

# Uttar Pradesh Real Estate Regulatory Authority

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Old Hyderabad, Lucknow, Uttar Pradesh- 226007

No. ~~S371~~ /U.P. RERA/Regulation/ 2026-27

Date: 29/ May, 2026

## Uttar Pradesh Real Estate Regulatory Authority (General) Regulations, 2019

### (11<sup>th</sup> Amendment)

#### (Notification)

No. UP RERA - 2019/Gen. Regulations/19.—In exercise of the powers conferred on it under Section 85 of the Real Estate (Regulations and Development) Act, 2016 and of all other powers enabling it in that behalf, the Uttar Pradesh Real Estate Regulatory Authority, hereby, amends the format of CA certificate required under regulation 3(a), regulations 53 and 54 in the following manner:—

1. **Regulation 3(a) Formats of Certificates of Architect, Engineer and Chartered Accountant** amended and a foot note added as below:

Foot note: Form-REG-3 for certificate by the Chartered Accountant substituted by revised Form-REG enclosed with the Regulations.

2. **Regulation-53 Bank Account of the Project**

Clause-(d) substituted by “Real Estate Project (Maintenance and Operation of Project Bank Accounts) Directions, 2020 as revised by the Authority from time to time shall be part of these regulations.”

3. **Regulation-54 Training, certification and enrolment of real estate agents**

The title of Regulation-54 revised to:

**The Real Estate Agent Enrolment, Training, Certification and Statutory Compliances.**

Clauses-(d), (e) and (f) inserted to the existing clauses (a), (b) and (c) in the following manner:

- (d) Every registered real estate agent shall maintain records of transactions such as Cash Book, Journals, Ledger as per the standard industry practice and Customer Register in the format

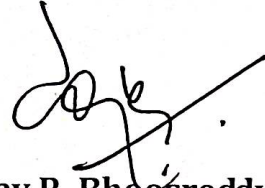


given in Form REG-8. He shall preserve the records for a minimum period of five years from the date of completion of the project or registered sale / lease deed, as the case may be, and produce such records before the Authority or any officer authorized by it in this behalf, for the purposes of inspection and enquiry.

- (e) Every registered real estate agent shall provide quarterly updates of all transactions facilitated by him along with the details of employees, on the website of the Authority in the format given in Form REG-9 within 15 days from the end of the quarter. A late fee of ₹10,000 (Rupees Ten Thousand only) shall be payable by the real estate agent for delay in submission of such quarterly reports.
- (f) A real estate agent, at the time of first statutory filing of details of transactions, shall provide the details of all transactions facilitated by him since his registration with the Authority and details corresponding to the current quarter in every subsequent filing of such periodical reports.

This amendment shall come into force from the date of its publication on the website of the Authority.

**Enclosure: Revised Form-REG 3**



**(Sanjay R. Bhoesreddy)**  
Chairman

Uttar Pradesh Real Estate Regulatory  
Authority

## CHARTERED ACCOUNTANT'S CERTIFICATE

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No. _____	Date:- _____
Information as on _____	
<b>Subject:</b> Certificate of amount incurred for Construction and Development of the Project _____ with registration number _____ situate in Khasra No/ Plot no _____ demarcated by its boundaries (latitude- _____ and longitude- _____ of the end points) _____ to the North _____ to the South _____ to the East _____ to the West of _____ Tehsil- _____ Competent/Development authority _____ District- _____ PIN- _____ admeasuring document area _____ s.q.mts. area being developed by _____ UPRERAPRM _____ having Separate A/c No. _____ in _____ Bank.	

