



**AUDIT REPORT
ON
THE ACCOUNTS OF
REVENUE RECEIPTS
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AWB	Area Water Boards
CCA	Culture-able Commanded Area
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DCO	Divisional Canal Officer
DDO (R)	Deputy District Officer (Revenue)
DG	Director General
DOR	District Officer (Revenue)
DP	Draft Para
DRTA	District Regional Transport Authority
GFA	Goods Forwarding Agency
GARV	Gross Annual Rental Value
LBDC	Lower Bari Duab Canal
LCC	Lower Chenab Canal
MFDAC	Memorandum for Departmental Accounts Committee
MRA	Motor Registration Authority
M.Ton	Metric Ton
PAO	Principal Accounting Officer
PDP	Proposed Draft Para
PFR	Punjab Financial Rules
PIDA	Punjab Irrigation and Drainage Authority
PTCL	Pakistan Telecommunication Company Ltd.
PT-8	Property Tax-8
RF	Registration Fee
SPPs	Small Power Producers
UCC	Upper Chenab Canal
WAPDA	Water and Power Development Authority

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 & 12 of the Auditor General (Functions, Powers and Terms & Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of revenue receipts.

The report is based on audit of receipts of Government of the Punjab for the Financial Year 2013-14 and receipts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during July to November 2014 on test check basis, with a view to reporting significant findings to the relevant stakeholders.

The main body of the audit report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this report have been finalized in the light of discussions in the DAC meetings.

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: 03.03.2015

Sd/-
(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

Audit Report on the Accounts of Revenue Receipts, Government of the Punjab

The Director General Audit Punjab carries out, on test check basis, audit of tax and non-tax revenue receipts of Government of the Punjab, collected by Board of Revenue, Excise & Taxation, Irrigation, Energy, Transport and Food Departments. These Departments collected revenue of Rs. 93,926 million which was 23.82% less than original budgeted receipt targets of Rs. 123,297.76 million during the Financial Year 2013-14.

The receipt targets were reduced by the provincial government during the middle of the financial year. This downward revision depicted the need of improved survey/spade work while preparing the budget estimates.

This Audit Report presents audit results of receipts of Government of the Punjab for the Financial Year 2013-14 and the previous financial years. The Director General Audit Punjab conducted audit of revenue receipts relating to Urban Immovable Property Tax, Motor Vehicle Tax, Farm House Tax, Cotton Fee, Professional Tax, Provincial Excise, Sales Tax on Services, Stamp Duty, Registration Fee, *Abiana*, Mutation Fee, Capital Value Tax, Agricultural Income Tax, Sugarcane (Development) Cess and Route Permit Fee etc.

Audit findings were issued to the executive departments in the form of Audit and Inspection Reports. Significant issues were reported to respective Principal Accounting Officers (PAOs) in the form of Proposed Draft Paras (PDPs). The PDPs were also discussed with the Principal Accounting Officers in the Departmental Accounts Committee meetings to

incorporate the viewpoint of the concerned Principal Accounting Officers before finalization of the audit report.

Internal Audit units established in Excise & Taxation Department and Board of Revenue were not functioning effectively. Recurrence of similar types of irregularities every year was indicative of weak internal controls. Establishing an effective internal control system within each department/organization is imperative to check and avoid recurrence of various irregularities reported in the previous audit reports.

Objectives

The statutory audit is carried out on test check basis to

- see that the rules and procedures have been properly adopted;
- check that the assessment, collection and accounting of revenue is done in accordance with the law and there is no leakage of revenue which legally should come to Government; and
- review, analyze and comment on various Government policies relating to different sectors.

a. Scope of Audit

Out of total receipts of Provincial Government for the Financial Year 2013-14, auditable receipts under jurisdiction of DG Audit Punjab was Rs. 93,926 million covering seven PAOs and 612 formations. Out of this, DG Audit Punjab audited receipts of Rs. 29,244.52 million on test check basis which is 31.19% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs. 1,265.53 million was pointed out and a recovery of Rs. 241.72 million was made during the year 2014-15 at the time of compilation of this report. Out of the total recoveries, an amount of Rs. 40.25 million was not in the notice of the executive before audit.

c. Audit Methodology

The Audit Year 2014-15 witnessed intensive application of desk audit techniques in the Directorate General of Audit Punjab. This was facilitated by access to live SAP/R3 data, internet facility and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, environment of the audited entity before start of field activity. This greatly facilitated in identifying high risk areas for substantive testing in the field.

d. Audit Impact

There were no changes in rules, practices and systems during the year on the pointation of Audit.

e. Comments on Internal Controls and Internal Audit Department

Internal controls in government department comprise systems, processes, cultures and tasks that were taken together to support management in achieving government's policy objectives. The ultimate objective of an internal control system is to ensure integrity of information, compliance with laws, observance of rules and regulations, safeguarding assets and economical and efficient operations.

This report identifies control failures in the following areas:

- Non carrying forward of outstanding balances of taxes.
- Under application of Farm House Tax.
- Under assessment/under valuation in respect of property tax, stamp duty, registration fee, capital value tax and mutation fee.
- Non application of CVT on renewal of lease deed.
- Miscalculation of taxes.
- Non recovery/finalization of *tawan* cases.

- Grant of irregular exemptions to various institutions, persons and widows etc.
- Non pursuance of recovery cases of long-outstanding arrears/ court cases.
- Improper documentation of sale/lease of state lands.
- Non renewal of route permits.
- Supply of canal water for non- irrigation uses etc.

To pursue the recovery of long outstanding arrears under Property Tax, *Abiana*, Agricultural Income Tax and Route Permit Fees, the existing internal controls need to be reviewed and strengthened. This exercise should specifically focus to ensure the following:

- Internal Audit Department under Principal Accounting Officer be re-vamped/ re-invigorated.
- Staff deputed for internal audit be trained in modern auditing techniques.
- Long outstanding court cases be pursued vigorously to get the stay orders vacated and to get the recovery effected.
- Periodic review of internal controls be carried out to evaluate their adequacy.
- Recommendations of internal audit department and statutory audit be implemented in letter and spirit.
- Key performance indicators need to be designed for tax functionaries/recovery staff.

f. The key audit findings of the report

- Non-production of auditable record in 142 cases¹
- Non realization/transfer of sales tax on services collected by Federal Board of Revenue - Rs. 268 million²
- Blockade of government revenue due to stay orders in five cases - Rs. 241.28 million³
- Non/short-recovery of tawan/abiana in 504 cases-Rs. 195.46 million⁴
- Non-realization of 15 per cent provincial government share of property tax in six cases-Rs. 89.59 million⁵
- Non/short-recovery of arrears of abiana in 780 cases-Rs. 71.74 million⁶
- Loss due to non-payment of mutation fee on oral sale of rural land in 2690 cases for Rs. 67.99 million⁷
- Loss due to non/short recovery of capital value tax on transfer of urban immovable properties in 1483 cases for Rs. 52.62 million⁸
- Non/short realization of arrears of property tax in 7764 cases for Rs. 48.59 million⁹
- Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations in 191 cases for Rs. 24.18 million¹⁰
- Loss due to non- recovery of capital value tax on power of attorney in 42 cases for Rs.20.44 million¹¹
- Loss of revenue due to non-realization of professional tax in 2375 cases for Rs. 16.97 million¹²

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1. Para 2.4.1
 2. Para 6.4.1
 3. Para 6.4.2
 4. Para 2.4.2
 5. Para 1.4.1
 6. Para 2.4.3
 7. Para 2.4.4
 8. Para 2.4.5
 9. Para 1.4.2
 10. Para 1.4.3
 11. Para 2.4.6
 12. Para 1.4.4

- Short-realization of property tax due to inadmissible exemptions in 98 cases for Rs.14.17 million¹³
- Non-realization of Hotel Tax in 157 cases- Rs.13.48 million¹⁴
- Non-realization of property tax despite expiry of stay orders in 184 cases for Rs.11.53 million¹⁵
- Short realization of mutation fee due to under valuation of rural land in 798 cases for Rs. 10.42 million¹⁶
- Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land in 540 cases for Rs. 10.40 million¹⁷
- Non recovery of agricultural income tax in 1689 cases for Rs. 9.70 million¹⁸
- Unauthentic exemptions granted to widows for property tax in 716 cases for Rs. 8.77 million¹⁹
- Non-recovery of water charges for non irrigation purposes in 19 cases for Rs. 8.72 million²⁰

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- 13. Para 1.4.5
 - 14. Para 1.4.6
 - 15. Para 1.4.7
 - 16. Para 2.4.7
 - 17. Para 2.4.8
 - 18. Para 2.4.9
 - 19. Para 1.4.8
 - 20. Para 3.4.1

g. Recommendations

- Effective remedial measures need to be taken to stop the recurrence of irregularities of similar nature like recovery of arrears from autonomous bodies, non accounting of arrears etc.
- Non-production of auditable record should be a matter of concern for the management and treated in terms of Section 14 (3) of the Auditor General's Ordinance, 2001.
- Appropriate action needs to be taken on negligence of tax functionaries found responsible for revenue loss.
- A vigorous campaign needs to be launched to recover arrears of Property Tax, Motor Vehicle Tax and *Abiana/Tawan* etc.
- Departmental Accounts Committee (DAC) meetings should be convened regularly by the Principal Accounting Officers.
- The duality of control in assessment of *Abiana* by Irrigation Department and collection of assessed money by Board of Revenue needs to be reviewed.
- The compliance with directives of Public Accounts Committee needs to be improved. Principal Accounting Officers should give special attention to this issue and develop a mechanism to monitor compliance of PAC directives in their departments.
- Automated data base needs to be developed for better maintenance of record and immediate assessment of taxes and duties.
- Realistic budgeting of receipts estimates needs to be made.
- Reconciliation of receipts needs to be carried out regularly.
- Internal audit systems are required to be strengthened.

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No	Description	No.	Receipts
1	Total Entities in Audit Jurisdiction	07	93,926
2	Total Formations in Audit Jurisdiction	612	93,926
3	Total Entities Audited	06	93,766
4	Total Formations Audited	169	29,244.52
5	Audit & Inspection Reports	169	29,244.52
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit Observations classified by Categories

(Rs in million)

Sr. No	Description	Monetary value of audit observations
1	Non/Short recovery of Stamp duty, Registration fee & Capital Value Tax	86.99
2	Non/Short Recovery of <i>abiana/tawan</i>	272.09
3	Non/Short Recovery of Property Tax	195.92
4	Non-recovery of water charges	8.72
5	Non/short realization of mutation fee.	88.50
6	Non/Short realization of payment of sugarcane (Development) cess.	4.48
7	Non/Short Recovery of Motor Vehicle Tax	14.50
8	Non/Short Recovery of Professional Tax	16.98
9	Non-recovery of government revenue on expiry of stay orders	11.53
10	Sales tax on services	526.72
11	Loss of government revenue due to	0.89

	misclassification of government receipts as liabilities	
12	Non-realization of renewal fee on account of route permits, bus stands.	2.16
13	Non/short realization of agriculture income tax	9.69
14	Gain Tax	4.94
15	Miscellaneous issues	21.39
Total		1265.5

Table 3: Outcome Statistics

(Rs in million)

Sr. No	Description	Total Receipts Current Year	Total Receipts Last Year
1	Outlays Audited	29,244.52	34,206.27
2	Monetary value of audit observations	1,274.45	4,187.80
3	Recoveries Pointed Out at the instance of Audit	246.230	168.77
4	Recoveries Accepted/ Established at the instance of Audit	246.230	168.77
5	Recoveries Realized at the instance of Audit	241.72	103.79

Table 4: Irregularities Pointed out

(Rs in million)

Sr. No	Description	Monetary value of audit observations
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations	1018.40
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM*, misclassification, over or	0.90

	understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	
4	If possible quantify weaknesses of internal control systems.	-
5	Recoveries and non/short realization, representing cases of established non/short realization or misappropriations of public money pointed by Audit.	246.23
6	Non production of record	-
7	Others, including cases of accidents, negligence etc.	-

*The accounting policies and practices prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

Table 5: Cost Benefit

(Rs in million)

Sr. No	Description	Amount			2013-14
		2014-15			
		Expenditure	Provincial Receipt	Total	
1	Outlays Audited (item-1 of table-3)	120816.59	29244.52	150,061.11	188136.14
2	Expenditure on audit	-	-	169.41	98.18
3	Recoveries realized at the instance of Audit	349.34	241.72	591.06	261.10
4	Cost benefit ratio	1:3:49			1:2.66

Note: The above table shows collective figures and ratios of expenditure and receipts wings.

CHAPTER 1

EXCISE AND TAXATION DEPARTMENT

1.1 Introduction

The Excise & Taxation Department was established as an independent entity in 1974 after its separation from Board of Revenue. 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 Department consists of 61 auditable locations/ formations.

Excise & Taxation Department is primarily responsible for the collection of following provincial levies/taxes in the Province of Punjab.

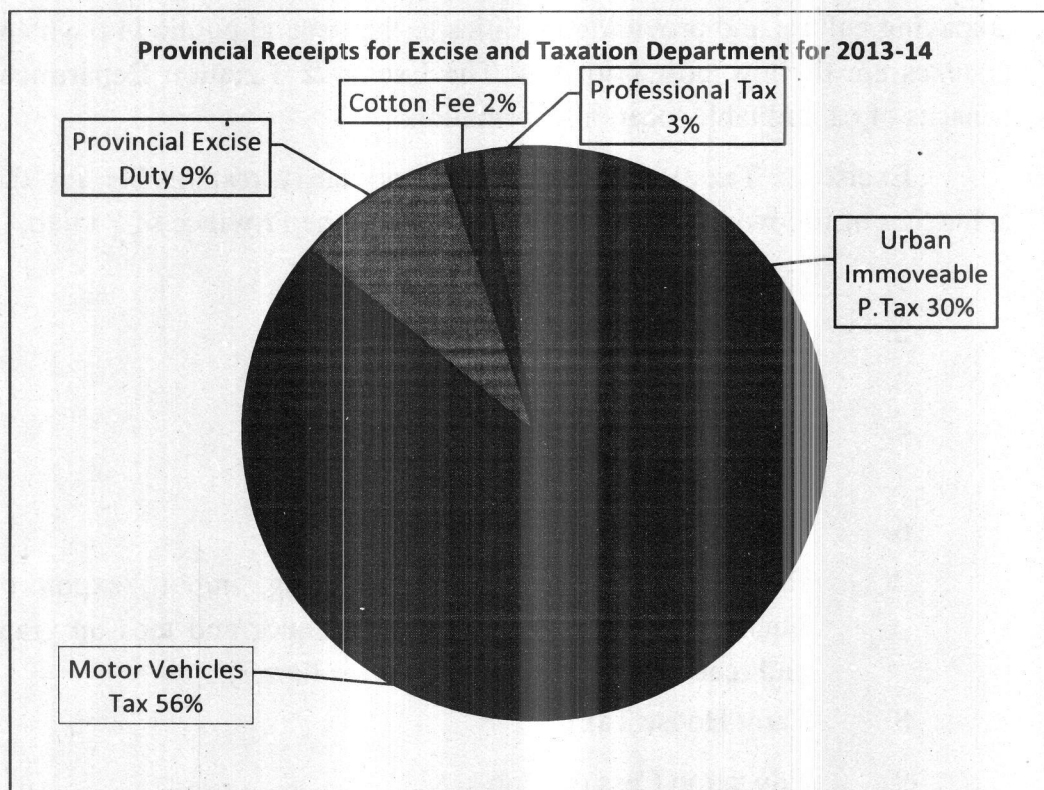
1. Cotton Fee
2. Motor Vehicles Tax
3. Entertainment Duty
4. Professional Tax
5. Hotel Tax
6. Property Tax
7. Excise Duty (Duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
8. Farm House Tax
9. Education Cess on club

Excise & Taxation Department is also responsible for the collection of following Federal levies/taxes.

1. Income Tax (at the time of collecting motor vehicle tax)
2. Capital Value Tax (at the time of registration of imported motor vehicles if not paid at the time of import).

1.2 Comments on Budgeted Receipts (Variance Analysis)

During the Financial Year 2013-14, the Excise and Taxation Department collected an amount of Rs. 17,643 million (in major heads) against the revised estimates of Rs. 17,231 million. The distribution of receipts collected by the Department under different heads is shown in percentage in the following pie chart:



From the above pie chart, it is clear that in Financial Year 2013-14, the major portion of Rs. 9,788 million (56%) and Rs.5311 million (30%) of receipts collected by Excise and Taxation Department came from two sources viz. Motor Vehicles Tax & Urban Immoveable Property Tax respectively.

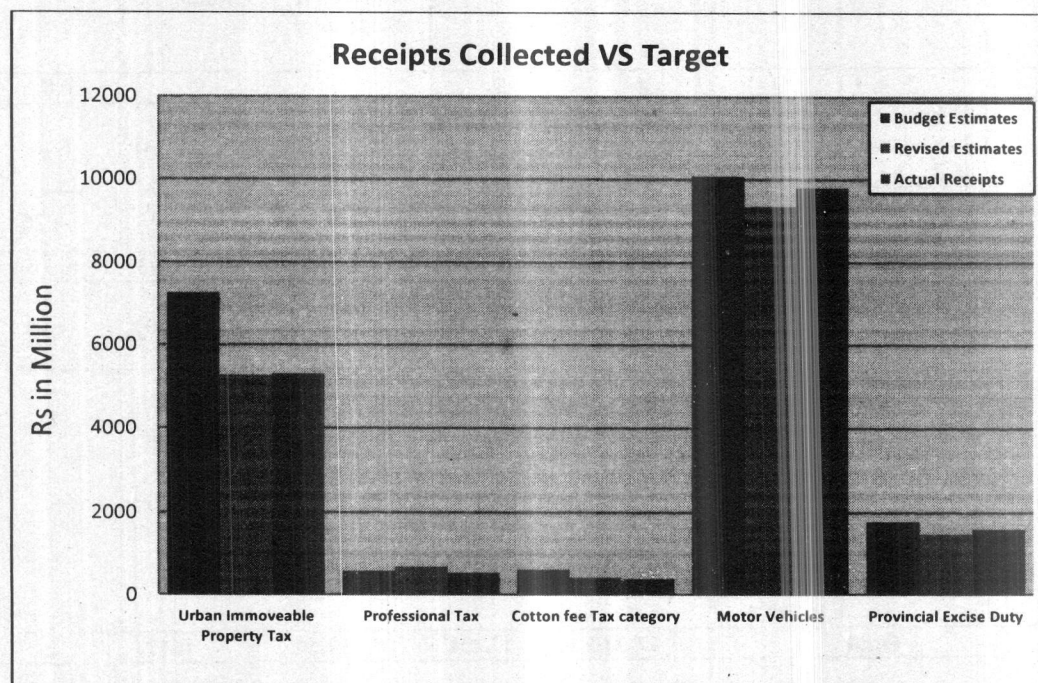
A comparison of budget estimates, revised estimates and actual receipts for the year 2013-14 for Excise and Taxation Department is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Excise and Taxation Department							
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	Urban Immoveable P. Tax	B01301	7,254.7	5,278	5,311	(33)	(-) 6
2	Professional Tax	B01601	583	685	540	(145)	(-) 26
3	Cotton fee	B03055	613.6	430	407	(-) 23	(-) 6
4	Motor vehicles Tax	B02801 to B02803	10,076	9,338	9,788	(450)	(+) 5
5	Provincial Excise Duty	B02601, B02602, B02603, B02612, B02613, B02621, B02622 & B02624	1782.6	1500	1,596.63	(96.63)	(+) 6
Total			20,310	17,231	17,643	(412)	2

These figures highlight that the overall actual receipts of Excise and Taxation Department were 2% above than the revised estimates of the receipts. The variation between the originally budgeted receipts (Rs. 20,310 million) and actual receipts collected (Rs.17,643 million) was Rs. 2,667 million which was 13% of original budget estimates. The receipt targets during the year were reduced from Rs. 20,310 million to Rs. 17,231 million, showing a decrease of 15% 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 following column graph shows that revised revenue targets were not achieved by the Excise and Taxation Department for the financial year 2013-14.



