



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
REVENUE RECEIPTS  
GOVERNMENT OF THE PUNJAB  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**



## TABLE OF CONTENTS

<b>ABBREVIATIONS &amp; ACRONYMS</b>	<b>VII</b>
<b>PREFACE</b>	<b>IX</b>
<b>EXECUTIVE SUMMARY</b>	<b>XI</b>
<b>SUMMARY OF TABLES &amp; CHARTS</b>	<b>XVIII</b>
<i>Table 1: Audit Work Statistics</i>	<i>xviii</i>
<i>Table 2: Audit Observations classified by Categories</i>	<i>xviii</i>
<i>Table 3: Outcome Statistics</i>	<i>xix</i>
<i>Table 4: Irregularities Pointed out</i>	<i>xix</i>
<i>Table 5: Cost Benefit</i>	<i>xx</i>
<b>CHAPTER 1</b>	<b>1</b>
<b>EXCISE AND TAXATION DEPARTMENT</b>	<b>1</b>
<i>1.1 Introduction</i>	<i>1</i>
<i>1.2 Comments on Budgeted Receipts (Variance Analysis)</i>	<i>3</i>
<i>1.3 Brief Comments on the Status of Compliance with PAC Directives</i>	<i>7</i>
<b>1.4 AUDIT PARAS</b>	<b>9</b>
<i>1.4.1 Non-realization of luxury house tax – Rs 858.89 million</i>	<i>9</i>
<i>1.4.2 Non/short realization of arrears of property tax- Rs. 177.72 million</i>	<i>10</i>
<i>1.4.3 Non-realization of property tax despite expiry of stay orders- Rs. 60.29 million</i>	<i>11</i>

1.4.4	<i>Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations- Rs. 48.51 million</i>	12
1.4.5	<i>Loss of revenue due to non-realization of professional tax-Rs. 31.74 million</i>	13
1.4.6	<i>Short-realization of property tax due to inadmissible exemptions-Rs.24.55 million</i>	14
1.4.7	<i>Non-realization of token tax from motor vehicle owners- Rs. 20.55 million</i>	15
1.4.8	<i>Non-realization of income tax on commercial vehicles- Rs. 20.52 million</i>	16
1.4.9	<i>Loss of government revenue due to non carrying forward of arrears of property tax-Rs. 10.93 million</i>	17
1.4.10	<i>Short-assessment of property tax due to under valuation of property units-Rs. 8.44 million</i>	18
1.4.11	<i>Non-realization of arrears of property tax relating to 5 Marla Houses-Rs. 7.74 million</i>	19
1.4.12	<i>Unauthentic exemptions granted to widows for property tax-Rs. 6.52 million</i>	20
1.4.13	<i>Non-realization of 15 per cent provincial government share of property tax - Rs.4.48 million</i>	21
1.4.14	<i>Short-realization of property tax due to miscalculation- Rs. 3.01 million</i>	22
1.4.15	<i>Loss of property tax due to non-consolidation of property units-Rs. 3.06 million</i>	23
1.4.16	<i>Non realization of Farm House Tax - Rs 1.03 million</i>	23
1.4.17	<i>Loss due to grant of irregular exemption of more than one five marla houses- Rs. 946,683</i>	24
1.4.18	<i>Loss due to non deposit of auction money into government treasury Rs.920,200</i>	25
1.4.19	<i>Non-realization of property tax due to incorrect effect of orders passed under section 9-C-Rs.631,575</i>	26

<b>CHAPTER 2</b>	<b>29</b>
<b>BOARD OF REVENUE</b>	<b>29</b>
2.1 <i>Introduction</i>	29
2.2 <i>Comments on Budgeted Receipts (Variance Analysis)</i>	32
2.3 <i>Brief Comments on the Status of Compliance with PAC Directives</i>	36
<b>2.4 AUDIT PARAS</b>	<b>37</b>
2.4.1 <i>Non production of auditable record</i>	37
2.4.2 <i>Non/short-recovery of tawan of abiana - Rs. 487.59 million</i>	38
2.4.3 <i>Non/short-recovery of arrears of abiana-Rs. 168.84 million</i>	39
2.4.4 <i>Non recovery of agricultural income tax (income base) - Rs. 126.75 million</i>	40
2.4.5 <i>Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs.109.92 million</i>	41
2.4.6 <i>Non-recovery of tawan from illicit cultivators of Government land-Rs. 64.04 million</i>	43
2.4.7 <i>Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 46.66 million</i>	44
2.4.8 <i>Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 35.81 million</i>	45
2.4.9 <i>Non recovery of agricultural income tax (on land base)- Rs. 29.43 million</i>	47
2.4.10 <i>Loss due to non- recovery of capital value tax on power of attorney-Rs.22.30 million</i>	48
2.4.11 <i>Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 18.03 million</i>	49
2.4.12 <i>Short realization of mutation fee due to under valuation of rural land - Rs. 8.01 million</i>	51

2.4.13	<i>Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties within two years-Rs. 4.38 million</i>	53
2.4.14	<i>Non assessment of withholding tax on registration of urban land by splitting the property into two or more deeds-Rs.2.27 million</i>	55
2.4.15	<i>Short-realization of mutation fee on gift of rural land-Rs.1.68 million</i>	58
2.4.16	<i>Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 1.37 million</i>	59
2.4.17	<i>Inadmissible refund of stamp papers allowed on time-barred claims - Rs.697,150</i>	60
2.4.18	<i>Loss of Government revenue due to irregular payment of lambardari fee - Rs.570,827</i>	61
<b>CHAPTER 3</b>		<b>63</b>
<b>IRRIGATION DEPARTMENT</b>		<b>63</b>
3.1	<i>Introduction</i>	63
3.2	<i>Comments on Budgeted Receipts (Variance Analysis)</i>	65
3.3	<i>Brief comments on the status of compliance with PAC Directives</i>	68
<b>3.4</b>	<b>AUDIT PARAS</b>	<b>69</b>
3.4.1	<i>Loss of Government revenue due to non-recovery of water charges for non irrigation purposes-Rs. 10.99 million</i>	69
3.4.2	<i>Blockage of government revenue due to non disposal of cases of special charges-Rs. 3.35 million</i>	70
3.4.3	<i>Loss of government revenue due to non-temporary leased out agricultural land – Rs. 682,965</i>	71

<b>CHAPTER 4</b>	<b>73</b>
<b>TRANSPORT DEPARTMENT</b>	<b>73</b>
4.1 <i>Introduction</i>	73
4.2 <i>Comments on Budgeted Receipts (Variance Analysis)</i>	75
4.3 <i>Brief comments on the status of compliance with PAC Directives</i>	77
<b>4.4 AUDIT PARAS</b>	<b>78</b>
4.4.1 <i>Non production of auditable record</i>	78
4.4.2 <i>Non-realization of renewal fee from owners of bus stands-Rs. 1.24 million</i>	79
4.4.3 <i>Non-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 984,250</i>	79
<b>CHAPTER 5</b>	<b>81</b>
<b>FOOD DEPARTMENT</b>	<b>81</b>
5.1 <i>Introduction</i>	81
5.2 <i>Comments on Budgeted Receipts (Variance Analysis)</i>	82
5.3 <i>Brief comments on the status of compliance with PAC Directives</i>	84
<b>5.4 AUDIT PARAS</b>	<b>85</b>
5.4.1 <i>Non-realization of sugarcane (Development) cess and penalty-Rs. 78.18 million</i>	85
5.4.2 <i>Non-imposition/recovery of penalty on late deposit of Cess-Rs. 2.33 million</i>	86
<b>CHAPTER 6</b>	<b>87</b>
<b>THE PUNJAB REVENUE AUTHORITY</b>	<b>87</b>
6.1 <i>Introduction</i>	87
6.2 <i>Comments on Budgeted Receipts (Variance Analysis)</i>	88

<b>6.4</b>	<b>AUDIT PARAS</b>	<b>90</b>
6.4.1	<i>Blockage of government revenue due to stay orders- Rs. 184.74 million</i>	90
6.4.2	<i>Non realization of revenue from non-filers – Rs. 48.49 million</i>	90
6.4.3	<i>Non recovery of Punjab Sales Tax assessed vide assessment orders against defaulters of tax -Rs.25.91 million</i>	91
6.4.4	<i>Non realization of default surcharge–Rs. 20.76 million</i>	92
	<b>ANNEXURE -1 MEFDAC</b>	<b>93</b>
	<b>ANNEXURES (2 to 29)</b>	<b>106</b>



## **ABBREVIATIONS & ACRONYMS**

AWB	Area Water Boards
ADLR	Assistant Director Land Records
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
MEFDAC	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

PRAL	Pakistan Revenue Automation Ltd.
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**

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

The report is based on audit of receipts of Government of the Punjab for the Financial Year 2014-15 and receipts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during July to November 2015 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:

(Rana Assad Amin)  
**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, Punjab Revenue Authority, Excise & Taxation, Irrigation, Transport and, Food Department. During the Financial Year 2014-15, these Departments collected revenue of Rs.106.635 billion which was 4.32 percent less than the budgeted receipt targets of Rs.111.455 billion.

This Audit Report presents mainly, audit results of receipts of Government of the Punjab for the Financial Year 2014-15 and from some previous years. The Director General Audit Punjab conducted audit of revenue receipts relating to Urban Immovable Property Tax, Motor Vehicle Tax, Farm House Tax, Luxury 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 their viewpoints.

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.

### **Audit Objectives**

The statutory audit is carried out on test check basis to

- check that the assessment, collection and accounting of revenue is in accordance with applicable laws and rules;
- point out under-assessments/leakages of revenue and call attention of the executive department toward needed recoveries.

#### **a. Scope of Audit**

For the Financial Year 2014-15, auditable receipts in the ambit of DG Audit Punjab were Rs.106.645 billion, covering seven PAOs and 743 formations. Out of this, receipts to the tune of Rs. 28.296 billion were audited on test check basis, which was 26.5 percent of total auditable receipts.

#### **b. Recoveries at the instance of audit**

Recovery of Rs. 2.796 billion was pointed out by audit. Recovery effected from January to December 2015 was Rs 181.19 million. Out of the total recovery effected, an amount of Rs. 107.62 million was not in the notice of the executive before this audit.

**c. Audit Methodology**

This office follows an elaborate audit process combining a sound planning process with a set of robust execution techniques. Planning files are prepared covering all areas of activities of the auditee formations besides details of their budget, organizational and legal framework. A risk assessment exercise is carried out to identify main risk areas. Audit strategy based on desk audit is implemented using ACL to draw sample and extract information on accounts of the Government of the Punjab from SAP-R3 data. In the second leg, a work program is developed according to geographical locations of auditee formations. Following that, inspection visits of auditee formations are carried out to apply substantive tests and collect sufficient evidence for audit observations. This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. Once done with this step, responses of the auditees are gathered through DACs and incorporated in the audit findings. Then, an internal quality review is performed to evaluate the adequacy of audit findings in terms of auditing standards. In the end, an external quality review is carried out to shape up its final contours.

**d. Audit Impact**

There were no changes in rules, practices and systems during the year on pointing out by Audit.

**e. Comments on Internal Controls and Internal Audit Department**

Internal controls in government departments 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.
- Non realization of Luxury 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 deeds.
- Non realization of withholding tax from purchaser and seller.
- Non recovery/finalization of *tawan* cases.
- Non pursuance of recovery cases pending in courts.
- Supply of canal water for non- irrigation uses.



**f. The key audit findings of the report**

- Non-production of auditable record in 736 cases.<sup>1</sup>
- Non-realization of property tax on luxury houses in 1328 cases for Rs 858.89 million.<sup>2</sup>
- Non/short-recovery of tawan of abiana in 597 cases for Rs. 487.59 million.<sup>3</sup>
- Blockage of government revenue due to stay orders- Rs. 184.74 million<sup>4</sup>
- Non/short realization of arrears of property tax in 10,541 cases for Rs. 177.72 million<sup>5</sup>
- Non/short-recovery of arrears of abiana in 956 cases for Rs. 168.84 million.<sup>6</sup>
- Non recovery of agricultural income tax (income based) in 4576 cases for Rs. 126.75 million<sup>7</sup>
- Non-realization of sugarcane (Development) cess and penalty Rs. 78.18 million.<sup>8</sup>
- Non-recovery of tawan from illicit cultivators of Government land in 565 cases for Rs. 64.04 million.<sup>9</sup>
- Non-realization of property tax despite expiry of stay orders in 76 cases for Rs. 60.29 million.<sup>10</sup>

---

1. Para 2.4.1  
2. Para 1.4.1  
3. Para 2.4.2  
4. Para 6.4.2  
5. Para 1.4.2  
6. Para 2.4.3  
7. Para 2.4.4  
8. Para 5.4.1  
9. Para 2.4.6  
10. Para 1.4.3

- Non- Realization of Advance Tax on Purchase/ Transfer of immoveable Property in 942 cases Rs.109.92 million.<sup>11</sup>
- Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations in 207 cases for Rs. 48.51 million.<sup>12</sup>
- Non realization of revenue from non filers of returns and penalty approximately – Rs. 48.49 million.<sup>13</sup>
- Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land in 591 cases for Rs. 46.66 million.<sup>14</sup>
- Non/short recovery of capital value tax on transfer of urban immovable properties in 673 cases for Rs. 35.81 million.<sup>15</sup>
- Loss of revenue due to non-realization of professional tax in 5,634 cases for Rs. 31.74 million.<sup>16</sup>
- Non recovery of agricultural income tax (land based) in 1747 cases for Rs. 29.43 million.<sup>17</sup>
- Non recovery of Punjab Sales Tax against assessments in 40 cases for Rs.25.91 million.<sup>18</sup>

---

11. Para 2.4.5

12. Para 1.4.4

13. Para 6.4.4

14. Para 2.4.7

15. Para 2.4.8

16. Para 1.4.5

17. Para 2.4.9

18. Para 6.4.3

**g. Recommendations**

- Effective remedial measures are required to stop the recurrence of irregularities of similar nature like recovery of arrears from autonomous bodies, non-accountal of arrears etc.
- Non-production of auditable record should be a matter of concern for the management in the light of Section 14 (3) of the Auditor General's Ordinance, 2001.
- Appropriate action is required to penalize 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.
- The duality of control with regard to *Abiana* i.e assessment by the Irrigation Department and collection by the Board of Revenue needs to be reviewed.
- Compliance with directives of Public Accounts Committee needs to be improved. Principal Accounting Officers should develop a mechanism to monitor compliance of PAC directives in their respective departments.
- 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 millions)

Sr. No	Description	No.	Receipts
1	Total Entities in Audit Jurisdiction	07	106,645
2	Total Formations in Audit Jurisdiction	743	106,645
3	Total Entities Audited	06	106,635
4	Total Formations Audited	159	28,296
5	Audit & Inspection Reports	159	28,296
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 millions)

Sr. No	Description	Monetary value of audit observations
1	Non realization of Luxury House Tax	858.89
2	Non/Short recovery of Stamp duty, Registration fee & Capital Value Tax	105.47
3	Non/Short Recovery of <i>abiana/tawan</i>	722.41
4	Non/Short Recovery of Property Tax	296.55
5	Non-recovery of water charges	15.03
6	Non/short realization of mutation fee.	27.72
7	Non/Short realization of payment of sugarcane (Development) cess.	80.51
8	Non/Short Recovery of Motor Vehicle Tax	41.98
9	Non/Short Recovery of Professional Tax	31.74
10	Non-recovery of government revenue on expiry of stay orders	245.03
11	Sales tax on services	95.16
12	Advance Tax on Purchaser	112.19
13	Non-realization of renewal fee on account of route permits, bus stands.	2.22
14	Non/short realization of agriculture income tax	156.19

Sr. No	Description	Monetary value of audit observations
15	Withholding tax on Seller	4.38
16	Farm House Tax	1.03
<b>Total</b>		<b>2,796.5</b>

**Table 3: Outcome Statistics**

*(Rs in millions)*

Sr. No	Description	Total Receipts Current Year	Total Receipts Last Year
1	Outlays Audited	28,295.993	29,244.52
2	Monetary value of audit observations	5,386.588	1,274.45
3	Recoveries Pointed Out at the instance of Audit	1,427.75	246.230
4	Recoveries Accepted/ Established at the instance of Audit	1,427.75	246.230
5	Recoveries Realized at the instance of Audit	*181.19	241.72

\* Note: Recoveries realized at the instance of Audit for this year are from January to December 2015.

**Table 4: Irregularities Pointed out**

*(Rs in millions)*

Sr. No	Description	Monetary value of audit observations
1	Violation of rules and regulations and violation of principles of propriety in public operations	1,368.74
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM*, misclassification, over or 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.	1,427.75
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			2014-15
		2015-16			
		Expenditure	Provincial Receipt	Total	
1	Outlays Audited (item-1 of table-3)	183,710.58	28,295.99	212,006.57	150,061.11
2	Expenditure on audit	-	-	**232.43	*169.41
3	Recoveries realized at the instance of Audit	451.68	181.19	632.87	591.06
4	Cost benefit ratio	1:2.72			1:3.49

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

\* Budget grant for the year 2014-15 as reflected on 31.12.2014.

\*\* Actual expenditure from 01.01.2015 to 31.12.2015.



# **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. Property Tax
6. Luxury House 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

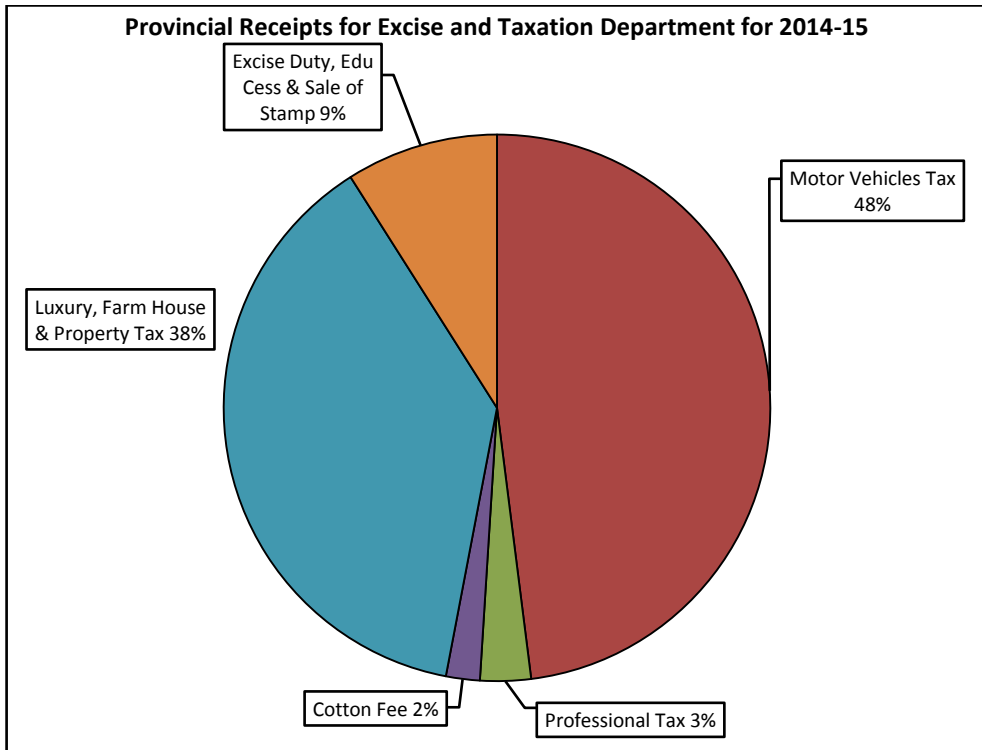


Excise & Taxation Department is also responsible for the collection of following Federal levies/taxes.

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 2014-15, the Excise and Taxation Department collected an amount of Rs.19.8 billion (in major heads) against the revised estimates of Rs. 20.748 billion. 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 2014-15, the major portion of Rs. 9.515 billion (48%) and Rs.7.282 billion (38%) 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 2014-15 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.

