directorate and executing agencies;
- issue of Draft Report on SSCA to the GoUP and Directorate for obtaining their comments; and
- discussions on replies/comments of the GoUP and Directorate in the Exit Conference (30 December 2024) and incorporation of their views/comments to finalise the Audit Report.

Audit constraints

4.1.5 Audit faced constraints as Directorate did not submit[3] records/ information relating to consultations with various stakeholders for identification of the projects, selection of the projects for submission to GoI, Detailed Perspective Plan (DPP), Conceptual Detailed Project Report, data in respect of employment generation pre and post completion of projects, fund flow statement of each project, minutes of meeting monitoring committee,

[3] Requisitions and reminders were issued by Audit team during July 2023 to November 2023. The matter related to not furnishing of records was pursued by Sr. DAG/AMG-III of this office through a DO letter to Director, Tourism, GoUP on 6 December 2023 followed by a meeting held with Principal Secretary, Department of Tourism, GoUP cum Director General, Tourism, GoUP on 7 December 2023. Accountant General also raised the issue with Director General, Tourism GoUP through DO letter dated 15 December 2023.

submission of progress report to GoI *etc*. CPWD and Saryu Canal Division, Irrigation Department also did not submit records in respect of Development of Varanasi (Phase II)[4] and Development of Ayodhya under Ramayana Circuit Theme respectively.

Acknowledgement

4.1.6 Audit acknowledges the co-operation and assistance extended by the GoUP, the Directorate and the executing agencies during the conduct of SSCA.

Audit findings

4.1.7 The audit findings, as a result of examination of the records, are structured under the following headings:

- Planning of the projects;
- Execution of the projects; and
- Monitoring mechanism and operation and maintenance of the projects.

Planning of the projects

4.1.8 The deficiencies noticed in the planning of the projects are discussed in the succeeding paragraphs:

Identification of the projects before conducting any survey and infrastructure gap analysis

4.1.8.1 Scheme guidelines of Swadesh Darshan provide that the Detailed Project Report (DPR) shall be prepared as per toolkit of Ministry of Tourism. The toolkit provided for identifying gap and projections in reference to the existing tourist related physical and social infrastructure on the site and its presentation in the DPR, which would *inter-alia* include approach and accessibility to various internal parts, tourist information centre, reception centre, public amenities such as street furniture, drinking water, public toilets and lighting, waste management (solid and liquid), CCTV for safety and signage. PRASAD scheme also provided for identifying the gaps in infrastructural amenities and related skills.

The GoUP prescribed (December 2020) a proforma containing information on 21 points (increased by Directorate to 26 points in May 2021) for submission while sending the proposal of projects for approval. This proforma, however, did not seek any information relating to the existing infrastructure and amenities at the site vis-à-vis those required to cater to the needs of the tourists.

Audit noticed that the Directorate did not conduct any survey and analyse infrastructure gap prior to identification of the projects except in case of a project, *viz.*, 'Development of Govardhan, Mathura' under PRASAD, a Centrally assisted scheme, where the DPR, included infrastructure gap analysis.

---

4 Rate analysis for Package 2 of Facade lighting.

Thus, the assets/facilities valuing ₹ 397.50 crore (Centrally assisted schemes: ₹ 179.15 crore and State schemes: ₹ 218.35 crore) were proposed in 82 sample projects[5] under the above schemes without conducting survey and infrastructure gap analysis.

The Directorate had lately, in February 2024, invited e-tenders for identifying gaps in infrastructure at various locations of the 12 identified circuits. The tender was, however, cancelled (March 2024) and refloated (March 2024) with strict conditions for eligibility criteria and score marking in order to invite reputed bidders.

During exit conference (December 2024) the GoUP stated that the tenders has been dropped due to high cost[6] of conducting survey and tenders will be floated for gap analysis to focus on three circuits viz. Ramayana, Krishna and Buddha circuits.

In its reply, the Directorate stated (January 2025) that the preliminary study including gap analysis and survey was done by the consultant appointed by the executing agency.

Reply is not acceptable as the DPRs/estimates of the above projects prepared by the consultants did not have any mention of survey and infrastructure gap analysis except in one project as already stated.

Reply of the GoUP is awaited (May 2025).

Information in prescribed proforma not obtained for planning the projects

4.1.8.2 The GoUP prescribed proforma (December 2020, modified in May 2021) to be attached with the proposal of projects being sent for its approval under State schemes.

Audit noticed that in 27 projects, the information on the prescribed proforma was not obtained from the respective RTOs/executing agencies. Therefore, the Directorate/GoUP failed to evaluate these projects valuing ₹ 212.18 crore on the information sought in the proforma prior to their sanction.

In its reply, the Directorate stated (January 2025) that in respect of the 27 projects pointed out by Audit, action for obtaining information in the prescribed proforma from the respective regional officers of Tourism Department is under follow-up.

The reply is not acceptable as obtaining information at this stage will not yield any benefit related to evaluation of these projects.

Reply of the GoUP is awaited (May 2025).

Failure in planning the projects in line with the scheme guidelines

4.1.8.3 Scheme guidelines for Swadesh Darshan scheme provided for integrated development of theme-based tourist circuits. The circuits were required to comprise at least three major tourist destinations which were

[5] As per actual executed value in respect of five sample projects under Centrally assisted schemes and 77 sample projects under State schemes.

[6] ₹ 2.5 crore to ₹ 3 crore per circuit.

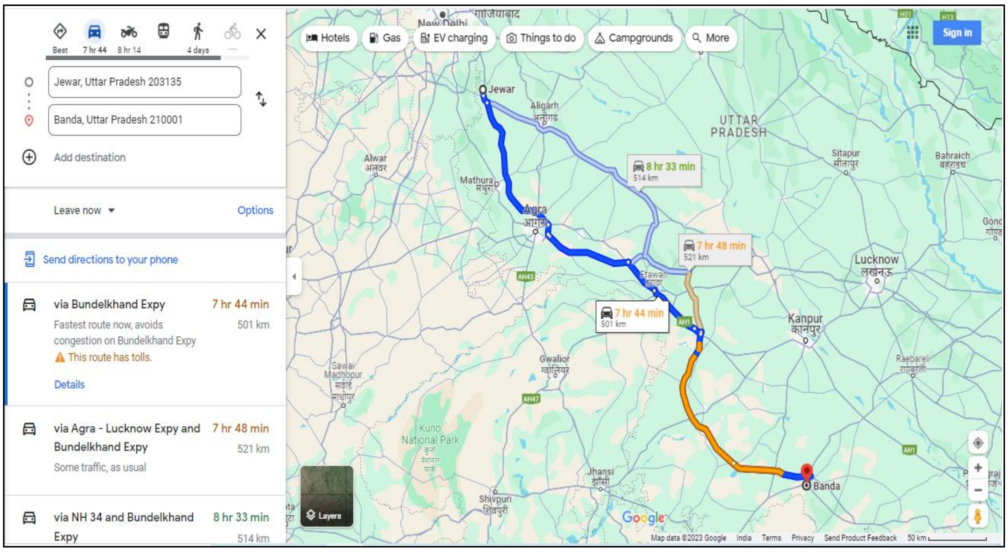
distinct and apart with well defined entry and exit points. The objective of development of tourist circuit was to motivate a tourist to visit most of the places identified in the circuit.

In order to motivate a tourist to visit most of the places in the circuit, the destinations were not to be separated by a very long distance. This was also specifically stated in the original guidelines (2015) issued by GoI.

Audit noticed the following deficiencies in planning of the projects under Swadesh Darshan:

- The distance[7] between Jewar and Banda in the project of 'Tourism Development of Jewar-Dadri-Sikandrabad-Noida-Khurja-Banda under Spiritual theme' was 501 Km as depicted in the **Image 4.1** which was considerably longer as compared to other three circuits shown in green colour in Chart 4.1 above:

Image 4.1: Distance from Jewar to Banda in the project for Tourism Development of Jewar-Dadri-Sikandrabad-Noida-Khurja- Banda under Spiritual theme



Source: Google map

- The Directorate did not devise any mechanism to gather information regarding the destinations covered in any circuit by the same tourist. Thus, it could not be assessed whether a tourist had visited most of the places in the tourist circuit.