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

Comparison of taxes/ duties, disclosed no major changes in their rates during 2012-13 and 2013-14. The comparison of both years is illustrated in the table below:

(Rs. in million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2012-13	16,824.69	16,464.83	15,821.26
2013-14	20,310	17,231	17,643

The above figures show that actual receipts in 2013-14 were more than the previous year i.e. 2012-13. However, the revised estimates in 2012-13 were only 2% less than original estimates whereas in 2013-14 revised estimates were 15% less than the original estimates. This shows that the original estimates were rational in 2013-14.

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	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
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	2009-10	20	14	6	70
18	2010-11	18	10	8	56
Total		299	108	191	36

* Only those reports have been mentioned which were discussed by PAC.

The compliance with the PAC directives in Excise and Taxation Department for the years 1986-87, 1988-89, 1989-90, 1996-97 & 2006-07 is

satisfactory. However, the compliance for the years 1992-93, 1997-98, 2000-01 and 2003-04 is comparatively low.

The Principal Accounting Officer has been approached for improvement in the compliance of the PAC Directives.

1.4 AUDIT PARAS

1.4.1 Non-realization of 15 per cent provincial government share of property tax - Rs.89.59 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 audit of three Excise & Taxation Officers for the period up to 2013-14, it was observed that Provincial Government's share of house tax from Cantonment Boards was not realized.

(Amount in Rupees)

Sr. No	Name of Formation	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	ETO-I, Multan	3	4,473,000	0	4,473,000	17206
2	ETO, (Property Tax), Rawalpindi	2	82,890,000	0	82,890,000	17280
3	Jhelum	1	2,223,903	0	2,223,903	17704
Total		6	89,586,903	0	89,586,903	

Audit was of the view that the negligence on the part of management resulted in non recovery of Provincial Government's share of house tax which was initially Rs. 89,586,903.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

The department needs to take effective steps for timely recovery of 15 per cent share of provincial government.

1.4.2 Non/short realization of arrears of property tax-Rs. 48.59 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 audit of Excise & Taxation Department, it was observed that 57 Excise & Taxation Officers neither recovered property tax in 7,764 cases nor took appropriate steps to recover the outstanding government revenue causing accumulation of arrears of property tax up to 30.06.2014.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non/short recovery of arrears of property tax which was initially Rs. 50,083,660 (Annex-2).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs.48,594,954 after verification of Rs. 1,488,706 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

The department needs to take effective steps to recover the outstanding arrears of property tax alongwith late payment surcharge at the earliest.

[PDPs in Annex-2]

1.4.3 Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations- Rs. 24.18 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 building and lands in a rating area at the specified rate of such annual rental value. Further, as per Secretary Excise & Taxation Department Notification No. SO TAX (E&T)3-90/2008 (P-III) dated 03rd August 2011, the exemption from payment of property tax has been withdrawn w.e.f. 01.07.2010, available to the buildings and lands owned by WAPDA and its corporatized entities

Audit of 48 Excise & Taxation Officers for the period up to 2013-14 revealed that contrary to above provisions, property tax on properties of certain autonomous bodies such as WAPDA, PTCL, Art Councils, Development Authorities, Market Committees, Banking Companies was not collected. It was observed that the annual rental value was assessed and entered in the tax demand and receipt register but demand notices were not issued indicating weak supervisory controls and recovery mechanism.

Audit was of the view that the negligence on the part of management resulted in non-recovery of property tax which was initially Rs. 24,202,105 (Annex-3).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs.24,179,987 after verification of Rs.22,118

by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest

Audit requires ensuring prompt recovery of outstanding dues and evolving an effective system for issuance of demand notices and recovery thereof.

[PDPs in Annex-3]

1.4.4 Loss of revenue due to non-realization of professional tax- Rs. 16.97 million

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

During audit of the Excise & Taxation Department for the period up to 2013-14, it was observed that 35 Excise & Taxation Officers did not recover professional tax in 2,375 cases. Further, neither the demand was raised nor notices were issued to lawyers for recovery of professional tax.

Audit was of the view that negligence on the part of financial management resulted in non recovery of professional tax which was initially Rs.17,991,100 (Annex-4).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 16,974,500 after verification of Rs.1,016,600 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest

Effective steps need to be taken for prompt recovery of outstanding government dues. Moreover, the demand notices be issued to lawyers for recovery of professional tax.

[PDPs in Annex-4]

1.4.5 Short-realization of property tax due to inadmissible exemptions-Rs.14.17 million

Under section 4 (d)&(f) of the Punjab Urban Immovable Property Tax Act, 1958 read with rule 24 of the rules made there under 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 audit of Excise and Taxation Department it was observed that in violation of above provision of law, 20 Excise and Taxation Officers allowed exemptions in 98 cases without fulfilling the requisite formalities.

Audit was of the view that the above action of the management resulted in short-realization of government revenue which was initially Rs. 14,174,001 up to 2013-14. (Annex-5)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, directed the department to recover the amount at the earliest.

Effective steps need to be initiated for the recovery of government dues. Further, the procedure of granting exemptions should also be streamlined.

[PDPs in Annex-5]

1.4.6 Non-realization of Hotel Tax - Rs.13.48 million

Rule-3 (I) of the Hotel Tax Rules, 1992 states that every hotel owner shall pay the hotel tax within seven days of the close of each calendar month. Under rule 3(2) if, in the opinion of ETO, the statement furnished by a hotel is not correct or is incomplete or he has reasons to believe that the amount of tax shown in the return is suppressed to evade or reduce the actual tax, he shall proceed to determine the amount of tax payable.

Contrary to the above provision of law, in certain cases, the hotel tax was neither paid by the hotel management during 2013-14 nor realized by the Excise and taxation Department along with the penalty equal to the amount of tax due. This resulted into non-realization of hotel tax which was initially Rs. 13,477,663 as well as penalty equal to the amount of tax not paid.

(Amount in Rupees)

(Amount in Rupees)						
Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Hotel & Entertainment, Lahore	17	4,515,728	0	4,515,728	17431
		28	1,149,093	0	1,149,093	17432
2	Mianwali	4	17,000	0	17,000	17270
3	Excise, Rawalpindi	84	7,657,160	0	7,657,160	17291
		24	138,682	0	138,682	17292
Total		157	13,477,663	0	13,477,663	

Audit was of the view that non adherence to the rules resulted in non recovery of the hotel tax amounting to Rs. 13,477,663.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

The department needs to take effective steps for recovery of the hotel tax and penalty for delay in payment thereon.

***1.4.7 Non-realization of property tax despite expiry of stay orders-
Rs.11.53 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 23.08.89, 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.

Audit of the record of Excise and Taxation Officer Rawalpindi for the period 2013-14 revealed that the management did not initiate recovery proceedings in 184 cases where stay orders were expired.

Audit was of the view that the negligence on the part of management resulted in non recovery of property tax which was initially Rs. 11,526,151.

The matter was reported to the respective formations as well as to the Principal Accounting Officer during August 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

The department needs to probe the matter to fix the responsibility and effect recovery of the stated amount.

[PDP No.17281]

***1.4.8 Unauthentic exemptions granted to widows for property tax-
Rs. 8.77 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 forty eight thousand and six hundred rupees, belonging to a

widow, a disabled person or a minor orphan are exempt from payment of property tax.

In violation of the above rule, during audit of 26 Excise & Taxation Officers for the period up to 2013-14 it was observed that exemptions in 716 cases were allowed to widows without obtaining requisite documents.

Audit was of the view that in the absence of relevant documents, the authenticity of the exemptions granted which was initially Rs. 8,892,613 (Annex-6) could not be verified.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 8,765,721 after verification of Rs. 126,892 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest

Audit recommends that the department should take effective steps for the recovery of government revenue and streamline the procedure of granting exemptions.

[PDPs in Annex-6]

1.4.9 Non-realization of token tax from motor vehicle owners- Rs. 7.49 million

Section 3 of the Motor Vehicles Taxation Act 1958 states that a tax shall be leviable on every motor vehicle, in equal installment for quarterly periods, commencing on the first day of July, the first day of October, the first day of January and the first day of April 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. Moreover, unpaid amount alongwith penalty is recoverable as arrears of land revenue under Section 11 of the Act *ibid*.

During audit of the Excise & Taxation Department for the period upto 2013-14, it was observed that 27 Motor Registration Authorities did not invoke relevant provisions of above law in 1,642 cases.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non recovery of motor vehicle tax which was initially Rs. 7,920,216. (Annex-7)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 7,494,140 after verification of Rs. 426,086 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit stresses upon recovery of the outstanding government dues at the earliest and review of all such cases within the Province to determining the exact quantum of recoverable dues.

[PDPs in Annex-7]

1.4.10 Loss due to non-realization of cotton fee alongwith penalty - Rs.7.28 million

According to Rule 25(6) of the West Pakistan Cotton Control Rules, 1966, if any amount of the fee or a part thereof is not paid within the period prescribed in sub rule (3), the Excise and Taxation Officer concerned may, if after hearing the defaulter be satisfied that the failure to pay the fee within the prescribed period was without sufficient cause,

order that the fee shall be paid at a rate not exceeding Rs. 4.00 per forty k.g.

Audit of Cotton fee record of the various formations of Excise & Taxation Department revealed that in violation of above provisions of law, eight Excise and Taxation Officers neither recovered principal amount of cotton fee from 52 ginning factories nor charged penalty on late payment.

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Vehari	5	119,878	93,759	26,119	17016
2	Multan-II	4	741,056	0	741,056	17218
3	Mianwali	3	1,682,216	0	1,682,216	17264
4	D.G. Khan	8	556,566	0	556,566	17448
5	Bahwalpur	8	902,000	0	902,000	17503
6	Khanewal	15	2,655,924	0	2,655,924	17608
7	Layyah	1	400,130	0	400,130	17749
8	Vehari	8	314,982	0	314,982	17797
Total		52	7,372,752	93,759	7,278,993	

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non-realization of government revenue which was initially Rs. 7,372,752.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 7,278,993 after verification of Rs. 93,759. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit stresses that responsibility for negligence be fixed besides effecting recovery of government revenue.

***1.4.11 Non-realization of income tax on commercial vehicles-
Rs. 6.51 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 vehicles (having capacity 800-CC and above) at the rates specified in Division III of the First Schedule.

During audit of the Excise & Taxation Department, it was observed that owners of 827 commercial vehicles plying within jurisdiction of 16 Excise & Taxation Offices did not pay income tax. The concerned authorities also did not invoke the relevant provisions of law to check and hold up such vehicles.

Audit was of the view that the inaction on the part of Excise & Taxation Department caused non recovery of income tax which was initially Rs. 6,579,538 during the period up to 2013-14 (Annex-8).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 6,506,150 after verification of Rs. 73,388 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit stresses upon inquiry of the matter and fixing of the responsibility besides effecting recovery and strengthening internal controls.

[PDPs in Annex-8]

1.4.12 Loss of property tax due to non-consolidation of property units-Rs. 2.49 million

According to Section 3 of the Punjab Urban Immovable Property Tax Act 1958, annual rental value for the purposes of assessment of property tax shall be the aggregate annual value of all buildings and lands owned by the same person in a rating area.

Audit of PT-8 registers revealed that 39 Excise & Taxation Officers did not consolidate the annual rental value of buildings and land owned by the same persons for the purpose of assessment and recovery of property tax in 319 cases for the period up to 2013-14.

Audit was of the view that the negligence on the part of management caused loss to the government which was initially Rs. 2,604,529 (Annex-9).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 2,490,797 after verification of Rs. 114,392 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

The matter needs to be inquired and responsibility be fixed against the officials concerned besides effecting recovery. Moreover, department needs to review and consolidate all cases of similar nature for proper assessment.

[PDPs in Annex-9]

***1.4.13 Short-realization of property tax due to miscalculation-
Rs. 2.48 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 value of buildings and lands in a rating area at the specified rate of such annual value. The tax is levied @ 20 % if annual rental value up to Rs.20,000 and @ 25% on the value exceeding the said limit.

During audit of 28 Excise & Taxation Officers, it was observed that property tax was less assessed and recovered in 174 cases due to miscalculation of assessed tax and outstanding balance.

Audit was of the view that inefficiency on the part of the officials/officers resulted in short recovery of property tax which was initially Rs. 2,480,553 (Annex-10)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, directed the department to recover the amount at the earliest.

Audit emphasises to effect the recovery of outstanding Government dues besides fixing responsibility for the negligence.

[PDPs in Annex-10]

***1.4.14 Non-realization of arrears of property tax relating to 5
Marla Houses-Rs. 2.24 million***

Section 4 (I) of Punjab Urban Immovable Property Tax Act, 1958 as amended through Finance Act 2005, 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. Property tax prior to 01.07.2004 was not exempted and thus payable under Section 16 of The Punjab Urban Immovable Property Tax Act, 1958 which states that any sum due on account of property tax remains unpaid after due date, without sufficient cause to the satisfaction of the Collector, is required to be recovered as arrears of land revenue.

Scrutiny of the property tax record of 30 Excise & Taxation Officers revealed that the department failed to collect arrears of property tax relating to five *marla* houses for the period prior to 01.07.2004 from 748 units.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non recovery of arrears of property tax relating to five *marla* houses which was initially Rs. 2,253,189 (Annex-11).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 2,236,501 after verification of Rs. 16,688 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.*

Audit requires that responsibility for not initiating timely action be fixed besides effecting recovery of government revenue.

[PDPs in Annex-11]

1.4.15 Loss of government revenue due to non carrying forward of arrears of property tax-Rs. 2.17 million

Rule 15 of the Punjab Urban Immovable Property Tax Rules, 1958, states that the assessing authority shall maintain, for each rating area, a tax demand and receipt register in Form PT-8. Property tax which remains unpaid at the end of a financial year is required to be carried forward to next year's demand along with current year's demand.

Comparison of new and old PT-8 registers of 28 Excise and Taxation Officers revealed that the property taxes of the previous year were not carried forward in 265 cases.

Audit was of the view that the negligence on the part of management resulted in loss of government revenue which was initially Rs.2,306,563 (Annex-12).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC, in its meetings held during November 2014 to January 2015, reduced the para to Rs. 2,164,570 after verification of Rs. 141,993 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest

Audit requires that outstanding balances be carried forward to current year's demand register besides effecting recovery.

[PDPs in Annex-12]

1.4.16 Loss due to grant of irregular exemption of more than one five marla houses- Rs.1.25 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 audit of Excise & Taxation Department, scrutiny of the record of property tax revealed that the exemptions from the payment of property tax were granted to the owners having more than one five marla house. The details are as under:

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-II Lahore	7	109,102	0	109,102	17194
2.	Zone-VI Lahore	17	774,238	0	774,238	17201
3.	Multan-I	4	75,990	0	75,990	17213
4.	Multan-II	6	87,860	0	87,860	17222
5.	Rahim Yar Khan	2	94,014	0	94,014	17637
6.	Okara	2	39,150	0	39,150	17659
7.	Vehari	6	69,692	0	69,692	17803
Total		44	1,250,046	0	1,250,046	

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in irregular grant of exemption and thus loss of property tax which was initially Rs. 1,250,046.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that the department should probe the matter to fix the responsibility for irregular grant of exemptions and effect recovery of the stated amount.

**1.4.17 Loss due to unlawful allotment of registration marks -
Rs. 500,000**

As per Government of Punjab, Excise & Taxation Department, Circular No. SO (E&M) 1-22/2008 dated 23th November, 2012, the auctioned registration mark once allotted and registered shall not be transferable to any other vehicle. However, Director General (E&T) may condone the delay, on case to case basis, after examining the matter.

During audit of Motor Registration Authority Multan, it was observed that attractive registration marks in 46 cases were allotted to the persons other than successful bidders in auction during 2013-14.

(Amount in Rupees)

(Amount in Rupees)						
Sr. No	Name of Formation	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	MRA, Multan	23	275,000	0	275,000	17226
		23	225,000	0	225,000	17227
Total		46	500,000	0	500,000	

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in less recovery of bid fee which was initially Rs. 500,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit stresses that responsibility for negligence be fixed besides effecting recovery of government revenue.

1.4.18 Non-realization of permit fee-Rs. 212,000

As per Commissioner Punjab, Lahore Notification No. 200-2001/263-E/Ex(p)-III, dated 28.06.2008, the permit renewal fee of forms L-42-A, L-42-B, L-42-D, L-42-J, and L-17 is required to be charged at prescribed rates.

Examination of permit renewal registers revealed that Excise & Taxation Officers did not recover permit renewal fee from four permit holders during 2013-14.

(Amount in Rupees)

(Amount in Rupees)						
Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Layyah	2	100,000	0	100,000	17750
2	Excise, Lahore	1	100,000	0	100,000	17433
		1	12,000	0	12,000	17435
Total		4	212,000	0	212,000	

Weak supervisory and administrative controls resulted in non renewal of permits and non recovery of fee thereof.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls, fix the responsibility and effect recovery.

CHAPTER 2

BOARD OF REVENUE

2.1 *Introduction*

The Board of Revenue is the successor of the office of the Financial Commissioner. It was originally constituted under the provisions of West Pakistan Board of Revenue Act, 1957, which on dissolution of One Unit in 1970 became the Board of Revenue, Punjab.

The Board is the controlling authority in all matters connected with the administration of land, collection of government dues including land taxes, land revenue, preparation of land records and other matters relating thereto. Senior Member Board of Revenue is incharge 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. All Revenue Officers and Revenue Courts are subject to the general superintendence and control of the Board of Revenue. The Board itself is subject to the administrative control of the Provincial Government. It consists of the following departments/functional units:

a) *Revenue Department*

Functions of the Revenue department are listed below.

- i Supervises revenue work in the province.
- ii Member (Revenue) is the highest court of appeal and revision in revenue cases in the province.

- iii Is 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:

- 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:-

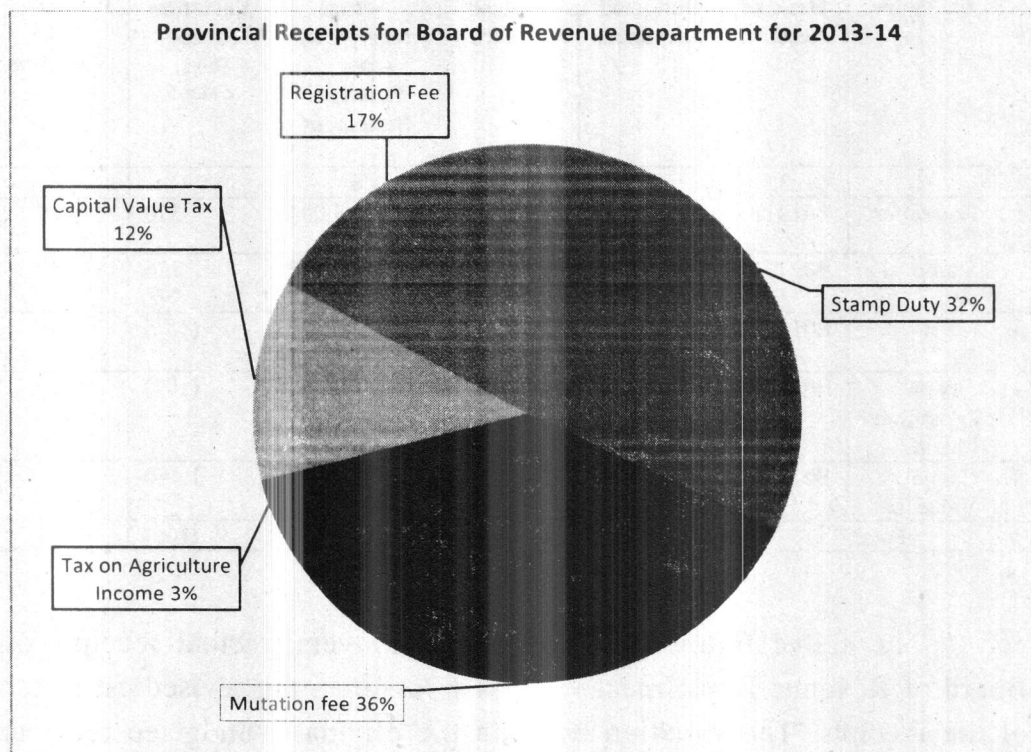
- i To consolidate scattered holdings of landowners in compact blocks to make land-use more productive and meaningful.
- ii To prepare an up-dated record of right holders for use by the Revenue Department/right holders.
- iii To eject illegal/un-authorized occupants of stated land.