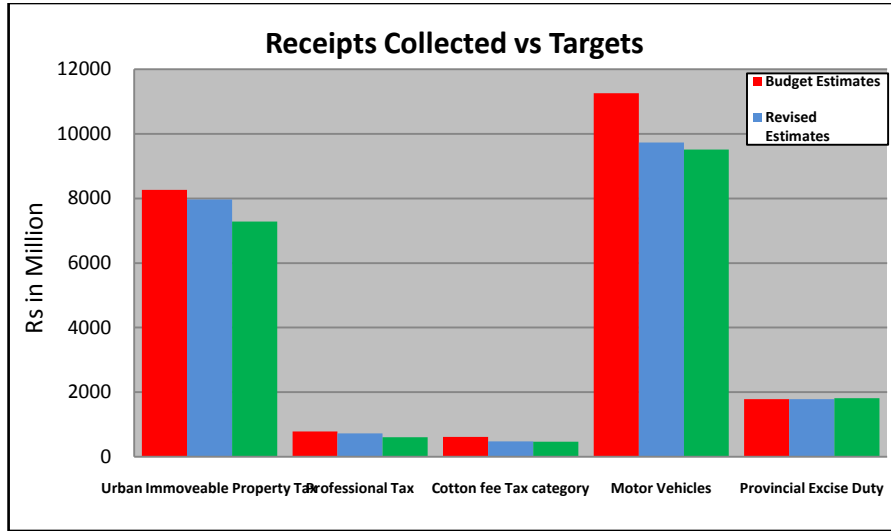
(Rs. in million)

Variance Analysis for Excise and Taxation Department 2014-15							
S #	Category	Head of Account	Budgeted Estimates 2014-15	Revised Estimates 2014-15	Actual receipts as per Financial Statement 2014-15	Variation excess/ (less) Col.6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Urban Immoveable P. Tax	B01301	7750	7950	7261	(689)	(9)
2	Tax on Luxury Houses	B01303	500	14	21	7	50
3	Tax on Farm Houses	B01304	15	0.3	0.3	0	0
4	Professional Tax	B01601 B01603	783	720	603	(117)	(16)
5	Duty recovered by sales of stamps	B03001 to B03005	80	62	70	8	13
6	Education Cess	B03021 B03024 B03056	20	11	14 32	35	318
7	Cotton fee	B03055	614	475	468	(7)	(1)
8	Motor vehicles Tax	B02801 to B02803 & B02805	11256	9733	9515	(218)	(2)

9	Provincial Excise Duty	B02601,B 02602, B02603, B02604, B02611, B02612, B02613,B 02621,B0 2622, B02623, B02625 & B02628	1783	1783	1816	33	2
<b>Total</b>			<b>22,801</b>	<b>20,748</b>	<b>19,800</b>	<b>(948)</b>	<b>5</b>

These figures highlight that the overall actual receipts of Excise and Taxation Department were 4.6% below than the revised estimates of the receipts. The variation between the originally budgeted receipts (Rs. 22.8 billion) and actual receipts collected (Rs.19.8 billion) was Rs. 3 billion which was 13% of original budget estimates. The receipt targets during the year were reduced from Rs. 22.8 billion to Rs. 20.748 billion, showing a decrease of 9% 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 2014-15.



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 receipts, disclosed no major changes during 2013-14 and 2014-15. 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
2013-14	20,310	17,231	17,643
2014-15	22,801	20,748	19,800

The above figures show that actual receipts in 2014-15 were more than the previous year i.e. 2013-14. However, the revised estimates in 2013-14 were only 15% less than original estimates whereas in 2014-15 revised estimates were 9% less than the original estimates. This shows that the original estimates were rational in 2014-15.

### ***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:

<b>Sr. No</b>	<b>Audit Report Year*</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
19	2011-12	16	12	4	75
<b>Total</b>		<b>315</b>	<b>120</b>	<b>195</b>	<b>38</b>

\* 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 & 2011-12 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 level of compliance of the PAC Directives.

## **1.4 AUDIT PARAS**

### ***1.4.1 Non-realization of luxury house tax – Rs 858.89 million***

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

During audit of Excise & Taxation Department, it was observed that 18 Excise & Taxation Offices did not recover luxury house tax in 1,328 cases during 2014-15.

Audit was of the view that negligence on part of management resulted in non-recovery of luxury house tax to the tune of Rs. 873,424,012. (Annex-2)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2015, but no satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 858,888,616 after verification of Rs. 14,535,396 by Audit. The Committee directed the department to recover the balance amount at the earliest.

The department needs to take effective steps for timely recovery of luxury house tax.

*[PDPs in Annex-2]*



**1.4.2 Non/short realization of arrears of property tax-  
Rs. 177.72 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 1<sup>st</sup> day of every month of delay if the tax payable for any year is not paid by 30<sup>th</sup> September of the said year.

During audit of Excise & Taxation Department, it was observed that 34 Excise & Taxation Officers did not recover the outstanding government revenue causing accumulation of arrears of property tax regarding 10,541 cases up till 30.06.2015.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non/short recovery of arrears of property tax to the tune of Rs. 202,761,503 (Annex-3).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 177,720,715 after verification of Rs. 25,040,849 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

*[PDPs in Annex-3]*

**1.4.3 Non-realization of property tax despite expiry of stay orders- Rs. 60.29 million**

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

Audit of the record of five Excise and Taxation Officers pertaining to the period 2014-15 revealed that the management did not initiate recovery proceedings in 76 cases where stay orders had expired.

*(Amount in Rupees)*

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Zone-VI, Lahore	11	10,142,378	0	10,142,378	18434
2	Gujranwala-I	3	1,704,197	0	1,704,197	18609
3	Gujranwala-II	3	7,824,265	0	7,824,265	18621
4	Zone-XIV, Lahore	58	38,351,318	0	38,351,318	18781
5	Faisalabad-I	1	2,263,258	0	2,263,258	19064
<b>Total</b>		<b>76</b>	<b>60,285,416</b>	<b>0</b>	<b>60,285,416</b>	

Audit was of the view that negligence on part of management resulted in non-recovery of property tax to the tune of Rs. 60,285,416.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, directed the department to recover the amount at the earliest.

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

***1.4.4 Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations- Rs. 48.51 million***

Section 3(2) of the Punjab Urban Immovable Property Tax Act, 1958 states that subject to the provisions of sub section (3) & (4) there shall be levied, charged and paid a tax on the annual rental value of buildings and lands 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 03<sup>rd</sup> August 2011, the exemption from payment of property tax has been withdrawn from the buildings and lands owned by WAPDA and its corporatized entities w.e.f. 01.07.2010.

During audit of the Excise & Taxation Department for the period 2014-15, it was observed that 40 Excise & Taxation Officers did not collect property tax on properties of certain autonomous bodies such as WAPDA, PTCL, Art Councils, Development Authorities and Market Committees. 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 negligence on part of the management resulted in non-recovery of property tax to the tune of Rs. 48,722,817 (Annex-4).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 48,507,053 after verification of Rs. 215,764 by Audit. 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-4]*

**1.4.5 Loss of revenue due to non-realization of professional tax-Rs. 31.74 million**

Punjab Finance Act, 1977, read with The Punjab Finance Act, 2002, states that w.e.f 1<sup>st</sup> 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 2014-15, it was observed that 33 Excise & Taxation Officers did not recover professional tax in 5,634 cases. Further, neither the demand was raised in the concerned records, nor any notices were served to the lawyers for recovery of professional tax.

Audit was of the view that negligence on part of financial management resulted in non-recovery of professional tax to the tune of Rs. 34,093,100 (Annex-5).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 31,736,400 after verification of Rs. 2,356,700 by Audit. 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 need to be served to the lawyers for recovery of professional tax.

*[PDPs in Annex-5]*

***1.4.6 Short-realization of property tax due to inadmissible exemptions-Rs.24.55 million***

Under section 4 (d)&(f) of the Punjab Urban Immovable Property Tax Act, 1958 read with rule 24 of the rules made thereunder 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 13 Excise and Taxation Officers allowed exemptions in 78 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 to the tune of Rs. 24,946,580 up to 2014-15. (Annex-6)

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 received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 24,552,943 after verification of Rs. 393,637 by Audit. The

Committee directed the department to recover the balance 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-6]*

**1.4.7 Non-realization of token tax from motor vehicle owners-  
Rs. 20.55 million**

Section 3 of the Motor Vehicles Taxation Act 1958 states that a tax shall be levied on every motor vehicle, in equal quarterly installments, 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 along with 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 2014-15, it was observed that 20 Motor Registration Authorities did not recover token tax in 5,096 cases.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non recovery of motor vehicle tax to the tune of Rs. 21,730,220. (Annex-7)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 20,548,246 after verification of Rs. 1,181,974 by Audit. 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 determine the exact quantum of recoverable dues.

*[PDPs in Annex-7]*

**1.4.8      *Non-realization of income tax on commercial vehicles-  
Rs. 20.52 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 16 Excise & Taxation Officers did not recover income tax from the owners of 2740 commercial vehicles.

Audit was of the view that inaction on part of Excise & Taxation Department caused non recovery of income tax to the tune of Rs. 21,082,762 during the period up to 2014-15 (Annex-8).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 20,518,246 after verification of Rs. 564,527 by Audit. 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]*

**1.4.9 Loss of government revenue due to non carrying forward of arrears of property tax-Rs. 10.93 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.

During audit of the Excise & Taxation Department, the comparison of new and old PT-8 registers of 17 Excise and Taxation Officers revealed that the property taxes of the previous years were not carried forward in 340 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 12,062,976 (Annex-9).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs.10,926,226 after verification of Rs. 1,136,753 by Audit. 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-9]*



**1.4.10 Short-assessment of property tax due to under valuation of property units-Rs. 8.44 million**

According to Section 5 of the Punjab Urban Immoveable Property Tax Act, 1958, the annual value of any land or building shall be ascertained by estimating the gross annual rental value at which such land or building that may be let for use or enjoyment with such building might reasonably be expected to be let from year to year, less an allowance of ten per cent for the cost of repairs and for all other expenses necessary maintain such building in a state to command such gross annual rent. Further under section 5-A of the Act, the annual value may be determined on the basis of such valuation tables and for such localities as may be notified or under the authority of the Government.

During audit of the Excise & Taxation Department, it was observed that six Excise & Taxation Officers did not fully realize the property tax due to less assessment of the value of 79 property units during the period 2014-15.

Audit was of the view that negligence on part of the management resulted in short assessment of property tax due to under valuation of property units amounting to Rs. 8,436,868 as detailed below:

*(Amount in Rupees)*

<b>Sr. No</b>	<b>ETO</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1.	Zone-I, Lahore	6	1,289,630	0	1,289,630	18598
2.	Gujranwala-I	6	401,975	0	401,975	18611
3.	Gujranwala-II	7	730,786	0	730,786	18626
4.	Gujrat	12	1,105,415	0	1,105,415	18991
5.	Faisalabad-I	16	810,411	0	810,411	19058
6.	Faisalabad-II	32	4,098,651	0	4,098,651	19063
<b>Total</b>		<b>79</b>	<b>8,436,868</b>	<b>0</b>	<b>8,436,868</b>	

Audit reported the matter to the respective formations as well as to the Principal Accounting Officer from July to December 2015 to which no satisfactory reply was received.

DAC, in its meetings held in December 2015, directed the department to recover the amount at the earliest.

Audit stresses to make strenuous efforts for recovery of government dues without further delay.

***1.4.11 Non-realization of arrears of property tax relating to 5 Marla Houses-Rs. 7.74 million***

Prior to 01.07.2004 five *marla* houses were not exempted from property tax. Section 16 of The Punjab Urban Immovable Property Tax Act, 1958 states that if 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.

During audit of the Excise & Taxation Department, it was observed that 19 Excise & Taxation Officers failed to collect arrears of property tax up till 01.07.2004 in the case of 2,338 five *marla* houses.

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 to the tune of Rs. 7,875,634 (Annex-10).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 7,737,856 after verification of Rs. 137,778 by Audit. 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-10]*

***1.4.12 Unauthentic exemptions granted to widows for property tax-Rs. 6.52 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.

During audit of 18 Excise & Taxation Officers for the period up to 2014-15 it was observed that exemptions from property tax were allowed in 748 cases without obtaining requisite documents.

Audit was of the view that in the absence of relevant documents, the authenticity of the exemptions granted to the tune of Rs. 7,213,210 could not be verified. (Annex-11)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 6,521,894 after verification of Rs. 691,316 by Audit. 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-11]*

**1.4.13 Non-realization of 15 per cent provincial government share of property tax - Rs.4.48 million**

According to Para 3 (3) of the Presidential Order No. 13 of 1979 dated 22<sup>nd</sup> 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 2014-15, 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	Jhelum	1	3,609,286	3,197,000	412,286	18334
2	Multan-I	1	3,851,000	0	3,851,000	18501
3	Attock	2	225,149	0	225,149	18816
<b>Total</b>		<b>4</b>	<b>7,685,435</b>	<b>3,197,000</b>	<b>4,488,435</b>	

Audit was of the view that negligence on part of management resulted in non recovery of Provincial Government's share of house tax to the tune of Rs. 7,685,435.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 4,488,435 after verification of Rs. 3,197,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

**1.4.14 Short-realization of property tax due to miscalculation-  
Rs. 3.01 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 is up to Rs.20,000 and @ 25% on the value exceeding the said limit.

During audit of 20 Excise & Taxation Officers in 2014-15, it was observed that property tax was less assessed in 192 cases.

Audit was of the view that inefficiency on part of the officials/officers resulted in short recovery of property tax to the tune of Rs. 3,917,021 (Annex-12).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 3,014,807 after verification of Rs. 902,214 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit emphasizes to affect the recovery of outstanding Government dues besides fixing responsibility for the negligence.

*[PDPs in Annex-12]*

**1.4.15 Loss of property tax due to non-consolidation of property units-Rs. 3.06 million**

According to Section 3 of the Punjab Urban Immovable Property Tax Act 1958, annual rental value for the purpose 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.

During audit of Excise and Taxation Department, scrutiny of PT-8 registers revealed that 21 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 247 cases for the period 2014-15.

Audit was of the view that negligence on part of management caused loss to the government to the tune of Rs. 3,744,313 (Annex-13).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 3,063,437 after verification of Rs. 680,876 by Audit. 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-13]*

**1.4.16 Non realization of Farm House Tax - Rs 1.03 million**

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

kanals with a minimum covered area of five thousand square feet, used as a single dwelling unit with or without an Annexe;

During audit of Excise and Taxation Department, it was observed that two Excise & Taxation Officers did not recover the farm house tax in seven cases during 2014-15.

*(Amount in Rupees)*

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Gujranwala-II	4	778,200	0	778,200	18625
2.	Attock	3	254,160	0	254,160	18815
<b>Total</b>		<b>7</b>	<b>1,032,360</b>	<b>0</b>	<b>1,032,360</b>	

Audit was of the view that the inaction of the management resulted into non realization of government revenue up to Rs 1,032,360.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, directed the department to recover the balance amount at the earliest.

Audit stresses to make necessary efforts for recovery of government dues without further delay.

***1.4.17 Loss due to grant of irregular exemption of more than one five marla houses- Rs. 946,683***

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 nine Excise & Taxation Officers, it was observed that the exemptions from the payment of property tax were granted to 51 house owners having more than one five marla houses.

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 to the tune of Rs. 1,343,587. (Annex-14)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, reduced the para to Rs. 946,683 after verification of Rs. 396,904 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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.

*[PDPs in Annex-14]*

#### ***1.4.18 Loss due to non deposit of auction money into government treasury Rs.920,200***

According to Excise & Taxation Department Notification No. SO (E&M) XIII-22/91-LP-II (P) dated: 07.04.2012 an auction policy for allocation of attractive registration marks in respect of motor vehicle was made.

During audit of Excise and Taxation Officer (MRA), Multan, it was observed that the auction money was not deposited into government treasury for the period 2014-15.

Audit was of the view that the above action of the management resulted in loss of government revenue amounting to Rs 920,200.



The matter was reported to the respective formation as well as to the Principal Accounting Officer in August 2015. No satisfactory reply was received.

DAC, in its meetings held in December 2015, directed the department to recover the amount at the earliest.

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

*[PDP No. 18508]*

**1.4.19 Non-realization of property tax due to incorrect effect of orders passed under section 9-C-Rs.631,575**

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

During audit of Excise and Taxation Department it was observed that in violation of above provision of law, six Excise and Taxation Officers had given incorrect/ delayed effect of orders passed by the assessing authority in 53 cases.

Audit was of the view that the above action of the management resulted in non-realization of government revenue to the tune of Rs 793,179 as detailed below:

*(Amount in Rupees)*

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-V, Lahore	2	66,529	0	66,529	18290
2.	Jhelum	4	30,265	6,546	23,719	18346
3.	Jhang	6	59,707	55,621	4,086	18798
4.	Attock	1	201,980	0	201,980	18818

5.	Layyah	8	31,552	15,844	15,708	18834
6.	DG Khan	32	403,146	83,593	319,553	18887
<b>Total</b>		53	<b>793,179</b>	<b>161,604</b>	<b>631,575</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to December 2015. No satisfactory reply was received.

DAC, in its meetings held from December 2015 to January 2016, reduced the para to Rs 631,575 after verification of Rs 161,604 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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 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)

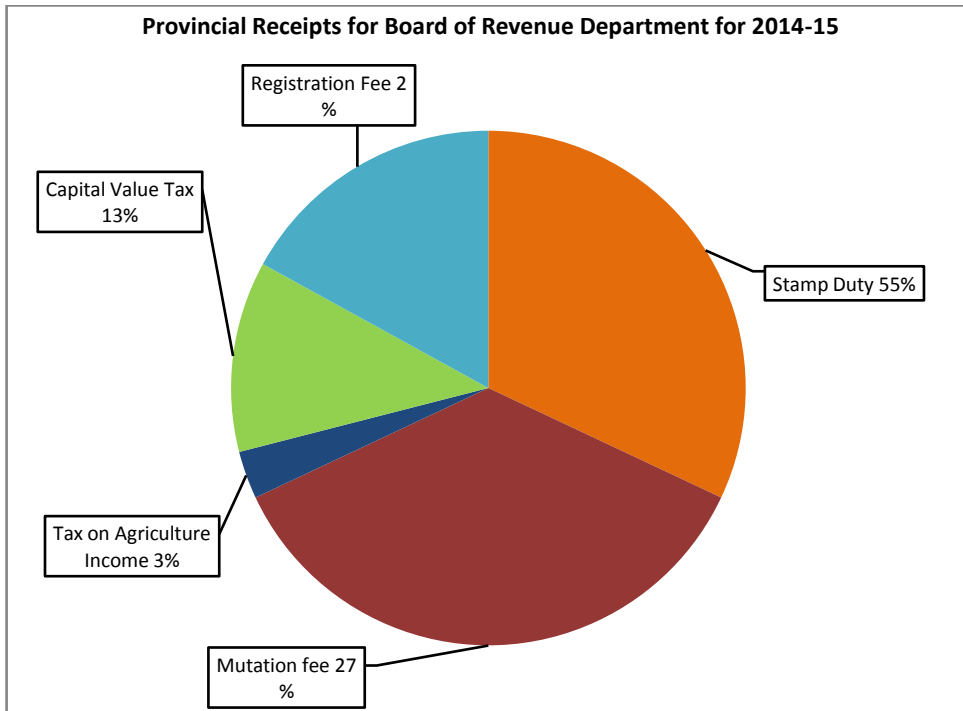
**d) *Project Management Unit***

Functions of the Project Management Unit Land Records Management and Information System (PMU-LRMIS) are:-

- i) To supervise revenue work in the province through Assistant Directors Land Records at Computerized Arazi Record Centers in all Tehsiles of the province of Punjab.

## 2.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2014-15, the Board of Revenue, Government of Punjab, collected an amount of Rs. 39.958 billion against the revised estimates of Rs. 39.79 billion. 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 2014-15, the major portion of Rs.33.363 billion (82%) 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 2014-15 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 2014-15							
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	1612	778	753	(25)	3
2	Stamp duty	B02701	18937	21073	21844	771	4
3	Mutation fee	B01417	11789	12290	10937	(1353)	11
4	Tax on agricultural Income	B01173	2019	1000	1028	28	03
5	Capital Value Tax	B01701-09,1770	5433	4649	5396	747	16
<b>Total</b>			<b>39,790</b>	<b>39,790</b>	<b>39,958</b>	<b>168</b>	<b>0.4</b>

The above figures highlight that the overall actual receipts of Board of Revenue Department were 0.4% higher than the revised estimates of the receipts. During the year 2014-15 budgeted estimates were equal to the revised estimates.