In its reply, the Directorate stated (January 2025) that project sites had been chosen in consultation with the Ministry.

The fact, however, remains that the project was not planned and recommended by the Directorate in line with the scheme guidelines of GoI.

Reply of the GoUP is awaited (May 2025).

[7] As per google map, via Mathura, Agra, Etawah.

Incorrect preparation of DPR/estimates

4.1.8.4 Audit noticed that the DPR/estimates of the projects were incorrectly prepared as indicated below:

- ***Incorrect provision of tax***

Guidelines of Swadesh Darshan and PRASAD schemes provided for 100 *per cent* central assistance for the cost of the project except centage to the executing agency, GST and labour cess which were to be borne by the GoUP.

Audit noticed that the DPR submitted to GoI in June 2017 for sanction of Development of River Cruise in Varanasi under PRASAD scheme incorrectly included tax component of ₹ 44.53 lakh, which also resulted in excess sanction of consultancy fee and contingency by GoI for an amount of ₹ 2.23 lakh. Due to this, the GoI had to sanction excess project cost by ₹ 46.76 lakh and the GoUP had to sanction cost of ₹ 11.48 lakh towards centage, labour cess and GST on such excess GST leading to excess commitment of funds.

In its reply, the Directorate stated (January 2025) that the concerned executing agency (UPRNN) has mistakenly added the tax component in the project cost and that they will return the excess sanctions of ₹ 46.76 lakh and ₹ 11.48 lakh released by the Ministry of Tourism, GoI and released by the GoUP respectively.

Reply of the GoUP is awaited (May 2025).

- ***Centage provided on bought out items***

The GoUP while granting administrative and financial sanction on the projects disallowed centage on bought out items. The bought out items identified by the executing agencies and approved by the GoUP as per estimates of Buddheshwar Mahadev Temple at Lucknow under Rajya Yojna and DPR of Chitrakoot under Swadesh Darshan included Galvanised Iron (GI, *Teen*) shade, Dustbin, CCTV, LED, fountain, visual/lighting equipment, audio fixtures.

Audit noticed that estimates of seven projects under State schemes, included centage of ₹ 29.73 lakh on the components of bought out items valuing ₹ 2.68 crore. Further audit noticed that in respect of three projects under the Central schemes of Swadesh Darshan and Museum Grant, the executing agencies levied centage of ₹ 2.70 crore on bought out items of ₹ 24.51 crore.

During exit conference (December 2024), the GoUP stated that letters for recovery have been issued to the executing agencies and circulars have also been issued giving directions not to charge centage on bought out items.

In its reply, the Directorate stated (January 2025) that in respect of the projects executed under Central schemes, the executing agency (UPRNN) shall return ₹ 0.06 crore out of ₹ 2.70 crore pointed out by Audit and has contested on the remaining ₹ 2.64 crore on the ground of it not being on bought out items. In respect of the State schemes, out of four executing agencies involved in seven projects, one executing agency (UPSIDCO) stated that action is being taken to deposit the amount of centage on bought out items in the treasury. Another executing agency (UPPCL) in respect of three projects, has stated that installation of solar lights and high masts were executed under the project which are in the nature of composite work requiring fixing it with RCC and were thus not bought out item. In respect of other three projects under State schemes, the executing agencies (UPRNN and UPSTDC) did not furnish their replies.

Reply of the executing agency (UPRNN) in respect of the project under Central scheme is not acceptable as the items considered by Audit are bought out items as also identified by executing agencies in estimates of other similar nature works and accepted by the Directorate itself. Due to this, the Directorate instructed (January 2025) the executing agency to return the remaining amount of centage (₹ 2.64 crore). Replies of the executing agency (UPPCL) is not acceptable because the projects executed by UPPCL also included cement concrete/stone benches, RO water cooler and dustbin. Further, the solar lights and high masts are also covered under visual and lighting equipment excluded by the same agency for centage in earlier project of Chitrakoot under Central scheme. The Directorate also has directed (January 2025) another agency (UPRNN) to refund centage not being applicable on such bought out items. The Directorate has also issued (September 2024) an order that centage is not due on Facade lighting, light and sound show, building conservation, interior work, murals, land scape *etc*.

Reply of the GoUP is awaited (May 2025).

- ***Provision not made for labour cess***

Section 3 of the 'Building and Other Construction Workers' Welfare Cess Act, 1996' (Act), provides for levy and collection of cess at the rate of not less than one per cent, of the cost of construction incurred by an employer. Audit noticed that in respect of a project[8] sanctioned (March 2021) by the GoUP for ₹ 8.60 crore (including GST), the executing agency[9] did not make provision for labour cess amounting to ₹ 7.73 lakh at the rate of one *per cent* on the cost of works ₹ 7.73 crore.

In its reply, the Directorate accepted (January 2025) that provision of labour cess was not made in the estimate and the executing agency (MVDA) has deducted the amount of labour cess from the bills of the contractor.

Reply of the GoUP is awaited (May 2025).

- ***GST not provided on amount of centage and labour cess***

Under section 2 (31) of the Uttar Pradesh Goods and Services Tax Act (UPGST), 2017, consideration includes any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person. Section 15 (2) of UPGST Act, 2017 further provides that the value of supply of goods or services or both shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the Central Goods and Services Tax Act, 2017 and

---

8 Construction/Development work of Uttar Pradesh Braj Teerth Vikas Parishad building at Mathura.

9 MVDA.

the Goods and Services Tax (Compensation to States) Act, 2017, if charged separately by the supplier.

In view of the above, consideration would include the entire payment received by the executing agency including centage and labour cess. Accordingly, GST would be payable on centage and labour cess.

Audit noticed that the cost estimates of 26 projects did not include GST on the amount of centage (₹ 8.84 crore) and labour cess (₹ 0.71 crore) resulting in short provision of ₹ 1.15 crore towards GST in the estimates as detailed in **Appendix-4.3**.

During exit conference (December 2024), the GoUP stated that directions have been sought from the GST Department. In its reply, the Directorate stated (January 2025) that the Project Formulation and Appraisal Division (PFAD), Department of Finance, GoUP does not approve GST on centage. The matter has been referred (December 2024) to Commissioner, GST, GoUP. No comment, however, was made on labour cess.

Reply is not acceptable as authority for advance ruling in response to a clarification sought by UP State Bridge Corporation Limited has clarified (May 2021) by its order under Sections 98 (4) of the Central Goods and Services Tax (CGST) Act, 2017 and 98 (4) of the UPGST Act, 2017 that centage and labour cess is taxable under CGST Act, 2017.

Reply of the GoUP is awaited (May 2025).

- ***Provision of signages not made***

Department of Tourism, GoUP emphasized (December 2020) that in absence of signages branding of tourism department could not be ensured.

Audit noticed that the estimates for 38 sample Projects under State schemes did not include any provision for installation of signages.

During exit conference (December 2024), the GoUP stated that a separate head has been made for signage. In its reply (January 2025) the Directorate stated that a separate head *viz.*, 'Arrangement of Signage' has been made and as per requirement signages are installed. Hence, component of signage has not been included in project estimates.

Reply is not acceptable as no expenditure on signages have been incurred by the Directorate on the above 38 projects during the period from 2020-21 to 2023-24. Further, in absence of signages, tourists facilitation and branding of tourism department of Uttar Pradesh could not be achieved to the desired extent.

Reply of the GoUP is awaited (May 2025).

Recommendation:

The Directorate should ensure that projects are planned after conducting survey and infrastructure gap analysis and obtaining information as per the guidelines. Further, the Directorate should ensure that DPR/estimates are correctly prepared by considering applicable acts/government orders/ scheme guidelines.