Other functional units are:-

- Administration Wing
- Research & Gazetteer Cell
- Directorate of Land Records
- Settlement & Rehabilitation Wing
- Punjab Land Commission (Statutory Agency)

2.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2013-14, the Board of Revenue, Government of Punjab, collected an amount of Rs. 29,329 million against the revised estimates of Rs. 29,438 million. The distribution of receipts collected by the Department under different heads is shown in percentage terms in the pie chart given below.



From the pie chart it is clear that in Financial Year 2013-14 the major portion of Rs.19,913 million (68%) of receipts collected by the Board of Revenue came from two heads viz. Mutation fee and Stamp duty.

A comparison of budget estimates, revised estimates and actual receipts for the year 2013-14 is tabulated below. The variation between the revised estimates and actual receipts is manifested both in absolute and percentage terms.

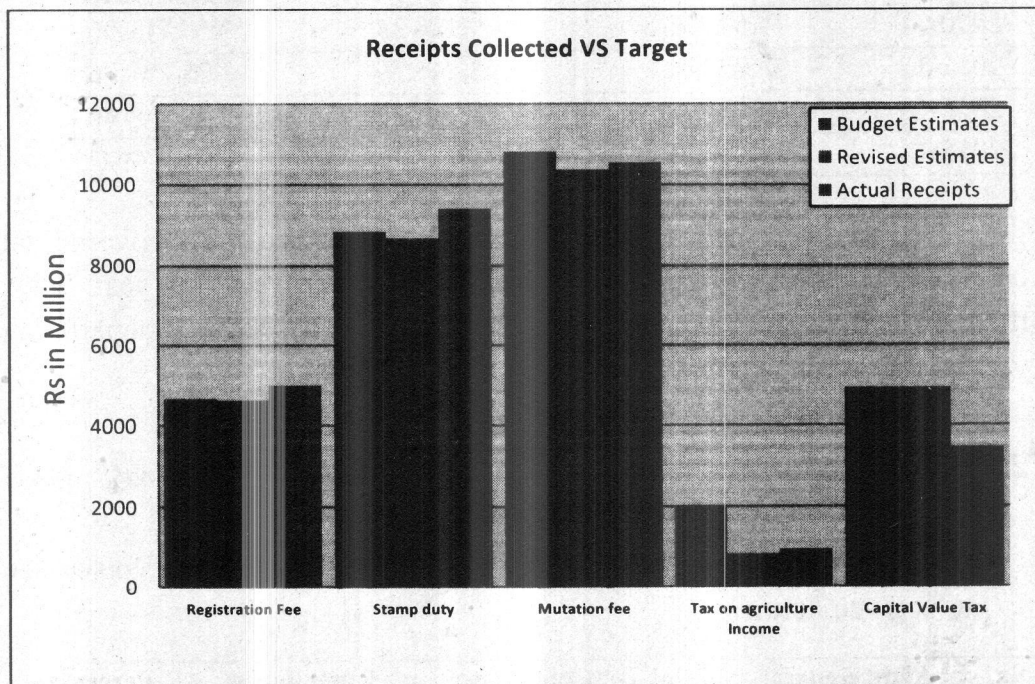
(Rs. in million)

Variance Analysis for Board of Revenue Department							
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	46,71	4,634	5,004	370	(-) 7
2	Stamp duty	B02701	8,838	8,666	9,392	726	8
3	Mutation fee	B01417	10,794.9	10,370.4	10,521	(151)	1.4
4	Tax on agriculture Income	B01173	2,018.9	830	934.03	(104)	11
5	Capital Value Tax	B01701-09,1770	4,938.75	4,938.0	3,478.1	1,460	42
Total			31,262	29,438	29,329	(109)	(-)4

The above figures highlight that the overall actual receipts of Board of Revenue Department were -4% less than the revised estimates of the receipts. The variation between the originally budgeted receipts (Rs. 31,262 million) and actual receipts (Rs. 29,438 million) was 6% (Rs.1,824 million). The receipt targets during the year were reduced from Rs.31,262 million to Rs.29,329 million showing a decrease of 7%. Thus, the Provincial Government slightly reduced receipt targets of Board of Revenue during financial year.

The following column graph shows that revenue target was not achieved in case of Stamp Duty. However, the Board of Revenue had

achieved the targets of revenue for Mutation Fee and Tax on Agriculture Income.



The management needs to analyze the causes of the shortfalls in afore mentioned category and take plausible steps to improve the revenue collection.

Comparison of Taxes/ duties disclosed no major changes in their rates during 2011-12 and 2012-14. An in-depth analysis of taxes/duties of these two years showed minor increase in the coverage of mutation fee, stamp duty and registration fee.

The budgeted receipt estimates and revised receipt estimates of 2010-11, 2011-12 and 2012-13 and 2013-14 show a downward revision in three years as illustrated below:

(Rs in million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2010-11	19,573.93	19,198.34	18,411.56
2011-12	23,335.02	23,146.29	22,299.46
2012-13	26,618.67	25,770.27	25,636.59
2013-14	31,262	29,438	29,329

However, in the Financial Year 2013-14, provincial government estimated the budget figures more realistically than previous year. Thus the revised estimates were close to original estimates and the department very nearly achieved the targets set in revised estimates.

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	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
Total		181	32	149	18

* Only those reports have been mentioned which were discussed by PAC.

The compliance with PAC Directives by the Board of Revenue is not satisfactory. The main reason for this status is complex nature of recovery mechanism. It is worth mentioning here that paras are considered for settlement, once complete recovery is effected.

The Principal Accounting Officer has been approached for improvement in the compliance of the PAC Directives.

2.4 AUDIT PARAS

2.4.1 Non production of auditable revenue record

According to Section 12 of the Auditor General, (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Section 14 of the said Ordinance, 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. The officers maintaining such record shall be responsible to provide record to Audit on demand failing which they shall be liable to disciplinary action under the Rules.

In violation of above provisions, seven Tehsildars failed to produce the record of mutation fee for scrutiny (Annex-13).

Audit was of the view that the above action of management was hindrance to statutory functions of the Auditor-General.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit stresses that matter be inquired and responsibility for non production of record be fixed under Section 14 of Ordinance ibid besides issuance of necessary instructions to the field offices for facilitating in record production.

[PDPs in Annex-13]

2.4.2 Non/short-recovery of tawan/abiana-Rs. 195.46 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 audit it was observed that 33 Revenue Officers in 504 cases did not make concrete efforts and invoke above provision of law to recover *tawan* of *abiana* pertaining to crops of *rabi* and *kharif*.

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 195,459,758 (Annex-14).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that timely collection of assessed amount of *abiana* from the defaulters be ensured and an effective mechanism for recovery be enforced.

[PDPs in Annex-14]

2.4.3 Non/short-recovery of arrears of *abiana*-Rs. 71.74 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 audit it was observed that 47 Revenue Officers in 780 cases did not invoke above provision of law to recover *abiana* pertaining to crops of *rabi* and *kharif* 2013.

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 71,739,588 (Annex-15).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that timely collection of assessed amount of *abiana* from the defaulters be ensured and an effective mechanism for recovery be enforced.

[PDPs in Annex-15]

2.4.4 Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 67.99 million

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

Audit of oral mutation records revealed that while attesting oral transfer of immovable property, 69 Revenue Officers did not charge and recover the mutation fee in 2,690 cases during 2013-14.

Audit was of the view that the above action of the management resulted in non realization of mutation fee amounting to Rs. 67,985,714. (Annex-16)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends to fix the responsibility for negligence and to recover the government dues at the earliest besides strengthening the internal controls.

[PDPs in Annex-16]

2.4.5 Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 54.49 million

According to Section 6(3) read with 4(a)(i-ii) and 4(b)(iii) of the Finance Act, 2010, Capital Value Tax shall be payable by every person, who acquires immoveable property by purchase, gift, exchange, power of attorney (irrevocable) and immoveable property or a right to use an immoveable property for more than twenty years.

(a) During audit it was observed that 92 Registering Authorities charged /levied less Capital Value Tax or did not levy the tax at all in 1483 conveyance deeds for the period up to 2013-14.

Audit was of the view that weak supervisory and management controls of the management resulted in non/short realization of government revenue amounting to Rs. 52,617,019 (Annex-17).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

(b) During audit, it was observed that contrary to above provision of law, seven Revenue Officers attested 101 cases of oral sales of immovable properties falling under urban area either by charging less Capital Value Tax or not levying the tax at all as detailed below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1	Rawalpindi	78	1,598,900	0	1,598,900	17277
2	City, Gujranwala	1	45,000	0	45,000	17364
3	Saddar Faisalabad	3	32,860	0	32,860	17555
4	Murree	3	30,400	0	30,400	17572
5	Texila	3	12,000	0	12,000	17575

6	Chiniot	10	115,050	0	115,050	17829
7	Muridke	3	42,620	0	42,620	17884
Total		101	1,876,830	0	1,876,830	

Audit was of the view that negligence on the part of management resulted in non/short assessment and realization of government revenue amounting to Rs.1,876,830.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit emphasizes on inquiry of the matter to fix the responsibility and recovery of the stated amount.

[PDPs in Annex-17]

2.4.6 Loss due to non- recovery of capital value tax on power of attorney-Rs.20.44 million

According to Section 6(3) read with 4(a)(i-ii) and 4(b)(iii) of the Finance Act, 2010, capital value tax shall be payable by every person, who acquires immovable property by purchase, gift, exchange, power of attorney (irrevocable).

During audit of 14 registering authorities, it was observed that capital value tax in 42 deeds of power of attorney, were not charged at all for the period up to 2013-14 (Annex-18).

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs.20,438,215.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

The department needs to inquire the matter to fix the responsibility for the loss besides effecting recovery.

[PDPs in Annex-18]

2.4.7 Short realization of mutation fee due to under valuation of rural land - Rs. 10.42 million

According to Section 3 (2) of the Punjab Finance Act 2010, where the scale of mutation fee is fixed at a certain percentage of the consideration or value of land, the consideration or value of land shall be calculated according to the valuation table notified by the Collector in respect of the land situated in the area or locality concerned.

During audit of 26 Revenue Officers, in 798 cases, it was observed that, the value of land was accepted at lower rates than notified by the District Collector concerned during 2013-14.

Audit was of the view that negligence on the part of management resulted in loss of government revenue due to short recovery of mutation fee amounting to Rs. 10,416,390. (Annex-19)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit requires that:

- notified valuation rates be charged/ implemented;
- the recovery of balance amount be effected at the earliest and
- the responsibility for the lapse also be fixed.

[PDPs in Annex-19]

2.4.8 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land-Rs. 10.40 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 audit of 71 Registering Authorities it was observed that the value of 540 properties were accepted at lesser than notified rates by the concerned District Collectors for the period up to 2013-14.

Audit was of the view that negligence on the part of management resulted in non/short recovery of government revenue amounting to Rs. 10,398,476. (Annex-20).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that matter be inquired and responsibility for the loss also be fixed besides effecting recovery. Moreover, department needs to take measure to ensure that notified rates be charged in future.

[PDPs in Annex-20]

2.4.9 Non recovery of agricultural income tax-Rs. 9.70 million

According to Punjab Agricultural Income Tax Act 1997, agricultural income tax is chargeable from the cultivators owning land more than 12.5 acres.

During audit of 47 Revenue Officers, it was observed that agricultural income tax from 1,689 cultivators was not recovered during the period up to 2013-14.

Audit was of the view that negligence on the part of management resulted in loss of government revenue amounting to Rs. 9,698,639 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that matter be inquired and responsibility for the loss be fixed besides effecting recovery.

[PDPs in Annex-21]

2.4.10 Short-realization of mutation fee on gift of rural land-Rs.8.89 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.

a) During audit of Revenue Officer, it was observed that, mutation fee on gift of rural land in favour of other than legal heirs was charged in 152 cases, at less than the prescribed rate during 2013-14.

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee amounting to Rs.2,532,911 (Annex-22).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

[PDPs in Annex-22]

b) During audit of Revenue Officer, Kabirwala it was observed that mutation fee was less realized on the gift of agricultural land over and above 25 acres during 2013-14.

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee Rs.6,358,500.

The matter was reported to the respective formations as well as to the Principal Accounting Officer November 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that the department should inquire the matter to fix the responsibility and effect recovery.

[PDP No. 17713]

2.4.11 Loss due to non/short recovery of capital gain tax on transfer of urban immovable properties-Rs. 4.94 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 capital gain tax at the rate of 0.5% except in the case of Federation, Provincial or Local Government on the sale of immovable property purchased during previous two years.

During audit it was observed that 36 registering authorities charged /levied less Capital Gain Tax or did not levy the tax at all in 612 conveyance deeds for the period up to 2013-14.

Audit was of the view that weak supervisory and management controls of the management resulted in non/short realization of government revenue amounting to Rs. 4,944,177 (Annex-23).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends to fix the responsibility for negligence and to recover the government dues at the earliest besides strengthening the internal controls.

[PDPs in Annex-23]

2.4.12 Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 3.27 million

The amount of occupier's rate in respect of *kharif* and *rabi* crops is required to be deposited into government account by 31st March and 15th August respectively. Irrigation and Power Department Notification No SO (Rev) 2-19/86 dated 10.10.1993 states that ten percent surcharge on *abiana* shall be recovered in case of failure to pay *abiana* by due date.

During audit of 28 Revenue Officers, it was observed that surcharge on late payment of *abiana* were not levied and recovered in 1,036 cases for the period up to 2013-14.

Audit was of the view that negligence on the part of management, resulted in non recovery of surcharge amounting to Rs.3,269,363 (Annex-24).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

The department needs to review the remaining cases of similar nature and ensure the levy of surcharge on late deposit of *abiana*. Moreover, recovery be effected at the earliest.

[PDPs in Annex-24]

2.4.13 Non assessment of capital value on registration of urban land by splitting the property into two or more deeds-Rs.1.67 million

According to section 6 of the Punjab Finance Act, 2010 as amended by the Punjab Finance Act, 2013, Capital Value Tax (CVT) on capital value of an immovable property, value of which exceeds one million rupees while on any size of commercial or industrial property, a plaza or multi-stories buildings situated in urban area shall be payable by every person who acquires by purchase, gift, exchange, power of attorney, surrender or relinquishment of rights by the owner or a right to use an immovable property for more than twenty years or more or renewal of lease so that the total period of lease in favour of the same lessee is twenty years or more at the specified rates except by inheritance, or gift between spouse, father, mother son or daughter, grandparents and grand children, siblings or from one wife or widow to another wife or widow of the same husband.

During audit of five registering authorities, it was observed that capital value tax in 14 deeds of urban land were not charged at all by splitting the property into two or more deeds for the period up to 2013-14.

The details are as under:-

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Kharian	2	22,400	0	22,400	16877
2	Gujar Khan	2	119,600	0	119,600	16920
3	Murree	3	398,400	0	398,400	16928
4	Vehari	4	202,100	0	202,100	17874
5	Wagaha Town Lahore	3	922,500	0	922,500	17901
Total		14	1,665,000	0	1,665,000	

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs.1,665,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit requires that matter needs to be inquired and responsibility for the loss also be fixed besides effecting recovery.

2.4.14 Loss of Government revenue due to irregular payment of lambardari fee - Rs. 1.63 million

According to Rule 37 of the Canal & Drainage Rules 1873 read with Section 16 of The Canal & Drainage Act, 1873 and para 13 of Financial Commissioner's Standing Order No. 61 of 1909, *lambardari* fee is admissible @ 6% to the *lambardar* or any authorized person collecting *abiana* from cultivators, provided that the full amount due is paid within the due date.

Examination of Demand and Collection Registers (*Khatoni Malguzari*) of various formations of Board of Revenue revealed that contrary to above provision of law, 15 Revenue Officers allowed “*lambardari* fee” in 277 cases for the period upto 2013-14 where either the *Abiana* was not deposited in time or full amount was not recovered because of weak supervisory controls (Annex-25).

The above action of the management resulted in loss of government revenue amounting to Rs.1,628,024.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit recommends that department may ensure adherence to codified procedures and recover the amount at the earliest.

[PDPs in Annex-25]

2.4.15 Loss due to short-payment of mutation fee on Decreed Cases due to application of incorrect rate-Rs. 1.21 million

According to serial number 8 of the Punjab Board of Revenue Notification No.1587-2010/1597-LR-I, dated 30.6.2010, Decree, rule of a Court or an order of a Court based on mutual consent of parties in cases involving transfer of an immovable property including sale, exchange, gift or mortgage declaring or conferring a right in or title to an immovable property are liable to mutation fee @ Rs.2% of the value of land according to the valuation table notified by the District Collector in respect of the land situated in the locality.

Scrutiny of oral mutation records revealed that while attesting oral transfer of immovable property, six Revenue Officers either did not charge

at all or recovered less mutation fee in 34 decree cases during 2013-14 as detailed below:.

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sambrial	8	263,660	0	263,660	16855
2.	Khushab	8	117,435	0	117,435	16884
3.	Gujar Khan	5	55,437	0	55,437	16916
4.	Jhang	4	15,100	0	15,100	16985
5.	Talagang	2	496,450	0	496,450	17056
6.	Arifwala	7	260,482	0	260,482	17626
Total		34	1,208,564	0	1,208,564	

Audit was of the view that the above action of the management resulted in loss of Rs.1,208,564.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

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

2.4.16 Non-recovery of tawan from illicit cultivators of Government land-Rs. 430,573

Section 28 of the Colonization of Government Land Act, 1912 read with section 114 (d) of the Land Revenue Act 1967 states that all sums due on account of fine and penalties from un-authorized cultivators of government land are recoverable as arrears of land revenue.

During audit of three Revenue Officers, it was observed that, government dues from 36 un-authorized cultivators of Government land were not recovered.

Audit was of the view that weak and ineffective supervisory controls resulted in non recovery of *tawan* amounting to Rs. 430,573. The details are given below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Chicha Wattni	12	72,625	0	72,625	17033
2	Chunian	7	21,881	0	21,881	17374
3	Pasrur	17	336,067	0	336,067	17862
Total		36	430,573	0	430,573	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2014. No satisfactory reply was furnished.

DAC meeting was not convened till finalization of this report.

Audit stresses that matter be inquired and responsibility for the loss also be fixed besides effecting recovery thereof. Moreover, measures needs to be taken to strengthen the monitoring system to eradicate unauthorized cultivation.

CHAPTER 3

IRRIGATION DEPARTMENT

3.1 *Introduction*

The irrigation System of Punjab consists of about 23,184 miles, which commands Culturable Commanded Area (CCA) of about 21 million acres. The twenty four (24) canal systems, which have a total capacity of 110,000 cusecs, draw their allocated discharges from 14 Barrages of the Punjab. The Barrages also control diversion of supplies to the inter-river link canals which transfer the water of the western rivers to the eastern rivers to cater for irrigation systems off taking from these rivers. The water from the rivers is diverted to Main Canals / Link Canals from Barrages and head Regulators and distributed to the farmer's fields through 58,000 outlets after flowing through the lengthy irrigation network.