The following column graph shows that revenue target was not achieved in case of CVT. However, the Board of Revenue had achieved the targets of revenue for Stamp duty, 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, 2012-13, 2013-14 and 2014-15. 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 2011-12 to 2014-15 show a downward revision in four years as illustrated below:

*(Rs in million)*

<b>Year</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>
2011-12	23,335	23,146	22,300
2012-13	26,619	25,770	25,637
2013-14	31,262	29,438	29,329
2014-15	39,790	39,790	39,958

However, in the Financial Year 2014-15, provincial government estimated the budget figures more realistically than previous year. Thus the revised estimates were close to original estimates and the department 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:

<b>Sr. No</b>	<b>Audit Report Year*</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
<b>Total</b>		<b>181</b>	<b>32</b>	<b>149</b>	<b>18</b>

\* 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 affected.

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 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, 15 Revenue Officers failed to produce the record of mutation fee for scrutiny (Annex-15).

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 November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to produce the record at the earliest.

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

*[PDPs in Annex-15]*

#### **2.4.2 Non/short-recovery of tawan of abiana - Rs. 487.59 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 36 Revenue Officers in 597 cases did not make concrete efforts to recover *tawan* of *abiana* pertaining to crops of *rabi* and *kharij*.

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 488,457,657 (Annex-16).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 487,589,924 after verification of Rs 867,733 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-16]

### **2.4.3 Non/short-recovery of arrears of *abiana*-Rs. 168.84 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 46 Revenue Officers in 956 cases did not make efforts to recover *abiana* pertaining to crops of *rabi* and *kharif* 2014.

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 172,766,709 (Annex-17).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 168,837,474 after verification of Rs 3,929,235 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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-17]

**2.4.4 Non recovery of agricultural income tax (income base) -  
Rs. 126.75 million**

According to Punjab Finance Act 2013, Amendment in the Punjab Agricultural Income Tax Act, 1972 (1 of 1997) Section 3(b), where any person has declared agricultural income for any assessment year and the return filed under the Income Tax Ordinance, 2001 the person shall pay the tax on such income at the rate specified in the Second Schedule.

During audit of 23 Revenue Officers, it was observed that agricultural income tax from 4,576 cultivators was not recovered during the period 2014-15.

Audit was of the view that negligence on the part of management resulted in loss of government revenue amounting to Rs. 127,729,531 (Annex-18).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But, no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 126,753,474 after verification of Rs 976,057 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

*[PDPs in Annex-18]*

**2.4.5 Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs.109.92 million**

According to Section 236-K of the Income Tax Ordinance 2001, read with Federal Finance Act, 2014, every person responsible for registering or attesting transfer of immovable property valuing above Rs.3 million, shall at the time of registering or attesting the transfer, collect from the purchaser withholding tax at the rate of 1% from filer and 2% from non-filer of the gross value of immovable property.

(a) During audit it was observed that in 486 cases, 39 Registering Authorities charged /levied less withholding Tax from purchasers or did not levy the tax at all for the period up to 2014-15.

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. 52,639,477 (Annex-19)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November, 2015, but no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 51,246,327 after verification of Rs 1,393,150 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

(b) During audit it was observed that contrary to above provision of law, 25 Revenue Officers attested 197 cases of oral sales of immovable properties falling under urban area by either charging less withholding tax from purchasers or not levying the tax at all.



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.41,797,225, (Annex-20).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But, no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 41,719,775 after verification of Rs 77,450 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

(c) During audit it was observed that contrary to above provision of law, 17 Land Record Officers attested 259 cases of oral sales of immovable properties either by charging less withholding tax from purchaser or not levying the tax at all.

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.18,300,030 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 16,952,783 after verification of Rs 1,347,247 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annexs-19, 20 & 21]

#### **2.4.6 Non-recovery of tawan from illicit cultivators of Government land-Rs. 64.04 million**

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 eight Revenue Officers, it was observed that government dues from 565 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. 64,036,756. The details are given below:-

(Amount in Rupees)

<b>Sr. No</b>	<b>Tehsildar</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1	Ahmedpur Sial	34	4,017,143	0	4,017,143	18103
2	Kot Radha Kishan	1	4,436,249	0	4,436,249	18140
3	Khanpur	4	4,078,830	0	4,078,830	18180
4	Sahiwal	35	1,292,191	0	1,292,191	18462
5	Kabirwala	396	17,821,386	0	17,821,386	18689
6	Khanewal	66	1,751,012	0	1,751,012	18845
7	Layya	3	30,459,470	0	30,459,470	18871
8	D G Khan	26	180,475	0	180,475	18882
<b>Total</b>		<b>565</b>	<b>64,036,756</b>	<b>0</b>	<b>64,036,756</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

**2.4.7      *Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 46.66 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 41 Registering Authorities it was observed that the value of 591 properties was accepted at lesser than notified rates by the concerned District Collectors for the period 2014-15.

Audit was of the view that negligence on the part of management resulted in non/short recovery of government revenue amounting to Rs. 46,709,689. (Annex-22).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 46,657,734 after verification of Rs 51,955 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that matter be inquired and responsibility for the loss be fixed besides affecting recovery. Moreover, the department needs to take appropriate measures to ensure that notified rates are charged in future.

*[PDPs in Annex-22]*

#### **2.4.8 *Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 35.81 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) and immovable property or a right to use an immovable property for more than twenty years.

**(a)** During audit, it was observed that 65 Registering Authorities charged /levied less Capital Value Tax or did not levy the tax at all in 662 conveyance deeds for the period up to 2014-15.

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. 37,675,799 (Annex-23).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 35,331,390 after verification of

Rs 2,344,409 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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]

(b) During audit of four registering authorities, it was observed that capital value tax in 9 deeds of urban land were not charged at all by splitting the property into two or more deeds for the period up to 2014-15.

The details are as under:-

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Muzaffar Garh	2	71,500	0	71,500	18086
2	Ferozewala	3	225,600	0	225,600	18132
3	Hassan Abdal	2	42,800	0	42,800	18784
4	Chakwal	2	60,000	0	60,000	18900
<b>Total</b>		<b>9</b>	<b>399,900</b>	<b>0</b>	<b>399,900</b>	

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs.399,900.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

(c) During audit it was observed that contrary to above provision of law, the Tehsildar Gujrat attested two cases of oral sales of urban

immovable properties falling under urban area either by charging less Capital Value Tax or not levying the tax at all Rs. 80,000

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.80,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

*[PDPs No.19002]*

**2.4.9      *Non recovery of agricultural income tax (on land base)-  
Rs. 29.43 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 40 Revenue Officers, it was observed that agricultural income tax from 1,747 cultivators was not recovered during the period up to 2014-15.

Audit was of the view that negligence on the part of management resulted in loss of government revenue amounting to Rs. 30,637,459 (Annex-24).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 29,434,379 after verification of Rs 1,203,080 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

*[PDPs in Annex-24]*

**2.4.10 Loss due to non- recovery of capital value tax on power of attorney-Rs.22.30 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 three registering authorities, it was observed that capital value tax in six deeds of power of attorney were not charged at all for the period up to 2014-15 as detailed below:-

*(Amount in Rupees)*

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Aziz Bhatti Town, Lahore	1	20,815,000	0	20,815,000	17934
2	Frozewala	1	1,441,600	0	1,441,600	18131
3	Hazzro	4	127,700	79,700	48,000	18189
<b>Total</b>		<b>6</b>	<b>22,384,300</b>	<b>79,700</b>	<b>22,304,600</b>	

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs.22,384,300.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 22,304,600 after verification of Rs 79,700 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

**2.4.11 Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 18.03 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 and decree cases has been prescribed.

(a) During audit of oral mutation records, it was observed that while attesting oral transfer of immovable property, 38 Revenue Officers did not charge and recover the mutation fee in 1,517 cases during 2014-15.

Audit was of the view that the above action of the management resulted in non realization of mutation fee amounting to Rs. 15,119,781. (Annex-25).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 14,161,211 after verification of Rs 958,570



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

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-25]*

(b) During audit of oral mutation records, it was observed that while attesting oral transfer of immovable property, six Revenue Officers did not charge and recover the mutation fee in 241 cases during 2014-15.

Audit was of the view that the above action of the management resulted in non realization of mutation fee amounting to Rs. 3,869,229 as detailed below:-

*(Amount in Rupees)*

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1	Jhelum	01	35,574	0	35,574	18383
2	Bahawalpur	01	16,200	0	16,200	18656
3	Lodhran	04	17,185	0	17,185	18751
4	Toba Tek Singh	01	608,492	0	608,492	18774
5	Jhang	233	3,157,161	0	3,157,161	18826
6	Chakwal	01	34,617	0	34,617	18864
<b>Total</b>		<b>241</b>	<b>3,869,229</b>	<b>0</b>	<b>3,869,229</b>	

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

**2.4.12 Short realization of mutation fee due to under valuation of rural land - Rs. 8.01 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.

(a) During audit of 23 Revenue Officers, it was observed in 839 cases that the value of land was accepted at lower rates than the one notified by the District Collector concerned during 2014-15.

Audit was of the view that negligence on part of the management resulted in loss of government revenue due to short recovery of mutation fee amounting to Rs. 6,797,316. (Annex-26)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 6,042,538 after verification of Rs 754,778 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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-26]*

(b) During audit of seven Assistant Director Land Record, it was observed in 99 cases that the value of land was accepted at lower rates than the one notified by the District Collector concerned during 2014-15.

Audit was of the view that negligence on part of the management resulted in loss of government revenue due to short recovery of mutation fee amounting to Rs. 2,027,770 as detailed below:-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Okara	9	612,500	59,785	552,715	18353
2.	Jhelum	12	48,132	0	48,132	18382
3.	Sheikhupura	16	149,953	0	149,953	18513
4.	Nankana Sahib	27	346,957	0	346,957	18560
5.	Kasur	29	120,159	0	120,159	18654
6.	Attock	4	134,050	0	134,050	18867
7.	Rahim Yar Khan	2	616,019	0	616,019	18940
<b>Total</b>		<b>99</b>	<b>2,027,770</b>	<b>59,785</b>	<b>1,967,985</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 1,967,985 after verification of Rs 59,785 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit requires that the notified valuation rates be charged/ implemented alongwith the recovery of balance amount and fixing of responsibility.

**2.4.13 Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties within two years-Rs. 4.38 million**

According to Section 236-C of the Income Tax Ordinance, 2001 every person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer collect from the seller advance tax at the rate of 0.5% from filer and 1% from non-filer, except in the case of Federation, Provincial or Local Government on capital gain on the sale of immovable property purchase during previous two years.

(a) During audit it was observed that 28 Registering Authorities charged /levied less withholding Tax or did not levy the tax at all in 506 conveyance deeds for the period up to 2014-15.

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. 4,355,600 (Annex-27)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 3,386,025 after verification of Rs 969,575 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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-27]*

(b) During audit it was observed that nine Revenue Officers charged/ levied less withholding Tax or did not levy the tax at all in 160 conveyance deeds for the period up to 2014-15.

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. 797,560 as detailed below:-

*(Amount in Rupees)*

<b>Sr. No</b>	<b>Tehsildar</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1.	Rural Gujranwala	20	18,975	10,625	8,350	18159
2.	Nankana Sahb	40	160,075	0	160,075	18652
3.	Attock	2	23,000	0	23,000	18806
4.	D G Khan	59	222,960	0	222,960	18881
5.	Chakwal	9	77,400	0	77,400	18895
6.	Phalia	11	212,100	0	212,100	18912
7.	Ahmedpur East	9	55,950	0	55,950	18938
8.	Rahim Yar Khan	9	15,100	0	15,100	18956
9.	Saddar, Faisalabad	1	12,000	0	12,000	19027
<b>Total</b>		<b>160</b>	<b>797,560</b>	<b>10,625</b>	<b>786,935</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 786,935 after verification of Rs 10,625 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

(c) During audit it was observed that two Assistant Director Land Record charged /levied less withholding Tax or did not levy the tax at all in ten conveyance deeds for the period up to 2014-15.

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. 204,150 as detailed below:-

*(Amount in Rupees)*

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Chakwal	8	147,150	0	147,150	18863
2.	Rahim Yar Khan	2	57,000	0	57,000	18942
<b>Total</b>		<b>10</b>	<b>204,150</b>	<b>0</b>	<b>204,150</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

***2.4.14 Non assessment of withholding tax on registration of urban land by splitting the property into two or more deeds-Rs.2.27 million***

According to section 236-K of the Income Tax Ordinance 2001, read with Federal Finance Act, 2014, every person responsible for registering or attesting transfer of immovable property valuing above Rs.3 million, shall at the time of registering or attesting the transfer, collect from the purchaser withholding tax at the rate of 1% from filer and 2% from non-filer of the gross value of immovable property.

(a) During audit of four Registering Authorities, it was observed that capital value tax in 12 deeds of urban land were not charged at all by splitting the property into two or more deeds for the period up to 2014-15.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 995,920 as detailed below:-

*(Amount in Rupees)*

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Saddar, Gujranwala	1	100,000	0	100,000	18681
2.	Murree	3	509,220	0	509,220	18703
3.	City, Rawalpindi	7	272,700	0	272,700	18747
4.	Chakwal	1	114,000	0	114,000	18894
<b>Total</b>		<b>12</b>	<b>995,920</b>	<b>0</b>	<b>995,920</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

(b) During audit of two Revenue Officers, it was observed that withholding tax from purchaser in four mutations were not charged at all by splitting the property into two or more deeds for the period up to 2014-15.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs.238,000 as detailed below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Murree	2	150,000	0	150,000	18700
2.	Phalia	2	88,000	0	88,000	18918
<b>Total</b>		<b>4</b>	<b>238,000</b>	<b>0</b>	<b>238,000</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

(c) During audit of four Assistant Directors Land Record, it was observed that withholding tax from purchasers in 15 mutation deeds was not charged at all by splitting the property into two or more deeds for the period up to 2014-15.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs.1,037,260 as detailed below:-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Jhelum	3	335,080	0	335,080	18381
2.	Toba Tek Singh	7	293,000	0	293,000	18775
3.	Jhang	3	153,120	0	153,120	18827
4.	Attock	2	256,060	0	256,060	18865
<b>Total</b>		<b>15</b>	<b>1,037,260</b>	<b>0</b>	<b>1,037,260</b>	



The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. But no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

**2.4.15 Short-realization of mutation fee on gift of rural land- Rs.1.68 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 four Revenue Officers, it was observed that, mutation fee on gift of rural land in favour of other than legal heirs was charged in nine cases, at less than the prescribed rate during 2014-15.

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee amounting to Rs.370,503 as detailed below:-

(Amount in Rupees)

Sr. No	Name of formation	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Tehsildar Rural Rawalpindi	2	110,700	0	110,700	17,939
2	Tehsildar Sheikhpura	3	88,212	0	88,212	18056
3	ADLR Jhelum	2	15,927	0	15,927	18384
4	Tehsildar Phalia	2	155,664	0	155,664	18916
<b>Total</b>		<b>9</b>	<b>370,503</b>	<b>0</b>	<b>370,503</b>	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

b) During audit of the Assistant Director Land Record Chakwal, it was observed that mutation fee was less realized on the gift of agricultural land over and above 25 acres during 2014-15.

Audit was of the view that negligence on part of the management resulted in short realization of mutation fee amounting to Rs.1,308,600.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

[PDP No. 18862]

**2.4.16 Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 1.37 million**

The amount of occupier's rate in respect of *kharif* and *rabi* crops is required to be deposited into government account by 31<sup>st</sup> March and 15<sup>th</sup> 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 20 Revenue Officers, it was observed that surcharge on late payment of *abiana* was not levied and recovered in 363 cases for the period up to 2014-15.

Audit was of the view that negligence on part of the management, resulted in non recovery of surcharge amounting to Rs.1,402,828 (Annex-28).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, reduced the para to Rs 1,371,982 after verification of Rs 30,846 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-28]

#### ***2.4.17 Inadmissible refund of stamp papers allowed on time-barred claims - Rs.697,150***

Section 49 (d) (5) of the Stamp Act 1899, states that by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, the refund of stamps can be claimed within two months of the date of the instruments. Hence, an application for refund of stamps is required to be submitted to the collector within two months of the date of the execution of document.

During audit of three Additional District Collectors, it was noticed that 36 time-barred claims were entertained, leading to in-admissible refund of stamps pertaining to the period 2014-15.

Audit was of the view that weak supervisory controls resulted in loss of government revenue amounting to Rs 697,150 details are given below:-

(Amount in Rupees)

Sr. No	Additional District Collector	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Lahore	9	108,340	0	108,340	17940
2	Sheikhupura	7	141,800	0	141,800	17977
3	Multan	20	447,010	0	447,010	18059
<b>Total</b>		<b>36</b>	<b>697,150</b>	<b>0</b>	<b>697,150</b>	

Audit reported the matter to the respective formation as well as Principal Accounting Officer in April, 2015 to which no satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

#### **2.4.18 Loss of Government revenue due to irregular payment of *lambardari* fee - Rs.570,827**

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, six Revenue Officers allowed “*lambardari* fee” in 117 cases for the period upto 2014-15 where either the *Abiana* was not deposited in time or full amount was not recovered because of weak supervisory controls as detailed below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Muzaffar Garh	7	201,838	0	201,838	18080
2	Chichawatni	20	42,541	0	42,541	18114
3	Renala Khurd	36	140,867	0	140,867	18120
4	Ferozewala	17	46,973	0	46,973	18127
5	Lodhran	10	78,205	0	78,205	18755
6	Phalia	27	60,403	0	60,403	18919
<b>Total</b>		<b>117</b>	<b>570,827</b>	<b>0</b>	<b>570,827</b>	

The above action of the management resulted in loss of government revenue amounting to Rs.570,827.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2015. No satisfactory reply was received.

DAC, in its meetings held during November 2015 to January 2016, directed the department to recover the amount at the earliest.

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

## 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 taking off 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 net-work.

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.

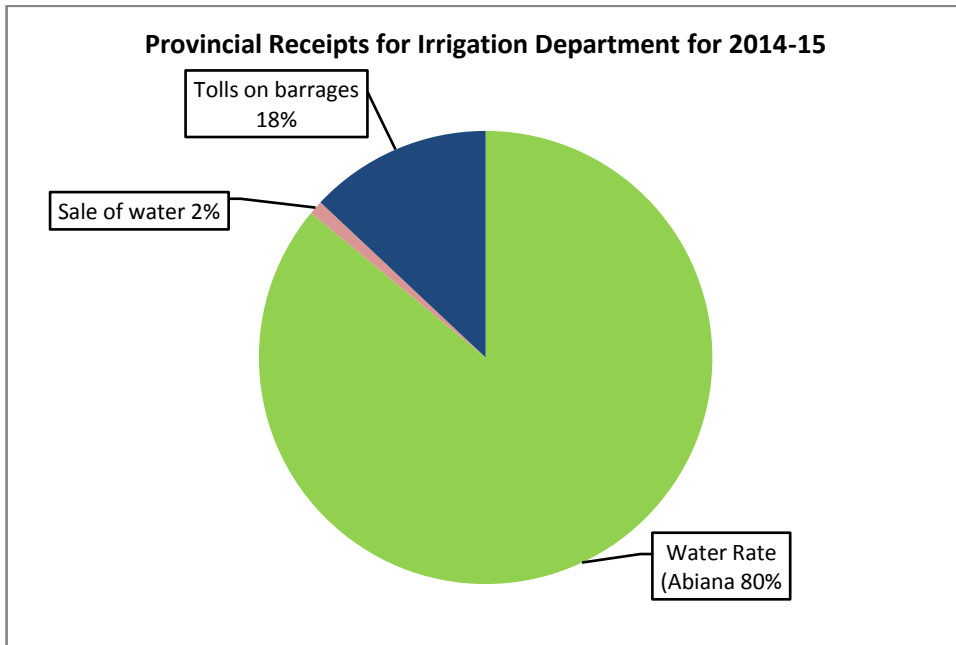
There is no mechanism for rapid monitoring of water distribution in a canal system i.e. between the head works and tail off takes / outlets

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 2014-15, the Irrigation department, Government of Punjab, collected an amount of Rs.1.484 billion against the revised estimates of Rs.1.928 billion.