Execution of the projects

4.1.9 The deficiencies noticed in execution of the projects are discussed in succeeding paragraphs:

Improper fund management

4.1.9.1 Audit noticed the following deficiencies in the management of funds:

A. Deficiencies of fund management in execution of Central schemes

- ***Excess claim towards contingency***

The projects sanctioned under the schemes of Swadesh Darshan included a provision of three *per cent* towards contingency.

Audit noticed that as per closure report (December 2021) submitted to GoI in respect of development of Chitrakoot under Ramayana Circuit theme, the executing agency (UPRNN) charged ₹ 98.77 lakh towards contingency at the provisioned rate although it did not incur any contingency expenditure.

In its reply, the Directorate stated (January 2025) that the executing agency (UPRNN) has agreed to return an amount ₹ 86.73 lakh.

Reply of the GoUP is awaited (May 2025).

- ***Irregular utilisation of GoI funds towards GST***

GST on projects sanctioned by the GoI under Swadesh Darshan and PRASAD schemes were to be borne by GoUP.

Audit noticed that in respect of three projects under the above schemes, the executing agencies made payment of ₹ 2.91 crore towards GST on payment made to the consultants and contractors **(Appendix-4.4)**. Although, this expenditure was required to be met from funds of the GoUP, the Directorate, irregularly charged it from the funds of the GoI in the closure reports submitted to the GoI.

During exit conference (December 2024), the GoUP stated that notices have been issued to the executing agencies.

The reply during exit conference does not address the issue. The executing agency had to pay GST and claim it. It is the Directorate which had to ensure that the amount is claimed from the GoUP instead of the GoI.

Reply of the GoUP is awaited (May 2025).

- ***Excess sanction of funds by the GoUP towards centage, labour cess and GST***

In respect of projects sanctioned under the Central schemes, expenditure towards centage, labour cess and GST was to be borne by the GoUP.

Audit noticed that in case of work of Shringverpur under the project of Development of Chitrakoot and Shringverpur, the Directorate proposed (February 2020) and the GoUP sanctioned (February 2021) an amount of ₹ 5.93 crore towards centage, labour cess and GST calculated on sanctioned cost of ₹ 23.02 crore for the work instead of ₹ 5.40 crore calculated on the basis of completed (January 2020) cost of ₹ 21.14 crore of the work.

In another project of Development of river cruise boat, Varanasi, the Directorate proposed (March 2020) and the GoUP sanctioned (February 2021) an amount of ₹ 2.63 crore towards centage, labour cess and GST calculated on sanctioned cost of ₹ 10.21 crore for the work instead of ₹ 2.11 crore calculated on the basis of awarded (February 2019) cost of ₹ 9.81 crore for the project which was ongoing at the time of proposal.

Thus, the GoUP sanctioned an excess amount of ₹ 1.05 crore to the executing agencies in excess of the requirement.

In its reply, the Directorate stated (January 2025) that excess funds towards centage, labour cess and GST shall be returned to DoT, GoUP by the executing agencies and it is under process.

Reply of the GoUP is awaited (May 2025).

B. Deficiencies of fund management in execution of State schemes

- ***Violation of financial guidelines of the GoUP***

The orders of the Finance Department, GoUP issued from time to time provided that the probable expenditure during the financial year should be phased to the possible extent that equal expenditure is incurred during each month. It specified that lump sum withdrawal from the treasury affects adversely, the cash management system of the State. The GoUP further specified that not more than 30 *per cent* and 15 *per cent* of the total budget provision should be accorded financial sanction during the last quarter and last month respectively.

Audit noticed that the monthly capital expenditure ranged from zero *per cent* to 36.76 *per cent* of the annual budget during the years 2020-21 to 2023-24. The expenditure during the last month was 35.06 *per cent*, 36.76 per cent and 30.62 *per cent* of the annual budget during the years 2020-21, 2022-23 and 2023-24 respectively. The quarterly expenditure was 38.50 *per cent,* 51.29 *per cent* and 50.57 *per cent* of the annual budget during the last quarter of the years 2020-21, 2022-23 and 2023-24 respectively. This resulted in violation of financial guidelines of the GoUP.

In its reply, the Directorate accepted (January 2025) that in the later months of the financial year, comparatively more expenditure is incurred. The department is taking proactive action in respect of the projects in the upcoming financial year.

Reply of the GoUP is awaited (May 2025).

- ***Irregularities in remittance of funds to executing agencies***

Audit noticed the following deficiencies in the remittance of funds to executing agencies:

(i) Release of instalments prior to award of tenders: Department of Tourism (DoT), GoUP guidelines (February 2022) for implementation of

Rajya Yojna state that after finalisation of contract agreement by the executing agency, the Directorate shall release 40 *per cent* of the total tendered value as first instalment to the executing agency. Second instalment of 40 *per cent* shall be released after utilisation of at least 75 *per cent* of the first installment. Similarly, a third instalment of 15 *per cent* shall be released. The remaining 5 *per cent* was to be released after Defect Liability Period (DLP) of one year from completion/handover.

Audit noticed that in respect of five projects, the Directorate released instalments amounting to ₹ 58.50 lakh to the executing agencies during the period March 2022 to March 2023 prior to award of the respective tenders by the executing agencies to the Contractors as detailed in **Appendix-4.5**. Further, in case of one project[10], the Directorate released an amount of ₹ 32 lakh in the first instalment itself against the total project cost of ₹ 36.93 lakh (excluding GST) and tendered cost of ₹ 34.20 lakh. The released amount was in excess of the prescribed percentage (40 *per cent*) of the tendered cost and in contravention of the guidelines (February 2022) of DoT, GoUP.

During the exit conference (December 2024), the GoUP stated that in normal practice funds are released to the agencies to float the tender and start the work.

In its reply, the Directorate stated (January 2025) that due to availability of less funds in the project, the executing agencies expressed inability to execute the process of tendering. In view of this one instalment was released as token money.

Reply is not acceptable as action taken by the Directorate was in violation of DoT, GoUP guidelines.

Reply of the GoUP is awaited (May 2025).

(ii) Release of last instalment without retaining amount towards defect liability period: In respect of five projects, the Directorate released last and final instalment during the period October 2022 to March 2024 while short retaining five *per cent* of the tendered amount and totaling ₹ 1.11 crore as detailed in **Appendix-4.6** for DLP as prescribed in the guidelines of Rajya Yojna issued (February 2022) by the GoUP.

In its reply, the Directorate stated (January 2025) that DLP of three out of above five projects have been completed during June 2024 to February 2025. In other two projects, reply has not been furnished by the executing agency.

The reply is not acceptable as although the DLP in respect of three projects pointed out has expired, the systemic failure of the Directorate in retaining the amount towards DLP as envisaged in its guidelines cannot be ignored. The Directorate is silent on the issue of rectification in its system.

Reply of the GoUP is awaited (May 2025).

---

[10] Development of Samay Mata Sthal, Shakti Dham Ashram, Haisar Bazar, Sant Kabir Nagar.

(iii) Remittance of amount towards GST without ensuring supporting documents and short deposit of GST: Section 13 of the UPGST Act, 2017 provides that the liability to pay tax on services shall arise at the time of supply, which shall be the earliest of (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under Section 31 or the date of receipt of payment, whichever is earlier; or (b) the date of provision of service, if the invoice is not issued within the period prescribed under Section 31 or the date of receipt of payment, whichever is earlier.

The Directorate releases the amount to the executing agencies in advance for executing the work. Accordingly, in terms of the provisions of UPGST Act, 2017, the executing agencies are liable to deposit GST on receipt of the advance.

Further, the sanction letters of the respective projects by the GoUP provided that GST was to be allowed to executing agency on the basis of actual payment made by them for which the executing agencies were required to submit date wise details of GST payment and certified copy of GST invoice through the Directorate.