Previously, Irrigation Department also dealt with Power/ Energy issue but now it deals solely with irrigation after establishment of an independent Energy Department vide notification No. So/(CAB-1) 2-1/2010 dated: 13-07-2011. Following functions are allocated to the Irrigation Department:

- Proper maintenance of barrages and canal system for irrigation.
- Supply of water to water courses for irrigation purpose.
- To realize the *abiana* from the *khatedars*.
- To approve maps of water courses.

Presently daily data about discharges / gauges of rivers, main canals, branch canals, distys and minors is prepared by the field staff in the analog form and retained in the divisional offices except that gauges /

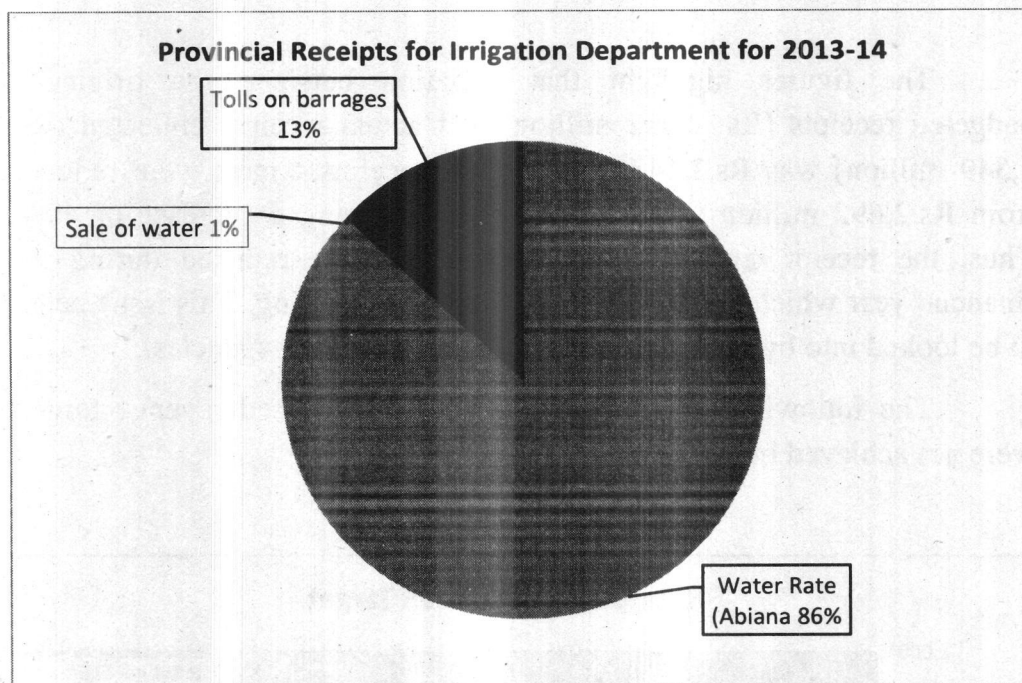
discharges of main / branch canals are transmitted to I&P Secretariat. There is no mechanism for rapid monitoring of water distribution in a canal system i.e. between the head works and tail off takes / outlets

The role of Irrigation Department has been changed after the establishment of the Punjab Irrigation and Drainage Authority (PIDA) i.e., from an owner of irrigation infrastructure to service provider. PIDA was established in 1997 through an Act under the guidelines of World Bank with an objective to match operation and maintenance cost of irrigation with revenue. In 2002, the Punjab Water Management Ordinance was enacted, which provides for the transfer of entire framework of Irrigation Department to PIDA within a time frame.

The PIDA comprises of Area Water Boards (AWB). Under these AWBs, various Farmer Organizations (FOs) are setup to help AWBs in discharging their functions of distribution of water and collection of revenues. The PIDA consists of a chairman and seven members including a representative of Farmer's Organization.

3.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2013-14, the Irrigation department, Government of Punjab, collected an amount of Rs.1,549 million against the revised estimates of Rs.1,599 million.



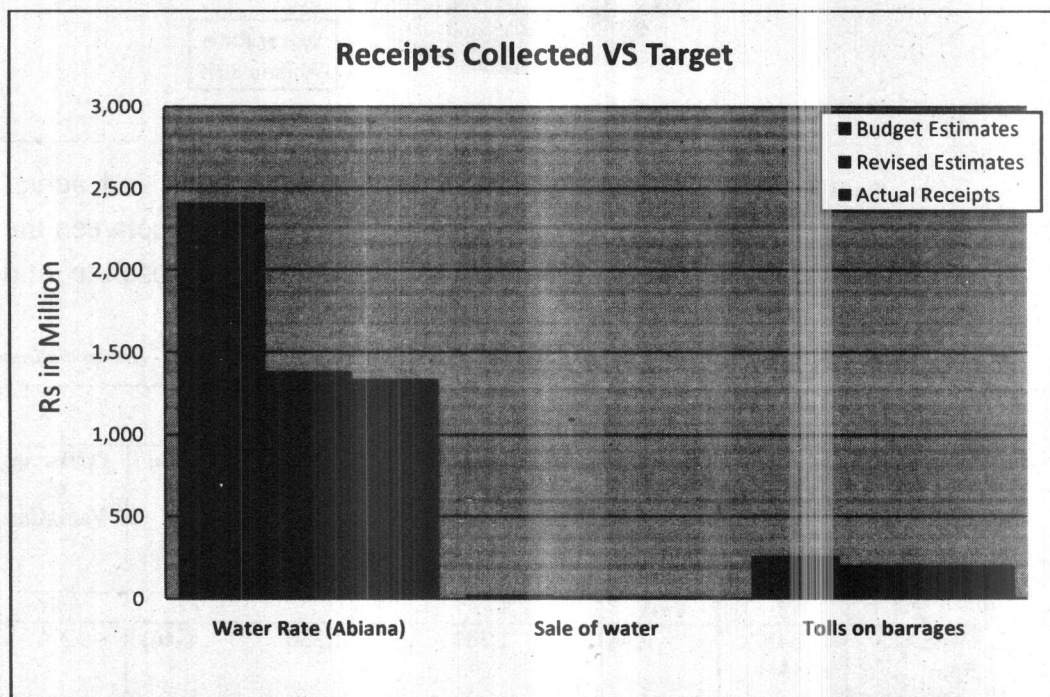
A comparison of budget estimates, revised estimates and actual receipts for the year 2013-14 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Irrigation Department							
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	Water Rate (Abiana)	C03431 & 34	2,411	1,382	1,336	(-46)	3.4
2	Sale of water	C03432	24.6	16.5	14.5	(-2)	14
3	Tolls on barrages	C03435	256.3	200.2	198.8	(-1)	70
Total			2,692	1,599	1,549	(50)	3

The figures highlight that variation between the originally budgeted receipts (Rs. 2,692 million) and actual receipts collected (Rs. 1,549 million) was Rs.1,143 million. The receipts targets were reduced from Rs.2,692 million to Rs.1,599 million showing a decrease of 40%. 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 following column graph shows that revised revenue targets were not achieved in any head by the department.



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	1992-1993	4	0	4	0
2	1993-1994	11	2	9	18
3	1994-1995	4	1	3	25
4	1996-1997	7	0	7	0
5	1997-1998	4	1	3	25
6	1998-1999	1	0	1	0
7	1999-2000	2	0	2	0
8	2000-2001	5	0	5	0
9	2001-2002	7	2	5	29
10	2006-2007	8	3	5	38
11	2009-2010	3	0	3	0
Total		56	9	47	16

* Only those reports have been mentioned which were discussed by PAC.

The compliance with PAC Directives in Irrigation Department is quite low because of its complex recovery mechanism. It is worth mentioning that there is usually partial recovery in many Audit Paras but Audit Paras are settled when complete recoveries are effected.

3.4 AUDIT PARAS

3.4.1 *Non-recovery of water charges for non irrigation purposes- Rs. 8.72 million*

Under Rules 11, 12 & 13 of the Canal and Drainage Rules, 1873, Divisional Canal Officer with the prior approval of the Superintending Canal Officer is empowered to make contracts for the supply of Canal water for the purposes other than irrigation and the consumer shall make the payment according to the agreement.

During audit of five Divisional Canal Officers for the period 2013-14, it was observed that canal water was supplied to various organizations for non-irrigation use, but water charges were not recovered in 19 cases as detailed below:

(Amount in Rupees)

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Sargodha	4	429,077	71,319	357,758	17172
2	D.G Khan	2	2,014,740	0	2,014,740	17442
3	Multan	8	2,076,800	0	2,076,800	17454
4	Ahmad Pur Sharqia	1	1,296,110	0	1,296,110	17590
5	Rahim Yar Khan	4	2,973,420	0	2,973,420	17648
Total		19	8,790,147	71,319	8,718,828	

Audit was of the view that the negligence on the part of the management resulted in non recovery/realization of water charges which was initially Rs. 8,790,147.

The matter was reported to the respective formations as well as Principal Accounting Officer from August to November, 2014. No reply was furnished.

DAC in its meeting held in January 2015, reduced the para to Rs.8,718,828 after verification of Rs.71,319 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit requires that immediate steps be taken to pursue the matter and effect the recovery.

3.4.2 Mis-classification of government receipts as liabilities- Rs.0.899 million

According to Rule 4.1 of the Punjab Financial Rules Vol-1, Departmental Controlling Officers should accordingly see that all sums due to government are regularly received and checked against demand and that these are deposited under the respective head of accounts of receipts.

During audit scrutiny of receipts record of the two Divisional Canal Officers for the period 2013-14, it was observed that the receipts of water supply other than irrigation purpose and receipt of stamp duty in 90 cases were deposited under the liabilities head G-100113 PW Remittance and C-03434 (Misc.) instead of receipts heads of accounts C-03432 Direct receipts, C-03434 Misc. receipts and 02720 respectively as detailed below:-

(Amount in Rupees)

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Shujabad, Multan	81	798,100	0	798,100	17457
2.	Marala Div. UCC	9	100,750	0	100,750	17596
Total		90	898,850	0	898,850	

Audit was of the view that negligence on the part of the management resulted in loss of government revenue due to misclassification of receipts amounting to Rs.898,850.

The matter was reported to the respective formations as well as Principal Accounting Officer from September to December, 2014. No reply was furnished.

DAC in its meeting held in January 2015, para is kept pending for the regularization from finance department.

Audit emphasises that matter be inquired and responsibility for non deposit of government dues in proper head of account be fixed besides rectification of accounting error.

CHAPTER 4

TRANSPORT DEPARTMENT

4.1 Introduction

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 the 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.

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, w.e.f 14.08.2001, exercise power and functions conferred by the Motor Vehicles Ordinance, 1965 and its Rules 1969, 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
- 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 certificate. 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 and are purchased by the applicants from the post offices. 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.

4.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2013-14, the Transport Department of the Government of Punjab collected an amount of Rs.545.70 million against the revised estimates of Rs. 531.1 million.

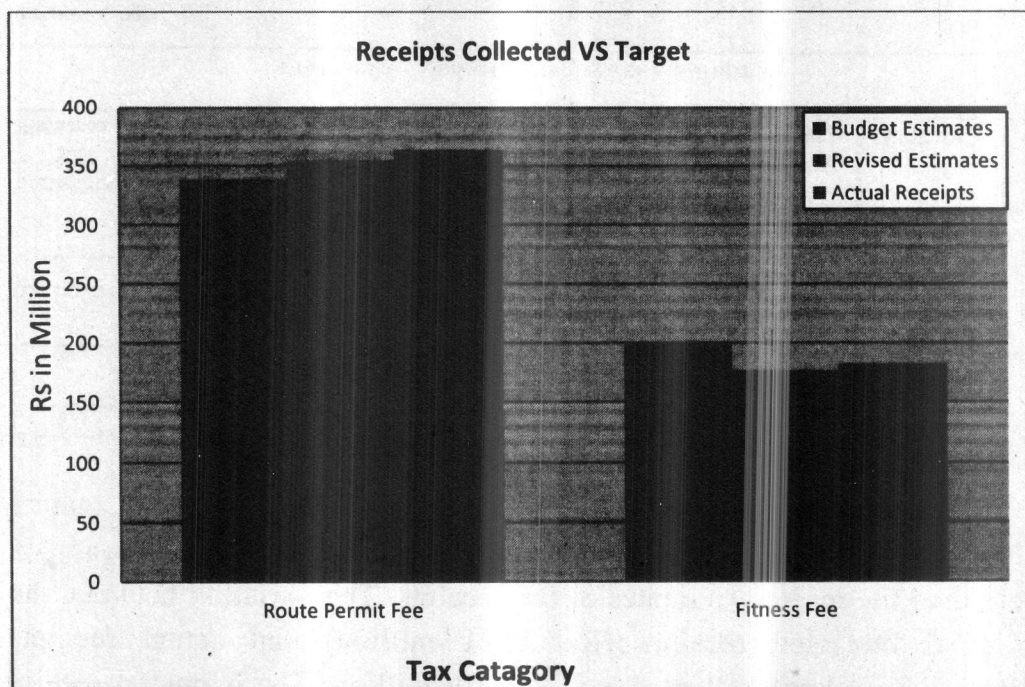
A comparison of budget estimates, revised estimates and actual receipts for the year 2013-14 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Transport Department							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation e cess/ (less) Col.6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Fitness Fee	B02811	200.41	176.51	182.14	(5.63)	3
2	Route Permit Fee	B02812	338	354.59	363.56	8.92	3
Total			538.41	531.1	545.70	(14.6)	3

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 3% less than the revised estimates of the receipts. The variation between the original budgeted receipts (Rs.538.41 million) and actual receipts (Rs.545.7 million) collected was Rs.7.29 million. The budgeted receipt targets during the year were revised from 538.41 million to 531.10 million. The actual receipts collected were 3% less than the revised estimates.

The following column graph shows the comparison of revenue targets against actual collection by the Transport Department.



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 comparison of budgeted receipt estimates, revised receipt estimates and actual receipts for 2012-13 and 2013-14 for the Transport Department is given below.

(Rs. in million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts
2012-13	460	456.29	449.35
2013-14	538.41	531.1	545.70

The budget estimates for Transport department are more realistic than previous year, department almost achieving the targets.

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	2009-2010	3	1	2	33
Total		18	8	10	44

* Only those reports have been mentioned which were discussed by PAC.

The compliance with PAC Directives in Transport Department is 100% for Audit years 1998-99, 1999-2000 & 2001-02. The Principal Accounting Officer has been approached for improvement in the compliance of the remaining PAC Directives.

4.4 AUDIT PARAS

4.4.1 Non-realization of renewal fee from bus stands-Rs. 1.43 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 audit of 14 Secretaries of District Regional Transport Authorities for the period 2012-14, it was observed that renewal fee from bus stands was not recovered in 122 cases.

Audit was of the view that the negligence on the part of management resulted in non-realization of government revenue which was initially Rs. 2,176,000 (Annex-26).

The matter was reported to the respective formations as well as Principal Accounting Officer from July to December, 2014. No satisfactory reply was furnished.

DAC in its meeting held during November 2014 and January 2015, reduced the para to Rs.1,426,000 after verification of Rs. 750,000 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit emphasized that matter be inquired and responsibility for non recovery of government dues be fixed besides effecting recovery.

[PDPs in Annex-26]

4.4.2 Non-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 731,150

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 audit of eight Secretaries of District Regional Transport Authorities for the period up to 2013-14, it was observed that, route permit renewal fee was not recovered in case of 244 route permit holders who had neither surrendered their expired route permits nor got them renewed (Annex-27).

Audit was of the view that this negligence on the part of the management resulted in non realization of potential revenue which was initially Rs.731,150.

The matter was reported to the respective formations as well as Principal Accounting Officer from August to December, 2014. No satisfactory reply was furnished.

DAC in its meeting held during November 2014 and January 2015, the Committee directed the department to recover the amount at the earliest.

Audit requires that department needs to take effective steps for recovery of government dues. Moreover, certain pragmatic intervention are needed by the department regarding procedure / mechanism of route permit fee i.e obtaining NOC from Excise Department (MRA) and DRTA for renewal of permit.

[PDPs in Annex-27]

CHAPTER 5

FOOD DEPARTMENT

5.1 Introduction

As per Rules of business, 1974 (amended-to-date), Food Department, Government of the 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 provides services for the collection of sugar cane cess from the sugar mills to formulate and initiate development scheme as well their execution.

Sugarcane Development Cess

Sugarcane Development Cess Fund is collected 80 paisas per 40 kg of 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/culverts and plant protection measures within the area of collection. Five percent of the cess is spent on research activities pertaining to development of sugarcane. A Cess Committee has been constituted to carry out development activities out of the Sugarcane Development Cess.

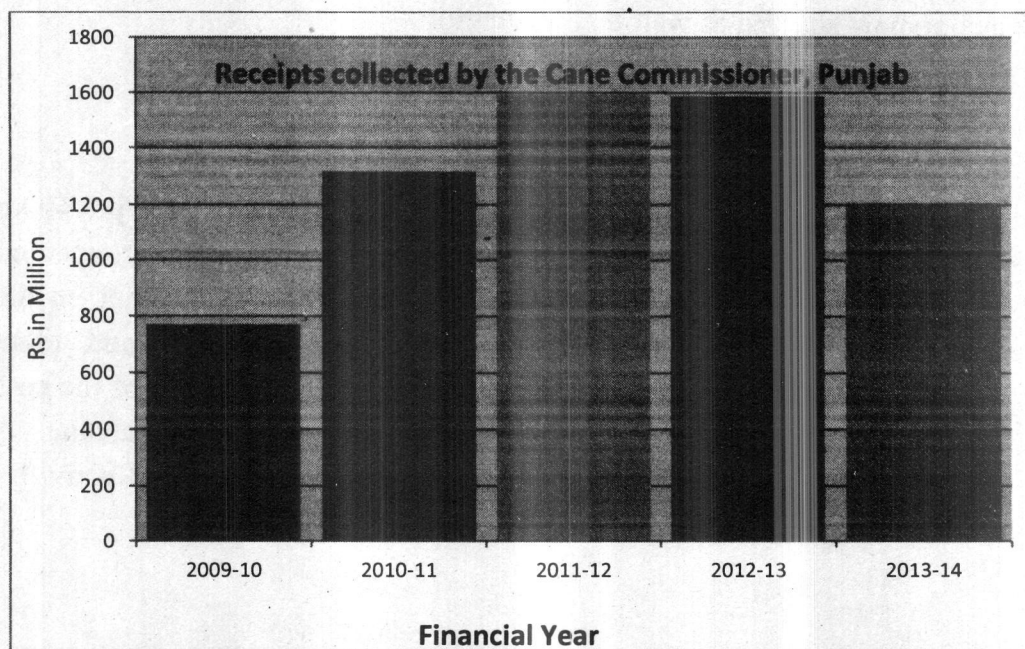
5.2 Comments on Budgeted Receipts (Variance Analysis)

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

(Rs. in million)

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Receipts (G-11212)	769.95	1,318.31	1,591.90	1,587.51	1,207.23
Percentage changes	4%	71%	21%	-0.3%	-24%

The above figures highlight that the receipts collection for the years 2009-10 & 2010-11 show an increase of 4% and 71% respectively. However, in 2012-13 & 2013-14, the receipts collection decreased by 21%, 0.3%, -24%. 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.

5.3 *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
Total		28	19	9	68

* Only those reports have been mentioned which were discussed by PAC.

The compliance with PAC Directives in food department has declined over the years. The main reason for the trend depicted above is that no PAC meeting was convened to review audit reports for subsequent years. It has also been observed that the frequent change of Principal Accounting Officer and top management in the department makes the compliance with PAC directives difficult.