A comparison of budget estimates, revised estimates and actual receipts for the year 2014-15 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

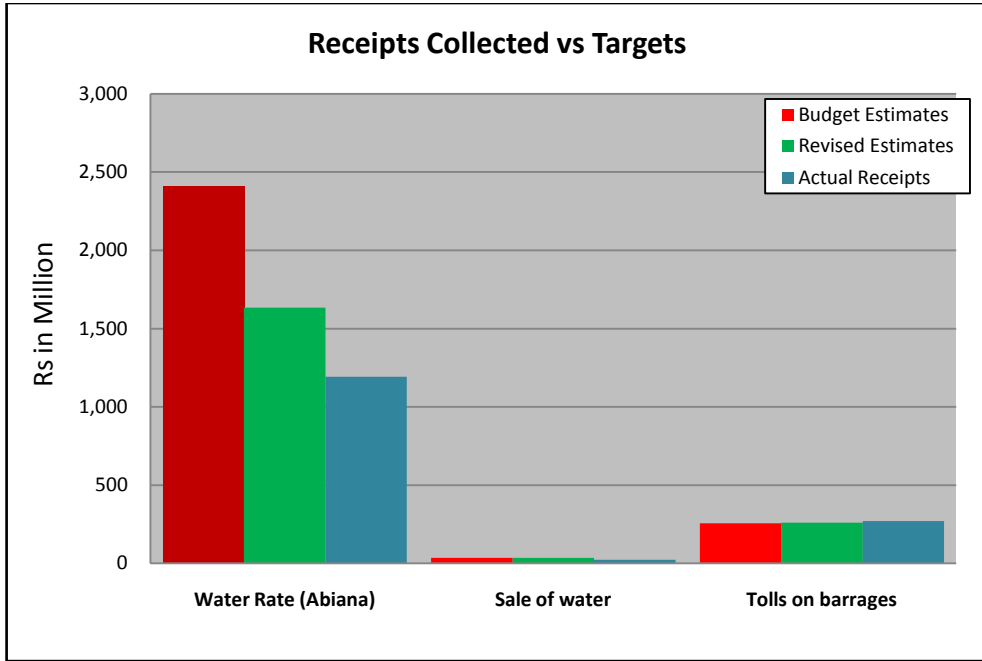


(Rs. in million)

<b>Variance Analysis for Irrigation Department</b>							
<b>S #</b>	<b>Category</b>	<b>Head of Account</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>	<b>Variation excess/ (less) Col.6-5</b>	<b>Percentage of Variation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Water Rate (Abiana)	C03431 & 34	2411	1634	1192	(442)	27
2	Sale of water	C03432	34	34	23	(11)	32
3	Tolls on barrages	C03435	256	260	269	9	3
<b>Total</b>			<b>2,701</b>	<b>1,928</b>	<b>1,484</b>	<b>(444)</b>	<b>23</b>

The figures highlight that variation between the original budgeted receipts (Rs. 2.7 billion) and actual receipts collected (Rs. 1.484 billion) was Rs. 1.217 billion. The receipts targets were reduced from Rs. 2.7 billion to Rs. 1.928 billion showing a decrease of 29%. 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:

<b>Sr No</b>	<b>Audit Report Year*</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
<b>Total</b>		<b>56</b>	<b>9</b>	<b>47</b>	<b>16</b>

\* 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 affected.

### 3.4 AUDIT PARAS

#### 3.4.1 *Loss of Government revenue due to non-recovery of water charges for non irrigation purposes-Rs. 10.99 million*

Under Rules 11, 12 & 13 of the Canal and Drainage Rules, 1873, Divisional Canal Officer with the prior approval of the Superintendent, 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 two Divisional Canal Officers, it was noticed that canal water was supplied to various organizations for non-irrigation use, but water charges were not recovered in five cases pertaining to the period 2013-14.

Audit was of the view that negligence on part of the management resulted in non recovery/realization of water charges amounting to Rs 15,218,471 as detailed below:

*(Amount in Rupees)*

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	CBDC, Lahore	05	11,089,341	2,065,035	9,024,306	17951
2	Sahiwal	29	4,129,130	2,158,800	1,970,330	18108
<b>Total</b>		<b>34</b>	<b>15,218,471</b>	<b>4,223,835</b>	<b>10,994,636</b>	

Audit reported the matter to the above formations as well as to the Principal Accounting Officer from January to May, 2015.

DAC, in its meeting held in November 2015, reduced the para to Rs 10,994,636 after verification of Rs 4,223,835 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

**3.4.2      *Blockage of government revenue due to non disposal of cases of special charges-Rs. 3.35 million***

According to the instructions issued by the irrigation department vide No. CE (IW)-11446/55/R/57/30 of 25<sup>th</sup> February, 1952, the departmental officers are required to finalize the proceedings of *tawan*, imposed for an authorized use of canal water, within 80 days and send their reports to the concerned Divisional Canal Officer to finalize the assessment of *tawan* within the minimum possible time

During audit of Divisional Canal Officer, Muzaffar Garh it was noticed that 23 *tawan* cases were found pending for decision with Irrigation Department for a period of more than eighty days. This resulted in blockage of government revenue due to non finalization of cases of special charges (*tawan*).

Audit was of the view that negligence on part of the management resulted in blockage of government revenue amounting to Rs. 3,354,361.

Audit reported the matter to the respective formation as well as to the Principal Accounting Officer in March, 2015.

DAC, in its meeting held in November 2015, directed the department to recover the amount at the earliest.

Audit requires that matter be inquired and responsibility for the loss be fixed besides affecting the recovery at the earliest.

*[PDP No. 18073]*

### **3.4.3 Loss of government revenue due to non-temporary leased out agricultural land – Rs. 682,965**

According to the Irrigation Department Government of the Punjab, Lahore, letter No.SO(Rev)IRR/12-70/13(LHR)-33 dated 31.01.2014, read with Board of Revenue Punjab notification No.223-2010/118-CL(1) dated.13.01.2010, temporary lease of agricultural land for temporary cultivation may be extended subject to 15% annual enhancement over the rent paid last time with out interest/penal interest as per guide line mentioned in Board of Revenue Punjab Notification dated: 03.01.2010, and recovery of bid/auction be deposited in to government treasury with out any delay.

During audit of Divisional Canal Officer, Muzaffargarh, it was noticed that in five cases the Agricultural Land was leased out on temporary basis during 2008-09, but after expiry of lease period neither the period of lease was extended nor the properties were taken over by the department. This caused loss of Government Revenue to the tune of Rs. 682,965 upto 2013-14.

Audit reported the matter to the respective formation as well as to the principal accounting officer during April 2015. DAC, in its meeting held on 10.11.2015 was not convinced with the departmental reply and kept the Para pending subject to verification of record.

DAC, in its meeting held in November 2015, directed the department to recover the amount at the earliest.

Audit recommends that effective steps are required to be taken by the department to expedite the recovery of Government dues.

*[PDP 18072]*



## **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 2014-15, the Transport Department of the Government of Punjab collected an amount of Rs. 613 million against the revised estimates of Rs. 550 million.

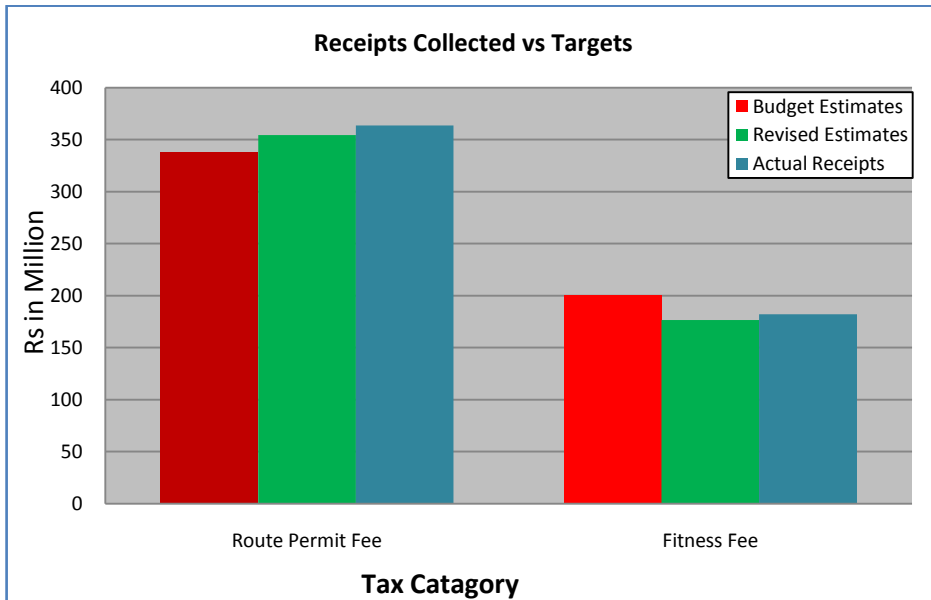
A comparison of budget estimates, revised estimates and actual receipts for the year 2014-15 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

*(Rs. in million)*

Variance Analysis for Transport Department 2014-15							
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	210	185	199	14	8
2	Route Permit Fee	B02812	340	365	414	49	13
<b>Total</b>			<b>550</b>	<b>550</b>	<b>613</b>	<b>63</b>	<b>11</b>

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 11% excess than the revised estimates of the receipts. The variation between the original budgeted receipts (Rs.550 million) and actual receipts (Rs.613 million) collected was Rs.63 million. The budgeted receipt targets during the Financial year 2014-15 were equal to 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 2013-14 and 2014-15 for the Transport Department is given below.

*(Rs. In million)*

Year	Budgeted Estimates	Revised Estimates	Actual receipts
2013-14	538	531	546
2014-15	550	550	613

The budget estimates for Transport department are more realistic than previous year, department was 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:

<b>Sr No</b>	<b>Audit Report Year*</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
14	2011-2012	2	2	0	100
<b>Total</b>		<b>20</b>	<b>10</b>	<b>10</b>	<b>50</b>

\* 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 & 2011-12. 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 production of auditable 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, two Authorities failed to produce the record of route permit & motor vehicle fitness fee for scrutiny.

Sr. No	Name of Formations	Head of Account	PDP No.
1.	MVE, Layyah	Motor Vehicle Fitness Fee	18229
2.	DRTA, Sialkot	Route Permit Fee	18999

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 June to November 2015. No satisfactory reply was received.

DAC, in its meeting held in December 2015, directed the department to produce the record at the earliest.

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

#### **4.4.2 *Non-realization of renewal fee from owners of bus stands-Rs. 1.24 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 12 Secretaries of District Regional Transport Authorities for the period 2013-15, it was observed that renewal fee from owners of bus stands was not recovered in 114 cases.

Audit was of the view that negligence on part of management resulted in non-realization of government revenue to the tune of Rs. 2,144,000 (Annex-29).

The matter was reported to the respective formations as well as Principal Accounting Officer from February to December, 2015. No satisfactory reply was received.

DAC, in its meeting held in December 2015, reduced the para to Rs. 1,240,000 after verification of Rs. 904,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit emphasizes that the matter needs to be inquired and responsibility for non recovery of government dues be fixed besides affecting recovery.

*[PDPs in Annex-29]*

#### **4.4.3 *Non-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 984,250***

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 six Secretaries of District Regional Transport Authorities for the period up to 2014-15, it was observed that route permit renewal fee was not recovered in case of 250 route permit holders who had neither surrendered their expired route permits nor got them renewed.

*(Amount in Rupees)*

Sr No	Secretary DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1	Rajanpur	6	14,850	0	14,850	17957
2	Sheikhpura	40	186,000	0	186,000	17978
3	Nankana Sahib	70	158,250	19,150	139,100	17986
4	Lodhran	31	93,000	11,900	81,100	18013
5	Dera Ghazi Khan	78	233,000	5,400	227,600	18906
6	Lahore	25	335,600	0	335,600	19040
<b>Total</b>		<b>250</b>	<b>1,020,700</b>	<b>36,450</b>	<b>984,250</b>	

Audit was of the view that this negligence on the part of the management resulted in non realization of potential revenue to the tune of Rs.1,020,700.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to December, 2015. No satisfactory reply was received.

DAC, in its meeting held in December 2015, reduced the para to Rs. 984,250 after verification of Rs. 36,450 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

## **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.



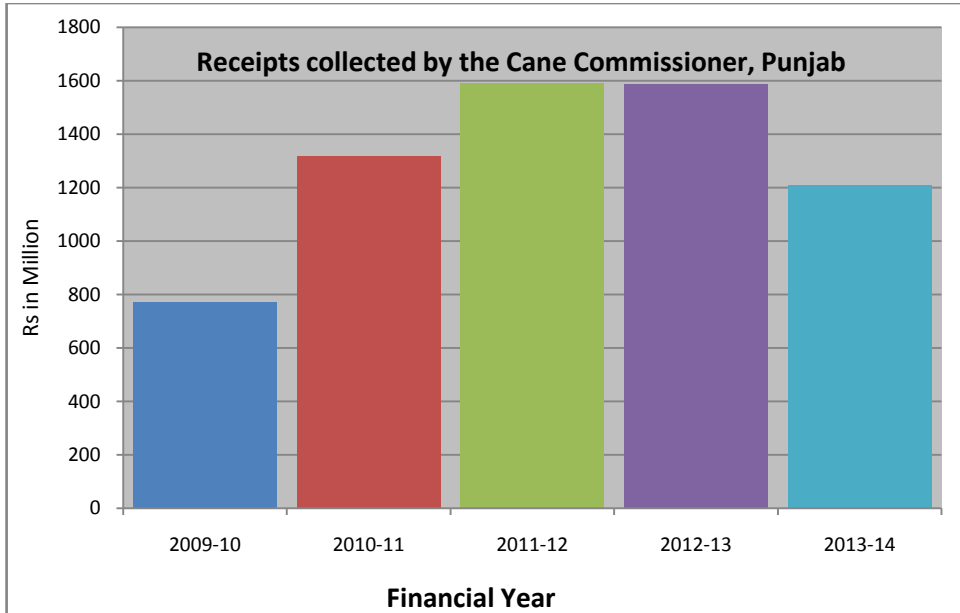
## 5.2 *Comments on Budgeted Receipts (Variance Analysis)*

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

*(Rs. in million)*

<b>Year</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Receipts (G-11212)	769.95	1,318.31	1,591.90	1,587.51	1,207.23	2,121
Percentage changes	4	71	21	-0.3	-24	76

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 0.3% and 24% respectively. However, the cess collection for 2014-15 show and increase of 76% which is due to higher cess rates during 2014-15 compared to the previous years. 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:

<b>Sr. No</b>	<b>Audit Report Year*</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
<b>Total</b>		<b>28</b>	<b>19</b>	<b>9</b>	<b>68</b>

\* 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-realization of sugarcane (Development) cess and penalty-Rs. 78.18 million***

According to Rule 2 & 3 of the Punjab Sugarcane (Dev) Cess Rules 1964, the cess is paid equally by the growers and mill owners @ Rs. 3 per maund and is required to be deposited into the government treasury within five days of the close of each fortnight i.e. 5<sup>th</sup> and 20<sup>th</sup> of each month. Failure to pay the cess attracts penalty equivalent to the amount of cess under Rule 5 of the Rules *ibid*. The unpaid amount of cess and penalty are recoverable as arrears of land revenue.

Audit of the record of three sugar mills under Cane Commissioner Punjab revealed that sugarcane (dev.) cess along with penalty was not paid during 2014-15.

Audit was of the view that this negligence on the part of Food Department indicates weak supervisory control which resulted in non-recovery of government revenue amounting to Rs 78,178,854.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in December, 2015 to which no satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

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

*[PDP No. 19041]*

**5.4.2 Non-imposition/recovery of penalty on late deposit of Cess-Rs. 2.33 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. 5<sup>th</sup> and 20<sup>th</sup> 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 2014-15 revealed that one sugar mill 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 to the tune of Rs.2,331,241.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in December, 2015. No satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

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

*[PDP No. 19042]*

## **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, 18<sup>th</sup> Constitutional Amendment read with 7<sup>th</sup> 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 also enacted the Punjab Sales Tax on Services Act 2012 in supersession of the Punjab Sales Tax Ordinance 2000.

## 6.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2014-15, the Punjab Revenue Authority collected an amount of Rs. 43 billion against the estimates of Rs. 46 billion. The initial target for sales tax on services was 95 billion.

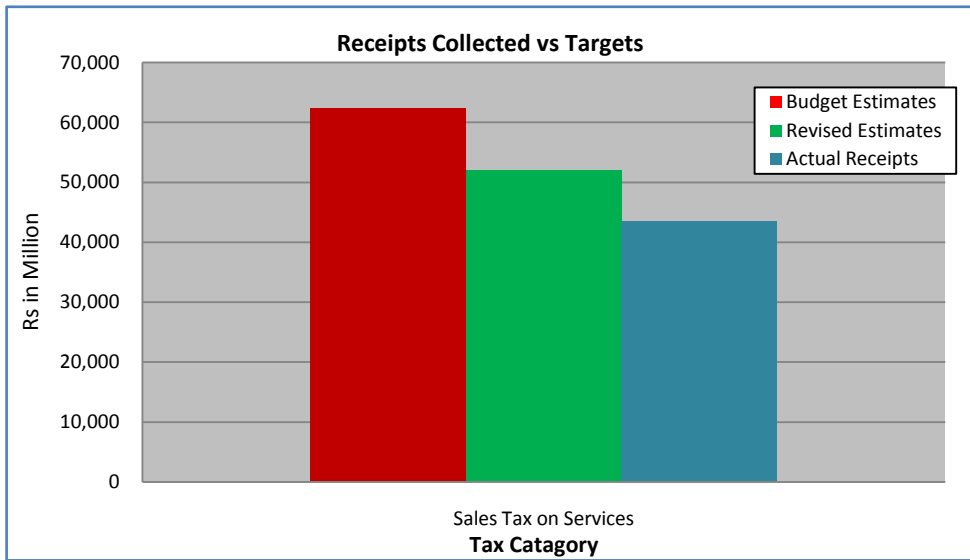
A comparison of original budget estimates, revised estimates and actual receipts for the year 2014-15 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms:

*(Rs. in million)*

Variance Analysis for Punjab Revenue Authority 2014-15							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation excess/ (less) Col.5-4	Percentage of Variation
	1	2	3	4	5	6	7
	Sales Tax on Services	B02382-85	95,000	46,369	42,659	(3710)	(8)

The above figures highlight that the budgeted receipts target during the year was revised downward by 51 percent, from 95 billion to 46.369 billion. Actual receipts however, were eight percent lower than even the revised target.

Following graph depicts the shortfall:



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 *Blockage of government revenue due to stay orders- Rs. 184.74 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 ceases to have effect on the expiry of period of six months from the day on which the stay order is issued.

During audit of legal department of the Punjab Revenue Authority for the year 2014-15, it was observed that the recovery proceedings of sales tax on services in some cases were stayed by honorable courts of law. However, after the passage of stipulated time of six months the recoveries were still pending.

Audit was of the view that non-pursuance by the management resulted in non recovery/blockage of sales tax on services to the tune of Rs. 184.74 million.

The matter was reported to the Authority in December, 2015. No satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

Audit recommends that vigorous efforts be made to get the stay orders vacated besides effecting recovery of government dues.

*[PDP No. 18968]*

### **6.4.2 *Non realization of revenue from non-filers – Rs. 48.49 million***

According to Section 52, of the Punjab Sales Tax on Services Act, 2012 (recovery of tax not levied or short levied) “where by reason of inadvertence, error, misconstruction or for any other reason, any tax or charge has not been levied or has been short levied, the person liable to pay such amount of the tax or charge shall be served with a notice, within

five years of the relevant tax period requiring him to show cause for payment of the amount specified”.

During audit of record of Pakistan Revenue Automation Limited (PRAL) for the year 2014-15, it was observed that a number of persons registered for sales tax on services with the Punjab Revenue Authority did not file returns within the due period, but Authority failed to take any action against the non-filers.

Audit was of the view that negligence on part of management resulted in non-collection of tax to the tune of Rs. 48.49 million.