## PART-A

S.No.	Particulars	Rs.in lacs Total Estimated Cost	Rs. In lacs Amount incurred till last quarter	Rs. In lacs Amount incurred during the quarter	Rs. In lacs Amount incurred till now
1	2	3	4	5	6
1	<b>Land Cost</b>				
	<b>(a) Acquisition cost of land and legal costs on land transaction:</b>				
	<b>(a.1) For Project Estimation Purpose</b>				
	i - In case of acquisition through Purchase, actual purchase price or the latest the DM circle rate of the subject land, whichever is higher.	-			
	ii- In case of acquisition through Joint Development Agreement with land owner, the consideration as specified in the Joint Development Agreement or the DM Circle Rate of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-			
	iii- In case of land being inherited /gifted/ through will, the cost of land shall be as per the DM circle rate on the date of application of registration of project in U.P. RERA.	-			
	<b>TOTAL OF LAND COST - For Project Estimation Purpose</b>	-			
	<b>(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account</b>				
	i - In case of acquisition through Purchase, the actual purchase price will be considered.	-	-	-	-
	ii- In case of acquisition through Joint Development Agreement, the actual cost incurred by the landowner or the value of the subject land at DM Circle Rate of the subject land on the date of application of registration in U.P. RERA, whichever is higher.	-	-	-	-
	iii- In case of land being inherited /gifted/ through will, the cost of land shall be as per the DM circle rate on the date of application of registration of project in U.P. RERA.	-	-	-	-
	<b>TOTAL OF LAND COST - For % completion and withdrawal purpose</b>	-	-	-	-
	<b>(b) Amount payable to obtain development rights, additional FAR and/or any other work under the provisions of Local Authority or State Government or Statutory Authority, if any;</b>	-	-	-	-
	<b>(c) Amounts payable to State Government or Competent Authority or any other statutory authority of the State or Central Government towards stamp duty, transfer charges, registration fees etc. (if not included in para (a) above);</b>	-	-	-	-
	<b>(d) Interest (Other than Penal Interest and Penalties etc.) on loan/ borrowing provided such loan/ borrowing has been utilised for purchase of land</b>				
	<i>i) paid to Scheduled Banks</i>	-	-	-	-
	<i>ii) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)</i>	-	-	-	-
	<i>iii) paid to the Competent Authority for acquisition of land</i>	-	-	-	-
	<b>TOTAL OF LAND COST</b>				
1A	<b>- For Project Estimation Purpose i.e. a.1+ b+c+d</b>	-	-	-	-
1B	<b>- For Withdrawal Purpose i.e. a.2+ b+c+d</b>	-	-	-	-
2	<b>Project Clearance Fees (strictly related to construction and development of the this project)</b>				
	<b>(a) Fees paid to RERA</b>	-	-	-	-
	<b>(b) Fees paid to Local Authority</b>	-	-	-	-
	<b>(c) Consultant/Architect Fees (directly attributable to project)</b>	-	-	-	-
	<b>(d) Other, if any attributable to project (specify)</b>	-	-	-	-
	<b>TOTAL OF FEES PAID</b>	-	-	-	-
3A	<b>Cost of Construction and Development</b>				
	<b>(a) Cost of services (water, electricity to construction site) , Site Overheads;</b>	-	-	-	-