5.4 AUDIT PARAS

5.4.1 Non-imposition/recovery of penalty on late deposit of Cess - Rs. 4.48 million

According to Rule 2&3 of the Punjab Sugarcane (Dev) Cess Rules 1964, the cess is required to be deposited into the government treasury within five days of the close of each fortnight i.e. 5th and 20th of each month. Failure to pay the cess attracts penalty equivalent to the amount of cess under Rule 5 of the Rules *ibid*.

Audit of the record of sugar mills under Cane Commissioner Punjab for the year 2013-14 revealed that three sugar mills did not pay the sugarcane (dev.) cess within prescribed date but the penalty on late payment was not imposed.

Audit was of the view that this negligence on the part of Food Department resulted in non recovery of government revenue which was initially Rs.10,237,130.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in December, 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, reduced the para to Rs.4,480,697 after verification of Rs.5,756,433 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

Audit requires that immediate steps be taken to recover the government dues and system be streamlined to ensure expeditious recovery in such cases.

[PDP No. 17905]

CHAPTER 6

The Punjab Revenue Authority

6.1 Introduction

According to Sales Tax Act, 1951 sales tax on services was Federal Subject. The federal government however asked Provinces in year 2000 to introduce legislations and entrust FBR to collect and administer Provincial sales tax on services. Further, 18th Constitutional Amendment read with 7th NFC Award empowered the provinces to collect and administer sales tax on services.

Accordingly the Punjab Government established a semi-autonomous organization “the Punjab Revenue Authority” with automated tax payment and collection system on 1.07.2012. It has also enacted the Punjab Sales Tax on Services Act 2012 in supersession of the Punjab Sales Tax Ordinance 2000. In the beginning tax coverage was only up to 14 categories of services covered under the repealed ordinance viz a viz hotel, clubs, caterers etc.

6.2 Comments on Budgeted Receipts (Variance Analysis)

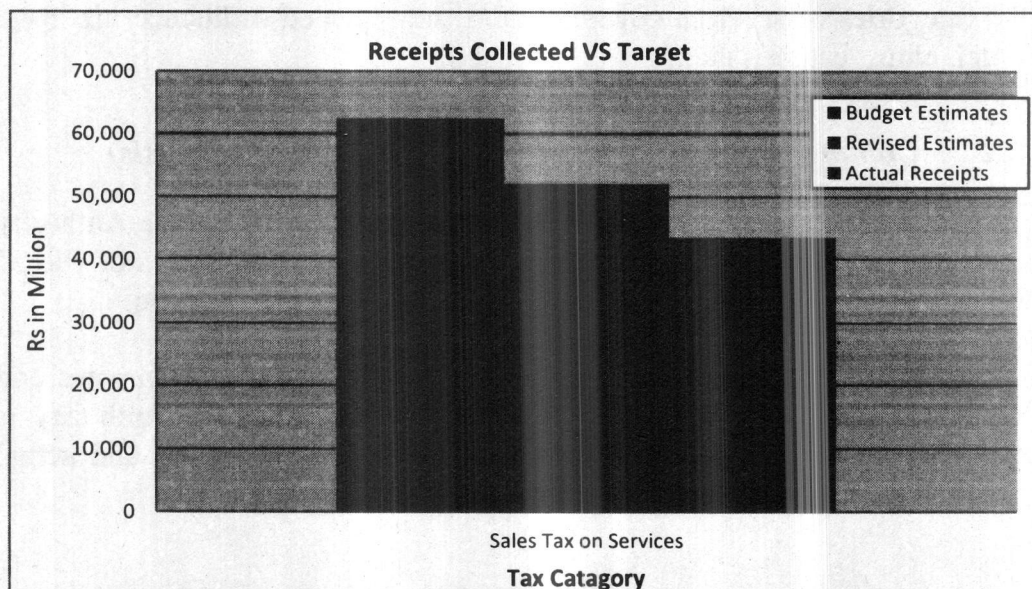
During the Financial Year 2013-14, the Punjab Revenue Authority collected an amount of Rs. 43.492 billion against the estimates of Rs. 52 billion. The initial target for sales tax on services was 62.35 billion.

A comparison of original budget estimates, revised estimates and actual receipts for the year 2013-14 for Punjab Revenue Authority 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 Punjab Revenue Authority							
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	Sales Tax on Services	B02382-85	62,350	52,000	43,492	8,508	20

The above figures highlight that the actual receipts against sales tax on services of the Punjab Revenue Authority was 19.6% which is less than the revised estimates of the receipts, having short fall of Rs. 8,508 million. The budgeted receipts target during the year was revised from 62,350 million to 52,000 million. The variation between the original estimates and revised estimates is Rs. 10.350 billions (16.60%). The following column graph shows the comparison of revenue targets vs actual collection by the Punjab Revenue Authority.



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

6.4 AUDIT PARAS

6.4.1 Non realization/transfer of sales tax on services collected by Federal Board of Revenue - Rs. 268 million

18th Constitutional Amendment and the Punjab Sales Tax on Services Act 2012, in supersession of Sales Tax Ordinance 2000, has empowered the Punjab Government (Punjab Revenue Authority), to levy and collect (consumption) taxes on services in the jurisdiction of Punjab.

Examination of record revealed that the tax on services that come under the ambit of the Punjab Revenue Authority has been collected by the Federal Board of Revenue in the year 2013-14. The FBR is now reluctant to transfer the same to the PRA.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non transfer which was Rs. 268 million.

The matter was reported to the respective authority in December, 2014. No reply was furnished.

DAC in its meeting held in January 2015, para is kept pending for the compliance.

Audit requires that department needs to take effective steps to transfer outstanding sales tax on services in provincial treasury at the earliest.

[PDP No. 17921]

6.4.2 Blockade of government revenue due to stay orders- Rs. 241.28 million

According to the clause 4A of Article 199 of the Constitution of Islamic Republic of Pakistan read with law Deptts' Circular No. 1929-

89/2059 dated 23-08-1989, any stay order issued by the Civil Courts against the recovery of Government dues causes to have effect on the expiry of period of six month from the day on which the stay order is issued.

Examination of the record relating to legal department of the Punjab Revenue Authority for the year 2013-14 revealed that the recovery proceeding of Government dues of sales tax on services in some cases was stayed by different honorable courts of law.

Audit was of the view that non pursuance by the management resulted in non recovery/blockade of sale tax on services which was initially Rs. 241.28 million.

The matter was reported to the respective authority in December, 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, para is kept pending for the compliance.

Audit recommends that vigorous efforts are required to vacate the stay orders besides effecting recovery of government dues.

[PDP No. 17920]

6.4.3 Non realization of default surcharge—Rs. 8.02 million

According to section 49 of the Punjab Sales Tax on Services “if a registered person does not pay the tax due or any part thereof, whether willfully or otherwise, on time or in the manner as specified under the act, rules or notification or procedures issued there under, he shall in addition to the tax due and any penalty under section 48 pay the default surcharge at the rate mentioned.

Scrutiny of record of the Punjab Revenue Authority revealed that the default surcharge was not realized by the department imposed upon various defaulters. The authority did not invoke the relevant provision of law.

Audit was of the view that this inaction on part of management resulted in non realization of government revenue which was initially Rs. 9.90 million.

The matter was reported to the respective authority in December 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, reduced the para to Rs. 8,016,551 after verification of Rs. 1,880,221 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

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

[PDP No.17922]

6.4.4 Non imposition/action against short filers of returns and penalty approximately –Rs. 6.196 million

According to Section 35(1), Chapter VI (Returns) of the Punjab Sales Tax On Services Act 2012” every registered person shall furnish, not later than the due date, a true, correct and properly filled-up return in the prescribed form to a designated bank or any other office specified by the Authority, indicating the tax due and paid during a tax period and such other information or particulars as may be prescribed by the Authority.” and rule 48 (2) states that “Where any person fails to furnish a return within the due date. Such person shall be liable to pay a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of hundred rupees for each day of default shall be levied.”

Examination of record maintained electronically by PRAL revealed that a number of persons registered for sales tax on services with the Punjab Revenue Authority did not file the returns and authority failed to invoke the relevant provisions of law to identify the non/short filers as prescribed.

Audit was of the view that negligence on part of management resulted in non imposition of penalty on short filing which was initially Rs. 6.196 million.

The matter was reported to the respective authority in December 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, para is kept pending with the direction to recover the amount at the earliest.

Audit recommends that matter needs to be inquired and responsibility be fixed besides effecting recovery of government revenue.

[PDP No. 17923]

6.4.5 Non imposition of penalty on late payment/filing of return for sales tax on services-Rs. 2.68 million

According to Section 2(17) of the Punjab Sales Tax On Services Act 2012 “due date” in relation to the furnishing of a return under Chapter VI means the 15th day of the month following the end of the tax period, or such other date as the Authority may, by notification in the official Gazette, specify; and Rule 48 (2) states that “Where any person fails to furnish a return within the due date. Such person shall be liable to pay a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of hundred rupees for each day of default shall be levied.”

Contrary to above, a number of persons registered for sales tax on services with the Punjab Revenue Authority filed the returns and deposited the tax due later than 15th of the relevant month but authority did not invoke the relevant provisions of law against the late filers/ depositors.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non imposition of penalty which was initially Rs. 2.68 million.

The matter was reported to the authority in December, 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, para is kept pending with the direction to recover the amount at the earliest.

Audit recommends recovery of outstanding government dues and penalty at the earliest besides strengthening of financial and internal controls.

[PDP No. 17924]

6.4.6 Non recovery of the Punjab Sales Tax assessed vide assessment orders against defaulter of tax - Rs.0.55 million

According to section 24 (1) of the Punjab Sales Tax on Services Act, 2012 'where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the authority is of the opinion that a registered person has not paid the tax due on taxable services provided by him or has made short payment, the officer shall make an assessment of the tax actually payable by that person'.

Scrutiny of record of the Punjab Revenue Authority revealed that the department did not realize the sales tax assessed vide assessment order passed against certain defaulters of sales tax. No concrete efforts were made to recover the sales tax.

Audit was of the view that this inaction on part of management resulted in non recovery of government revenue which was initially Rs.1.38 million.

The matter was reported to the respective authority in December 2014. No satisfactory reply was furnished.

DAC in its meeting held in January 2015, reduced the para to Rs. 545,000 after verification of Rs. 835,000 by Audit. Moreover, the Committee directed the department to recover the balance amount at the earliest.

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

[PDP No.17925]

ANNEXURE -1**MFDAC PARAS (List)****EXCISE & TAXATION DEPARTMENT***(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	ETO (MRA), Faisalabad	17331	4/I	Non realization/assessment of education cess on club	20,000
2.	ETO (Excise), Lahore	17434	2/I	Non realization of vend fee	1,266,012
3.	Attock	17586	10/I	Non realization of farm house tax	70,650
4.	Vehari	F-5254	1/II	Non realization of professional tax on commercial vehicles	3,800
5.	Hotel & Entt. Lahore	F-5327	1/II	Non reconciliation of revenue figure	0
6.	Narowal	F-5314	1/II	Non-realization of property tax due to allowing excess exemption of property unit having 5 marla residential houses	7,724
7.	Narowal	F-5314	2/II	Short-realization of property tax due to application of incorrect rate	3,989
8.	Narowal	F-5314	3/II	Non reconciliation of revenue figure	0
9.	Zone-V, Lahore	F-5330	1/II	Non conducting of internal audit	0
10.	Zone-XIV, Lahore	F-5345	1/II	Non realization of arrear of 5 marla	5002
11.	Chakwal	F-5375	1/II	Non realization of professional tax	4000
12.	ETO-III, Gujranwala	F-5392	1/II	Non realization of professional tax on motor vehicles	8600
13.	MRA, Faisalabad	F-5398	1/II	Non production of proof of payment token tax on commercial vehicles	206,900
14.	MRA, Faisalabad	F-5398	2/II	Non production of proof of payment income tax on commercial vehicles	1159348
15.	MRA, Faisalabad	F-5398	3/II	Non production of proof of payment professional tax on commercial vehicles	16400
16.	MRA, Faisalabad	F-5398	4/II	Non deposit of auction fee	4400
17.	Attock	F-5431	1/II	Non realization of professional tax on commercial vehicle	5000

18.	Khanewal	F-5432	1/II	Non realization of professional tax on tie up vehicle	19600
19.	Khanewal	F-5432	2/II	Non realization of additional fee due to got late registration of motor vehicles	16000
20.	Chiniot	F-5450	1/II	Non realization of arrear of 5 marla	13907
21.	Chiniot	F-5450	2/II	Non realization of permit fee	5000
22.	Jhelum	F-5457	1/II	Non realization of professional tax on commercial vehicle	5000
23.	Layya	F-5464	1/II	Non realization of hotel tax	4000
24.	Layya	F-5464	2/II	Non realization of professional tax on commercial vehicle	1200
25.	Vehari	F-5475	1/II	Short realization of property tax due to miscalculation	13923
26.	Vehari	F-5475	2/II	Non realization of professional tax on tie up vehicle	3800
27.	T.T Singh	F-5481	1/II	Arrear of property tax relating to 5 marla houses	2027

BOARD OF REVENUE (Tehsildar)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Wazirabad	16912		Temporary embezzlement of Govt. Revenue	0
2.	Ferozwala	F-5226	1/II	Non realization of 10% surcharge on late deposit of abiana	18,118
3.	Ferozwala	F-5226	2/II	Short realization of mutation fee	6,000
4.	Gujar Khan	F-5233	1/II	Non realization of mutation fee	4,200
5.	Kahuta	F-5235	1/II	Short realization of mutation fee on decreed cases by court of law	10,679
6.	Kahuta	F-5235	2/II	Non realization of mutation fee	8,400
7.	Sambrial	F-5237	1/II	Non realization of 10% surcharge on late deposit of abiana	13,927
8.	Sambrial	F-5237	2/II	Irregular allowance of lambardari fee	9,702
9.	Sambrial	F-5237	3/II	Short realization of mutation fee	4,500
10.	Model Town, Lahore	F-5275	1/II	Non recovery of agricultural income tax	2,250

11.	Model Town, Lahore	F-5275	2/II	Non-Reconciliation of Revenue Figure	0
12.	Khushab	F-5289	1/II	Doubtful payment of mutation fee	4,550
13.	Nowshara virkan	F-5311	1/II	Short-Recovery of Agricultural Income Tax	2,500
14.	Nowshara virkan	F-5311	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
15.	Wazirabad	F-5312	1/II	Non realization of capital gain tax on the sale of immoveable property – Rs. 7500	7,500
16.	Wazirabad	F-5312	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
17.	Kamoke	F-5313	1/II	Non Recovery of Agricultural Income Tax- Rs 4,200	4,200
18.	Kamoke	F-5313	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
19.	Chiniot	F-5477	1/II	Non realization of AIT	2,799
20.	Lahore city	F-5343	1/II	Non realization of arrear of abiana	3301
21.	Nankana Sahib	F-5395	1/II	Non realization of mutation fee	2621
22.	City, Faisalabad	F-5424	1/II	Non reconciliation of revenue figure	0
23.	Saddar, Faisalabad	F-5425	4/II	Non reconciliation of revenue figure	0
24.	Khanewal	F-5434	1/II	Short realization of mutation fee on oral inheritance /mortgage	8400
25.	Jaranwala	F-5448	1/II	Non reconciliation of revenue figure	0
26.	Tandliawla	F-5449	1/II	Non reconciliation of revenue figure	0
27.	Chionot	F-5477	1/II	Non realization of AIT	2799

BOARD OF REVENUE (Sub Registrar)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Sahiwal	16942		Un lawful receipt for scanning of registering the documents	3,550,800
2.	Shujabad	17547		Non realization registration fee on mortgage	20,000
3.	Ferozwala	F-5227	1/II	Short realization of stamp duty on sale of immovable property	6,200
4.	Sambrial	F-5238	1/II	Non realization of registration fee	8,000

5.	Sambrial	F-5238	2/II	Non realization of capital gain tax	4,000
6.	Sambrial	F-5238	3/II	Short realization of stamp duty and registration fee	2,400
7.	Kasur	F-5265	1/II	Short realization of stamp duty and registration fee	8,700
8.	Wazirabad	F-5318	1/II	Short realization of stamp duty and registration fee	2,240
9.	Multan	F-5387	1/II	Short realization of stamp duty, registration fee and CVT	17,340
10.	Ravi Town, Lahore	F-5333	1/II	Short realization of stamp duty and registration fee	750
11.	Shalimar town, Lahore	F-5347	1/II	Short realization of stamp duty and registration fee	3100
12.	Allama Iqbal Town, Lahore	F-5348	1/II	Short realization of stamp duty and registration fee	1810
13.	Mianwali	F-5406	1/II	Short realization of stamp duty and registration fee	3375
14.	DG Khan	F-5415	1/II	Short realization of stamp duty and registration fee	7920
15.	DG Khan	F-5415	2/II	Short realization of stamp duty	4550
16.	DG Khan	F-5415	3/II	Short realization of registration fee on mortgage deed	875
17.	Shujabad	F-5423	1/II	Short realization of stamp duty, registration fee and CVT	6550
18.	Saddar, Faisalabad	F-5425	3/II	Non reconciliation of revenue figure	0
19.	Khanewal	F-5433	1/II	Short realization of registration fee on sale of immovable property	16150
20.	Khanewal	F-5433	2/II	Short realization of registration fee on redemption	5400
21.	Hassanabdal	F-5454	1/II	Short realization of stamp duty and registration fee	2560
22.	Gujar Khan	F-5456	1/II	Short realization of stamp duty and registration fee	6060
23.	Kabirwala	F-5458	1/II	Non realization of capital gain tax	19400
24.	Burewala	F-5492	1/II	Short realization of stamp duty, registration fee and CVT	9773

IRRIGATION DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Pasrur Link Div. Sialkot	17593	3/I	Non realization of professional tax from contractors	10,500
2.	Pasrur Link Div. Sialkot	17592	2/I	Non realization of land rent	37,500
3.	Bahawalpur	17569	1/I	Blockage of govt. revenue due to non disposal of cases of special charges	440,502
4.	Fort wah Div. Bahawalnager	17765	1/I	Non realization of arrear of abiana/tawan	340,632,702
5.	Pasrur Link Div. Sialkot	17594	4/I	Non production of record of cash book/receipts book/treasury chalan of misc. receipts	0
6.	Marala Div. UCC	17597	3/I	Non production of record of cash book/receipts book/treasury chalan of misc. receipts	0
7.	Sialkot	F-5439	1/II	Non realization of stamp duty from contractors	900

Transport Department

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
	MVE-I, Lahore	F-5239	1/II	Short realization of fitness certificate to vehicles	1,850
	Vehari	F-5255	1/II	Non realization of renewal fee from goods forwarding agencies	3,500
	Kasur	F-5266	1/II	Short realization of fitness certificate to vehicles	2,600
	Okara	F-5319	1/II	Short realization of fitness certificate to vehicles	1,300
	Sahiwal	F-5321	1/II	Short realization of fitness certificate to vehicles	1,500
	Narowal	F-5324	1/II	Short realization of fitness certificate to vehicles	2,800
1	DG Khan	F-5382	1/II	Non realization of renewal fee from goods forwarding agencies	3000
2	DG Khan	F-5382	2/II	Short realization of fitness certificate to vehicles	400
3	T.T Singh	F-5483	1/II	Short realization of renewal fee of fitness certificates to vehicles	400

4	Gujranwala	F-5396	1/II	Non realization of license fee from goods forwarding agencies	3000
5	Bahawalnager	F-5466	1/II	Short realization of renewal fee of fitness certificates to vehicles	6100

Punjab Revenue Authority

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1	Punjab Revenue Authority	F-5490	1/II	Non mechanism for checking the assessment of tax	0