The matter was reported to the Authority in December 2015. No satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

Audit recommends that matter may be inquired into and responsibility be fixed, besides effecting recovery of government revenue.

*[PDP No. 18971]*

#### ***6.4.3 Non recovery of Punjab Sales Tax assessed vide assessment orders against defaulters of tax -Rs.25.91 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”.

During audit of the Punjab Revenue Authority for the year 2014-15, it was observed that the department did not realize sales tax against 40 defaulters as assessed vide relevant assessment orders. No concrete efforts were made to recover the sales tax from them.

Audit was of the view that inaction on part of management resulted in non-recovery of government revenue to the tune of Rs. 25.91 million.

The matter was reported to the Authority in December 2015. No satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

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

*[PDP No.18970]*

#### **6.4.4 Non realization of default surcharge—Rs. 20.76 million**

Section 48 (2) of Punjab Sales Tax on Services Act, 2012 imposes a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date and a penalty of hundred rupees for each day of default.

During audit of the Punjab Revenue Authority for the year 2014-15, it was observed that sales tax and surcharge were not recovered from 813 taxpayers.

Audit was of the view that inaction on part of management resulted in non-realization of government revenue to the tune of Rs. 20.76 million.

The matter was reported to the Authority in December 2015. No satisfactory reply was received.

DAC meeting was not convened till finalization of the report.

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

*[PDP No.18972 & 18973]*

## ANNEXURE -1 MEFDAC

### EXCISE & TAXATION DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Hafizabad	17947		Non-realization of Income Tax on commercial vehicles Rs. 15,180	1,100
2.	Rajan Pur	17965		Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations- Rs. 14547	1,198
3.	Sheikhpura	17970		Loss of government revenue due to non carrying forward of arrears of property tax- Rs. 47,168	1,980
4.	Nankana	17981		Non/Short realization of arrears of property tax Rs. 201,345	773
5.	Muzaffargarh	18067		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	19,307
6.	Zone-IX, Lahore	18320	1/1	Non achievement of income targets	40,648,992
7.	Jhelum	18343		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	25,745
8.	Rawalpindi-I	18475		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	111,580
9.	Sheikhpura	18479	1/1	Less recovery of property tax than the annual demand	47,358,817
10.	Sheikhpura	18480	2/1	Non achievement of annual target under various revenue heads	3,130,823
11.	Zone-III, Lahore	18589		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	15,539

12.	Zone-I, Lahore	18605		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	32,529
13.	Gujranwala-I	18618		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	32,631
14.	Professional Tax, Lahore	18732		Non assessment / collection of professional tax from the persons engaged in various profession and providing different services	0
15.	Attock	18823		Loss of Government revenue due to short/non carrying forward of actual annual rental value from PT-1 to PT-8	30,723
16.	Sahiwal	18416		Loss due to non-realization of cotton fee alongwith penalty	31,940
17.	Multan-II	18504		Loss due to non-realization of cotton fee alongwith penalty	362,513
18.	Sahiwal	18415		Non-realization of permit fee	75,000
19.	Faisalabad-II	19061		Non-realization of permit fee	200,000
20.	ETO –Nankana sahib	F-5510	1/II	Non realization of arrears of property tax relating to 5 marla houses	6,000
21.	ETO - Sheikhpura	F-5506	1/II	Non recovery of hotel tax	7,600
22.	ETO Muzaffargarh	F-5531	1II	Loss of govt revenue due to retention of motor registration marks on production of fake particulars	8,000
23.	ETO JEHLUM	F-5592	1/II	Non realization of professional tax on tie up vehicles	8,400
24.	ETO OKARA	F-5598	1/II	Non realization of arrears of property tax relating to 5 marla houses	5,355
25.	ETO Zone-VI	F-5600	1/II	Non maintenance of record	0
26.	ETO –ZONE –I	F-5603	12/II	Non realization of property tax due to allowing excess exemption of property unit having 5 marla residential houses	7,264
27.	ETO –ZONE –I	F-5603	13/II	Non realization of 1% surcharge of arrear of property tax	2,577
28.	ETO –ZONE –I	F-5603	14/II	Non reconciliation of revenue figure with the treasury office	0
29.	ETO –ZONE –I	F-5603	15/II	Non maintenance of record	0
30.	ETO ZONE-I Gujranwala	F-5630	1/II	Non reconciliation of revenue figure with the DAO	0

31.	ETO Gujranwala	ZONE-II	F-5631	1/II	Non maintenance of record of entertainment duty	0
32.	ETO Gujranwala	ZONE-II	F-5631	2/II	Non reconciliation of revenue figure with the DAO	0
33.	ETO Rawalpindi	Zone-II	F-5640	1/II	Non-Realization of property tax due to short assessment / under valuation of property units	5,242
34.	ETO Rawalpindi	/MRA	F-5658	1/II	Non production of treasury challans	9,100
35.	ETO	ZONE - XIII	F-5675	1/II	Short realization of property tax due to miscalculation	4,607
36.	ETO	-Sialkot	F-5686	1/II	Non reconciliation of revenue figure with the DAO	0
37.	ETO	-Attock	F-5696	1/II	Non recovery of professional tax on tie up vehicle	9,800
38.	ETO	Layyah	F-5700	1/II	Non recovery of property tax in respect of 5 marla house	4,304
39.	ETO	Layyah	F-5700	2/II	Irregular exemption under 4 (g)	1,942
40.	ETO,	DG Khan	F-5711	1/II	Non conducting of internal audit	0
41.	ETO-I	Faisalabad	F-5736	10/II	Non reconciliation of revenue figure with the DAO	0
42.	ETO-II	Faisalabad	F-5735	1/II	Non reconciliation of revenue figure with the DAO	0

## **BOARD OF REVENUE (Tehsildar)**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Chunian	18312	1/1	Non recovery of arrear of abiana	249,136
2.	Chunian	18313	2/1	Recovery of 10% surcharge	13,153
3.	Chunian	18314	3/1	Non realization of tawan of abianna	484,553
4.	Chunian	18315	4/1	Non recovery of agricultural income tax	142,035
5.	Kharian	18373	1/1	Non realization of withholding tax from purchaser of immovable property	1,291,000
6.	Kharian	18375	3/1	Non realization of withholding tax from purchaser of immovable property	386,200
7.	Jhelum	18405	2/1	Short realization of mutation fee	81,580
8.	Jhelum	18406	3/1	Non recovery of agricultural income tax	18,360
9.	Assistant Director Land Record Sargodha	18386	2/1	Non production of hard copies of Mutation Record	1,267,005
10.	ADLR, Sargodha	18388	3/1	Less realization of mutation fee	24,351
11.	ADC, Refund, LHR	17941	2/1	Un due delay in processing of refund of stamp duty	62,966
12.	ADC, Refund, LHR	17942	3/1	Non deduction of 10% Govt dues Rs 11550 at the time of refund of stamp duty	11,550
13.	Talagang	18177	4/1	Doubtful payment of mutation fee	1,137,000
14.	Pasrur	18427	5/1	Non imposition of penalty on defaulters of agricultural income tax	221,307
15.	Sheikhpura	18531	4/1	Irregular suspension of revenue under different heads	15,497,954

16.	Nankana sahib	18649	13/1	Non realization/ deposit of TMA share on transfer of immovable property	1,225,546
17.	ADLR, Rahim yar khan	18941	3/1	Non deistribution of mutation share	113,000
18.	ADLR, Rahim yar khan	18943	5/1	Irregular distribution of muataion share	1,457,000
19.	Rahim Yar Khan	18955	7/1	Loss of Govt Revenue due to not creating the demand of Agriculture Income Tax	0
20.	ADC -Lahore	F-5499	1/II	Excess payment on account of refund	299
21.	ADC Multan	F-5530	1/II	Non conducting of internal audit for 2013-14	0
22.	ADC Multan	F-5530	2/II	Non reconciliation of refund of stamp dutNon reconciliation of refund of stamp dut figure with DAO/Treasury	0
23.	ADC Multan	F-5530	3/II	Non maintenance of record of application of refund stamps	0
24.	Tehsildar/SR Muzaffargarh	F-5533	1/II	Non realization of mutation fee on oral sale of land	12,300
25.	Tehsildar/SR Muzaffargarh	F-5533	1/II	Non realization of registration fee on redemption	5,500
26.	Tehsildar /SR Chichawatni	F-5542	1/II	Non realization of mutation fee on oral mutation of inheritance, mortgage of reural land	2,700
27.	Tehsildar /SR Renala Khurd	F-5543	1/II	Short realization of stamp duty, registration and CVT due to under valuation of urban land	10,180
28.	Tehsildar /SR Renala Khurd	F-5543	2/II	Non realization of capital gain tax on re-sale of immoveable property	7,125
29.	Tehsildar /SR Renala Khurd	F-5543	3/II	Short realization of stamp duty on conveyance deeds of immoveable property	4,390
30.	Tehsildar/sub Registrar Depalpur	F-5548	1/II	Non/ short realization of CVT	4,000
31.	Tehsildar/sub Registrar Rural Gujranwala	F-5553	1/II	Non realization of 10% surcharge onlate deposit of abiana	7,562
32.	Tehsildar /sub registrar khanpur	F-5558	1/II	Non realization of capital gain tax on re-sale of immoveable property	12,150
33.	Tehsildar / sub Registrar Yazman	F-5566	1/II	Non realization of capital gain tax on re-sale of immoveable property	4,125
34.	Tehsildar / sub Registrar Silanwali	F-5567	1/II	Non /short realization of stamp duty and registration fee due to under valuation	5,600
35.	Tehsildar / sub Registrar Jahanian	F-5570	1/II	Short realization of CVT	13,050



36.	Tehsildar / sub Registrar Kahrur Pakka	F-5574	1/II	Non /short realization of stamp duty and registration fee due to under valuation	3,600
37.	Tehsildar / sub Registrar Kahrur Pakka	F-5574	2/II	Non deposit of mutation fee	2,700
38.	Tehsildar Daska	F-5579	5/II	Short realization of CVT	9,821
39.	Tehsildar Daska	F-5579	6/II	Non /short realization of stamp duty and registration fee due to under valuation	9,400
40.	Tehsildar / sub Registrar Hasilpur	F-5576	1/II	Non deposit of mutation fee	3,000
41.	Tehsildar/sub registrar pattoki	F-5588	1/II	Non /short realization of mutation fee on oral sale of land	6,610
42.	ADLR Okara	F-5596	1/II	Non reconciliation of revenue figure with the DAO	0
43.	ADLR Jahlum	F-5609	1/II	Non reconciliation of revenue figure with the DAO	0
44.	ADLR Jahlum	F-5609	2/II	Non/improper maintenance of record	0
45.	ADLR Hafizabad	F-5610	2/II	non preparation of mutation fee statement	0
46.	ADLR Hafizabad	F-5610	3/II	Discrepancies in record	0
47.	ADLR Sargodha	F-5611	4/II	non preparation of mutation fee statement	0
48.	ADLR Sargodha	F-5611	5/II	Discrepancies in record	0
49.	ADLR Sargodha	F-5611	6/II	Non reconciliation of revenue figure with the DAO	0
50.	Tehsildar Jhelum	F-5617	1/II	Short realization of mutation fee due to miscalculation	7,200
51.	Tehsildar Bhalwal	F-5621	4/II	Non reconciliation of revenue figure with the DAO	0
52.	ADLR Narowal	F-5636	4/II	Discrepancies in maintenance of record	0
53.	ADLR Narowal	F-5636	5/II	Non reconciliation of revenue figure with the DAO	0
54.	ADLR Sheikupura	F-5639	4/II	Non distribution of mutation share	58,900
55.	ADLR Sheikupura	F-5639	5/II	Discrepancies in maintenance of record	0
56.	ADLR Sheikupura	F-5639	6/II	Non reconciliation of revenue figure with the DAO	0
57.	Tehsildar Sheikupura	F-5644	13/II	Non-Reconciliation of Revenue Figures with the District Accounts /Treasury office	82,981,512

58.	Tehsildar Gujranwala Saddar	F-5648	1/II	Non realization of withholding tax (Gain Tax) on sale of immoveable property	1,500
59.	Tehsildar Gujranwala Saddar	F-5648		Non-Reconciliation of Revenue Figures with the District Accounts/Treasury office	0
60.	Tehsildar Gujranwala (Ciy)	F-5649	1/II	Non reconciliation of revenue figure with the DAO	0
61.	ADLR Nankana Sahib	F-5651	4/II	Non distribution of mutation share	48,900
62.	ADLR Nankana Sahib	F-5651	5/II	Discrepancies in maintenance of record	0
63.	ADLR Nankana Sahib	F-5651	6/II	Non reconciliation of revenue figure with the DAO/Treasury office	0
64.	Tehsildar Nankana sahib	F-5661	17/II	Non realization of 10 % surcharge on delayed payment of abiana	42,092
65.	Tehsildar Nankana sahib	F-5661	18/II	Irregular payment of lamberdar fee	27,409
66.	Tehsildar Nankana sahib	F-5661	19/II	Non reconciliation of revenue figure with the DAO/Treasury office	0
67.	ADLR Kasur	F-5662	3/II	Non distribution of mutation share	23,000
68.	ADLR Kasur	F-5662	4/II	Non finalization of mutation	0
69.	ADLR Kasur	F-5662	5/II	Discrepancies in maintenance of record	0
70.	ADLR Bahawalpur	F-5663	1/II	Non reconciliation of revenue figure with the DAO	0
71.	ADLR Bahawalpur	F-5663	2/II	Improper maintenance of auditable record	0
72.	Tehsildar chistian	F-5664	1/II	Non / short realization of mutation fee	4,215
73.	Tehsildar Muree	F-5673	1/II	Short realization of mutation fee due to under valuation of rural land	11,020
74.	ADLR Lodhran	F-5679	1/II	Non reconciliation of revenue figure with the DAO	0
75.	ADLR Lodhran	F-5679	2/II	Improper maintenance of auditable record	0
76.	ADLR-T.T Singh	F-5685	1/II	Non reconciliation of revenue figure with the DAO	74,817,329
77.	ADLR-T.T Singh	F-5685	2/II	Discrepancies in maintenance of record	0
78.	ADLR-T.T Singh	F-5685	3/II	Non distribution of mutation share	105,700

79.	Tehsildar Bahawalpur	Saddar	F-5691	1/II	Short realization of mutation fee	4185
80.	Tehsildar Abdal	Hassan	F-5693	1/II	Short realization of mutation fee	3750
81.	ADLR Jhang		F-5695	1/II	Non reconciliation of revenue figure with the DAO	286575912
82.	ADLR Jhang		F-5695		Discrepancies in maintenance of record	0
83.	ADLR Jhang		F-5695		Non distribution of mutation share	41600
84.	Tehsildar Attock		F-5698	1/II	Non realization of 10% surcharge on late deposit of abiana	9441
85.	Tehsildar Attock		F-5698	2/II	Irregular allowance of lamberdar fee	6726
86.	Tehsildar Gujrat		F-5701	1/II	Non reconciliation of revenue figure with the DAO	0
87.	Tehsildar, Ahmad Pur East		F-5713	1/II	Non reconciliation of revenue figure with the DAO	0
88.	ADLR, Rahim Yar Khan		F-5715	1/II	Discrepancies in maintenance of record	
89.	ADLR, Rahim Yar Khan		F-5715	2/II	Non reconciliation of revenue figure with the DAO	0
90.	Tehsildar, Rahim Yar Khan		F-5717	1/II	Non reconciliation of revenue figure with the DAO	0
91.	Tehsildar Chakwal		F-5718	1/II	Non realization of 10% surcharge on late deposit of abiana	8421
92.	Tehsildar Chakwal		F-5718	2/II	Irregular allowance of lamberdar fee	5369

## **BOARD OF REVENUE (Sub Registrar)**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Pattoki	18309	2/I	Loss due to non levy of 10% surcharge on late payment of abiana	22,705
2.	Dina	18396	1/I	Non realization of withholding tax from purchaser of immovable property	205,000
3.	Jhelum	18402	3/I	Non realization of withholding tax from seller of immovable property	187,250
4.	Multan Cantt	18555	1/I	Non realization of advance tax on purchaser	1,996,801
5.	Cantt, Multan	18557	4/I	Loss of stamp duty and registration fee	24,556
6.	Nishtar Town, Lahore	18445	1/I	Non- Realization of Advance Tax on Purchase/ Transfer of immoveable Property	5,735,022
7.	Nishtar Town, Lahore	18446	2/I	Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land	405,500
8.	Saddar Faisalabad	19022		Non Adherence to basic requirements for registration of deeds (documents)	0
9.	City, Faisalabad	19031		Non Adherence to basic requirements for registration of deeds (documents)	0
10.	Urban Faisalabad	19036		Non Adherence to basic requirements for registration of deeds (documents)	0
11.	Yazman	18214	5/1	Non/short realization of capital gain tax on sale of immovable properties	4,125
12.	Sahiwal	18225	7/1	Non deposit of mutaqtion fee into govt treasury on registered deeds	18,300
13.	Sub Registrar Hafizabad	F-5594	3/II	Non deposit of mutation fee on registered deeds	4500
14.	Sub Registrar Hafizabad	F-5594	4/II	Less realization of stamp duty	2100
15.	Sub Registrar Hafizabad	F-5594	5/II	Non reconciliation of revenue figures with DAO	0

16.	Sub Registrar town Nishtar Lahore	F-5602	1/II	Short Realization Of Stamp Duty And Registration Fee Due To Under Valuation Of Urban Land	5765
17.	Sub Registrar Jhelum	F-5616	1/II	Short Realization Of Stamp Duty And Registration Fee Due To Under Valuation Of Urban Land	1080
18.	Sub Registrar, Bhalwal	F-5622	3/II	Short Realization Of Stamp Duty Due to miscalculation	6600
19.	Sub Registrar, Bhalwal	F-5622	4/II	Non reconciliation of revenue figure with the DAO	0
20.	Sub Registrar Passrur	F-5623	2/II	Misclassification of advance tax	310166
21.	Sub Registrar Passrur	F-5623	3/II	Less realization of gain tax	14000
22.	Sub Registrar Passrur	F-5623	4/II	Non reconciliation of revenue figure with the DAO	0
23.	Sub-Registrar Sheihkhupura	F-5645	5/II	Short Realization of stamp duty due to misclassification	1600
24.	Sub-Registrar Sheihkhupura	F-5645	6/II	Non reconciliation of revenue figure with the DAO	0
25.	Sub-Registrar Rural Gujranwala	F-5646	1/II	Non realization of withholding tax (Gain Tax) on the sale of immoveable property	9000
26.	Sub-Registrar Rural Gujranwala	F-5646	2/II	Non reconciliation of revenue figure with the DAO	0
27.	Sub-Registrar Uran I&II Gujranwala	F-5647	1/II	Non reconciliation of revenue figure with the DAO	0
28.	Sub Registrar Chistian	F-5654	1/II	Short realization of CVT on sale of urban land	2720
29.	Sub Registrar Bahwalnagar	F-5655	1/II	Non reconciliation of revenue figure with the DAO	0
30.	Sub Registrar Nankana Sahib	F-5660	5/II	Non deposit of registration fee	12000
31.	Sub Registrar Nankana Sahib	F-5660	6/II	Non reconciliation of revenue figure with the DAO	0
32.	Sub registrar Lodharan	F-5681	1/II	Short recovery of stamp duty on sale of urban land	1985
33.	Sub Registrar, Aziz Bhatti Town, Lahore	F-5684	1/II	Non reconciliation of revenue figure with the DAO	0
34.	Sub Registrar Gujrat	F-5702	1/II	Non reconciliation of revenue figure with the DAO	0
35.	Sub Registrar, Bahawalpur City	F-5703	5/II	Non reconciliation of revenue figure with the DAO	0
36.	Sub Registrar, Layyah	F-5704	1/II	Non reconciliation of revenue figure with the DAO	54827995

37.	Sub Registrar, Saddar Bahawalpur	F-5712	6/II	Non reconciliation of revenue figure with the DAO	0
38.	Sub Registrar, Ahmad Pur East	F-5714	1/II	Non reconciliation of revenue figure with the DAO	0
39.	Sub Registrar, Rahim Yar Khan	F-5716	1/II	Non reconciliation of revenue figure with the DAO	0
40.	Sub Registrar, Faisalabad (Ciy)	F-5728	1/II	Non/Short realization of capital gain tax	4500