	(b) b. Depreciation cost of machinery and equipment under the ownership of the promoter based on the actual uses of such machinery or equipment in the relevant project, along with cost of maintenance, consumables, etc, as long as these cost are directly incurred on the construction of the said project. In case, the said machinery and equipment are used in more than one project only the apportioned amount of depreciation, the cost of maintenance and consumables shall be charged on the relevant project;	-	-	-	-
	(c) Hiring charges of the machinery and equipment on the basis of actual uses in the relevant project				
	(d) Cost of materials actually purchased;	-	-	-	-
	(e) Cost of Salary and Wages (excluding cost of salaries of employees of the company not directly attached to project);	-	-	-	-
	<b>Total of Construction and Development Cost (sum of (a) to (d) of 3A)</b>	-	-	-	-
3B	<b>Cost of Construction and Development incurred (the amount as reported in Row 4 (after Table-B) of the latest Engineer's Certificate i.e. REG-2)</b>				
3C	<b>Total Construction and Development Cost (Lower of 3A and 3B)</b>				
3D	<b>Interest on loan/ borrowing (Other than Penal Interest and Penalties etc.) provided such loan/ borrowing has been utilised for construction of this project:</b> a) paid to Scheduled Banks b) paid to others e.g. NBFC, Unsecured Loan(s)- this interest amount will be restricted at State Bank of India - Marginal cost of Fund based lending Rate (SBI -MCLR)"				
3E	<b>TOTAL CONSTRUCTION AND DEVELOPMENT COST (S No. 3C + S No. 3D)</b>				
4	<b>TOTAL COST OF PROJECT</b>				
4A	<b>- For Project Estimation Purpose (S No. 1A + S No. 2 + S No. 3E)</b>				
4B	<b>- For % completion of the project and withdrawal purpose (S No. 1B + S No. 2 + S No. 3E)</b>				
5	Percentage completion of Construction & Development Work completed as per latest REG-2 i.e. (Amount in Row 4 of REG-2 / Amount in Row 3 of REG-2) x100			0%	
6	Percentage completion of the Project (Proportionate cost incurred on the project to the total estimated cost) (Col.6 of S No. 4B / Col.3 of S No. 4B)			#DIV/0!	
7	Total amount received from allottees till date since Inception of the Project			0.00	
8	70% Amount to be deposited in Separate Account (70%*S No. 7)			0.00	
9	Loan sanctioned for the project till date (secured and unsecured both)			0.00	
10	Loan disbursed for the project till date (secured and unsecured both)				
	a- Loan disbursed before grant of RERA Registration in an account other than the Separate Account				
	b- Loan disbursed before grant of RERA Registration in the Separate Account				
	c- Loan disbursed after grant of RERA Registration and credited in Separate A/c				
	d- Loan disbursed after grant of RERA Registration but credited in an account other than Separate A/c				
	<b>Total Loan Disbursed (10a+10b+10c+10d)</b>			0.00	
11	Interest on deposits (flexi facility) credited to the Separate account			0.00	
12	<b>Total amount to be credited in the Separate Account till date (S No. 8 + S No. 10 + S No. 11)</b>			0.00	
13	<b>Cumulative Amount that can be withdrawn from Separate A/c, i.e. (Total Amount to be credited in the Separate A/c * Proportionate Cost Incurred on the Project) (S No. 12 * S No. 6)</b>			#DIV/0!	
14	70% of the amount paid to the GST Department from the amount collected from the Allottees			0.00	
15	70% of the principal amount refunded on account of cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that units stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)			0.00	
16	<b>Amount actually withdrawn from Separate a/c till date since inception of the project. This shall include the following also:</b> a- 70% of the amounts already realised till date but not deposited in the Separate Account b- Amount already withdrawn towards amount refunded to the allottee(s) against cancellation of unit(s) c- Amount already withdrawn for repayment of loan as mentioned in 10a above (principal only)			0.00	
17	Bank charges, if any			0.00	
18	Repayment, if any, of principal amount of the loan/ borrowings taken against this project (to be allowed only after receipt of Completion Certificate/ Occupancy Certificate in accordance with the Bank Account Directions)*			0.00	

19	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 16 - S No. 17)	0.00
20	Actual Balance available in Separate A/c as on date	0.00
21	Difference between the computed balance and actual balance in Separate A/c (S No. 19 - S No. 20) Should be Nil (In case computed balance is significantly higher than actual balance, revisit Row 16)	0.00
22	Eligibility for withdrawal (i.e. the amount that can be withdrawn) from the Separate A/c (S No. 13 + S No. 14 + S No. 15 + S No. 18- S No. 16)*	#DIV/0!
23	Amount to be directly paid to the vendors/ billers/ contractors/ Allottees (in case of refund as per S No. 15 above) as per Part B of this Certificate	0.00
24	Amount that can be finally transferred to the Transaction account (S No. 22 - S No. 23)	#DIV/0!

This certificate is being issued on specific request of \_\_\_\_\_ (UPRERAPRM \_\_\_\_\_) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.

