



**AUDIT REPORT
ON
THE ACCOUNTS OF
REVENUE RECEIPTS,
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2021-22**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AIR	Audit Inspection Report
AGP	Auditor General of Pakistan
ARC	Arazi Record Centre
BOR	Board of Revenue
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
GARV	Gross Annual Rental Value
ISSAIs	International Standards of Supreme Audit Institutions
KPIs	Key Performance Indicators
LRMIS	Land Record Management Information System
MFDAC	Memorandum for Departmental Accounts Committee
MRA	Motor Registration Authority
MVT	Motor Vehicle Tax
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PEEDA Act	Punjab Employees, Efficiency, Discipline and Accountability Act
PDP	Proposed Draft Para
PLRA	Punjab Land Record Authority
PRA	Punjab Revenue Authority
PT-8	Property Tax Form-8
TDAS	Transport Department Automation System

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, empowers the Auditor General of Pakistan to conduct audit of revenue receipts of the provinces.

This report is based on audit of revenue receipts of Government of the Punjab for the Financial Year 2020-21 including revenue receipts of some formations pertaining to the previous year i.e 2019-20. The office of the Director General Audit Punjab conducted audit during 2021-22 on test check basis, with a view to report significant findings to the relevant stakeholders.

The main body of the Audit Report includes systemic issues and findings. The issues relatively less significant in nature are listed in Annexure-1 of the Audit Report as MFDAC which shall be pursued with the Principal Accounting Officers at the DAC level and where the PAO does not take appropriate action, the audit observations shall be brought to the notice of the Public Accounts Committee through the next year's Audit Report. All the audit observations included in this report have been finalized in light of decisions of the DAC meetings.

Audit findings indicate the need for adherence to the regularity framework in addition to instituting and strengthening internal controls to minimize the risk of recurrence of similar violations and irregularities.

The Audit Report is submitted to the Governor of the Punjab in pursuance of the Article 171 of the Constitution of Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

Dated:
Islamabad

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The office of the Director General, Audit Punjab carries out audit of tax revenue receipts of Government of the Punjab, collected by the Board of Revenue, Excise, Taxation & Narcotics Control, Food and Transport Departments in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

This report presents audit results regarding, receipts of above-mentioned departments of Government of the Punjab for the Financial Year 2020-21 and receipts of some formations from the previous year. The audit of revenue receipts includes review of a number of taxes such as Urban Immovable Property Tax, Motor Vehicle Tax, Farm House Tax, Luxury House Tax, Cotton Fee, Professional Tax, Provincial Excise Duty, Entertainment Duty, Stamp Duty, Registration Fee, *Abiana*, Mutation Fee, Capital Value Tax, Agricultural Income Tax, Condonation Fee, Sugarcane Development Cess and Route Permit Fee etc.

The audit findings were issued to the executive departments in the form of Audit and Inspection Reports (AIR). The significant issues were separately reported to the respective Principal Accounting Officers (PAOs) in the form of Proposed Draft Paras (PDPs). The DAC meetings were held to discuss the PDPs with the PAOs of Board of Revenue, Excise, Taxation & Narcotics Control, Department, Food Department and Transport Department. The results of the meetings have been duly incorporated in the report.

Audit has observed that the Internal Audit units established in the Excise, Taxation & Narcotics Control Department and Board of Revenue are not functioning effectively. Recurrence of similar types of irregularities every year is indicative of weak internal checks. It is imperative to

thoroughly review the internal control system of revenue receipts to minimize the recurrence of irregularities in order to fetch maximum revenue output.

a. Scope of Audit

This office has the mandate to conduct revenue receipts audit of 1006 formations under six PAOs. Total receipts of these formations were Rs. 224 billion¹ for the Financial Year 2020-21. Audit coverage relating to receipts for the current Audit Year comprises 93 formations of four PAOs having total receipt of Rs. 45 billion up to the Financial Year 2020-21. In terms of percentage, the audit coverage for receipts is 20% of auditable receipts.

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 7,098.24 million has been pointed out in this report. Recovery made by the departments from January 2021 to January 2022 remained Rs. 610.732 million² which has been verified by Audit.

c. Audit Methodology

This office conducted the detailed audit exercise, combining an elaborate planning process with a set of robust execution techniques. Salient features of audit methodology are outlined below:

Firstly, the planning files were prepared covering all areas of activities of the auditee formations besides details of their budget, organizational and legal framework. Then a risk assessment exercise was carried out to identify main risk areas. This was followed by issuance of work programs in line with risk analysis.

¹ Financial Statement 2020-21 Governemnt of the Punjab

² Recovery statement of P&M section

Subsequently, the field audit activity was carried out and management record was scrutinized in accordance with the mandate. On conclusion of audit, formal exit meetings were held with the respective management followed by issuance of formal Audit & Inspection Reports. The significant observations were issued as PDPs and discussed with the PAOs in the DAC meetings.

Finally, an internal and external quality review was performed to evaluate the quality of the audit findings viz a viz auditing standards and guidelines of the AGP.

d. Audit impact

The administrative departments admitted certain audit observations and assured corrective measures in this regard. The management further admitted to rectify the errors in assessment and collection of taxes on pointation of the audit.

e. Comments on Internal Controls and Internal Audit Department

Internal controls in government departments comprise systems, processes, cultures and tasks to support management in achieving government's policy objectives.

This report identifies certain weaknesses in the Internal Controls system which have resulted in short assessment of property tax, stamp duty and mutation fee. Audit also noticed non recovery of condonation fee, tawan, motor vehicle tax and property tax which could be corrected through presence of effective internal controls.

f. The key audit findings of the report

- Short -assessment of property tax due to applying incorrect rates in one para - Rs. 166.163 million ³
- Non-realization of penalty on purchase of property through non-banking channel in one para - Rs. 698.711 million ⁴
- Non recovery of farmers payments from defaulting Sugar Mills -Rs. 2,893.35 million ⁵
- Non realization of condonation fee in one para - Rs. 218.98 million ⁶
- Excess allocation of land in violation of criteria in one para - Rs. 647.251 million ⁷
- Less realization of property tax due to change in status of customized educational institutions/offices -Rs.131.199 million ⁸
- Less-realization of property tax due to change in valuation category - Rs. 96.754 million⁹

3. Para 2.4.5
4. Para 1.4.1
5. Para 3.4.1
6. Para 1.4.3
7. Para 1.4.2
8. Para 2.4.7
9. Para 2.4.10

- Loss of Stamp duty, Capital Value Tax and Registration fee due to under valuation of urban land - Rs. 80.104 million ¹⁰
- Non auction of state land under illegal occupation and non-realization of sales proceeds of land Rs. 2,722.035 million ¹¹
- Non recovery of fees due to non-issuance of fitness certificates of public service vehicles Rs.17.025 million ¹²

10. Para 1.4.9

11. Para 1.4.17

12. Para 4.4.1

g. Recommendations

- Fresh survey to create demand of condonation fee be carried out and a separate head of account for the recovery be created.
- Allotment criteria for the state land be reviewed in order to fetch maximum output from the state resources.
- Payments to sugarcane growers be expedited besides taking legal action against defaulting sugar mills.
- Documentation of economy be strictly ensured through automation of receipt processes.
- The computerized system for collection of property tax be configured again to ensure system based generation of tax demand under correct valuation category.
- Proper procedure for auction of state land be devised besides recovery of government dues in time.
- An automated system be implemented to ensure the correct valuation of land for computation of stamp duty.
- Fitness certificates of vehicles be renewed on regular basis and recovery of dues be effected timely.

SECTORAL ANALYSIS

The Government of Punjab collects its revenue primarily through the Department of Board of Revenue, Excise, Taxation & Narcotics Control Department, Punjab Revenue Authority and Transport Department. The revenue targets of each department are set to fetch maximum revenue potential through involvement of human and information technology resources.

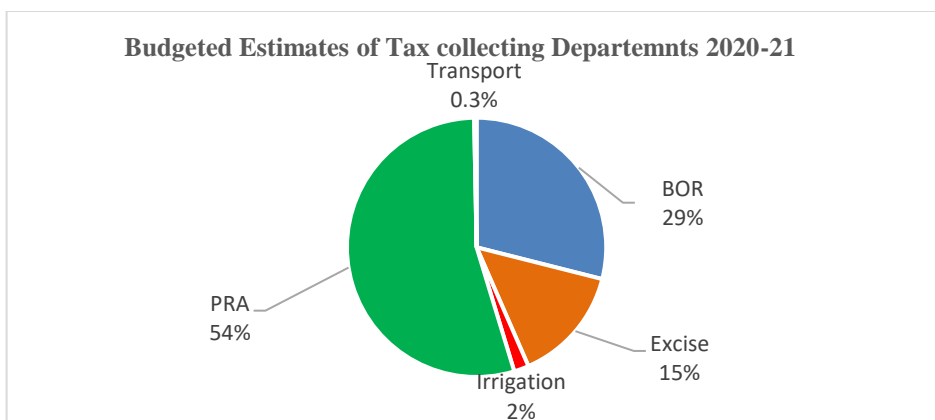
A brief overview of the tax receipts collected by the departments during the Financial Year 2020-21 along with identification of some internal control weaknesses is illustrated below:

1. Budgeted Estimates

As per Financial Statement 2020-21, budgeted estimates between original and revised targets for the Financial Year 2020-21 is shown in the table below:

(Rs. in million)

Department	Year	Budgeted Estimates	Revised Estimates
BOR	2020-21	64,382	57,525
Excise	2020-21	32,293	30,100
Irrigation	2020-21	4,117	4,245
PRA	2020-21	121,000	136,650
Transport	2020-21	675	600



Data Source: (Estimates of Receipts 2021-22 & Civil Accounts 2020-21 Govt. of Punjab)

A glance at the budgeted estimates reveals that the Board of Revenue as well as Excise, Taxation & Narcotics Control Department, and Transport Department revised their budget estimates downward by 11%, 7%, and 11%, respectively. However, the department of irrigation and PRA jacked up their estimates by 3% and 13% respectively.

2. Performance of Tax Collecting Agencies

As per financial statements, total receipt collection was Rs. 224 billion in year 2020-21 as against Rs. 186 billion in the previous year. Hence, tax collection during the Financial Year 2020-21 increased by Rs. 38 billion.

(Rs. in million)

Department	Actual Receipts 2019-20	Actual receipts 2020-21
BOR	57,105	52,892
Excise	21,909	29,924
Food	846	2013
Irrigation	308	534
PRA	105,565	138,408
Transport	469	682

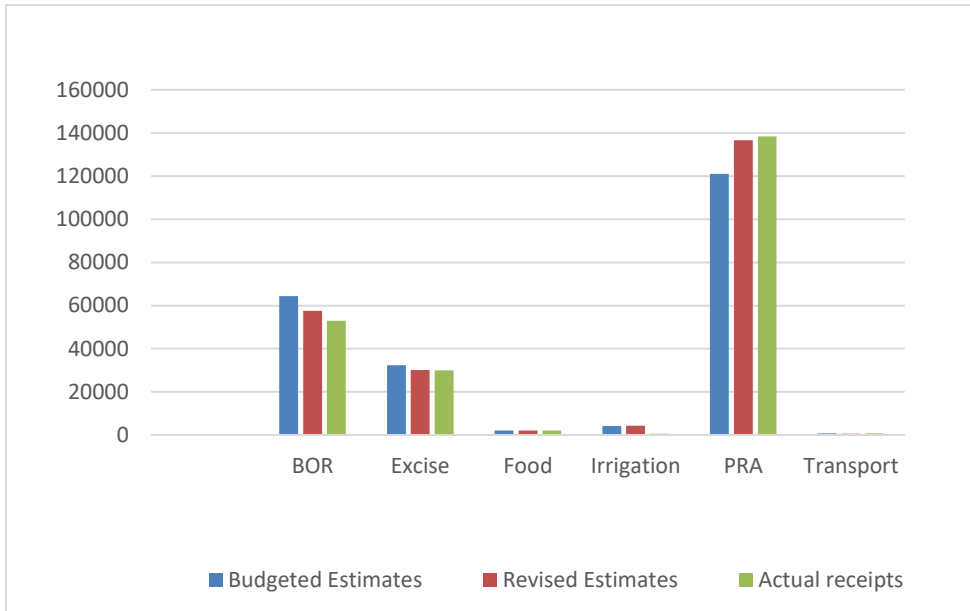
The above table illustrates that actual collection of BOR declined by Rs.4,213 million however, the rest of the departments posted robust growth.

(Rs. in million)

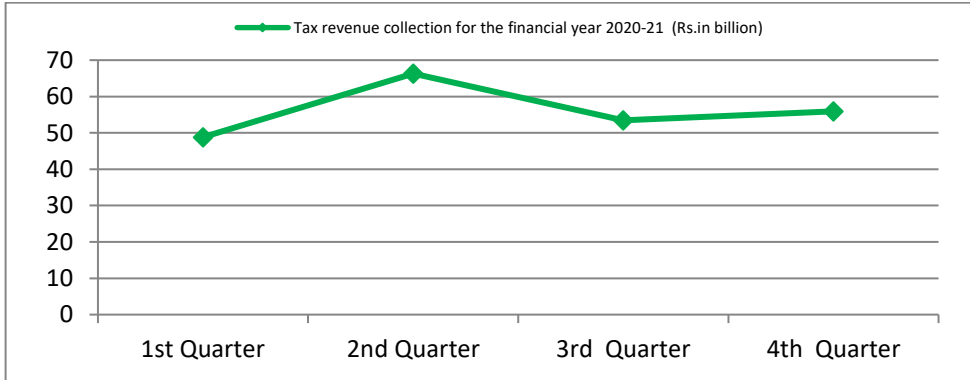
Department	Year	Revised Estimates	Actual receipts
BOR	2020-21	57,525	52,892
Excise	2020-21	30,100	29,924
Irrigation	2020-21	4,245	534
PRA	2020-21	136,650	138,408
Transport	2020-21	600	682

The above table illustrates that BOR and Excise, Taxation & Narcotics Control Departments were unable to achieve their revised tax revenue targets. The shortfall of BOR was 8.05 % while, PRA and Transport department surpassed their revised target by around 1.3% and 14% respectively.

The same is depicted in the Bar Chart below:



Moreover, the quarterly trend during the Financial Year 2020-21 was as under:



3. Significant financial and administrative weaknesses

The audit has highlighted certain procedural, systemic, internal controls and regularity weaknesses within the tax collecting bodies which are:

- Short assessment of property tax
- Non-assessment of condonation fee
- Non-realization of withholding tax from purchaser & seller
- Non/less realization of *tawan/abiana*
- Non/less realization of mutation fee
- Non-Realization of rent of state land
- Blockage of government revenue due to stay orders

4. Recommendation

The tax machinery of the province needs to revisit the process of tax assessment, collection and administration through an IT based system duly integrated with source data. For this purpose, the following may be considered:

- Data pertaining to various taxation agencies may be integrated on key common attributes.
- The computerized system for collection of property tax be reviewed for correct valuation categories of localities.
- The management needs to set its revenue targets after detailed analysis of capacity and potential.
- Performance incentives for tax official's may be considered as per achievement of KPIs.

Note: - The Source of data is Civil Accounts Punjab for the year 2020-21 and Estimates of receipts of the Government of Punjab for the year 2021-22.

CHAPTER 1

BOARD OF REVENUE

1.1 Introduction

(A) The Board is a controlling authority in all matters connected with the administration of land, collection of government dues and other related matters. The Senior Member Board of Revenue is in charge of the Board.

The Board is the custodian of the rights of the land holders and is the highest revenue court in the province with Appellate/Provisional jurisdiction against orders of subordinate Revenue Officers/Courts including Commissioners and Collectors.

It consists of the following departments/functional units:

a) *Revenue Department*

Functions of the Revenue department are listed below:

- i Survey of land, preparation and maintenance of land records.
- ii Member (Revenue) is the highest court of appeal and revision in revenue cases in the province.
- iii Responsible for recovery of government dues including Agricultural Income Tax, Land Revenue, Water Rate, Usher, Mutation Fees, Stamp Duty, Registration Fee etc.
- iv Frames Laws/Rules/Policies relating to the revenue matters.

b) *Colonies Department*

Functions of the Colonies department are listed below:

- i Administration and management of State Land.
- ii Disposal of State Land through sale, lease and exchange.

- iii Transfer of State Land to provincial government departments free of cost for public purposes.

c) Consolidation Department

Functions of the Consolidation department are listed below:

- i To consolidate scattered holdings of landowners in compact blocks to make land-use more productive and meaningful.
- ii To prepare an up-dated record of right holders for use by the Revenue Department/right holders.
- iii To eject illegal/un-authorized occupants of state land.

Other functional units are: -

- Administration Wing.
- Directorate of Land Records.
- Settlement & Rehabilitation Wing.
- Punjab Land Commission.

d) Punjab Land Record Authority

Function of the Punjab Land Record Authority (PLRA) is to supervise revenue work in the province at Computerized *Arazi* Record Centers in all Tehsils of the province.

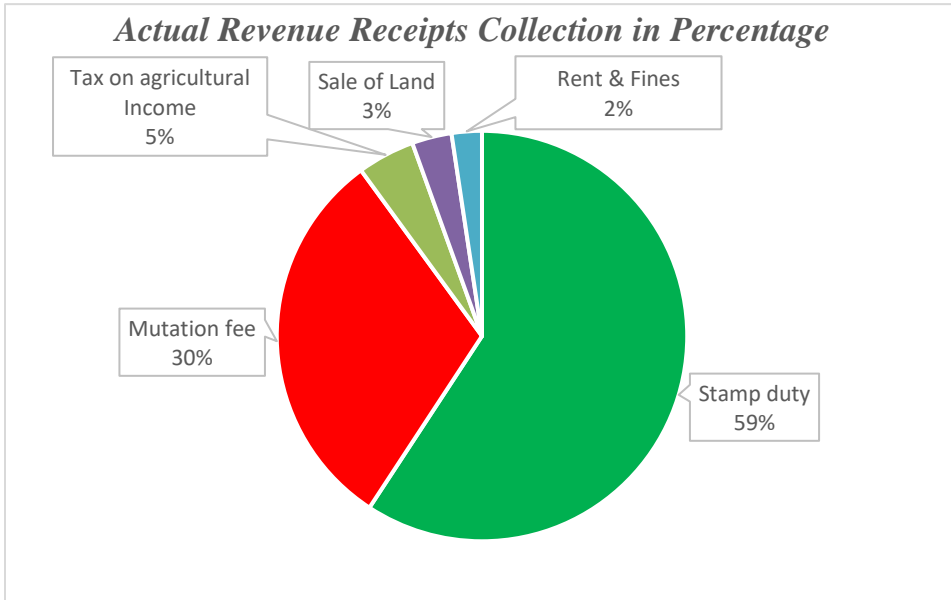
Audit profile of Board of Revenue, Punjab

(Rs. in million)

Sr. No	Description	Total No	Audited	Expenditure audited FY 2020-21	Revenue/Receipts financial year 2020-21
1	Formations	784	51		26,670.48
2	Assignment Accounts SDAs	-	-	-	-
3	Authorities/Autonomous Bodies etc.	1	-	-	-

B) Comments on Budgeted Receipts (Variance Analysis)

During the Financial Year 2020-21, the Board of Revenue, collected an amount of Rs.52.89 billion against the revised estimates of Rs.57.52 billion. The distribution of receipts collected by the Department under different heads is shown in percentage terms in the chart given below:



From the chart it is clear that in Financial Year 2020-21, the major portion of Rs.47.08 billion (89%) of receipts collected by the Board of Revenue came from two heads i.e., Stamp duty and Mutation fee.

A comparison of budget estimates, revised estimates and actual receipts for the Year 2020-21 is tabulated below. The variation between the revised estimates and actual receipts are illustrated both in absolute and percentage terms:

(Rs. in million)

Variance Analysis for Board of Revenue 2020-21							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation (+) excess/ (-) less Col.-6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Registration Fee	B01311	70.75	512.49	449.831	-62.66	-12.23
2	Stamp duty	B02701	23500.00	29965.01	31007.350	1042.35	3.48
3	Mutation fee	B01417 B01418	18939.95	14658.94	16080.360	1421.43	9.70
4	Tax on agricultural Income	B01173	2500.00	2500.00	2366.438	-133.56	-5.34
5	Capital Value Tax	B01701 To 1709 &1770	0.00	98.33	102.361	4.04	4.10
6	Sale of Land	C3701 to C3705	18360.16	8503.42	1640.339	-6863.08	-80.7
7	Rent & Fines	B1406 to B1409	1011.34	1287.69	1245.696	-41.99	-3.26
Total			64382.20	57525.86	52892.375	-4633.49	-8.05

(Data Source: 1. Estimates of Receipts Govt. of Punjab 2021-22 & Civil Accounts 2020-21)

The above figures highlight that the overall actual receipts of Board of Revenue were 8.05 percent lesser than the revised estimates of the receipts.

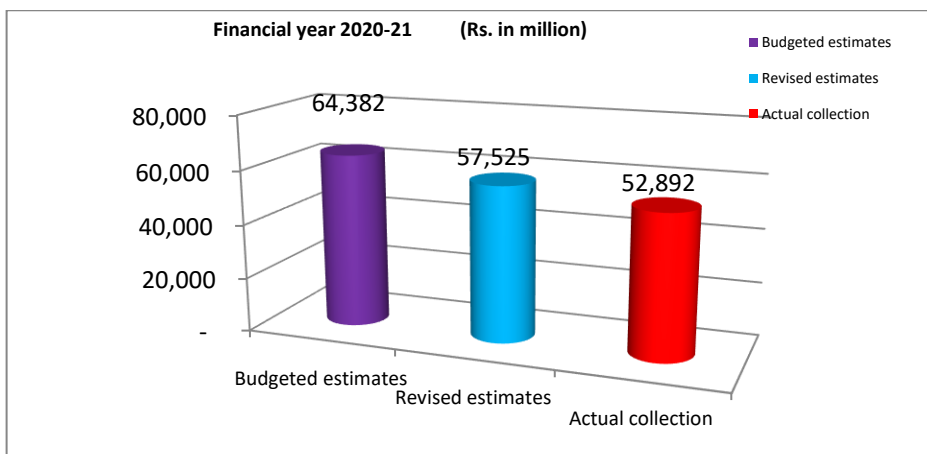
The receipt targets during the year were reduced from Rs. 64.38 billion to Rs. 57.52 billion, showing a decrease of 10.65 percent of original budget estimate. The Board of Revenue could not achieve its revenue targets during the Financial Year 2020-21. Comparison of receipts targets and actual receipts against previous year is as under:

(Rs. in million)

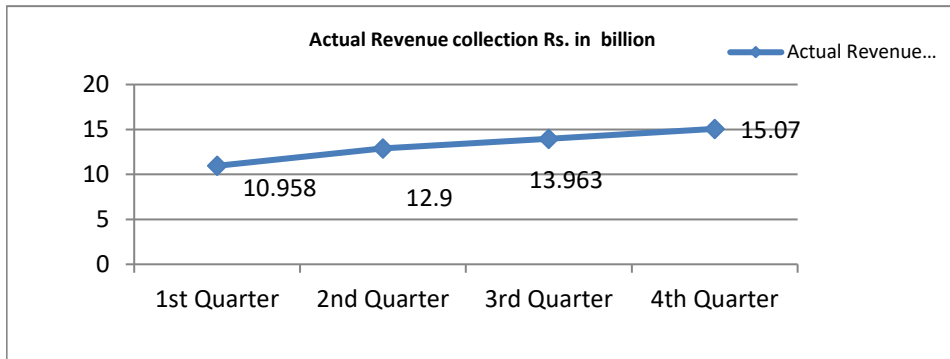
Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2019-20	74,796	54,015	57,105
2020-21	64,382	57,526	52,892

The above figures show that actual receipts in 2020-21 were less than the previous year i.e., 2019-20. However, the revised estimates in 2019-20 were 27.78 percent lesser than original estimates whereas in 2020-21 revised estimates were 10.65 percent less than the original estimates.

The comparison of budgeted revenue estimates, revise revenue estimates and actual collection of the departments for the Financial Year 2020-21 also shown in the following graph:



The quarterly tax revenue collection during the financial year 2020-21 was as under:



The above line chart shows an incremental upward trend of revenue collected by the department in 2nd, 3rd and 4th quarter.

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 5,085.407 million pertaining to Provincial Receipts were raised in this report during the current audit of Board of Revenue Department. Summary of the audit observations classified by nature is as under:

Overview of Audit observations

(Rs. in million)

Sr. No	Classification	Amount
1	Non production of record (9 Paras)	0
2	Irregularities (Non/less realization of Govt. revenue)	5,085.407
3	Value for money and service delivery issues	

1.3 Brief Comments on the Status of Compliance with PAC Directives

The status of compliance with PAC Directives, for reports discussed so far, is given below:

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1992-1993	20	6	14	30
2	1994-1995	20	10	10	50
3	1996-1997	28	5	23	18
4	1997-1998	8	0	8	0
5	1998-1999	14	0	14	0
6	1999-2000	12	0	12	0
7	2000-2001	12	2	10	17
8	2001-2002	15	0	15	0
9	2003-2004	17	0	17	0
10	2006-2007	17	2	15	12
11	2009-2010	18	7	11	39
12	2010-2011	13	9	4	69
13	2012-2013	22	3	19	14
14	2015-2016	18	0	18	0
Total		234	44	190	19

The compliance with the PAC directives in respect of the Board of Revenue for the years 1994-95 & 2010-11 is satisfactory with aggregate 60%. However, compliance for the years 1997-98, 1998-99, 1999-00, 2001-02 & 2015-16 is Nil. No PAC meeting was held regarding Audit Reports 2016-17 to 2020-21.

1.4 AUDIT PARAS

Brief statistics of recovery pointed out in summery format is given in Annexure-A

Irregularities

1.4.1 Non-realization of penalty on purchase of property through non-banking channel - Rs.698.711 million

As per Finance Act, 2019 any person who purchases immovable property having fair market value greater than rupees five million through cash or bearer cheque shall pay a penalty of five percent of the value of property determined by the board under sub-section (4) of section 68 or by the provincial authority for the purposes of stamp duty, whichever is higher.

During examination of the record of the Revenue Department, it was noticed that 39 Revenue Offices did not charge penalty in 913 cases involving value more than five million through non- banking channels during Financial Year 2020-21.

Audit is of the view that negligence on the part of management resulted into non- realization of penalty of Rs. 699,103,668 (Annex-2) due to violation of above rule.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in it's meetings held in December 2021 and January 2022, reduced the para to Rs. 698,710,918 after verification of recovery of Rs.392,750 and directed the department to recover the balance amount at the earliest.

Audit recommends to recover the remaining government dues at the earliest besides strengthening the weak internal check.

1.4.2 Excess allocation of land in violation of criteria valuing Rs. 647.251 million

According to Notification No.4292-83/ 2537-C.L (I) dated 09.8.1983 issued under Section 10(2) of the Colonization of Government Lands (Punjab) Act,1912, the Governor of the Punjab is pleased to issue the statement of conditions for the grant of state land for animal breeding in colony area of the Province. As per clause 3, 19, 33 & 49 of the above notification, the state land shall be granted for the sole purpose of animal breeding only for a specific non-renewable period. The tenant shall be allotted the land at the following scales failing which his tenancy shall be liable to cancel.