## IRRIGATION DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	DCO, CBDC, Lahore	17952	3/I	Non realization of professional tax from contractor	55,000
2.	DCO, CBDC, Lahore	17953	3/I	Non production of proof of deposit of Misc Govt receipts into Govt Treasury	876,724
3.	Small Dam Division, Islamabad	18070	4/I	Non-realization of water charges due to application of old rates Rs. 20.15 millions	20,151,953
4.	DCO-CBDC Division Lahore	F-5501	1/II	Non realization of stamp duty from contractor	5950
5.	DCO Muzaffargarh	F-5533	1/II	Temporary embezzlement of govt revenue due to late deposit	138,300

## Transport Department

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1	Layyah	18228	1/1	Non realization of renewal fee from goods forwarding agencies Rs 9,000	1000
2	Multan	18510		Non-realization of government revenue due to non surrender/ renewal of expired route permits	200
3	DRTA Sheikhpura	F-5508	3/II	Short realization of renewal fee of fitness certificates to vehicles	3150
4	DRTA Jhang	F-5527	1/II	Short realization of renewal fee from bus stand	10000
5	DRTA/MVE Hafizabad	F-5562	1/II	Non realization of renewal fee of goods forwarding agencies	4000
6	DRTA /MVE Bhakhar	F-5572	1/II	Short realization of renewal fee of fitness certificate	2200
7	Secretary DRTA Gujranwala	F-5604	1/II	Non realization of license renewal fee from body building workshop	11000
8	Secretary DRTA Gujranwala	F-5604	2/II	Non reconciliation of revenue figure with the treasury	0
9	MVE Gujranwala	F-5605	1/II	Short realization of renewal fee of fitness certificate to vehicles	400
10	MVE Gujranwala	F-5605	2/II	Shortcomings in record on renewal of fitness certificate	0

## 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	18967	1/1	Non reconciliation of revenue figures given by PRAL and treasury million	1,066.68 (M)
2		18969		Non realization/transfer of sales tax on services collected by Federal Board of Revenue	54.50 (M)
3		18974		Non realization of revenue from non filers of return approximately in million	0
4		F-5709	19/II	Non deduction of professional tax or obtaining requisite certificate loss to government	80000
5		F-5709	20/II	Irregular and doubtful purchase of tyers	171000
6		F-5709	21/II	Non conducting of physical verification of store and stocks	0
7		F-5709	22/II	Improper maintenance of store and stock register	0
8		F-5709	23/II	Non maintenance of fixed asset register	0
9		F-5709	24/II	Non maintenance of cash book of SDA account	0
10		F-5709	25/II	Non recording of pay particulars in audit register and scale audit register	0
11		F-5709	26/II	Non maintenance of cheque register	0
12		F-5709	27/II	Non execution of internal audit and pre audit	278330815
13		F-5709	28/II	Non submission / reconciliation of monthly account to AG/DAO/TO of expenditure	278331000
14		F-5709	29/II	No mechanism for checking the assessment of tax	0



## ANNEXURES (2 to 29)

[Annex-2]

### 1.4.1 Non-realization of property tax on luxury houses – Rs 858.89 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-V, Lahore	55	43,390,000	7,700,000	35,690,000	18283
2.	Okara	1	600,000	200,000	400,000	18358
3.	Sahiwal	3	945,000	0	945,000	18409
4.	Entertainment, Lahore	68	15,800,000	0	15,800,000	18429
5.	Zone-VI, Lahore	11	20,280,000	0	20,280,000	18431
6.	Rawalpindi-I	47	20,100,000	500,000	19,600,000	18467
7.	Sheikhpura	3	1,395,000	0	1,395,000	18481
8.	Multan-I	31	11,577,500	750,000	10,827,500	18494
9.	Zone-I, Lahore	2	1,000,000	0	1,000,000	18597
10.	Gujranwala-II	190	86,200,428	5,385,396	80,815,032	18619
11.	Zone-XIII, Lahore	23	29,700,000	0	29,700,000	18714
12.	Kasur	1	450,000	0	450,000	18719
13.	Zone-IV, Lahore	3	2,000,000	0	2,000,000	18739
14.	Zone-XIV, Lahore	199	152,176,667	0	152,176,667	18777
15.	Khanewal	2	725,000	0	725,000	18858
16.	Sialkot	44	23,934,086	0	23,934,086	18977
17.	Gujrat	6	2,100,000	0	2,100,000	18987
18.	Faisalabad-II	639	461,050,331	0	461,050,331	19057
<b>Total</b>		<b>1328</b>	<b>873,424,012</b>	<b>14,535,396</b>	<b>858,888,616</b>	

[Annex-3]

**1.4.2 Non/Short realization of arrears of property tax-Rs. 177.72 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Hafizabad	117	348,327	212,711	135,616	17943
2.	Rajanpur	55	234,266	125,514	108,752	17959
3.	Sheikhpura	149	452,118	448,104	4,077	17969
4.	Muzaffargarh	40	457,673	373,593	84,080	18061
5.	Zone-V, Lahore	204	11,660,244	1,637,857	10,022,387	18284
6.	Zone-VIII, Lahore	86	5,451,209	3,210,383	2,240,826	18298
7.	Zone-IX, Lahore	244	8,182,709	0	8,182,709	18321
8.	Jhelum	68	1,040,621	475,616	565,005	18335
9.	Okara	141	471,997	157,368	314,629	18356
10.	Sahiwal	191	767,447	305,633	461,814	18407
11.	Zone-VI, Lahore	483	19,418,790	1,738,144	17,680,646	18432
12.	Rawalpindi-I	257	6,801,506	4,755,717	2,045,789	18468
13.	Sheikhpura	203	693,429	0	693,429	18482
14.	Zone-XII, Lahore	105	1,722,317	395,201	1,327,116	18487
15.	Multan-I	652	11,316,726	2,091,970	9,224,756	18495
16.	Rawalpindi-II	0	1,090,220	122,059	968161	18514
17.	Zone-II, Lahore	218	3,996,900	1,030,467	2,966,433	18521
18.	Zone-III, Lahore	197	4,681,775	824,006	3,857,769	18588
19.	Zone-I, Lahore	200	2,593,048	410,804	2,182,242	18595
20.	Gujranwala-I	570	9,993,081	2,329,549	7,663,532	18606
21.	Gujranwala-II	936	10,173,100	2,197,162	7,975,938	18620

22.	Zone-XIII, Lahore	298	12,344,879	0	12,344,879	18708
23.	Kasur	588	2,554,875	119,352	2,435,523	18716
24.	Zone-IV, Lahore	223	8,544,165	0	8,544,165	18733
25.	Zone-XIV, Lahore	438	22,634,022	707,735	21,926,287	18776
26.	Jhang	181	762,565	482,639	279,926	18791
27.	Attock	123	941,798	547,396	394,402	18811
28.	Layyah	133	476,065	140,296	335,769	18830
29.	Khanewal	1231	3,013,089	201,573	2,811,516	18847
30.	DG Khan	154	1,284,294	0	1,284,294	18884
31.	Sialkot	332	5,533,228	0	5,533,228	18975
32.	Gujrat	518	5,384,236	0	5,384,236	18986
33.	Faisalabad-II	753	21,976,734	0	21,976,734	19052
34.	Faisalabad-I	453	15,764,050	0	15,764,050	19062
<b>Total</b>		<b>10541</b>	<b>202,761,503</b>	<b>25,040,849</b>	<b>177,720,715</b>	

*[Annex-4]*

***1.4.4 Non-recovery of property tax due to non-issuance of demand notices to the state owned organizations-Rs. 48.51 million***

*(Amount in Rupees)*

<b>Sr. No</b>	<b>ETO</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1.	Hafizabad	2	10,557	0	10,557	17948
2.	Rajanpur	2	25,652	0	25,652	17964
3.	Sheikhpura	6	730,233	0	730,233	17971
4.	Nankana	5	75,977	0	75,977	17984

5.	Lodhran	1	127,404	0	127,404	18007
6.	Jhang	2	207,532	0	207,532	18049
7.	Muzaffargarh	3	540,468	0	540,468	18060
8.	Pakpatan	6	107,557	43,323	64,234	18095
9.	Bhakkar	2	180,081	0	180,081	18237
10.	Zone-V, Lahore	6	726,732	0	726,732	18285
11.	Zone-VIII, Lahore	2	2,988,171	0	2,988,171	18299
12.	Zone-IX, Lahore	5	1,378,298	0	1,378,298	18322
13.	Jhelum	3	112,635	6,066	106,569	18341
14.	Okara	7	402,993	0	402,993	18357
15.	Sahiwal	3	234,545	11,375	223,170	18408
16.	Zone-VI, Lahore	6	752,315	0	752,315	18437
17.	Rawalpindi-I	5	1,724,123	0	1,724,123	18469
18.	Sheikhpura	6	157,663	0	157,663	18486
19.	Zone-XII, Lahore	1	106,784	0	106,784	18490
20.	Multan-I	14	753,566	0	753,566	18497
21.	Rawalpindi-II	4	506,058	155,000	351,058	18516
22.	Zone-II, Lahore	3	374,018	0	374,018	18524
23.	Bahawalnager	6	361,913	0	361,913	18545
24.	Zone-III, Lahore	5	4,723,079	0	4,723,079	18591
25.	Zone-I, Lahore	2	642,432	0	642,432	18602
26.	Gujranwala-I	10	1,301,495	0	1,301,495	18610
27.	Gujranwala-II	6	1,999,806	0	1,999,806	18624
28.	Zone-XIII, Lahore	24	193,907	0	193,907	18711
29.	Kasur	10	268,821	0	268,821	18720
30.	Zone-IV, Lahore	1	2,921,835	0	2,921,835	18736

31.	Zone-XIV, Lahore	5	1,339,186	0	1,339,186	18778
32.	Jhang	2	180,310	0	180,310	18795
33.	Attock	3	105,900	0	105,900	18821
34.	Layyah	1	16,404	0	16,404	18836
35.	Khanewal	5	320,123	0	320,123	18850
36.	DG Khan	4	98,167	0	98,167	18889
37.	Sialkot	3	140,222	0	140,222	18980
38.	Gujrat	9	532,737	0	532,737	18988
39.	Faisalabad-II	11	20,557,076	0	20,557,076	19053
40.	Faisalabad-I	6	796,042	0	796,042	19066
<b>Total</b>		<b>207</b>	<b>48,722,817</b>	<b>215,764</b>	<b>48,507,053</b>	

**[Annex-5]**

**1.4.5 Loss of revenue due to non-realization of professional tax-  
Rs. 31.74 million**

*(Amount in Rupees)*

<b>Sr. No</b>	<b>ETO</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1.	Hafizabad	33	42,000	20,900	21,100	17944
2.	Rajanpur	24	61,500	24,500	37,000	17961
3.	Nankana	56	189,000	175,000	14,000	17982
4.	Bahawalnager	50	165,400	144,200	21,200	18065
5.	Jhelum	38	290,000	186,000	104,000	18337
6.	Okara	58	121,000	64,000	57,000	18361
7.	Sahiwal	64	148,600	56,800	91,800	18412
8.	Sheikhpura	28	549,000	0	549,000	18483

9.	Multan-II	202	1,366,000	329,000	1,037,000	18503
10.	Multan-III	293	116,600	0	116,600	18507
11.	Rawalpindi-II	108	658,500	138,500	520,000	18515
12.	Gujranwala-I	208	1,848,000	404,000	1,444,000	18608
13.	Gujranwala-II (MRA)	555	154,200	0	154,200	18629
14.	Kasur	129	849,000	357,000	492,000	18717
15.	Professional Tax, Lahore	0	5,005,600	0	5,005,600	18728
16.	Professional Tax, Lahore	0	2,860,400	0	2,860,400	18729
17.	Professional Tax, Lahore	0	3,253,000	0	3,253,000	18730
18.	Professional Tax, Lahore	0	5,060,000	0	5,060,000	18731
19.	Jhang	42	141,000	121,000	20,000	18797
20.	Jhang (MRA)	121	15,600	2,400	13,200	18799
21.	Attock	53	403,000	266,000	137,000	18813
22.	Layyah	38	67,500	8,000	59,500	18831
23.	Layyah (MRA)	178	35,600	2,200	33,400	18833
24.	Khanewal	157	332,500	0	332,500	18848
25.	Khanewal (MRA)	81	45,800	0	45,800	18856
26.	DG Khan	49	113,000	48,000	65,000	18888
27.	DG Khan (MRA)	165	33,000	9,200	23,800	18890
28.	Sialkot	257	780,000	0	780,000	18982
29.	Sialkot (MRA)	99	19,800	0	19,800	18985
30.	Gujrat	686	2,709,000	0	2,709,000	18992
31.	Gujrat (MRA)	267	53,400	0	53,400	18995
32.	Faisalabad (MRA)	748	149,600	0	149,600	19051
33.	Faisalabad-II	847	6,456,500	0	6,456,500	19054
<b>Total</b>		<b>5634</b>	<b>34,093,100</b>	<b>2,356,700</b>	<b>31,736,400</b>	

[Annex-6]

**1.4.6 Short-realization of property tax due to inadmissible exemptions- Rs.24.55 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-IX, Lahore	8	699,833	0	699,833	18323
2.	Sahiwal	1	44,348	0	44,348	18411
3.	Zone-VI, Lahore	2	386,805	26,649	360,156	18439
4.	Zone-II, Lahore	8	1,838,888	366,988	1,471,900	18527
5.	Zone-III, Lahore	12	1,289,688	0	1,289,688	18594
6.	Zone-I, Lahore	6	2,059,166	0	2,059,166	18596
7.	Gujranwala-I	8	1,851,107	0	1,851,107	18607
8.	Kasur	7	238,458	0	238,458	18721
9.	Zone-IV, Lahore	10	13,410,398	0	13,410,398	18740
10.	Sialkot	3	207,995	0	207,995	18976
11.	Gujrat	7	590,006	0	590,006	18996
12.	Faisalabad-II	4	1,711,182	0	1,711,182	19055
13.	Faisalabad-I	2	618,706	0	618,706	19067
<b>Total</b>		<b>78</b>	<b>24,946,580</b>	<b>393,637</b>	<b>24,552,943</b>	

[Annex-7]

**1.4.7 Non-realization of token tax from motor vehicle owners-  
Rs. 20.55 million**

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Hafizabad	15	28,475	22,330	6,145	17945
2.	Rajanpur	17	40,215	23,030	17,185	17963
3.	Nankana	23	130,450	94,750	35,700	17983
4.	Jhang	34	308,882	125,612	183,270	18045
5.	Muzaffargarh	30	42,000	17,000	25,000	18068
6.	Bhakkar	26	82,213	39,437	42,776	18241
7.	Sahiwal	43	185,465	139,820	45,645	18413
8.	Sheikhpura	28	192,400	0	192,400	18485
9.	Multan-III	293	1,533,835	0	1,533,835	18506
10.	Bahawalnager	60	68,455	27,255	41,200	18549
11.	Gujranwala-II	1140	5,357,605	395,420	4,962,185	18623
12.	Kasur	75	196,060	0	196,060	18723
13.	Jhang	121	398,340	50,320	348,020	18793
14.	Attock	58	288,095	132,700	155,395	18814
15.	Layyah	421	770,840	80,450	690,390	18828
16.	Khanewal	199	1,014,580	33,850	980,730	18854
17.	DG Khan	405	884,210	0	884,210	18885
18.	Sialkot	225	553,835	0	553,835	18984
19.	Gujrat	447	1,914,125	0	1,914,125	18993
20.	Faisalabd (MRA)	1436	7,740,140	0	7,740,140	19049
<b>Total</b>		<b>5096</b>	<b>21,730,220</b>	<b>1,181,974</b>	<b>20,548,246</b>	



[Annex-8]

**1.4.8 Non-realization of Income Tax on commercial vehicles -  
Rs. 20.52 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	11	45,850	0	45,850	17962
2.	Jhang	34	99,144	37,072	62,072	18046
3.	Sahiwal	43	109,486	61,426	48,060	18414
4.	Sheikhpura	28	292,018	0	292,018	18484
5.	Multan-III	293	3,722,323	0	3,722,323	18505
6.	Bahawalnager	30	38,160	7,400	30,760	18550
7.	Gujranwala-II	599	5,414,248	206,315	5,207,933	18622
8.	Kasur	25	55,700	0	55,700	18724
9.	Jhang	121	215,488	44,356	171,143	18794
10.	Attock	20	173,300	164,480	8,820	18819
11.	Layyah	178	476,089	15,543	460,546	18829
12.	Khanewal	83	664,545	0	664,545	18855
13.	DG Khan	165	652,882	27,935	624,947	18886
14.	Sialkot	95	208,964	0	208,964	18983
15.	Gujrat	267	1,965,902	0	1,965,902	18994
16.	Faisalabad (MRA)	748	6,948,663	0	6,948,663	19050
<b>Total</b>		<b>2740</b>	<b>21,082,762</b>	<b>564,527</b>	<b>20,518,246</b>	

[Annex-9]

**1.4.9 Loss of government revenue due to non carrying forward of arrears of property tax-Rs. 10.93 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Muzaffargarh	13	267,377	234,700	32,677	18062
2.	Zone-V, Lahore	24	567,233	4,009	563,224	18286
3.	Zone-IX, Lahore	10	86,377	0	86,377	18326
4.	Jhelum	11	173,733	48,991	124,742	18338
5.	Zone-VI, Lahore	2	5,752,538	0	5,752,538	18436
6.	Rawalpindi-I	18	438,548	136,361	302,187	18472
7.	Zone-XII, Lahore	12	259,746	62,442	197,307	18489
8.	Multan-I	161	2,186,050	499,311	1,686,739	18496
9.	Zone-II, Lahore	15	262,853	28,283	234,570	18523
10.	Zone-III, Lahore	13	236,592	0	236,592	18590
11.	Zone-I, Lahore	9	181,088	0	181,088	18599
12.	Gujranwala-I	9	230,400	77,323	153,077	18615
13.	Zone-XIII, Lahore	7	336,840	0	336,840	18709
14.	Zone-XIII, Lahore	20	268,650	0	268,650	18710
15.	Kasur	6	576,551	0	576,551	18718
16.	Zone-IV, Lahore	4	118,065	0	118,065	18734
17.	Attock	6	120,335	45,333	75,002	18820
<b>Total</b>		<b>340</b>	<b>12,062,976</b>	<b>1,136,753</b>	<b>10,926,226</b>	

[Annex-10]

**1.4.11 Non-realization of arrears of property tax relating to 5 Marla Houses-Rs. 7.74 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Hafizabad	13	10,199	0	10,199	17949
2.	Zone-IX, Lahore	42	460,819	0	460,819	18324
3.	Zone-VI, Lahore	774	2,836,939	0	2,836,939	18433
4.	Zone-VI, Lahore	25	188,289	27,383	160,906	18438
5.	Zone-XII, Lahore	34	412,693	14,277	398,416	18492
6.	Multan-I	111	200,217	11,990	188,227	18498
7.	Zone-II, Lahore	112	177,014	5,543	171,471	18526
8.	Zone-III, Lahore	52	187,112	28,626	158,486	18593
9.	Zone-I, Lahore	23	81,029	0	81,029	18600
10.	Gujranwala-I	87	242,337	40,504	201,833	18614
11.	Gujranwala-II	49	89,216	9,455	79,761	18631
12.	Zone-XIII, Lahore	48	135,117	0	135,117	18713
13.	Zone-IV, Lahore	73	457,468	0	457,468	18738
14.	Zone-XIV, Lahore	48	708,736	0	708,736	18779
15.	Khanewal	223	340,055	0	340,055	18853
16.	Sialkot	68	58,480	0	58,480	18978
17.	Gujrat	80	178,999	0	178,999	18997
18.	Faisalabad-II	268	668,626	0	668,626	19059
19.	Faisalabad-I	208	442,289	0	442,289	19065
<b>Total</b>		<b>2338</b>	<b>7,875,634</b>	<b>137,778</b>	<b>7,737,856</b>	

[Annex-11]