[Annex-2]

1.4.2 Non/Short realization of arrears of property tax-Rs. 48.59 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	78	485,653	297,717	187,936	16816
2.	Chiniot	291	980,089	0	980,089	16824
3.	Nankana Sahib	41	111,570	81,510	30,060	16848
4.	Narowal	63	142,295	0	142,295	16937
5.	Jhang	151	486,530	0	486,530	16965
6.	Vehari	292	545,011	477,764	67,247	17009
7.	Zone-IX Lahore	99	2,462,559	0	2,462,559	17125
8.	Zone-IV Lahore	63	702,749	0	702,749	17132
9.	Sargodha	152	636,630	0	636,630	17137
10.	Zone-V Lahore	116	2,235,847	0	2,235,847	17150
11.	Zone-XII Lahore	63	665,841	0	665,841	17153
12.	Zone-VII Lahore	129	1,898,948	0	1,898,948	17176
13.	Zone-II Lahore	117	1,368,477	0	1,368,477	17192
14.	Zone-VI Lahore	86	1,289,569	0	1,289,569	17200
15.	Multan-I	179	1,662,343	0	1,662,343	17207
16.	Multan-II	100	1,135,801	0	1,135,801	17217
17.	Kushab	50	218,249	0	218,249	17234
18.	Zone- IV, Lahore	129	1,739,108	0	1,739,108	17242
19.	Zone- XIV, Lahore	129	87,262	0	87,262	17245
20.	Zone X Lahore	126	1,303,105	0	1,303,105	17248
21.	Zone- X, Lahore	126	66,093	0	66,093	17252
22.	Zone III Lahore	114	1,159,104	0	1,159,104	17255
23.	Zone- III, Lahore	124	84,643	0	84,643	17259
24.	Mianwali	17	1,024,712	0	1,024,712	17265
25.	ETO.I (Pro tax) Rawalpindi	261	4,938,647	0	4,938,647	17282
26.	Zone- I, Lahore	261	305,165	0	305,165	17283
27.	ETO (Exc) Rawalpindi	141	933,400	0	933,400	17289

28.	ETO(Exc) Rawalpindi	68	1,357,485	0	1,357,485	17290
29.	ETO (Exc) Rawalpindi	68	64,159	0	64,159	17295
30.	Chakwal	114	770,826	0	770,826	17302
31.	Chakwal	114	52,515	0	52,515	17303
32.	ETO I,II Faisalbad	249	1,221,373	0	1,221,373	17332
33.	Kasur	181	347,930	0	347,930	17407
34.	Faisalabad-III	145	799,570	0	799,570	17416
35.	D.G. Khan	136	1,015,844	0	1,015,844	17443
36.	Sahiwal	137	188,445	0	188,445	17462
37.	Sialkot	122	461,452	224,958	236,494	17474
38.	Zone XI	112	1,319,680	0	1,319,680	17483
39.	Zone XII	170	2,716,954	0	2,716,954	17490
40.	Bahawalpur	266	1,172,397	0	1,172,397	17496
41.	Attock	103	693,403	0	693,403	17577
42.	Attock	85	42,169	0	42,169	17578
43.	Khanewal	15	647,388	0	647,388	17609
44.	Rahim Yar Khan	408	1,126,535	0	1,126,535	17633
45.	Okara	163	485,776	0	485,776	17653
46.	Chiniot	197	790,420	0	790,420	17660
47.	Jehlum	51	540,296	0	540,296	17698
48.	Jhelum	51	33,177	0	33,177	17699
49.	Bahawalnagar	169	207,237	0	207,237	17727
50.	Zone VIII Lahore	134	1,592,443	0	1,592,443	17737
51.	Layyah	179	461,401	0	461,401	17744
52.	Layyah	179	35,974	0	35,974	17745
53.	Gujrat	196	994,701	319,466	675,235	17777
54.	Vehari	204	541,471	0	541,471	17796
55.	T.T Sing	60	103,328	0	103,328	17832
56.	M.B Din	98	567,077	87,291	479,786	17848
57.	Zone I Lahore	92	1,062,834	0	1,062,834	17908
Total		7764	50,083,660	1,488,706	48,594,954	

1.4.3 Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations-Rs. 24.18 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	1	94,496	0	94,496	16819
2.	Chiniot	5	144,163	22,118	122,045	16826
3.	Nankana	3	50,418	0	50,418	16850
4.	Narowal	2	140,115	0	140,115	16936
5.	Jhang	2	51,883	0	51,883	16970
6.	Vehari	5	111,103	0	111,103	17011
7.	Zone-IX Lahore	2	405,302	0	405,302	17126
8.	Sargodha	3	361,585	0	361,585	17138
9.	Zone-V Lahore	5	2,449,751	0	2,449,751	17149
10.	Zone-XII Lahore	1	86,023	0	86,023	17156
11.	Zone-VII Lahore	4	113,166	0	113,166	17178
12.	Zone-II Lahore	1	800,820	0	800,820	17193
13.	Zone-VI Lahore	2	282,576	0	282,576	17202
14.	Multan-I	4	593,182	0	593,182	17208
15.	Khushab	1	106,980	0	106,980	17235
16.	Zone XIV Lahore	2	46,807	0	46,807	17246
17.	ZoneX Lahore	2	114,126	0	114,126	17253
18.	Zone.III Lahore	1	44,334	0	44,334	17260
19.	Mianwala	2	245,446	0	245,446	17266
20.	ETO I Rawalpindi	6	137,943	0	137,943	17288
21.	(Exc) Rawalpindi	3	83,283	0	83,283	17294
22.	Chakwal	2	268,532	0	268,532	17304
23.	ETO I,II Faisalabad	9	1,625,455	0	1,625,455	17334

24.	ETO.I Gujranwala	9	253,811	0	253,811	17393
25.	Zone.II Gujranwala	4	2,532,886	0	2,532,886	17401
26.	Kasur	12	591,430	0	591,430	17409
27.	ETO.III Faisalabad	18	3,519,463	0	3,519,463	17419
28.	D.G Khan	7	198,225	0	198,225	17444
29.	Sahiwal	5	673,371	0	673,371	17461
30.	Silkot	3	107,343	0	107,343	17477
31.	Zone.XI Lahore.	4	139,846	0	139,846	17485
32.	Zone.XIII Lahore	3	3,943,644	0	3,943,644	17491
33.	Bahawalpur	5	325,675	0	325,675	17501
34.	Attock	2	80,440	0	80,440	17582
35.	Khanewal	3	77,771	0	77,771	17612
36.	Narowal	2	42,210	0	42,210	17622
37.	Rahim Yar Khan	7	1,183,069	0	1,183,069	17634
38.	Okara	8	482,718	0	482,718	17654
39.	Chiniot	7	239,754	0	239,754	17662
40.	Jehlum	3	230,412	0	230,412	17701
41.	Bahawalnagar	4	238,558	0	238,558	17728
42.	Layyah	1	31,465	0	31,465	17752
43.	Gujrat	3	246,893	0	246,893	17779
44.	Vehari	5	283,728	0	283,728	17798
45.	T.T Son	4	202,576	0	202,576	17834
46.	M.B.Din	1	10,705	0	10,705	17855
47.	Zone I Lahore	1	114,480	0	114,480	17911
48.	Zone VIII Lahore	2	94,143	0	94,143	177741
Total		191	24,202,105	22,118	24,179,987	

[Annex-4]

**1.4.4 Loss of revenue due to non-realization of professional tax-
Rs. 16.97 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	48	361,600	210,000	151,600	16817
2.	Nankana	72	176,000	36,000	140,000	16847
3.	Vehari	80	163,000	121,000	42,000	17015
4.	Sargodha	30	171,500	0	171,500	17140
5.	Professional Tax, Lahore	139	3,251,400	0	3,251,400	17183
6.	Professional Tax, Lahore	18	292,000	0	292,000	17184
7.	Professional Tax, Lahore	23	1,288,000	0	1,288,000	17185
8.	Multan-II	74	1,176,000	0	1,176,000	17216
9.	MRA Multan	133	154,600	0	154,600	17228
10.	Khshab	53	94,000	0	94,000	17236
11.	Mianwali	25	61,000	0	61,000	17269
12.	ETO(Exc) Rawalpindi	12	3,100,000	0	3,100,000	17298
13.	ETO MRA Rawalpindi	100	20,000	0	20,000	17301
14.	Chakwal	13	56,000	0	56,000	17305
15.	ETO MRA Faisalabad.	121	43,600	0	43,600	17330
16.	Zone I Gujranwala	71	630,000	457,600	172,400	17392
17.	Kasur	53	147,500	0	147,500	17413
18.	ETO.III Faisalabad	153	1,449,000	0	1,449,000	17423
19.	D.G Khan	24	425,000	0	425,000	17450
20.	Sahiwal	35	106,600	0	106,600	17464
21.	Bahawalpur	144	1,287,500	0	1,287,500	17497
22.	Attock	76	307,000	0	307,000	17581
23.	Khanewal	40	187,000	0	187,000	17610
24.	Narowal	39	18,600	0	18,600	17623
25.	Rahim Yar Khan	123	1,279,300	0	1,279,300	17641

26.	Okara	93	131,000	0	131,000	17658
27.	Chiniot	15	228,000	0	228,000	17666
28.	Jehlum	51	320,000	0	320,000	17700
29.	Bahawalnagar	145	157,600	0	157,600	17736
30.	Layyah	135	198200	0	198200	17746
31.	Gujrat	49	258,000	26,000	232,000	17778
32.	Vehari	62	155,000	0	155,000	17799
33.	T.T Singh	50	60,100	0	60,100	17838
34.	M.B.Din	28	66,000	45,000	21,000	17852
Total		2375	17,991,100	1,016,600	16,974,500	

[Annex-5]

1.4.5 Short-realization of property tax due to inadmissible exemptions- Rs.14.17 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-IX Lahore	1	180,360	0	180,360	17127
2.	Zone-IV Lahore	2	1,074,215	0	1,074,215	17133
3.	Zone-V Lahore	16	6,349,750	0	6,349,750	17148
4.	Zone-XII Lahore	5	192,331	0	192,331	17155
5.	Zone-VII Lahore	3	63,920	0	63,920	17182
6.	Zone-XIV, Lahore	2	103,091	0	103,091	17243
7.	Zone-X, Lahore	3	2,411,032	0	2,411,032	17249
8.	Zone-III, Lahore	6	1,308,281	0	1,308,281	17256
9.	ETO-I, Rawalpindi	6	761,407	0	761,407	17285
10.	ETO-I & II, Faisalabad	3	149,067	0	149,067	17336
11.	ETO-I, Gujranwala	1	44,861	0	44,861	17396
12.	ETO-II, Gujranwala	2	17,550	0	17,550	17405
13.	Kasur	4	9,688	0	9,688	17412
14.	ETO-III, Faisalabad	8	171,234	0	171,234	17422

15.	Sialkot	3	138,663	0	138,663	17476
16.	Zone-XI, Lahore	1	312,120	0	312,120	17487
17.	Chiniot	19	328,460	0	328,460	17665
18.	Jehlum	2	67,815	0	67,815	17705
19.	Bahawalpur	1	286,256	0	286,256	17730
20.	T.T Sing	10	203,900	0	203,900	17836
Total		98	14,174,001	0	14,174,001	

[Annex-6]

**1.4.8 Unauthentic exemptions granted to widows for property tax-
Rs. 8.77 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Vehari	40	162,515	126,892	35,623	17010
2.	Zone-IX Lahore	7	95,186	0	95,186	17131
3.	Zone-IV Lahore	26	275,812	0	275,812	17134
4.	Zone-V Lahore	41	390,790	0	390,790	17151
5.	Zone-XII Lahore	31	207,740	0	207,740	17154
6.	Zone-VII Lahore	36	224,377	0	224,377	17180
7.	Zone-XIV, Lahore	51	582,199	0	582,199	17244
8.	Zone-X, Lahore	25	169,245	0	169,245	17250
9.	Zone-XIII, Lahore	37	291,951	0	291,951	17257
10.	Mianwali	15	86,578	0	86,578	17268
11.	ETO-I, Rawalpindi	38	724,190	0	724,190	17286
12.	ETO (Excise), Rawalpindi	15	127,305	0	127,305	17293
13.	ETO-I & II, Faisalabad	52	437,105	0	437,105	17335
14.	Kasur	71	461,302	0	461,302	17410
15.	ETO-III, Faisalabad	40	194,097	0	194,097	17420
16.	Zone-XI, Lahore	34	420,192	0	420,192	17486
17.	Zone-XIII, Lahore	1	22,328	0	22,328	17494
18.	Bahawalpur	2	107,117	0	107,117	17502

19.	Attock	35	518,863	0	518,863	17579
20.	Rahim Yar Khan	6	186,364	0	186,364	17636
21.	Chiniot	29	161,489	0	161,489	17663
22.	Jehlum	18	133,788	0	133,788	17702
23.	Bahawalnagar	1	64,767	0	64,767	17732
24.	Layyah	31	152,478	0	152,478	17751
25.	T.T Sing	30	197,912	0	197,912	17835
26.	Zone.I Lahore	4	2,496,923	0	2,496,923	17909
Total		716	8,892,613	126,892	8,765,721	

[Annex-7]

**1.4.9 Non-realization of token tax from motor vehicle owners-
Rs. 7.49 million**

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	18	68,984	42,484	26,510	16820
2.	Nankana Sahib	31	66,370	46,370	20,000	16849
3.	Jhang	63	258,375	163,880	94,495	16966
4.	Vehari	18	214,000	152,100	61,900	17017
5.	Sargodha	33	220,694	0	220,694	17139
6.	MRA Multan	133	1,957,460	0	1,957,460	17225
7.	MRA Multan	18	74,000	0	74,000	17229
8.	Khushab	28	93,624	0	93,624	17237
9.	Mianwala	18	113,476	0	113,476	17267
10.	ETO MRA Rawalpindi	118	506,540	0	506,540	17300
11.	Chakwal	71	122,680	0	122,680	17308
12.	ETO MRA Faisalabad	273	909,240	0	909,240	17328
13.	Kasur	26	112,300	0	112,300	17414
14.	D.G Khan	139	335,395	0	335,395	17449
15.	Sahiwal	27	139,400	0	139,400	17463
16.	Bahawalpur	88	442,740	0	442,740	17498

17.	Attock	54	222,920	0	222,920	17584
18.	Khanewal	98	68,600	0	68,600	17613
19.	Rahim Yar Khan	49	101,980	0	101,980	17642
20.	Okara	39	382,700	0	382,700	17655
21.	Chiniot	38	112,780	0	112,780	17667
22.	Jehlum	30	116,610	0	116,610	17707
23.	Bahawalnagar	73	182,503	0	182,503	17735
24.	Layyah	58	825,648	0	825,648	17747
25.	Vehari	31	137,400	0	137,400	17800
26.	T.T Sing	40	105,545	0	105,545	17839
27.	M.B.Din	30	28,252	21,252	7,000	17853
Total		1642	7,920,216	426,086	7,494,140	

[Annex-8]

**1.4.11 Non-realization of Income Tax on commercial vehicles -
Rs. 6.51 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sahiwal	31	77,257	0	77,257	17465
2.	Jhang	30	84,106	50,879	33,227	16968
3.	Vehari	7	56,374	22,509	33,865	17018
4.	MRA Multan	215	3,289,710	0	3,289,710	17224
5.	MRA Rawalpindi	100	1,379,944	0	1,379,944	17299
6.	Chakwal	20	74,104	0	74,104	17309
7.	MRA Faisalabad	121	868,914	0	868,914	17329
8.	Kasur	5	29,368	0	29,368	17415
9.	Attock	16	146,375	0	146,375	17585
10.	Khanewal	98	39,200	0	39,200	17616
11.	Okrara	39	151,824	0	151,824	17656
12.	Chiniot	38	94,522	0	94,522	17668
13.	Jehlum	30	60,512	0	60,512	17708

14.	Layyah	6	96,170	0	96,170	17748
15.	Vehari	31	84,508	0	84,508	17802
16.	T.T Singh	40	46,650	0	46,650	17840
Total		827	6,579,538	73,388	6,506,150	

[Annex-9]

1.4.12 Loss of property tax due to non-consolidation of property units -Rs. 2.49 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	3	105,185	45,393	60,452	16818
2.	Nankana Sahib	6	37,654	13,770	23,884	16853
3.	Jhang	8	44,437	0	44,437	16972
4.	Vehari	7	35,919	25,089	10,830	17013
5.	Zone-IX Lahore	2	58,374	0	58,374	17129
6.	Zone-IV Lahore	3	47,874	0	47,874	17135
7.	ETO Sargudha	2	34,381	0	34,381	17143
8.	Zone-V Lahore	9	37,387	0	37,387	17152
9.	Zone-XII Lahore	7	18,892	0	18,892	17159
10.	Zone-VII Lahore	10	98,335	0	98,335	17179
11.	Zone-II Lahore	12	48,341	0	48,341	17199
12.	Zone-VI Lahore	15	206,500	0	206,500	17203
13.	Multan-I	20	195,716	0	195,716	17210
14.	Multan-II	11	160,800	0	160,800	17219
15.	Khushaoneb	3	51,835	0	51,835	17238
16.	Zone XIV Lahore	6	22,254	0	22,254	17247
17.	Zone X Lahore	7	36,081	0	36,081	17254
18.	Zone III Lahore	4	10,442	0	10,442	17261
19.	ETO I Rawalpindi.	12	77,654	0	77,654	17284
20.	ETO (Exc) Rawalpindi.	5	57,325	0	57,325	17296
21.	Chakwal	3	38,324	0	38,324	17307

22.	ETO.I,II Faisalabad.	16	65,236	0	65,236	17337
23.	Zone.II Gujrawala	6	40,461	5,531	34,930	17404
24.	Kasur	14	127,594	0	127,594	17408
25.	ETO III Faisalabad.	7	28,557	0	28,557	17418
26.	D.G Khan.	9	130,991	0	130,991	17445
27.	Sahiwal	7	24,253	0	24,253	17468
28.	Zone XIII Lahore.	4	61,648	0	61,648	17493
29.	Bahawalpur	3	57,349	0	57,349	17500
30.	Attock	5	18,706	0	18,706	17583
31.	Khanewal	6	49,401	0	49,401	17614
32.	Chiniot	7	111,721	0	111,721	17661
33.	Jehlum	5	36,265	0	36,265	17706
34.	Zone VIII Laore	21	120,189	0	120,189	17739
35.	Layyah	3	14,717	0	14,717	17753
36.	Vehari	24	98,420	0	98,420	17801
37.	T.T Sing	4	8,929	0	8,929	17817
38.	Zone I Lahore	10	146,034	0	146,034	17910
Total		319	2,604,529	114,392	2,490,797	

[Annex-10]

**1.4.13 Short-realization of property tax due to miscalculation-
Rs.2.48 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone IX, Lahore	2	41,458	0	41,458	16124
2.	ETO-II, Multan	4	22,655	0	22,655	16278
3.	Nankana Sb	1	16,798	0	16,798	16798
4.	Sargodha	3	43,255	0	43,255	17141
5.	Zone-XII Lahore	3	38,615	0	38,615	17157
6.	Zone-II Lahore	9	101,827	0	101,827	17195
7.	Zone-II Lahore	1	50,070	0	50,070	17198