- | | |
|--|----------|
| a. One imported mare or two imported cows | 50 Acres |
| b. One Remount / Pakistani pedigreed mare or one imported Cow or four Pakistani cows of any milk breed | 25 Acres |
| c. One sheep | 5 Kanals |

During examination of the record of the General Assistant (Colonies), District Khanewal up to the Financial Year 2020-21, it was observed that excess allocation of state land above 25 acres was allotted to owners having one remount pedigreed mare.

Audit is of the view that negligence on the part of management resulted into into excess allocation of land amounting to Rs. 647,251,091 in 148 cases which indicates weak administrative and internal check.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July to November 2021.

DAC, in it's meeting directed the department to take up the matter for resumption of excess land.

Audit recommends a probe at administrative level for fixing responsibility on the persons at fault.

[Para ID-2021-0000000176_F000006]

1.4.3 Non realization of Condonation Fee – Rs. 218.985 million

According to section 30 of the Colonization of Government Lands (Punjab) Act, 1912 read with Schedule-II provides instruction regarding statement of conditions to be incorporated in the sale / conveyance deed. Condonation/conversion /Royalty fee is charge against the use of state land allotted for agriculture purpose subsequently converted into residential /commercial /industrial purpose, or land allotted for residential purpose converted into commercial /industrial purposes.

During examination of the record of the Revenue Department, it was noticed that five Revenue Offices did not recovered condonation fee in 201 cases. In all these cases the agricultural land was converted into residential plots by the housing societies. Detail is given as below:

Sr.no	Name of Formation	Para ID	No of cases	Amount Pointed Out
1	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00005	1	86,979,107
2	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00011	2	6,921,323
3	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00023	174	65,166,451
4	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00024	4	56,266,599
5	Sub Registrar Bahawalpur Saddar	25349	20	3,651,133
TOTAL			201	218,984,613

Audit is of the view that this negligence on the part of the management resulted into non-realization of condonation fee of Rs. 218,984,613 which indicates weak administrative and internal check.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July to November 2021.

DAC, in its meeting held in January 2022, directed the department to recover the amount at the earliest.

Audit recommends that amounts involved should be recovered at the earliest besides strengthening the weak internal check to avoid such lapse in future.

1.4.4 Non- realization of withholding tax on purchase/transfer of immovable property - Rs.185.335 million

According to section 236-K of the Income Tax Ordinance 2001, as amended through Finance Act, 2019, withholding tax is chargeable @ 1% from Filer and 2% from non-Filer from the purchaser of the property at the time of registering or attesting transfer of immovable property.

During examination of the record of the Board of Revenue, it was noticed that 82 Revenue Offices had charged/ levied less withholding tax from purchaser in 2693 cases of purchases/transfer of property during Financial Year 2020-21.

Audit is of the view that negligence on the part of management resulted in non/less assessment and realization of government revenue amounting to Rs. 214,404,257. (Annex-3)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 185,334,924 after verification of recovery of Rs. 29,069,333 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued vigorously and recovery of remaining government dues be effected without further delay.

1.4.5 Non recovery of lease rent under different schemes of Rs.142.889 million

Section 28 of the Colonization of Government Lands (Punjab) Act, 1912 (Act V of 1912) states that sums due to Government to be recoverable as arrears of land revenue.– All sums due to Government in respect of a tenancy granted in pursuance of the Government Tenants (Punjab) Act, 1893, or under the provisions of this Act or of the rules and conditions issued thereunder, and all sums due on account of fines, confiscations, costs and penalties, shall be recoverable as if they were arrears of land revenue.

During examination of the record of the General Assistant (Colonies), District Bahawalpur and Khanewal up to the Financial Year 2020-21, it was observed that recovery of rent in 932 cases was not realized. Moreover, the record of rent and ledgers were not found updated by the department.

Audit is of the view that weak supervisory and management controls resulted in non-realization of rent amounting to Rs. 154,548,962 (Annex-4)

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July to November 2021.

DAC in its meetings held in January 2022, reduced the para to Rs.142,889,115 after verification of recovery of Rs.11,659,847 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued vigorously and recovery be effected besides fixing responsibility.

1.4.6 Loss due to non/less recovery of withholding tax from seller on transfer of immovable properties - Rs. 109.938 million

According to section 236-C of the Income Tax Ordinance, 2001, every person responsible for registering or attesting transfer of any

immovable property shall at the time of registering or attesting the transfer collect from the seller advance tax at the rate of 1% from filer and 2% from non-filer, except in the case of Federation, Provincial or Local government on capital gain on the sale of immovable property purchase during previous five years.

During examination of the record of the Revenue Offices, it was noticed that 47 Revenue Offices, did not charge withholding tax in 2030 cases for the period up to 2020-21.

Audit is of the view that weak supervisory and management controls resulted in non/less realization of government revenue amounting to Rs. 117,715,854. (Annex-5)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 109,938,329 after verification of recovery of Rs. 7,777,525 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued vigorously and recovery of remaining government dues be effected without further delay.

1.4.7 Non-recovery of tawan of abiana - Rs. 86.966 million

Section 45 of the Canal and Drainage Act, 1873 states that any sum which remains unpaid after the day on which it becomes due, shall be recoverable by the Collector from the person liable for the same as if it were arrears of land revenue.

During examination of the record of the Revenue Department, it was noticed that 16 Revenue Officers in 859 cases did not recover *tawan of abiana* pertaining to crops of *rabi* and *kharif*.

Audit is of the view that laxity on the part of management and ineffective recovery mechanism resulted in non-recovery of government revenue amounting to Rs. 87,174,359 (Annex-6)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 86,966,178 after verification of recovery of Rs. 208,181 and directed the department to recover the balance amount at the earliest.

Audit recommends timely collection of *tawan* of *abiana* from the defaulters.

1.4.8 Less-realization of mutation fee due to under valuation of rural land – Rs. 86.042 million

According to the Board of Revenue, Notification No.1587-2010/1597-LR-I, dated 30.6.2010, prescribes the scale of mutation fee on transfer of immovable property through oral mutation.

During examination of the record of the Revenue Department, it was noticed that 33 Revenue Officers while attesting oral transfer of immovable property charged the mutation fee lesser than due amount in 2567 cases by assessing the value of land lower than notified fee.

Audit is of the view that oversight on the part of management resulted in less-realization of mutation fee amounting to Rs. 86,288,420 (Annex. 7).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 86,041,679 after verification of recovery of Rs. 246,741 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued vigorously and recovery of remaining government dues be effected without further delay.

1.4.9 Loss of Stamp duty, Capital Value Tax and Registration fee due to under valuation of urban land - Rs. 80.104 million

According to Section 27-A of the Stamp Act, 1899, if an instrument chargeable with land only or land with any building or structure thereon, the value of land is required to be calculated according to the valuation table notified by the District Collector in respect of the land situated in the area of locality.

During examination of the record of the 39 Registering Authorities, it was noticed that the value of 522 properties was accepted at lesser rate than notified during the period 2020-21.

Audit is of the view that lapse on the part of management resulted in non/less recovery of government revenue amounting to Rs. 84,639,414 (Annex- 8)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 80,103,692 after verification of recovery of Rs. 4,535,722 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued vigorously and recovery of remaining government dues be effected.

**1.4.10 Unauthorized attestation of mutations without deposit of fee
Rs. 27.360 million**

The mouzajats of three Tehsils were shifted to LRMIS for online mutations of land vide Notification No. PMU(BOR)/OM/17-1/2011 dated 18th June 2014.

During examination of the record of the three Revenue Offices for the year up to 2020-21, it was observed that 372 mutations in Live Mozas were attested unathorizedly by the revenue officer and fee amounting to Rs. 27,359,510 was also not deposited into treasury. Detail is given below:

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out
1.	ARC Okara	2021-0000000173_F00006	40	0
2.	ARC Sadiqabad	25411	83	27,359,510
3.	ARC Khanpur	25440	249	0
Total			372	27,359,510

Audit is of the view that weak supervisory and management controls resulted into non confirmation of deposit fee amounting to Rs. 27,359,510

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to formulate a proper policy for interim mutations.

Audit recommends that the responsibility be fixed for unauthorized attestation of mutations besides recovery of government dues.

***1.4.11 Less-realization of mutation fee on hiba (gift) of rural land
- Rs. 25.588 million***

According to S. No. 4 of the Board of Revenue Punjab Notification No.1587-2010/1597-LR (1) dated 30-06-2010, entry based on Tamleek (gift in favour of other than legal heir) and gift in favour of legal heirs above 25 acres of agricultural land in rural area, mutation fee shall be payable @ 3 % of the value of land according to valuation table notified by the District Collector in respect of the land.

During examination of the record of the 9 Revenue Offices, it was observed that mutation fee, in 91 cases of gifting rural land in favour of legal/non-legal heirs above 25 acres of agricultural land was charged lesser than notified rates.

Audit is of the view that negligence on the part of management resulted in less realization of mutation fee of Rs. 25,596,373 (Annex.9).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 25,587,773 after verification of recovery of Rs. 8,600 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery of remaining government dues effected besides fixing responsibility on officials at fault.

1.4.12 Non deposit of advance tax on attestation of interim mutations- Rs. 23.634 million

Section 236-K of the Income Tax Ordinance 2001, as amended through Finance Act, 2016, advance tax is chargeable @ 2% from Filer and 4% from Non-Filer from the purchaser of the property having value exceeding of Rs 4.00 million at the time of registering or attesting transfer of immovable property

During examination of the record of the Tehsildar Narowal upto the year 2020-21, it was observed that the concerned revenue officers whiles attesting the interim mutations did not deposit the advance tax amounting Rs. 23,634,280 in 132 cases as given in (Annexure-10).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to produce original challans to audit for verification after recovery at the earliest.

Audit recommends that the advance tax be recovered at the earliest besides responsibility be fixed for Tehsildar Narowal non recovery of tax.

[PDP No.25422]

1.4.13 Non deposit of mutation fee - Rs.11.594 million

In terms of Chapter XI of the Punjab Land Revenue Act, 1967, the Board of Revenue, Punjab, Lahore, vide Notification No.44-2010/20-LR (1) Dated: 7th January 2010, revised the rates of certain entries of Mutation Fee on attestation of entries of mutation on register deed of devolution by in heritance or will or mortgage in favor of banking companies or order Revenue Officer making or affirming partition.

During audit of Revenue Department, it was noticed that, two Revenue Offices registered 38,646 deeds of immovable property but the mutation fee was not deposited into government treasury.

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out
1	Sub-Registrar Saddar Multan	2021-0000000748_F00010	5818	1,745,400
2	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00007	32828	9,848,400
Total			38646	11,593,800

Audit is of the view that oversight on the part of management resulted in non-realization of mutation fee amounting to Rs. 11,593,800.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC, in it's meeting held in December 2021 and January 2022, directed the department to recover the amount at the earliest.

Audit recommends deposit of the government dues at the earliest besides strengthening weak internal check.

1.4.14 Non-realization of Agriculture Income Tax - Rs. 10.059 million

According to section 3(1) of the Punjab Agricultural Income Tax Act 1997, there shall be levied assessed and collected each year a tax in respect of Agricultural Income of a tax year of an owner at the rate specified in the first schedule of the Act. Agriculture Income Tax is to be charged from the cultivators having land more than 12-1/2 acres and the cultivated land during a tax year shall be deemed to be agricultural land.

During examination of the record of 09 Revenue officers It was observed that agriculture income tax was not assessed from the allottees or tenants of state land nor any demand was created by the authorities for Agriculture Income Tax on land bases in 689 cases.

This resulted into non-recovery of Agriculture Income Tax of Rs.10,473,505 (Annex. 11).

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July to October 2021.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 10,059,405 after verification of recovery of Rs. 414,100 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery effected besides fixing the responsibility upon the official for non-assessment of Agriculture Income Tax.

1.4.15 Non-realization of Ahlay Commission fee - Rs.8.680 million

As per Board of Revenue, Punjab (Stamp Wing) Notification dated 24-12-2019 No.3457-2019/2018-ST(I) an amendment in table of registration fees of Registration Act,1908 has been made. For the constitution of commission and for attending at private residence on whose behalf the journey is performed shall pay Rs.5000/- to Govt. to cover up the cost of traveling allowance of registration officer in addition to the already prescribed fees for registration.

During audit of Revenue Department, it was noticed that, 8 Registering Authorities did not collect due fee in 1,527 cases on appointment of *Ahlay* Commission during financial year 2020-21.

Audit is of the view that negligence on the part of management resulted in non- realization of *Ahlay* commission fee of Rs. 8,765,000 (Annex. 12).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 8,680,000 after verification of recovery of Rs. 85,000 and directed the department to recover the balance amount at the earliest.

Audit recommends to fix the responsibility for negligence and recover the remaining government dues at the earliest.

1.4.16 Irregular allowance of lamberdar's fee Rs. 0.237 million

Rule 37 of the Canal & Drainage Rule, 1873, read with Para No.14 of the Financial Commissioner Order No.61 dated 7th June 1904, a fee at the prescribed rate shall be paid to the *Lamberdar* or other person collecting occupier's rate (*Abiana*) provided the amount of *abiana* is paid the government account in lumpsum and within due date.

During examination of the record of the Tehsildar office *Raiwand*, it was noticed that payment of *Lamberder's* fee was allowed despite of the fact that the amount of *Abiana* was deposited after due date in 50 cases.

Audit is of the view that laxity on the part of management resulted in late deposit of government revenue amounting to Rs.237,402.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2021, but no reply was offered.

DAC, in its meetings held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends to fix the responsibility for negligence and to recover the government dues in time besides strengthening of the weak internal check.

[PDP No.25198]

1.4.17 Non auction of state land under illegal occupation and non-realization of sales proceeds of land Rs.2,722.035 million

As per Sr. No.2 (6) of Government of Punjab notification No.2106-2019/753-CL(I) dated 13th September 2019, the publicity of open auction shall be made in the revenue estate concerned through print media, electronic media, beat of drums and announcement over loud speakers at least one week before the date of auction. Auction proceedings shall be subject to approval of District Collector.

During examination of the record of the General Assistant (Colonies), District Bahawalpur and Khanewal up to the Financial Year 2020-21, it was observed that the department neither made any efforts for auction of state land nor retrieve land from illegal occupants. Moreover, sale proceeds from purchaser of property in 69 cases were not recovered.

Audit is of the view that due to weak internal control; auction proceedings were not initiated which resulted in non-realization of government revenue amounting to Rs. 2,726,479,807 (Annex-13).

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July to November 2021.

DAC in its meetings held in January 2022, reduced the para to Rs. 2,722,034,585 after verification of recovery of Rs. 4,445,222 and directed the department to recover the balance amount at the earliest

Audit recommends that matter may be inquired for fixing responsibility against person(s) at fault besides effecting recovery of government dues relating to auction of state land.

Value for money

1.4.18 Illegal allotment of 689 lots of Temporary Cultivation Scheme.

Section 32 (Power of re-entry in case of squatters and trespassers) of the Colonization of Government Lands (Punjab) Act, 1912 (Act V of 1912), states that when the Collector is satisfied that any person has taken or is in possession of land in a colony to which he has no right or title, the collector may, in addition to any other powers he may possess, forthwith re-enter upon the land and resume possession of it and take possession of all crops, trees and buildings thereon on behalf of Government without payment of any compensation whatsoever.

During examination of the record of the General Assistant (Colonies), District Bahawalpur up to the Financial Year 2020-21, it was observed that the Commissioner Bahawalpur Division, Bahawalpur declared allotments of 689 lots valuing Rs 13,087.500 million of state land illegal and ruled as withdrawn with direction to initiate disciplinary proceedings against the responsables. Neither land taken over from illegal Allottee nor action was taken against those who illegally allotted such land.

Audit is of the view that weak internal check resulted in illegal allotment of 689 lots of state land.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July 2021.

DAC, in its meeting held in January 2022, directed the department to probe the matter for illegal allotment of land under the scheme.

Audit recommends to resume the land in favour of state besides matter may be inquired for fixing responsibility against person(s) for illegal allotment of the land.

[Para ID. 2021-0000000177_F00019]

Non-Production of Record

1.4.19 Non-production of auditable record

Section 14(2 & 3) of the Auditor General, (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, states that the Auditor General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal government and of each Province and of the accounts of each District. Accordingly, the officer in-charge of any office or department are duty bound to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. In case of creating hindrance in the auditorial functions of the Auditor General, disciplinary action shall be initiated.

During audit, six Revenue offices did not produce the record of missing deeds, Ledger Registers pertaining to the all schemes, auction files, balloting file of Graduate scheme etc. for audit scrutiny. (Annex-14)

Audit is of the view that non-production of record by the aforementioned offices created hindrance in audit functions and did not allow audit to perform its statutory duty.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in July and October 2021, but no reply was

offered.

DAC in its meetings held in December 2021, directed the department to produce record to audit.

Audit recommends that the record be provided to audit besides the management needs to proceed against the responsible under Punjab Employees Efficiency, Discipline and Accountability Act for non-production of record.

CHAPTER 2

EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT

2.1 Introduction

(A) This Department provides services for collection of various taxes and duties and suggests ways and means for additional resource mobilization in the province. Building up of taxpayer's confidence, creation of taxpaying culture and providing facilities to the general public in payment of taxes are the top most priorities. The Excise, Taxation & Narcotics Control Department consists of 87 formations and is primarily responsible for the collection of Property Tax, Motor Vehicles Tax, Professional Tax, Luxury House Tax, Entertainment Duty, Cotton Fee and Excise Duty in the Province of Punjab. The Department is also responsible for the collection of some Federal levies/taxes i.e. Income Tax (at the time of collecting motor vehicle tax) and Capital Value Tax (at the time of registration of imported motor vehicles if not paid at the time of import).

Audit profile of Excise, Taxation & Narcotics Control Department

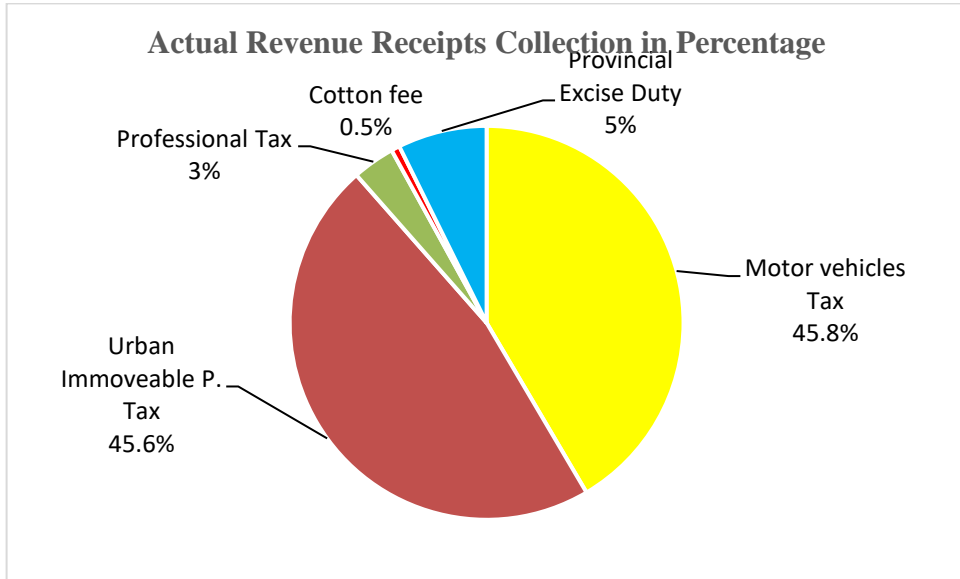
(Rs. in million)

Sr. No	Description	Total No	Audited	Expenditure audited FY 2020-21	Revenue/Receipt audited FY 2020-21
1	Formations	87	34	503.085	14,064.44
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-		-
3	Authorities /Autonomous Bodies etc. under the PAO	-	-		-

B) Comments on Budgeted Receipts (Variance Analysis):

During the Financial Year 2020-21, the Excise, Taxation & Narcotics Control Department collected an amount of Rs. 29.924 billion (in major heads) against the revised estimates of Rs. 30.099 billion.

The distribution of receipts collected by the Department under different heads is shown in percentage in the following chart:



From the above chart, it is clear that in Financial Year 2020-21, the major portion of 45.8% (Rs. 13.699 billion) and 45.6% (Rs.13.635 billion) of receipts collected by Excise, Taxation & Narcotics Control Department came from two sources viz. Motor Vehicles Tax & Urban Immoveable Property Tax respectively.

A comparison of budget estimates, revised estimates and actual receipts for the Year 2020-21 for major segments of receipts of Excise, Taxation & Narcotics Control Department is tabulated below. The variation

between the revised estimates and actual receipts is depicted both in absolute and percentage terms:

(Rs. in million)

Variance Analysis for Excise, Taxation & Narcotics Control Department 2020-21							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation excess/ (less) Col.6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Motor vehicles Tax	B02801 to B02803 & B02805	13031.20	13500.09	13,699.91	1199.82	9.60
2	Urban Immoveable Property Tax	B01301 B01303 B01304	14592	14140	13,635.71	-504.29	-3.57
3	Professional Tax	B01601 B01603	1200	1049.53	1,011.37	-38.16	-3.64
4	Cotton fee	B03055	356.35	210.25	158.70	-51.55	-24.52
5	Provincial Excise Duty	B02601, B02602, B02603, B02604, B02611, B02612, B0 2613, B02621, B02622, B02623	3113.50	2200.03	1,418.79	-781.24	-35.51
Total			32293.05	30099.90	29924.48	-175.42	-0.58

(Data Source: I. Estimates of Receipts Govt. of Punjab 2021-22 & Civil Accounts)

The above figures highlight that the actual receipts were even 0.58 percent below than the total revised estimates. The variation between the originally budgeted receipts (Rs.32.293 billion) and actual receipts

collected (Rs. 29.924 billion) was of Rs.2.369 billion which was 7.33 percent of original budget estimates. The receipt targets during the year were reduced from Rs. 32.293 billion to Rs. 30.099 billion, showing a decrease of 6.79 percent of original budget estimate. Thus, the receipt targets of the department were reduced during the financial year which shows deficiency in fiscal planning. This issue needs to be looked into by the provincial tax/duties collecting agencies.

The management needs to analyze the causes of the shortfalls depicted in the above graph and take appropriate steps to improve the revenue collection.

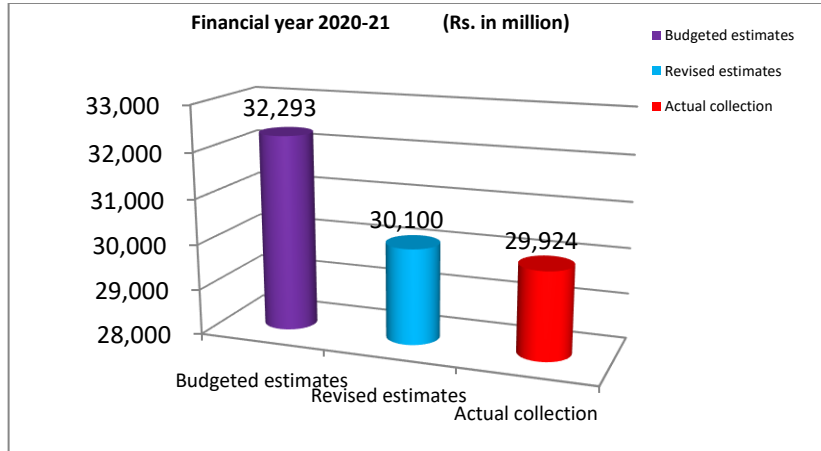
The Excise, Taxation and Narcotics Department has failed to achieve its revenue targets during the financial year 2020-21. Comparison of receipts targets and actual receipts for the financial year 2019-20 and 2020-21 is given below in the table:

(Rs. in million)

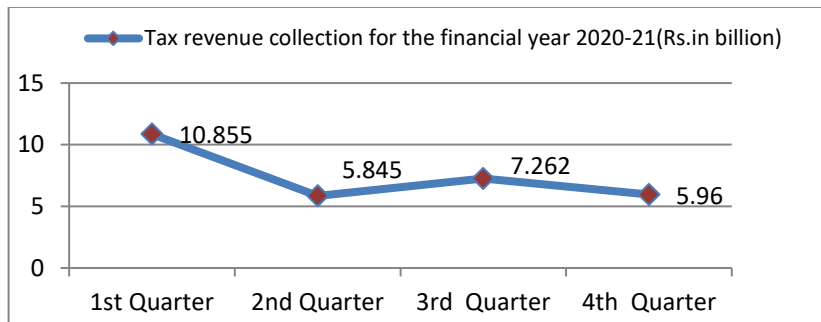
Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2019-20	39,602	22,937	21,909
2020-21	32,293	30,100	29,924

The above figures show that actual receipts in 2020-21 were more than the previous year i.e. 2019-20. However, the revised estimates in 2019-20 were 42.08 percent less than original estimates whereas in 2020-21 revised estimates were only 6.79 percent less than the original estimates.

The comparison of budgeted revenue estimates, revised revenue estimates and actual collection of department for the financial year 2020-21 are also given in the following graph:



The quarterly tax revenue collection during the financial year 2020-21 was as under:



The above line chart clearly depicted the downward trend in 2nd and 4th quarters of the financial year regarding collection of various tax revenues by the Excise, Taxation and Narcotics Control Department.

2.2 *Classified Summary of Audit Observations*

Audit observations (recoveries) amounting to Rs. 2,639.366 million pertaining to Provincial Receipts were raised in this report during the current audit of Excise, Taxation & Narcotics Control Department.

Overview of Audit observations

(Rs. in million)

Sr. No	Classification	Amount
1	Non production of record (01 Para)	0
2	Irregularities (Non/less realization of Govt. revenue)	2,639.366
3	Value for money and service delivery issues	0

2.3 *Brief Comments on the Status of Compliance with PAC Directives*

The status of compliance with PAC Directives, for reports discussed so far, is given below:

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1985-1986	27	11	16	41
2	1986-1987	17	10	7	59
3	1988-1989	12	7	5	58
4	1989-1990	10	6	4	60
5	1990-1991	13	4	9	31
6	1992-1993	13	1	12	8
7	1993-1994	14	3	11	21
8	1994-1995	11	3	8	27
9	1996-1997	20	13	7	65
10	1997-1998	11	0	11	0
11	1998-1999	25	4	21	16

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
12	1999-2000	20	1	19	5
13	2000-2001	18	0	18	0
14	2001-2002	24	12	12	50
15	2003-2004	15	1	14	7
16	2006-2007	11	8	3	73
17	2009-2010	20	14	6	70
18	2010-2011	18	10	8	56
19	2011-2012	16	12	4	75
20	2012-2013	23	16	7	70
21	2013-2014	16	10	6	62
Total		354	146	208	41

The compliance with the PAC directives in Excise, Taxation & Narcotics Control Department for the years 1986-87, 1988-89, 1989-90, 1996-97, 2006-07, 2011-12, 2012-13 & 2013-14 is satisfactory with aggregate 65%. However, the compliance for the years 1992-93, 1997-98, 2000-01 and 2003-04 is comparatively low with aggregate 3% only. No PAC meeting was held regarding Audit Reports 2014-15 to 2020-21.