**1.4.12 Unauthentic exemptions granted to widows for property tax-  
Rs. 6.52 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-IX, Lahore	17	424,340	0	424,340	18325
2.	Sahiwal	37	243,197	0	243,197	18410
3.	Zone-VI, Lahore	6	54,469	0	54,469	18440
4.	Zone-XII, Lahore	15	233,630	31,597	202,033	18491
5.	Multan-I	49	359,661	10,202	349,459	18500
6.	Zone-II, Lahore	73	544,761	261,844	282,917	18525
7.	Zone-III, Lahore	62	584,606	89,374	495,232	18592
8.	Zone-I, Lahore	5	67,807	0	67,807	18603
9.	Gujranwala-I	14	307,709	279,796	27,913	18613
10.	Gujranwala-II	6	161,480	18,503	142,977	18628
11.	Zone-XIII, Lahore	25	214,382	0	214,382	18712
12.	Kasur	24	211,806	0	211,806	18722
13.	Zone-IV, Lahore	41	306,931	0	306,931	18737
14.	Zone-XIV, Lahore	36	394,317	0	394,317	18780
15.	Sialkot	60	227,449	0	227,449	18981
16.	Gujrat	54	334,488	0	334,488	18989
17.	Faisalabad-II	144	1,466,785	0	1,466,785	19056
18.	Faisalabad-I	80	1,075,392	0	1,075,392	19068
<b>Total</b>		<b>748</b>	<b>7,213,210</b>	<b>691,316</b>	<b>6,521,894</b>	

[Annex-12]

**1.4.14 Short-realization of property tax due to miscalculation-  
Rs.3.01 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Muzaffargarh	11	159,490	96,169	63,321	18066
2.	Zone-V, Lahore	10	542,467	0	542,467	18287
3.	Zone-V, Lahore	12	98,627	0	98,627	18289
4.	Zone-VIII, Lahore	10	127,260	46,149	81,111	18301
5.	Zone-VIII, Lahore	9	35,210	28,449	6,761	18304
6.	Jhelum	17	521,289	275,107	246,182	18336
7.	Rawalpindi-I	10	199,897	94,112	105,785	18473
8.	Rawalpindi-I	7	170,345	36,836	133,509	18474
9.	Zone-XII, Lahore	6	176,363	0	176,363	18488
10.	Rawalpindi-II	16	340,426	87,534	252,892	18517
11.	Rawalpindi-II	3	22,871	3,907	18,964	18520
12.	Zone-II, Lahore	3	20,989	1,649	19,340	18522
13.	Zone-I, Lahore	5	33,567	0	33,567	18604
14.	Gujranwala-I	21	167,641	0	167,641	18616
15.	Gujranwala-II	4	110,937	0	110,937	18630
16.	Zone-IV, Lahore	1	60,200	0	60,200	18735
17.	Attock	26	810,766	158,903	651,863	18812
18.	Attock	2	27,898	0	27,898	18824
19.	Zone-VIII, Lahore	8	78,682	73,399	5,283	18303
20.	<b>Attock</b>	<b>11</b>	<b>212,096</b>	<b>0</b>	<b>212,096</b>	<b>18817</b>
	<b>Total</b>	<b>192</b>	<b>3,917,021</b>	<b>902,214</b>	<b>3,014,807</b>	

[Annex-13]

**1.4.15 Loss of property tax due to non-consolidation of property units -Rs. 3.06 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sheikhpura	16	143,692	117,970	25,722	17972
2.	Jhang	4	58,209	6,392	51,817	18048
3.	Pakpattan	3	33,080	27,750	5,330	18097
4.	Zone-V, Lahore	11	235,211	9,002	226,209	18288
5.	Zone-VIII, Lahore	16	310,378	144,923	165,455	18300
6.	Jhelum	11	132,193	28,711	103,482	18340
7.	Zone-VI, Lahore	7	182,872	59,021	123,851	18435
8.	Rawalpindi-I	16	571,103	194,325	376,778	18471
9.	Multan-I	14	123,746	0	123,746	18499
10.	Rawalpindi-II	5	69,890	0	69,890	18518
11.	Zone-I, Lahore	9	78,498	0	78,498	18601
12.	Gujranwala-I	26	364,081	75,156	288,925	18612
13.	Gujranwala-II	8	120,442	0	120,442	18632
14.	Zone-XIII, Lahore	2	13,243	0	13,243	18715
15.	Zone-IV, Lahore	3	77,509	0	77,509	18741
16.	Attock	9	85,136	17,626	67,510	18822
17.	Khanewal	4	19,621	0	19,621	18852
18.	Sialkot	14	127,095	0	127,095	18979
19.	Gujrat	34	528,539	0	528,539	18990
20.	Faisalabad-II	18	260,421	0	260,421	19060
21.	Faisalabad-I	17	209,354	0	209,354	19069
<b>Total</b>		<b>247</b>	<b>3,744,313</b>	<b>680,876</b>	<b>3,063,437</b>	

[Annex-14]

**1.4.17 Loss due to grant of irregular exemption of more than one five marla houses- Rs.946,683**

(Amount in Rupees)

<b>Sr. No</b>	<b>ETO</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>	<b>PDP No</b>
1.	Zone-VIII, Lahore	4	79,008	29,642	49,366	18302
2.	Zone-VI, Lahore	2	30,492	0	30,492	18441
3.	Rawalpindi-I	30	968,464	367,262	601,202	18470
4.	Multan-I	3	18,141	0	18,141	18502
5.	Rawalpindi-II	6	39,227	0	39,227	18519
6.	Gujranwala-I	2	53,424	0	53,424	18617
7.	Zone-IV, Lahore	1	25,141	0	25,141	18742
8.	Khanewal	2	102,960	0	102,960	18857
9.	Faisalabad-I	1	26,730	0	26,730	19070
<b>Total</b>		<b>51</b>	<b>1,343,587</b>	<b>396,904</b>	<b>946,683</b>	

**2.4.1 Non production of auditable revenue record**

<b>Sr. No</b>	<b>Name of formation</b>	<b>No of Patwar Circles</b>	<b>Nature of record</b>	<b>PDP No</b>
1.	Tehsildar Sohawa	7	Mutation Fee	18029
2.	Tehsildar Muzafar Garh	122	Mutation Fee	18082
3.	Tehsildar Depalpur	1	Mutation Fee	18144
4.	Tehsildar Hafizabad	219	Mutation Fee	18347
5.	Tehsildar Pasroor	36	Mutation Fee	18423
6.	Tehsildar Sheikhpura	15	-do-	18528
7.	Tesildar Saddar Multan	96	-do-	18569
8.	Tehsildar City Multan	24	Mutation Fee	18576
9.	Sub Registrar, Bahawal Nagar	1	Registration Record	18582
10.	Tehsildar, Nankana Sahib	8	Mutation Fee	18637
11.	Tehsildar Rahim Yar Khan	59	Mutation Fee	18949
12.	Tehsildar Sialkot	74	Mutation Fee	19015
13.	Tehsildar City, Faisalabad	21	Mutation Fee	19017
14.	Tehsildar Saddar, Faisalabad	52	Mutation Fee	19023
15.	Sub Registrar Urban Faisalabad	1	Registration record	19032
<b>Total</b>		<b>736</b>		



[Annex-16]

**2.4.2 Non/short-recovery of tawan/abiana – Rs. 487.59 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rojhan	17	215,075	0	215,075	17988
2.	Shorkot	56	1,264,130	0	1,264,130	18100
3.	Ahmedpur Sial	08	1,162,064	0	1,162,064	18104
4.	Kot Radha Kishan	35	93,257,522	0	93,257,522	18139
5.	Depalpur	20	2,227,311	0	2,227,311	18141
6.	Jatoi	6	593,772	0	593,772	18169
7.	Khanpur	12	2,083,316	0	2,083,316	18181
8.	Noshera Virkan	09	87,195	0	87,195	18199
9.	Yazman	25	19,684,855	0	19,684,855	18210
10.	Sillanwali	10	284,496	31,906	252,590	18217
11.	Sahiwal (Sargodha)	22	11,508,206	0	11,508,206	18221
12.	Jahanian	6	154,774	0	154,774	18233
13.	Mailsee	16	1,128,649	659,406	469,243	18246
14.	Karror Pacca	25	1,580,858	0	1,580,858	18254
15.	Hasilpur	9	488,202	2,040	486,162	18263
16.	Jalapur Pirwala	26	6,033,808	67,918	5,965,890	18269
17.	Daska	3	169,725	0	169,725	18282
18.	Pattoke	11	2,240,813	40,314	2,200,499	18310
19.	Bhalwal	12	1,122,443	66,149	1,056,294	18417

20.	Pasroor	4	3,738,909	0	3,738,909	18424
21.	Pasroor	7	467,950	0	467,950	18426
22.	Sheikhupura	7	23,631,862	0	23,631,862	18530
23.	Sheikhupura	1	13,727,823	0	13,727,823	18532
24.	Saddar, Multan	51	6,080,960	0	6,080,960	18563
25.	City, Multan	7	174,271	0	174,271	18571
26.	Nankana Sahib	20	217,882,000	0	217,882,000	18638
27.	Nankana Sahib	33	4,765,316	0	4,765,316	18643
28.	City, Gujranwala	2	158,803	0	158,803	18674
29.	Saddar Gujranwala	24	3,222,271	0	3,222,271	18676
30.	Kabirwala	15	2,569,337	0	2,569,337	18690
31.	Lodhran	12	30,260,528	0	30,260,528	18752
32.	City, Bahawalpur	3	181,431	0	181,431	18763
33.	Saddar Bahawalpur	15	12,768,680	0	12,768,680	18768
34.	Layya	4	79,319	0	79,319	18876
35.	Ahmedpur East	29	14,470,525	0	14,470,525	18933
36.	Rahim Yar Khan	35	8,990,458	0	8,990,458	18950
<b>Total</b>		<b>597</b>	<b>488,457,657</b>	<b>867,733</b>	<b>487,589,924</b>	

[Annex-17]

**2.4.3 Non/short-recover of arrears of abiana-Rs.168.84 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Rajanpur	20	689,598	0	689,598	17966
2.	Rojhan	3	186,702	0	186,702	17989
3.	Muzaffar Garh	9	1,033,524	0	1,033,524	18078
4.	Shorkot	56	731,948	0	731,948	18101
5.	Ahmedpur Sial	5	276,864	33,500	243,364	18105
6.	Chichawatni	8	415,167	0	415,167	18112
7.	Ferozewala	18	840,227	0	840,227	18124
8.	Kot Radha Kishan	20	4,155,582	143,104	4,012,478	18137
9.	Depalpur	18	368,128	0	368,128	18142
10.	Rural Gujranwala	11	324,435	277,530	46,905	18155
11.	Jatoi	18	1,865,813	369,211	1,496,602	18168
12.	Khanpur	9	385,226	0	385,226	18182
13.	Noshera Virkan	20	203,214	0	203,214	18197
14.	Yazman	25	1,121,394	0	1,121,394	18212
15.	Sahiwal (Sargodha)	45	1,683,002	978,884	704,118	18219
16.	Jahanian	2	507,692	0	507,692	18231
17.	Mailsee	20	621,623	501,608	120,015	18244
18.	Karror Pacca	22	1,187,656	0	1,187,656	18252
19.	Hasilpur	21	816,843	402,892	413,951	18261

20.	Jalapur Pirwala	16	965,370	15,000	950,370	18267
21.	Sambrial	2	26,127	0	26,127	18277
22.	Daska	15	579,253	0	579,253	18281
23.	Pattoke	16	444,232	109,378	334,854	18308
24.	Hafizabad	80	6,554,757	0	6,554,757	18348
25.	Hafizabad	2	558,961	0	558,961	18349
26.	Kharian	18	603,597	492,612	110,985	18374
27.	Bhalwal	12	904,923	87,607	817,316	18418
28.	Pasroor	9	160,330	0	160,330	18428
29.	Sheikhupura	75	6,495,530	333,767	6,161,763	18534
30.	Sheikhupura	0	2,061,500	0	2,061,500	18537
31.	Saddar, Multan	71	1,857,073	184,142	1,672,931	18564
32.	City, Multan	10	161,084	0	161,084	18572
33.	Nanakana Sahib	0	76,858,000	0	76,858,000	18639
34.	Nankana Sahib	9	42,312,387	0	42,312,387	18640
35.	Nankana Sahib	47	1,258,712	0	1,258,712	18648
36.	Saddar, Gujranwala	25	479,665	0	479,665	18679
37.	Kabirwala	24	1,140,299	0	1,140,299	18691
38.	Lodhran	24	1,343,187	0	1,343,187	18753
39.	City, Bahwalpur	12	878,822	0	878,822	18761
40.	Saddar, Bahwalpur	51	3,761,277	0	3,761,277	18766
41.	Hassan Abdal	9	59,651	0	59,651	18789
42.	Khanewal	10	180,734	0	180,734	18843
43.	Layya	18	2,951,919	0	2,951,919	18872
44.	Phalia	10	502,447	0	502,447	18910

45.	Ahmedpur East	25	1,733,199	0	1,733,199	18934
46.	Rahim Yar Khan	16	519,035	0	519,035	18953
	<b>Total</b>	<b>956</b>	<b>172,766,709</b>	<b>3,929,235</b>	<b>168,837,474</b>	

*[Annex -18]*

**2.4.4 Non recovery of agricultural income tax on return base-  
Rs. 126.75 million**

*(Amount in Rupees)*

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Jahanian	96	3,771,500	0	3,771,500	18230
2.	Sambrial	67	1,715,553	314,200	1,401,353	18273
3.	Daska	47	762,747	351,250	411,497	18279
4.	Dina	3	28,000	0	28,000	18395
5.	Jhelum	38	2,407,302	78,250	2,329,052	18404
6.	Pasroor	439	4,426,136	0	4,426,136	18425
7.	Sheikhupura	1339	35,627,275	0	35,627,275	18529
8.	Sheikhupura	100	6,975,818	0	6,975,818	18533
9.	Saddar Multan	145	4,866,777	232,357	4,634,420	18567
10.	City, Multan	42	175,050	0	175,050	18573
11.	Nankana Sahib	1674	14,088,000	0	14,088,000	18641
12.	Nankana Sahib	43	1,828,330	0	1,828,330	18647
13.	Saddar Gujranwala	8	2,063,200	0	2,063,200	18677
14.	Kabirwala	193	923,550	0	923,550	18692
15.	Murree	1	138,000	0	138,000	18701

16.	Hassan Abdal	3	44,500	0	44,500	18790
17.	Attock	9	163,750	0	163,750	18803
18.	Khanewal	62	880,000	0	880,000	18841
19.	Layya	50	5,318,950	0	5,318,950	18870
20.	Layya	79	6,603,509	0	6,603,509	18877
21.	D G Khan	113	34,156,302	0	34,156,302	18878
22.	Chakwal	6	595,952	0	595,952	18893
23.	Phalia	19	169,330	0	169,330	18915
<b>Total</b>		<b>4576</b>	<b>127,729,531</b>	<b>976,057</b>	<b>126,753,474</b>	

[Annex-19]

**2.4.5(a) Non- Realization of Advance Tax on Purchase/ Transfer of immoveable Property -Rs.51.25 million**

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Chunian	11	1,951,955	400,000	1,551,955	18317
2.	Hafiz Abad	4	154,200	0	154,200	18350
3.	Kharian	8	1,168,240	390,000	778,240	18371
4.	Jhelum	3	291,150	171,150	120,000	18400
5.	Bhalwal	5	216,020	0	216,020	18420
6.	Pasroor	11	523,500	0	523,500	18422
7.	Sheikhupura	14	1,157,000	0	1,157,000	18540
8.	Allama Iqbal Town	118	14,507,995	0	14,507,995	18442
9.	Sahiwal	22	1,689,575	0	1,689,575	18460

10.	Multan City	3	506,000	0	506,000	18551
11.	Chastian	1	46,292	0	46,292	18577
12.	Bahawal Nagar	4	164,000	0	164,000	18581
13.	Nankana Sahb	11	904,300	0	904,300	18633
14.	Rural Rawal Pindi	2	207,500	0	207,500	18662
15.	Rural Gujranwala	12	1,711,618	0	1,711,618	18668
16.	Urban I&II Gujranwala	7	727,032	0	727,032	18673
17.	Kabir wala	2	184,750	0	184,750	18696
18.	Muree	13	1,967,556	0	1,967,556	18702
19.	Aziz Bhatti Town	7	1,648,200	432,000	1,216,200	18725
20.	City Rawal pindi	9	1,000,400	0	1,000,400	18744
21.	Lodhran	9	790,610	0	790,610	18759
22.	Hassan Abdal	1	45,700	0	45,700	18783
23.	Attock	4	404,200	0	404,200	18808
24.	Khanewal	2	1,155,105	0	1,155,105	18838
25.	Liyah	5	607,700	0	607,700	18868
26.	Chakwal	22	2,344,000	0	2,344,000	18897
27.	D G Khan	7	607,299	0	607,299	18902
28.	Phalia	7	1,510,000	0	1,510,000	18907
29.	Phalia	9	139,500	0	139,500	18908
30.	Bahawalpur City	16	1,240,775	0	1,240,775	18920
31.	Saddar Bahawalpur	4	821,020	0	821,020	18924
32.	Ahmedpur East	11	593,716	0	593,716	18929
33.	Rahim Yar Khan	11	1,184,306	0	1,184,306	18945
34.	Gujrat	11	325,292	0	325,292	19004

35.	City, Sialkot	17	1,592,600	0	1,592,600	19008
36.	Rural, Sialkot	7	672,000	0	672,000	19012
37.	Saddar, Faisalabad	17	2,078,680	0	2,078,680	19018
38.	City, Faisalabad	53	5,323,331	0	5,323,331	19028
39.	Urban Faisalabad	6	476,360	0	476,360	19034
<b>Total</b>		<b>486</b>	<b>52,639,477</b>	<b>1,393,150</b>	<b>51,246,327</b>	

[Annex-20]

**2.4.5(b) Non- Realization of Advance Tax on Purchase/ Transfer of immoveable Property -Rs.41.72 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Okara	2	78,275	0	78,275	18379
2.	Sahiwal	8	830,400	0	830,400	18464
3.	Sheikhupura	5	293,339	0	293,339	18538
4.	Sadar Multan	1	2,600,000	0	2,600,000	18568
5.	City Multan	1	1,945,272	0	1,945,272	18570
6.	Nankana Sahb	44	3449978	0	3449978	18644
7.	Chistian	1	497,000	0	497,000	18658
8.	Bahawal Nagar	6	356,000	0	356,000	18661
9.	Sadar Gujranwala	8	771,114	0	771,114	18678
10.	Kabir wala	6	2,404,125	0	2,404,125	18695
11.	Muree	8	968,800	0	968,800	18699
12.	Lodhran	3	253,000	0	253,000	18758
13.	Sadar Bahawalpur	2	126,000	0	126,000	18770



14.	Hassan Abdal	2	240,000	0	240,000	18787
15.	Attock	8	1,901,760	0	1,901,760	18802
16.	Khanewal	1	69,000	0	69,000	18846
17.	Layyah	5	431,000	0	431,000	18873
18.	D G Khan	38	4,254,489	0	4,254,489	18879
19.	Chakwal	8	846,000	0	846,000	18892
20.	Phalia	7	734,000	0	734,000	18909
21.	Ahmedpur East	6	539,820	0	539,820	18936
22.	Rahim Yar Khan	10	432,400	0	432,400	18952
23.	Gujrat	15	1,539,000	0	1,539,000	19001
24.	Saddar, Faisalabad	2	78,760	0	78,760	19026
25.	Saddar Multan	0	16,157,693	77,450	16,080,243	18562
<b>Total</b>		<b>197</b>	<b>41,797,225</b>	<b>77,450</b>	<b>41,719,775</b>	

*[Annex-21]*

**2.4.5(c) Non- Realization of Advance Tax on Purchase/ Transfer of immoveable Property -Rs.16.95 million**

*(Amount in Rupees)*

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Okara	9	727,330	381,000	346,330	18352
2.	Jhelum	6	582,000	86,000	496,000	18380
3.	Hafiz Abad	40	1,492,020	0	1,492,020	18385
4.	Sargodha	17	518,765	440,647	78,118	18387
5.	Narowal	9	605,600	439,600	166,000	18476