8.	Zone-VI Lahore	6	115,558	0	115,558	17205
9.	Multan-I	16	121,760	0	121,760	17211
10.	Multan-I	5	74,022	0	74,022	17214
11.	Multan-I	5	35,218	0	35,218	17215
12.	Multan-II	8	122,002	0	122,002	17220
13.	Multan-II	3	38,496	0	38,496	17223
14.	D.G Khan	16	310,647	0	310,647	17451
15.	Sahiwal	9	26,972	0	26,972	17467
16.	Zone XI Lahore	3	51,188	0	51,188	17489
17.	Zone XIII Lahore	5	13,943	0	13,943	17495
18.	Bahawalpur	8	306,002	0	306,002	17499
19.	Khanewal	7	144,416	0	144,416	17611
20.	Khanewal	2	39,260	0	39,260	17615
21.	Rahim Yar Khan	15	232,536	0	232,536	17635
22.	Rahim Yar Khan	1	91,095	0	91,095	17638
23.	Okara	1	138,150	0	138,150	17657
24.	Bahalnagar	6	95,640	0	95,640	17731
25.	Bahawalnagar	20	87,034	0	87,034	17733
26.	Zone.VIII Lahore	10	47,495	0	47,495	17742
27.	Zone-VIII, Lahohe	2	35,143	0	35,143	17743
28.	Vehari	3	39,298	0	39,298	17805
Total		174	2,480,553	0	2,480,553	

[Annex-11]

1.4.14 Non-realization of arrears of property tax relating to 5 Marla Houses-Rs. 2.24 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Nankana Sahib	4	49,068	0	49,068	16851
2.	Vehari	25	27,706	0	27,706	17014

3.	Zone-IX Lahore	16	62,589	0	62,589	17128
4.	Zone-IV Lahore	5	17,247	0	17,247	17136
5.	Sargodha	48	31,125	0	31,125	17144
6.	Zone-XII Lahore	24	34,561	0	34,561	17158
7.	Zone-VII Lahore	47	23,216	0	23,216	17181
8.	Zone-II Lahore	29	69,789	0	69,789	17196
9.	Multan-I	4	411,556	0	411,556	17209
10.	Multan-II	22	111,454	0	111,454	17221
11.	Zone Lahore.	18	28,540	0	28,540	17251
12.	Zone III Lahore	36	89,440	0	89,440	17258
13.	ETO I Rawalpindi	46	333,716	0	333,716	17287
14.	ETO (Exc) Rawalpindi	20	28,076	0	28,076	17297
15.	Chakwal	13	28,184	0	28,184	17306
16.	ETO I,II Faisalabad	53	43,607	0	43,607	17338
17.	ETO III Faisalabad	33	34,459	0	34,459	17417
18.	D. G. Khan	2	29,526	0	29,526	17447
19.	Sahiwal	18	15,705	0	15,705	17469
20.	Zone XI Lahore	58	101,690	0	101,690	17488
21.	Zone XIII Lahore.	43	99,794	0	99,794	17492
22.	Attock	32	207,025	0	207,025	17580
23.	Khanewal	3	29,888	0	29,888	17617
24.	Chiniot	14	13,907	0	13,907	17669
25.	Jehlum	25	35,618	0	35,618	17703
26.	Zone.VIII Lahore	6	98,560	0	98,560	17740
27.	Layyah	10	10,583	0	10,583	17754
28.	Gujrat	38	60,511	5,791	54,720	17782
29.	M.B.Din	29	99,258	0	99,258	17851
Total		748	2,253,189	16,688	2,236,501	

[Annex-12]

**1.4.15 Loss of government revenue due to non carrying forward
of arrears of property tax-Rs. 2.17 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	3	44,172	16,246	27,926	16821
2.	Jhang	4	50,242	37,096	13,146	16971
3.	Jhang	14	19,123	8,824	10,299	16974
4.	Zone-IX Lahore	3	47,638	0	47,638	17130
5.	Sargodha	6	40,964	0	40,964	17142
6.	Zone-VII	16	119,232	0	119,232	17177
7.	Zone-II Lahore	2	62,795	0	62,795	17197
8.	Zone-VI Lahore	3	130,447	0	130,447	17204
9.	Multan-I	4	91,874	0	91,874	17212
10.	ETO I,II Faisalabad	16	92,583	0	92,583	17333
11.	Kasur	22	31,530	0	31,530	17411
12.	ETO III Faisalabad	11	93,618	0	93,618	17421
13.	D.G Khan	2	113,846	0	113,846	17446
14.	Sahiwal	6	40,193	0	40,193	17466
15.	Zone XI Laore	5	276,350	0	276,350	17484
16.	Bahawalpur	4	160,525	0	160,525	17504
17.	Khanewal	2	25,200	0	25,200	17618
18.	Rahim Yar Khan	3	65,009	0	65,009	17639
19.	Rahim Yar Khan	17	114,528	0	114,528	17640
20.	Chiniot	11	53,921	0	53,921	17664
21.	Bahawalnagar	54	115,173	0	115,173	17729
22.	Bahawalnagar	5	27,660	0	27,660	17734
23.	Zone VIII Lahore	10	157,719	0	157,719	17738
24.	Vehari	2	40,245	0	40,245	17804
25.	T.T Sing	12	16,729	0	16,729	17833

26.	M.D Din	17	192,780	79,827	112,953	17849
27.	M.B. Din	8	18,702	0	18,702	17854
28.	Zone I Lahore	3	63,765	0	63,765	17912
Total		265	2,306,563	141,993	2,164,570	

[Annex-13]

2.4.1 Non production of auditable revenue record

Sr. No	Name of formation	No of Patwar Circles	Nature of record	PDP No
1.	Tehsildar Ferozewala	8	Mutation Fee	16846
2.	Tehsildar Hazro	32	Mutation Fee	17060
3.	Tehsildar Khushab	55	Mutation Fee	17356
4.	Tehsildar Kasur	7	Mutation Fee	17383
5.	Tehsildar Mian Channu	29	Mutation Fee	17722
6.	Tehsildar Sari Alamgir	5	Mutation Fee	17790
7.	Tehsildar Muridke	6	Mutation Fee	17885
Total		142		

[Annex-14]

2.4.2 Non/short-recovery of tawan/abiana - Rs. 195.46 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sheikhupura	10	634,762	0	634,762	16803
2.	Ferozewala	5	618,885	0	618,885	16841
3.	Bhalwal	12	421,743	0	421,743	16860
4.	Murideke	15	2,348,138	0	2,348,138	16897
5.	Noshera Virkan	2	95,780	0	95,780	16908
6.	Kamoke	8	91,715	0	91,715	16934
7.	Model Town Lahore	25	531,767	0	531,767	16950
8.	Lalian	8	73,415	0	73,415	16998

9.	Vehari	24	4,946,052	0	4,946,052	17021
10.	Multan(Rural)	28	1,782,584	0	1,782,584	17028
11.	Narowal	4	110,000	0	110,000	17044
12.	Rahim Yar Khan	17	1,215,765	0	1,215,765	17050
13.	Sargodha	8	33,719	0	33,719	17165
14.	Model Town Lahore	27	3,458,342	0	3,458,342	17169
15.	Kot Momin	9	938,429	0	938,429	17230
16.	Multan(Sadar)	34	415,251	0	415,251	17322
17.	Sheikhpura	19	357,200	0	357,200	17344
18.	Nankana sahib	29	12,129,208	0	12,129,208	17366
19.	Chunian	9	993,849	0	993,849	17371
20.	Kasur	8	616,121	0	616,121	17377
21.	Bhalwal(city)	7	536,491	0	536,491	17507
22.	City Lahore	2	1,392,230	0	1,392,230	17509
23.	Lahore(cantt)	13	3,309,053	0	3,309,053	17511
24.	Dera Ghazi Khan	3	51,934,447	0	51,934,447	17515
25.	Lodhran	24	84,145,885	0	84,145,885	17534
26.	Arifwala	5	76,237	0	76,237	17630
27.	Rahim Yar Khan	46	4,367,695	0	4,367,695	17643
28.	Okara	22	2,623,535	0	2,623,535	17678
29.	Pattoki	17	1,275,967	0	1,275,967	17757
30.	Bhawalpur	17	533,988	0	533,988	17767
31.	Jhang	28	11,759,671	0	11,759,671	17818
32.	Lalian	7	600,865	0	600,865	17841
33.	Muridkey	12	1,090,969	0	1,090,969	17879
Total		504	195,459,758	0	195,459,758	

[Annex-15]

2.4.3 Non/short-recover of arrears of abiana-Rs.71.74 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sheikhupura	15	398,905	0	398,905	16804
2.	Ferozewala	30	1,863,542	0	1,863,542	16840
3.	Bhalwal	26	815,741	0	815,741	16859
4.	Kharian	1	48,870	0	48,870	16873
5.	Khushab	15	663,168	0	663,168	16881
6.	Muridke	15	524,686	0	524,686	16898
7.	Wazirabad	5	56,692	0	56,692	16910
8.	Kamoke	13	165,796	0	165,796	16933
9.	Model Town Lahore	6	60,578	0	60,578	16951
10.	Ahmad pur Sial	8	73,838	0	73,838	16987
11.	Lalian	12	135,084	0	135,084	16997
12.	Vehari	13	252,033	0	252,033	17022
13.	Khan pur	1	3,212,426	0	3,212,426	17048
14.	Sargodha	20	114,702	0	114,702	17163
15.	Model Town Lahore	6	140,766	0	140,766	17166
16.	Kot Momin	5	46,310	0	46,310	17232
17.	Rawalpindi	31	141,341	0	141,341	17278
18.	Multan(City)	17	232,202	0	232,202	17318
19.	Sheikhupura	34	3,065,106	0	3,065,106	17345
20.	Khushab	9	490,920	0	490,920	17353
21.	Nankana Sahib	44	702,723	0	702,723	17367
22.	Chunian	11	135,921	0	135,921	17372
23.	Kasur	9	437,810	0	437,810	17378
24.	Wazirabad	7	90,250	0	90,250	17428
25.	Bahawalpur	19	438,424	0	438,424	17508
26.	Lahore (Canit)	7	188,893	0	188,893	17512

27.	Dera Ghazi Khan	43	13,868,645	0	13,868,645	17516
28.	Lodhran	6	180,175	0	180,175	17537
29.	Shujabad	27	3,288,480	0	3,288,480	17548
30.	Taxla	10	103,555	0	103,555	17576
31.	Khanewal	22	364,147	0	364,147	17600
32.	Arifwala	6	163,206	0	163,206	17628
33.	Rahim Yar Khan	22	929,942	0	929,942	17644
34.	Okara	11	1,013,568	0	1,013,568	17679
35.	Attock	3	65,017	0	65,017	17693
36.	Gujar Khan	11	61,920	0	61,920	17697
37.	Kabirwala	11	1,027,967	0	1,027,967	17709
38.	Pattoki	26	584,710	0	584,710	17759
39.	Bahawalnager	66	25,109,336	0	25,109,336	17766
40.	Pak Pattan	36	4,906,925	0	4,906,925	17809
41.	Jhang	28	2,910,004	0	2,910,004	17819
42.	Lalian	12	264,850	0	264,850	17842
43.	Pasrur	16	194,244	0	194,244	17863
44.	Vehari	11	1,161,186	0	1,161,186	17868
45.	Muridkey	14	533,910	0	533,910	17880
46.	Kharian	12	175,740	0	175,740	17890
47.	Burewla	8	335,334	0	335,334	17895
	Total	780	71,739,588	0	71,739,588	

[Annex -16]

2.4.4 Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 67.99 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1	Sheikhupura	12	22,670	0	22,670	16809
2	Bhawal	12	49,218	0	49,218	16864

3	Gojra	23	205,213	0	205,213	16867
4	Kharian	2	51,000	0	51,000	16872
5	Khushab	40	192,900	0	192,900	16883
6	Dina	11	380,478	0	380,478	16890
7	Dina	42	12,600	0	12,600	16892
8	Kamalia	114	646,064	0	646,064	16896
9	Murideke	142	2,746,275	0	2,746,275	16902
10	Pindi Bhattian	8	5,750	0	5,750	16906
11	Noshera Verkan	24	263,815	0	263,815	16907
12	Wazirabad	24	17,449,074	0	17,449,074	16909
13	Wazirabad	12	42,378	0	42,378	16911
14	Gujjar Khan	12	82,050	0	82,050	16915
15	Kahuta	8	207,600	0	207,600	16925
16	Kamoke	10	106,449	0	106,449	16935
17	Choa Saidan Shah	6	14,700	0	14,700	16949
18	Model own	94	28,200	0	28,200	16952
19	Toba Tek Singh	36	589,934	0	589,934	16956
20	Toba Tek Singh	31	10,800	0	10,800	16958
21	Jhang	119	1,794,075	0	1,794,075	16980
22	Jhang	13	259,069	0	259,069	16981
23	Jhang	97	25,500	0	25,500	16983
24	Jhang	52	19,900	0	19,900	16984
25	Sari Alamgir	17	117,700	0	117,700	16991
26	Sarai Alamgir	6	17,713	0	17,713	16992
27	Vehari	11	18,731	0	18,731	17025
28	Multan(Rural)	92	679,665	0	679,665	17031
29	Chechawattai	33	128,651	0	128,651	17032
30	Shakargarh	13	23,466	0	23,466	17045
31	Haroonabad	14	483,823	0	483,823	17046
32	Chistian	14	179,680	0	179,680	17047
33	Khanpur	37	145,672	0	145,672	17049

34	Rahim Yar Khan	95	791,843	0	791,843	17051
35	Taxla	10	5,748,900	0	5,748,900	17054
36	Talagang	16	22,630	0	22,630	17057
37	Haroonabad	17	159,772	0	159,772	17070
38	Haroonabad	11	69375	0	69375	17071
39	Haroonabad	30	27,026,803	0	27,026,803	17073
40	Dina	49	734,100	0	734,100	17110
41	Dina	38	19,275	0	19,275	17111
42	Rawalpindi	13	83,330	0	83,330	17279
43	Multan(Sadar)	65	1,006,072	0	1,006,072	17321
44	Shekhupura	23	82,671	0	82,671	17348
45	Khushab	12	60,000	0	60,000	17354
46	Gujranwala(city)	61	17,100	0	17,100	17365
47	Kamoke	12	118,294	0	118,294	17384
48	City, Lahore	281	88,200	0	88,200	17510
49	Cantt, Lahore	62	18,600	0	18,600	17514
50	Dera Ghazi Khan	29	211,702	0	211,702	17517
51	Lodhran	47	345,790	0	345,790	17535
52	Shujabad	30	525,225	0	525,225	17550
53	Faisalabad(sadar)	28	152,676	0	152,676	17554
54	Faisalabad(city)	54	24,900	0	24,900	17558
55	Sahiwal	2	13,650	0	13,650	17566
56	Arifwala	14	281,572	0	281,572	17625
57	Arifwala	1	118,750	0	118,750	17629
58	Tandilianwala	46	147,751	0	147,751	17672
59	Jaranwala	59	120,835	0	120,835	17676
60	Pattoki	19	156,000	0	156,000	17760
61	T. T. Singh	12	50,554	0	50,554	17815
62	Jhang	96	596,622	0	596,622	17820
63	Bahwana	7	21,640	0	21,640	17824
64	Chiniot	42	270,266	0	270,266	17827
65	Lalian	20	60,639	0	60,639	17843

66	Jhelum	6	101,237	0	101,237	17647
67	Muridke	163	1,663,831	0	1,663,831	17883
68	M. B. Din	23	196,155	0	196,155	17889
69	Kharian	16	33,985	0	33,985	17891
Total		2690	67,985,714	0	67,985,714	

[Annex -17]

2.4.5 Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 52.62 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Sheikhupura	4	18,731	0	18,731	16811
2.	Nankana Sahib	5	30,010	0	30,010	16812
3.	Jaranwala	5	72,800	0	72,800	16814
4.	Ferozewala	1	17,400	0	17,400	16839
5.	Samberial	6	134,740	0	134,740	16858
6.	Sargodha	5	360,370	0	360,370	16865
7.	Kharian	6	525,900	0	525,900	16875
8.	Talagang	11	177,710	0	177,710	16879
9.	Khshab	5	1,316,800	0	1,316,800	16887
10.	Dina	6	86,280	0	86,280	16893
11.	Gujar Khan	5	25,070	0	25,070	16923
12.	Murree	55	3,052,300	0	3,052,300	16927
13.	Murree	2	20,740	0	20,740	16932
14.	Sahiwal	6	168,485	0	168,485	16941
15.	Kamoke	3	59,840	0	59,840	16943
16.	Narowal	7	210,780	0	210,780	16945
17.	Wazirabad	5	65,290	0	65,290	16947
18.	Shorkot	2	46,000	0	46,000	16953
19.	Gojra	4	45,000	0	45,000	16961

20.	Faisalabad(Urban-1)	18	73,190	0	73,190	16963
21.	Jhang	3	124,300	0	124,300	16975
22.	Sarai Alamgir	7	1,674,590	0	1,674,590	16988
23.	Noshera Verkan	9	153,800	0	153,800	16995
24.	Lalian	8	124,780	0	124,780	17000
25.	Bahawal Nagar	25	305,490	0	305,490	17003
26.	Allama Iqbal Town	14	278,892	0	278,892	17007
27.	Vehari	8	84,605	0	84,605	17026
28.	Chunian	16	163,370	0	163,370	17036
29.	Kasur	2	17,850	0	17,850	17039
30.	Faisalaba(Urban-II)	7	28,100	0	28,100	17040
31.	Gujranwala	18	226,080	0	226,080	17042
32.	Hassanabdal	3	89,440	0	89,440	17059
33.	Nishtar Town	5	95,600	0	95,600	17146
34.	Sargodha	42	1,481,755	0	1,481,755	17160
35.	Samanabad Town LHR	23	350,070	0	350,070	17170
36.	Ravi Town Lahore	15	580,840	0	580,840	17189
37.	Allama Iqbal Town LHR	11	422,090	0	422,090	17239
38.	Shalimar Town Lahore	22	388,450	0	388,450	17241
39.	Rawalpindi	77	2,544,702	0	2,544,702	17273
40.	Rawalpindi(Sadar)	1	153,520	0	153,520	17275
41.	Multan	11	80,325	0	80,325	17311
42.	Multan(Cantt)	5	124,680	0	124,680	17313
43.	Nankana Sahib	5	217,280	0	217,280	17339
44.	Sheikhupura	20	662,540	0	662,540	17342
45.	Khushab	5	89,600	0	89,600	17351
46.	Chunian	10	234,550	0	234,550	17375
47.	Kasur	10	353,587	0	353,587	17382
48.	Kamoke	3	53,240	0	53,240	17386
49.	Gujranwala(Urban)	5	305,110	0	305,110	17387
50.	Wazirabad	10	464,920	0	464,920	17427
51.	Aziz Bhatti Town	1	147,600	0	147,600	17437

52.	Aziz Bhatti Town	2	89,980	0	89,980	17438
53.	Mianwali	12	139,810	0	139,810	17459
54.	Sialkot(Urban)	10	349,800	0	349,800	17472
55.	Bahawalpur	18	332,990	0	332,990	17506
56.	Dera Ghazi Khan	26	988,779	0	988,779	17520
57.	Sialkot(Rural)	3	59,760	0	59,760	17529
58.	Lodhran	5	177,700	0	177,700	17542
59.	Shujabad	8	102,620	0	102,620	17545
60.	Faisalabad(Sadar)	9	297,260	0	297,260	17557
61.	Faisalabad(City)	10	79,110	0	79,110	17560
62.	Sahiwal	16	666,000	0	666,000	17562
63.	Murree	45	2,466,392	0	2,466,392	17570
64.	Taxila	82	2,453,298	0	2,453,298	17573
65.	Khanewal	2	46,710	0	46,710	17604
66.	Rahim Yar Khan	9	127,100	0	127,100	17647
67.	Tandlianwala	5	220,840	0	220,840	17674
68.	Jaranwala	33	1,125,530	0	1,125,530	17677
69.	Okara	2	45,680	0	45,680	17683
70.	Hassanabdal	4	142,780	0	142,780	17690
71.	Attock	1	49,040	0	49,040	17692
72.	Gujjar Khan	12	423,490	0	423,490	17695
73.	Kabirwala	5	77,030	0	77,030	17715
74.	Mian Chunnu	1	128,610	0	128,610	17725
75.	Pattoki	2	53,600	0	53,600	17761
76.	Bahawal Nagar	40	1,191,345	0	1,191,345	17770
77.	Gujrat	6	365,400	0	365,400	17772
78.	Sarai Alamgir	2	173,600	0	173,600	17789
79.	Jhelum	322	13,424,262	0	13,424,262	17791
80.	Data GunjBukhsh Town	6	165,400	0	165,400	17793
81.	Pak Pattan	16	233,635	0	233,635	17807
82.	Toba Tek Singh	7	210,080	0	210,080	17817
83.	Jhang	21	855,560	0	855,560	17823