2.4 AUDIT PARAS

Brief statistics of recovery pointed out in summery format is given in Annexure-B

Irregularities

2.4.1 Non-realization of income tax on vehicles - Rs. 759.785 million

According to Section 234-1A, 2 & 3 of the Income Tax Ordinance, 2001 and Finance Act, 2008, income tax is levied and collected from the owners of commercial vehicles (having capacity of 800-cc and above) at the rates specified in Division III of the First Schedule.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 15 Excise & Taxation Offices did not recover income tax from the owners of 72,194 vehicles.

Audit is of the view that inaction on part of the department resulted in non-recovery of income tax amounting to Rs.762,286,468 (Annex-15) up to 2020-21.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 759,784,588 after verification of recovery of Rs. 2,501,880 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery of remaining government dues be effected.

2.4.2 Non realization of arrears of property tax - Rs. 336.177 million

Section 16 (2) of the Punjab Urban Immovable Property Tax Act, 1958 states that any sum on account of the tax levied or penalty imposed under this Act remaining un-recovered without sufficient cause to the satisfaction of the Collector shall be recoverable as arrears of land revenue. Further, as per Section 12 of the Act *ibid* a late payment surcharge @ 1% of the gross payable tax shall stand imposed on the 1st day of every month of delay if the tax payable for any year is not paid by 30th September of the said year.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 60 Excise & Taxation Offices did not recover the outstanding government revenue causing accumulation of arrears of property tax amounting to Rs. 466,696,549 in 8,175 cases. (Annex-16)

Audit is of the view that ineffective recovery mechanism and weak management controls resulted in non/less recovery of arrears of property tax.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 336,176,535 after verification of recovery of Rs. 130,520,014 and directed the department to recover the balance amount at the earliest.

Audit recommends that the department needs to take effective steps to recover of remaining government dues of property tax along with late payment surcharge at the earliest.

2.4.3 Non-realization of token tax (MVT) from motor vehicle owners - Rs. 278.050 million

Section 3 of the Motor Vehicles Taxation Act, 1958 states that a tax shall be levied on every commercial motor vehicle at the rate specified in the schedule to this Act. Under Section 34 and 35 of the Motor Vehicle Ordinance, 1965, a registering authority can also suspend/cancel the registration of a defaulting motor vehicle. Further, in case of default, penalty under Section 9 of the Act is also levied. Unpaid amount along with penalty is recoverable as arrears of land revenue under Section 11 of the Act *ibid*.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the financial years 2020-21, it was noticed that 22 Motor Registration Authorities did not recover token tax in 16,586 cases.

Audit is of the view that lack of effective enforcement of relative provisions of the Act deprived the public exchequer of motor vehicle tax amounting to Rs. 280,481,797. (Annex-17)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 278,050,499 after verification of recovery of Rs. 2,431,298 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery of remaining government dues be effected.

2.4.4 Non-realization of property tax despite expiry of stay orders - Rs.229.468 million

According to Clause 4 (A) of Article 199 of the Constitution of Islamic Republic of Pakistan read with advice of the Law Department circulated under Board of Revenue letter No.1929-89/2059-LR. IV, dated 23.08.1989, any stay order issued by a civil court against recovery of government dues ceases to have effect on the expiry of a period of six months following the day on which the said stay order was issued.

During examination of the record of the Excise, Taxation & Narcotics Control Department, for the period 2020-21, it was noticed that 09 Excise & Taxation Offices did not initiate recovery proceedings in 51 cases where stay orders had expired.

Audit is of the view that laxity on part of management resulted in non-recovery of property tax amounting to Rs. 229,485,622. (Annex-18)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in January 2022, reduced the para to Rs. 229,468,456 after verification of recovery of Rs. 17,166 and directed the department to recover the balance amount at the earliest.

Audit recommends that vigorous efforts be made to recover the due tax amount in expired stay orders and efforts be expedited for vacating the effective stay orders.

2.4.5 Short-assessment of property tax due to applying incorrect rates -Rs.166.163 million

According to section 5 of the Punjab Urban Immoveable Property Tax Act, 1958, read with section 5-A of the Act *ibid*, the annual value may

be determined on the basis of such valuation tables and for such localities as may be notified or under the authority of the Government.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 81 Excise & Taxation Offices did not fully realize the property tax due to less assessment of the gross annual rental value of 3859 property units during the period 2020-21.

Audit is of the view that negligence on part of management resulted in less assessment of property tax due to under valuation of property units amounting to Rs 176,555,873. (Annex-19)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 166,163,224 after verification of recovery of Rs. 10,392,649 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery of remaining government dues effected besides fixing the responsibility.

2.4.6 Non-realization of property tax due to inadmissible exemptions -Rs.135.690 million

Section 4 (f) of the Punjab Urban Immovable Property Tax Act, 1958 read with rule 24 of the Punjab Urban Immovable Property Tax Rules, 1958, the buildings and lands or portions thereof used exclusively for public worship or public charity are exempted from payment of property tax. Such institutions shall maintain regular accounts of income & expenditure. The institutions qualifying for such exemptions shall get a certificate in form PT-17 issued by the Director, Excise & Taxation.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was observed that 32 Excise & Taxation Offices allowed exemptions in 220 cases by converting the classification of regular properties into religious properties, trust and graveyards.

Audit is of the view that the irregular issuance of exemptions by management resulted in non-realization of government revenue amounting to Rs. 142,634,868 upto 202-21 (Annex-20).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 135,690,410 after verification of recovery of Rs. 6,944,458 and directed the department to recover the balance amount at the earliest.

Audit recommends that the matter be pursued and recovery of remaining government dues be effected besides fixing the responsibility upon the concerned official for allowing inadmissible exemptions.

2.4.7 Less realization of property tax due to change in status of customized educational institutions/offices - Rs.131.199 million

As per S. No. 16 of Annexure-A of the Assessment of Special Properties (Revised) Rules read with clarification made vide minutes of meeting held on 5.6.2012 circulated vide Letter No. SO TAX(E&T)1-11/2004 (Vol-I) dated 20.6.2012, the assessment of the value of property built and used as commercial properties (including offices and customized educational institutions buildings) shall be calculated on commercial rates of the localities self or rented as the case may be.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 23 Excise & Taxation Offices assessed the Gross Annual Rental Value (GARV) of 300 educational institutions less than that of due amount of Rs. 135,239,243 by treating the customized educational institutions as non-customized.

Audit is of the view that the negligence on part of management resulted in less assessment of property tax due to treating the customized educational institution as non-customized amounting to Rs. 135,239,243 during the year 2020-21 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 131,199,377 after verification of recovery of Rs. 4,039,866 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued and recovery effected besides fixing responsibility upon the concern officials.

2.4.8 Non-Assessment of Entertainment Duty of Rs. 108.250 million

According to the Punjab Entertainments Duty Act, 1958. Section 2 subsections: d: "Entertainment' includes any exhibition, performance, amusement or horse racing to which persons are admitted on payment"(j) "ticket" means a ticket indicating— (i) the class to which the holder of the ticket is entitled to admission; and subsection 2 of section 3 of Act ibid "Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society or for a season ticket or for the right of admission to a series of entertainments

without further payment or at a reduced charge, the entertainments duty shall be paid, on the amount of the lump sum.

During examination of the record of the Excise, Taxation & Narcotics Control Department, for the period upto the year 2020-21, it was noticed that the ETO Kasur did not make any effort to assess & collect the Entertainment Duty @ 20% on subscription fee of Rs.541,250,801 being collected from its members for providing amusement and entertainment facilities provided by the Oasis Golf & Aqua Resort. Whereas, no efforts were also made for assessment of duty after obtaining the income for amusements and entertainment provided by the Green Field Country Club.

Name of Club	Membership Fees	Duty Payable	Remarks
Oasis Golf & Aqua Resort	541,250,801	108,250,160	Tax for remaining yaer be assessed and demanded from the club after obtaining the audited accounts
Green Field Country Club	Tax be assessed after obtaining the detail receipts and considration charged for amusement		

Audit is of the view that ineffective recovery mechanism and weak management controls resulted in non-assessment of Entertainment Duty amounting to Rs. 108,250,160.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends to fixing of responsibility for non-recovery of entertainment duty.

[Para ID 2021-0000000493_F00001]

2.4.9 Non-realization of luxury house tax - Rs.98.639 million

According to Punjab Finance Act 2014, the Government of Punjab has levied luxury house tax w.e.f. 01.07.2014 on residential houses having area of two *kanals* or above with covered area more than six thousand square feet, at prescribed rate in first schedule. The tax is for one time only and shall be payable in lump sum or in four equal installments.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 13 Excise & Taxation Offices did not recover luxury house tax in 215 cases during 2020-21.

Audit is of the view that laxity in collecting luxury house tax by the management deprived public exchequer of revenue amounting to Rs. 106,562,149 (Annex-22)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 98,638,949 after verification of recovery of Rs. 7,923,200 and directed the department to recover the balance amount at the earliest.

Audit recommends that the department needs to take effective steps for timely recovery of remaining luxury house tax.

2.4.10 Less-realization of property tax due to changing of valuation category - Rs.96.754 million

According to Government of Punjab, Excise & Taxation Department Notification No. SO TAX(E&T)3-38/2014 dated 20.6.2014, the assessable value of property units falling in a rating area will be

ascertained in the light of instructions and consideration of rates of each category specified in the Valuation Table.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that nine Excise & Taxation Offices less realized the property tax by changing valuation category of 909 property units during the period 2020-21.

Audit is of the view that the negligence on part of management resulted in less assessment of property tax amounting to Rs. 97,051,123 (Annex-23)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 96,754,145 after verification of recovery of Rs. 296,978 and directed the department to recover the balance amount at the earliest.

Audit recommends necessary correction in valuation categories for correct assessment and recovery of government dues.

2.4.11 Non-recovery of property tax from state owned organizations - Rs.65.665 million

Section 3(2) of the Punjab Urban Immovable Property Tax Act, 1958 states that subject to the provisions of sub section (3) & (4) there shall be levied, charged and paid a tax on the annual rental value of buildings and lands.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that annual rental value was assessed and entered in the Tax Demand Register

by the 23 Excise & Taxation Offices, in respect of official buildings under occupation of WAPDA entities but demand notices were not issued to 188 properties of autonomous bodies nor recovery was effected.

Audit is of the view that oversight on the part of management resulted in non-recovery of property tax amounting to Rs. 67,390,350. (Annex-24)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 65,665,116 after verification of recovery of Rs. 1,725,234 and directed the department to recover the balance amount at the earliest.

Audit recommends that the department needs to take effective steps to recovery of remaining government dues of property tax.

2.4.12 Non carry forwarded of property tax from manual PT-8 to computerized system Rs.54.940 million

Under section 16 of the Punjab Urban Immoveable Property Tax Act, 1958, read with rule 19 of the Punjab Urban Immovable Property Tax Rules, 1958, any sum due on account of property tax, which remained unpaid after due date without sufficient cause to the satisfaction of the Collector is to be required to be recovered as arrears of land revenue.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that 03 Excise & Taxation Offices did not carry forward the properties from manual PT-8 (Manual tax demand register) to computerized system for recovery of taxes in 220 cases.

(Amount in Rupees)

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Kasur	2021-0000000493_F00009	3	2,546,042	-	2,546,042
2	ETO Sahiwal	2021-0000000492_F00002	11	51,969,432	-	51,969,432
3	ETO Toba Tek Singh	2021-0000000491_F00001	206	728,893	304,625	424,268
TOTAL			220	55,244,367	304,625	54,939,742

Audit is of the view that ineffective recovery mechanism and weak management controls resulted into non carry forward of property tax amounting to Rs. 55,244,367.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 54,939,742 after verification of recovery of Rs. 304,625 and directed the department to recover the balance amount at the earliest.

Audit recommends to fixing of responsibility for non-carrying forward of arrears and its recovery thereof.

2.4.13 Less-realization of property tax due to wrong assessment of hotels - Rs. 42.687 million

According to Government of Punjab, Excise & Taxation Department Notification No. SO TAX(E&T) 3-38/2014 dated 20.6.2014,

the assessable value of property units falling in a rating area will be ascertain in the light of instructions and consideration of rates of each category specified in the Valuation Table enclosed with the letter. In the light of these instructions, in the case of (Hotel) consisting of rooms/boarding/lodging units used as residential accommodation 40% of the gross annual (365 days) rent shall be taken as a Gross Annual Rental Value (GARV). The gross rent shall be worked out on average/normal charges received per room per day.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 06 Excise & Taxation offices did not correctly assess/realize the property tax of 38 hotels by short assessing the Gross Annual Rental Value (GARV).

Audit is of the view that negligence on part of management resulted in less assessment of property tax amounting to Rs. 44,614,567.

(Amount in Rupees)

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021-0000000185_F00013	7	67,000	36,781	30,219
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00006	19	1,428,975	-	1,428,975
3	ETOs Faisalabad	2021-0000000490_F00013	5	3,545,915	-	3,545,915
4	ETO Zone II	2021-0000000181_F00002	3	5,420,520	1,890,504	3,530,016
5	ETO Kasur	2021-0000000493_F00002	1	29,728,720	-	29,728,720
6	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00003	3	4,423,437	-	4,423,437
TOTAL			38	44,614,567	1,927,285	42,687,282

The matter was reported to the respective formations as well as to the Principal Accounting Officer from September to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 42,687,282 after verification of recovery of Rs. 1,927,285 and directed the department to recover the balance amount at the earliest. Audit recommends to take action for recovery of government dues besides fixing the responsibility for wrong assessment.

2.4.14 Non-realization of professional tax -Rs.39.123 million

Punjab Finance Act, 1977, read with the Punjab Finance Act, 2002, states that w.e.f. 1st July 1977, professional tax shall be levied and collected from the persons engaged in any profession, trade or employment of different categories, at prescribed rates under second schedule of the Act.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that 26 Excise & Taxation Offices did not create demand nor recover professional tax in 11,784 cases.

Audit is of the view that laxity on the part of management resulted in non-recovery of professional tax amounting to Rs. 44,381,347. (Annex-25)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 39,123,447 after verification of recovery of

Rs. 5,257,900 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued besides recovery of outstanding government dues.

2.4.15 Short-realization of property tax due to wrong remission- Rs. 27.352 million

According to section 3 of the Punjab Urban Immoveable Property Tax Act, 1958 as amended through Punjab Finance Act, 2014, property tax at the rate of 5% of the annual rental value of the property unit is required to be calculated. Further the Government of Punjab through its Notification No. SO. TAX (E&T) 3-38/2014 dated 11th July, 2016 had remitted the property tax for all assesses for the financial year 2018-19 if tax liability is increased more than 80% from the financial year 2013-14.

During examination of the record of the Excise, Taxation & Narcotics Control Department, for the period 2020-21, it was noticed that the wrong remission was applied while assessing the tax liability in 31 cases.

Audit is of the view that ineffective recovery mechanism and weak management controls resulted in wrong remission of property tax amounting to Rs. 27,351,621 (Annex-26).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to review the exemptions and recover due amount at the earliest.

Audit recommends fixing of responsibility for irregular grant of remission and effecting recovery.

2.4.16 Non-deposit of Motor vehicles tax in Treasury Rs. 18.646 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the treasury.

During examination of record of the Motor Registration Authority Tie-Up, Lahore, for the year 2019-20, audit noticed that the management opened an account in the National Bank of Pakistan for the purpose unknown to audit since no justification regarding opening of bank account was produced nor operation of the account was shown to audit. It was further noticed that tax amount worth Rs.18,646,029 was kept in the said account which was attached by FBR.

Audit is of the view that had the tax amount Rs. 18,646,029 been deposited direct into treasury instead of irregularly keeping in the National Bank of Pakistan account no.4118193489 the tax amount could not have been attached by the FBR.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to October 2021, but no reply was offered.

DAC meeting was not convened till finalization of the report despite issuance of letter and reminders.

Audit recommends a probe to fix responsibility for the lapse and verification of complete transactions details.

[Para No 25435]

2.4.17 Non-enforcement of orders passed under section 9-(C) - Rs. 14.041 million

According to section 9-C of the Punjab Urban Immovable Property Tax Act, 1958, any change in the assessment during the currency of survey is to take effect prospectively from 1st July or 1st January as the case may be.

During examination of the record of the Excise, Taxation & Narcotics Control Department, it was noticed that 20 Excise & Taxation Offices did not enforce the orders passed by the assessing authority in 479 cases.

Audit is of the view that the above action of management resulted in non-realization of government revenue amounting to Rs. 14,778,030. (Annex-27)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 14,042,938 after verification of recovery of Rs. 735,093 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued and recovery of remaining government dues be effected besides fixing responsibility upon the concern official for not giving timely effect to the orders passed by the assessing authority.

2.4.18 Irregular/excess exemptions granted to widows for property tax - Rs. 11.126 million

Section 4(g) of the Urban Immoveable Property Tax Act, 1958 states that the buildings and lands, the annual rental value of which does not exceed rupees 243,000 belonging to a widow, a disabled person or a minor orphan are exempted from payment of property tax.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that 28 Excise & Taxation Offices allowed wrong and excess exemptions to widows in 1011 cases.

Audit is of the view that the above action of the management resulted in irregular exemption of property tax amounting to Rs. 17,361,892. (Annex-28)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 11,125,646 after verification of recovery of Rs. 6,236,246 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued and recovery of remaining government dues be effected besides fixing responsibility upon the concern official for allowing exemption beyond permissible limit.

2.4.19 Non-realization of excise duty from distilleries - Rs. 11.725 million

According to Notification No. SO.TAX(E&T)3-4/2012 dated 3.7.2012 issued by the Govt. of the Punjab effected from 1-7-2012, a duty

@ Rs.2 per liter is leviable on the manufacturing of spirit in any distillery or brewery.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that 03 Excise & Taxation Offices did not recover excise duty in 11 cases

(Amount in Rupees)

Sr .	Name of Formation	Para ID	No of cases	Amount pointed out
1	ETOs Faisalabad	2021-0000000490_F00007	2	11,308,524
2	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00017	8	90,000
3	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00018	1	326,531
TOTAL			11	11,725,055

Audit is of the view that ineffective recovery mechanism and weak management controls resulted in wrong remission of property tax amounting to Rs. 11,725,055.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends that necessary efforts be made for recovery of government dues without further delay.

2.4.20 Irregular exemption to five marla houses - Rs. 10.426 million

Section 4 (I) of Punjab Urban Immovable Property Tax Act 1958, states that with effect from 01.07.2004, property tax shall not be levied in case of one residential house, measuring an area up to five *marlas*, used for residential purpose irrespective of its annual rental value.

During examination of the record of the Excise, Taxation & Narcotics Control Department, for the period 2020-21. It was noticed that 22 Excise & Taxation Offices granted wrong exemptions in 810 cases to owners of 5 marla houses in localities declared as category A or to owners own more than one house thus failed to collect the property tax.

Audit is of the view that ineffective recovery mechanism and weak management controls resulted in irregular grant of exemption and non-collection of tax amounting to Rs. 12,182,756. (Annex-29)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021 and January 2022, reduced the para to Rs. 10,426,229 after verification of recovery of Rs. 1,756,527 and directed the department to recover the balance amount at the earliest.

Audit recommends that matter be pursued and recovery of remaining government dues be effected besides fixing responsibility upon the concerned officials for irregular grant of exemptions.

2.4.21 Short-realization of property tax due to wrong feeding of receipts Rs.1.299 million

According to Section 9 (a & b) of the Punjab Urban Immovable Property Tax Act 1958, the assessing authority may at any time make such amendments in a valuation list as appear to it to be necessary in order to bring the list into accord with existing circumstances and in particular may - correct any clerical or arithmetical error in the list and correct any erroneous insertion or omission or any misdescription.

During examination of the record of the Excise, Taxation & Narcotics Control Department for the period 2020-21, it was noticed that negative balance was shown in the system as arrear due to wrong feeding of data in the system of the Excise & Taxation Office of Sialkot and Gujranwala in 11 cases.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out
1	ETO-Sialkot	2021-0000000184_F00026	7	951,804
2	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00025	4	347,004
Total			11	1,298,808

Audit is of the view that ineffective internal and weak management controls resulted in non-realization of property tax amounting to Rs. 1,298,808

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends to recover the amount besides probe be made at administrative level for fixing responsibility under PEEDA Act.

2.4.22 Non-realization of 15% provincial government share of property tax - Rs. 1 million

According to Para 3 (3) of the Presidential Order No. 13 of 1979 dated 22nd August 1979, 15 per cent share of net proceeds of house tax collected by a Cantonment Board within its limits is payable to the Provincial Government concerned.

During examination of the record of the Excise, Taxation & Officer, Gujranwala, it was noticed that Excise & Taxation Office did not realize the due provincial government's share of House Tax from Cantonment Boards.

Audit is of the view that inaction on the part of management resulted in non-recovery of provincial government's share of property tax amounting to Rs.1,000,000.

The matter was reported to the respective formation as well as to the Principal Accounting Officer from July to October 2021, but no reply was offered.

DAC in its meetings held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends that department needs to take effective steps for timely recovery of 15% share of provincial government.

[Para ID 2021-000000486_F00012]

2.4.23 Non-realization of Farm House Tax - Rs 0.889 million

According to Section-6 (3) of the Punjab Finance Act, 2011, the government levied w.e.f 01.07.2011, a farm house tax at prescribed rate on a farm house constructed after 1980 on a total minimum area of four *kanals*

with a minimum covered area of five thousand square feet, used as a single dwelling unit with or without an annex.

During examination of the record of the Excise and Taxation Department, it was noticed that ETO-Gujranwala did not recover the Farm House Tax in five cases during 2020-21.

Audit is of the view that the inaction of management resulted into non realization of government revenue amounting to Rs 888,600.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in August 2021, but no reply was offered.

DAC in its meeting held in December 2021, directed the department to recover the amount at the earliest.

Audit recommends that necessary efforts be made for recovery of government dues without further delay.

[Para ID 2021-000000486_F00015]

2.4.24 Non-realization of Cotton fee and penalty– Rs.0.269 million

According to rule 25(7)(a) of the West Pakistan Cotton Control Rules 1966, state that the arrear of fee imposed under this rule if not paid within the prescribed period, shall be recoverable as arrear of Land Revenue and (b) for the purpose of recovery of the fee the Excise & Taxation Officer shall have the power of the Assistant Collector Grade-I and the Director Excise and Taxation shall have the power of the Collector under the West Pakistan Land Revenue Act, 1967. The late deposit attracts levy of penalty equal the amount payable.

During examination of the record of the Excise and Taxation Department, it was noticed that in the Excise & Taxation Office Multan, did not recover Cotton fee and penalty thereupon in five cases.

Audit is of the view that the inaction of management resulted into non realization of government revenue amounting to Rs.269,070.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in August 2021, but no reply was offered.

DAC in its meeting held in December 2021, directed the department to recover the amount in earliest.

Audit recommends that necessary efforts be made for recovery of government dues without further delay.

[Para ID 2021-000000494_F00016]

Non production of record

2.4.25 Non production of auditable record

Section 14(2 & 3) of the Auditor General, (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, states that the Auditor General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal Government and of each Province and of the accounts of each District. Accordingly, the officer in-charge of any office or department are duty bound to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. In case of creating hindrance in the auditorial functions of the Auditor General, disciplinary action shall be initiated.

In violation of above provisions, the Motor registration authority Tie-Up, Lahore, did not provide record regarding registration of vehicles and updation of Motor Vehicle Tax for the period 2019-20

Audit is of the view that non production of record by the aforementioned office created hindrance in auditorial functions of the Auditor General of Pakistan.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to October 2021, but no convincing reply was offered.

DAC, in its meetings held in December 2021, directed the department to produce the record at the earliest.

Audit stresses that matter be inquired and responsibility for non-production of record be fixed besides issuance of necessary instructions to the field offices for facilitating the production of record.

[PDP No 25429]

CHAPTER 3

FOOD DEPARTMENT

3.1 Introduction

(A) As per Rules of business, 1974, Food Department, Government of Punjab has been assigned the responsibilities of voluntary procurement of wheat, control over flour mills etc. Food Department is also responsible for regulating sugar industry through the Cane Commissioner Punjab. Prices of cane are fixed by the Provincial government, on recommendations of the Federal government, after getting it approved from the Sugarcane Control Board.

The Cane Commissioner, Punjab also provides services for the collection of Sugarcane Cess from the sugar mills to formulate and initiate development scheme as well their execution.

Sugarcane Development Cess

Sugarcane Development Cess is collected on the cane supplied to the mills which is contributed by the concerned sugar mills and the growers equally. Cess so collected is spent on the development of sugarcane, construction of roads and plant protection measures within the area of collection.

Audit profile of Food Department

(Rs. in million)

Sr. No	Description	Total No	Audited	Revenue/Receipt audited FY 2020-21
1	Formations	1	1	2013
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-
3	Authorities /Autonomous Bodies etc. Under the PAO	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-

(B) Comments on Budgeted Receipts (Variance Analysis)

A comparison of receipts collected for last five years are tabulated below:

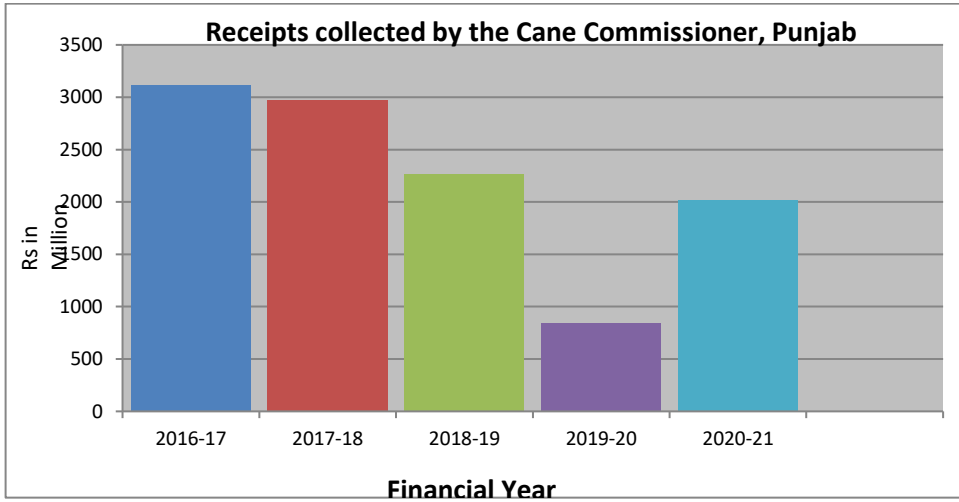
(Rs. in million)

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Receipts (G-11212)	3115	2,975	2268	846	2013
Percentage changes	-	(4.5%)	(24)	(63)	137%

(Data Source: 1. Estimates of Receipts Govt. of Punjab Budget 2021-22 & Civil Accounts)

The above figures highlight that the receipts collection for the years 2017-18, 2018-19 & 2019-20 show decrease of 4.5%, 24% and 63% respectively. However, in 2020-21 the receipts collection increased significantly by 137%. The cess collection is dependent upon the sugar cane supply to mills which in turn is related with sugar cane production in the

relevant year. The comparison of above stated figures is also shown in following column graph.



The above column graph clearly shows that there is a lot of variation in the amount of receipts collected by cane commissioner punjab over last five years.

3.2 *Classified Summary of Audit Observations*

Audit observations amounting to Rs. 2,893.35 million pertaining to Provincial Receipts were raised in this report during the current audit of Cane commissioner Punjab Food Department.