**Notes:**

- 1) Based on the information provided by the promoter, I/We certify that the land parcel for this project has not been mortgaged in any other project or for any other type of loans/borrowings.
- 2) It has been understood and confirmed by the promoter that admissibility of the interest on borrowings from Unsecured Loans/From institutions other than Banks for this project is restricted to SBI MCLR.
- 3) We certify that out of the **total estimated interest** in this certificate, Rs. \_\_\_ Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e. \_\_\_%.
- 4) We certify that out of the **total interest amount incurred** in this certificate, Rs. \_\_\_ Lacs is the interest on unsecured loans/From institutions other than Banks and is restricted to the prevailing SBI MCLR i.e. \_\_\_%.
- \*5) We certify that the entry at Row 18 has been taken here for repayment of Principal amount of the loan/borrowings against this project after verifying that the CC/ OC of the entire project has been received (else entry at Row18 is Zero)
- 6) We also certify that there have been no changes in the prescribed format of the REG-3 and is prepared strictly in accordance of the provisions of Project Bank Account Directions (as amended from time to time).

CA \_\_\_\_\_

M No. \_\_\_\_\_

(Chartered Accountants)

Firm Registration Number \_\_\_\_\_

UDIN: \_\_\_\_\_

**CHARTERED ACCOUNTANT'S CERTIFICATE (On Letter Head)**

Form-REG-3

(To be submitted at the time of Registration of Project, Withdrawal of Money from Separate Account and Submission of Quarterly Progress Report)

No. \_\_\_\_\_ Date:- \_\_\_\_\_

Information as on \_\_\_\_\_

Subject: Certificate of amount incurred for Construction and Development of the Project \_\_\_\_\_ with registration number \_\_\_\_\_ situate in Khasra No/ Plot no \_\_\_\_\_ demarcated by its boundaries (latitude- \_\_\_\_\_ and longitude- \_\_\_\_\_ of the end points) \_\_\_\_\_ to the North \_\_\_\_\_ to the South \_\_\_\_\_ to the East \_\_\_\_\_ to the West of \_\_\_\_\_ Tehsil- \_\_\_\_\_ Competent/Development authority \_\_\_\_\_, District- \_\_\_\_\_ PIN- \_\_\_\_\_ admeasuring document area \_\_\_\_\_ s.q.mts. area being developed by \_\_\_\_\_ UPRERAPRM \_\_\_\_\_ having Separate A/c No. \_\_\_\_\_ in \_\_\_\_\_ Bank.

**PART-B**

I/ We also certify that:

Out of the amount reported in Column 6 of S No. 4B above:

- (a) Rs. \_\_\_\_\_ Lacs has been actually spent on the land, construction and development of the project and has not been spent on any item other than the purpose given in Section 4(2)(1)(d) and is, therefore, admissible for withdrawal from the Separate Account.  
Rs. \_\_\_\_\_ Lacs is the amount for which bills/ invoices from the biller/ vendor/ contractor have been received for the work already rendered by them for the land,
- (b) construction and development work of this project and being due for payment are, therefore, admissible for payment from the Separate Account directly to the biller/ vendor/ contractor in their bank account as per the list given below.
- (c) Rs. \_\_\_\_\_ Lacs is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement For Sale entered into with that allottee.

(in Rs)

S No.	Name of the vendor/ contractor/ Allottee	Amount due	Amount due towards (detail of work)	Bank Name	IFSC	Bank Account No.
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
<b>Total</b>						

This certificate is being issued on specific request of \_\_\_\_\_ (UPRERAPRM \_\_\_\_\_) for UP RERA compliance. The certification is based on the information and records produced before us and is true to the best of our/my knowledge and belief.

CA \_\_\_\_\_  
M No. \_\_\_\_\_

(Chartered Accountants)  
Firm Registration Number \_\_\_\_\_  
UDIN: \_\_\_\_\_



**FORM - REG - 9 (See Regulation 54)**

**Quarterly Submission of Real Estate Transactions (To be submitted initially and after the end of every quarter)**

**Reporting Period:** \_\_\_\_\_

**Name of Agent:** \_\_\_\_\_

**Agent Registration Number:** \_\_\_\_\_

I, \_\_\_\_\_, the Real Estate Agent / Authorized Representative of the registered real estate agent under the Real Estate (Regulation and Development) Act, 2016, do hereby submit this report and solemnly affirm that the information furnished herein is true, correct, and complete to the best of my my knowledge, and in conformity with the provisions of the RERA Act, Rules, and Regulations.