Audit noticed that the Directorate released funds of ₹ 75.24 crore in instalments to the executing agency *viz.* Construction and Design Services wing of Uttar Pradesh Jal Nigam (C&DS) during the period from February 2021 to March 2024 for execution of seven projects under State schemes. In terms of the section 13 of UPGST Act, 2017, the executing agency was required to deposit GST amounting to ₹ 9.91 crore with the tax authorities at the time of their respective receipts. The executing agency, however, did not deposit GST with the tax authority but claimed GST of ₹ 7.87 crore from the Directorate on the basis of calculation in five projects (₹ 2.98 crore) and on the basis of payment made to contractor in two projects *viz.* 'Construction of Maharaja Suheldev Memorial and development of Chittaura Lake, Bahraich' and 'Tourism development work in Gram Panchayat Poonth and Alamnagar in Garhmukteshwar in District Hapur' (₹ 4.89 crore), which were released by the Directorate. Thus, the executing agency short deposited GST (substantially on account of non-payment of GST on centage and labour cess), being the government revenue to the extent of ₹ 2.04 crore **(Appendix-4.7)**.

Audit further noticed that in five out of above seven projects (excluding two projects of 'Construction of Maharaja Suheldev Memorial and development of Chittaura Lake, Bahraich' and 'Tourism development work in Gram Panchayat Poonth and Alamnagar in Garhmukteshwar in District Hapur), the Directorate released the amount of ₹ 2.98 crore to C&DS towards GST on the basis of calculation without obtaining the supporting documents of its payment from the executing agency.

During exit conference (December 2024), the GoUP stated that earlier they were doing extensive check by obtaining the copies of vouchers and payments but later on, it was done away with on the insistence of the executing agencies that the GoUP order required the executing agencies to follow all the codal provisions. Therefore, an undertaking to the effect was obtained from the executing agencies for releasing the related payment. On the issue of short deposit of GST by the executing agency, the GoUP stated that they are yet to receive reply from C&DS.

In its reply, the Directorate stated (January 2025) that relevant documents for deposit of GST have been furnished by one executing agency (UPPCL). Reply of other executing agencies have not been furnished. No reply was furnished on the issue of short deposit of GST by C&DS.

The reply furnished by UPPCL was considered and this only drives home the point that similar documents should have been obtained from C&DS as well before releasing the payment.

Reply of the GoUP is awaited (May 2025).

C. Deficiencies in fund management by executing agencies

- ***Submission of incorrect utilisation certificate***

Audit noticed that in respect of nine projects under Central and State schemes, executing agencies submitted utilisation of ₹ 85.46 crore against the actual expenditure of ₹ 68.28 crore incurred by them up to the date of submission of respective utilisation certificates. Thus, these agencies submitted incorrect utilisation higher by ₹ 17.18 crore during the period from November 2021 to March 2024 in respect of above nine projects **(Appendix-4.8)**.

During exit conference (December 2024), the GoUP stated that the matter is under examination and notices have been issued to the executing agencies.

In its reply, the Directorate stated (January 2025) that in respect of one project[11], the executing agency (UPRNN) stated that utilisation certificate has been prepared as per actual expenditure incurred on the project. Management did not offer any comments in respect of other projects.

Reply of the Directorate is not acceptable as the executing agency had incurred ₹ 5.74 crore on the project against the utilisation certificate of ₹ 7.50 crore submitted in November 2022.

Reply of the GoUP is awaited (May 2025).

Recommendation:

The Directorate should ensure utilisation of funds as per scheme guidelines. Further, the Directorate should ensure that the correct utilisation certificate is submitted to the GoI/GoUP.

Execution of work without e-tendering

4.1.9.2 Scheme Guidelines of Swadesh Darshan required the implementing agencies to follow all codal formalities including compulsory e-tendering/ e-procurement for all tenders.

Further, in order to ensure transparency, clean administration and competition in construction works/job works and purchase of material, the GoUP directed (May 2017) to implement e-procurement system/e-tendering system in all

[11] Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad.

administrative departments/public sector undertakings/development authorities and autonomous bodies. This was also reiterated while according administrative and financial sanction for the projects by the GoUP.

Audit noticed that in violation of the above guidelines of the GoI and the GoUP, six executing agencies appointed consultant/executed works amounting to ₹ 17.29 crore in three projects under Central and State schemes without e-tendering **(Appendix-4.9)**. These works were executed by obtaining quotations/on nomination basis.

During exit conference (December 2024), the GoUP stated that the matter is under examination and notices have been issued to the executing agencies. Directions have been issued that no work can be done without e-tendering.

Reply of the GoUP is awaited (May 2025).

Recommendation:

The Directorate should ensure that the extant guidelines/Government orders on e-tendering/e-procurement are strictly followed by the executing agencies.

Delay in completion of projects

4.1.9.3 The sanction letters of the GoI for the projects under Swadesh Darshan, PRASAD and Museum Grant Scheme provided completion period of ten to 36 months. Audit noticed that all the 12 projects executed by the Directorate, were completed/under progress (as of May 2024) with the delay ranging from six months to 44 months as detailed in **Appendix-4.10**.

The GoUP guidelines (February 2022) on Rajya Sector Yojna provided that the project completion period shall be specified in the sanction order of the respective project. The Directorate prescribed (January 2024), scheduled completion period ranging from nine months to 24 months for different cost slabs of the projects.

Analysis of 77 sampled projects under the State schemes based on the above timeline revealed that 46 completed projects were delayed for a period ranging from one month to 22 months as detailed in **Appendix-4.11**.

Audit analysed the following reasons for delay in execution:

- ***Delay in nomination of the executing agency***

Audit noticed that in four[12] out of six sample projects, the GoI initially appointed UPSTDC as the implementing agency. Later on, the GoUP appointed other agencies[13] for execution of these four projects after a lapse of one to nine months from the date of sanction of the projects. In case of Development of Digital Ramayana Gallery (Digital Intervention) at

---

[12] Excluding one project *viz.* Development of Varanasi (Phase II) where UPRNN was nominated as implementing agency. In respect of another project *viz.* Development of Digital Ramayana Gallery (Digital Intervention) at International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad, no implementing agency was appointed at the time of sanction of the project.

[13] UPRNN, UPPCL and MVDA.

International Ramkatha Museum and Art Gallery, Ayodhya, Faizabad, the GoUP nominated the executing agency in March 2022, which was 36 months after the sanction (February 2019) of the project and 20 months after the award (July 2020) of the work by the executing agency to the contractor.

- ***Time taken by the executing agency in award of work to contractors***

Audit observed that in six projects under Central schemes and 49 projects under State schemes the executing agencies took three months to 42 months in award of work to contractors from the date of their respective nominations.

- ***Delay in execution of works by the contractors***

The executing agencies prescribed completion period ranging from two months to 24 months to the contractors in the tenders for projects/components of projects under Central and State schemes.

Audit noticed that in respect of five projects under Central scheme and 47 projects under State schemes, the works were executed by the contractors with delay ranging from two months to 43 months from their respective prescribed date of completion leading to delay in execution of the projects.

During exit conference (December 2024), the GoUP explained that nomination of the executing agency is done by Hon'ble Minister. As regards delay in tendering sometimes tenders are not received and it is to be retendered. As far as execution is concerned, executing agencies are not able to adhere to PERT chart due to extreme climatic conditions.

In its reply, the Directorate stated (January 2025) that Executing agencies are nominated by the competent authority of the State Government. The works got delayed due to limited execution time seeing the severe climatic condition of the State, not getting timely No Objection Certificate (NOC) of Archaeological Survey of India (ASI) at certain sites, administrative and contractual issues, delay in getting approval of deviation and COVID pandemic. The executing agencies have been directed to complete tender process within the stipulated time after sanction of the project. For rigorous monitoring of all the projects under Central schemes, Department of Tourism, GoUP has created a portal where progress of all the projects have been regularly updated with geotagged photographs by the executing agencies.