Overview of Audit observations

(Rs. in million)

Sr. No	Classification	Amount
1	Irregularities (Non/less realization of Govt. revenue)	0
2	Value for money and service delivery issues	2,893.35

3.3 Brief comments on the status of compliance with PAC Directives

The status of compliance with PAC Directives, for reports discussed so far, is given below:

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1990-1991	3	2	1	67
2	1992-1993	1	1	0	100
3	1994-1995	4	4	0	100
4	1996-1997	2	2	0	100
5	1998-1999	3	3	0	100
6	1999-2000	6	2	4	33
7	2001-2002	7	4	3	57
8	2009-2010	2	1	1	50
9	2010-2011	2	1	1	50
10	2013-2014	2	1	1	50
Total		32	21	11	66

The compliance with PAC Directives in Food Department is 100 percent for Audit years 1992-93, 1994-1995, 1996-97 & 1998-99. For other years, department needs to be more proactive. No PAC meeting was held regarding Audit Reports 2014-15 to 2020-21.

3.4 AUDIT PARAS

Value for money

3.4.1 Non recovery of farmers payments from defaulting Sugar Mills -Rs. 2,893.35 million

As per section 13-A of The Sugar Factories Controls Act 1950, (1) The Cane Commissioner shall determine the liability of the occupier of a factory for payment of cane price to a cane-grower or the cane-growers, as the case may be, not later than forty-five days of the end of the crushing season. (2) When the Cane Commissioner makes a determination under sub-section (1) and the amount so determined is not paid within the stipulated time period of fifteen days, the amount shall be recoverable as arrears of land revenue under the Punjab Land Revenue Act, 1967.

During audit of the Cane Commissioner, Lahore for the year 2020-21, it was observed that an amount of Rs. 1,753,051,893 was recoverable under arrears of land revenue against the defaulting sugar mills. Despite lapse of considerable time, Cane Commissioner could not recover the due amount nor the mills were sealed by the administration for affecting recovery. Resultantly, an amount of Rs. 1,140,295,385 has also accrued as interest (Annex-30).

Audit is of the view that the said recovery could not be effected due to weak enforcement of the above provision of law.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in September 2021, but no reply was offered.

DAC, in its meetings held in February 2022, and directed the department to ensure timely payments to the growers.

Audit recommends that efforts be made to recover the outstanding amount along with interest accrued thereupon besides action against the defaulting sugar mills.

[PDP No. 2021-0000000118_F00004]

CHAPTER 4

TRANSPORT DEPARTMENT

4.1 Introduction

(A) Transport Department was established in the year 1987, previously it existed as Transport Cell in the Services, General Administration and Information Department under the supervision of the Additional Chief Secretary Government of Punjab.

The Punjab Provincial Transport Authority is a statutory body constituted under Section 46 of the Motor Vehicles Ordinance, 1965 and is an important satellite organization of the Transport Department to regulate the Public Transport in the Province.

The Punjab Provincial Transport Authority exercises and discharges various functions under the Motor Vehicles Ordinance, 1965 throughout the province, whereas, the District Regional Transport Authorities established at each district of the province to exercise power and functions conferred by the Motor Vehicles Ordinance, 1965, within their respective territorial jurisdictions.

Core Operational Activities

- Route permit fee,
- License fee for bus/wagon stands,
- License fee for carrying the business of goods forwarding,
- Fitness fee from different categories of public transport and
- License of bus body building workshop

The main source of income of the department is from issuance and renewal of route permits & motor vehicles fitness certificates. The revenue

from these two sources is collected under the heads of account “B-02812” and “B-02811” respectively.

Route permit fee is levied under Motor Vehicle Ordinance, 1965 and rules made there under. Route permits to the owners of commercial vehicles are issued under the said law for a specific period. On expiry, these are renewed on payment of prescribed fee. The fee is charged in shape of route permit’s adhesive stamps made available by the postal authorities. The applicants paste the revenue stamps on the application forms which are properly defaced. In case of renewal of route permit, the owner shall make application one month before the expiry of the permit with a fee of Rs. 450 in shape of route permit adhesive stamps pasted on the application forms. On the applications submitted after the stipulated period late fee @ Rs.200 per month or part thereof is charged.

Audit profile of Transport Department

(Rs. in million)

Sr. No	Description	Total No	Audited	Revenue/Receipt audited FY 2020-21
1	Formations	75	7	239.023
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-
3	Authorities /Autonomous Bodies etc. Under the PAO	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-

(B) Comments on Budgeted Receipts (Variance Analysis)

During the Financial Year 2020-21, the Transport Department of the government of Punjab collected an amount of Rs.682 million against the revised estimates of Rs.600 million.

A comparison of budget estimates, revised estimates and actual receipts for the year 2020-21 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms:

(Rs. in million)

Variance Analysis for Transport Department							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation / (less) Col.6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Fitness Fee	B02811	125	65.1	80.098	14.998	23.04
2	Route Permit Fee	B02812	550	535	602.274	67.274	12.57
Total			675	600.1	682.372	82.272	13.71

(Data Source: 1. Estimates of Receipts Govt. of Punjab Budget 2020-21 2. Civil Accounts)

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 13.71% greater than the revised estimates of the receipts. The variation between the original budgeted receipts (Rs.675 million) and actual receipts (Rs.682.37 million) collected was Rs.7.37 million. The budgeted receipt targets

during the year were revised from 675 million to 600 million. The actual receipts collected were 13.71% greater than the revised estimates.

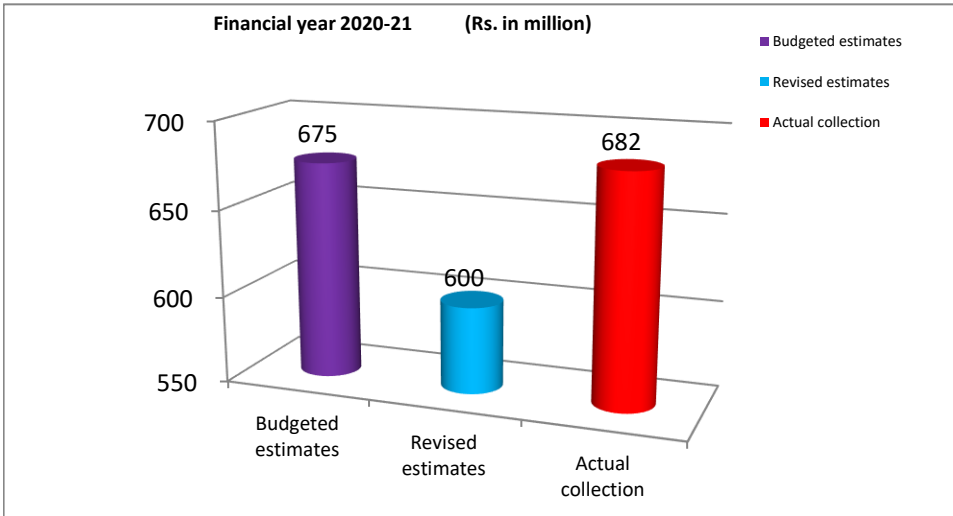
The Transport department has achieved its revise revenue targets during the financial year 2020-21. Comparison of receipts targets and actual receipts for the financial year 2019-20 and 2020-21 is given below in the table:

(Rs. in million)

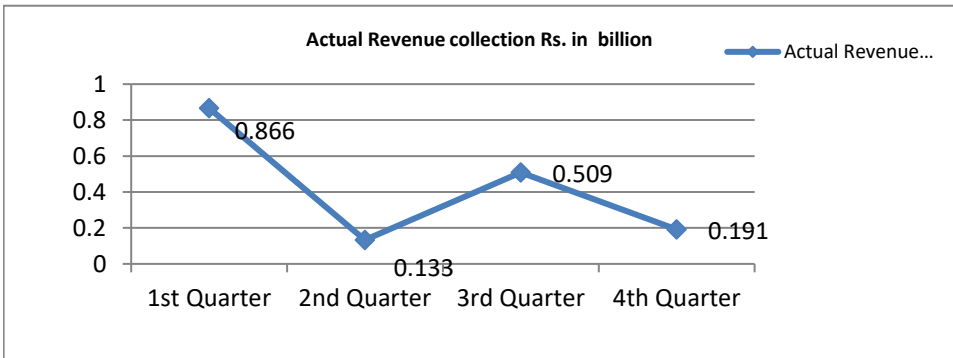
Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2019-20	710	431	469.05
2020-21	675	600.1	682.372

The above figures show that actual receipts in 2020-21 were greater than the previous year i.e., 2019-20. However, the revised estimates in 2019-20 were 39.30 percent less than original estimates whereas in 2020-21 revised estimates were 11.11 percent less than the original estimates.

The comparison of budgeted revenue estimates, revise revenue estimates and actual collection of department for the financial year 2020-21 also shown in the following graph.



The quarterly tax revenue collection during the financial year 2020-21 was as under:



The above line chart shows downward trend in 2nd quarter and upward trend in 3rd quarter of revenue collected by the department However revenue collection shows downward trend again in 4th quarter.

4.2 *Classified Summary of Audit Observations*

Audit observations (recoveries) amounting to Rs.20.722 million pertaining to Provincial Receipts were raised in this report during the current audit of Transport Department.

Overview of Audit observations

(Rs. in million)

Sr. No	Classification	Amount
1	Irregularities (Non/less realization of Govt. revenue)	20.722
2	Value for money and service delivery issues	0

4.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives, for reports discussed so far, is given below:

Sr No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1985-1986	1	1	0	100
2	1986-1987	1	0	1	0
3	1990-1991	2	1	1	50
4	1992-1993	1	0	1	0
5	1993-1994	1	0	1	0
6	1996-1997	1	0	1	0
7	1997-1998	1	0	1	0
8	1998-1999	1	1	0	100
9	1999-2000	2	2	0	100
10	2000-2001	1	0	1	0
11	2001-2002	1	1	0	100
12	2006-2007	2	1	1	50
13	2007-2008	3	1	2	33
14	2009-2010	3	1	2	33
15	2011-2012	2	2	0	100
16	2013-2014	2	2	0	100
Total		25	13	12	52

The compliance with PAC Directives in Transport Department is 100 percent for Audit years 1998-99, 1999-2000, 2001-02, 2011-12 & 2013-14. For other years, department needs to be more proactive. No PAC meeting was held regarding Audit Reports 2014-15 to 2020-21.

4.4 AUDIT PARAS

Brief statistics of recovery pointed out in summery format is given in Annexure-C

Irregularities

4.4.1 Non recovery of fees due to non-issuance of fitness certificates of public service vehicles - Rs.17.025 million

According to amendment made in Rule 35 for Sub Rule (9) of Motor Vehicles Rules 1965, vide Government of Punjab, Transport Department Notification No. SORT-1/9-2/96 dated: 25.07.1996 read with notification No. SORT-1/2-10/2000, No & date even, grant of Fitness Certificate of vehicle is required to be charged at prescribed rates.

During examination of the record of the Secretary District Regional Transport Authority Faisalabad for the financial year 2020-21, it was observed that 52,154 vehicles fitness certificates were issued in 2019-20 which were going to expire in 2020-21, but fitness certificates were not renewed till date.

Audit is of the view that this negligence on the part of the management resulted in non-realization of potential revenue amounting to Rs. 17,025,125.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October, 2021. But no reply was received.

DAC in its meetings held in January 2022 and directed the department to recover the amount at the earliest.

Audit recommends that detail of vehicles for renewal of fitness certificate should be provided alongwith recovery of government dues without further delay.

4.4.2 Loss of government revenue due to non- renewal of expired route permits-Rs. 2.555 million

Section 34 (1) (b) and Section 60 of the Motor Vehicles Ordinance 1965, read with rules 64 (2), 85 and 91 of the Motor Vehicles Rules, 1969 states that a route permit, issued for a specific period, is required either to be renewed annually on payment of prescribed fee or surrendered to the issuing authority. In case of default, registration of such vehicle is liable to suspension. Moreover, under Section 115 of the Ordinance, 1965, the vehicle can be impounded as well.

During examination of the record of the 8 District Regional Transport Authorities for the period up to 2020-21, it was observed that route permit renewal fee was not recovered from 331 route permit holders nor permits were cancelled.

Audit is of the view that this negligence on the part of the management resulted in non-realization of potential revenue amounting to Rs. 2,662,950 upto 202-21 (Annex-31).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October, 2021. No satisfactory reply was received.

DAC in its meetings held in January 2022, reduced the para to Rs. 2,555,300 after verification of recovery of Rs. 107,650 and directed the department to recover the balance amount at the earliest.

Audit recommends immediate recovery of government dues without further delay.

4.4.3 Non-realization of renewal fee from owners of bus stands Rs. 1.142 million

According to Rule 253 of the Motor Vehicles Rules, 1969, read with Rule 253-A, ibid licenses granted to bus/wagon stand owners are required to be renewed each year on payment of prescribed renewal fee.

During examination of the record of the 03 District Regional Transport Authorities for the period up to 2020-21, it was observed that renewal fee from owners of bus stands was not recovered in 29 cases.

Audit is of the view that this negligence on the part of the management resulted in non-realization of potential revenue amounting to Rs. 1,142,000 upto 202-21. Detail as given below:

Sr. No	DRTA	PDP No	No of Cases	Amount Pointed Out
1.	Secretary DRTA Faisalabad	2021-0000000190_F00006	12	365,000
2.	Secretary RTA Lahore	2021-0000000499_F00002	8	200,000
3.	DRTA DG Khan	25219	9	577,000
Total			29	1,142,000

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to October, 2021. No satisfactory reply was received.

DAC in its meetings held in January 2022 and directed the department to recover the amount outstanding at the earliest.

Audit recommends immediate recovery of government dues without further delay.

MFDAC

[Annex-1]

BOARD OF REVENUE (Arazi Record Centre)

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	ARC DG Khan	6684	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
2	ARC DG Khan	6684	MFDAC	Non maintenance /improper maintenance of record	-
3	ARC Shujabad	6685	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
4	ARC Shujabad	6685	MFDAC	Non maintenance /improper maintenance of record	-
5	ARC, Pattoki	6695	MFDAC	Improper maintenance of record	-
6	ARC, Pattoki	6695	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
7	ARC Lodhran	6697	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
8	ARC Bahawalpur City	6699	MFDAC	Non realization of withholding tax 236-K from Purchaser on exchange of property	12,320
9	ARC Bahawalpur City	6699	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
10	ARC Phalia	6707	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
11	ARC Phalia	6707	MFDAC	Internal audit not conducted	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
12	ARC Multan Saddar	6708	MFDAC	Internal audit not conducted	-
13	ARC Multan Saddar	6708	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
14	ARC Sadiqabad	6710	MFDAC	Non-Reconciliation of Revenue Figure with The District Accounts/Treasury Office	-
15	ARC Sadiqabad	6710	MFDAC	Improper feeding of taxes into LRMIS.	-
16	ARC Sadiqabad	6710	MFDAC	Non preparation and non-maintenance of computerized record/Discrepancies in Provision of record	-
17	ARC Khanpur	6714	MFDAC	Unauthorized operation of parking stand.	-
18	ARC Khanpur	6714	MFDAC	Improper feeding of taxes into LRMIS.	-
19	ARC Khanpur	6714	MFDAC	By passing of Que Management system and Non maintenance of Appointment or Ahle-Commission record.	-
20	ARC Khanpur	6714	MFDAC	Non preparation and non-maintenance of computerized record/Discrepancies in Provision of record	-
21	ARC Khanpur	6714	MFDAC	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	-
22	ARC Kabirwala	2021-000000017_2_F00006	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
23	ARC Kabirwala	2021-000000017_2_F00007	MFDAC	In-efficiency and bad governance of PLRA as non-computerization of 27 Mouzajats.	-
24	ARC Kabirwala	2021-000000017_2_F00008	MFDAC	Inappropriate assessment of land value and discrepancies in Provision of computerized record	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
25	ARC Okara	2021-000000017 3_F00010	MFDAC	Internal audit not conducted	-
26	ARC Okara	2021-000000017 3_F00011	MFDAC	Governance related issues at Arazi Record Center.	-
27	ARC Okara	2021-000000017 3_F00012	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
28	ARC Sangla Hill	2021-000000017 4_F00005	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
29	ARC Sangla Hill	2021-000000017 4_F00006	MFDAC	Internal Audit not carried out.	-
30	ARC Sharqpur	2021-000000017 5_F00006	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
31	ARC Sharqpur	2021-000000017 5_F00007	MFDAC	Internal Audit not carried out	-
32	ARC Rawat, Rawalpindi	2021-000000048 3_F00012	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
33	ARC Gujranwala Saddar	2021-000000048 4_F00006	MFDAC	Internal Audit not carried out.	-
34	ARC Gujranwala Saddar	2021-000000048 4_F00007	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
35	ARC Pindi Bhattian	2021-000000048 5_F00009	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
36	ARC Okara	2021-000000017 3_F00005	High fit for PDP	Transfer of state land without observing the procedure	-
37	ARC Khanpur	25448	High fit for PDP	Transfer of state land without observing the procedure	-
38	ARC Sadiqabad	25419	High fit for PDP	Transfer of state land without observing the procedure	-

BOARD OF REVENUE (Sub Registrar)

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	Sub Registrar Allama Iqbal Town Lahore	6674	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
2	Sub Registrar Wahga Town Lahore	6676	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
3	Sub Registrar, Ravi Town, Lahore	6677	MFDAC	Non obtaining NOC from Excise and Taxation Department	-
4	Sub Registrar, Aziz Bhatti Town, Lahore	6679	MFDAC	Non obtaining NOC from Excise and Taxation Department	-
5	Sub Registrar, Aziz Bhatti Town, Lahore	6679	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
6	Sub Registrar Nishter Town Lahore	6682	MFDAC	Discrepancies in maintenance of record and process relating to registration of sale deeds of immoveable property	-
7	Sub Registrar Nishter Town Lahore	6682	MFDAC	Non-obtaining of NOC from Excise and Taxation Department	-
8	Sub Registrar Nishter Town Lahore	6682	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
9	Sub Registrar Shalimar Town Lahore	6691	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
10	Sub Registrar Bahawalpur Saddar	6700	MFDAC	Improper maintenance of record	-
11	Sub Registrar Bahawalpur Saddar	6700	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
12	Sub Registrar Cantt. Rawalpindi	6702	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
13	Sub Registrar Kabirwala	6703	MFDAC	Non realization of local Commission fees.	10,000
14	Sub Registrar Kabirwala	6703	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
15	Sub Registrar Rural Rawalpindi	6704	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
16	Sub Registrar, Allama Iqbal Town, Lahore	2021-0000000097_F00006	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
17	Sub Registrar, Allama Iqbal Town, Lahore	2021-0000000097_F00007	MFDAC	Non conducting of internal audit for the period 2020-21.	-
18	Sub Registrar Data Gunj Bux, Lahore	2021-0000000098_F00005	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
19	Sub Registrar, Aziz Bhatti Town, Lahore Cantt.	2021-0000000099_F00007	MFDAC	Non obtaining NOC from Excise and Taxation Department	-
20	Sub Registrar, Aziz Bhatti Town, Lahore Cantt.	2021-0000000099_F00008	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
21	Sub Registrar Ravi Town Lahore	2021-0000000100_F00008	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
22	Sub Registrar Ravi Town Lahore	2021-0000000100_F00009	MFDAC	Non obtaining NOC from Excise and Taxation Department	-
23	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00006	MFDAC	Non obtaining NOC from Excise and Taxation Department	-
24	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00007	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
25	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00008	MFDAC	Internal audit not conducted	-
26	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00009	MFDAC	Non-delisting of E-stamp papers	898,788
27	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00010	MFDAC	Non verification of dubious CPRs	44,850

Sr.	Name of Formation	Para ID	Part	Title	Amount
28	Sub-Registrar, Urban-I, Faisalabad	2021- 0000000102 _F00011	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
29	Sub-Registrar, Urban-I, Faisalabad	2021- 0000000102 _F00012	MFDAC	Non-maintenance of local Commission fee register	-
30	Sub-Registrar, Urban-I, Faisalabad	2021- 0000000102 _F00013	MFDAC	Loss due to non-assurance of payment of urban immoveable property tax	-
31	Sub-Registrar, Urban-I, Faisalabad	2021- 0000000102 _F00014	MFDAC	Un-authorized registration of sale deeds on un-approved format.	-
32	Sub-Registrar Sarghoda	2021- 0000000171 _F00008	MFDAC	Non-reconciliation of revenue figure with the District Accounts Officer.	-
33	Sub-Registrar Sarghoda	2021- 0000000171 _F00009	MFDAC	Non conducting of internal audit for the period 2020-21.	-
34	Sub-Registrar, Gujranwala (Rural)	2021- 0000000482 _F00006	MFDAC	Non realization of local Commission fees during registration of immoveable property.	5,000
35	Sub-Registrar, Gujranwala (Rural)	2021- 0000000482 _F00007	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
36	Sub-Registrar, Urban, Sialkot	2021- 0000000623 _F00008	MFDAC	Short realization of Municipal Committee Fee due to pending sale deed.	15,471
37	Sub-Registrar, Urban, Sialkot	2021- 0000000623 _F00009	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
38	Sub-Registrar, Rawalpindi (city)	2021- 0000000624 _F00008	MFDAC	Short realization of advance tax from seller on sale of immoveable property.	13,000
39	Sub-Registrar, Rawalpindi (city)	2021- 0000000624 _F00009	MFDAC	Non realization of Municipal Committee Fee.	17,985
40	Sub-Registrar, Rawalpindi (city)	2021- 0000000624 _F00010	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
41	Sub-Registrar Saddar Multan	2021- 0000000748 _F00013	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
42	Sub-Registrar Saddar Multan	2021- 0000000748 _F00014	MFDAC	Non-maintenance of local Commission fee register.	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
43	Sub-Registrar Saddar Multan	2021- 0000000748 _F00015	MFDAC	Loss due to non-assurance of payment of urban immovable property tax.	-
44	Sub-Registrar Saddar Multan	2021- 0000000748 _F00016	MFDAC	Un-authorized registration of sale deeds on un-approved format.	-

Board of Revenue (Tehsildar)

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	Tehsildar Shalimar Town, Lahore	6681	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
2	Tehsildar Kabirwala	6693	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
3	Tehsildar Bahawalpur Saddar	6698	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
4	Tehsildar Multan Saddar	6705	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
5	Tehsildar Narowal	6712	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
6	Tehsildar, Saddar Multan	2021- 0000000736 _F00010	MFDAC	Non-realization of 10% Surcharge on delayed payment of Abiana.	105,975
7	Tehsildar, Saddar Multan	2021- 0000000736 _F00012	MFDAC	Inefficient administration for non-handing over/production of a record of notified mouza to ARC.	-
8	Tehsildar,Saddar Multan	2021- 0000000736 _F00011	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-

Board of Revenue (Colonies)

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	General Assistant Revenue (Col),	2021- 0000000177_ F00016	Medium/Fit for MFDAC	Illegal occupation of land reserved for establishment of University of	62,500,000

Sr.	Name of Formation	Para ID	Part	Title	Amount
	District Bahawalpur			Veterinary & Animal Sciences	
2	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00017	Low	Non maintenance of State Land Directory & other important ledgers, registers with overall area.	0
3	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00020	Low	Doubtful maintenance of ledgers without signature of competent authority as per files.	0
4	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00021	Low	Contradiction for availability of record for temporary cultivation scheme (1 & 2 years etc.). (Army Welfare Scheme, Tubewell Scheme etc.).	0
5	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00025	Low	Assessment of condonation fee without supporting documents.	163,111,000
6	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00026	Medium/Fit for MFDAC	Non retrieval of land from illegal occupants.	2,049,533,000
7	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00027	Medium/Fit for MFDAC	Blockade of Govt. revenue due to stay issued by honorable Courts.	1,322,100,110
8	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00028	Low	Non verification of deposited receipts/challan from District Accounts Office Rs. 1414455000	-
9	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00029	Low	Non provision of compliance of previous audit Paras.	-
10	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00032	Medium/Fit for MFDAC	Poor performance for tracing Benami Properties and no action against the traced out only 01 proport	40,000,000
11	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00033	Low	Poor progress on the State Land Record Management Information System (LRIMS) for state land Rs. 2301900000	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
12	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00034	Medium/Fit for MFDAC	Less collection of Govt. receipts as compare to Budget and actual Receipts Rs. 405912000	-
13	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00035	Low	Poor progress on solving the issues on the subject of Khewat, Mutation and missing Mutations in Bahawalpur District.	0
14	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00008	Medium/Fit for MFDAC	Justify possession/allotment of land to deceased and other Lambardars.	3,423,615,000
15	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00010	Medium/Fit for MFDAC	Non-auction of government land.	12,824,250,000
16	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00013	Medium/Fit for MFDAC	Delay in completion of auction proceedings resulted in loss to the government.	205,500
17	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00020	Medium/Fit for MFDAC	Misclassification deposit of condonation fee of head of account C03702.	14,594,598
18	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00021	Medium/Fit for MFDAC	Incomplete ledgers resulted in whereabouts of land not known.	2,105,750,000
19	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00024	Medium/Fit for MFDAC	Doubtful maintenance record of Privatization Board of State land and properties.Rs. 1457466296	-
20	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00025	Medium/Fit for MFDAC	Doubtful allotment & Possession record of Agriculture Graduate Scheme	-
21	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00029	Medium/Fit for MFDAC	Recoveries of dues on the tube well schemes.	4,891,608,000
22	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00030	Low	Non maintenance of Ledgers for Schemes.	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
23	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00027	High fit for PDP	Blockage of Govt. revenue due to stay issued by honorable Courts –Rs 60.563 million	60,563,000
24	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00012	High fit for PDP	Non-maintenance of ledgers of state land 34123 Kanal valuing Rs.1,066.344 million	-
25	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00001	High fit for PDP	Non-utilization of Government Land as per criteria - Rs. 182.812 million	182,812,000
26	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00023	High fit for PDP	Doubtful allotment order of lot No. 38 tube well scheme amounting to Rs. 203.817 million	203,816,720
27	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00010	High fit for PDP	Non recovery of lease out / sold out land by AC Saddar Bahawalpur amounting to Rs 279.52 million	279520000
28	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00014	High fit for PDP	Non realization of Condonation Fee	49,636,888
29	General Assistant Revenue (Col) District Khanewal	2021-0000000176_F00003	High fit for PDP	Non-recovery of Tawan from illegal occupants amounting to Rs 54.747 million	54,747,993
30	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00028	High fit for PDP	Non recovery of lease rent under different Schemes	603,777
31	GAR (Col), District Bahawalpur	2021-0000000177_F00004	High fit for PDP	Loss to the government due to non-grant of proprietary rights.	5,675,937,000
32	GAR (Col) District Bahawalpur	2021-0000000177_F00003	High fit for PDP	Non confiscated of land from the illegal occupants who did not applied for propriety rights.	310,000,000
33	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00015	High fit for PDP	Non realization of Condonation Fee	250,000,000
34	General Assistant Revenue (Col),	2021-0000000176_F00007	High fit for PDP	Non realization of Condonation Fee	1,686,832,000

Sr.	Name of Formation	Para ID	Part	Title	Amount
	District Khanewal				
35	General Assistant Revenue (Col), District Khanewal	2021- 0000000176_ F00019	High fit for PDP	Non realization of Condonation Fee	45,787,000