6.	Sheikhupura	42	1,651,080	0	1,651,080	18511
7.	Sheikhupura	2	105,883	0	105,883	18512
8.	Nankana Sahb	27	1,277,288	0	1,277,288	18559
9.	Kasur	8	160,000	0	160,000	18653
10.	Bahawal pur	10	873,625	0	873,625	18655
11.	Lodhran	8	509,821	0	509,821	18750
12.	T.T.Singh	13	1,755,688	0	1,755,688	18773
13.	Jhang	10	1,086,550	0	1,086,550	18825
14.	Chakwal	11	1,517,000	0	1,517,000	18861
15.	Attock	2	189,000	0	189,000	18866
16.	Rahim Yar Khan	29	3,222,267	0	3,222,267	18939
17.	Rahim Yar Khan	16	2,026,113	0	2,026,113	18944
<b>Total</b>		<b>259</b>	<b>18,300,030</b>	<b>1,347,247</b>	<b>16,952,783</b>	

[Annex-22]

**2.4.7 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land-Rs. 46.66 million**

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Aziz Bhatti Town, Lahore	3	70,125	0	70,125	17935
2.	Muzaffar Garh	4	244,500	0	244,500	18085
3.	Ferozewala	2	184,120	0	184,120	18134
4.	Ferozewala	3	160,159	0	160,159	18135
5.	Jatoi	20	80,700	38,320	42,380	18173
6.	Sahiwal (Sargodha)	4	14,100	0	14,100	18224

7.	Mianchanabad	2	34,000	0	34,000	18258
8.	Hasilpur	6	24,865	13,635	11,230	18266
9.	Jalapur Pirwala	15	167,447	0	167,447	18271
10.	Sambrial	10	395,200	0	395,200	18274
11.	Ravi Town Lahore	10	21,120	0	21,120	18297
12.	Chunian	16	552,715	0	552,715	18318
13.	Okara	5	20,500	0	20,500	18389
14.	Dina	1	56,700	0	56,700	18398
15.	Allama Iqbal Town, Lahore	9	760,070	0	760,070	18443
16.	Allama Iqbal Town, Lahore	3	512,151	0	512,151	18444
17.	Sahiwal	8	121,765	0	121,765	18458
18.	Sheikhupura	1	196,000	0	196,000	18543
19.	City, Multan	39	271,495	0	271,495	18552
20.	Chishtian	11	21,300	0	21,300	18578
21.	Bahwal Nagar	11	105,750	0	105,750	18579
22.	Nankana Sahib	6	74,988	0	74,988	18636
23.	Rural Rawalpindi	5	162,872	0	162,872	18663
24.	Rural Gujranwala	83	526,049	0	526,049	18669
25.	Urban-I & II, Gujranwala	132	1,436,015	0	1,436,015	18671
26.	Murree	11	266,664	0	266,664	18705
27.	City, Rawalpindi	10	1,036,698	0	1,036,698	18743
28.	City, Rawalpindi	1	167,697	0	167,697	18748
29.	Attock	9	430,770	0	430,770	18807
30.	Khanewal	2	1,349,400	0	1,349,400	18837
31.	Chakwal	3	24,500	0	24,500	18901
32.	City, Bahawalpur	7	538,000	0	538,000	18922
33.	Saddar Bahawalpur	5	28,486,015	0	28,486,015	18927

34.	Ahmedpur East	3	31,709	0	31,709	18932
35.	Rahim Yar Khan	2	6,878,470	0	6,878,470	18946
36.	Gujrat	5	74,479	0	74,479	19007
37.	City, Sialkot	4	31,449	0	31,449	19011
38.	Rural, Sialkot	5	98,250	0	98,250	19014
39.	Saddar, Faisalabad	35	619,732	0	619,732	19019
40.	City, Faisalabad	71	340,467	0	340,467	19029
41.	Urban Faisalaad	9	120,683	0	120,683	19035
<b>Total</b>		<b>591</b>	<b>46,709,689</b>	<b>51,955</b>	<b>46,657,734</b>	

*[Annex -23]*

**2.4.8(a) Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 35.33 million**

*(Amount in Rupees)*

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Aziz Bhatti Town, Lahore	2	31,747	0	31,747	17933
2.	Rajanpur	6	203,290	0	203,290	17967
3.	Jampur	1	25,000	0	25,000	17991
4.	Sumundari	7	329,080	250,480	78,600	18018
5.	Muzaffar Garh	16	439,400	28,400	411,000	18083
6.	Kahuta	1	191,400	0	191,400	18087
7.	Kahuta	7	182,950	0	182,950	18088
8.	Chichawatni	12	467,014	0	467,014	18116
9.	Ferozewala	34	1,427,910	0	1,427,910	18130

10.	Ferozewala	1	81,000	0	81,000	18136
11.	Chakwal	15	589,500	352,500	237,000	18153
12.	Rural Gujranwala	3	42,260	39,200	3,060	18162
13.	Kamalia	6	515,100	121,600	393,500	18164
14.	Gojra	17	847,447	804,800	42,647	18166
15.	Jatoi	2	71,400	57,400	14,000	18172
16.	Talagang	8	326,200	0	326,200	18174
17.	Khanpur	3	20,000	14,000	6,000	18183
18.	Noshera Virkan	2	649,520	0	649,520	18202
19.	Haroonabad	16	1,116,680	100,000	1,016,680	18203
20.	Yazman	5	32,540	0	32,540	18213
21.	Sahiwal (Sargodha)	12	376,220	0	376,220	18223
22.	Mailsee	18	219,520	96,280	123,240	18250
23.	Karoor Pacca	1	45,780	0	45,780	18256
24.	Minchanabad	7	249,000	24,000	225,000	18259
25.	Hasilpur	2	61,735	0	61,735	18265
26.	Jalapur Pirwala	5	139,386	0	139,386	18272
27.	Sambrial	7	177,719	25,159	152,560	18276
28.	Ravi Town, Lahore	10	59,813	0	59,813	18296
29.	Chunian	9	408,150	0	408,150	18319
30.	Dina	1	46,000	0	46,000	18399
31.	Bhalwal	4	118,980	82,380	36,600	18421
32.	Sahiwal	8	519,700	0	519,700	18459
33.	Sheikhupura	13	444,800	0	444,800	18541
34.	City, Multan	11	209,430	0	209,430	18553

35.	Cantt, Multan	7	208,010	196,010	12,000	18556
36.	ADLR Nanakana Sahib	6	108,000	0	108,000	18561
37.	Bahwal Nagar	14	607,560	0	607,560	18580
38.	Nanakana Sahib	50	890,550	0	890,550	18634
39.	Tehsildar Nankana Sahib	5	224,000	0	224,000	18651
40.	Rural Rawalpindi	1	30,400	0	30,400	18665
41.	Rural Gujranwala	12	207,331	0	207,331	18670
42.	Urban-I & II, Gujranwala	54	1,289,320	0	1,289,320	18672
43.	Kabirwala	8	109,420	0	109,420	18697
44.	Murree	8	460,480	0	460,480	18704
45.	Murree	1	70,000	0	70,000	18707
46.	Aziz Bhatti Town, Lahore	10	372,060	152,200	219,860	18726
47.	City, Rawalpindi	13	335,690	0	335,690	18745
48.	City, Rawalpindi I	1	30,120	0	30,120	18749
49.	Lodhran	3	74,070	0	74,070	18760
50.	Hassan Abdal	2	126,000	0	126,000	18782
51.	Hassan Abdal	1	35,000	0	35,000	18785
52.	Attock	1	32,000	0	32,000	18810
53.	Khanewal	4	84,520	0	84,520	18839
54.	Layya	2	46,860	0	46,860	18869
55.	Chakwal	24	1,101,650	0	1,101,650	18898
56.	D G Khan	3	116,756	0	116,756	18904
57.	City, Bahawalpur	23	857,500	0	857,500	18921
58.	Saddar Bahawalpur	3	35,300	0	35,300	18926
59.	Ahmadpur East	7	221,010	0	221,010	18930

60.	Rahim Yar Khan	1	252,160	0	252,160	18947
61.	Gujrat	3	309,212	0	309,212	19005
62.	City, Sialkot	106	18,296,013	0	18,296,013	19009
63.	Saddar, Faisalabad	4	90,612	0	90,612	19020
64.	City, Faisalabad	4	88,814	0	88,814	19030
65.	Urban Faisalabad	9	299,710	0	299,710	19033
	<b>Total</b>	<b>662</b>	<b>37,675,799</b>	<b>2,344,409</b>	<b>35,331,390</b>	

**[Annex -24]**

**2.4.9 Non recovery of agricultural income tax-Rs. 29.43 million**

*(Amount in Rupees)*

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Rajanpur	14	37,200	0	37,200	17968
2.	Rojhan	14	55,750	0	55,750	17990
3.	Jampur	24	162,250	0	162,250	17992
4.	Safdarabad	36	108,300	27,150	81,150	18005
5.	Muzaffar Garh	116	385,785	0	385,785	18079
6.	Shorkot	17	61,703	0	61,703	18102
7.	Ahmedpur Sial	34	213,107	121,172	91,935	18106
8.	Chichawatni	16	161,119	0	161,119	18113
9.	Renal Khurd	0	23,468	0	23,468	18119
10.	Ferozewala	21	80,163	0	80,163	18125
11.	Depalpur	61	192,158	0	192,158	18143

12.	Rural Gujranwala	15	37,500	23,100	14,400	18158
13.	Jatoi	47	229,050	11,850	217,200	18170
14.	Noshera Virkan	30	89,050	0	89,050	18201
15.	Mailsee	67	213,650	92,400	121,250	18248
16.	Karror Pacca	38	277,150	0	277,150	18255
17.	Hasilpur	8	23,850	7,500	16,350	18264
18.	Jalapur Pirwala	15	875,920	0	875,920	18270
19.	Pattoke	34	101,050	44,700	56,350	18311
20.	Okara	63	217,725	0	217,725	18377
21.	Bhalwal	93	252,934	41,156	211,778	18419
22.	Sahiwal	60	376,522	0	376,522	18461
23.	Sheikhupura	17	3,111,650	0	3,111,650	18535
24.	Sheikhupua	0	2,765,082	816,502	1,948,580	18536
25.	Saddar, Multan	70	837,997	17,550	820,447	18566
26.	Nankana Sahib	0	10,113,000	0	10,113,000	18642
27.	Nankana Sahib	48	2,471,349	0	2,471,349	18645
28.	Chishtian	21	55,900	0	55,900	18657
29.	Bahwal Nagar	22	111,875	0	111,875	18659
30.	Saddar Gujranwala	18	62,800	0	62,800	18682
31.	Lodhran	61	310,710	0	310,710	18756
32.	City, Bahawalpur	55	27,500	0	27,500	18764
33.	Saddar Bahawalpur	63	1,182,419	0	1,182,419	18769
34.	Khanewal	86	320,780	0	320,780	18842
35.	D G Khan	41	274,972	0	274,972	18880
36.	Phalia	67	196,146	0	196,146	18913



37.	Ahmedpur East	62	970,200	0	970,200	18935
38.	Rahim Yar Khan	110	935,200	0	935,200	18951
39.	Sialkot	117	2,425,886	0	2,425,886	19016
40.	Saddar, Faisalabad	66	288,589	0	288,589	19025
<b>Total</b>		<b>1747</b>	<b>30,637,459</b>	<b>1,203,080</b>	<b>29,434,379</b>	

**[Annex -25]**

**2.4.11(a) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 14.16 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Rawalpindi	162	2,790,833	0	2,790,833	17936
2.	Rawalpindi	5	244,800	0	244,800	17937
3.	Rawalpindi	5	149,750	0	149,750	17938
4.	Rahim Yar Khan	26	217,835	0	217,835	17954
5.	Rahim Yar Khan	38	213,800	0	213,800	17955
6.	Rahim Yar Khan	20	186,825	0	186,825	17956
7.	Jampur	242	48,400	0	48,400	17993
8.	Sheikhupura	71	1,086,215	0	1,086,215	18054
9.	Sheikhupura	11	669,680	0	669,680	18055
10.	Sharaqpur	8	307,500	91,200	216,300	18057
11.	Muzaffar Garh	43	1,174,232	0	1,174,232	18077
12.	Kahuta	5	185,259	0	185,259	18089
13.	Chichawatni	8	82,458	0	82,458	18111

14.	Kamalia	2	58,215	300	57,915	18165
15.	Jatoi	11	428,280	0	428,280	18167
16.	Talagang	40	309,173	0	309,173	18175
17.	Hazzro	8	167,015	164,215	2,800	18188
18.	Noshera Virkan	40	18,105	0	18,105	18200
19.	Mailsee	93	395,660	6,495	389,165	18249
20.	Minchanabad	9	81,810	79,410	2,400	18260
21.	Sambrial	14	255,300	170,400	84,900	18275
22.	Daska	25	544,050	446,550	97,500	18280
23.	Chunian	7	41,660	0	41,660	18316
24.	Okara	19	54,320	0	54,320	18378
25.	Nankana Sahib	93	2,106,665	0	2,106,665	18646
26.	Bahawal Nagar	17	22,045	0	22,045	18660
27.	City, Gujranwala	180	54,000	0	54,000	18675
28.	Saddar, Gujranwala	73	335,000	0	335,000	18680
29.	Kabirwala	26	662,621	0	662,621	18694
30.	Lodhran	27	191,235	0	191,235	18757
31.	City, Bahawalpur	14	44,850	0	44,850	18765
32.	Khanewal	22	946,030	0	946,030	18840
33.	Layya	40	233,610	0	233,610	18874
34.	D G Khan	15	380,662	0	380,662	18883
35.	Chakwal	63	50,330	0	50,330	18896
36.	Phalia	14	175,350	0	175,350	18914
37.	Gujrat	13	69,939	0	69,939	19003
38.	Saddar Faisalabad	8	136,269	0	136,269	19024
<b>Total</b>		<b>1517</b>	<b>15,119,781</b>	<b>958,570</b>	<b>14,161,211</b>	

[Annex-26]

**2.4.12(a) Short realization of mutation fee due to under valuation  
of rural land - Rs. 6.04 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Dina	14	286,451	279,026	7,425	18032
2.	Sheikhupura	90	1,161,069	0	1,161,069	18053
3.	Shariqpur	15	110,134	27,753	82,381	18058
4.	Muzaffar Garh	210	1,347,618	0	1,347,618	18076
5.	Kahuta	2	23,709	0	23,709	18090
6.	Chichawatni	80	289,700	0	289,700	18110
7.	Renala Khurd	0	69,788	0	69,788	18121
8.	Ferozewala	46	1,197,529	192,550	1,004,979	18123
9.	Rural Gujranwala	25	97,828	0	97,828	18156
10.	Talagang	29	249,542	0	249,542	18176
11.	Fateh Jang	15	154,556	154,371	185	18178
12.	Hazzro	24	180,402	36,675	143,727	18187
13.	Jahanian	119	224,938	0	224,938	18232
14.	Dina	13	101,460	64,403	37,057	18394
15.	Sahiwal	44	134,125	0	134,125	18463
16.	Sheikhupura	6	71,559	0	71,559	18539
17.	Nankana Sahib	48	273,133	0	273,133	18650
18.	Hassan Abdal	14	112,729	0	112,729	18788
19.	Attock	1	113,500	0	113,500	18804

20.	Attock	3	25,028	0	25,028	18805
21.	Phalia	15	277,395	0	277,395	18911
22.	Ahmadpur East	22	128,188	0	128,188	18937
23.	Rahim Yar Khan	4	166,935	0	166,935	18954
<b>Total</b>		<b>839</b>	<b>6,797,316</b>	<b>754,778</b>	<b>6,042,538</b>	

[Annex-27]

**2.4.13(a) Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties-Rs. 3.39 million**

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Muzaffar Garh	56	247,500	154,575	92,925	18084
2.	Chichawatni	0	86,700	0	86,700	18117
3.	Ferozewala	44	210,300	0	210,300	18133
4.	Sambrial	6	19,600	0	19,600	18278
5.	Hafiz Abad	12	36,650	0	36,650	18351
6.	Kharian	9	50,800	22,000	28,800	18372
7.	Dina	11	70,150	51,250	18,900	18397
8.	Sheikhupura	71	436,845	0	436,845	18542
9.	City Multan	15	134,750	0	134,750	18554
10.	Cantt Multan	15	764,450	738,750	25,700	18558
11.	Nankana Sahb	9	249,674	0	249,674	18635
12.	Rural Rawalpindi	14	50,880	0	50,880	18664
13.	Kabirwala	9	33,000	0	33,000	18698

14.	Muree	19	183,100	0	183,100	18706
15.	Aziz Bhati Town	4	20,750	3,000	17,750	18727
16.	Rawal pindi City	37	276,990	0	276,990	18746
17.	Hassan Abdal	14	41,700	0	41,700	18786
18.	Attock	37	106,680	0	106,680	18809
19.	Chakwal	13	151,200	0	151,200	18899
20.	D G Khan	31	304,996	0	304,996	18903
21.	City, Bahawalpur	23	256,610	0	256,610	18923
22.	Saddar Bahawalpur	8	57,350	0	57,350	18925
23.	Ahmedpur East	10	88,050	0	88,050	18931
24.	Rahim Yar Khan	1	20,000	0	20,000	18948
25.	Gujrat	11	75,250	0	75,250	19006
26.	City, Sialkot	16	197,100	0	197,100	19010
27.	Rural, Sialkot	7	163,500	0	163,500	19013
28.	Saddar, Faisalabad	4	21,025	0	21,025	19021
<b>Total</b>		<b>506</b>	<b>4,355,600</b>	<b>969,575</b>	<b>3,386,025</b>	

*[Annex-28]*

**2.4.16 Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 1.37 million**

*(Amount in Rupees)*

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Muzaffar Garh	21	172,085	0	172,085	18081
2.	Chichawatni	0	25,495	0	25,495	18115
3.	Renala Khurd	0	259,797	0	259,797	18118
4.	Ferozewala	31	59,107	0	59,107	18126

5.	Jatoi	14	31,285	0	31,285	18171
6.	Noshera Virkan	20	20,313	0	20,313	18198
7.	Karror Pacca	20	25,000	0	25,000	18253
8.	Hasilpur	10	17,490	0	17,490	18262
9.	Jalapur Pirwala	0	101,804	0	101,804	18268
10.	Kharian	11	37,019	27,746	9,273	18376
11.	Saddar Multan	68	151,270	3,100	148,170	18565
12.	City, Multan	15	14,559	0	14,559	18575
13.	Saddar, Gujranwala	11	18,781	0	18,781	18683
14.	Kabirwala	23	29,742	0	29,742	18693
15.	Lodhran	14	45,765	0	45,765	18754
16.	City, Bahawalpur	7	26,300	0	26,300	18762
17.	Saddar Bahawalpur	16	62,195	0	62,195	18767
18.	Khanewal	26	50,041	0	50,041	18844
19.	Layya	15	124,478	0	124,478	18875
20.	Phalia	41	130,302	0	130,302	18917
<b>Total</b>		<b>363</b>	<b>1,402,828</b>	<b>30,846</b>	<b>1,371,982</b>	

[Annex-29]

**4.4.2 Non-realization of renewal fee from bus stands-  
Rs. 1.24 million**

(Amount in Rupees)

Sr No	Secretary DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1	Rajanpur	3	36,000	23,000	13,000	17958
2	Nankana Sahib	2	91,000	42,000	49,000	17987
3	Muzaffargarh	12	123,000	27,000	96,000	18075
4	Chakwal	1	78,000	0	78,000	18147
5	Hafizabad	14	342,000	272,000	70,000	18196
6	Layyah	4	49,000	36,000	13,000	18226
7	Sahiwal	21	183,000	0	183,000	18466
8	Rawalpindi	10	250,000	225,000	25,000	18584
9	Khanewal	9	69,000	34,000	35,000	18860
10	Dera Ghazi Khan	16	248,000	0	248,000	18905
11	Faisalabad	13	400,000	245,000	155,000	19037
12	Lahore	9	275,000	0	275,000	19039
<b>Total</b>		<b>114</b>	<b>2,144,000</b>	<b>904,000</b>	<b>1,240,000</b>	