Reply of the Directorate is not acceptable as the factor of extreme weather condition should be considered while determining the scheduled period of completion. The various stakeholders *viz.*, ASI, Revenue Department, Forest Department *etc*. should be involved in selection of the projects to avoid delay/ rejection in getting NOC and deviations in the project due to unavailability of the desired site. The GoUP should also endeavor to expedite the nomination of executing agency. The Directorate did not furnish the date/month of implementation of the portal for monitoring.

Reply of the GoUP is awaited (May 2025).

Recommendation:

The GoUP should prescribe timeline for completion of the project in the sanction order. Further, the Directorate should take effective measures to ensure timely completion of projects.

Execution of works on land owned by Private Trust

4.1.9.4 Scheme guidelines and sanction letters of projects under Swadesh Darshan and PRASAD schemes prohibited for carrying out any portion of the project on the land/property owned by private individual or trust.

Audit noticed that in violation of the above scheme guidelines, the following works were executed on the land/property owned by private entities:

- In respect of the project for development of Govardhan, Mathura under PRASAD scheme, expenditure of ₹ 4.89 crore was incurred on execution of construction of Library and Interpretation centre, solar plant at rooftop of Library and Interpretation centre, and Gate and allied works on the land owned by Sur Shyam Seva Sansthan, Surkuti, Parsaulli, Govardhan, a private body.
- Under the project of development of Buddhist circuit - Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit of Swadesh Darshan Scheme, three solar high mast lighting system (four arm solar light) at a cost of ₹ 5.66 lakh were constructed at *Shiv Mandir* and *Birla Dharmshala*, owned by Birla Temple Trust, a private trust and road for last mile connectivity was constructed at *Shiv Mandir* and *Birla Dharmshala* and on the land owned by Sri Lankan Temple Trust at Kushinagar as also noticed during the joint physical verification and shown in the **Photograph 4.1**.

Photograph 4.1

	
Last mile connectivity and solar lights constructed at Birla Temple, Kushinagar	**Last mile connectivity constructed at Sri Lankan Temple, Kushinagar**

During exit conference (December 2024), the GoUP stated that in cases of organisation registered under society act wherein works for tourist facilitation have been allowed only if these organisations give NOC.

In its reply, the Directorate stated (January 2025) that the work of solar lighting and last mile connectivity work in Kushinagar has been executed by UPRNN as per the land provided by District administration and for facilitating the tourists. It also apprised that these are public trusts. Reply of another executing agency (MVDA) was still awaited.

Reply is not acceptable as these trusts are owned by private bodies and the Directorate should be diligent in selection of sites in accordance with the terms and conditions of the schemes.

Reply of the GoUP is awaited (May 2025).

Construction on land of registered societies not ensured

4.1.9.5 The guidelines for implementation of projects under Rajya Yojna issued (February 2022) by the GoUP provided to ensure availability of encumbrance free land owned by Government or a registered society/trust prior to sending the proposal of the project. It restricted for incurring any expenditure on private land. The GoUP prescribed (December 2020) information in the 20-point proforma (increased by the Directorate to 26 points in May 2021) to be sent along with the proposal of the project which inter-alia required the information on the owner of the site and whether the society/trust was registered or *paramparagat*. It also provided to obtain consent of the owner for the proposed construction of project on their land.

Audit noticed that in case of 23 projects with sanctioned cost of ₹ 29.81 crore executed under State schemes during January 2021 to March 2023, the Directorate failed to ensure that the land for the proposed projects were owned by registered societies as the proforma furnished in two cases specified that the society owning the land was *paramparagat* while in other 21 cases, the letters of consent furnished by the private land owners on letter heads/plain paper did not have any mention of the registration number of the society as detailed in **Appendix-4.12**.

In the joint physical verification (March 2024 to June 2024) of nine out of above 23 projects where the registration of society was not ensured by the Directorate and the assets were handed over to the respective landowners for operation and maintenance during the period November 2021 to June 2022, the toilets constructed under the projects were found locked. In two other cases, *Dharmshala* constructed under the projects were being used for storing grains or cement bags.

The above cases are indicative of the fact that these assets were not available for public usage. Photographs of few such projects is shown below:

Photograph 4.2

Locked toilet at historical pond, Vishyahannu/Visharapar, Sant Kabir Nagar

Locked toilet at Pandey Pokhra, Marvatiya Balaji Maharaj

Cement bags stored in Dharmshala constructed at Sewai Deeh Shiv Sthal, Basti

Grains stored in Dharmshala constructed at Banvasi Ashram and Hanuman Sthal, Khajni, Gorakhpur

During the exit conference (December 2024), the GoUP stated that it will examine the issue of failure in ensuring that landowner is registered society. It has issued order, where the project can be constructed by executing tri-partite agreement among the society, executing agency and the Directorate. The Directorate added that where the societies were not registered, efforts are being made to register them.

In its reply (January 2025), the Directorate stated that in future, compliance of the observations raised by Audit is being ensured by entering into tripartite agreement for operation and maintenance by society/trust/*gram sabha* through the GoUP order (September 2024).

Reply is not acceptable as the proposed tripartite agreement also does not ensure registration of the society.

Reply of the GoUP is awaited (May 2025).

Inadmissible cost of operation and maintenance

4.1.9.6 The guidelines for implementation of Rajya Yojna issued (February 2022) provided that the department would not incur recurring expenditure on operation and maintenance of the projects.

Audit noticed that a project[14] was sanctioned (February 2023) by the GoUP for ₹ 7.67 crore which included an amount of ₹ 1.48 crore towards maintenance during the period of seven years from 2022-23 to 2028-29.

During exit conference (December 2024), the GoUP stated that clarification on the issue of inadmissible work would be obtained.

In its reply, the Directorate stated (January 2025) that the reply of Uttar Pradesh Braj Teerth Vikas Parishad is awaited.

Reply of the GoUP is also awaited (May 2025).

Installation of equipment with lower than planned specifications

4.1.9.7 Audit noticed that against the provision of Light Emitting Diode (LED) of 50 watt each in single arm and four arm solar lights (high mast) under Swadesh Darshan Scheme, LEDs of 12 to 40 watt were installed in 52 out of 197 single/four arm at Shringverpur in 'Development of Chitrakoot and Shringverpur under Ramayana Circuit theme' and Kushinagar and Srawasti in 'Development of Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit' as summarised below in **Table 4.2**:

Table 4.2: Details of LEDs installed with lower wattage

Project site	Particulars	Total no. of LEDs installed	LEDs installed with lower wattage	
			No.	Wattage
Kushinagar	Single arm	71	-	-
	Four arm/high mast	15	15	40
Srawasti	Single arm	74	-	-
	Four arm/high mast	9	9	40
Shringverpur	Single arm	10	10	12
	Single arm	6	6	40
	Four arm/high mast	3	3	24
	Four arm/high mast	9	9	40
Total		**197**	**52**	

During exit conference (December 2024), the GoUP stated that they are going to obtain clarification from the executing agencies and do the needful.

In its reply, the Directorate stated (January 2025) that the concerned executing Agency (UPRNN) has been directed (December 2024) to fix the responsibility of the Project Manager concerned and ensure compliance in the upcoming projects. Reply for UPPCL works was pending.

Reply of the GoUP is awaited (May 2025).

Undue benefit to the contractors

4.1.9.8 Audit noticed the following cases of undue favour given to the contractors in execution of the projects:

- ***Extra payment of GST to contractors***

The terms and conditions of four contracts awarded by the UPSTDC to the contractors in respect of two projects under State schemes provided that the rates were inclusive of GST and cess. Audit noticed that UPSTDC, however,

[14] Establishment of Saubhari City Forest, Mathura (Phase-II) under Rajya Yojna.

while issuing acceptance letter irregularly provided for GST over and above the rates quoted by the bidder.