MFDAC

EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	ETO Jhang	6686	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
2	ETO Zone-X, Lahore	6689	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
3	ETO Zone-VI, Lahore	6690	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
4	ETO Zone XII, Lahore	6692	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
5	ETO Zone V, Lahore	6694	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
6	ETO Zone V, Lahore	6694	MFDAC	Non- assessment of property tax on vacant plots	-
7	ETO Zone II, Lahore	6706	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
8	ETO MRA Tie Up Lahore	6713	MFDAC	Non-segregation and reconciliation of Revenue collected for Tie-Up and Non Tie-up vehicles.	-
9	ETO MRA Tie Up Lahore	6713	MFDAC	Non Delivery of Number Plates and Smart Cards	-
10	ETO MRA Tie Up Lahore	6713	MFDAC	Non fixation of targets by excise and taxation department to MRA-Tie-up Lahore	-
11	ETO Zone VI, Lahore	2021-0000000178_F00009	MFDAC	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	387,050
12	ETO Zone VI, Lahore	2021-0000000178_F00016	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
13	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00015	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
14	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00010	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g)	238,420
15	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00011	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
16	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00012	MFDAC	Loss of million due to assigning of incorrect rates by service provider	-
17	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00013	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record	-
18	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00014	MFDAC	Non/less assessment of property tax due to Delay in new Survey	-
19	ETO Zone II, Lahore	2021-0000000181_F00012	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
20	ETO Zone II, Lahore	2021-0000000181_F00013	MFDAC	Difference in revenue figures as as reported by IT system and reported in the statement.	-
21	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00008	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g)	505,460
22	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00013	MFDAC	Non reconciliation of revenue statement from Accountant General Punjab office/Treasury Office.	-
23	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00014	MFDAC	Loss of million due to assigning of incorrect rates by service provider	-
24	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00015	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record	-
25	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00016	MFDAC	Non/less assessment of property tax due to Delay in new Survey	-
26	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00017	MFDAC	Irrational assessment of Property tax on hotels	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
27	ETO, Sialkot	2021-0000000184_F00002	MFDAC	Non collection of property tax of renowned society (City Housing)	-
28	ETO, Sialkot	2021-0000000184_F00022	MFDAC	In-admissible exemption, from Property Tax, granted to widows.	252,541
29	ETO, Sialkot	2021-0000000184_F00023	MFDAC	Non-realization of arrears of Property Tax relating to 5 Marla houses	85,447
30	ETO, Sialkot	2021-0000000184_F00027	MFDAC	Non realization of Professional Tax on motor vehicles	22,400
31	ETO, Sialkot	2021-0000000184_F00033	MFDAC	Non-deduction of Income Tax	4,410
32	ETO, Sialkot	2021-0000000184_F00037	MFDAC	Non- Resolving of Governance Issues.	-
33	ETO, Sialkot	2021-0000000184_F00038	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
34	ETO Chakwal	2021-0000000185_F00006	MFDAC	Un-authorized exemption from Property Tax to widows allowed under Section 4(g).	150,493
35	ETO Chakwal	2021-0000000185_F00018	MFDAC	Non-realization of Professional tax from the owners of the motor vehicles.	3,400
36	ETO Chakwal	2021-0000000185_F00030	MFDAC	Non-Reconciliation of Revenue Figures and expenditure statement with DAO/Treasury office.	-
37	ETO Chakwal	2021-0000000185_F00031	MFDAC	Non-Delivery of number plates and smart cards.	-
38	ETO, Sargodha	2021-0000000187_F00019	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
39	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00026	MFDAC	In-admissible exemption, from Property Tax, granted to widows	260,139
40	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00029	MFDAC	Non-realization of arrears of Property Tax relating to 5 Marla houses	127,335

Sr.	Name of Formation	Para ID	Part	Title	Amount
41	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021- 0000000486 _F00030	MFDAC	Non collection of property tax of renowned societies	-
42	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021- 0000000486 _F00031	MFDAC	Non collection of property tax from extended (urban) areas of Kamoke city	-
43	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021- 0000000486 _F00032	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
44	ETO, Gujrat	2021- 0000000487 _F00016	MFDAC	Grant of exemption to the owners of 5 marla houses without clearing of previous outstanding balances	-
45	ETO, Gujrat	2021- 0000000487 _F00017	MFDAC	Non Realization of Professional Tax on Motor Vehicles.	22,800
46	ETO, Gujrat	2021- 0000000487 _F00024	MFDAC	Loss to Government due to less deduction of Income Tax.	9,000
47	ETO, Gujrat	2021- 0000000487 _F00026	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
48	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021- 0000000488 _F00019	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
49	MRA, Rawalpindi	2021- 0000000489 _F00007	MFDAC	Non- collection of Taxes from owner of vehicles providing ride hailing services under Uber and careem.	-
50	MRA, Rawalpindi	2021- 0000000489 _F00008	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
51	MRA, Rawalpindi	2021- 0000000489 _F00009	MFDAC	Non-Delivery of number plates and smart cards.	-
52	ETOs Faisalabad	2021- 0000000490 _F00021	MFDAC	Non Maintenance of Demand Registers for Luxry House Tax.	-
53	ETOs Faisalabad	2021- 0000000490 _F00022	MFDAC	Non Assessment of Entertainment Duty.	-
54	ETOs Faisalabad	2021- 0000000490 _F00023	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
55	ETO Sahiwal	2021-0000000492_F00009	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
56	ETO Kasur	2021-0000000493_F00015	MFDAC	Non-recovery of professional tax from the owners of the vehicles.	17,400
57	ETO Kasur	2021-0000000493_F00019	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
58	ETO-Multan(Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00019	MFDAC	Non-reconciliation of revenue figures with Treasury/District Accounts Office.	-
59	ETO, Khanewal	2021-0000000495_F00012	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g).	177,916
60	ETO, Khanewal	2021-0000000495_F00013	MFDAC	Non realization of professional tax due to skipping of business Units from assessment involving.	-
61	ETO, Khanewal	2021-0000000495_F00014	MFDAC	Non/short-realization of Property Tax under section 9(C)(iii).	54,437
62	ETO, Khanewal	2021-0000000495_F00015	MFDAC	Non-realization of professional tax from owners of vehicles.	11,200
63	ETO, Khanewal	2021-0000000495_F00016	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
64	ETO, Khanewal	2021-0000000495_F00017	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record	-
65	ETO, Khanewal	2021-0000000495_F00018	MFDAC	Non/less assessment of property tax due to Delay in new Survey	-
66	ETO, Khanewal	2021-0000000495_F00019	MFDAC	Non-deduction of Conveyance allowance during leave.	40,000
67	ETO, Bahawalpur	2021-0000000496_F00013	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g)	334,563
68	ETO, Bahawalpur	2021-0000000496_F00014	MFDAC	Non-realization of professional tax from owners of vehicles	9,000
69	ETO, Bahawalpur	2021-0000000496_F00015	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
70	ETO, Bahawalpur	2021-0000000496_F00016	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record.	-
71	ETO, Bahawalpur	2021-0000000496_F00017	MFDAC	Non/less assessment of property tax due to Delay in new Survey.	-
72	ETO, Bahawalpur	2021-0000000496_F00021	MFDAC	Improper survey of open plots /land and non-issuance of NOC.	-
73	ETO, Bahawalpur	2021-0000000496_F00022	MFDAC	Bad Governance as non-issuance of Registration number plates with in given time period.	-
74	ETO, Bahawalpur	2021-0000000496_F00023	MFDAC	Non-Conducting of Internal Audit.	-
75	ETO, R.Y.Khan	2021-0000000497_F00011	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g).	278,247
76	ETO, R.Y.Khan	2021-0000000497_F00012	MFDAC	Non realization of professional tax due to skipping of business Units from assessment.	50,000
77	ETO, R.Y.Khan	2021-0000000497_F00013	MFDAC	Non-Realization of property tax for open plots/Land.	40,190
78	ETO, R.Y.Khan	2021-0000000497_F00014	MFDAC	Non-realization of professional tax from owners of vehicles.	13,200
79	ETO, R.Y.Khan	2021-0000000497_F00015	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-
80	ETO, R.Y.Khan	2021-0000000497_F00016	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record.	-
81	ETO, R.Y.Khan	2021-0000000497_F00017	MFDAC	Non/less assessment of property tax due to Delay in new Survey.	-
82	ETO Vehari	2021-0000000498_F00012	MFDAC	Irregular exemption from Property Tax to widows allowed under section 4(g).	278,425
83	ETO Vehari	2021-0000000498_F00013	MFDAC	Non realization of professional tax due to skipping of business Units from assessment.	130,000
84	ETO Vehari	2021-0000000498_F00014	MFDAC	Non-realization of professional tax from owners of vehicles.	3,600

Sr.	Name of Formation	Para ID	Part	Title	Amount
85	ETO Vehari	2021-0000000498_F00015	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
86	ETO Vehari	2021-0000000498_F00016	MFDAC	Inappropriate assessment of property tax and discrepancies in Provision of computerized record.	-
87	ETO Vehari	2021-0000000498_F00017	MFDAC	Non/less assessment of property tax due to Delay in new Survey.	-
88	ETO Zone VII	2021-0000000753_F00015	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
89	ETO Sheikhpura	2021-0000000754_F00017	MFDAC	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office.	-
90	ETO, Sargodha	2021-0000000187_F00018	PDP	Loss of government revenue due to allotment of attractive number other than winner of auction.	289800
91	ETO, Sialkot	2021-0000000184_F00025	PDP	Short-realization of registration fee on motor vehicles.	65,610

Food Department

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	Cane Commission er,Punjab, Lahore	2021-0000000118_F00019	PDP	Non verification of deposited Sugarcane Development Cess - Rs.2,981.984 million	-

Transport Department

(Amount in Rupees)

Sr.	Name of Formation	Para ID	Part	Title	Amount
1	Secretary DRTA DG Khan	6683	MFDAC	Non-reconciliation of revenue and expenditure figure with the District Accounts Officer	-
2	Secretary DRTA DG Khan	6683	MFDAC	Non conducting of internal audit for the period 2018-19, & 2019-20	-

Sr.	Name of Formation	Para ID	Part	Title	Amount
3	Secretary DRTA Sargodha	6711	MFDAC	Non-reconciliation of revenue and expenditure figure with the District Accounts Officer	-
4	Secretary DRTA Rawalpindi	2021- 00000001 89_F0000 5	MFDAC	Non Collection of License fees for carrying out the business of goods forwarding agencies	-
5	Secretary DRTA Rawalpindi	2021- 00000001 89_F0001 0	MFDAC	Non-reconciliation of revenue and expenditure figure with the District Accounts Officer	-
6	Secretary DRTA Faisalabad	2021- 00000001 90_F0000 5	MFDAC	Non-realization of renewal fee of fitness certificates to vehicles	10,471
7	Secretary DRTA Faisalabad	2021- 00000001 90_F0000 3	MFDAC	Short-realization of renewal fee on Rout Permits	19,350
8	Secretary DRTA Faisalabad	2021- 00000001 90_F0000 7	MFDAC	Non collection of License fees for carrying out the business of goods forwarding agencies	-
9	Secretary DRTA Faisalabad	2021- 00000001 90_F0000 8	MFDAC	Non-reconciliation of revenue and expenditure figure with the District Accounts Officer	-
10	Secretary RTA Lahore	2021- 00000004 99_F0000 6	MFDAC	Non-Realization of license Renewal Fee of Body Building Workshops	6,000
11	Secretary RTA Lahore	2021- 00000004 99_F0000 8	MFDAC	Non-reconciliation of revenue and expenditure figure with the District Accounts Officer	-
12	Secretary RTA Lahore	2021- 00000004 99_F0000 5	PDP	Non collection of License fees for carrying out the business of goods forwarding agencies	-

**1.4.1 Non-realization of penalty on purchase of property
through non-banking channel - Rs.698.711 million**

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Sub-Registrar, Gujranwala (Urban I & II)	2021- 000000010 1_F00003	57	47,757,216	-	47,757,216
2	Sub Registrar Allama Iqbal Town Lahore	25171	1	44,471,590	-	44,471,590
3	ARC, Pattoki	25330	4	1,701,575	-	1,701,575
4	ARC Lodhran	25333	14	5,597,562	-	5,597,562
5	ARC Bahawalpur City	25346	2	1,159,500	-	1,159,500
6	Sub Registrar Bahawalpur Saddar	25348	18	12,278,168	-	12,278,168
7	ARC, Narowal	25358	8	3,745,000	-	3,745,000
8	ARC Multan Saddar	25405	10	4,902,618	-	4,902,618
9	Sub Registrar Sargodha	2021- 000000017 1_F00001	78	35,900,927	-	35,900,927
10	Sub Registrar Ravi Town Lahore	2021- 000000010 0_F00001	30	10,261,125	-	10,261,125
11	ARC Rawat, Rawalpindi	2021- 000000048 3_F00001	129	127,294,569	-	127,294,569
12	ARC Okara	2021- 000000017 3_F00001	55	38,706,200	-	38,706,200
13	SR Data Gunj Bux	2021- 000000009 8_F00002	14	5,273,850	-	5,273,850

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
14	Sub-Registrar Saddar Multan	2021- 000000074 8_F00002	24	24,218,250	-	24,218,250
15	Sub-Registrar, Urban-I, Faisalabad	2021- 000000010 2_F00001	15	21,997,031	-	21,997,031
16	Tehsildar, Saddar Multan	2021- 000000073 6_F00001	16	6,545,400	-	6,545,400
17	ARC Kabirwala	2021- 000000017 2_F00001	4	2,519,150	-	2,519,150
18	Sub Registrar, Allama Iqbal Town, Lahore	2021- 000000009 7_F00001	92	54,194,980	-	54,194,980
19	Sub-Registrar, Urban, Sialkot	2021- 000000062 3_F00001	8	3,393,908	-	3,393,908
20	Sub-Registrar, Gujranwala (Rural)	2021- 000000048 2_F00001	13	9,046,635	-	9,046,635
21	ARC Gujranwala Saddar	2021- 000000048 4_F00001	11	4,965,706	-	4,965,706
22	Sub Registrar, Aziz Bhatti Town, Lahore Cantt	2021- 000000009 9_F00005	10	25,562,150	-	25,562,150
23	Sub-Registrar, Rawalpindi (city)	2021- 000000062 4_F00003	14	29,175,250	-	29,175,250
24	Sub Registrar Gullberg Town Lahore	25176	2	412,363	-	412,363
25	Sub Registrar, Ravi Town, Lahore	25191	1	6,239,785	-	6,239,785
26	Sub Registrar, Aziz Bhatti Town, Lahore	25205	50	40,427,337	-	40,427,337

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
27	Sub Registrar, (Rural) Sialkot	25249	9	3,674,011	-	3,674,011
28	Sub Registrar, (Urban) Sialkot	25254	11	6,253,000	-	6,253,000
29	Sub Registrar Shalimar Town Lahore	25288	17	8,710,875	-	8,710,875
30	Tehsildar Kabirwala	25318	12	7,098,500	-	7,098,500
31	Sub Registrar Cantt. Rawalpindi	25361	30	18,546,949	-	18,546,949
32	Sub Registrar Kabirwala	25368	1	300,382	-	300,382
33	Sub Registrar Rural Rawalpindi	25372	14	7,095,450	-	7,095,450
34	ARC Phalia	25396	5	2,705,250	392,750	2,312,500
35	ARC Sadiqabad	25414	14	6,647,000	-	6,647,000
36	ARC Khanpur	25441	39	20,916,256	-	20,916,256
37	ARC Pindi Bhattian	2021-0000000485_F00005	38	21,351,625	-	21,351,625
38	ARC Sangla Hill	2021-0000000174_F00003	24	18,857,075	-	18,857,075
39	ARC Sharqpur	2021-0000000175_F00003	19	9,199,450	-	9,199,450
Total			913	699,103,668	392,750	698,710,918

[Annex-3]

1.4.4 Non- realization of withholding tax on purchase/transfer of immoveable property – Rs. 185.335 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	Sub Registrar Ravi Town Lahore	2021-0000000100_F00002	59	1,203,017	1,125,286	77,731
2	Sub Registrar Ravi Town Lahore	2021-0000000100_F00004	29	391,607	120,407	271,200
3	Sub Registrar Ravi Town Lahore	2021-0000000100_F00006	3	141,060	84,660	56,400
4	ARC Rawat, Rawalpindi	2021-0000000483_F00002	25	2,836,160	452,000	2,384,160
5	ARC Rawat, Rawalpindi	2021-0000000483_F00003	24	1,600,600	379,000	1,221,600
6	ARC Rawat, Rawalpindi	2021-0000000483_F00008	185	872,536	-	872,536
7	ARC Rawat, Rawalpindi	2021-0000000483_F00010	17	380,500	-	380,500
8	ARC Okara	2021-0000000173_F00002	107	4,005,810	1,082,670	2,923,140
9	SR Data Gunj Bux	2021-0000000098_F00001	35	3,705,960	2,922,351	783,609
10	Sub-Registrar Saddar Multan	2021-0000000748_F00008	75	3,020,386	-	3,020,386

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
11	Sub-Registrar Saddar Multan	2021-0000000748_F00012	3	207,326	-	207,326
12	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00004	41	2,273,238	179,784	2,093,454
13	Tehsildar, Saddar Multan	2021-0000000736_F00006	60	871,656	248,068	623,588
14	Tehsildar, Saddar Multan	2021-0000000736_F00007	24	851,291	59,000	792,291
15	ARC Kabirwala	2021-0000000172_F00004	47	331,270	157,517	173,753
16	Sub Registrar, Allama Iqbal Town, Lahore	2021-0000000097_F00005	12	171,691	-	171,691
17	Sub Registrar, Allama Iqbal Town, Lahore	2021-0000000097_F00002	1	543,724	308,074	235,650
18	Sub-Registrar Sargodha	2021-0000000171_F00002	75	3,581,865	85,120	3,496,745
19	Sub-Registrar Sargodha	2021-0000000171_F00003	23	2,962,553	-	2,962,553
20	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00002	85	6,011,662	5,227,236	784,426
21	Sub-Registrar, Urban, Sialkot	2021-0000000623_F00004	1	564,780	-	564,780

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
22	Sub-Registrar, Urban, Sialkot	2021-0000000623_F00002	15	733,100	664,100	69,000
23	Sub-Registrar, Gujranwala (Rural)	2021-0000000482_F00003	1	391,700	-	391,700
24	Sub-Registrar, Gujranwala (Rural)	2021-0000000482_F00002	19	610,002	-	610,002
25	ARC Gujranwala Saddar	2021-0000000484_F00003	7	800,159	-	800,159
26	ARC Gujranwala Saddar	2021-0000000484_F00004	10	689,900	-	689,900
27	ARC Pindi Bhattian	2021-0000000485_F00003	26	1,911,204	185,520	1,725,684
28	ARC Pindi Bhattian	2021-0000000485_F00008	9	221,290	-	221,290
29	ARC Pindi Bhattian	2021-0000000485_F00002	10	2,975,180	-	2,975,180
30	Sub Registrar, Aziz Bhatti Town, Lahore Cantt	2021-0000000099_F00002	14	21,480,123	153,032	21,327,091
31	ARC Sangla Hill	2021-0000000174_F00001	8	999,450	-	999,450
32	ARC Sharqpur	2021-0000000175_F00001	1	1,260,600	78,000	1,182,600

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
33	Sub-Registrar, Rawalpindi (city)	2021- 0000000624_F 00005	10	420,360	53,520	366,840
34	Sub-Registrar, Rawalpindi (city)	2021- 0000000624_F 00001	11	5,419,060	-	5,419,060
35	Sub-Registrar, Rawalpindi (city)	2021- 0000000624_F 00004	9	497,404	-	497,404
36	Sub Registrar Allama Iqbal Town Lahore	25169	1	1,065,379	-	1,065,379
37	Sub Registrar Allama Iqbal Town Lahore	25172	1	41,844	-	41,844
38	Sub Registrar Gullberg Town Lahore	25173	13	1,383,121	-	1,383,121
39	Sub Registrar Gullberg Town Lahore	25175	28	1,001,150	-	1,001,150
40	Sub Registrar Wahga Town Lahore	25180	20	1,280,833	45,653	1,235,180
41	Sub Registrar Wahga Town Lahore	25185	6	48,804	9,000	39,804
42	Sub Registrar, Ravi Town, Lahore	25186	135	3,855,297	-	3,855,297
43	Tehsildar Raiwand	25199	1	158,000	-	158,000

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
44	Sub Registrar, Aziz Bhatti Town, Lahore	25202	57	3,673,414	-	3,673,414
45	Sub Registrar Nishter Town Lahore	25213	104	3,980,096	-	3,980,096
46	ARC DG Khan	25223	3	3,107,211	-	3,107,211
47	ARC DG Khan	25224	4	947,200	-	947,200
48	ARC Shujabad	25228	14	3,207,365	-	3,207,365
49	ARC Shujabad	25229	13	3,190,442	-	3,190,442
50	ARC Shujabad	25234	7	168,560	-	168,560
51	Sub Registrar, (Rural) Sialkot	25248	8	177,190	49,750	127,440
52	Sub Registrar, (Urban) Sialkot	25256	7	128,299	117,834	10,465
53	Sub Registrar Shalimar Town Lahore	25290	25	516,793	-	516,793
54	Tehsildar Kabirwala	25316	112	2,250,380	229,650	2,020,730
55	ARC, Pattoki	25325	19	2,615,400	-	2,615,400

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
56	ARC, Pattoki	25329	6	680,800	-	680,800
57	Tehsildar Bahawalpur Saddar	25339	13	270,292	-	270,292
58	ARC Bahawalpur City	25344	10	2,611,000	624,000	1,987,000
59	ARC Bahawalpur City	25345	10	652,200	-	652,200
60	Sub Registrar Bahawalpur Saddar	25352	5	132,537	-	132,537
61	Sub Registrar Bahawalpur Saddar	25353	1	165,200	-	165,200
62	ARC, Narowal	25355	38	2,966,259	-	2,966,259
63	ARC, Narowal	25357	13	2,522,040	-	2,522,040
64	ARC, Narowal	25359	2	468,000	-	468,000
65	Sub Registrar Cantt. Rawalpindi	25362	129	6,727,841	-	6,727,841
66	Sub Registrar Kabirwala	25367	64	4,192,952	-	4,192,952
67	Sub Registrar Kabirwala	25369	8	143,420	-	143,420
68	Sub Registrar Rural Rawalpindi	25374	18	1,072,480	-	1,072,480

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
69	Sub Registrar Rural Rawalpindi	25377	1	91,860	-	91,860
70	Tehsildar Multan Saddar	25384	1	4,412,749	-	4,412,749
71	ARC Phalia	25397	33	2,827,555	-	2,827,555
72	ARC Phalia	25398	21	4,583,840	-	4,583,840
73	ARC Phalia	25401	171	3,365,485	-	3,365,485
74	ARC Multan Saddar	25403	117	3,833,917	-	3,833,917
75	Sub Registrar Sadiqabad	25407	16	1,959,005	-	1,959,005
76	Sub Registrar Sadiqabad	25408	14	1,346,588	844,648	501,940
77	ARC Sadiqabad	25412	161	15,208,821	5,560,894	9,647,927
78	ARC Sadiqabad	25413	40	10,613,373	-	10,613,373
79	Tehsildar Narowal	25424	29	3,492,640	-	3,492,640
80	ARC Khanpur	25443	88	26,241,621	8,022,559	18,219,062
81	ARC Khanpur	25444	24	2,756,020	-	2,756,020
82	Sub-Registrar Saddar Multan	2021-0000000748_F00007	1	3,330,760	-	3,330,760
TOTAL			2693	214,404,257	29,069,333	185,334,924

[Annex-4]

1.4.5 Non recovery of lease rent under different Schemes of Rs.142.889 million

Sr. no	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00002	34	21,557,913	-	21,557,913
2	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00006	9	3,758,157	-	3,758,157
3	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00007	29	10,156,402	-	10,156,402
4	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00008	7	7,490,000	-	7,490,000
5	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00013	91	7,727,901	-	7,727,901
6	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00014	11	4,096,355	-	4,096,355
7	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00017	4	34,843,071	11,659,847	23,183,224
8	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00018	12	39,628,000	-	39,628,000
9	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00018	184	2,630,163	-	2,630,163
10	GAR (Col), District Bahawalpur	2021-0000000177_F00037	551	22,661,000	-	22,661,000
TOTAL			932	154,548,962	11,659,847	142,889,115

[Annex-5]

1.4.6 Loss due to non/less recovery of withholding tax from seller on transfer of immovable properties - Rs. 109.938 million

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Sub Registrar Ravi Town Lahore	2021- 0000000100_ F00003	22	1,260,070	218,190	1,041,880
2	ARC Rawat, Rawalpindi	2021- 0000000483_ F00004	45	947,266	15,000	932,266
3	ARC Okara	2021- 0000000173_ F00004	40	2,706,481	169,163	2,537,318
4	SR Data Gunj Bux	2021- 0000000098_ F00003	16	1,312,459	930,945	381,514
5	Sub-Registrar Saddar Multan	2021- 0000000748_ F00004	25	7,055,970	1,498,400	5,557,570
6	Sub-Registrar, Urban-I, Faisalabad	2021- 0000000102_ F00002	21	4,393,155	-	4,393,155
7	Tehsildar, Saddar Multan	2021- 0000000736_ F00005	18	1,559,672	192,000	1,367,672
8	ARC Kabirwala	2021- 0000000172_ F00002	14	463,180	-	463,180
9	Sub Registrar, Allama Iqbal Town, Lahore	2021- 0000000097_ F00003	23	441,802	54,017	387,785
10	Sub-Registrar Sargodha	2021- 0000000171_ F00004	45	1,450,534	-	1,450,534
11	Sub-Registrar, Gujranwala (Urban I & II)	2021- 0000000101_ F00004	20	4,551,287	2,355,273	2,196,014

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
12	Sub-Registrar, Urban, Sialkot	2021- 0000000623_ F00007	1	49,350	36,000	13,350
13	ARC Gujranwala Saddar	2021- 0000000484_ F00002	34	1,103,350	237,350	866,000
14	ARC Pindi Bhattian	2021- 0000000485_ F00004	42	1,005,030	-	1,005,030
15	Sub Registrar, Aziz Bhatti Town, Lahore Cantt	2021- 0000000099_ F00001	17	9,402,707	88,840	9,313,867
16	ARC Sangla Hill	2021- 0000000174_ F00002	31	775,070	620,770	154,300
17	ARC Sharqpur	2021- 0000000175_ F00002	32	950,960	-	950,960
18	Sub-Registrar, Rawalpindi (city)	2021- 0000000624_ F00002	36	3,133,010	-	3,133,010
19	Sub Registrar Allama Iqbal Town Lahore	25170	1	1,535,973	-	1,535,973
20	Sub Registrar Gullberg Town Lahore	25174	2	1,277,674	-	1,277,674
21	Sub Registrar Wahga Town Lahore	25181	16	432,240	155,310	276,930
22	Sub Registrar, Ravi Town, Lahore	25187	43	760,456	-	760,456
23	Tehsildar Raiwand	25195	39	688,607	-	688,607
24	Sub Registrar, Aziz Bhatti Town, Lahore	25201	42	24,444,999	-	24,444,999