84.	Chuniot	6	223,160	0	223,160	17828
85.	Lalian	6	302,360	0	302,360	17846
86.	Pasrur	1	40,000	0	40,000	17864
87.	Vehari	36	1,299,356	0	1,299,356	17873
88.	Muridke	25	1,085,850	0	1,085,850	17886
89.	Mandi Bahauddin	47	1,878,100	0	1,878,100	17888
90.	Kharian	4	89,600	0	89,600	17892
91.	Burewala	49	1,825,970	0	1,825,970	17898
92.	Wagha Town Lahore	5	80,240	0	80,240	17902
	Total	1483	52,617,019	0	52,617,019	

[Annex-18]

2.4.6 Loss due to non-recovery of capital value tax on power of attorney-Rs.20.44 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Ferozewala	1	305,280	0	305,280	16837
2	Sambrial	1	272,000	0	272,000	16857
3	Dina	1	25,255	0	25,255	16895
4	Gujjar Khan	2	656,880	0	656,880	16917
5	Murree	2	130,000	0	130,000	16929
6	Sargodha	3	611,500	0	611,500	17161
7	Khushab	3	548,500	0	548,500	17350
8	Mianwali	4	3,351,900	0	3,351,900	17458
9	Shujabad	4	2,121,600	0	2,121,600	17544
10	Sahiwal	6	1,887,900	0	1,887,900	17561
11	Arifwala	1	272,000	0	272,000	17632
12	Okara	2	308,000	0	308,000	17682

13	Datagunj Bakhsh Town LHR	9	1,082,400	0	1,082,400	17792
14	Wagha Town Lahore	3	8,865,000	0	8,865,000	17900
Total		42	20,438,215	0	20,438,215	

[Annex-19]

2.4.7 Short realization of mutation fee due to under valuation of rural land - Rs. 10.42 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Ferozewala	5	289,250	0	289,250	16843
2.	Sambrial	9	34,450	0	34,450	16856
3.	Kharian	35	260,138	0	260,138	16871
4.	Kushab	25	236,711	0	236,711	16882
5.	Dina	50	643,274	0	643,274	16889
6.	Gujar Khan	68	1,688,211	0	1,688,211	16913
7.	Kahuta	32	472,078	0	472,078	16924
8.	Choa Saiden Shah	12	41,604	0	41,604	16948
9.	Sarai Alamgir	32	207,924	0	207,924	16990
10.	Taxila	21	319,386	0	319,386	17053
11.	Talagang	34	911,820	0	911,820	17055
12.	Hassanabadal	24	105,610	0	105,610	17072
13.	Multan(City)	21	324,833	0	324,833	17317
14.	Multan(Sadar)	7	124,400	0	124,400	17324
15.	Khushab	9	28,732	0	28,732	17355
16.	Mianwali	16	65,924	0	65,924	17460
17.	Lodhran	3	28,910	0	28,910	17540
18.	Sahiwal	12	112,115	0	112,115	17565
19.	Khanewal	89	1,768,997	0	1,768,997	17599
20.	Arifwala	34	229,082	0	229,082	17627
21.	Kabirwala	44	581,538	0	581,538	17710

22.	Mian Channu	19	168,047	0	168,047	17721
23.	Pattoki	90	882,298	0	882,298	17758
24.	Pak Pattan	19	101,820	0	101,820	17813
25.	Vehari	16	113,534	0	113,534	17872
26.	Burewala	72	675,704	0	675,704	17893
Total		798	10,416,390	0	10,416,390	

[Annex-20]

2.4.8 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land-Rs. 10.40 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sheikhupura	17	67,261	0	67,261	16810
2.	Nankana Sahib	21	163,970	0	163,970	16813
3.	Jaranwala	3	31,723	0	31,723	16815
4.	Chiniot	2	10,470	0	10,470	16823
5.	Ferozwala	5	507,239	0	507,239	16835
6.	Ferozwala	5	40,075	0	40,075	16838
7.	Sargodha	16	54,480	0	54,480	16866
8.	Kharian	2	16,000	0	16,000	16878
9.	Talagang	4	47,000	0	47,000	16880
10.	Khshab	4	140,565	0	140,565	16888
11.	Gujar Khan	1	194,413	0	194,413	16918
12.	Gujar khan	3	141,400	0	141,400	16919
13.	Gujar khan	13	100,180	0	100,180	16922
14.	Murree	15	29,750	0	29,750	16931
15.	Kamoki	3	19,775	0	19,775	16944
16.	Narowal	10	10,025	0	10,025	16946
17.	Shorkot	8	39,245	0	39,245	16954
18.	T.T Singh	10	38,394	0	38,394	16960

19.	Jhang	2	52,000	0	52,000	16976
20.	Sarai Alamgir	7	99,385	0	99,385	16989
21.	Taxila	8	34,525	0	34,525	16993
22.	Ldalian	11	38,660	0	38,660	17001
23.	Allama Iqbal Town Lahore	8	113,284	0	113,284	17008
24.	Vehari	5	36,107	0	36,107	17027
25.	Chichawatni	8	88,031	0	88,031	17034
26.	Chunian	11	83,334	0	83,334	17038
27.	Urban.II Faisalabad	8	11,480	0	11,480	17041
28.	Urban Gujrawala	4	151,877	0	151,877	17043
29.	Hassanabad	6	118,496	0	118,496	17058
30.	Nishtar Town Lahore	14	30,394	0	30,394	17147
31.	Samnabad Town Lahore	7	18,490	0	18,490	17171
32.	Gulberg Town Lahore	8	1,970,475	0	1,970,475	17186
33.	Gulberg Town Lahore	7	275,590	0	275,590	17188
34.	Ravi Town Lahaore	1	49,000	0	49,000	17191
35.	Kot Momin	6	16,350	0	16,350	17233
36.	Rawalpindi	34	178,690	0	178,690	17274
37.	Saddar Rawalpindi	3	26,850	0	26,850	17276
38.	City Multan	8	29,840	0	29,840	17312
39.	Cantt Multan	5	59,671	0	59,671	17314
40.	Cantt Multan	6	29,560	0	29,560	17316
41.	Nankana Sahib	17	116,865	0	116,865	17340
42.	Sheikhupura	10	32,490	0	32,490	17343
43.	Chunian	1	46,202	0	46,202	17376
44.	Gujranwala, Urban	2	24,125	0	24,125	17389
45.	Urban Gujranwala	6	14,250	0	14,250	17390
46.	Wazirabad	8	21,300	0	21,300	17430
47.	Aziz Bhatti Town Lahore	6	404,410	0	404,410	17436
48.	Aziz Bhatti Town Lahore	3	171,500	0	171,500	17439
49.	Aziz Bhatti Town Lahore	2	93,500	0	93,500	17440
50.	Bahawalpur (city)	25	144,383	0	144,383	17505

51.	Dera Ghazi Khan	12	528,309	0	528,309	17521
52.	Lodhran	11	390,925	0	390,925	17541
53.	Saddar Faisalaad	5	202,775	0	202,775	17556
54.	Faisalabad(City)	16	27,845	0	27,845	17559
55.	Murree	2	29,885	0	29,885	17571
56.	Taxila	1	16,920	0	16,920	17574
57.	Khanewal	7	116,670	0	116,670	17603
58.	Rahim yar khan	2	1,602,680	0	1,602,680	17646
59.	Narowal	9	16,350	0	16,350	17689
60.	Kabir wall	16	159,880	0	159,880	17714
61.	Kabir wall	1	51,000	0	51,000	17716
62.	Mian Channu	6	141,535	0	141,535	17724
63.	Mian Channu	1	25,000	0	25,000	17726
64.	Bahawalnager	1	21,900	0	21,900	17771
65.	Datagunj Bukhsh Town	8	19,604	0	19,604	17795
66.	Pak Pattan	7	297,850	0	297,850	17806
67.	Bhawana	5	20,213	0	20,213	17826
68.	Pasrur	2	10,050	0	10,050	17867
69.	Vehari	6	162,320	0	162,320	17875
70.	Muridke	10	304,581	0	304,581	17887
71.	Wagha Town Lahore	13	19,105	0	19,105	17903
Total		540	10,398,476	0	10,398,476	

[Annex -21]

2.4.9 Non recovery of agricultural income tax-Rs. 9.70 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Shekhupura	18	392,300	0	392,300	16807
2.	Sheikhupura	7	868,805	0	868,805	16808
3.	Ferozewala	19	76,825	0	76,825	16844

4.	Bhalwal	8	19,688	0	19,688	16863
5.	Gojra	18	91,800	0	91,800	16868
6.	Kharian	15	42,316	0	42,316	16874
7.	Muridke	14	58,075	0	58,075	16901
8.	Pindi Bhattian	67	183,900	0	183,900	16903
9.	Toba Tek Singh	16	109,622	0	109,622	16957
10.	Ahmad Pur Sial	34	135,975	0	135,975	16986
11.	Lalian	11	40,994	0	40,994	16999
12.	Vehari	36	150,006	0	150,006	17023
13.	Multan(Sadar)	60	192,275	0	192,275	17029
14.	Sargodha	7	111,603	0	111,603	17164
15.	Model Town Lahore	17	54,700	0	54,700	17168
16.	Kot Momin	16	48,825	0	48,825	17231
17.	Multan(City)	24	32,250	0	32,250	17319
18.	Multan(sadar)	46	147,015	0	147,015	17323
19.	Sheikhupura	33	806,000	0	806,000	17347
20.	Nankana Sahib	5	214,617	0	214,617	17369
21.	Kasur	1	6,750	0	6,750	17380
22.	Kamoke	17	81,950	0	81,950	17385
23.	Wazirabad	2	24,250	0	24,250	17429
24.	Lahore(Cantt)	23	82,425	0	82,425	17513
25.	Dera Ghazi Khan	4	22,764	0	22,764	17519
26.	Lodhran	69	289,795	0	289,795	17536
27.	Shujabad	33	130,300	0	130,300	17552
28.	Faisalabad(Sadar)	22	180,218	0	180,218	17553
29.	Sahiwal	46	159,568	0	159,568	17564
30.	Sialkot	6	169,466	0	169,466	17598
31.	Khanewal	70	253,850	0	253,850	17601
32.	Adsrifwala	19	69,812	0	69,812	17631
33.	Rahim Yar Khan	36	196,900	0	196,900	17645
34.	Tandlianwala	44	184,126	0	184,126	17673
35.	Jaranwala	65	226,804	0	226,804	17675

36.	Okara	20	189,500	0	189,500	17680
37.	Narowal	51	256,700	0	256,700	17687
38.	Mian Chunnū	186	827,280	0	827,280	17717
39.	Bahawalnagar	20	41,950	0	41,950	17769
40.	Pak Pattan	113	427,218	0	427,218	17811
41.	Toba Tek Singh	18	123,208	0	123,208	17816
42.	Jhang	49	495,407	0	495,407	17821
43.	Bhawahna	16	28,590	0	28,590	17825
44.	Lalian	17	86,003	0	86,003	17844
45.	Vehari	109	445,419	0	445,419	17869
46.	Muridkey	42	488,088	0	488,088	17882
47.	Burewla	120	432,707	0	432,707	17894
Total		1689	9,698,639	0	9,698,639	

[Annex-22]

**2.4.10 Short-realization of mutation fee on gift of rural land -
Rs.8.89 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Ferozewala	5	444,183	0	444,183	16842
2	Dina	12	181,520	0	181,520	16891
3	Gujar Khan	17	247,538	0	247,538	16914
4	Kahuta	4	23,956	0	23,956	16926
5	Jhang	10	140,532	0	140,532	16982
6	Nan Kana Sahib	1	11,400	0	11,400	17341
7	Kasur	33	73,011	0	73,011	17381
8	Okara	1	39,250	0	39,250	17681
9	Hussainabdal	7	62,325	0	62,325	17691
10	Attock	5	60,797	0	60,797	17694
11	Gujar Khan	18	55,730	0	55,730	17696
12	Mianchunnu	6	707,172	0	707,172	17718
13	Pak Pattan	33	485,497	0	485,497	17810
Total		152	2,532,911	0	2,532,911	

[Annex-23]

2.4.11 Loss due to non/short recovery of capital gain tax on transfer of urban immovable properties-Rs. 4.94 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Ferozewala	76	316,490	0	316,490	16836
2.	Kharian	34	359,575	0	359,575	16876
3.	Dina	11	52,625	0	52,625	16894
4.	Gujar Khan	16	116,140	0	116,140	16921
5.	Murree	7	118,000	0	118,000	16930
6.	Shorkot	3	10,600	0	10,600	16955
7.	T.T Singh	18	192,095	0	192,095	16959
8.	Gojra	15	34,575	0	34,575	16962
9.	Urban I Faisalabad	24	39,092	0	39,092	16964
10.	Jhang	14	24,285	0	24,285	16977
11.	Nowshera Virkan	25	79,880	0	79,880	16996
12.	Lalian	10	17,980	0	17,980	17002
13.	Bahawal Nagar	16	46,000	0	46,000	17004
14.	Nishtar Town Lahore	30	369,439	0	369,439	17145
15.	Sargodha	48	405,398	0	405,398	17162
16.	Gulberg Town Lahore	12	1,311,585	0	1,311,585	17187
17.	Ravi Town Lahore	1	186,105	0	186,105	17190
18.	City Multan	33	130,471	0	130,471	17310
19.	Cantt Multan	17	43,814	0	43,814	17315
20.	Khushab	9	74,275	0	74,275	17352
21.	Gujranwala(Urban)	27	109,158	0	109,158	17388
22.	Sialkot	3	12,750	0	12,750	17530
23.	Lodhran	9	110,175	0	110,175	17543
24.	Shujabad	16	28,325	0	28,325	17546
25.	Sahiwal	16	91,820	0	91,820	17563
26.	Khanewal	8	36,375	0	36,375	17605

27.	Okara	3	16,713	0	16,713	17684
28.	Narowal	13	67,275	0	67,275	17688
29.	Mian Chunnu	39	185,600	0	185,600	17723
30.	Gujrat	3	30,575	0	30,575	17774
31.	Data Ghunj Bakhsh town	4	73,400	0	73,400	17794
32.	Pak Pattan	19	92,475	0	92,475	17808
33.	Pasrur	6	19,725	0	19,725	17866
34.	Vehari	6	43,900	0	43,900	17876
35.	Burewala	15	79,330	0	79,330	17899
36.	Wagha Town Lahore	6	18,157	0	18,157	17904
Total		612	4,944,177	0	4,944,177	

[Annex-24]

**2.4.12 Loss due to non levy of 10% surcharge on late payment of
abiana -Rs. 3.27 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Sheikhupura	15	39890	0	39890	16805
2.	Bhalwal	14	69606	0	69606	16861
3.	Muridke	15	79742	0	79742	16899
4.	Pindi Bhattian	30	13115	0	13115	16904
5.	Vehari	13	43462	0	43462	17024
6.	Saddar Multan	66	107416	0	107416	17030
7.	Rahim Yar Khan	98	180551	0	180551	17052
8.	Model Town Lahore	6	14076	0	14076	17167
9.	City, Multan	24	28194	0	28194	17320
10.	Saddar Multan	63	71753	0	71753	17325
11.	Sheikhupura	13	103564	0	103564	17346
12.	Nankana Sahib	31	45007	0	45007	17368
13.	Chunian	11	13591	0	13591	17373

14.	Kasur	9	43781	0	43781	17379
15.	Lodhara	20	132209	0	132209	17538
16.	Shujabad	29	702352	0	702352	17549
17.	Khanewal	36	76675	0	76675	17602
18.	Kabirwala	26	174493	0	174493	17711
19.	Mian Channu	113	254051	0	254051	17719
20.	Bahawalnagar	146	42614	0	42614	17768
21.	Gujrat	13	32284	0	32284	17773
22.	Pak Pattan	34	150625	0	150625	17812
23.	Jhnag	28	291000	0	291000	17822
24.	Lalian	12	26485	0	26485	17845
25.	Pasrur	28	25125	0	25125	17865
26.	Vehari	89	315430	0	315430	17871
27.	Muridkey	19	92151	0	92151	17881
28.	Burewala	35	100121	0	100121	17896
Total		1036	3269363	0	3269363	

[Annex-25]

2.4.14 Loss of Government revenue due to irregular payment of lambardari fee - Rs. 1.63 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Sheikhupura	6	10,320	0	10,320	16806
2	Ferozewala	18	70,491	0	70,491	16845
3	Bhalwal	24	29,786	0	29,786	16862
4	Murideke	8	31,392	0	31,392	16900
5	Pindi Bhattian	30	7,924	0	7,924	16906
6	Sheikhupura	10	48,454	0	48,454	17349
7	Nankana Sahib	10	18,236	0	18,236	17370
8	Dera ghazi Khan	26	288,647	0	288,647	17518
9	Lodhran	20	123,496	0	123,496	17539

10	Shujabad	15	162,001	0	162,001	17551
11	Kabirwala	13	70,777	0	70,777	17712
12	Mian Channu	21	225,527	0	225,527	17720
13	Pak Pattan	19	96,402	0	96,402	17814
14	Vehari	40	358,621	0	358,621	17870
15	Burewla	17	85,950	0	85,950	17897
Total		277	1,628,024	0	1,628,024	

[Annex-26]

4.4.1 Non-realization of renewal fee from bus stands-Rs.1.43 million.

(Amount in Rupees)

Sr No	Secretary DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1.	Sialkot	4	42,000	0	42,000	17587
2.	Rahim Yar Khan	3	168,000	0	168,000	17651
3.	Rahim Yar Khan	2	93,000	0	93,000	17652
4.	Faislabad	11	300,000	0	300,000	17670
5.	Bhawalnagar	5	124,000	78,000	46,000	17762
6.	Bhawalnagar	14	150,000	126,000	24,000	17763
7.	Gujrat	7	50,000	40,000	10,000	17775
8.	Vehari	1	40,000	0	40,000	17878
9.	Gujranwala	8	160,000	0	160,000	17359
10.	Sahiwal	21	472,000	446,000	26,000	17567
11.	D.G Khan	1	15,000	0	15,000	17363
12.	D.G Khan	13	273,000	0	273,000	17362
13.	Sahiwal	18	189,000	0	189,000	17037
14.	Bhawalnagar	14	100,000	60,000	40,000	17005
Total		122	2,176,000	750,000	1,426,000	

[Annex-27]

4.4.2 Non-realization of government revenue due to non surrender/ renewal of expired route permits-Rs. 731,150

(Amount in Rupees)

Sr No	Secretary PTA/DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1.	Gujranwala	32	65,600	0	65,600	17360
2.	D.G Khan	71	326,200	0	326,200	17361
3.	Sialkot	10	29,500	0	29,500	17588
4.	Rahim Yar Khan	17	44,600	0	44,600	17650
5.	Faislabad	61	120,800	0	120,800	17671
6.	Pakpattan	16	71,400	0	71,400	17685
7.	Bahawalnagar	20	36,050	0	36,050	17764
8.	Vehari	17	37,000	0	37,000	17877
Total		244	731,150	0	731,150	