<b>Table A: Real estate projects where the promoter has engaged the real estate agent under Section 4(2)(j) read with Section 10 (c)(i)(A)(B)(C) of the Act</b>					
<b>S.N.</b>	<b>Registration Number of Project</b>	<b>Name of Project</b>	<b>Name of Promoter</b>	<b>Date of Affiliation with the Project</b>	<b>Date of Validity of Affiliation with the Project</b>

**Table B1: Details of real estate transactions (sale / bookings) facilitated by the real estate agent since registration with the Authority (at the time of first submission)**

S.N.	Name of Project	Registration Number of Project	Unit Type (Apartment / Plot / Villa / Retail Shop / Office, Studio)	Tower /Block/Sector Number	Unit Unique Number	Unit Consideration Value (Rs.)	Date of Booking & Allotment
1	2	3	4	5	6	7	8

Allottee Name	Allottee Address	Allottee Contact Number	Allottee Email Address	Agreement for Sale / Lease Date	Conveyance Deed Date
9	10	11	12	13	14

**Table B2: Details of real estate transactions (sale / bookings) facilitated by the real estate agent since registration with the Authority (every quarter after first submission)**

S.N.	Name of Project	Registration Number of Project	Unit Type (Apartment / Plot / Villa / Retail Shop / Office, Studio)	Tower /Block/Sector Number	Unit Unique Number	Unit Consideration Value (Rs.)	Date of Booking & Allotment
1	2	3	4	5	6	7	8

Allottee Name	Allottee Address	Allottee Contact Number	Allottee Email Address	Agreement for Sale /	Conveyance Deed Date

				<b>Lease Date</b>	
<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>

**Note:** The Real Estate Agent may leave the Agreement for Sale / Lease Date and Conveyance Deed Date fields blank in the quarterly report if such documents have not yet been executed for the transaction. However, once the Agreement for Sale / Lease or Conveyance Deed is executed at any later stage, the Agent shall report the transaction again in the subsequent quarterly return and provide the relevant execution date(s).

<b>Table C: Details of employees (as on date of reporting)</b>									
<b>S.N.</b>	<b>Name of Employee</b>	<b>Designation</b>	<b>Contact Number</b>	<b>Email Address</b>	<b>Whether directly engaged in Real Estate Agency transactions? (Yes / No)</b>	<b>Employment Status (Full-Time / Part-Time)</b>	<b>Status of Training &amp; Certification (Certified / Applied / Not Certified)</b>	<b>Unique Certificate Date</b>	<b>Unique Certificate Number</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>

**Note:** In addition to the quarterly submission, the Real Estate Agent shall be responsible for maintaining an updated record of all employees directly engaged in real estate transactions in the Employee Management module on the Agent Dashboard, including the training and certification status of such employees.

**Declaration:**

I/We hereby declare that: -

1. **Accuracy of Information:** The information and particulars furnished in this report are **true, correct, and complete** to the best of my/our knowledge and belief.
2. **Compliance with RERA Provisions:** All transactions reported herein have been facilitated in compliance with the provisions of the Real Estate (Regulation and Development) Act, 2016, the rules, regulations and directions.
3. **Registered Projects Only:** No transaction in respect of any **unregistered real estate project**, where registration is required under the Act, has been facilitated or reported.
4. **Authorized Project Association:** All transactions reported pertain only to those projects for which I/we have been **engaged by the promoter** under applicable provisions of the Act.
5. **Maintenance of Records:** I have maintained proper books of account, records, and documents in accordance with Section 10(b) of the Act and other applicable laws.
6. **Employee Disclosure Compliance:** All employees/representatives engaged in real estate activities have been duly disclosed, and their training and certification status has been accurately reported.
7. **KYC / Due Diligence Compliance:** I have complied with applicable **client due diligence (KYC)** and record-keeping requirements as per the Prevention of Money Laundering Act, 2002 and the rules made thereunder; to the extent applicable.
8. **No Suppression of Information:** No material information relating to transactions facilitated by me/us has been suppressed, omitted, or misrepresented.
9. **Liability for Non-Compliance:** I understand that any false statement, omission, or non-compliance may attract action under the provisions of the Act, including penalty and/or revocation of registration.

**Date:**

**Place:**

**Signature**