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
25	Sub Registrar Nishter Town Lahore	25216	20	1,826,571	-	1,826,571
26	ARC DG Khan	25225	10	343,500	-	343,500
27	ARC Shujabad	25231	18	667,360	-	667,360
28	Sub Registrar, (Rural) Sialkot	25250	3	717,248	554,408	162,840
29	Sub Registrar, (Urban) Sialkot	25253	10	460,519	418,919	41,600
30	Sub Registrar Shalimar Town Lahore	25289	34	512,610	79,540	433,070
31	Tehsildar Kabirwala	25317	70	1,583,340	-	1,583,340
32	ARC, Pattoki	25326	101	1,200,600	-	1,200,600
33	ARC Lodhran	25334	15	320,000	120,000	200,000
34	Tehsildar Bahawalpur Saddar	25343	18	394,300	-	394,300
35	ARC Bahawalpur City	25347	2	31,350	-	31,350
36	Sub Registrar Bahawalpur Saddar	25351	10	301,729	-	301,729
37	ARC, Narowal	25354	176	4,118,460	-	4,118,460
38	Sub Registrar Cantt. Rawalpindi	25363	102	7,417,904	-	7,417,904
39	Sub Registrar Kabirwala	25366	38	870,387	6,700	863,687
40	Sub Registrar Rural Rawalpindi	25373	60	1,128,615	-	1,128,615
41	Tehsildar Multan Saddar	25385	38	506,089	-	506,089
42	ARC Phalia	25399	95	1,407,945	26,700	1,381,245

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
43	ARC Multan Saddar	25404	16	309,378	-	309,378
44	Sub Registrar Sadiqabad	25410	7	322,740	-	322,740
45	Tehsildar Narowal	25426	18	413,750	-	413,750
46	ARC Khanpur	25442	425	16,452,264	-	16,452,264
47	ARC Sadiqabad	25416	119	4,707,893	-	4,707,893
TOTAL			2030	117,715,854	7,777,525	109,938,329

[Annex-6]

1.4.7 Non-recovery of tawan of abiana - Rs. 86.966 million

Sr. No	Name of Formation	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Saddar Multan	2021-0000000736_F00002	54	3,850,426	132,714	3,717,712
2.	Raiwand	25194	43	1,394,861	-	1,394,861
3.	Kabirwala	25320	48	3,192,372	-	3,192,372
4.	Bahawalpur Saddar	25338	33	2,787,421	-	2,787,421
5.	Multan Saddar	25381	95	1,264,737	-	1,264,737
6.	Raiwand	25197	47	297,273	-	297,273
7.	Kabirwala	25323	66	107,940	-	107,940
8.	Bahawalpur Saddar	25341	44	144,954	-	144,954
9.	Multan Saddar	25382	77	168,294	25,467	142,827
10.	Saddar Multan	2021-0000000736_F00003	15	1,844,944	-	1,844,944
11.	Raiwand	25192	37	4,853,584	-	4,853,584

Sr. No	Name of Formation	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
12.	Kabirwala	25319	37	5,267,580	50,000	5,217,580
13.	Bahawalpur Saddar	25337	36	28,256,719	-	28,256,719
14.	Multan Saddar	25380	13	1,496,149	-	1,496,149
15.	Tehsildar Kabirwala	25315	37	6,175,250	-	6,175,250
16.	General Assistant Revenue (Col) District Khanewal	2021-0000000176_F00003	177	26,071,855	-	26,071,855
TOTAL			859	87,174,359	208,181	86,966,178

[Annex-7]

1.4.8 Less-realization of mutation fee due to under valuation of rural land – Rs. 86.042 million

Sr. No	Revenue Officers	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	ARC Rawat, Rawalpindi	2021-0000000483_F00009	1	1,350,617	-	1,350,617
2	ARC Rawat, Rawalpindi	2021-0000000483_F00011	569	25,499,428	-	25,499,428
3	Tehsildar, Saddar Multan	2021-0000000736_F00004	1	1,578,915	-	1,578,915
4	ARC Kabirwala	2021-0000000172_F00005	1	232,396	-	232,396

Sr. No	Revenue Officers	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
5	ARC Pindi Bhattian	2021-0000000485_F00006	1	965,745	-	965,745
6	ARC Sharqpur	2021-0000000175_F00004	5	695,326	-	695,326
7	Tehsildar Raiwand	25200	76	52,800	-	52,800
8	Tehsildar Shalimar Town	25212	1	133,800	7,239	126,561
9	ARC DG Khan	25222	12	3,437,869	-	3,437,869
10	ARC Shujabad	25230	24	1,986,794	-	1,986,794
11	ARC Shujabad	25232	35	584,310	-	584,310
12	ARC Shujabad	25233	4	355,776	-	355,776
13	ARC Shujabad	25235	3	155,510	-	155,510
14	ARC, Pattoki	25327	76	886,624	-	886,624
15	ARC Lodhran	25335	17	163,400	-	163,400
16	Tehsildar Bahawalpur Saddar	25342	28	241,523	-	241,523
17	ARC, Narowal	25356	233	2,605,917	-	2,605,917
18	ARC, Narowal	25360	2	351,000	-	351,000
19	Tehsildar Multan Saddar	25383	161	2,596,763	-	2,596,763
20	ARC Phalia	25400	479	12,005,583	-	12,005,583
21	ARC Phalia	25402	1	72,271	-	72,271
22	ARC Multan Saddar	25406	40	729,554	-	729,554
23	ARC Sadiqabad	25418	269	1,412,522	-	1,412,522
24	Tehsildar Narowal	25423	142	18,625,710	-	18,625,710
25	Tehsildar Narowal	25428	6	247,567	-	247,567
26	ARC Khanpur	25445	31	2,652,765	-	2,652,765

Sr. No	Revenue Officers	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
27	ARC Rawalpindi Rawat,	2021-0000000483_F00006	155	568,084	-	568,084
28	ARC Rawalpindi Rawat,	2021-0000000483_F00007	30	740,721	-	740,721
29	ARC Okara	2021-0000000173_F00003	61	3,795,452	-	3,795,452
30	ARC Kabirwala	2021-0000000172_F00003	44	359,805	195,567	164,238
31	ARC Gujranwala Saddar	2021-0000000484_F00005	10	348,450	-	348,450
32	ARC Pindi Bhattian	2021-0000000485_F00007	13	368,376	-	368,376
33	Tehsildar, Multan Saddar	2021-0000000736_F00008	36	487,047	43,935	443,112
Total			2567	86,288,420	246,741	86,041,679

[Annex-8]

1.4.9 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs.80.104 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	Sub Registrar Ravi Town Lahore	2021-0000000100_F00005	54	916,068	716,368	199,700
2	SR Data Gunj Bux	2021-0000000098_F00004	15	1,305,413	883,768	421,645

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
3	Sub-Registrar Saddar Multan	2021-0000000748_F00003	69	19,430,932	-	19,430,932
4	Sub-Registrar Saddar Multan	2021-0000000748_F00009	1	2,504,214	-	2,504,214
5	Sub-Registrar Saddar Multan	2021-0000000748_F00011	7	347,179	-	347,179
6	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00003	14	2,829,416	-	2,829,416
7	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00005	15	3,529,270	-	3,529,270
8	Sub Registrar, Allama Iqbal Town, Lahore	2021-0000000097_F00004	1	262,414	78,018	184,396
9	Sub-Registrar Sargodha	2021-0000000171_F00005	18	1,014,158	-	1,014,158
10	Sub-Registrar Sargodha	2021-0000000171_F00006	3	75,737	-	75,737
11	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00001	21	1,747,712	-	1,747,712
12	Sub-Registrar, Urban, Sialkot	2021-0000000623_F00005	2	357,647	-	357,647
13	Sub-Registrar, Gujranwala (Rural)	2021-0000000482_F00005	3	98,640	11,750	86,890
14	Sub Registrar, Aziz Bhatti Town, Lahore Cantt	2021-0000000099_F00003	4	358,401	-	358,401
15	Sub Registrar, Aziz Bhatti Town, Lahore Cantt	2021-0000000099_F00004	1	69,423	-	69,423
16	Sub-Registrar, Rawalpindi (city)	2021-0000000624_F00007	1	57,622	-	57,622
17	Sub Registrar Allama Iqbal Town Lahore	25168	1	113,313	-	113,313
18	Sub Registrar Gullberg Town Lahore	25177	3	377,749	-	377,749

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
19	Sub Registrar Gullberg Town Lahore	25178	3	229,178	-	229,178
20	Sub Registrar Gullberg Town Lahore	25179	1	212,547	-	212,547
21	Sub Registrar Wahga Town Lahore	25182	7	204,868	98,625	106,243
22	Sub Registrar Wahga Town Lahore	25183	2	158,027	-	158,027
23	Sub Registrar Wahga Town Lahore	25184	7	120,991	69,825	51,166
24	Sub Registrar, Aziz Bhatti Town, Lahore	25203	11	1,957,523	49,608	1,907,915
25	Sub Registrar Nishter Town Lahore	25214	22	2,702,841	-	2,702,841
26	Sub Registrar Nishter Town Lahore	25215	30	2,122,720	-	2,122,720
27	Sub Registrar Nishter Town Lahore	25217	4	473,232	-	473,232
28	Sub Registrar, (Rural) Sialkot	25247	26	590,000	472,900	117,100
29	Sub Registrar, (Urban) Sialkot	25252	3	4,514,861	2,056,226	2,458,635
30	Sub Registrar, (Urban) Sialkot	25255	6	171,739	98,634	73,105
31	Sub Registrar Bahawalpur Saddar	25350	7	360,882	-	360,882
32	Sub Registrar Cantt. Rawalpindi	25364	90	1,767,820	-	1,767,820
33	Sub Registrar Kabirwala	25370	4	319,186	-	319,186
34	Sub Registrar Rural Rawalpindi	25376	19	403,641	-	403,641
35	Sub Registrar Sadiqabad	25409	15	1,061,032	-	1,061,032

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
36	Sub Registrar Kabirwala	25371	17	129,751	-	129,751
37	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00006	12	1,052,781	-	1,052,781
38	Sub-Registrar Saddar Multan	2021-0000000748_F00006	2	3,614,486	-	3,614,486
39	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00022	1	27,076,000	-	27,076,000
TOTAL			522	84,639,414	4,535,722	80,103,692

[Annex-9]

1.4.11 Less-realization of mutation fee on hiba (gift) of rural land - Rs. 25.588 million

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	ARC Pindi Bhattian	2021-0000000485_F00001	2	5,583,600	-	5,583,600
2	ARC Shujabad	25227	6	8,092,088	-	8,092,088
3	ARC, Pattoki	25328	1	725,684	-	725,684
4	ARC Sadiqabad	25415	6	5,230,921	-	5,230,921
5	ARC Sadiqabad	25417	1	3,466,181	-	3,466,181
6	Tehsildar Narowal	25427	6	264,375	-	264,375
7	ARC Khanpur	25446	23	1,702,163	-	1,702,163

S #	Revenue Offices	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
8	Sub-Registrar, Gujranwala (Rural)	2021- 0000000482_F 00004	19	305,001	8,600	296,401
9	ARC DG Khan	25226	27	226,360	-	226,360
TOTAL			91	25,596,373	8,600	25,587,773

[Annex-10]

1.4.12 Non deposit of advance tax during interim period for computerization of land record - Rs. 23.634 million

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
1	جاجوالہ	511	25,000,000	ملک رحمت اللہ ولد عبدالستار خان (4210121029987)	1,000,000
2	کھوکھر	842	21,300,000	عقیلہ یسین زوجہ شمس الدین یسین (6110119221558)	852,000
3	طوطیوالی	834	15,000,000	ذوالفقار علی ولد بشیر احمد (4200004317621)	600,000
4	حاجی والا	576	10,200,000	رانا مقصود احمد ولد چوہدری محمد خاں (3520268873451)	408,000
5	کلاس پٹا	482	10,150,000	عبدالمجید ولد خوشی محمد (3450109087423)	406,000
6	جاجوالہ	528	10,000,000	اویز احمد ولد محمود احمد (), اویس احمد ولد محمود احمد (), زین محمود ولد محمود احمد ()	400,000
7	فتوکے	387	9,700,000	سکندر حنیف ولد محمد حنیف (3520171486175)	388,000
8	موجوکے بیٹ	95	7,300,000	سیف اللہ ولد عبدالحمید (3450215797287), عطاء الشکور ولد عبدالحمید (), محمد بوٹا ولد حسین بخش (3450215827755)	292,000
9	سلہر منڈی	632	6,800,000	محمد طارق ولد محمد لطیف (3520195279987)	272,000
10	ڈھالی ڈھالہ	578	6,000,000	محمد مجید ولد محمد شریف (3450178443797)	240,000
11	سابدوکے	556	6,000,000	انور علی ولد محمد شریف (), محمد اسلم ولد فیروز دین (3450156250173)	240,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
12	بتھ وڈیاں	428	5,600,000	افضال بوٹا ولد محمد بوٹا () محمد اعجاز فاروق ولد محمد بوٹا (3450174413613) محمد شہباز ولد محمد بوٹا ()	224,000
13	مجاہد	467	5,000,000	طارق محمود ولد عبدالعزیز () محمد آصف ولد محمد اشفاق (3410187800719) مختار احمد ولد عبدالعزیز ()	200,000
14	کانی جعفر آباد	1308	4,500,000	ذوالفقار علی ولد محمد حنیف () محمد وسیم ولد محمد حنیف (3520111748693)	180,000
15	کھوکھر والی	377	4,500,000	حارث عبداللہ ولد زبیر عبداللہ (3450138647431)	180,000
16	وزیر پور حسپال	659	4,300,000	وارث علی ولد بوٹا (3450165328149)	172,000
17	تلواڑہ	272	4,000,000	امتیاز اسلم ولد محمد اسلم (3410140979775) محمد طیب ولد محمد اسلم (3410152891231) وقاص اسلم ولد محمد اسلم (3410105195167)	160,000
18	دھیر و مینگرہ	500	4,000,000	لیاقت علی شاہد ولد فتح محمد چوہدری (3450119732709)	160,000
19	ساہیوال	530	4,000,000	آصف علی ولد محمد عاشق (3540153720937) واجد علی ولد محمد عاشق (3540504006829)	160,000
20	فتوکے	384	3,988,000	سکندر حنیف ولد محمد حنیف (3520171486175)	159,520
21	فتوکے	385	3,988,000	سکندر حنیف ولد محمد حنیف (3520171486175)	159,520
22	ڈھولہ	732	3,970,000	محمد اسلم ولد علی محمد (3450146242575)	158,800
23	کلاس پڈا	481	3,960,000	بشیر احمد ولد محمد اختر (3450158395265)	158,400
24	اوتار بے چراغ	93	3,950,000	حافظ بلال نوید ولد نوید احمد (3520254515581)	158,000
25	اوتار بے چراغ	94	3,950,000	سلمان نوید بٹ ولد نوید احمد ()	158,000
26	بھاگو چہوری	313	3,900,000	ضیاء الرسول ولد غلام رسول (3450181415287) محمدرمضان ولد غلام رسول (3450186401883)	156,000
27	دھاریوال	346	3,900,000	محمدنواز ولد برکت علی (3460253312431)	156,000
28	شاہ پور	407	3,900,000	ارشاد علی باجوہ ولد محمد شفیع باجوہ (4130488348727)	156,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
29	کھوکھر	828	3,900,000	فہد ایوب ولد محمد ایوب (3520186172937), محمد بلال خان ولد محمد ایوب (3520117248395)	156,000
30	لدھیوالہ	1285	3,900,000	محمد ثاقب ولد محمد رفیق (3450128873757)	156,000
31	لدھیوالہ	1302	3,900,000	محمد ثاقب ولد محمد رفیق (3450128873757)	156,000
32	ولیکے	838	3,900,000	محمد جہانگیر بیٹا ولد محمد صدیق بیٹا ()	156,000
33	ونجل	438	3,900,000	غضنفر علی ولد محمد صادق (3450158062025)	156,000
34	تلونٹی کابلوان	894	3,850,000	عبدالشکور ولد عبدالروف (3450120224337)	154,000
35	بولا باجوہ	1862	3,800,000	زیب النساء زوجہ محمد عارف علی (3450179985284)	152,000
36	ٹھپتھر والی	664	3,800,000	شہزاد احمد ولد محمد بشیر (3450133189991), محمد اعجاز ولد محمد بشیر (3450198440483)	152,000
37	جہادہ	203	3,800,000	محمد ریاض ولد غلام رسول (3460278657325), محمد ریاض ولد مراد علی (3460241316173)	152,000
38	ٹھٹھیاہ	1255	3,800,000	احسن عدیل ولد محمد عاشق علی (3450158261711)	152,000
39	ٹوگر سندھیا	173	3,800,000	محمد ارشاد ولد شہیر محمد (3450163431031)	152,000
40	کھوکھر	834	3,800,000	طاہر سلیم ولد محمد صدیق (), محمد ارشد ولد عبدالرشید (3450171102117), محمد سعید ولد جاوید اقبال (3450119624463), محمد شاہد ولد محمد صدیق (3450272662725), محمد شفیق ولد چوہدری محمد رفیق (), محمد عمران ولد شاہد نعیم ()	152,000
41	مندرانوالہ	464	3,800,000	زبیر اللہ ولد خالد پرویز (3450185979037), سمیع اللہ خالد ولد خالد پرویز (3450178749439), سیف اللہ ولد خالد پرویز (3450180674969)	152,000
42	مندرانوالہ	466	3,800,000	زوبیب حسین ولد نذیر حسین (3450180399665)	152,000
43	مندرانوالہ	480	3,800,000	سید ندیم عباس شیرازی ولد سید سرفراز شیرازی (3460207204711)	152,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
44	منگوالے	806	3,800,000	بشارت احمد ولد عبدالحمید ()، شفاقت علی ولد عبدالحمید ()، صداقت علی ولد عبدالحمید ()	152,000
45	دھاریوال	347	3,790,000	علی حمزہ ولد محمد صابر (3450150153865)، محمد صابر ولد محمد رفیق (3450156482221)	151,600
46	جہادہ	197	3,750,000	حوریہ ظفر دختر چوہدری ظفر احمد (3460207205812)	150,000
47	جہادہ	198	3,750,000	چوہدری ظفر احمد ولد چوہدری بشیر احمد (3460207571751)	150,000
48	جہادہ	202	3,750,000	محمد ریاض ولد غلام رسول (3460278657325)	150,000
49	مندرانوالہ	482	3,700,000	سید ندیم عباس شیرازی ولد سید سرفراز شیرازی (3460207204711)	148,000
50	ٹھلی ملیاں	339	3,650,000	محمد یوسف ولد بشیر احمد (3540118026663)	146,000
51	نتلے	287	3,600,000	سکندر حیات ولد محمد اسلم (3460118493541)، عابد حسین ولد محمد سلیم اختر (3460390523277)	144,000
52	ٹھلی ملیاں	349	3,600,000	محمد یوسف ولد بشیر احمد (3540118026663)	144,000
53	جہادہ	205	3,600,000	چوہدری طاہر محمود راجپوت ولد چوہدری جمیل احمد راجپوت ()	144,000
54	جہادہ	206	3,600,000	چوہدری طاہر محمود راجپوت ولد چوہدری جمیل احمد راجپوت ()	144,000
55	سلہر منڈی	640	3,600,000	ظہیر الدین بابر ولد منظور احمد ()، مطہر فاروق ولد مزمل حسین ()	144,000
56	کلس کوٹلی	169	3,600,000	احسن علی ولد محمد اسلم (3450137329617)	144,000
57	گل قلعہ احمد آباد	708	3,600,000	بشارت علی ولد رحمت علی (3450187161869)	144,000
58	گنگوہر	504	3,600,000	اسماء قمر زوجہ غلام قمر ملک (3460377341760)	144,000
59	میرک پور قلعہ احمد آباد	423	3,600,000	دلاور حسین ولد محمد طفیل (3450133357055)، سلامت علی ولد محمد طفیل (3450120296219)	144,000
60	بہیل والی	645	3,525,000	کمال دین ولد غلام دین (3450106063893)	141,000
61	دھاریوال	348	3,500,000	بابر علی ولد محمد صابر ()، محمد اجمل ولد محمد صابر (3450190975737)	140,000
62	سدوالہ اونچہ	1097	3,500,000	شہاب حسین ولد برکت علی (3450119940171)	140,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
63	صادق آباد	612	3,500,000	محمد ارشد ولد خان محمد (3450144072991), محمد باسر خان منج ولد رانا محمد ارشد (3450192761957)	140,000
64	صادق آباد	613	3,500,000	محمد ہاشم وکیل ولد محمد وکیل خان منج (), وکیل خان ولد خان محمد (3450179716547)	140,000
65	غوطہ فتح گڑھ	1306	3,500,000	محمد اجمل ولد خورشید احمد (3450133453531)	140,000
66	گوپال پور	685	3,500,000	محمد امجد ولد محمد صادق (3520246557733)	140,000
67	نارور عیہ	108	3,500,000	مظفر حسین ولد محمد انور (3460301099683)	140,000
68	دوابہ	222	3,450,000	غلام رسول ولد مہر دین (3450120011793)	138,000
69	چک بنانی	130	3,400,000	لائبہ اختر دختر اختر حسین (), مریم اختر دختر اختر حسین ()	136,000
70	حاجی والا	577	3,400,000	رانا مقصود احمد ولد چوہدری محمد خان (3520268873451)	136,000
71	ڈھالی ڈھالہ	568	3,400,000	اصغر علی ولد عبدالکریم (3450120191107), محمد اسلم ولد عبدالکریم (3450118654633), محمد اکرم علی ولد عبدالکریم (3450119641747)	136,000
72	غوطہ فتح گڑھ	1291	3,400,000	محمد اجمل ولد خورشید احمد (3450133453531)	136,000
73	مہلو کے	405	3,400,000	فیاض حسین اعوان ولد ملک غلام حیدر (3460356104667)	136,000
74	میرک پور قلعہ احمد آباد	426	3,400,000	تنویر حسین ولد محمد طفیل (), دلاور حسین ولد محمد طفیل (3450133357055), سلامت علی ولد محمد طفیل (3450120296219), نوید اختر ولد محمد طفیل (3450153565543)	136,000
75	رتیاں غوطہ فتح گڑھ	359	3,300,000	ذوالفقار علی ولد صفدر علی (3450164063721), ظفر اقبال ولد صفدر علی ()	132,000
76	سدوالہ نیوان	444	3,300,000	الطاف حسین ولد لیاقت علی (), بلال رضا ولد محمد نواز (), سمیع اللہ ولد لیاقت علی (), عامر سجاد ولد لیاقت علی ()	132,000
77	معیادی ڈوگر	367	3,300,000	اکبر علی ولد محمد علی ()	132,000
78	ران	420	3,250,000	قمر مختار ولد شوکت علی (3450108544421)	130,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
79	بالیکے کلاں	1025	3,200,000	اصغر علی ولد محمد صفدر عبدالحمید (3450102074937)، ولد محمد صفدر ()، محمد افضل ولد محمد صفدر (3450168168601)	128,000
80	ڈھولہ	731	3,200,000	غلام صفدر ولد اللہ دتہ (3460339400309)	128,000
81	گنگوہر	508	3,200,000	قربان حسین ولد برکت علی (3460291693363)	128,000
82	بتھ وڈیاں	432	3,200,000	شکیل احمد ولد محمد حسین (3450120375053)، منیر احمد ولد محمد حسین (3450120375047)	128,000
83	بتھ وڈیاں	433	3,200,000	محمد لطیف ولد خیر دین (3450165780191)	128,000
84	میوداتہ	813	3,100,000	سبحان خان ولد بشیر احمد (3450158957635)	124,000
85	نارنگ چانہ	752	3,100,000	محمد اقبال ولد محمد شریف (3450168720155)	124,000
86	نارنگ چانہ	753	3,100,000	عبدالرحمان ولد محمد شریف (3450113559003)	124,000
87	تہلہ کلاں	780	3,050,000	عابد حسین ولد غلام نبی (3450109681767)	122,000
88	بولا باجوہ	1886	10,500,000	خالدہ بیگم زوجہ طاہر محمود (3450229947052)، راحت محمود ولد طاہر محمود (3450261648197)، طاہر محمود ولد محمد شریف (3450215490059)	420,000
89	دھیر و مینگرہ	530	10,000,000	ساجدہ بی بی زوجہ محمد الیاس (3520115408835)، صداقت رانی زوجہ شہباز احمد (3520266214698)، طارق محمود ولد غلام نبی (3450119612263)، محمد امین ولد محمد انور (3450178790799)، محمد یاسین ولد محمد انور (3450114020453)	400,000
90	تکیہ	327	8,050,000	نوید خان ولد مشتاق خان (3520237009491)	322,000
91	بالیاں	574	6,200,000	منیر احمد ولد خان محمد (3450125283231)	248,000
92	دھیر و مینگرہ	529	4,000,000	ساجدہ بی بی زوجہ محمد الیاس (3520115408835)، صداقت رانی زوجہ شہباز احمد (3520266214698)، طارق محمود ولد غلام نبی	160,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
				محمد امين (3450119612263), ولد محمد انور محمد (3450178790799), ياسين ولد محمد انور (3450114020453)	
93	رحمان پوره	194	4,000,000	عبدالغفار ولد عبدالمجيد (3450119491799)	160,000
94	تهريال	796	3,990,000	سلمان خان ولد اوديله (3450174268889)	159,600
95	تهريال	797	3,990,000	سلمان خان ولد اوديله (3450174268889)	159,600
96	تلونتی کابلوان	904	3,950,000	عبدالشکور ولد عبدالروف (3450120224337)	158,000
97	ننگل شابو	517	3,950,000	شبير حسين ولد نذير حسين (3450156958795)	158,000
98	گوپال پور	696	3,938,000	عظيم الرشيد ولد ملك عبدالرشيد ()	157,520
99	گوپال پور	697	3,938,000	شابين الرشيد ولد ملك عبدالرشيد (3450120311695)	157,520
100	اوتار بے چراغ	92	3,900,000	نويد احمد ولد عبدالحميد ()	156,000
101	بھیلو والی	865	3,900,000	محمد اعجاز ولد محمد بشير (3450152186795)	156,000
102	چک داتیوال	98	3,900,000	رانا سليم الله ولد آدم مطيع الرحمن (3420148967635)	156,000
103	رعبہ	834	3,900,000	امتياز على ولد محمد نواز محمد نواز (3450196974081), ولد ناظر حسين (3450151001193)	156,000
104	نارنگ والی	432	3,900,000	خالد محمود ولد منظور احمد (9030901061365), غفور حسين ولد برکت على () , منظور حسين ولد برکت على (3450119700871)	156,000
105	خاصہ	792	3,850,000	شبير حسين ولد منير احمد (4210180063279), شفيق احمد ولد منير احمد () , محمد اشفاق ولد منير احمد () , محمد رزاق ولد منير احمد () , نصير احمد ولد منير احمد (4210134351575)	154,000
106	سيکھوان	419	3,850,000	محمد فاروق ولد حسن محمد (3450184096729)	154,000
107	بلو والی	281	3,750,000	خان محمد ولد فضل احمد (3450163447077), شاپد عمران ولد فضل احمد (3450136516543), متين الله ولد لياقت محمود () , معين الله ولد لياقت محمود	150,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
				(3450192465049), کلیم اللہ ولد لیاقت محمود ()	
108	مندر انوالہ	485	3,750,000	احتشام الحق ولد محمد بشیر (3450120947871), محمد شعبیہ ولد عبدالخالق (3450183905653)	150,000
109	کھکا پٹا	290	3,740,000	ناصر خان ولد چوہدری مقبول احمد (3520014245403)	149,600
110	تھلی ملیان	355	3,625,000	محمد رضوان ولد محمد یوسف (3540139046683), محمد یونس ولد بشیر احمد (3540118024269)	145,000
111	اراضی غازی وال	33	3,600,000	وسیم احمد ولد میاں جلال الدین (3520223516973)	144,000
112	بوڑے والی	801	3,600,000	سید علی حسنین عابد ولد سید ظفر اقبال ()	144,000
113	دائب بیرون	872	3,600,000	ساجد علی ولد غلام حیدر (), سخاوت علی ولد غلام حیدر (3450120107827), عابد حسین ولد غلام حیدر (3450148728935), محمد بشیر و (3450193551499), منیر حسین ولد غلام حیدر ()	144,000
114	ڈھولہ	779	3,600,000	غلام صفر ولد اللہ دتہ (3460339400309)	144,000
115	کھوکھر	864	3,600,000	ملک ابرار ولد بشیر احمد (3450119717971), ملک شاہد ولد بشیر احمد (3450169485553)	144,000
116	چندووال	3059	3,500,000	احسن جاوید ولد سلامت علی (), باسط کامران ولد رمضان علی شاد (3450173556469), حافظ نیشن عادل ولد رمضان علی شاد (), محمد سعید فیصل ولد سلامت علی (), محمد شاہد قیصر ولد سلامت علی (), کاشف عمران ولد رمضان علی شاد (), یاسر عرفات ولد سلامت علی ()	140,000
117	لدھیوالہ	1332	3,500,000	اصغر علی ولد خورشید احمد (3450119632093), محمد اشرف ولد خورشید احمد (3450119632087), محمد انور ولد خورشید احمد ()	140,000
118	پہلوپور	549	3,450,000	عاصم بابر ولد رشید احمد (3450119615463), عظمت پرویز ولد رشید احمد (3450119615519), معروف	138,000