Thus, UPSTDC extended undue favour to four contractors by making a commitment of extra payment of GST valuing ₹ 3.44 crore on the awarded value of ₹ 19.08 crore. These works are under progress. Audit further noticed that out of above commitments, UPSTDC has already made extra payment of GST valuing ₹ 1.20 crore (towards the payment of ₹ 6.64 crore) to the contractors so far (April 2024).

Replies of the Directorate and the GoUP are awaited (May 2025).

- ***Payment of support fee in advance due to deficient terms and conditions of contract***

The purchase order for the development of application and QR code for providing directional information about the places and its culture and historical background in respect of five projects[15] for overall tourism development works at Panchkoshi Parikrama Yatra Marg, Varanasi was issued at a total value of ₹ 2.39 crore including support for application for five years after its Go-live at a cost of ₹ 0.42 crore.

Audit noticed that payment milestones were structured in favor of the contractor such that fourth and last instalment of 15 *per cent* of the total contract value and amounting to ₹ 0.36 crore was payable on 'On successful Go-live' although five year support after its Go-live was yet to be executed. The project achieved Go-live in June 2023 and the executing agency paid fourth and final instalment amounting to ₹ 0.36 crore to the contractor in October 2023. Thus, the fee amounting to ₹ 0.42 crore towards five year support from June 2023 was also paid in advance.

During exit conference (December 2024), the GoUP referred the matter to UPPCL (executing agency) which could, however, not add anything on the issue.

In its reply, the Directorate referred (January 2025) to the executing agency's response. Executing agency stated that there was no provision for additional funds in the project for application support. Further, three per cent of the contract value and amounting to ₹ 7.18 lakh has been retained as performance guarantee to carry out maintenance in case the contractor fails to do so.

Reply is not acceptable as funds for five-year support was earmarked in the purchase order. Further, performance guarantee amount of ₹ 7.18 lakh is insufficient to cover the cost of support for five years.

Reply of the GoUP is awaited (May 2025).

---

[15] Separate project for each of five stops (*padav*) viz. Kandava, Bhimchandi, Rameshwar, Shivpur, Kapildhara sanctioned by the GoUP in January 2022.

- ***Failure to levy liquidated damages***

Contractors engaged by the executing agencies for different component of projects were liable to levy of Liquidated Damages (LD) at rates applicable as per their respective agreements.

Audit noticed that in 15 works/components in respect of 12 projects under Central and State schemes, despite the fact that the contractors delayed the completion and no time extension was granted, the executing agencies failed to levy and recover LD amounting to ₹ four crore as detailed in **Appendix-4.13**.

In its reply, the Directorate stated (January 2025) that the executing agency (UPRNN) has been directed (December 2024) to impose penalty/liquidated damages and return the amount to GoUP. Reply of the executing agency is awaited.

Further, no reply was furnished by the Directorate on projects executed by three other executing agencies (UPPCL, C&DS and UPSIDCO).

Reply of the GoUP is awaited (May 2025).

Excess payment of GST

4.1.9.9 GoI vide its notifications[16] (October 2017) reduced the rate of GST from 18 *per cent* to 12 *per cent* in respect of work contract services provided to Government entity meant predominantly for use other than for commerce, industry, or any other business or profession subject to the condition that such services are procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority. The rate of 12 *per cent* was, however, withdrawn and replaced[17] (December 2021) with 18 *per cent* in respect of above services.

The executing agencies, *viz.*, UPRNN and UPPCL were Government entities as defined under the aforesaid order (October 2017). Thus, the reduced rate of 12 *per cent* GST for work contract services provided to UPRNN and UPPCL was applicable from 13 October 2017 to 31 December 2021.

Audit noticed that UPRNN and UPPCL executed the work of supply and installation of modular system jetties and allied services in the project of 'Development of River Cruise in Varanasi' and the work of supply and installation of solar lights in the project of 'Development of Chitrakoot and Shringverpur under Ramayana Circuit theme' respectively, both under Swadesh Darshan scheme during the period February 2019 to March 2021 and made payment of ₹ 69.46 lakh towards GST at the rate of 18 per cent against applicable GST of ₹ 46.30 lakh at the rate of 12 *per cent*. Thus, the executing agencies made excess payment of GST of ₹ 23.16 lakh to the contractors.

[16] 39/2017-Integrated Tax (rate) dated 13 October 2017 and 31/2017-Central Tax (rate) dated 13 October 2017.

[17] 22/2021-Integrated Tax (rate) dated 31 December 2021 and 22/2021-Central Tax (rate) dated 31 December 2021.

Directorate replied that the executing agencies (UPRNN and UPPCL) have been directed to send compliance report. Their replies are awaited (May 2025).

Reply of the GoUP is also awaited (May 2025).

Monitoring Mechanism and Operation and Maintenance of the projects

4.1.10 The deficiencies noticed in monitoring mechanism and operation and maintenance of the projects are discussed in the succeeding paragraphs:

Delay in constitution of monitoring committee and submission of progress reports to GoI

4.1.10.1 As per Swadesh Darshan Scheme Guidelines, the State administration shall appoint a State Level Monitoring Committee (SLMC) for timely implementation of project. Sanction orders of PRASAD scheme required the State Government to form a Monitoring Committee for the purpose of providing feedback of the physical and financial progress of the sanctioned project and submit the progress report on monthly basis to Ministry of Tourism. The projects under Swadesh Darshan and PRASAD were sanctioned during 2014-15 to 2018-19.

Audit noticed that Director General, Tourism, GoUP constituted (August 2019) SLMC with delay of more than four years from the sanction of the first project under the above schemes.

Audit further noticed that progress reports of projects for Development of Srawasti, Kushinagar and Kapilvastu under Buddhist thematic circuit and Development of Chitrakoot and Shringverpur under Ramayana Circuit theme under Swadesh Darshan Scheme were submitted from February 2021 onwards after a period of four years and four months from the date of sanction (September 2016) of both the projects.

During exit conference (December 2024), the Directorate accepted the facts.

In its reply, the Directorate stated (January 2025) that the SLMC was not formed earlier as the Principal Secretary and Director General, Tourism monitored and reviewed all tourism development projects under Central, State and District sector on regular basis. Later on, in compliance of the directions of the Ministry, SLMC has been formed. Currently, for rigorous monitoring of all the projects under centrally sponsored schemes, Department of Tourism, GoUP has created a portal where progress of all the projects has been regularly updated with geotagged photographs by the executing agencies.

Reply of the Directorate confirms the audit point that the SLMC was constituted with delay of more than four years.

Reply of the GoUP is awaited (May 2025).

Assets not put under operation

4.1.10.2 Central scheme guidelines provided that public facilities created under the project shall have a robust Operation and Maintenance Plan.

Audit noticed that in case of two completed projects under Swadesh Darshan scheme, one asset (₹ 4.14 crore) was put to operation after a delay of

23 months and other assets amounting to ₹ 59.53 crore were not put to operation even after delay ranging from 13 months to 44 months from their respective completion date till the date of joint physical verification as detailed in **Appendix-4.14**.

A joint physical verification of the assets related to the above two completed projects revealed that the batteries of solar panels and speakers of 'Sound and Light Show (SEL show)' were not installed and kept at a separate place at Kapilvastu and toilets were found locked at Shringverpur as depicted in photographs below:

Photograph 4.3

	
Solar panels without batteries at Kapilvastu	**Solar Batteries lying in the storage room at Kapilvastu**
	
Poles without speakers at Theme Park/SEL show, Kapilvastu	**Locked toilet at Shringverpur**

Further, there is growth of bushes, broken solar panels and missing batteries, seepage in civil construction *etc*. as depicted in the photographs below:

Photograph 4.4

Unwanted shrubs and grass grown at TFC and Buddha Theme Park, Srawasti

Broken solar panels and missing batteries at TFC & Buddha Theme Park, Srawasti

Seepage on wall at TFC, Kapilvastu

Toilet at Parking, Srawasti

Failure/delay in operation has resulted in non-achievement/delayed achievement of the scheme objective of providing facilities to the tourists.