Sr.No	Mauza Name	Intiqal No	Actual Price	Buyer	Tax Payable
				انجم ولد گلزار حسين (3450120639467)	
119	بھوجو ٹنڈیسہ	902	3,400,000	عاصم بابر ولد رشید احمد (3450119615463), عظمت پرویز ولد رشید احمد (3450119615519), معروف انجم ولد گلزار حسين (3450120639467)	136,000
120	تھریال	798	3,400,000	سلمان خان ولد اودیلہ (3450174268889)	136,000
121	تھریال	799	3,400,000	سلمان خان ولد اودیلہ (3450174268889)	136,000
122	مچھانہ	430	3,355,000	سلطان محمود ولد محمد اکرم (3450120065831)	134,200
123	چاچووالی	443	3,300,000	ذوالفقار علی ولد غلام ظہور (3450145025683), محمد احسان ولد غلام ظہور (3450119737321)	132,000
124	گنگوہر	529	3,300,000	طارق حمید بابر ولد غلام حیدر (9040601342955), ملک بلال حیدر ولد غلام حیدر (), ملک قیصر حیدر ولد غلام حیدر (3460342888519)	132,000
125	میرک پور قلعہ احمد آباد	442	3,300,000	تنویر حسین ولد محمد طفیل (), دلاور حسین ولد محمد طفیل (3450133357055), سلامت علی ولد محمد طفیل (3450120296219) محمد طفیل (3450153565543)	132,000
126	نارور عیہ	118	3,285,000	عبدالحنان ولد عاصم بابر (), محمد عبداللہ ولد امجد حسین (3450155428377)	131,400
127	جیون بھنڈر	499	3,200,000	طالب حسین ولد دین محمد عرف (3450145754071) عمر دین	128,000
128	سدووالہ اونچہ	1106	3,200,000	ارشاد علی ولد اللہ دتہ (3450116725805), (3450162631601)	128,000
129	سابدانوالی	511	3,100,000	محمد انور ولد نور محمد (3460228074649)	124,000
130	کھوکھر	856	3,100,000	صغیر احمد ولد نذیر احمد (3450143384153)	124,000
131	گوپال پور	698	3,100,000	عفیفہ شابین زوجہ شابین الرشید (), ممتاز عظیم زوجہ عظیم الرشید ()	124,000
132	گندھالہ	1039	3,025,000	ساترا ارشد زوجہ عرفان احمد ()	121,000
Total Tax Payable					23,634,280

[Annex-11]

1.4.14 Non-realization of agriculture income tax - Rs. 10.059 million

Sr	Name of Tehsildar	PDP No	No. of cases	Amount Pointed Out	Amount Verified	Balance
1	Saddar Multan	2021-0000000736_F00009	23	265,800	31,200	234,600
2	Raiwand	25193	22	3,611,584	-	3,611,584
3	Raiwand	25196	57	333,750	-	333,750
4	Kabirwala	25321	147	1,640,591	-	1,640,591
5	Kabirwala	25322	166	929,205	-	929,205
6	Bahawalpur Saddar	25340	79	318,225	-	318,225
7	Multan Saddar	25378	60	617,500	382,900	234,600
8	Multan Saddar	25379	57	509,250	-	509,250
9	Narowal	25425	78	2,247,600	-	2,247,600
TOTAL			689	10,473,505	414,100	10,059,405

[Annex-12]

1.4.15 Non-realization of Ahlay commission fee - Rs.8.680 million

Sr. No	Revenue Officers	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Sub-Registrar Saddar Multan	2021-0000000748_F00005	770	3,850,000	-	3,850,000

2	Sub-Registrar, Rawalpindi (city)	2021- 0000000624_F00 006	13	65,000	-	65,000
3	Sub Registrar, Ravi Town, Lahore	25189	347	1,735,000	-	1,735,000
4	Sub Registrar, Aziz Bhatti Town, Lahore	25204	305	1,525,000	-	1,525,000
5	Sub Registrar, (Urban) Sialkot	25257	15	75,000	45,000	30,000
6	Sub Registrar Shalimar Town Lahore	25293	3	645,000	-	645,000
7	Sub Registrar Cantt. Rawalpindi	25365	27	140,000	40,000	100,000
8	Sub Registrar Rural Rawalpindi	25375	47	730,000	-	730,000
Total			1,527	8,765,000	85,000	8,680,000

[Annex-13]

1.4.17 Non auction of state land under illegal occupation and non-realization of sales proceeds of land Rs.2,722.035 million

Sr. No.	Name of Formation	Para ID	No of cases	Amount Pointed Out	Amount Verified	Balance
1	GAR (Col), District Bahawalpur	2021- 0000000177_F0003 6	1	8,113,000	-	8,113,000
2	GAR (Col), District Khanewal	2021- 0000000176_F0000 2	4	2,583,125,000	-	2,583,125,000
3	GAR (Col), District Khanewal	2021- 0000000176_F0001 1	12	14,642,000	-	14,642,000
4	GAR (Col), District Khanewal	2021- 0000000176_F0001 2	32	32,572,000	-	32,572,000
5	GAR (Col), District Khanewal	2021- 0000000176_F0001 5	14	13,484,807	4,445,222	9,039,585

Sr. No.	Name of Formation	Para ID	No of cases	Amount Pointed Out	Amount Verified	Balance
6	GAR (Col), District Khanewal	2021-0000000176_F00016	4	2,038,000	-	2,038,000
7	GAR (Col), District Khanewal	2021-0000000176_F00005	1	1,705,000	-	1,705,000
8	GAR (Col), District Khanewal	2021-0000000176_F00022	1	70,800,000	-	70,800,000
Total			69	2,726,479,807	4,445,222	2,722,034,585

[Annex-14]

1.4.19 Non-production of auditable record

Sr. No	Name of Formation	Para ID
1	Sub-Registrar Saddar Multan	2021-0000000748_F00001
2	Sub-Registrar, Urban-I, Faisalabad	2021-0000000102_F00008
3	Sub-Registrar Sargodha	2021-0000000171_F00007
4	Sub-Registrar, Gujranwala (Urban I & II)	2021-0000000101_F00005
5	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00009
	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00031
	General Assistant Revenue (Col), District Bahawalpur	2021-0000000177_F00030
6	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00026
	General Assistant Revenue (Col), District Khanewal	2021-0000000176_F00031

[Annex-15]

2.4.1 Non-realization of income tax on vehicles - Rs. 759.785 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021-0000000185_F00010	13	118,570	32,410	86,160
2	Motor Registration Authority, Rawalpindi	2021-0000000489_F00001	73	2,951,650	1,306,945	1,644,705
3	Motor Registration Authority, Rawalpindi	2021-0000000489_F00005	254	1,722,000	541,500	1,180,500
4	ETO Kasur	2021-0000000493_F00016	30	86,800	-	86,800
5	ETO, Khanewal	2021-0000000495_F00009	47	292,450	163,325	129,125
6	ETO, Bahawalpur	2021-0000000496_F00011	28	317,350	93,700	223,650
7	ETO, R.Y. Khan	2021-0000000497_F00004	80	742,289	-	742,289
8	ETO Vehari	2021-0000000498_F00009	18	168,200	49,500	118,700
9	ETO, Sargodha	2021-0000000187_F00006	112	154,500	68,100	86,400
10	ETO Sheikhpura	2021-0000000754_F00014	25	140,250	-	140,250
11	ETO, Sialkot	2021-0000000184_F00011	58	568,525	133,900	434,625

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
12	ETO, Gujrat	2021-0000000487_F00014	28	808,000	85,500	722,500
13	ETO MRA Tie Up Lahore	25431	61660	481,834,229	-	481,834,229
14	ETO MRA Tie Up Lahore	25432	9711	272,075,240	-	272,075,240
15	ETO Jhang	25241	57	306,415	27,000	279,415
TOTAL			72,194	762,286,468	2,501,880	759,784,588

[Annex-16]

2.4.2 Non/less realization of arrears of property tax - Rs. 336.177 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00001	138	21,581,336	-	21,581,336
2	ETO Chakwal	2021-0000000185_F00001	156	4,011,252	2,068,760	1,942,492
3	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00001	837	103,312,998	56,793,864	46,519,134
4	ETOs Faisalabad	2021-0000000490_F00001	653	85,322,995	19,575,138	65,747,857
5	ETO Zone II	2021-0000000181_F00001	537	47,789,397	832,812	46,956,585
6	ETO Kasur	2021-0000000493_F00008	110	22,148,951	85,130	22,063,821
7	ETO Sahiwal	2021-0000000492_F00004	91	5,032,833	2,822,240	2,210,593

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
8	ETO Toba Tek Singh	2021-0000000491_F00002	111	3,600,543	1,020,325	2,580,218
9	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00001	112	6,378,601	2,074,300	4,304,301
10	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00005	135	5,566,018	2,094,037	3,471,981
11	ETO, Khanewal	2021-0000000495_F00002	107	1,000,847	134,456	866,391
12	ETO, Bahawalpur	2021-0000000496_F00003	181	1,260,167	-	1,260,167
13	ETO, R. Y. Khan	2021-0000000497_F00002	230	1,206,729	-	1,206,729
14	ETO Vehari	2021-0000000498_F00003	156	1,138,139	259,675	878,464
15	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00001	510	20,997,598	-	20,997,598
16	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00007	139	1,185,807	-	1,185,807
17	ETO, Sargodha	2021-0000000187_F00001	192	3,007,973	1,461,629	1,546,344
18	ETO Sheikhpura	2021-0000000754_F00001	166	2,760,507	251,121	2,509,386
19	ETO Sheikhpura	2021-0000000754_F00011	33	193,594	-	193,594
20	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00003	431	8,938,500	-	8,938,500
21	ETO, Sialkot	2021-0000000184_F00003	277	6,461,268	3,424,018	3,037,250
22	ETO, Gujrat	2021-0000000487_F00001	529	10,591,470	-	10,591,470

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
23	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00002	140	6,082,817	986,325	5,096,492
24	ETO Zone VII	2021-0000000753_F00012	182	19,887,212	335,568	19,551,644
25	ETO Jhang	25236	124	1,137,947	423,595	714,352
26	ETO Zone-X, Lahore	25258	88	3,937,937	1,353,313	2,584,624
27	ETO Zone-VI, Lahore	25273	117	6,602,668	4,513,568	2,089,100
28	ETO Zone 12 Lahore	25294	394	9,683,706	2,752,222	6,931,484
29	ETO Zone 5 Lahore	25303	132	27,947,387	20,235,296	7,712,091
30	ETO Zone 2 Lahore	25386	100	5,803,838	2,698,243	3,105,595
31	ETO Zone 8 Lahore	25452	121	3,108,749	2,429,634	679,115
32	ETO Zone VI Lahore	2021-0000000178_F00002	31	465,558	116,677	348,881
33	ETO Zone VI Lahore	2021-0000000178_F00014	18	76,625	2,078	74,547
34	ETO Chakwal	2021-0000000185_F00017	24	31,141	8,276	22,865
35	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00013	89	1,899,501	357,089	1,542,412
36	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00014	100	303,520	214,846	88,674
37	ETO, Sargodha	2021-0000000187_F00016	26	121,880	59,373	62,507
38	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00010	10	114,617	-	114,617

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
39	ETO Zone-X, Lahore	25266	14	52,802	3,656	49,146
40	ETO Zone-VI, Lahore	25284	7	191,541	82,236	109,305
41	ETO Zone-VI, Lahore	25286	15	74,200	61,666	12,534
42	ETO Zone 12 Lahore	25298	63	1,321,368	356,407	964,961
43	ETO Zone VI Lahore	2021-0000000178_F00012	12	95,299	-	95,299
44	ETO Chakwal	2021-0000000185_F00015	27	57,370	32,896	24,474
45	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00012	48	245,136	121,760	123,376
46	ETO Faisalabad	2021-0000000490_F00015	17	3,892,469	-	3,892,469
47	ETO Zone II	2021-0000000181_F00004	113	3,981,731	100,000	3,881,731
48	ETO Kasur	2021-0000000493_F00010	3	80,009	6,048	73,961
49	ETO Toba Tek Singh	2021-0000000491_F00004	6	2,874,870	-	2,874,870
50	ETO Sheikhpura	2021-0000000754_F00015	23	157,960	-	157,960
51	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00021	44	578,376	-	578,376

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
52	ETO, Sialkot	2021-0000000184_F00017	23	210,455	56,220	154,235
53	ETO Zone VII	2021-0000000753_F00007	12	397,605	-	397,605
54	ETO Zone-X, Lahore	25265	14	180,822	77,269	103,553
55	ETO Zone-VI, Lahore	25278	20	438,542	131,208	307,334
56	ETO Zone 8 Lahore	25458	6	69,355	54,527	14,828
57	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00010	92	532,888	-	532,888
58	ETO, Khanewal	2021-0000000495_F00007	31	235,857	52,513	183,344
59	ETO, Bahawalpur	2021-0000000496_F00012	21	149,616	-	149,616
60	ETO, R.Y. Khan	2021-0000000497_F00010	37	185,652	-	185,652
TOTAL			8,175	466,696,549	130,520,014	336,176,535

[Annex-17]

2.4.3 Non-realization of token tax (MVT) from motor vehicle owners - Rs. 278.050 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021-0000000185_F00009	97	177,458	49,925	127,533
2	Motor Registration Authority, Rawalpindi	2021-0000000489_F00002	98	542,228	228,728	313,500
3	Motor Registration Authority, Rawalpindi	2021-0000000489_F00004	254	1,212,600	376,800	835,800

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
4	ETO Kasur	2021-0000000493_F00017	61	467,960	-	467,960
5	ETO Sahiwal	2021-0000000492_F00013	1301	3,197,380	402,665	2,794,715
6	ETO, Khanewal	2021-0000000495_F00008	83	403,845	291,445	112,400
7	ETO, Bahawalpur	2021-0000000496_F00008	54	504,795	171,120	333,675
8	ETO, Bahawalpur	2021-0000000496_F00006	15	555,000	-	555,000
9	ETO, R.Y. Khan	2021-0000000497_F00007	52	306,880	-	306,880
10	ETO Vehari	2021-0000000498_F00005	27	300,480	36,450	264,030
11	ETO, Sargodha	2021-0000000187_F00004	239	1,040,540	529,145	511,395
12	ETO Sheikhpura	2021-0000000754_F00013	34	223,120	-	223,120
13	ETO, Sialkot	2021-0000000184_F00010	106	634,442	196,006	438,436
14	ETO, Gujrat	2021-0000000487_F00015	37	1,260,050	138,814	1,121,236
15	ETO Jhang	25239	70	416,470	10,200	406,270
16	ETO MRA Tie Up Lahore	25433	9711	132,648,261	-	132,648,261

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
17	ETO MRA Tie Up Lahore	25437	770	3,850,000	-	3,850,000
18	ETO MRA Tie Up Lahore	25439	36	-	-	-
19	ETO MRA Tie Up Lahore	25430	1378	101,992,000	-	101,992,000
20	ETO Toba Tek Singh	2021-0000000491_F00013	1	283,450	-	283,450
21	ETO MRA Tie Up Lahore	25434	2074	28,191,268	-	28,191,268
22	ETO MRA Tie Up Lahore	25438	88	2,273,570	-	2,273,570
TOTAL			16586	280,481,797	2,431,298	278,050,499

[Annex-18]

2.4.4 Non-realization of property tax despite expiry of stay orders - Rs.229.468 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00004	7	50,581,817	-	50,581,817
2	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00012	3	2,607,811	17,166	2,590,645
3	ETO, R.Y. Khan	2021-0000000497_F00008	5	282,225	-	282,225

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
4	ETO, Gujrat	2021-0000000487_F00012	1	115,057	-	115,057
5	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00011	4	2,280,284	-	2,280,284
6	ETO Zone V Lahore	25305	7	43,311,309	-	43,311,309
7	ETO, Bahawalpur	2021-0000000496_F00002	6	1,363,119	-	1,363,119
8	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00001	17	115,810,000	-	115,810,000
9	ETO, Sialkot	2021-0000000184_F00001	1	13,134,000	-	13,134,000
TOTAL			51	229,485,622	17,166	229,468,456

[Annex-19]

2.4.5 Short -assessment of property tax due to applying incorrect rates -Rs.166.163 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETOs Faisalabad	2021-0000000490_F00004	57	37,135,330	-	37,135,330
2	ETOs Faisalabad	2021-0000000490_F00010	2	7,191,991	-	7,191,991
3	ETOs Faisalabad	2021-0000000490_F00011	4	6,761,717	-	6,761,717

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
4	ETOs Faisalabad	2021-0000000490_F00012	11	5,943,482	1,017,709	4,925,773
5	ETOs Faisalabad	2021-0000000490_F00014	13	4,077,605	-	4,077,605
6	ETO Zone II	2021-0000000181_F00008	21	3,469,157	148,333	3,320,824
7	ETO Kasur	2021-0000000493_F00005	12	5,803,113	-	5,803,113
8	ETO Sahiwal	2021-0000000492_F00003	36	3,163,723	1,468,435	1,695,288
9	ETO Toba Tek Singh	2021-0000000491_F00001	10	7,275,095	1,456,445	5,818,650
10	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00006	10	594,937	-	594,937
11	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00006	28	3,814,790	-	3,814,790
12	ETO, Khanewal	2021-0000000495_F00003	2	677,567	-	677,567
13	ETO, Khanewal	2021-0000000495_F00004	1	639,643	-	639,643
14	ETO, Bahawalpur	2021-0000000496_F00004	49	1,091,205	-	1,091,205
15	ETO, R.Y. Khan	2021-0000000497_F00005	12	597,542	-	597,542
16	ETO Vehari	2021-0000000498_F00001	2	1,429,201	-	1,429,201

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
17	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00018	6	844,595	-	844,595
18	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00014	7	896,013	-	896,013
19	ETO, Sialkot	2021-0000000184_F00006	3	490,689	-	490,689
20	ETO, Gujrat	2021-0000000487_F00006	172	3,087,763	-	3,087,763
21	ETO, Gujrat	2021-0000000487_F00004	1	359,884	-	359,884
22	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00001	1	1,867,490	-	1,867,490
23	ETO Zone VII	2021-0000000753_F00006	1	4,662,604	-	4,662,604
24	ETO Zone VII	2021-0000000753_F00005	1	747,936	-	747,936
25	ETO Zone-X, Lahore	25270	6	4,935,670	-	4,935,670
26	ETO Zone-VI, Lahore	25274	18	6,495,183	261,080	6,234,103
27	ETO Zone 8 Lahore	25456	8	311,441	263,375	48,066
28	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00013	16	962,984	-	962,984

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
29	ETO Chakwal	2021-0000000185_F00005	3	162,036	95,075	66,961
30	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00005	370	3,720,400	1,350,273	2,370,127
31	ETOs Faisalabad	2021-0000000490_F00017	521	2,180,043	-	2,180,043
32	ETO Zone II	2021-0000000181_F00003	935	5,159,612	77,746	5,081,866
33	ETO Sahiwal	2021-0000000492_F00007	264	3,619,485	2,640,209	979,276
34	ETO Toba Tek Singh	2021-0000000491_F00005	137	1,698,665	-	1,698,665
35	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00011	144	1,231,763	-	1,231,763
36	ETO Zone 2 Lahore	25387	7	376,799	199,170	177,629
37	ETO Zone VI Lahore	2021-0000000178_F00015	4	58,500	-	58,500
38	ETO Chakwal	2021-0000000185_F00012	15	101,160	25,800	75,360
39	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00007	19	1,191,330	505,946	685,384
40	ETOs Faisalabad	2021-0000000490_F00018	10	1,323,000	-	1,323,000

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
41	ETO Kasur	2021-0000000493_F00003	7	321,300	-	321,300
42	ETO Toba Tek Singh	2021-0000000491_F00014	3	251,341	60,480	190,861
43	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00008	88	1,011,942	30,000	981,942
44	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00009	31	1,882,978	-	1,882,978
45	ETO, Sialkot	2021-0000000184_F00007	13	443,826	50,276	393,550
46	ETO, Gujrat	2021-0000000487_F00009	1	113,400	-	113,400
47	ETO Jhang	25237	24	651,288	20,767	630,521
48	ETO Zone-X, Lahore	25263	4	176,283	-	176,283
49	ETO Zone-VI, Lahore	25282	4	256,956	-	256,956
50	ETO Zone 12 Lahore	25296	12	784,800	50,000	734,800
51	ETO, Sargodha	2021-0000000187_F00015	5	166,023	-	166,023
52	ETO Kasur	2021-0000000493_F00012	39	677,716	-	677,716
53	ETO Sahiwal	2021-0000000492_F00008	52	502,433	96,637	405,796

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
54	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00020	37	737,306	-	737,306
55	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00024	1	427,974	-	427,974
56	ETO, Sialkot	2021-0000000184_F00019	13	168,198	4,508	163,690
57	ETO, Gujrat	2021-0000000487_F00002	172	3,087,763	-	3,087,763
58	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00005	2	454,552	-	454,552
59	ETO Zone VII	2021-0000000753_F00004	107	4,758,439	-	4,758,439
60	ETO Zone-VI, Lahore	25283	13	243,571	22,560	221,011
61	ETO Zone 12 Lahore	25299	24	153,156	17,754	135,402
62	ETO Zone VI Lahore	2021-0000000178_F00010	4	324,180	251,640	72,540
63	ETO Chakwal	2021-0000000185_F00003	2	908,278	-	908,278
64	ETO, Sialkot	2021-0000000184_F00009	5	326,660	-	326,660
65	ETO Zone-VI, Lahore	25272	13	7,251,779	-	7,251,779

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
66	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00004	57	972,054	-	972,054
67	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00007	28	979,264	-	979,264
68	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00027	13	224,449	-	224,449
69	ETO Zone-VI, Lahore	25285	3	78,984	-	78,984
70	ETO Zone II Lahore	25394	2	71,488	3,548	67,940
71	ETO Zone VI Lahore	2021-0000000178_F00013	2	161,775	-	161,775
72	ETO Chakwal	2021-0000000185_F00016	3	41,245	37,406	3,839
73	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00017	3	126,872	-	126,872
74	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00013	35	945,970	-	945,970
75	ETO, Sialkot	2021-0000000184_F00021	15	116,078	5,560	110,518
76	ETO Zone-VI, Lahore	25271	9	7,737,269	101,489	7,635,780
77	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00010	25	1,251,284	-	1,251,284

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
78	ETO, Sialkot	2021-0000000184_F00018	10	176,378	-	176,378
79	ETO Zone-X, Lahore	25260	12	923,658	36,060	887,598
80	ETO Zone-VI, Lahore	25277	10	515,820	94,368	421,452
81	ETOs Faisalabad	2021-0000000490_F00019	17	-	-	-
TOTAL			3859	176,555,873	10,392,649	166,163,224

[Annex-20]

2.4.6 Non-realization of property tax due to inadmissible exemptions -Rs.135.690 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00005	8	6,465,446	-	6,465,446
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00015	17	4,515,657	2,860,772	1,654,885
3	ETOs Faisalabad	2021-0000000490_F00002	10	55,840,366	-	55,840,366
4	ETO Zone II	2021-0000000181_F00005	19	3,661,617	7,000	3,654,517
5	ETO Kasur	2021-0000000493_F00006	5	2,008,755	-	2,008,755

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
6	ETO Sahiwal	2021-0000000492_F00011	9	1,880,439	1,429,114	451,325
7	ETO Toba Tek Singh	2021-0000000491_F00006	3	1,586,153	-	1,586,153
8	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00009	1	263,998	-	263,998
9	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00009	15	3,658,518	-	3,658,518
10	ETO, Bahawalpur	2021-0000000496_F00009	1	482,458	-	482,458
11	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00009	13	4,142,828	-	4,142,828
12	ETO, Sargodha	2021-0000000187_F00007	4	273,129	-	273,129
13	ETO Sheikhpura	2021-0000000754_F00007	4	473,200	-	473,200
14	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00002	12	13,015,021	-	13,015,021
15	ETO, Sialkot	2021-0000000184_F00015	2	226,281	12,310	213,971
16	ETO Jhang	25242	11	279,078	39,321	239,757
17	ETO Zone-X, Lahore	25267	7	2,598,470	54,592	2,543,878

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
18	ETO Zone-VI, Lahore	25275	4	6,327,762	-	6,327,762
19	ETO Zone 12 Lahore	25300	2	48,403	34,412	13,991
20	ETO Zone 5 Lahore	25307	11	12,600,254	877,487	11,722,767
21	ETO Zone 2 Lahore	25393	7	514,735		514,735
22	ETO Zone 8 Lahore	25451	4	4,293,214	1,629,450	2,663,764
23	Director ET Faisalabad	2021-0000000186_F00004	3	2,540,185	-	2,540,185
24	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00008	13	2,658,334	-	2,658,334
25	ETO, Gujrat	2021-0000000487_F00008	3	832,801	-	832,801
26	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00007	1	438,500	-	438,500
27	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00009	10	1,112,250	-	1,112,250
28	ETO Zone VII	2021-0000000753_F00008	3	1,515,096	-	1,515,096
29	ETO Zone VII	2021-0000000753_F00009	3	2,240,427	-	2,240,427
30	ETO Zone-X, Lahore	25268	9	1,950,881	-	1,950,881

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
31	ETO Zone VII	2021-0000000753_F00010	4	2,863,097	-	2,863,097
32	ETO Kasur	2021-0000000493_F00018	2	1,327,515	-	1,327,515
TOTAL			220	142,634,868	6,944,458	135,690,410