During exit conference (December 2024), the GoUP stated that after efforts of more than three years, two bids for the RFP has been obtained for operation of the Buddhist circuit project and it will be put to operation soon.

In its reply, the Directorate stated (January 2025) that in order to ensure proper operation and maintenance of the assets, the GoUP has directed to execute tripartite agreement for its operation and maintenance before sanctioning the project.

Reply of the GoUP is awaited (May 2025).

Recommendation:

The Directorate should ensure that the projects are put to operation immediately after their completion.

Operation of River Cruise boat in Varanasi

4.1.10.3 The Directorate[18] awarded (July 2021) work of cruise boat operation to Alaknanda Cruise Line Private Limited for a period of five years for annual first year fee of ₹ 25.51 lakh, which was to increase by 10 *per cent* every year.

The agreement stated that during tender the minimum bid amount was kept low at ₹ 10 lakh and in future if the business undergoes high growth, the Directorate may increase the annual fee by more than 10 *per cent*.

Audit noticed that the terms of the agreement did not specify the quantum of such increase in the annual fee corresponding to the percentage increase in business of the contractor. Further, the Directorate did not carry out any evaluation of the actual growth in the business of the contractor for revision in the fee.

In its reply, the Directorate stated (January 2025) that the Deputy Director, Tourism, Varanasi has been directed to provide the detailed report in this regard which is awaited.

Reply of the GoUP is also awaited (May 2025).

Irregular utilisation of funds of GoI towards operation and maintenance

4.1.10.4 Scheme guidelines of Swadesh Darshan and PRASAD provided that public facilities created under the project shall have a robust Operation and Maintenance Plan. Sanction letters of the projects under these schemes also mentioned that GoUP/implementing agency would undertake the responsibility for maintenance and management of facilities. Therefore, the cost towards operation and maintenance was to be borne by the GoUP.

Audit noticed that several components of works such as SEL show, Laser Show, Digital Intervention Centres and CCTV/Wi-Fi under above schemes, awarded by the respective executing agencies included the cost of ₹ 3.77 crore **(Appendix-4.15)** towards operation and maintenance of the assets for a certain prescribed period after its completion and handing over. Although this cost was to be borne by the GoUP, it was irregularly claimed from the funds of GoI in the closure report.

During exit conference (December 2024), GoUP stated that Utilisation Certificate has been submitted to GoI.

In its reply, the Directorate stated (January 2025) that provision of operation and maintenance was made in the tender invited by the executing agency for the said work itself. The GoI has also made provision of providing amount for operation and maintenance of assets under Swadesh Darshan 2.0 scheme guideline.

---

[18] Joint Director Tourism cum Secretary, 'Mahotsav Samiti', Varanasi.

Reply of the Directorate is not acceptable as provision for operation and maintenance was not made by the GoI in earlier Swadesh Darshan scheme under which the aforesaid projects were constructed and its cost was to be borne by the GoUP and not by the GoI.

Reply of the GoUP is awaited (May 2025).

Deficiencies in execution of work for serving various IT needs

4.1.10.5 The Directorate engaged (3 January 2022) Uptron Powertronics Limited (UPL) for work related to deployment of software platform for serving various IT needs at a monthly rental of ₹ 14.86 lakh. From the issue of the letter of award of work, UPL was required to submit module wise timelines for the scheduled activities to be undertaken for the assignment, manpower proposed along with CVs and planned monthly schedule of activities to achieve the scope of work.

Audit noticed that UPL did not submit the above documents from the issue of the letter of award of work. It engaged (15 January 2022) M/s Indradhanush to carry out the work on its behalf without prior permission from the Directorate. It failed to monitor the progress of the work and deliver the design of the dashboard as desired by the Directorate till August 2022. The Directorate stopped (12 September 2022) payment to the firm for non-performance. However, payment for three months (February 2022 to April 2022) aggregating to ₹ 44.58 lakh had already been made during the period from March 2022 to July 2022.

Thus, a payment of ₹ 44.58 lakh was made without any deliverables.

In its reply, the Directorate stated (January 2025) that due to unforeseen circumstances, UPL could not deliver as per the expectations of the department.

Reply of the GoUP is awaited (May 2025).

Failure in record keeping of assets created under the projects

4.1.10.6 Rajya Yojna guidelines (February 2022) issued by GoUP provided that full details of the assets created at the tourism development sites shall be maintained in the assets register and shall be made public on the website of the department.

Audit noticed that neither the assets register was maintained by the Directorate to show the details of the assets created at various tourism development sites nor such details were made public on the website of the Department.

During exit conference (December 2024), GoUP stated that efforts will be made to maintain an asset register at the level of Zila Paryatan Sanskriti Parishad and it will also be uploaded on the website as well.

In its reply, the Directorate stated (January 2025) that compliance of the issues raised by audit is being ensured.

Reply of the GoUP is awaited (May 2025).

Conclusion

The Directorate planned projects without conducting survey and infrastructure gap analysis for 82 sample projects and without obtaining information in required performa for planning of 27 projects. DPR/estimates were incorrectly prepared by excluding eligible items or including ineligible items of expenditure such as GST, centage, labour cess *etc*.

Deficiencies in management of funds for Central schemes and State schemes was noticed on account of excess claims towards contingency, irregular utilisation of funds towards GST, excess sanction of funds towards centage, labour cess and GST, violation of financial guidelines of GoUP and irregularities in remittances of funds to executing agencies. Sample Projects were delayed up to 44 months due to delay in nomination of executing agency, time taken by the executing agencies in award of work to contractors and delay in execution by the contractors. Projects were constructed on land owned by private trusts in violation of the Central scheme guidelines. In the case of State schemes, construction on land of registered societies was not ensured as per the guidelines. Undue benefit was extended to the contractors by the executing agencies by extra payment of GST, advance payment for service and not recovering liquidated damages. Executing agencies submitted incorrect utilisation certificates.

In some of the sampled cases, assets created under the projects were found created on private land and in some not put to operation. There were significant delays in constitution of project monitoring committee and the submission of progress reports. Assets register was not maintained by the Directorate to show the details of the assets created at various tourism development sites. Such details were also not made public on the website of the Department.

Audit Paragraph

Public Works Department

4.2 Avoidable expenditure of ₹ 1.44 crore due to excess crust overlay on account of incorrect initial traffic load calculation

The Public Works Department incurred avoidable expenditure of ₹ 1.44 crore due to consideration of incorrect initial traffic in calculation of design traffic in terms of Million Standard Axles (msa) for designing of crust overlay of Chahaniya Dhanapur Mahuji Jamania road in Chandauli district.

The design traffic in terms of cumulative number of standard axles to be carried during the design life of the road is computed using initial traffic after construction {in terms of Commercial Vehicles Per Day (CVPD)}, traffic growth rate, design life, vehicle damage factor and distribution of commercial traffic over the carriageway.

Indian Roads Congress (IRC:37-2012) paragraph 4.4.2 provides that Vehicle Damage Factor (VDF) is a multiplier to convert the number of commercial vehicles of different axel loads and axel configuration into the number of repetitions of standard axel load of magnitude 80 kN. It is defined as an equivalent number of standard axles per commercial vehicle. Paragraph 4.4.3 provides for computing equivalency factors used for converting different axel loads repetitions into equivalent standard axel load repetitions and thereafter based on these values, the value of VDF is computed. In cases where sufficient information of axle loads is not available, indicative VDF values are to be used as provided in Paragraph 4.4.6.

The Department accorded (August 2016) administrative and financial sanction of ₹ 76.59 crore for widening and strengthening of *Chahaniya Dhanapur Mahuji Jamania* road in district Chandauli. Chief Engineer (CE), Public Works Department (PWD), Varanasi zone accorded (September 2016) technical sanction of the work. Superintending Engineer (SE), PWD, Varanasi circle signed an agreement[19] with a contractor to execute the work 4.25 *per cent* above the departmental rate. The work was started in September 2016 and completed in June 2018. The last bill of the work was paid in March 2019.

Division provided a Traffic census report rendering an initial traffic count (average) of 330 vehicles. However, it converted the figure of 330 into 614, which was not calculated as provided in the IRC and used it as CVPD in further calculation of million standard axles (msa).

Audit noticed (March 2022) that the Division neither conducted any axle load survey nor calculated equivalency factors/VDF as provisioned in Paragraph 4.4.2 and 4.4.3 of IRC:37-2012 and considered incorrect value of initial traffic in term of CVPD as 614 instead of 330 while computing msa. As no axle load survey was conducted by the division, the initial traffic count of 330 and indicative value of VDF as provisioned in Paragraph 4.4.6 should

[19] 51/SEV/2016-17 dated 06.09.2016 with the contractor M/s A.K. Construction Company.

have been used in computation. Considering incorrect value of CVPD in calculation of msa, resulted in laying of thicker crust of Bituminous Concrete by 5 mm, and consequential avoidable expenditure of ₹ 1.44 crore **(Appendix-4.16)**.

Government replied (May 2024) that CVPD 614 was arrived at by taking number of buses as 84, number of trucks as 268, number of tractors as 235 (weight of 235 trucks out of surveyed 1,567 is more than 3 MT) and number of animal drawn bullock cart as 27 (weight of 27 bullock carts out of surveyed 248 is more than 3 MT) as mentioned in technical sanction of the work. Thus, CVPD for this work was 614, and accordingly msa was calculated and crust was laid. Thus, no excess expenditure was made.

Reply is not acceptable as calculation referred by the Government is related to Passenger Car Unit (PCU) only and not to be meant as CVPD. Further, for design traffic calculation, indicative VDF should have been used by the Division on initial traffic count only without applying any equivalency factor/conversion. Also, load survey of vehicle above 3 MT was neither provided with the reply nor the same was found placed in detailed estimate.

Lucknow
The 2 February 2026

(RAJIV KUMAR PANDEY)
Principal Accountant General (Audit-II), Uttar Pradesh

Countersigned

New Delhi
The 05 FEB 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

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

<u>Classification of Revenue Expenditure as Capital Expenditure</u>

(₹ 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**

<u>Classification of Capital Expenditure as Revenue Expenditure</u>

(₹ 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					

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
		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					

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
		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.																	

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
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**	**1,80,00,00 0/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**	**1,80,00,00 0/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**	**1,80,00,00 0/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**	**2,05,00,00 0/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		**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	**SR Sadar-IV Kanpur Nagar**	**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					

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
		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		**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	**SR Sadar-II Lucknow**	**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**	**1,95,00,000/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**	**1,95,00,000/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*4060 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		**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**
	SR Sadar Orai, Jalaun	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.

List of Abbreviations

List of abbreviations

Abbreviation	Full form
AC Bill	Abstract Contingency Bill
ACS	Additional Chief Secretary
AEC	Assistant Excise Commissioner
AG	Accountant General (A&E) Office
AIsG	Assistant Inspectors General
ARTO	Assistant Regional Transport Officer
ASI	Archaeological Survey of India
ATS	Annual Technical Support
BCO	Budget Controlling Officer
CAAT	Computer Assisted Audit Techniques
CCL	Cash Credit Limit
C&DS	Construction and Design Services Wing of Uttar Pradesh Jal Nigam
CERT-IN	Computer Emergency Response Team-India
CGA	Controller General of Accounts
CGST	Central Goods and Services Tax
CL	Country Liquor
CMV	Central Motor Vehicle
CPWD	Central Public Works Department
CSS	Centrally Sponsored Schemes
CVPD	Commercial Vehicles Per Day
CTO	Chief Treasury Officer
CTS	Central Treasury System
DC Bill	Detailed Contingent Bill
DCL	Deposit Credit Limit
DEC	Deputy Excise Commissioner
DoT	Directorate of Treasuries
DDO	Drawing and Disbursing Officer
DG	Director General
DIsG	Deputy Inspectors General
Directorate	Directorate of Tourism, GoUP
DLP	Defect Liability Period
DoT	Department of Tourism, GoUP
DPP	Detailed Perspective Plan
DPR	Detailed Project Report
DR Centre	Disaster Recovery Centre
DRP	Disaster Recovery Plan
DTC	Deputy Transport Commissioner
eKYC	Electronic Know Your Customer
EC	Excise Commissioner
EI	Excise Inspector
FC	Finance Controller
FHB	Financial Handbook
FRS	Functional Requirement Specification
FS	Fermentable Sugar
FSD	Financial Statistical Directorate
GI	Galvanised Iron
GIA	Grants-in-Aid

Abbreviation	Full form
GPF	General Provident Fund
GoI	Government of India
GoUP	Government of Uttar Pradesh
GST	Goods and Service Tax
GSTIN	GST Identification
HOD	Head of Department
HRA	House Rent Allowance
HTC	Home Travel Concession
ID	Identification
IDEA	Interactive Data Extraction and Analysis
IFMS	Integrated Financial Management System
IGAS	Indian Government Accounting Standards
IGR	Inspector General, Registration
IMFL	Indian Made Foreign Liquor
IRLA	Individual Running Ledger Account
IRC	Indian Roads Congress
ITGC	Information Technology General Controls
IVRS	Interactive Voice Response System
IS	Indian Stamp
JEC	Joint Excise Commissioner
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
LD	Liquidated Damages
LMMH	List of Major and Minor Heads of Account
LTC	Leave Travel Concession
Meity	Ministry of Electronics and Information Technology
MFA	Multi Factor Authorisation
MIS	Management Information System
MMP	Mission Mode Project
MoRTH	Ministry of Road Transport and Highways
MSA	Million Standard Axles
MVDA	Mathura Vrindavan Development Authority
MV	Motor Vehicle
NeGP	National e-Governance Plan
NIC	National Informatics Centre
NOC	No Objection Certificate
NPA	Non-Practicing Allowance
OM	Office Memorandum
OTP	One Time Password
PAN	Permanent Account Number
PCU	Passenger Car Unit
PFMS	Public Financial Management System
PFAD	Project Formulation and Appraisal Division
PLA	Personal Ledger Account
PRASAD	Pilgrimage Rejuvenation and Spiritual Augmentation Drive
PWD	Public Works Department
QR	Quick Response
RBI	Reserve Bank of India
RTO	Regional Transport Officer
SLMC	State Level Monitoring Committee

Abbreviation	Full form
SMS	Short Message Service
SNA	Single Nodal Accounts
SRS	System Requirements Specification
SRs	Sub Registrars
SROs	Sub Registrar Offices
STO	Senior Treasury Officer
STU	State Transport Undertaking
TDS	Tax Deducted at Source
UC	Utilisation Certificate
UP	Uttar Pradesh
TC	Transport Commissioner
TFC	Tourist Facilitation centre
TRS	Total Reducing Sugar
UPBTVP	Uttar Pradesh Braj Teerth Vikas Parishad
UPDESCO	Uttar Pradesh Development System Corporation Limited
UPL	Uptron Powertronics Limited
UPMVT	Uttar Pradesh Motor Vehicle Taxation
UPPCL	U. P. Projects Corporation Limited
UPRNN	Uttar Pradesh Rajkiya Nirman Nigam Limited
UPSIDCO	Uttar Pradesh State Construction and Infrastructure Development Corporation Limited
UPSRTC	Uttar Pradesh State Road Transport Corporation
UPSTDC	Uttar Pradesh State Tourism Development Corporation Limited
URS	User Requirements Specification
USSD	Unstructured Supplementary Service Data
VDF	Vehicle Damage Factor
WAMIS	Works and Accounts Management Information System
XML	Extensible Markup Language

https://cag.gov.in/ag2/uttar-pradesh/en