[Annex-21]

2.4.7 Less realization of property tax due to change in status of customized educational institutions/office - Rs.131.199 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00011	3	74,455	-	74,455
2	ETO Chakwal	2021-0000000185_F00008	7	130,712	20,560	110,152
3	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00004	12	4,276,776	1,216,947	3,059,829
4	ETOs Faisalabad	2021-0000000490_F00003	86	46,183,158	-	46,183,158
5	ETO Zone II	2021-0000000181_F00007	9	3,502,860	146,488	3,356,372
6	ETO Kasur	2021-0000000493_F00011	23	2,956,669	-	2,956,669
7	ETO Sahiwal	2021-0000000492_F00005	6	3,405,470	2,317,923	1,087,547

8	ETO Toba Tek Singh	2021-0000000491_F00003	14	3,326,781	-	3,326,781
9	ETO, Bahawalpur	2021-0000000496_F00001	5	1,302,198	-	1,302,198
10	ETO, R.Y. Khan	2021-0000000497_F00001	9	2,219,520	-	2,219,520
11	ETO Vehari	2021-0000000498_F00002	5	1,267,782	-	1,267,782
12	ETO- (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00005	64	6,052,453	-	6,052,453
13	ETO, Sialkot	2021-0000000184_F00004	15	665,301	-	665,301
14	ETO, Gujrat	2021-0000000487_F00003	7	1,096,086	-	1,096,086
15	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00004	2	248,521	-	248,521
16	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00008	1	144,480	-	144,480
17	ETO Zone VII	2021-0000000753_F00002	7	18,991,477	-	18,991,477
18	ETO Zone-X, Lahore	25269	4	242,584	-	242,584
19	ETO Zone 12 Lahore	25295	8	929,615	-	929,615
20	ETO Zone 5 Lahore	25304	3	8,383,528	-	8,383,528

21	ETO, Zone-I, Lahore (Property Tax)	2021- 0000000180_F000 02	4	1,694,755	-	1,694,755
22	ETO, Zone-III, Lahore (Property Tax)	2021- 0000000182_F000 02	1	26,399,790	-	26,399,790
23	ETO, Khanewal	2021- 0000000495_F000 01	5	1,744,272	337,948	1,406,324
TOTAL			300	135,239,243	4,039,866	131,199,377

[Annex-22]

2.4.9 Non-realization of luxury house tax - Rs.98.639 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021- 0000000185_ F00002	6	2,000,000	-	2,000,000
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021- 0000000488_ F00002	66	31,450,000	1,952,700	29,497,300
3	ETOs Faisalabad	2021- 0000000490_ F00005	61	32,829,073	-	32,829,073
4	ETO Kasur	2021- 0000000493_ F00004	6	3,258,326	-	3,258,326
5	ETO Toba Tek Singh	2021- 0000000491_ F00009	2	1,294,000	-	1,294,000
6	ETO, Bahawalpur	2021- 0000000496_ F00005	2	820,000	-	820,000
7	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021- 0000000494_ F00002	43	21,540,750	4,370,500	17,170,250

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
8	ETO, Sargodha	2021-0000000187_F00002	4	1,500,000	1,200,000	300,000
9	ETO Sheikhpura	2021-000Y0000754_F00002	5	1,250,000	-	1,250,000
10	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00004	11	7,720,000	-	7,720,000
11	ETO, Gujrat	2021-0000000487_F00010	2	400,000	-	400,000
12	ETO Zone-VI, Lahore	25276	4	1,900,000	400,000	1,500,000
13	ETO Zone 8 Lahore	25455	3	600,000	-	600,000
TOTAL			215	106,562,149	7,923,200	98,638,949

[Annex-23]

2.4.10 Less-realization of property tax due to changing of valuation category - Rs.96.754 million

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00003	20	912,562	204,630	707,932
2.	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00001	1	53,801,306	-	53,801,306
3.	ETO-Gujranwala) Gujranwala	2021-0000000486_F00007	143	3,552,020	-	3,552,020

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
4.	ETO, Sialkot	2021-0000000184_F00008	21	382,402	-	382,402
5.	ETOs Faisalabad	2021-0000000490_F00009	204	7,552,312	-	7,552,312
6.	ETO Zone II	2021-0000000181_F00006	234	3,637,819	92,348	3,545,471
7.	ETO Kasur	2021-0000000493_F00013	191	2,160,726	-	2,160,726
8.	ETO Toba Tek Singh	2021-0000000491_F00007	94	1,516,681	-	1,516,681
9.	ETO Zone VII	2021-0000000753_F00001	1	23,535,295	-	23,535,295
Total			909	97,051,123	296,978	96,754,145

[Annex-24]

2.4.11 Non-recovery of property tax from state owned organizations - Rs.65.665 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00006	6	30,820,871	-	30,820,871
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00016	11	4,984,867	-	4,984,867

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
3	ETO Zone II	2021-0000000181_F00010	1	631,680	-	631,680
4	ETO Kasur	2021-0000000493_F00007	7	737,086	-	737,086
5	ETO Sahiwal	2021-0000000492_F00010	10	5,183,121	1,530,234	3,652,887
6	ETO Toba Tek Singh	2021-0000000491_F00010	5	835,945	-	835,945
7	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00005	1	744,660	-	744,660
8	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00011	6	1,004,724	-	1,004,724
9	ETO Vehari	2021-0000000498_F00006	6	289,439	-	289,439
10	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00011	10	1,135,390	-	1,135,390
11	ETO, Sargodha	2021-0000000187_F00005	11	904,020	-	904,020
12	ETO Sheikhpura	2021-0000000754_F00004	7	970,056	-	970,056
13	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00006	18	6,021,200	-	6,021,200

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
14	ETO, Sialkot	2021-0000000184_F00013	23	974,188	-	974,188
15	ETO, Gujrat	2021-0000000487_F00013	2	1,483,795	-	1,483,795
16	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00013	3	2,702,023	-	2,702,023
17	ETO Jhang	25240	2	404,310	-	404,310
18	ETO Zone-X, Lahore	25259	3	224,730	-	224,730
19	ETO Zone 12 Lahore	25301	2	54,224	-	54,224
20	ETO Zone 5 Lahore	25306	29	1,877,758	195,000	1682758
21	ETO Zone 2 Lahore	25391	1	770,240	-	770,240
22	ETO Zone 8 Lahore	25450	21	4,420,862	-	4,420,862
23	ETO Zone VII	2021-0000000753_F00011	3	215,161	-	215,161
TOTAL			188	67,390,350	1,725,234	65,665,116

[Annex-25]

2.4.14 Loss of revenue due to non-realization of professional tax - Rs.39.123 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021-0000000185_F00004	44	280,000	173,000	107,000

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00018	50	1,780,000	1,478,000	302,000
3	ETOs Faisalabad	2021-0000000490_F00016	196	2,804,000	1,876,000	928,000
4	ETO Kasur	2021-0000000493_F00014	107	441,500	27,000	414,500
5	ETO, Khanewal	2021-0000000495_F00005	85	457,000	174,000	283,000
6	ETO, Bahawalpur	2021-0000000496_F00007	70	504,500	-	504,500
7	ETO, R.Y. Khan	2021-0000000497_F00003	110	795,000	-	795,000
8	ETO Vehari	2021-0000000498_F00004	82	397,000	177,000	220,000
9	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00015	18	3,270,000	-	3,270,000
10	ETO, Sargodha	2021-0000000187_F00009	36	162,000	46,000	116,000
11	ETO Sheikhpura	2021-0000000754_F00003	10	1,255,000	-	1,255,000
12	ETO Sheikhpura	2021-0000000754_F00008	8	400,000	-	400,000
13	ETO Sheikhpura	2021-0000000754_F00005	10	580,000	-	580,000

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
14	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00023	43	435,000	425,000	10,000
15	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00016	82	856,000	791,500	64,500
16	ETO, Sialkot	2021-0000000184_F00005	121	749,000	-	749,000
17	ETO, Gujrat	2021-0000000487_F00011	105	1,527,000	-	1,527,000
18	ETO Professional Tax Lahore	25206	357	15,847,500	-	15,847,500
19	ETO Professional Tax Lahore	25207	1	4,410,500	-	4,410,500
20	ETO Professional Tax Lahore	25208	32	1,722,000	-	1,722,000
21	ETO, Sargodha	2021-0000000187_F00013	10	56,000	44,000	12,000
22	Motor Registration Authority, Rawalpindi	2021-0000000489_F00003	73	17,200	8,000	9,200
23	Motor Registration Authority, Rawalpindi	2021-0000000489_F00006	254	50,800	16,000	34,800
24	ETO, Sargodha	2021-0000000187_F00011	112	44,800	22,200	22,600
25	ETO Jhang	25246	57	22,400	200	22,200
26	ETO MRA Tie Up Lahore	25436	9711	5,517,147	-	5,517,147

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
TOTAL			11784	44,381,347	5,257,900	39,123,447

[Annex-26]

**2.4.15 Short-Realization of property tax due to wrong remission-
Rs. 27.352 million**

Sr. No	Name of Formation	PDP No	No of Cases	Amount Pointed Out
1.	ETOs Faisalabad	2021-0000000490_F00008	7	9,351,287
2.	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00004	4	14,042,477
3.	ETO, Khanewal	2021-0000000495_F00006	3	216,445
4.	ETO Sheikhpura	2021-0000000754_F00009	2	378,236
5.	ETO Zone 2 Lahore	25388	12	405,758
6.	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00012	3	2,957,418
Total			31	27,351,621

[Annex-27]

2.4.17 Non-realization of property tax due to non-enforcement of orders passed under section 9-(C) - Rs. 14.041 million

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00008	5	422,369	-	422,369

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
2	ETO, Zone-III, Lahore (Property Tax)	2021-0000000182_F00010	14	150,506	51,862	98,644
3	ETO, Bahawalpur	2021-0000000496_F00010	71	442,135	-	442,135
4	ETO, R.Y. Khan	2021-0000000497_F00006	67	589,047	-	589,047
5	ETO Vehari	2021-0000000498_F00007	50	221,417	19,337	202,080
6	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00014	6	688,478	-	688,478
7	ETO, Sargodha	2021-0000000187_F00008	54	303,682	142,797	160,885
8	ETO Sheikhpura	2021-0000000754_F00016	27	89,405	-	89,405
9	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00028	23	190,794	-	190,794
10	ETO, Sialkot	2021-0000000184_F00012	23	617,704	57,034	560,670
11	ETO, Gujrat	2021-0000000487_F00019	6	128,352	-	128,352
12	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00003	32	356,586	56,680	299,906
13	ETO Zone VII	2021-0000000753_F00013	3	369,768	113,800	255,968

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
14	ETO Jhang	25243	18	186,248	58,956	127,292
15	ETO Zone 2 Lahore	25395	10	104,559	21,528	83,031
16	ETO Zone 8 Lahore	25457	9	214,579	145,360	69,219
17	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00017	50	855,914	-	855,914
18	ETO Zone II	2021-0000000181_F00009	8	3,229,769	67,739	3,162,030
19	ETO Kasur	2021-0000000493_F00020	1	828,400	-	828,400
20	ETO Zone VII	2021-0000000753_F00003	2	4,788,318	-	4,788,318
TOTAL			479	14,778,030	735,093	14,042,938

[Annex-28]

2.4.18 Irregular/excess exemptions granted to widows for property tax - Rs. 11.126 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Chakwal	2021-0000000185_F00014	11	58,836	46,099	12,737
2	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00008	77	1,263,621	898,458	365,163

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
3	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00009	60	1,216,135	937,047	279,088
4	ETO Toba Tek Singh	2021-0000000491_F00012	17	512,470	-	512,470
5	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00007	1	578,868	327,641	251,227
6	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00004	160	2,168,791	260,808	1,907,983
7	ETO, Sargodha	2021-0000000187_F00017	11	237,501	48,138	189,363
8	ETO, Sargodha	2021-0000000187_F00003	55	1,006,128	761,603	244,525
9	ETO Sheikhpura	2021-0000000754_F00006	25	506,809	-	506,809
10	ETO Sheikhpura	2021-0000000754_F00012	8	161,395	-	161,395
11	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00022	73	534,128	-	534,128
12	ETO, Sialkot	2021-0000000184_F00016	14	222,497	27,490	195,007
13	ETO, Gujrat	2021-0000000487_F00005	9	326,540	-	326,540

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
14	ETO, Gujrat	2021-0000000487_F00018	29	442,963	-	442,963
15	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00012	44	1,008,145	552,895	455,250
16	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00006	37	672,455	-	672,455
17	ETO Jhang	25238	30	515,570	364,515	151,055
18	ETO Zone-X, Lahore	25261	13	280,284	61,590	218,694
19	ETO Zone-X, Lahore	25262	21	314,077	221,303	92,774
20	ETO Zone-VI, Lahore	25279	16	376,389	273,025	103,364
21	ETO Zone-VI, Lahore	25281	21	310,032	46,112	263,920
22	ETO Zone 12 Lahore	25302	73	328,434	284,580	43,854
23	ETO Zone 2 Lahore	25389	16	467,901	126,577	341,324
24	ETO Zone 2 Lahore	25392	30	568,900	117,142	451,758
25	ETO Zone 8 Lahore	25454	60	784,537	565,947	218,590
26	ETO Zone VI Lahore	2021-0000000178_F00007	29	766,596	162,591	604,005

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
27	ETO Zone VII	2021-0000000753_F00014	21	176,985	152,685	24,300
28	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00005	50	1,554,905	-	1,554,905
TOTAL			1011	17,361,892	6,236,246	11,125,646

[Annex-29]

2.4.20 Irregular exemption to five marla houses - Rs. 10.426 million

Sr.	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
1	ETO Zone VI Lahore	2021-0000000178_F00003	23	357,732	27,856	329,876
2	ETO Chakwal	2021-0000000185_F00011	15	114,768	-	114,768
3	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00011	64	1,328,617	295,956	1,032,661
4	ETO, Zone-I, Lahore (Property Tax)	2021-0000000180_F00003	171	1,272,408	83,132	1,189,276
5	ETO, Sargodha	2021-0000000187_F00010	38	214,648	40,384	174,264
6	ETO Sheikhpura	2021-0000000754_F00010	36	372,645	-	372,645

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
7	ETO-Gujranwala (Property Tax, Professional Tax & Excise) Gujranwala	2021-0000000486_F00019	48	757,405	-	757,405
8	ETO, Sialkot	2021-0000000184_F00020	10	112,890	9,509	103,381
9	ETO, Gujrat	2021-0000000487_F00007	22	298,315	-	298,315
10	ETO, Zone-IX, Lahore (Property Tax)	2021-0000000179_F00014	17	217,985	-	217,985
11	ETO Jhang	25245	11	65,310	-	65,310
12	ETO Zone-X, Lahore	25264	11	448,839	14,616	434,223
13	ETO Zone-VI, Lahore	25280	7	324,511	-	324,511
14	ETO Zone 12 Lahore	25297	37	258,042	79,416	178,626
15	ETO Zone 2 Lahore	25390	11	135,295	12,620	122,675
16	ETO Zone 8 Lahore	25453	22	942,432	705,120	237,312

Sr .	Name of Formation	Para ID	No of cases	Amount	Amount Verified	Balance
17	ETO Zone VI Lahore	2021-0000000178_F00008	14	458,706	10,800	447,906
18	ETO Chakwal	2021-0000000185_F00007	19	135,066	23,929	111,137
19	ETO (Property Tax, Professional Tax & Excise) Rawalpindi	2021-0000000488_F00010	52	1,160,838	233,212	927,626
20	ETO Zone II	2021-0000000181_F00011	19	157,676	-	157,676
21	ETO Zone 5 Lahore	25312	10	347,930	213,845	134,085
22	ETO-Multan (Property Tax, Professional Tax & Excise) Multan	2021-0000000494_F00006	153	2,700,698	6,132	2,694,566
TOTAL			810	12,182,756	1,756,527	10,426,229

[Annex-30]

3.4.1 Non recovery of farmers payments from defaulting Sugar Mills -Rs. 2,893.35 million

Sr. No.	Name of Sugar Mill	Crushing season	Farmers' dues	Amount of Interest Accrued	Total
1.	Abdullah-I Okara	2018-19	201,991,800	66,657,294	268,649,094
	Abdullah-I Okara	2019-20	88,027,102	19,365,962	107,393,064
	Total		290,018,902	86,023,256	376,042,158
2.	Brothers (Kasur)	2014-15	878,787,753	676,666,570	1,555,454,323

	Brothers (Kasur)	2015-16	154,929,975	102,253,784	257,183,759
	Total		1,033,717,728	778,920,353	1,812,638,081
3.	Haseeb Waqas,	2014-15	198,954,096	153,194,654	352,148,750
	Haseeb Waqas M/Garh	2016-17	189,074,617	103,991,039	293,065,656
	Haseeb Waqas M/Garh	2017-18	41,286,550	18,166,082	59,452,632
	Total		429,315,263	275,351,775	704,667,038
G-Total (1+2+3)			1,753,051,893	1,140,295,385	2,893,347,278

[Annex-31]

4.4.2 Loss of government revenue due to non- renewal of expired route permits-Rs. 2.555 million

Sr.	Name of Formation	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Sec. DRTA Rawalpindi	2021-0000000189_F00001	70	512,350	-	512,350
2.	Secretary DRTA Faisalabad	2021-0000000190_F00002	46	321,800	-	321,800
3.	Secretary DRTA Faisalabad	2021-0000000190_F00004	79	180,650	-	180,650
4.	Secretary RTA Lahore	2021-0000000499_F00001	54	580,050	-	580,050
5.	Secretary RTA Lahore	2021-0000000499_F00003	34	158,100	107,650	50,450
6.	DRTA DG Khan	25218	12	593,700	-	593,700
7.	DRTA Bahawalpur Saddar	25331	10	60,550	-	60,550
8.	DRTA Sargodha	25420	26	255,750	-	255,750

Sr.	Name of Formation	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
Total			331	2,662,950	107,650	2,555,300

Summery of recovery pointed out in Board of Revenue

Annexure-A

Sr .	Formation	Penalty	236-K	236-C	Stamp Duty	Mutation Fee	Misc.	Total
1	ARC Khanpur	20,916,256	20,975,082	16,452,264	-	4,354,928	-	62,698,530
2	ARC Lodhran	5,597,562	-	200,000	-	163,400	-	5,960,962
3	ARC Multan Saddar	4,902,618	3,833,917	309,378	-	729,554	-	9,775,467
4	ARC Okara	38,706,200	2,923,140	2,537,318	-	3,795,452	-	47,962,110
5	ARC Bahawalpur City	1,159,500	2,639,200	31,350	-	-	-	3,830,050
6	ARC DG Khan	-	4,054,411	343,500	-	3,664,229	-	8,062,140
7	ARC Gujranwala Saddar	4,965,706	1,490,059	866,000	-	348,450	-	7,670,215
8	ARC Kabirwala	2,519,150	173,753	463,180	-	396,334	-	3,552,417
9	ARC Phalia	2,312,500	10,776,880	1,381,245	-	12,077,854	-	26,548,479
10	ARC Pindi Bhattian	21,351,625	4,922,154	1,005,030	-	6,917,721	-	34,196,530
11	ARC Rawat, Rawalpindi	127,294,569	4,858,796	932,266	-	28,158,850	-	161,244,481
12	ARC Sadiqabad	6,647,000	20,261,300	4,707,893	-	35,549,134	-	67,165,327
13	ARC Sangla Hill	18,857,075	999,450	154,300	-	-	-	20,010,825
14	ARC Sharqpur	9,199,450	1,182,600	950,960	-	695,326	-	12,028,336
15	ARC Shujabad	-	6,566,367	667,360	-	11,174,478	-	18,408,205

Sr .	Formati on	Penalty	236-K	236-C	Stamp Duty	Mutatio n Fee	Misc.	Total
16	ARC, Narowal	3,745,000	5,956,299	4,118,460	-	2,956,917	-	16,776,676
17	ARC, Pattoki	1,701,575	3,296,200	1,200,600	-	1,612,308	-	7,810,683
18	GAR (Col), District Bahawalpur	-	-	-	27,076,000		329,654,853	356,730,853
19	GAR (Col), Khanewal	-	-	-			3,417,154,173	3,417,154,173
20	SR Data Gunj Bux	5,273,850	783,609	381,514	421,645	-	-	6,860,618
21	S.R Bahawalpur Saddar	12,278,168	297,737	301,729	360,882	-	3,651,133	16,889,649
22	S.R Cantt. Rawalpindi	18,546,949	6,727,841	7,417,904	1,767,820	-	100,000	34,560,514
23	S.R Gullberg Town Lahore	412,363	2,384,271	1,277,674	819,474	-	-	4,893,782
24	S.R Kabirwala	300,382	4,336,372	863,687	448,937	-	-	5,949,378
25	S.R Nishter Town Lahore	-	3,980,096	1,826,571	5,298,793	-	-	11,105,460
26	S.R Rural Rawalpindi	7,095,450	1,164,340	1,128,615	403,641	-	730,000	10,522,046
27	S.R Sadiqabad	-	2,460,945	322,740	1,061,032	-	-	3,844,717
28	S.R Shalimar Town Lahore	8,710,875	516,793	433,070	-	-	645,000	10,305,738
29	S.R Wahga Town Lahore	-	1,274,984	276,930	315,436	-	-	1,867,350
30	S.R , (Rural) Sialkot	3,674,011	127,440	162,840	117,100	-	-	4,081,391
31	S.R , Al Town,Lhr	98,666,570	1,514,564	1,923,758	297,709	-	-	102,402,601

Sr .	Formati on	Penalty	236-K	236-C	Stamp Duty	Mutatio n Fee	Misc.	Total
32	S.R , Aziz Bhatti Town, Lahore	65,955,487	25,153,537	33,847,706	3,229,629		1,525,000	129,711,359
33	S.R , Ravi Town, Lahore	16,500,910	4,260,628	1,802,336	199,700		1,735,000	24,498,574
34	S.R Saddr Multan	24,218,250	6,558,472	7,055,970	25,896,811	1,745,400	3,850,000	69,324,903
35	S.R Sargodha	35,900,927	6,459,298	1,450,534	1,089,895	-	-	44,900,654
36	S.R , Gujranwala (Rural)	9,046,635	1,001,702	-	98,640	305,001	-	10,451,978
37	S.R , Gujranwala (Urban I & II)	51,504,159	6,011,662	4,551,287	834,313	-	-	62,901,421
38	S.R , Rawalpindi (city)	29,175,250	6,336,824	3,133,010	57,622	-	65,000	38,767,706
39	S.R , Urban, Sialkot	6,253,000	10,465	41,600	2,531,740		30,000	8,866,805
40	S.R , Urban-I, Faisalabad	21,997,031	2,093,454	4,393,155	7,411,467	9,848,400	-	45,743,507
41	Tehsildar Bahawalpur Saddr	-	270,292	394,300	-	241,523	31,507,319	32,413,434
42	Tehsildar Kabirwala	7,098,500	2,020,730	1,583,340	-	-	17,262,938	27,965,508
43	Tehsildar Narowal	-	27,126,920	413,750	-	19,137,652	2,247,600	48,925,922
44	Tehsildar Raiwand	-	158,000	688,607	-	52,800	10,728,454	11,627,861
45	Tehsildar Shalimar Town	-	-	-	-	126,561	-	126,561
46	Tehsildar, Saddr Multan	6,545,400	5,828,628	1,873,761	-	4,618,790	9,444,819	28,311,398
	TOTAL	699,029,953	213,769,212	113,867,492	79,738,286	148,671,062	3,830,331,289	5,085,407,294

Annexure-B

Summery of recovery of pointed out in Excise, Taxation & Narcotics Control Department

Sr .	Name of Formation	Property Tax	Professional Tax	Luxuary House Tax	Token Tax	Incom Tax (Motors)	Misc.	Total
1	Director ET Faisalabad	2,540,185						2,540,185
2	ETO Rawalpindi	65,897,005	302,000	29,497,300				95,696,305
3	ETO Chakwal	3,423,282	107,000	2,000,000	127,533	86,160		5,743,975
4	ETO Jhang	2,332,597	22,200		406,270	279,415		3,040,482
5	ETO Kasur	71,233,824	414,500	3,258,326	467,960	86,800	108,250,160	183,711,570
6	ETO MRA Tie Up Lahore	-	5,517,147		287,601,128	753,909,469		1,047,027,744
7	ETO Professional Tax Lahore	-	21,980,000					21,980,000
8	ETO Sahiwal	62,452,144			2,794,715			65,246,859
9	ETO Sheikhpura	5,812,686	2,235,000	1,250,000	223,120	140,250		9,661,056
10	ETO Toba Tek Singh	21,365,562		1,294,000	283,450			22,943,012
11	ETO Vehari	4,066,966	220,000		264,030	118,700		4,669,696
12	ETO Zone 12 Lahore	9,986,957						9,986,957
13	ETO Zone 2 Lahore	83,251,613						83,251,613
14	ETO Zone 5 Lahore	73,014,538						73,014,538
15	ETO Zone 8 Lahore	8,951,756						8,951,756
16	ETO Zone 6 Lahore	143,355,149		1,500,000				144,855,149
17	ETO Zone 7 Lahore	84,547,367						84,547,367
18	ETO Zone 10 Lahore	14,444,638						14,444,638

Sr .	Name of Formation	Property Tax	Professional Tax	Luxuary House Tax	Token Tax	Incom Tax (Motors)	Misc.	Total
19	ETO, Bahawalpur	6,090,898	504,500	820,000	888,675	223,650		8,527,723
20	ETO, Gujrat	21,964,189	1,527,000	400,000	1,121,236	722,500		25,734,925
21	ETO, Khanewal	3,989,714	283,000		112,400	129,125		4,514,239
22	ETO, R.Y. Khan	5,080,715	795,000		306,880	742,289		6,924,884
23	ETO, Sargodha	3,721,061	150,600	300,000	511,395	86,400		4,769,456
24	ETO, Sialkot	22,033,694	749,000		438,436	434,625		23,655,755
25	ETO Zone 1 Lahore	10,437,577						10,437,577
26	ETO Zone 3 Lahore	114,285,576						114,285,576
27	ETO Zone 9 Lahore	16,104,805						16,104,805
28	ETO-Gujranwala	168,753,481	74,500	7,720,000			888,600	177,436,581
29	ETO-Multan	40,011,857	3,270,000	17,170,250			416,531	60,868,638
30	ETOs Faisalabad	255,708,823	928,000	32,829,073			11,308,524	300,774,420
31	MRA, Rawalpindi	-	44,000		1,149,300	2,825,205		4,018,505
	TOTAL	1,324,858,659	39,123,447	98,038,949	296,696,528	759,784,588	120,863,815	2,639,365,986

Summary of recovery pointed out in Transport Department

Annexure-C

Sr.No	Name of Formation	route permit fee	bus stand License fee	Fitness certificate	Total
1	Sec. DRTA Rawalpindi	512,350	-	-	512,350
2	Secretary DRTA Faisalabad	502,450	365,000	17,025,125	17,892,575
3	Secretary RTA Lahore	630,500	200,000	-	830,500
4	DRTA DG Khan	593,700	577,000	-	1,170,700
5	DRTA Bahawalpur Saddar	60,550	-	-	60,550
6	DRTA Sargodha	255,750	-	-	255,750
	TOTAL	2,555,300	1,142,000	17,025,125	20,722,425